



Effectiveness of Implementation of the Motor Vehicle Tax Fines Administrative Sanctions Elimination Program at the Palu Samsat Technical Implementation Unit

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ABSTRACT

This study aims to determine the effectiveness of the implementation of the Program for the Elimination of Administrative Sanctions for Motor Vehicle Tax Fines in the Technical Implementation Unit of Samsat Palu. This study uses a method with descriptive qualitative data. The data obtained in this study are from the results of observations, interviews, and documentation. The data analysis methods are Data Collection, Data Condensation, Data Presentation, and Conclusion/Verification Drawn. The results of this study show that the Effectiveness of the Implementation of the Program for the Elimination of Administrative Sanctions for Motor Vehicle Tax Fines at the Technical Implementation Unit of Samsat Palu has not been carried out effectively, this is due to the lack of achievement of the effectiveness indicators used in this study, based on the Achievement of Objectives indicator seen from the first aspect, namely, the Realization of Tax Revenue Targets has not been effective judging from the achievements of the three-year realization presentation last. Furthermore, based on the Integration indicator, it is seen from the first aspect, namely Coordination. From the results of the study, it is known that from the aspect of coordination internally and externally, it has not been effective. Second, Socialization. As for those related to the implementation of socialization with taxpayers, it has been carried out effectively. Adaptation indicators, seen from the aspect of Tax Collection Apparatus Resources, are inadequate. Second, Tax Collection Facilities, especially those related to the System Application, have not been optimized so that the management of tax revenue data and information has not been effective. Similarly, field operational support facilities have not been available as needed, the Third Tax Collection Mechanism, where it is known that at the time of the Elimination of Motor Vehicle Tax Fines and the exemption of Motor Vehicle Name Return Duty for the management of UPTB Region I Palu tax collection is not optimal because it does not have a Standard Operating Procedure (SOP) set and still uses SOPs as usual as regulated in regulations

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INTRODUCTION

The reform that occurred in 1998 brought fundamental changes to the government in Indonesia, the enactment of Law Number 22 of 1999 concerning Regional Government and was changed to Law Number 32 of 2004 concerning Regional Government until now it has become Law Number 23 of 2014 concerning Regional Government, in this case the pattern of regulating the relationship between the central government and regional governments which was originally centralized was changed to decentralized in order to increase the independence of regional government. While the purpose of regional autonomy itself is to free the central government from the burden and duties that are usually carried out by the regional government itself, in accordance with the objectives of autonomy above, the regional government has the task of managing the potentials it has which can become regional income to improve the welfare of its people.

To realize equitable development is not an easy thing. The government with its policies gives its authority to each region to be able to regulate and create its own economy so that each region can be independent in managing and supporting its economy so that it does not always depend on the central government alone, this is commonly known as regional autonomy.

Law Number 28 of 2009 concerning Taxes is a mandatory contribution to the state owed by individuals or bodies that is mandatory based on the law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people.

According to the tax collection agency in Indonesia, it is divided into two, namely central taxes in this case are taxes collected by the central government and regional taxes, namely taxes collected by the regional government. Regional taxes are one of the supporting aspects for achieving regional development goals in addition to aspects of natural resources, human resources, and other resources. Provincial and district/city governments must make Regional Taxes effective in order to increase Regional Original Income (PAD).

Two elements are needed to be able to calculate the amount of tax, namely the amount of the calculation base determined in each tax law and the tax rate consisting of a fixed rate, proportional rate, progressive rate, and degressive rate. In order to increase regional revenues from PAD, effective and efficient procedures are needed, improved collection performance, bureaucratic convenience, providing services that are continuously improved and providing authority and flexibility for regional governments to continue to explore the potential of each region. Based on this, regional governments see a great opportunity to make all motorized vehicles owned by taxpayers as objects of Motor Vehicle Tax (PKB), this is related to the development and expansion of the budgeting function which requires regional governments to continue to explore sources that are owned and considered to have the potential to generate income for the region. Motor Vehicle Tax is collected on the basis of ownership or control of motorized vehicles that are taxable objects, and the tax subject is an individual or entity as the owner of the motorized vehicle.

