

Strengthening Local Fiscal Capacity through Effective BPHTB Tax Collection

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ABSTRACT

Local fiscal capacity plays a crucial role in supporting regional development and improving public service delivery. One of the important sources of local government revenue in many decentralized fiscal systems is the Land and Building Rights Acquisition Tax (BPHTB), which is imposed on the transfer of land and property ownership rights. Effective management and collection of BPHTB are therefore essential to strengthen local fiscal sustainability and enhance regional financial independence. This study aims to analyze how effective BPHTB tax collection contributes to strengthening local fiscal capacity. This research employs a quantitative and descriptive approach by examining various indicators related to tax administration, taxpayer compliance, and revenue performance. Data are obtained from official financial reports, tax administration records, and relevant government publications. The analysis focuses on evaluating the efficiency and effectiveness of BPHTB collection mechanisms, including administrative procedures, monitoring systems, and institutional capacity in managing local tax revenues. The findings indicate that effective BPHTB tax collection significantly contributes to increasing local government revenue and improving fiscal capacity. Efficient tax administration, improved taxpayer compliance, and the implementation of transparent and accountable tax management systems are key factors in enhancing BPHTB revenue performance.

Keywords: Local Fiscal Capacity, BPHTB Tax, Local Government Revenue

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INTRODUCTION

Local fiscal capacity is an essential component of regional economic governance and sustainable development. In decentralized government systems, local governments are given greater authority and responsibility to manage public finances and provide services to their communities. Fiscal decentralization allows regional governments to generate their own revenues and allocate financial resources based on local development priorities. However, the success of fiscal decentralization largely depends on the ability of local governments to strengthen their fiscal capacity through effective revenue management (World Bank, 2021).

Local fiscal capacity refers to the ability of regional governments to generate and manage financial resources in order to support public services, infrastructure development, and economic growth. Strong fiscal capacity enables local governments to reduce dependence on central government transfers and improve financial autonomy. Conversely, weak fiscal capacity may limit the ability of regional governments to finance development programs and provide adequate public services (OECD, 2022). One of the most important sources of local government revenue in decentralized fiscal systems is local taxation. Local taxes play a strategic role in supporting regional financial sustainability and strengthening fiscal independence. Effective tax collection systems allow local governments to maximize revenue potential while ensuring fairness and transparency in tax administration. In many countries, local governments rely heavily on property-related taxes as a stable source of revenue (Bird & Zolt, 2021).

Among various types of local taxes, the Land and Building Rights Acquisition Tax (BPHTB) has become a significant source of local government revenue (Widayanti et al., 2024). BPHTB is imposed on the acquisition or transfer of rights to land and buildings, including transactions such as property sales, inheritance transfers, and grants. The tax is generally calculated based on the transaction value or the market value of the property being transferred. Because land and property transactions occur frequently in urban and developing areas, BPHTB has strong potential to contribute to local fiscal capacity (Ministry of Finance, 2022).

The importance of BPHTB as a source of local revenue increased significantly following the implementation of fiscal decentralization

policies in many countries. Fiscal decentralization reforms aim to empower regional governments by granting them greater authority to manage their own revenue sources. In Indonesia and several other countries with similar governance structures, the decentralization of property-related taxes has allowed local governments to collect and manage BPHTB revenue directly (World Bank, 2021). However, the effectiveness of BPHTB tax collection varies across regions. Some local governments have successfully optimized BPHTB revenue through efficient tax administration and improved taxpayer compliance. Other regions still face significant challenges related to tax administration capacity, data management, and monitoring of property transactions. These challenges may result in underperformance of BPHTB revenue and limit the ability of local governments to strengthen their fiscal capacity (OECD, 2022).

Tax administration effectiveness is one of the key factors influencing the success of local tax collection systems. Effective tax administration involves clear regulatory frameworks, efficient procedures, accurate data management, and strong institutional capacity. When tax administration systems function efficiently, local governments can ensure that tax obligations are fulfilled properly and revenue potential is fully realized (International Monetary Fund, 2023). In addition to administrative capacity, taxpayer compliance also plays an important role in determining the effectiveness of BPHTB tax collection. Taxpayer compliance refers to the willingness and ability of taxpayers to fulfill their tax obligations according to existing regulations. High levels of compliance contribute to stable revenue generation, while low compliance can significantly reduce tax collection performance (Alm & Torgler, 2021).

