

CONSIDERING STRATEGIC FORMULATION FOR TAX REVENUE ENHANCEMENT IN DIRECTORATE GENERAL OF TAXES

Irwan Aribowo

Polytechnic of State Finance STAN and Faculty of Administrative Science Brawijaya University

Agus Suryono

Faculty of Administrative Science Brawijaya University

Khairul Muluk

Faculty of Administrative Science Brawijaya University

Andy Fefta Wijaya

Faculty of Administrative Science Brawijaya University

Correspondence address: irwan_aribowo@pknstan.ac.id

ARTICLE INFORMATION

Received
[03 04 2023]

Accepted
[13 06 2023]

KEYWORDS:
Directorate General of Taxes (DGT); tax revenue; strategic formulation

JEL CLASSIFICATION:
H21

ABSTRACT

The Directorate General of Taxes (DGT) as a large organization certainly has directions and goals to be achieved. The main objective of the DGT is to achieve the tax revenue target. This main objective is set by the DGT to support the national development priority agenda. To achieve the main objective of DGT, a strategic formulation was considered out. This study aims to consider the importance of strategic formulations for DGT to increase tax revenue. This research is based on qualitative methods and descriptive analysis based on the actualization of strategic planning at DGT. The results of the study indicate that the strategic formulation is important for DGT to increase tax revenue, by: a). considering environmental realities, available resources and capacities; b) setting overall strategic objectives; c). identify the organization's mandate, clarify the vision, mission and values of the organization; d). assessing the external and internal environment; e) identify problems facing the organization, formulate and select strategies; and f) reassessing the strategy and strategic planning process.

1. INTRODUCTION

Achieving sustainable development goals requires the mobilization of resources to finance public needs. State financial policy is one of the important things in order to achieve people's prosperity, through development products. Development is important because it has a positive impact on human life, which have been easier with the existence of development products (Suryono, 2018). Almost all countries in the world, most of the income needs for their development are met from the taxation sector.

Taxes are the spearhead of the main source of state revenue, since the government plays a central role in economic growth and development (Aizenman, Jinjark, Kim, & Park, 2019). More specifically, governments need to provide key services such as education and health care and invest in critical infrastructure such as roads and electricity which are necessary for growth and development. Public services and infrastructure require a lot of resources. Most government revenues depend on tax revenues as a fiscal resource. Taxes enable the government to carry out fiscal spending that is conducive to growth and development. Thus, inadequate tax revenue becomes the main obstacle for the government to develop the country's growth and development. Tax revenue mobilization is currently a top priority for countries in Asia and Latin America (OECD, 2020).

Currently, taxes contribute to around 80% (eighty percent) of state revenues as shown in the following figure:

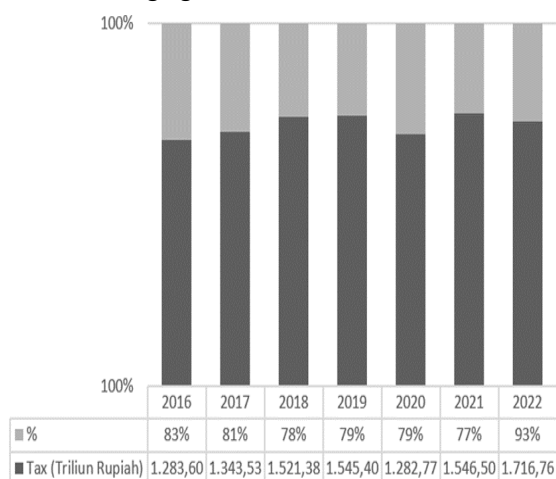


Figure 1 Contribution of Taxes in State Revenue

Source: Processed from various sources (2023)

One of the tax functions is the budgetary function, namely the tax function as a source of state revenue (Indriyarti & Christian, 2021). The current tax is not just a fund to fill the state treasury but to regulate the wheels and accelerate development acceleration for the welfare of the people and the happiness of the community (Perpajakan, 2016). In order to carry out routine tasks and carry out development, the state needs funds to finance its activities. Funds

for state financing are stated annually in the form of the State Revenue and Expenditure Budget (APBN). The institution responsible for national tax revenues (central tax) is the Directorate General of Taxes (DGT), which is part of the Ministry of Finance.

