

Research Article

ANALYSIS OF PUBLIC SERVICE PERFORMANCE AT THE REGIONAL REVENUE AGENCY (BAPENDA) OF BENGKULU CITY (A Case Study on Motor Vehicle Tax Collection and Motor Vehicle Transfer Fee in 2023)

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ABSTRACT

This article presents an analysis of public service performance at the Badan Pendapatan Daerah (Bapenda) of Bengkulu City, focusing on the collection of motor vehicle taxes and vehicle title transfer fees in 2023. In the context of this study, the effectiveness of Bapenda is analyzed across three aspects: production, quality, and efficiency, and is also examined from the dimensions of flexibility and employee satisfaction. The research method employs a descriptive-analytical approach by collecting data through observation, interviews, and analysis of related documents. The analysis results indicate that the effectiveness of Bapenda in managing regional revenue is still not optimal, particularly in terms of achieving revenue targets, service quality, and expenditure management efficiency. Although efforts have been made to verify the accountability of APBD implementation, errors in financial management by organizational units are still found. Based on these findings, it is concluded that Bapenda needs improvements in various aspects to enhance its effectiveness, including better coordination among units, increased understanding of applicable regulations, and improved employee satisfaction in performing verification tasks. The implications of this study highlight the importance of strengthening internal supervision and control in regional financial management to improve overall public service performance.

Keywords: *Performance, Public service, Regional revenue, Tax*

Introduction

Public service is a key indicator in evaluating the performance of local government [1][2]. The effectiveness of public services directly contributes to citizen satisfaction [3] and public trust in the government [4]. In Bengkulu

City, the Regional Revenue Agency (Bapenda) plays a crucial role in increasing local revenue (PAD) through the collection of taxes, including Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB).

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Table 1. Number of Motor Vehicles by Bengkulu City and Type of Vehicle in Bengkulu Province (units), 2020–2022

Tahun	Jenis Kendaraan				Jumlah
	Mobil penumpang	Bus	Truk	Sepeda Motor	
2020	52 152	922	22 017	42 849	357 014
2021	51 293	914	22 112	285 499	359 818
2022	51 680	909	21 980	293 191	367 760

Source: Central Statistics Agency, 2023

The data above indicate an increase in the number of motor vehicles. Consequently, the role of the Bengkulu City Revenue Agency (Bapenda) in collecting Motor Vehicle Tax (PKB) and Vehicle Title Transfer Fees (BBNKB) becomes increasingly significant. Revenue from this sector is expected to support the financing of various development programs and other public services. Therefore, analyzing the performance of Bapenda in managing and collecting these taxes is crucial to ensure that the collection process is conducted efficiently, transparently, and accountably.

Several policy measures at the national level and in other regions can serve as valuable lessons for Bapenda Kota Bengkulu. For instance, the Provincial Government of DKI Jakarta provides incentives in the form of exemptions from the Bea Balik Nama Kendaraan Bermotor (BBNKB) for used vehicles until the end of 2023 [5]. This policy aims to alleviate the burden on the community and enhance interest in purchasing legally registered and officially recognized used vehicles [6][7][8]. This can enhance taxpayer compliance and ensure more accurate vehicle data.

Furthermore, the discourse on the elimination of progressive taxes and the BBNKB also deserves attention [9][10]. Progressive taxation is implemented to control the number of vehicles on the roads [11], yet on the other hand, this tax is considered burdensome for individuals owning more than one vehicle. The elimination of progressive taxation and BBNKB is expected to alleviate the financial burden on the community and promote increased compliance with vehicle tax payments [12].

On the other hand, local governments often initiate vehicle tax amnesty programs to encourage citizens to settle tax arrears without being subject to fines. For instance, the tax

amnesty program held in Jakarta in 2023 demonstrated that many residents took advantage of this opportunity to fulfill their tax obligations without facing administrative penalties. Such policies not only boost tax revenues but also improve the motor vehicle database in the respective region.