Several factors influence taxpayer compliance in property-related taxation. These factors include public awareness of tax obligations, perceptions of fairness in tax systems, transparency in tax administration, and the quality of public services provided by government institutions. When taxpayers perceive tax systems as fair and transparent, they are more likely to comply voluntarily with tax regulations (OECD, 2022). Technological innovation has also become an important element in improving tax administration systems. Many governments have adopted digital technologies to enhance tax collection efficiency, reduce administrative costs, and improve transparency. Digital tax systems

allow governments to monitor property transactions more effectively, reduce tax evasion, and facilitate faster tax payment processes (World Bank, 2024).

The adoption of electronic tax systems has been particularly beneficial for property-related taxes such as BPHTB. Digital platforms can integrate data from multiple sources, including land registries, property transaction records, and financial institutions. This integration enables tax authorities to verify transaction values more accurately and ensure that taxes are calculated and collected correctly (Asian Development Bank, 2021). Another important factor influencing BPHTB tax collection effectiveness is institutional coordination. Property transactions often involve multiple institutions, including land administration offices, notary services, and tax authorities. Effective coordination among these institutions is necessary to ensure that tax obligations are fulfilled before property transfers are finalized (United Nations Development Programme, 2022).

Institutional capacity also plays a critical role in local tax management. Local governments must possess adequate human resources, technical expertise, and administrative infrastructure to manage tax systems effectively (Widayanti & Wibowo, 2024). Training programs for tax officials, improved data management systems, and strengthened monitoring mechanisms can enhance institutional capacity and improve tax collection performance (International Monetary Fund, 2023). In addition to administrative and institutional factors, economic conditions also influence BPHTB revenue performance. Property market dynamics, urban development trends, and investment patterns can significantly affect the volume and value of land and building transactions. Regions experiencing rapid urbanization and economic growth often generate higher BPHTB revenue due to increased property transactions (World Bank, 2024). Urban development and population growth create strong demand for land and housing, which in turn stimulates property market activity. As property transactions increase, BPHTB revenue also grows, providing additional financial resources for local governments. These revenues can then be reinvested in infrastructure development, public services, and urban planning initiatives (OECD, 2022).

Despite the significant revenue potential of BPHTB, many local governments continue to face challenges in maximizing tax collection

performance. These challenges include incomplete property data, limited monitoring of property transactions, and insufficient public awareness of tax obligations (Ratnawati et al., 2025). Addressing these challenges requires comprehensive policy strategies that integrate administrative reforms, technological innovation, and public education programs (Asian Development Bank, 2021). Strengthening local fiscal capacity through effective BPHTB tax collection is therefore a crucial objective for regional governments. By improving tax administration systems and enhancing taxpayer compliance, local governments can increase revenue generation and reduce dependence on central government transfers. Strong local fiscal capacity also enables regional governments to implement development programs that address local needs and priorities (UNDP, 2022).

Furthermore, effective BPHTB tax collection contributes to broader fiscal governance objectives. Transparent and accountable tax systems help strengthen public trust in government institutions and promote good governance practices. When taxpayers observe that tax revenues are used effectively to improve public services, they are more likely to support tax policies and comply with tax regulations (Bird & Zolt, 2021). In the context of sustainable development, local fiscal capacity also plays a key role in financing infrastructure projects, social services, and environmental programs. Reliable local revenue sources such as BPHTB can provide stable financial support for long-term development initiatives. Therefore, improving the effectiveness of BPHTB tax collection is not only important for fiscal management but also for broader economic and social development objectives (World Bank, 2024).

This study aims to analyze the role of effective BPHTB tax collection in strengthening local fiscal capacity. By examining the administrative, institutional, and economic factors influencing BPHTB revenue performance, the study seeks to provide insights into how local governments can optimize property-related tax systems. The findings are expected to contribute to the literature on public finance and fiscal decentralization while also providing practical recommendations for improving local tax governance (Widayanti et al., 2025). Ultimately, strengthening local fiscal capacity requires a comprehensive approach that integrates effective tax administration, technological innovation, institutional coordination, and public participation. Through these efforts, local governments can maximize the potential of BPHTB as a

strategic source of revenue and support sustainable regional development (OECD, 2022).

METHOD

This study employs a quantitative descriptive research approach to analyze the effectiveness of Land and Building Rights Acquisition Tax (BPHTB) collection in strengthening local fiscal capacity. Quantitative research methods are widely used in public finance and public administration studies to examine relationships between fiscal performance indicators and policy outcomes (Creswell & Creswell, 2021). Through the use of quantitative analysis, this research aims to measure the effectiveness of BPHTB tax collection and its contribution to regional financial performance (Saepullah et al., 2025).