The target of tax revenue in the 2018 State Budget is IDR 1,424 trillion. It will then increase to IDR 1,577.6 trillion in 2019. This condition requires great support from all levels of Indonesian society, especially the taxpayers. Realization of tax revenues for 2018 reached 92.4% of the tax revenue target or IDR 1,313 trillion. For 2019, with the realization of an achievement of IDR 1,332 trillion, for 2020, with a realized achievement of IDR 1,070 trillion, in 2021 with a realized achievement of IDR 1,277.50 trillion and for 2022 with a realized achievement of IDR 1,716.76 trillion. This shows that tax revenue does not always reach the target set by the government. Tax revenue was achieved in 2021 and 2022 and even after there was an adjustment to the target from the government after the Covid pandemic.

To increase tax revenue, it should be accompanied by maximizing the existing tax potential, so that the realization of tax revenue can meet the set targets. The description of the progress of tax revenue realization for 2016-2022 can be seen in the following figure:

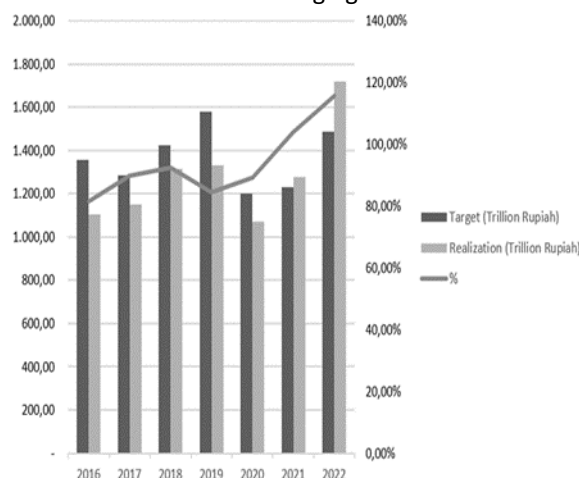


Figure 2 Progress of Tax Revenue Realization for 2016-2022

Source: Source: Processed from various sources (2023)

From these figures it can be seen that the realization of tax revenues continued to increase from 2016 to 2018, but fluctuated in 2019 and 2020, then increased again in 2021 and 2022. There are realizations of tax revenues in these several years that have not met the tax revenue targets set by the government in the APBN. Thus, DGT has a very important role because it is responsible for collecting state revenues from the tax sector. As part of a government institution, DGT is also required to implement a bureaucratic reform program and continue to make improvements in its tax administration system.

Obviously, the situation, in relation to tax revenues that have not reached the specified target, the low tax ratio, and the compliance ratio of SPT submissions that have not reached the set target, addresses an initial picture that the strategy undertaken by the DGT so far has not shown maximum results.

Tax revenue plays a crucial role in the economic development and sustainability of any country. It provides the necessary funds for public infrastructure, social welfare programs, and government operations. Enhancing tax revenue collection is a priority for governments worldwide, thus, it is a multifaceted endeavor that requires a comprehensive and strategic approach. Considering strategic formulation for tax revenue enhancement is critical for achieving economic development, fiscal stability, effective governance, social equity, enhanced public services, and fiscal autonomy. By adopting strategic approaches to improve tax administration, compliance, technology adoption, and taxpayer education, governments can maximize revenue collection and utilize it effectively for the benefit of society as a whole. By implementing strategic formulation, the organization is expected to be able to foster a culture of voluntary compliance, ensure efficient tax administration, and ultimately contribute to the economic growth and development of the country.

This study helps to minimize the gap in the literature with analysis of efforts to enhance tax revenue and propose an alternative strategic management model to consider.

2. THEORETICAL FRAMEWORK

Strategic Formulation

From Freedman's perspective, strategy is about creating and utilizing power to influence and shape the behavior of others (Freedman, 2013). It is a relational concept that takes into account the perceptions and responses of different actors. Strategy is closely linked to the idea of survival and can be both constructive and destructive, depending on the context. However, for a strategy to be effective, it must be grounded in a deep understanding of what is feasible and desirable.