However, several issues continue to arise in the implementation of tax collection in Bengkulu City [13], such as low taxpayer awareness, insufficient dissemination of tax payment procedures, as well as technical and administrative constraints. These challenges can have negative impacts on the achievement of local revenue targets and diminish the level of satisfaction among the community regarding the services provided.

Therefore, this research is conducted to analyze the public service performance of the Badan Pendapatan Daerah (Bapenda) of Bengkulu City. The purpose of this study is to provide an overview of the performance of Bapenda in Bengkulu City regarding the collection of Vehicle Tax (PKB) and Vehicle Ownership Transfer Fees (BBNKB). This case study, is expected to identify various factors influencing public service performance, pinpoint encountered obstacles, and provide recommendations for improving tax collection systems and procedures. This analysis is crucial for enhancing the efficiency and effectiveness of public services, thereby supporting the increase of regional revenue and the welfare of the community in Bengkulu City.

Methods

The focus of this research is to analyze the performance of public services at the Revenue Service Unit of Bengkulu City. The approach used is descriptive qualitative, aiming to obtain a comprehensive understanding of the

phenomenon [14]. This research was conducted in Bengkulu City. In-depth interviews, observations, and documentation were the techniques employed in data collection. The initial selection of informants was conducted purposefully, while subsequent informants were identified using snowball and incidental techniques. The combined use of these three techniques aimed to obtain better quality information and enhance the validity of the data. Data analysis was performed using an interactive analysis model developed by Miles and Huberman. [15]. To establish the validity of the data, a triangulation technique was employed [16].

Result and Discussion

A. The Effectiveness of Bapenda in Managing Regional Revenue

The management of regional revenue by the Badan Pendapatan Daerah (Bapenda) of Bengkulu City is a crucial topic aimed at enhancing regional fiscal capacity. The effectiveness of revenue management, particularly in the context of Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer Fee (BBNKB) for the year 2023, is analyzed through various dimensions such as production, quality, efficiency, flexibility, and employee satisfaction. This approach is adopted to assess performance at the individual, group, and organizational levels, as well as in the short term to ensure the achievement of established goals.

In terms of production, the effectiveness of Bapenda Kota Bengkulu in managing local revenue from Vehicle Tax (PKB) and Motor Vehicle Transfer Fees (BBNKB) is not yet fully optimal. Despite an increase in the number of motor vehicles, which should theoretically boost revenue from PKB and BBNKB, the actual revenue targets have not been fully met. Data indicates that although there is potential for increased revenue due to the growth in the number of motor vehicles, factors such as tax collection effectiveness and suboptimal public awareness campaigns impact target achievement. This suggests that Bapenda needs to enhance tax collection strategies and strengthen coordination with relevant agencies to achieve higher revenue targets.

In terms of quality, the revenue management by Bapenda Kota Bengkulu also falls short of expectations. Many taxpayers complain about the lack of socialization regarding tax payment procedures and the slow service provided. This situation resembles the issues observed in several other regions, where quarterly reports on the implementation of the Regional Budget (APBD) are not accompanied by monthly performance targets, resulting in dissatisfaction among stakeholders and the public. Ineffective socialization efforts and slow service delivery make it difficult for many taxpayers to fulfill their obligations promptly. Therefore, Bapenda needs to enhance the quality of its services and strengthen communication with the public to ensure that tax payment procedures are well understood by taxpayers.

In terms of efficiency, Bapenda of Bengkulu faces similar challenges to other regions, such as the existence of double financing in expenditure management. For example, local revenue management often lacks a detailed and clear schedule of activities, leading to inefficiencies in daily operations. These inefficiencies can be seen in the lack of coordination and proper scheduling in the implementation of revenue management tasks. For example, there is a duplication of budgets in expenditure management that leads to a waste of resources. To overcome this, Bapenda needs to develop a more structured and detailed work plan and ensure that all operational activities are carried out according to a predetermined schedule to improve efficiency.