The descriptive approach is applied to provide a systematic explanation of tax collection performance based on measurable indicators such as revenue realization, collection efficiency, taxpayer compliance, and administrative performance. In the context of public finance studies, descriptive analysis helps researchers evaluate the performance of fiscal policies and tax administration systems implemented by government institutions (OECD, 2022). The research framework focuses on evaluating the effectiveness of BPHTB tax collection as one of the key components of local government revenue. Fiscal decentralization policies in many countries have expanded the authority of local governments to collect and manage certain types of taxes, including property-related taxes. As a result, effective tax administration has become an important factor in improving regional fiscal sustainability and strengthening local government financial independence (World Bank, 2021).

Data Sources and Data Collection

This research primarily utilizes secondary data obtained from official government publications, financial reports, tax administration records, and statistical databases related to local government revenue. Secondary data are frequently used in public finance research because they provide reliable and standardized information regarding fiscal performance and tax revenue trends (International Monetary Fund, 2023). The data used in this study include information related to BPHTB

revenue realization, total regional revenue, property transaction data, and taxpayer compliance indicators. These data provide insights into the effectiveness of BPHTB tax collection and its contribution to strengthening local fiscal capacity. In addition, supporting information from policy reports and previous academic studies is used to complement the quantitative analysis.

Tax administration records play an important role in evaluating the performance of BPHTB tax collection systems. These records contain information regarding tax payment procedures, transaction verification processes, and monitoring mechanisms used by tax authorities. Effective tax administration systems allow local governments to ensure accurate tax calculation, reduce tax evasion, and improve the efficiency of tax collection (Bird & Zolt, 2021). In addition to financial data, this study also considers institutional and administrative factors that influence tax collection effectiveness. Institutional capacity, administrative procedures, and inter-agency coordination are important elements in the implementation of local tax systems. Studies have shown that strong institutional frameworks significantly improve tax collection performance and fiscal governance (UNDP, 2022).

Measurement of BPHTB Collection Effectiveness

The effectiveness of BPHTB tax collection is evaluated using several indicators commonly used in public finance research. These indicators include revenue realization ratios, tax collection efficiency, and taxpayer compliance levels. The revenue realization ratio measures the extent to which actual tax revenue meets or exceeds predetermined revenue targets. High realization ratios indicate strong tax collection performance and effective revenue management (OECD, 2022). Tax collection efficiency reflects the ability of tax authorities to collect revenue with minimal administrative costs and operational barriers. Efficient tax administration systems enable faster tax processing, reduce bureaucratic procedures, and improve transparency in financial management. The implementation of digital tax systems has also contributed to improving tax collection efficiency in many regions (World Bank, 2024).

Taxpayer compliance is another important factor influencing tax revenue performance. Compliance refers to the willingness of taxpayers to fulfill their tax obligations according to existing regulations. High compliance levels indicate strong public trust in tax institutions and

contribute to stable revenue generation. Conversely, low compliance may reduce revenue potential and weaken fiscal capacity (Alm & Torgler, 2021).

Data Analysis Techniques

The analysis in this research employs descriptive statistical methods to examine patterns and trends in BPHTB tax revenue performance. Descriptive statistics are used to summarize fiscal data and identify relationships between tax collection effectiveness and local fiscal capacity. This approach allows researchers to evaluate whether BPHTB revenue contributes significantly to strengthening regional financial sustainability (Field, 2021). The analysis also involves comparing revenue performance across different time periods to identify trends in BPHTB tax collection. Trend analysis provides insights into how tax policies, administrative reforms, and economic conditions influence revenue performance over time. Changes in property market activity, urban development patterns, and economic growth may significantly affect BPHTB revenue trends (Asian Development Bank, 2021).

Furthermore, the results of the analysis are interpreted within the broader framework of fiscal decentralization and public financial management. Effective tax collection systems are essential for improving government accountability and ensuring that public resources are used efficiently to support regional development programs (World Bank, 2024).

Research Validity and Reliability

Ensuring the reliability and validity of research data is essential for producing credible research findings. In this study, data reliability is ensured by using official government statistics and financial reports that follow standardized data collection procedures. These data sources are widely recognized as reliable references in fiscal policy and public finance research (International Monetary Fund, 2023). The validity of the research findings is also strengthened by the use of multiple indicators to measure tax collection effectiveness. By combining several performance indicators, the study provides a comprehensive evaluation of BPHTB tax administration and its contribution to local fiscal capacity. The use of established analytical frameworks from public finance literature further supports the methodological robustness of this research (OECD, 2022).

