UNIVERSITAS
GADJAH MADA
Analysis of The Optimization of Business Development Services Program From Top Level And Street Level Bureaucrat Perspective 2015-2019 (Study Case of Indonesia Directorate General of Taxes)
Paulus Mauritz Binanga Lubis, Porf. Amin Wibowo, S.E, M.B.A, Ph.D.
Universitas Gadjah Mada, 2022 | Diunduh dari http://etd.repository.ugm.ac.id/

BIBLIOGRAPHY

Journal and other sources

Ayyagari, M., Kunt, A. D., & Vojislav. (2011). Small vs. Young Firms across the World: Contribution to Employment, Job Creation, and Growth. World Bank Policy Research Working Paper Series No 5631

Barber, M., Kihn, P., and Moffit, A. (2011), Deliverology: from idea to implementation. McKinsey & Company, 2011

Barber, M. (2015), *How to Run a Government*, London: Allen Lane

Bevan, G & C. Hood,(2006) 'What's measured is what matters: Targets and gaming in the English public healthcare system', *Public Administration*, 82, 3

Birkland, T. (2007). 'Agenda Setting in Public Policy' in Handbook of Public Policy Analysis, F. Fisher et al – chapter 5.

Cabinet Office (1999). Professional Policy-Making for the Twenty-First Century. Retrieved March 28, 2010 from http://www.civilservant.org.uk/profpolicymaking.pdf

Cabinet Office (2003). Trying It Out, The Role of 'Pilots' in Policy-Making: Report of a Review of Government Pilots. City University, London, UK

Cairney, P. (2012), *Understanding Public Policy: Theories and Issues*, Palgrave Macmillan, What is Public Policy? How should we study it? (Chapter 2), pp. 22-43.

Cairney, P. (2013), Policy concepts in 1000 words the policy cycle and its stages. https://paulcairney.wordpress.com/2013/11/11/policy-concepts-in-1000-words-the-policy-cycle-and-its-stages/ - (accessed on June 2021)

Cairney, P. (2018), 'The UK Government's Imaginative Use of Evidence to Make Policy', British Politics, *Early View*, 5th January 2018.

Analysis of The Optimization of Business Development Services Program From Top Level And Street Level Bureaucrat Perspective 2015-2019 (Study Case of Indonesia Directorate General of Taxes)
Paulus Mauritz Binanga Lubis, Porf. Amin Wibowo, S.E, M.B.A, Ph.D.
Universitas Gadjah Mada, 2022 | Diunduh dari http://etd.repository.ugm.ac.id/

Dorey, P. (2005) *Policy-Making in Britain: An Introduction*, London

European Commission (2007), Simplified Tax Compliance Procedures for SMEs, https://ec.europa.eu/growth/content/final-report-simplified-tax-compliance-procedures-smes-0_en

European Commission. (2015b). User Guide to the SME Definition. Luxembourg: Publications Office of the European Union.

European Commission, GFK, KPMG (2018), *Study on tax compliance cost for SMEs: Final Report*, Publications Office of the European Union, Luxembourg, http://dx.doi.org/10.2826/02329. (accessed on 02 June 2021)

Goodhart, C.A.E. (1984) Monetary Theory and Practice, Macmillan: Basingstoke. Section 4.3, Chapter 4 of *Wayne Parsons* (1996*), Public Policy: An introduction to the Theory and Practice of Policy Analysis*, Edward Elgar

Hallberg, K. (2000), A market-oriented strategy for small and medium scale enterprises, the World Bank and International Finance Corporation, Washington, D.C., http://dx.doi.org/10.1596/0-8213-4727-6.

Howlett and Ramesh (2003) Studying Public Policy: Policy Cycles and Policy Subsystems John, P. (2012). *Analysing Public Policy*. Routledge: Oxon – Chapters 1 and Chapter 2.

IFC. (2007). Designing a Tax System for Micro and Small Businesses: Guide for Practitioners. Washington, D.C.: IFC

Inasius, F. (2019), "Factors Influencing SME Tax Compliance: Evidence from Indonesia", *International Journal of Public Administration*, Vol. 42/5, pp. 367-379, http://dx.doi.org/10.1080/01900692.2018.1464578.

John, P. (2012). Analysing Public Policy. Routledge: Oxon –Chapters 1 and Chapter 2.

ITD. (2007). Taxation of Small and Medium Enterprises. Background paper prepared for ITD conference Buenos Aires October 2007.

Analysis of The Optimization of Business Development Services Program From Top Level And Street Level Bureaucrat Perspective 2015-2019 (Study Case of Indonesia Directorate General of Taxes)
Paulus Mauritz Binanga Lubis, Porf. Amin Wibowo, S.E, M.B.A, Ph.D.
Universitas Gadjah Mada, 2022 | Diunduh dari http://etd.repository.ugm.ac.id/

Khusnaini (2016), *Improving Voluntary of Small Business Owners Through Tax Education: Business*

Khusnaini, (2017). Analisis Pengaruh Sosial Marketing Terhadap Kesediaan Wajib Pajak Orang Pribadi Dengan Peredaran Bruto Tertentu Untuk Patuh Pajak. Jurnal Badan Pendidikan dan Pelatihan Keuangan, Kementerian Keuangan RI

Kingdon, J. (1984). Agendas, Alternatives, and Public Policies. Boston: Little, Brown, and Company.