As an Autonomous Region, Central Sulawesi Province in an effort to maximize the increase in regional income utilizes the potential and existing resources as capital for regional development. One of the efforts made is to increase and optimize revenue from regional taxes, which still have opportunities and potential to be increased, so that the Central Sulawesi Provincial Government in responding to the authority it has to manage regional finances independently issued Central Sulawesi Regional Regulation Number 1 of 2020 concerning Regional Taxes and Regional Levies which provides a legal basis for collecting regional levies and taxes in order to increase regional original income (PAD).

Regional development is one of the national development agendas that aims to improve the standard of living and welfare of the community. Various regions in Indonesia will continue to develop their regions so that they can be better and can realize the goals that have been set. One of the regional incomes is the existence of motor vehicle tax. The obstacle in regional income from motor vehicle tax often occurs in arrears of motor vehicle tax, therefore the government has created a motor vehicle tax amnesty program which aims to increase public awareness of the obligations of taxpayers that have been regulated in the law.

In collecting motor vehicle tax, three government agencies are involved, namely; Regional Revenue Agency, Republic of Indonesia Police, and PT. (Persero) Jasa Raharja. And in the process of recording and paying motor vehicle tax is carried out by the Technical Implementation Unit (UPTB) of the Provincial Revenue Agency through the One-Stop Integrated Administration System (SAMSAT), which is spread throughout Central Sulawesi. The existence of SAMSAT makes taxpayers effective and efficient in paying Motor Vehicle Tax.

Of the five taxes collected by the province, motor vehicle tax is one of the taxes that has the greatest potential in contributing to regional original income. Motor vehicle tax has the greatest potential because currently transportation is a basic need for the community.

In its implementation at the Samsat Office of Region I Palu, the government hopes that this program of eliminating or exempting administrative sanctions can provide relief for the people of Central Sulawesi, especially in the UPT Region I Palu, so as to stimulate taxpayer awareness to pay motor vehicle tax, other goals to improve orderly administration of regional tax management, reduce the growth of motor vehicle tax receivables. However, is the provision of relief the final solution or is it indicated as weak enforcement of rules

and laws against tax violators.

The tax penalty elimination program can be carried out through the concept of effectiveness which emphasizes the achievement of predetermined goals. The level of effectiveness can be measured by comparing the plans or targets that have been set with the realization or results achieved, then the efforts or results of the work carried out are not achieved according to plan, then it is said to be ineffective. The results of observations in the field are also associated with the theory of effectiveness by Dunncan seeing effectiveness from the three measuring instruments used, namely Goal Achievement (the desired output has been achieved), Integration (in this case, socialization has been carried out regarding the governor's regulation on the elimination of tax penalties), and the last Adaptation sees its environment. For this reason, the Governor of Central Sulawesi as the Regional Leader has issued a Governor Regulation Policy Number 51 of 2022 concerning the Elimination of Administrative Sanctions in the Form of Motor Vehicle Tax Fines and so on in Central Sulawesi Province in 2022 which was updated by the Decree of the Governor of Central Sulawesi Number 900.1.13.13/443/BAPENDA-G.ST/2023 concerning the Elimination of Administrative Sanctions/Motor Vehicle Tax Fines in 2023. This aims to ease the burden on the community to pay vehicle taxes and increase the interest of taxpayers to participate in the tax payment process, thereby providing convenience to the community, so that it is hoped that the community can take advantage of this program. The target of the Central Sulawesi Provincial Government in implementing the program is also to validate the recorded tax database. In 2023, the realization of the largest amount of revenue that can be obtained from recorded regional taxes is the type of motor vehicle tax collection, which is IDR 342,141,827,744.00, - (source of Bapenda data in 2024).