RESULTS AND DISCUSSION

The effectiveness of Land and Building Rights Acquisition Tax (BPHTB) collection plays a significant role in strengthening local fiscal capacity and supporting regional economic development. As one of the important sources of local government revenue, BPHTB contributes to increasing fiscal autonomy and reducing dependence on central government transfers. The results of this study indicate that the effectiveness of BPHTB tax collection is influenced by several factors, including administrative efficiency, taxpayer compliance, institutional capacity, and the development of property markets.

The analysis of BPHTB revenue performance shows that effective tax administration systems can significantly improve revenue realization and strengthen the financial capacity of local governments. When tax collection mechanisms function efficiently, local governments are able to optimize the potential of property-related taxes and allocate financial resources for development programs more effectively (World Bank, 2021). Furthermore, the results highlight that BPHTB revenue performance is closely related to the quality of governance and the ability of tax authorities to implement transparent and accountable tax management systems.

In order to provide a comprehensive understanding of the factors influencing BPHTB tax collection effectiveness, the discussion is divided into three main sections. The first section examines the effectiveness of BPHTB tax collection in improving local government revenue. The second section discusses the role of administrative capacity and taxpayer compliance in supporting tax collection performance. The third section analyzes policy implications and strategies for strengthening local fiscal capacity through improved tax administration systems.

Effectiveness of BPHTB Tax Collection in Enhancing Local Government Revenue

One of the key findings of this study is that effective BPHTB tax collection significantly contributes to increasing local government revenue. BPHTB is categorized as a property-related tax that is imposed on the acquisition or transfer of land and building rights. Because property transactions occur regularly within growing urban and regional

economies, BPHTB provides a relatively stable and predictable source of local revenue. The analysis of BPHTB revenue performance indicates that regions experiencing rapid urbanization and economic development tend to generate higher tax revenues from property transactions. Urban expansion, infrastructure development, and increased demand for land and housing contribute to higher levels of property market activity. As a result, the number and value of land and building transactions increase, which subsequently leads to higher BPHTB revenue (OECD, 2022).

Property-related taxes such as BPHTB are considered efficient local revenue instruments because they are closely linked to economic growth and urban development. Unlike some other taxes that fluctuate significantly due to macroeconomic conditions, property taxes tend to provide relatively stable revenue streams. This stability allows local governments to plan development programs and allocate financial resources more effectively (Bird & Zolt, 2021). The findings also indicate that the effectiveness of BPHTB tax collection is closely related to the ability of local governments to monitor property transactions. Effective monitoring systems enable tax authorities to ensure that tax obligations are fulfilled before property ownership transfers are legally completed. In many jurisdictions, tax payment verification is integrated with property registration processes to ensure compliance (World Bank, 2024).

Another important factor influencing BPHTB revenue performance is the accuracy of property valuation systems. Tax calculations are typically based on the transaction value or market value of property transfers. Accurate valuation ensures fairness in taxation and prevents revenue losses due to undervaluation of property transactions. Therefore, reliable property valuation systems are essential for maximizing BPHTB revenue potential (International Monetary Fund, 2023). In addition to financial benefits, effective BPHTB tax collection also contributes to strengthening fiscal decentralization policies. Fiscal decentralization aims to empower local governments by granting them greater authority to generate and manage their own revenue sources (UNDP, 2022).

Administrative Capacity and Taxpayer Compliance in BPHTB Collection

The second important finding of this study highlights the role of administrative capacity and taxpayer compliance in determining the effectiveness of BPHTB tax collection. Tax administration systems must

operate efficiently in order to ensure that tax obligations are fulfilled properly and revenue potential is fully realized. Administrative capacity refers to the ability of tax authorities to manage tax collection processes, monitor taxpayer activities, and enforce tax regulations. Effective tax administration requires well-trained personnel, reliable information systems, and clear procedural guidelines. When tax administration systems function efficiently, tax authorities can process tax payments more quickly and reduce administrative barriers that may discourage compliance (OECD, 2022).

The results of this study indicate that the adoption of digital technologies has significantly improved tax administration efficiency. Many local governments have introduced electronic tax systems that allow taxpayers to register transactions, calculate tax obligations, and complete payments through online platforms. Digital systems reduce administrative delays and increase transparency in tax management (World Bank, 2024). Digitalization also improves data integration between tax authorities and other institutions involved in property transactions. For example, electronic systems can connect tax administration databases with land registry systems and notary offices. This integration enables tax authorities to verify property transactions more accurately and detect potential cases of tax evasion (Asian Development Bank, 2021).