The flexibility aspect is also a challenge for Bapenda Kota Bengkulu. Some of the rules of the game on local taxes and levies still refer to updated laws, but their implementation has been slow to be adopted. This leads to inflexibility in adjusting to policy changes and community needs, thus slowing down the response to the dynamics that occur in the field. Flexibility in tax management is essential so that Bapenda can immediately adjust strategies and policies according to current conditions. Therefore, Bapenda needs to increase flexibility in implementing new regulations and be more responsive to changes in regulations and community needs.

Employee satisfaction in revenue management by Bapenda has also not reached an adequate level. Some employees are dissatisfied because some revenue items do not meet the target, and there is an inequality of roles in local revenue management. This dissatisfaction has an impact on overall employee motivation and performance, which in turn affects organizational effectiveness. To improve employee satisfaction, Bapenda needs to pay attention to a more equitable distribution of roles and responsibilities and provide appropriate incentives to encourage better performance.

To overcome the existing problems, the Bapenda of Bengkulu city can learn from policies implemented in other regions. For example, the DKI Jakarta Provincial Government provides an exemption from vehicle registration fees until the end of 2023 to encourage people to comply with their tax obligations. This policy has proven effective in increasing tax compliance and local revenue. In addition, some regions have also implemented motor vehicle tax bleaching programs that provide incentives to delinquent taxpayers to pay off their obligations without being subject to fines. Such programs could inspire Bapenda Kota Bengkulu to adopt similar policies to improve taxpayer compliance and local revenue.

Furthermore, Bapenda needs to enhance its information technology system to streamline the tax payment process. The implementation of a more advanced online system can reduce the time and costs required by taxpayers to fulfill their obligations. With a more modern system in place, taxpayers can easily access information about taxes due, make online payments, and receive payment receipts promptly. This not only improves efficiency but also enhances taxpayer satisfaction.

Bapenda should also optimize its communication and outreach strategies to increase public awareness of the importance of timely tax payments. Educational campaigns through mass media, social media, and direct outreach activities in communities can help improve understanding and awareness of tax obligations among the public. Effective education will build awareness that the taxes paid will be used for development and improving public services, ultimately benefiting the community itself.

On an institutional level, Bapenda needs to strengthen coordination with relevant agencies such as the Police and Transportation Department to ensure that motor vehicle data is always up to date. Good collaboration between these institutions is crucial to facilitate the tax collection process and ensure that all registered motor vehicles pay taxes. Additionally, Bapenda needs to collaborate with banks and other financial institutions to facilitate electronic tax payments, making it easier for taxpayers to make payments.

To achieve higher effectiveness, Bapenda also needs to conduct regular and comprehensive performance evaluations. These evaluations should include assessments of all aspects of revenue management from planning, and implementation, to supervision. Evaluation results should be used to make improvements and refinements to the local revenue management system. Furthermore, Bapenda needs to establish clear and measurable performance indicators to monitor revenue target achievement and ensure that all employees understand and work towards the established goals.

To improve the quality of revenue management, Bapenda needs to provide training and capacity development for its employees. This training should cover technical aspects such as understanding tax regulations, using information technology systems, as well as communication and public service skills. With increased employee capacity, it is expected that the service provided to taxpayers will be better and more professional.

Furthermore, Bapenda must also pay attention to the aspects of transparency and accountability in revenue management. All procedures and processes must be conducted transparently and accountable to build public trust. Financial and performance reports should be published openly and readily accessible to the public. Thus, the community can see how the taxes they pay are utilized and their contribution to regional development.

Lastly, to enhance employee satisfaction, Bapenda needs to create a conducive work environment and provide appropriate incentives. Employee satisfaction is crucial to ensure they work with high motivation and deliver the best service to the public. Incentives can include

performance awards, bonuses, or opportunities for training and career development. By giving proper attention to employees, it is expected that they will be more enthusiastic in carrying out their duties and contribute to achieving organizational goals.