Kirchler, E., E. Hoelzl E., dan I. Wahl. (2008). Enforced versus voluntary tax compliance: The "slippery slope" framework. Journal of Economic Psychology, 29(2), 210-225.

Kotler, P., & LEE, N. 2015. Social marketing: Changing Behavior For Good. Fifth Edition. Sage Publications, Inc.

Loo, E C, McKerchar, M & Hansford, A 2014, 'Understanding the compliance behaviour of Malaysian individual taxpayers using a mixed method approach', Journal of the Australasian Tax Teachers Association, vol. 4, no. 1, pp. 181-202.

Matland, R. (1995) 'Synthesizing the Implementation Literature: The Ambiguity-Conflict Model of Policy Implementation', *Journal of Public Administration Research and Theory*, Vol. 5, No. 2, pp. 145-174.

McKerchar, M & Evans, C. 2009, 'Sustaining growth in developing economies through improved taxpayer compliance: Challenges for policy makers and revenue authorities,eJournal of Tax Research, vol. 7, no. 2, pp. 171-201.

Mongkol, K. (2011) The Critical Review Of New Public Management Model And Its Criticisms. Research Journal of Business Management, 5(1), pp.35-43.

Monteiro, J. & Assuncao, J. (2006) Outgoing the Shadows: Estimating The Impact of

UNIVERSITAS
GADJAH MADA
Analysis of The Optimization of Business Development Services Program From Top Level And Street Level Bureaucrat Perspective 2015-2019 (Study Case of Indonesia Directorate General of Taxes)
Paulus Mauritz Binanga Lubis, Porf. Amin Wibowo, S.E, M.B.A, Ph.D.
Universitas Gadjah Mada, 2022 | Diunduh dari http://etd.repository.ugm.ac.id/

Bureaucracy Simplification And Tax Cut On Formality And Investment Department of Economics Pontifical Catholic University of Rio de Janeiro, PUC-Rio

OECD. (2009). Taxation of SMEs. Key Issues and Policy Considerations No. 18, OECD Tax Policy Studies.

OECD (2018), SME and Entrepreneurship Policy in Indonesia 2018, OECD Publishing, Paris, http://dx.doi.org/10.1787/9789264306264-en. (accessed on 02 June 2021)

OECD (2019), *OECD SME and Entrepreneurship Outlook 2019*, OECD Publishing, Paris http://dx.doi.org/10.1787/34907e9c-en.

OECD (2019), Revenue Statistics in Asia and the Pacific 2021 – Indonesia, https://www.oecd.org/tax/tax-policy/revenuestatistics-asia-and-pacific indonesia.pdf - (accessed on 01 June 2021)

OECD (2020), Tax Administration: Supporting SMEs to Get Tax Right Series: Strategic Planning, OECD, Paris, www.oecd.org/tax/forum-on-tax-administration/publications-and-products/supporting-smes-to-get-taxright-strategic-planning.htm

Parsons, W. (1996), Public Policy: An introduction to the Theory and Practice of Policy Analysis, Edward Elgar. Section 4.3, Chapter 4

Pope, J. (1993). The compliance costs of taxation in Australia and tax simplification: The issues. Australian Journal of Management, 18(1), 69-89.

Purnomo, D. (2017), The Evaluation of the BDS Model Implementation as one of the Tax Counselling Methods for Non-Employee Personal Taxpayers (in Indonesian).

Sabatier, P.& Mazmanian, D. (1978), 'The Conditions of Effective Implementation: A Guide to Accomplishing Policy Objectives', *Policy Analysis*, Vol. 5, No. 4, pp. 481-504.

Analysis of The Optimization of Business Development Services Program From Top Level And Street Level Bureaucrat Perspective 2015-2019 (Study Case of Indonesia Directorate General of Taxes)
Paulus Mauritz Binanga Lubis, Porf. Amin Wibowo, S.E, M.B.A, Ph.D.
Universitas Gadjah Mada, 2022 | Diunduh dari http://etd.repository.ugm.ac.id/

Schneider, F. (2004). Shadow Economies around the World: What Do We Know? European Journal of Political Economy, 21(3), 598-642

Thuronyi, V. (2003). Comparative Tax Law. Hague: Martinus Nijhoff Publishers.

Timothy, J. & Abbas, Y. (2021). Tax morale, perception of justice, trust in public authorities, tax knowledge, and tax compliance: a study of Indonesian SMEs. eJournal of Tax Research (2021) vol. 19, no. 1, pp. 168-184

Weiss C. (1999) 'The interface between evaluation and public policy', *Evaluation*, Vol. 5 (4), pp. 468-486.