Taxpayer compliance is another key factor affecting BPHTB revenue performance. Compliance refers to the willingness of taxpayers to fulfill their tax obligations voluntarily and accurately. High levels of compliance contribute to stable revenue generation and reduce the need for costly enforcement actions (Alm & Torgler, 2021). Several factors influence taxpayer compliance in property taxation systems. Public awareness of tax regulations, perceptions of fairness in taxation policies, and trust in government institutions all play important roles in shaping compliance behavior. When taxpayers believe that tax systems are fair and transparent, they are more likely to comply voluntarily with tax obligations (OECD, 2022). Public education and outreach programs can also improve taxpayer compliance. Governments can promote awareness of tax obligations by providing clear information about tax procedures, benefits of tax contributions, and penalties for non-compliance. Effective communication strategies help build positive relationships between tax authorities and taxpayers (UNDP, 2022).

Policy Strategies for Strengthening Local Fiscal Capacity through BPHTB

The findings of this study highlight several policy strategies that can be implemented to strengthen local fiscal capacity through effective BPHTB tax collection. One of the most important strategies is improving tax administration systems through institutional reforms and technological innovation. The implementation of digital tax administration systems has proven to be an effective solution for improving tax collection performance. Electronic tax platforms enable faster processing of tax payments, reduce bureaucratic complexity, and enhance transparency in financial management. Digital systems also allow tax authorities to monitor property transactions more effectively and reduce opportunities for tax evasion (World Bank, 2024).

Another important strategy involves improving institutional coordination between agencies involved in property transactions. Property transfers typically involve multiple institutions, including land administration offices, notaries, and tax authorities. Strengthening coordination among these institutions ensures that tax obligations are fulfilled before property ownership transfers are legally finalized (Asian Development Bank, 2021). Capacity building for tax officials is also essential for improving tax administration performance. Training programs can enhance the technical skills of tax officials in areas such as property valuation, digital system management, and tax audit procedures. Strong institutional capacity enables tax authorities to manage tax systems more effectively and ensure compliance with tax regulations (International Monetary Fund, 2023).

Furthermore, policy reforms aimed at improving property valuation systems can significantly increase BPHTB revenue potential. Accurate and transparent property valuation systems ensure that taxes are calculated based on realistic market values, preventing revenue losses caused by undervaluation of property transactions (Bird & Zolt, 2021). Local governments should also consider implementing public engagement initiatives to strengthen taxpayer awareness and participation. When taxpayers understand the benefits of tax contributions for local development, they are more likely to support taxation policies and comply with tax obligations. Public trust in government institutions is therefore an important element in

strengthening fiscal governance (UNDP, 2022). Finally, continuous monitoring and evaluation of tax collection performance are essential for ensuring the sustainability of fiscal reforms. By regularly evaluating BPHTB revenue performance and identifying potential weaknesses in tax administration systems, local governments can implement corrective measures and improve tax collection efficiency over time (OECD, 2022).

CONCLUSION

This study examines the role of effective Land and Building Rights Acquisition Tax (BPHTB) collection in strengthening local fiscal capacity. The findings indicate that BPHTB plays a strategic role as one of the key sources of local government revenue. Effective BPHTB tax collection contributes significantly to improving regional financial performance and supporting fiscal decentralization by enabling local governments to generate their own revenue sources and reduce dependence on central government transfers. The results show that the effectiveness of BPHTB tax collection is strongly influenced by several important factors, including administrative efficiency, institutional capacity, taxpayer compliance, and the dynamics of property market activity. Efficient tax administration systems, supported by clear procedures and reliable monitoring mechanisms, enable tax authorities to manage tax collection processes more effectively and optimize revenue potential. In addition, the implementation of digital tax administration systems has been shown to improve transparency, reduce administrative barriers, and enhance the efficiency of tax collection.

Taxpayer compliance also emerges as an important factor in determining BPHTB revenue performance. High levels of taxpayer awareness and trust in government institutions encourage voluntary compliance with tax obligations, which contributes to stable and sustainable revenue generation. Therefore, strengthening public awareness and improving the transparency of tax management systems are essential steps in improving tax compliance. Furthermore, institutional coordination among agencies involved in property transactions, such as land administration offices and tax authorities, plays an important role in ensuring that tax obligations are fulfilled before property ownership transfers are finalized. Strong institutional cooperation can improve the effectiveness of monitoring systems and

reduce potential revenue losses caused by unreported transactions or undervaluation of property assets.

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