Thus, according to Hitt et al (2007), strategic management involves two key elements: formulation and implementation of strategies. Formulation refers to the process of developing strategies that align with an organization's long-term goals and objectives. This includes conducting environmental analysis, identifying opportunities and threats, and making strategic choices about where to compete and how to differentiate. Implementation, on the other hand, focuses on translating the formulated strategies into action. It involves allocating resources, designing

organizational structures, establishing control systems, and mobilizing the necessary efforts to execute the strategies effectively. The goal of strategic management is not only to develop sound strategies but also to ensure their successful implementation and the achievement of sustainable competitive advantage. Hitt's definition emphasizes the ongoing nature of strategic management, highlighting that it is a continuous process that requires monitoring, evaluation, and adaptation. It recognizes the importance of aligning strategies with long-term goals while remaining responsive to the dynamic and evolving business environment.

In addition, David believed that strategic management consists of the analysis, decisions, and actions an organization undertakes in order to create and sustain competitive advantages (David, 2011). David's definition of strategic management emphasizes the purpose, which is to create and sustain competitive advantages. It recognizes that organizations need to proactively analyze their internal and external environments, make strategic choices, and take action to achieve superior performance and maintain a competitive edge in the marketplace.

Thus, strategic formulation is the development of long-range plans for the effective management of environmental opportunities and threats in light of an organization's strengths and weaknesses (David, 2011). The objective of strategic formulation, according to David, is to align the organization's strengths with the environmental opportunities while addressing its weaknesses and mitigating the potential threats. By developing long-term plans that capitalize on internal strengths and address external factors, organizations can enhance their competitiveness and increase their chances of achieving strategic objectives. It's important to note that strategic formulation is just one component of the broader strategic management process, which also includes strategy implementation and evaluation. Strategic formulation sets the foundation for subsequent stages, guiding the organization's actions and providing a roadmap for achieving its goals.

While Hitt et al (2007) believes that the importance of aligning the external and internal analyses during the strategic formulation process should be emphasized. By understanding the opportunities and threats in the external environment and the organization's internal capabilities, managers can make informed decisions about the most effective strategies to pursue. It's worth noting that Hitt's definition of strategic formulation aligns with the broader process of strategic management, which encompasses not only strategy formulation but also strategy implementation and evaluation. Strategic formulation serves as the foundation

for subsequent stages in the strategic management process.

In addition, Thompson's approach to strategic formulation emphasizes the need for a clear vision, comprehensive analysis of the internal and external environment, setting objectives, developing coherent strategies, and continuously monitoring and adjusting the strategic direction. These components are integral to the strategic management process and guide organizations in formulating effective strategies for achieving competitive advantage (Thompson, 2017).

Overall, strategic management provides a framework for organizations to navigate complexity, set priorities, and make informed decisions that align with their vision and goals. It helps organizations adapt to the dynamic business landscape, anticipate and respond to challenges and opportunities, and ultimately achieve sustainable competitive advantage. Strategic formulation involves analyzing the internal and external factors that influence an organization, defining its mission, setting objectives, and formulating strategies to achieve those objectives. This process often includes conducting a thorough analysis of the business environment, assessing competitive forces, identifying opportunities and threats, and developing a strategic plan.

The DGT's Strategic Formulation

The change in the taxation system in 1983 (tax reform) from an official assessment system to a self-assessment system requires taxpayers to play a more active role in implementing their tax rights and obligations. In the tax reform there is also a simplification and reduction of the PPh (Income Tax) rate and the application of VAT (Value Added Tax) as a substitute for VAT (Sales Tax). The self-assessment system is considered easier for the tax authorities, because the tax authorities no longer need a long time to calculate the tax payable from each taxpayer. Every tax activity is left entirely to the taxpayer starting from calculating, paying and reporting the tax. Changes in the taxation system in its development were followed by improvements in the tax administration system. Included in the improvement of the tax administration system is a change in the organizational structure of the Directorate General of Taxes. The improvement of organizational administration through reorganization must continue to be carried out on an ongoing basis with the hope of increasing performance that can be measured based on productivity, responsiveness and accountability (Meutia, 2017). Nasucha as stated in Situs resmi BPKP-RI

(<https://www.bpkp.go.id/berita/read/193/5890/Reformasi-#>) also explained that according to the performance audit report of the Directorate General of Taxes by the Financial and Development Supervisory Agency (BPKP), the

most dominant cause of the gap in taxation was weak tax administration. The implementation of tax reform should further enhance the role of tax administration in meeting tax revenue targets and public expectations. Administrative reform includes organization, human resources and simplification of procedures (Peci, 2020).