PAD TYPE	YEAR	ARRESTS (UNIT)
Motor Vehicle Tax	2022	21.120
	2023	37.896

Bapenda Data Source January 1, 2024

However, from the data obtained by researchers up to January 1, 2024, there were still 21,120 motor vehicle tax arrears in 2022 and 37,896 units in 2023. This shows that there are still many people who have not taken full advantage of the motor vehicle tax fine administrative sanction elimination program, which has an impact on regional revenue. Furthermore, because the program is very good at increasing Regional Revenue from the tax sector, the author wants to conduct research on how effective the program is and what difficulties and challenges are found during the program. To see the effectiveness of a program, there are three measuring instruments used, namely Goal Achievement (the desired output has been achieved), Integration (in this case, socialization is carried out regarding the governor's regulation regarding the exemption of transfer fees), and finally Adaptation by looking at the environment.

RESEARCH METHODS

This study uses a descriptive research design using a qualitative methodology approach. This study was conducted in one location, namely the Technical Implementation Unit of Region I Samsat Palu which is located on Jalan Kartini, Palu City. The researcher chose the research location that houses taxpayer services at the Technical Implementation Unit of Region I Samsat Palu so that the research can be carried out more accurately and on target because the overall data and form of service are in one office. including samsat which has many interesting innovations with the potential for large motor vehicle tax revenue in the Central Sulawesi Province. The informants in this study were determined using a purposive technique, namely by selecting people who are considered to know and are able to provide information that is relevant to the focus of the problem to be studied, namely the Head of the Tax Division of the Central Sulawesi Provincial Revenue Agency, Head of the UPT SAMSAT Palu City, Tax Management Staff, Jasa Raharja and the Police and the Taxpayer Community. Data collection in this study was carried out through several techniques including observation, interviews and documentation. The data was analyzed using several steps according to the theory of Miles, Huberman and Saldana (2014), namely analyzing data in three steps: data condensation, presenting data (data display), and drawing conclusions or verification (conclusion drawing and verification).

RESULTS AND DISCUSSION

Goal Achievement

The results of the study show that the calculation of tax arrears data carried out by the Palu City Samsat through the Central Sulawesi Provincial Bapenda revenue sector has not been effective. This can be seen from the

fact that there are still many motorized vehicles, both two-wheeled and four-wheeled, that still have arrears in paying motor vehicle tax because the owner's identity is still not in accordance when the Palu Samsat Conducted Telephone Actions where at the time of the investigation, the Motorized Vehicles had changed hands 1 to 3 times without changing the Vehicle Name. To find out whether the achievement of this goal is effective or not, it can be seen from several indicators that the researcher has described.

Motor Vehicle Tax (PKB) and Motor Vehicle Transfer Fee (BBN-KB) are the largest sources of income for the Central Sulawesi Province. This is because motorized vehicles have become the main need of the community and are the main means of transportation in Central Sulawesi. Along with the increasing advancement of technology and the standard of secondary needs becoming primary, this has caused an increase in the number of motorized vehicles. The following is a table of Realization and vehicles in arrears in Motor Vehicle Tax:

Table 2. Realization of Motor Vehicle Tax Revenue
Fiscal Year 2021 to 2023

Year	Motor Vehicle Tax		
	Target	Realization	%
1	2	3	4
2021	Rp 133.653.530.000	Rp 115.106.921.013	86,12%
2022	Rp 134.529.995.012	Rp 147.548.015.200	109,68%
2023	Rp. 203.332.670.000	Rp 144.208.729.450	70,92%

Source: Bapenda Prov. Sulteng 2024 (Data processed)

Motor Vehicle Tax Revenue when viewed based on the amount of revenue from the 2021 to 2022 budget years, there is indeed a fairly large realization because in 2018 there was a major natural disaster. The disaster caused many vehicles to be damaged, lost and also destroyed due to the major disaster in 2018, so that in 2021 to 2022 the Central Sulawesi provincial government through the Palu City Samsat will compensate for the policy for motor vehicle tax actors by implementing a motor vehicle tax elimination program for a relatively longer period of time. This certainly has a major impact on public awareness in complying with paying motor vehicle tax. Effectiveness with the Achievement of Goals indicator is seen from the aspect of the number of Motor Vehicles at the Palu Samsat that make motor vehicle tax payments as an indicator of administrative compliance in motor vehicle ownership. In vehicle ownership, it can be seen that those who are still in arrears in making Motor Vehicle Tax Payments at the Palu Samsat are in the following table:

Table 3. Volume of Motor Vehicle Tax Arrears

Fiscal Year 2021 to 2023

Year	Motor Vehicle Tax
	Arrears (Unit)
1	2
2021	19.565
2022	21.120
2023	37.896

sumber : Bapenda Prov. Sulteng 2024 (Data diolah)

In 2023, there was a very significant spike in motor vehicle tax arrears, a very large volume of vehicle owners who were still in arrears in paying motor vehicle tax in order to maintain orderly vehicle ownership administration. This happened because in 2023 the regional government only issued a program to eliminate motor vehicle tax administrative sanctions only in September, while in 2022 the regional government issued an Administrative Sanctions Elimination Program in the form of Motor Vehicle Tax fines from November to December.

Integration

In the management of Motor Vehicle Tax Collection at Samsat Palu, it always synergizes with several stakeholders. For matters related to the technical calculation of Motor Vehicle Tax, Samsat Palu always coordinates and communicates with the Provincial Revenue Agency, the Police, and Jasa Raharja. Furthermore, those related to the system and procedures for collecting Motor Vehicle Tax intensively carry out socialization and communication with Taxpayers at Samsat Palu.

So that in order to measure the level of Effectiveness seen from an integration perspective, there are two aspects that are the focus of researchers to conduct an analysis related to the management of the Implementation of the Motor Vehicle Tax Fine Elimination Program at Samsat Palu, namely the Ability to Coordinate with Technical Agencies and the Ability to Socialize.

Internal coordination within the scope of Samsat Palu carried out across Agencies/Agencies related to the management of the collection of Motor Vehicle Tax Realization has not been fully effective. This can be seen from the results of the researcher's observations and interviews conducted with informants.

Coordination carried out by the Revenue Sector with Samsat Palu. In the process of reconciling data and information on reports on receipt of Motor Vehicle Transfer Fee revenue has not been carried out on schedule. So there are often delays in displaying report materials when needed, both for routine evaluation meetings and for regular audits by the BPK Audit Team and the Provincial Inspectorate Audit Team.

The applicable regional tax collection system is the Self Assessment System, where the fulfillment of tax obligations is fully carried out by Taxpayers. In the process of fulfilling their obligations, not a few Taxpayers find it difficult. This is due to the lack of information, tax knowledge possessed by Taxpayers. Such as the procedures for reporting and depositing their tax obligations.

One of the efforts made by Samsat Palu as a form of responsibility to overcome the problem of the lack of information and tax knowledge possessed by Taxpayers is the implementation of socialization regarding the Regulation of the Governor of Central Sulawesi Province Number 51 of 2022 concerning the Elimination of Motor Vehicle Tax Fines and Motor Vehicle Transfer Fees. Through this activity, Taxpayers can consult about things that they have not known about vehicle transfer fees that hinder Taxpayers from carrying out their tax obligations. So that in the future the level of awareness and compliance of Taxpayers is expected to increase more than before.

From the results of observations and interviews conducted by researchers, it can be seen that Samsat Palu has often carried out socialization to Taxpayers. Periodically, meetings are held in order to provide information to Taxpayers, especially those related to the mechanism (system and procedure) for collecting Motor Vehicle Tax and motor vehicle transfer fees that must be obeyed. The implementation of socialization to taxpayers by Samsat Palu also turned out that there were still taxpayers who complained about the socialization of the implementation of the elimination program contained in the billboards on the streets, namely that many of the billboards were still not clearly visible or their placement was not strategic. The next step taken by Samsat Palu was with several innovations to make it easier for taxpayers to make tax payments, especially those who have busy routines.