World Bank (2009) Enterprise Analysis Unit - World Bank Group https://www.enterprisesurveys.org

Websites

https://www.apsc.gov.au/initiatives-and-programs/workforce-information/aps-employee-census-2019

Bappenas (2014). *Laporan Analisis Daya Saing UMKM di Indonesia*. https://www.bappenas.go.id/files/5914/4255/9402/Laporan_Analisis_Daya_Saing_UMKM_di_Indonesia.pdf (accessed on June 2021)

https://www.bps.go.id/statictable/2014/01/30/1322/tabel-perkembangan-umkm-pada-periode-1997--2013.html (accessed on June 2021)

https://bri.co.id/web/erecruitment

https://www.kemenkeu.go.id/dataapbn

https://www.kemenkeu.go.id/informasi-publik/transparansi-kinerja-kemenkeu/laporan-tahunan-kementerian-keuangan/ (accessed on June 2021)

https://kemenkopukm.go.id/uploads/laporan/1562040307_SANDINGAN_DATA_UMKM_2010-2015_.pdf (accessed on June 2021)

Analysis of The Optimization of Business Development Services Program From Top Level And Street Level Bureaucrat Perspective 2015-2019 (Study Case of Indonesia Directorate General of Taxes)
Paulus Mauritz Binanga Lubis, Porf. Amin Wibowo, S.E, M.B.A, Ph.D.
Universitas Gadjah Mada, 2022 | Diunduh dari http://etd.repository.ugm.ac.id/

https://www.kemenkoptukm.go.id/uploads/laporan/1580281176_SANDINGAN_DATA_UMKM

_2015-2016.pdf (accessed on June 2021)

https://www.kemenkopukm.go.id/uploads/laporan/1584006686_UMKM%202016-

2017%20rev.pdf (accessed on June 2021)

https://www.kemenkopukm.go.id/uploads/laporan/1580223129_PERKEMBANGAN%20DATA

%20USAHA%20MIKRO,%20KECIL,%20MENENGAH%20(UMKM)%20DAN%20U

SAHA%20BESAR%20(UB)%20TAHUN%202017%20%202018.pdf (accessed on June

2021)

https://www.kemenkopukm.go.id/uploads/laporan/1617162002_SANDINGAN_DATA_UMKM

_2018-2019.pdf (accessed on June 2021)

https://lokadata.beritagar.id/chart/preview/kontribusi-umkm-terhadap-pdb-2010-2020-

1586251312 (accessed on June 2021)

https://pajak.go.id/id/tahunan-page (accessed on June 2021)

Mulyani, S. (2016/ December 29) *Menkeu: Pajak Merupakan Tulang Punggung Nasional*

Kemenkeu. https://www.kemenkeu.go.id/publikasi/berita/menkeu-pajak-merupakan- tulang-punggung-nasional/ (accessed on June 2021)

https://www.nta.go.jp/english/Report_pdf/2020e_04.pdf

Analysis of The Optimization of Business Development Services Program From Top Level And Street Level Bureaucrat Perspective 2015-2019 (Study Case of Indonesia Directorate General of Taxes)
Paulus Mauritz Binanga Lubis, Porf. Amin Wibowo, S.E, M.B.A, Ph.D.
Universitas Gadjah Mada, 2022 | Diunduh dari http://etd.repository.ugm.ac.id/

Laws and Regulations

Circulation Letter of Director General of Taxes no. 13/PJ/2018 on Instructions for Implementing the Business Development Services (BDS) Program

Director General of Taxes Decree Number 95/PJ/2015 on DGT's 5-year Strategic Plan

Director General of Taxes Letter Number 284/PJ.13/2016 on the Development of Micro, Small, and Medium Enterprises Through the Business Development Services

Government Regulation Number 46 of 2013 on Income Tax on Operating Income Received or Acquired by Taxpayers Having Certain Gross Turnover

Government Regulation Number 23 of 2018 on Income Tax on Operating Income Received or Acquired by Taxpayers Having Certain Gross Turnover

Law of the Republic of Indonesia Number 6 of 1983 on General Provisions and Taxation Procedures Law

Law of the Republic of Indonesia Number 7 of 1983 on Income Tax

Law of the Republic of Indonesia Number 8 of 1983 on the Value Added Tax of Goods and Services and Tax of Luxury Goods Sale

Law of the Republic of Indonesia Number 20 of 2008 on Micro, Small, and Medium Enterprises

Ministry of Cooperatives and SMEs Regulation Number 02/Per/M.KUKM/I/2008 on Empowerment Guidelines Business Development Services-Provider (BDS-P)

Minister of Finance Regulation Number 149/PMK.03/2011 on National Tax Census

Minister of Finance Regulation Number 206.2/PMK.01/2014 on the Organization and Working Procedures of the Vertical Institutions Directorate General of Taxes

Minister of Finance Regulation Number 184/PMK.01/2020 on the Changing of Minister of Finance Regulation Number 2010/PMK.01/2017 on the Organization and Working Procedures of the Vertical Institutions Directorate General of Taxes