According to the Organization for Economic Cooperation and development (OECD), currently there are many tax authorities in several countries that have taken steps to increase the focus of their planning and performance evaluation on the "results" to be achieved from their tax administration. The tax authorities in the country have taken several steps, including in terms of taxpayer compliance, the quality of services provided to taxpayers, reducing the burden of taxpayer compliance and actions that reflect the level of satisfaction/trust of taxpayers to tax authorities (Cotton & Dark, 2017).

Related to tax revenues that have not reached the specified target, the low tax ratio, and the compliance ratio of SPT submissions that have not reached the set target, provide an initial picture that the strategy undertaken by the DGT so far has not shown maximum results. Taking into account the increasingly heavy responsibilities of DGT with such complex challenges, DGT requires strategic management. Drastic environmental changes require management approaches, product and process technology, customer expectations, supplier attitudes, and competitive behavior. These challenges force organizations to grow higher in reliability, availability and maintenance of strategic and proactive systems to remain competitive in a highly dynamic environment (Singh & Singh, 2019).

It is believed that the larger a company, or organization, the more complex the form, type and nature of the interactions it faces. One of the implications of this complexity is that the decision-making process is getting more difficult and complicated (Burstein & W. Holsapple, 2008). For this reason, strategic management at DGT, is needed, especially in an effort to achieve optimal tax revenue.

Not all public organizations have the ability to clearly formulate strategies. R. Andrews et al (Andrews, Boyne, Law, & Walker, 2011) argue that the absence of a strategy can occur when an organization is undergoing substantial changes or a deliberate decision to avoid a clear strategy development process. Strategic formulation is a set of processes involved in making and determining organizational strategy (Thongsookularn, 2019).

This study revealed an overview of the performance achievement of DGT which has not been optimal, since tax revenues have not always reached the determined target, the tax ratio is low, and the SPT submission compliance ratio has not addressed the set target.

The existence of strategic planning at DGT that uses a top-down approach in which goals and objectives are formulated from the highest leadership of the organization and must refer to the strategic plan of the Ministry of Finance, provides another description of the opinions of experts regarding the need for involvement of several parties in strategic planning. The 2020 DGT Annual Report also states that to support the achievement of objectives in the 2020-2024 Ministry of Finance strategic plan related to optimal state revenues, a change in strategy is needed.

The DGT of Indonesia has been implementing various initiatives and reforms to improve tax administration and increase revenue collection in recent years. These initiatives include the implementation of tax reforms, the introduction of digital tax services, the expansion of tax education and awareness programs, and efforts to enhance compliance through stricter enforcement measures. However, it is common for tax authorities around the world to continually evaluate and update their strategies to enhance tax revenue collection.

In several previous studies on taxation, most of them have not explored the taxation aspect from the perspective of strategy and strategic management processes, especially in relation to the strategic management of a tax authority. A considerable portion of the literature tends to focus on taxpayer compliance and the impact of the need for strategies, such as tax collection strategies and tax deductions in e-commerce.

This study seeks to comprehend the fundamental assumptions utilized in previous research by placing a greater emphasis on examining strategies to enhance tax revenue in order to achieve fiscal independence. Consequently, differences from previous studies are identified, thereby adding greater value to this research. Thus, this study is expected to be able to propose an alternative strategic management model to consider.

3. METHODS

Research on the development of strategic management models to increase tax revenue at the Directorate General of Taxes is carried out using qualitative research methods. Qualitative research methods can be interpreted as research based on the philosophy of post positivism which is used to examine the condition of objects naturally (Sugiyono, 2016). Qualitative methods rely on text and image data, have unique steps in data analysis, and use a variety of designs (Creswell, J. W., & Creswell, 2017).

Regarding the research data that has been collected in the form of observations, documentation studies and interviews with informants at DGT and parties related to DGT's

strategic management. Furthermore, the data will be followed up by conducting discussions using descriptive analysis methods.