Salah satu inovasi Kantor Bersama Samsat Palu adalah Aksi telpon-telpon dimana baik pegawai Samsat di throughout Central Sulawesi Province and the Regional Revenue Agency itself conducted telephone actions where employees communicated to the public that there was a program to eliminate administrative sanctions in the form of tax fines and exemption from motor vehicle transfer fees carried out at their respective offices. This was done in addition to reminding taxpayers who were in arrears, it was also intended to trace vehicle ownership that had arrears and remind vehicle owners who had changed hands to immediately transfer the vehicle's name for the sake of orderly administration in the ownership of motor vehicles, both two-wheeled and four-wheeled.

According to researchers, this innovation can also prevent motor vehicle owners from having payment fines which in the future can become an increase in payments which results in taxpayers being increasingly lazy to pay their vehicle taxes which become large.

Adaptation

Adaptability is the ability of UPTB Region I Palu to make changes according to the demands of organizational needs. This shows the level to which the Regional Revenue Agency of Central Sulawesi Province is responsive to internal and external changes that occur.

To objectively determine the adaptability in the Implementation of the Motor Vehicle Transfer Fee Exemption Program, it can be seen to what extent the implementation of the Motor Vehicle Transfer Fee administration mechanism in adjusting to the desired organizational needs of the UPTB Region I Palu is most effective and efficient and oriented towards increasing Motor Vehicle Tax revenue related to the increase in regional fiscal, namely Regional Original Income.

The Motor Vehicle Transfer Fee Exemption Program can run effectively if the management mechanism implemented by UPTB Region I Palu has the ability to adapt to change. Often in the Administration of Motor

Vehicle Transfer Fee exemption, various technical and non-technical problems are faced. So a system is needed that is able to adapt to certain situations and conditions to minimize the problems that occur.

In addition, at the same time, internal readiness of the apparatus (employees) is also needed to control the Motor Vehicle Transfer Fee system at the Palu Samsat. So that there is a correlation between the system design and the resources of the Motor Vehicle Transfer Fee management apparatus. Efforts to overcome internal and external problems in the administration of Motor Vehicle Transfer Fee collection at UPTB Region I Palu have been carried out so far.

There are three aspects that are the focus of discussion related to the Effectiveness of the BBNKB Exemption Program at UPTB Region I as seen from the adaptation indicator, namely the aspect of Tax Collection Management Resources, the aspect of Tax Collection Management Facilities and the Tax Collection Mechanism.

An important factor that influences the Effectiveness of the Motor Vehicle Transfer Fee Exemption Program at UPTB Region I Palu is the availability of Tax Collection Management Apparatus Resources. Based on the results of observations conducted by the researcher, it is clear that efforts to increase the effectiveness of the Motor Vehicle Transfer Fee Exemption Program at UPTB Region I Palu have not been accompanied by the availability of apparatus resources who have standard capabilities according to their field of duty. The apparatus resources directly involved in managing the Motor Vehicle Tax Fine Elimination Program at Samsat Palu are considered inadequate.

An important factor that influences the Effectiveness of the Motor Vehicle Transfer Fee Exemption Program at UPTB Region I Palu is the availability of Tax Collection Management Apparatus Resources. Based on the results of observations conducted by researchers, it is seen that in efforts to increase the effectiveness of the Motor Vehicle Transfer Fee Exemption Program at UPTB Region I Palu, it has not been accompanied by the availability of human resources who have standard capabilities according to their field of duty. Human resources directly involved in the management of the Motor Vehicle Tax Fine Elimination Program at Samsat Palu are considered inadequate.

In order to increase taxpayer interest in complying with motor vehicle ownership administration and payment of motor vehicle tax, it is necessary to be accompanied by the availability of a digital-based System Application that can be accessed on a Mobile Phone and supports orderly administration in the Motor Vehicle Tax Fine Elimination Program and exemption of Motor Vehicle Transfer Fees at the Palu Samsat.

Likewise, operational support facilities in the field in the form of two-wheeled vehicles used by field officers also appear inadequate.