Overall, to improve public service performance in collecting Motor Vehicle Taxes and Motor Vehicle Transfer Fees in Bengkulu City, Bapenda needs to make various improvement efforts ranging from increasing production, quality, efficiency, and flexibility, to employee satisfaction. With a comprehensive approach focusing on enhancing all these aspects, Bapenda is expected to achieve satisfactory performance.

B. The Effectiveness of Bapenda in Managing Local Expenditure

Local financial management is a critical activity that encompasses all rights and obligations of a region in the administration of local government, including assets related to those rights and obligations, within the framework of the Regional Revenue and Expenditure Budget (APBD). The main objective of this management is to achieve accountability, fulfill financial obligations, ensure honesty, and achieve efficiency and effectiveness, while also conducting adequate control. Based on Law No. 32 of 2004, local expenditures must prioritize protecting and enhancing the quality of life of the community, including basic services, education, healthcare facilities, social facilities, adequate public facilities, and social security systems. In this regard, the management of local expenditures by Bapenda is evaluated in terms of production, quality, efficiency, flexibility, and employee satisfaction.

From a production perspective, Bapenda's management of local expenditures has not yet demonstrated optimal effectiveness. One indication is the existence of expenditure accounts in the APBD that do not comply with prevailing regulations. This indicates a mismatch between budget plans and their implementation, caused by two main factors: internal and external. Internally, the desire to obtain additional incentives and a lack of understanding of the regulations drive the emergence of non-compliant accounts. Externally, pressure from parties with

higher authority to accommodate their interests also contributes to this mismatch. These internal and external factors highlight the need to improve understanding and compliance with regulations among Bapenda employees, as well as the need to reduce external influences that do not align with the principles of sound financial management. Emphasis on transparency and accountability must be enhanced to ensure that every step in the budgeting and spending process can be accounted for effectively.

In terms of quality, Bapenda's management of local expenditures has also been ineffective. Many expenditure proposals from organizational units do not align with the Regional Revenue and Expenditure Budget (RAPBD), indicating that the planning and budgeting processes do not adequately involve all stakeholders. Additionally, proposals resulting from community consultations are not optimally utilized in formulating local expenditures, resulting in expenditures being primarily based on the interests of authorities or parties with access to those authorities. This is due to the weakness of local regulations regarding the fundamentals of managing local finances, resulting in uneven distribution of local expenditures that do not align with actual needs. To address this issue, there is a need for revisions and strengthening of local regulations governing the management of local finances, as well as increased participation of the community in the planning and budgeting processes. By actively involving the community, local expenditure policies can better reflect the needs and aspirations of the community.

In terms of efficiency, the management of local expenditure by BAPENDA has not yet demonstrated satisfactory performance. One of the primary issues is the duplication of budgetary expenses in the preparation of local expenditure, resulting from the division of responsibilities between direct spending under the authority of the Regional Development Planning Agency (Bapeda) and indirect spending under the responsibility of Bapenda. Additionally, the absence of a well-defined work plan leads to suboptimal time utilization, ultimately reducing operational efficiency. To enhance efficiency, there is a need for improved

coordination between Bapeda and Bapenda in budget preparation, as well as the development of detailed and realistic work plans. This can be achieved by establishing a cross-sector coordination team tasked with ensuring that all planning and budgeting processes adhere to established schedules and standards.

In the context of flexibility, the management of local expenditure by Bapenda also faces significant challenges. One of the main issues is the delay in implementing Minister of Home Affairs Decree No. 29 of 2002, resulting in differences in perception among employee groups regarding their respective roles and functions. This delay is attributed to the lack of preparedness by BAPENDA in formulating technical guidance instruments and the unpreparedness of the Regional Representative Council (DPRD) in fulfilling its budgetary functions. Additionally, the lack of clear job descriptions for each individual further exacerbates these differences in perception. To enhance flexibility, efforts are needed to expedite the implementation of new regulations and improve employee understanding of their roles and functions. Training and socialization of new regulations should be conducted intensively to ensure that all employees have a uniform understanding and can work synergistically.