4. DISCUSSION

In public services, strategic management according to Joyce (Joyce, 2015) is an unfinished and developing phenomenon. Every organization is always faced with 2 (two) types of environments, namely the internal environment and the external environment. The bigger the organization, the bigger and more complex the interaction with the two environments will be. This will have consequences for making decisions that are increasingly complicated and not easy. This condition makes strategic management necessary.

In order for the organization to achieve the strategy that has been set, the organization must work within a system that is strategically planned. Strategic planning emerged as an alternative paradigm in the field of planning to replace the old planning model in the form of long-range planning. Strategic planning is one way to help organizations and communities cope with their changing environment (Bryson, 2015). Strategic planning is based on the idea that if the world environment is changing rapidly, the organization also requires the ability to change quickly.

The application of strategic management principles needs to pay attention to internal and external environmental conditions. Many internal and external environmental conditions must be assessed in designing goals, visions, and missions. In addition, it is also necessary to pay attention to the capacity of human resources, financial conditions, political power, inter-institutional relations, socio-cultural and economic conditions of the community, as well as the existence of statutory regulations. The evaluation stage should pay attention to the entire initial stage and assess the contribution of the external and internal environment at each stage.

Robbins (Stephen P. Robins, 2012) argues that the vision and mission are the identification of organizational/company goals that are targeted and can be measured seriously sought to be achieved by employees. According to Bryson (Bryson, 2015), there are ten steps in developing a sustainable commitment to the mission and vision, namely:

- a. Initiate and agree on a strategic planning process, this activity aims to negotiate agreements with key decision makers about all strategic planning efforts and important planning steps.
- b. Identify organizational mandates, the formal and informal mandates placed

- in the organization are "musts" faced by the organization.
- c. Clarify organizational mission and values, the mission of the organization which is closely related to its mandate, provides a reason, social justification for its existence. Mission emphasizes the existence of the organization and clarifies purpose and reduces conflict.
 - d. Assess the external and internal environment to identify strengths, weaknesses, opportunities, and threats. The team must be able to explore the environment inside and outside the organization to identify opportunities and threats faced by the organization.
 - e. Identify the issues facing the organization; in order to recognize the problems faced by the organization, resources (inputs), processes and performance (outputs) must be monitored. This activity focuses on achieving the best mix between the organization and the organizational environment.
 - f. Formulate strategies to manage the issues; the strategy is defined as a pattern of goals, policies, programs, actions, decisions or resource allocations that define how the organization should do things. Strategies may vary by level, function and time frame.
 - g. Review and adopt the strategies or strategic plan, the team must take a formal decision to adopt the formulated strategy and proceed with implementing it.
 - h. Establish an effective organizational vision, in this activity the organization develops a description of how it should be so that it successfully implements its strategy and achieves its full potential.
 - i. Develop an effective implementation process, developing an effective implementation process and creating a strategic plan is not easy. Strategic thinking is a must for everyone involved in developing this strategy.
 - j. Reassess the strategies and the strategic planning process. After the implementation process has been going on for some time, the organization should review the strategy and strategic planning process as a prelude to the strategic planning

round. This phase can occur during the ongoing implementation process take place.

Referring to the opinion of Bryson regarding the 10 (ten) steps in the strategic planning cycle, there are several steps that are appropriate in the practice of strategic planning at DGT. DGT also initiates and approves the strategic planning process. This stage is reflected in the strategic formulation at DGT which begins with the preparation of the DGT strategic plan (renstra). DGT's Strategic Plan contains DGT's vision and mission which is then described in the form of a strategic map. In the strategic map there are strategic objectives which are the embodiment of the organizational goals to be achieved. External analysis conducted by DGT comes from the opinions, inputs, or suggestions of external respondents, such as representatives of taxpayers, tax consultants, community leaders, retired DGT and members of the Tax Supervisory Committee (Komwas Perpajakan). Internal analysis is carried out by DGT through input and opinions from DGT employees. Based on these conditions, DGT means collaborating with its external and internal environment in identifying its environment. Environmental analysis through the Harvard approach (Michael J. Porter's version) which is more inclined to the demand side (TOWS analysis) is more likely to be carried out by DGT than through the Chicago approach as found by Hammel and Prahalad (SWOT analysis). The approach with TOWS analysis is carried out directly by DGT, among others, through requests for input or opinions from DGT stakeholders both from external and internal parties (external analysis and internal analysis). External analysis and internal analysis by asking for input directly from stakeholders. Other ways are also done by filling out questionnaires for representatives of taxpayers and internal DGT (through a personnel application) as well as through Focus Group Discussions (FGD) with other stakeholders. The inputs from DGT stakeholders may include identification of problems related to DGT policies, but there are also suggestions for formulating strategies to manage problems related to DGT policies themselves.