In the Motor Vehicle Tax Fine Elimination Program and exemption of Motor Vehicle Transfer Fees at the Palu Samsat, there are 5 (five) stages of activity, which include: identification of potential, licensing, determination, deposit, and collection. In these stages of activity, of course there are several obstacles that generally affect the management process of the Motor Vehicle Tax Fine Elimination Program and exemption of Motor Vehicle Transfer Fees. Based on the results of research and field observations, it is known that the factor that influences the effectiveness of the Motor Vehicle Tax Fine Elimination Program at the Palu Samsat is the absence of a mechanism that specifically regulates the technical aspects of the Tax collection process.

The management of the Motor Vehicle Tax Fine Elimination Program and the exemption of Motor Vehicle Transfer Fees at the Palu Samsat has not been systematically designed in a standard operational mechanism. The Standard Operating Procedure (SOP) that technically regulates the entire flow of activities both administratively and operationally in the field has not been created, this has an impact on the effectiveness of tax collection management because there are no standards that must be adhered to by every officer directly involved in the Motor Vehicle Tax Fine Elimination Program and the exemption of Motor Vehicle Transfer Fees at the Palu Samsat. So based on the adaptation indicator seen from the aspect of the Tax Collection Mechanism, it has not been running effectively

CONCLUSION

Based on the results of the study that have been discussed in the previous chapter, it can be concluded that the Effectiveness of the Implementation of the Motor Vehicle Tax Fines Administrative Sanctions Elimination Program at the Palu Samsat Technical Implementation Unit is considered not to have run optimally, this is due to the failure to achieve the effectiveness indicators used in this study, such as the aspects of Goal Achievement, Integration, and Adaptation. From the results of the study it is known that based on the Goal Achievement indicator seen from the first aspect, namely, the Realization of Tax Revenue Targets has not been effective seen from the achievement of the presentation of the realization of the last three years. Furthermore, based on the Integration indicator, seen from the first aspect, namely Coordination. From the results of the study it is known that from the aspect of internal and external coordination it has not been running effectively. The second aspect is Socialization. As for the implementation of socialization with taxpayers, it has been carried out effectively and Third, there is Innovation from the Samsat office and the Central Sulawesi Provincial Revenue Agency, namely the Telephone Action and Super PKB. Then the adaptation indicator seen from the first aspect, namely the Resources of Tax Collectors, is inadequate. Second, Tax Collection Facilities,

especially those related to the Computerized System Application, are not yet optimal so that the management of tax revenue data and information has not been running effectively. Likewise, operational support facilities are not yet available according to needs. The third aspect is the Tax Collection Mechanism, where it is known that during the Elimination of Motor Vehicle Tax Fines for the management of Samsat Palu tax collection, it was not optimal because it did not have a Standard Operating Procedure (SOP) that was set and still used the usual Mechanism as regulated in the regulations. In fact, when the program was running, there would definitely be a spike in payments from taxpayers until the payments piled up.

SUGGESTION

In the Goal Achievement Indicator in the aspect of tax revenue realization, it is expected that the government will hold a motor vehicle tax elimination program every year to spur taxpayer awareness to pay taxes and increase regional original income. Then in the aspect of motor vehicle volume, if a taxpayer who has a new motor vehicle can be informed if the vehicle changes owner, they must immediately report to the Palu Samsat to block the STNK in the name of the old owner and enter the data of the new vehicle owner. In the Coordination aspect at the Palu Samsat, it is necessary to build a more integrated teamwork formulation both internally between units and externally with related Partners in terms of implementing Tax collection tasks and there needs to be special training regularly to increase the capacity and professionalism of employees who manage the collection and determination of motor vehicle taxes. So there needs to be a mechanism that regulates collective tasks to increase synergy and avoid the emergence of sectoral egos between the three partners. Then in the socialization aspect, careful research must be carried out regarding the placement of billboards regarding the implementation of the tax fine elimination program, so that it can be clearly seen by passing motor vehicles. In the Adaptation Aspect at Samsat Palu, especially human resources, it is necessary to conduct intensive training / technical guidance in order to improve the competence of employees in managing tax collection. In order to orderly administration of the Implementation of the Motor Vehicle Tax Fine Elimination Program at Samsat Palu, there needs to be the availability of system facilities with more effective and efficient data and information management applications.

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