From the perspective of employee satisfaction, the management of local expenditure by Bapenda has also been ineffective. Many employees express dissatisfaction with the realization of local revenue and their roles in managing local expenditure. This dissatisfaction stems from the unequal distribution of roles and responsibilities, as well as the dominance of certain employees in the management of local expenditure, while others have lesser involvement. To enhance employee satisfaction, there is a need for a more equitable and fair distribution of roles and responsibilities. Each employee should be given an equal opportunity to contribute to the management of local expenditure and provided with incentives commensurate with their performance. Additionally, continuous capacity-building programs are necessary to enhance employee competencies in carrying out their duties.

C. The effectiveness of Bapenda in verifying the accountability of the Implementation of the Regional Budget (APBD)

The effectiveness of the Regional Revenue Agency (Bapenda) in verifying the implementation accountability of the Regional Budget (APBD) is a crucial aspect of local financial management. Before this function was carried out by Bapenda, it was the responsibility of the Finance Department of the Regional Secretariat, resulting in a separation from the unit managing Local Revenue. However, in practice, the effectiveness of verification still poses several issues that need to be addressed.

In terms of production, the verification of APBD implementation accountability by Bapenda has not yet reached an optimal level of effectiveness. Although every Statement of Accountability (SPJ) from organizational units has been verified by BPKD, examinations by the Regional Financial and Development Supervisory Agency (Bawasda) still uncover errors in SPJ completion. This indicates differences in the interpretation of legislation between BPKD and Bawasda. Better coordination between these two entities and an improved understanding of applicable regulations are needed to minimize errors in SPJ completion.

In terms of quality, the verification of APBD implementation accountability has also not reached the desired level of effectiveness. Inconsistencies in adhering to applicable legislation are one of the issues that arise. This is more caused by considerations of humanity and reciprocity, reflected in the practice of giving "envelopes" during the submission of SPJ by cashiers. Consistency in following regulations must be enforced to ensure accountability and transparency in local financial management.

In terms of efficiency, although no duplicate entries were found during verification, efforts are still needed to improve the verification process to be more efficient. An efficient verification process will help expedite the completion of SPJs and avoid potential errors or omissions that may occur.

In terms of flexibility, Bapenda still needs to enhance its flexibility in implementing policies that adhere to prevailing legal regulations. Deviations from legal norms in policy-making may lead to scrutiny by auditing bodies such as

Bawasda and other inspection agencies. Therefore, Bapenda must ensure that its policies consistently align with applicable legal provisions to preempt legal complications in the future.

Regarding employee satisfaction, not all Bapenda staff members are content with the documents generated from the accountability verification process for the implementation of APBD. This may indicate dissatisfaction with either the process or the outcomes of the verification. Bapenda must heed input and feedback from its employees and conduct evaluations of the verification process to enhance employee satisfaction.

Overall, to enhance the effectiveness of APBD implementation accountability verification, Bapenda needs to bolster coordination with relevant agencies, deepen understanding of applicable regulations, ensure consistency in rule application, streamline the verification process, adhere to policies consistent with prevailing legal regulations, and prioritize employee satisfaction in executing verification tasks.

Conclusion

Based on the research findings of the analysis of public service performance at the Regional Revenue Agency (Bapenda) of Bengkulu City regarding the collection of motor vehicle taxes and motor vehicle transfer fees in 2023, it can be concluded that despite Bapenda's efforts to manage local revenue and verify the implementation of the Regional Budget (APBD), there are still several challenges that need to be addressed. These challenges include suboptimal effectiveness in terms of production, quality, efficiency, flexibility, and employee satisfaction. To improve its performance and effectiveness, Bapenda needs to undertake efforts such as enhancing coordination between units, strengthening understanding of applicable regulations, increasing consistency in the application of rules, improving the efficiency of verification processes, adhering to policies by prevailing laws, and considering employee satisfaction in carrying out verification tasks.

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