The next step taken by DGT is to evaluate the achievements of all activities in the strategic plan. To evaluate and measure the performance of the Ministry of Finance, including the DGT, using a measuring instrument in the form of a Balance Score Card (BSC). Through this BSC, DGT's vision, mission, strategic objectives are translated into several more detailed indicators in the form of strategic programs that can be measured using KPI (Key Performance Indicators). Strategic programs whose KPI achievement is below the target will have poor performance. Conversely, having a high KPI achievement rate can be said to have good

performance. Thus, the steps taken by DGT in strategic formulation are in line with Bryson's opinion.

According to Rao (Rao, 2016), it is very important for organizations to formulate strategies based on the strengths and weaknesses of the organization. Organizational strengths and weaknesses are determined based on the organization's resources, capabilities and competencies. Resources are all types of inputs such as materials, components, human and financial resources. This includes materials, components, spare parts, machinery, equipment, capital, human resources including talented employees, competent technical personnel, and efficient managers. The handling of strategic management, which begins with the preparation of the DGT strategic plan, is of course very important, but until now it has been carried out by the scope of positions at the echelon IV level which has limited authority. As stated by one of the informants, namely F who stated that for an organization as big as DGT, it should have a unit of SMO (Strategic Management Office).

According to Pamulu (Pamulu & Ph, 1992), SMO or OSM is a new unit trend in the business world that is able to facilitate the leadership and work units in developing strategic activities in fulfilling work plans. The existence of the SMO is expected to be able to oversee coordination by acting as a liaison officer in all echelon two units involved, thereby reducing the awkwardness of the staff's authority over the level of positions above it. SMO will later act as a consultant as well as a coordinator who will align all the different processes using strategies derived from the organization's vision and mission.

5. CONCLUSION

Based on the analysis and description of the research results, it can be concluded that if the government: a). considering environmental realities, available resources and capacities; b) setting overall strategic objectives; c). identify the organization's mandate, clarify the vision, mission and values of the organization; d). assessing the external and internal environment; e) identify problems facing the organization, formulate and select strategies; f) reassess the strategy and strategic planning process, the strategic formulation to increase tax revenue can be implemented effectively.

REFERENCES

Aizenman, J., Jinjark, Y., Kim, J., & Park, D. (2019). Tax Revenue Trends in Latin America and Asia: A Comparative Analysis. Emerging Markets Finance and Trade,

- 55(2), 427–449.
<https://doi.org/10.1080/1540496X.2018.1527686>
- Andrews, R., Boyne, G. A., Law, J., & Walker, R. M. (2011). Strategic management and public service performance. In *Strategic Management and Public Service Performance*.
<https://doi.org/10.1057/9780230349438>
- Bryson, J. M. (2015). Strategic Planning for Public and Nonprofit Organizations. In *International Encyclopedia of the Social & Behavioral Sciences* (pp. 515–521).
<https://doi.org/10.1016/B978-0-08-097086-8.74043-8>
- Burstein, F., & W. Holsapple, C. (2008). Handbook on Decision Support Systems 1. Handbook on Decision Support Systems 1, (February 2017). <https://doi.org/10.1007/978-3-540-48713-5>
- Cotton, M., & Dark, G. (2017). Use of Technology in Tax Administrations 1: Developing an Information Technology Strategic Plan (ITSP). Technical Notes and Manuals, 17(1), 1.
<https://doi.org/10.5089/9781475583601.005>
- Creswell, J. W., & Creswell, J. D. (2017). Research design: Qualitative, quantitative, and mixed methods approaches. *New Directions for Teaching and Learning*, 2017(150), 13–18.
- David, F. R. (2011). *Strategic Management, concepts and cases*. (13th Ed). New Jersey: Prentice Hall.
- Freedman, L. (2013). *Strategy: A History*. Oxford: Oxford University Press.
- Hitt, M. A., Ireland, R. D., & Hoskisson, R. E. (2007). *Strategic Management – Competitiveness and Globalisation: Concepts and Cases* (7th Ed). Mason, USA: Thompson South-Western.
- Indriyarti, E. R., & Christian, M. (2021). MEASURING THE INFLUENCE OF TAX ADVERTISING AND SERVICES AS EXTERNAL FACTORS ON TAXPAYER COMPLIANCE. *Jurnal Akuntansi Bisnis*, 14(2).
<https://doi.org/10.30813/jab.v14i2.2523>
- Iverson, T., & Andrews, K. R. (1987). The Concept of Corporate Strategy. *Public Productivity Review*, 11(2), 93.
<https://doi.org/10.2307/3380432>
- Joyce, P. (2015). Strategic management in the public sector. In *Strategic Management in the Public Sector*.
<https://doi.org/10.4324/9781315740355>
- Meutia, I. Fitri. (2017). Reformasi Administrasi Publik. In CV. Anugerah Utama Raharja (Okt 2017, Vol. 1). Retrieved from http://repository.lppm.unila.ac.id/24376/1/REFORMASI_ADMINISTRASI_PUBLIK.pdf
- OECD. (2020). Revenue Statistics in Asian and Pacific Economies 2019. Revenue Statistics in Asian and Pacific Economies, (26), 17–18.

- Retrieved from
<http://www.oecd.org/tax/revenue-statistics-in-asian-and-pacific-economies-26179180.htm>
- Pamulu, S., & Ph, D. (1992). Strategic Management Office (SMO), Sebuah Inovasi Proses Bisnis : Studi Kasus Wiratman. Article. Retrieved from https://www.academia.edu/9930819/Strategic_Management_Office_SMO_Sebuah_Inovasi_Proses_Bisnis_Studi_Kasus_Wiratman
- Peci, A. (2020). What should we expect from the new administrative reform proposal? A brief analysis of the constitutional amendment bill (pec 32/2020). *Revista de Administracao Publica*, 54(6), 1. <https://doi.org/10.1590/0034-761262020x>
- Perpajakan, T. E. dan D. J. pajak. (2016). Kesadaran Pajak. In Direktorat Jenderal Pajak (Cetakan ke). Retrieved from https://edukasi.pajak.go.id/images/buku_pt/Materi_Terbuka/BukuMTKPPT2.pdf
- Rao, P. S. (2016). *Business Policy and Strategic Management (Text and Cases) (2016th ed.)*. Mumbai: Himalaya Publishing House Pvt Ltd.
- Singh, J., & Singh, H. (2019). Strategic Implementation of Continuous Improvement Approach. Retrieved from <https://link.springer.com/book/10.1007/978-3-319-93121-0>
- Stephen P. Robins, M. C. (2012). *Management*. In *Angewandte Chemie International Edition (Vol. 40)*. Retrieved from [http://doi.wiley.com/10.1002/1521-3773\(20010316\)40:6%3C9823::AID-ANIE9823%3E3.3.CO;2-C](http://doi.wiley.com/10.1002/1521-3773(20010316)40:6%3C9823::AID-ANIE9823%3E3.3.CO;2-C)
- Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif dan Kombinasi (Mixed Methods)*. In Bandung: Alfabeta. <https://doi.org/Doi10.1016/J.Datak.2004.11.010>
- Suryono, A. (2018). KEBIJAKAN PUBLIK UNTUK KESEJAHTERAAN RAKYAT. *Transparansi Jurnal Ilmiah Ilmu Administrasi*, 6(2), 98–102. <https://doi.org/10.31334/trans.v6i2.33>
- Thompson, A., Janes, A., Peteraf, M., Sutton, C., Gamble, J., Strickland, A. (2017). *Crafting and Executing Strategy: The Quest for Competitive Advantage. (Second International Ed)*. London: McGraw-Hill Education.
- Thongsookularn, S. (2019). Strategic formulation meaning, definition and explanation. *Humanities, Arts and Social Sciences Studies*, 19(3), 418–431. <https://doi.org/10.14456/hasss.2019.20>