

THE IMPLEMENTATION ANALYSIS OF E-GOVERNMENT USING E-BPJS KESEHATAN IN HARJAMUKTI CIREBON: A CASE STUDY

ANALISIS IMPLEMENTASI E-GOVERNMENT MENGUNAKAN E-BPJS KESEHATAN DI HARJAMUKTI CIREBON: STUDI KASUS

Aos^{1a}, Dyah Lituhayu^{2b}, Kismartini^{3c}

¹Universitas Tujuhbelas Agustus Cirebon, Indonesia

^{2,3} Universitas Diponegoro Semarang, Indonesia

^aE-mail: kang405@untagcirebon.ac.id

^bE-mail: dyah.lituhayu@students.undip.ac.id

^cE-mail: kismartini@students.undip.ac.id

ABSTRACT

The mechanism for paying BPJS contributions using a virtual account system is considered inflexible; although administratively collective payments are deemed more efficient, the potential for reducing the collectability of contributions is remarkably high. For this reason, this study aims to analyze the implementation of e-government using BPJS Kesehatan Mandiri virtual account system in Harjamukti Sub-district, Cirebon City. The research was conducted using qualitative methods. Data collection techniques were carried out through literature studies, observations, and interviews. The selection of informants in the study employed purposive sampling against 3 employees and 10 families. The results concluded that e-government using BPJS Health Mandiri virtual account system in Harjamukti Sub-district, Cirebon City, had taken into account Van Horn and Van Meter policy implementation variables: policy standards and objectives, resources, inter-organizational communication, characteristics of implementing agents, and the disposition of the implementer. In the present context, the social, economic, and political circumstances continue to be limited by the unpredictable nature of communal revenue.

Keywords: E-Government; The BPJS Kesehatan; Virtual Account System; Contribution

ABSTRAK

Mekanisme pembayaran iuran BPJS menggunakan sistem virtual account dinilai tidak fleksibel; meskipun pembayaran kolektif secara administratif dianggap lebih efisien, potensi penurunan kolektabilitas iuran sangatlah tinggi. Untuk itu penelitian ini bertujuan untuk menganalisis implementasi e-Government menggunakan sistem virtual account BPJS Kesehatan Mandiri di Kecamatan Harjamukti Kota Cirebon. Penelitian ini dilakukan dengan menggunakan metode kualitatif. Teknik pengumpulan data dilakukan melalui studi literatur, observasi, dan wawancara. Pemilihan informan dalam penelitian ini menggunakan purposive sampling terhadap 3 pengelola dan 10 keluarga. Hasil penelitian menyimpulkan bahwa implementasi e-Government menggunakan sistem virtual account BPJS Kesehatan Mandiri di Kecamatan Harjamukti Kota Cirebon telah memperhitungkan variabel implementasi kebijakan Van Horn



dan Van Meter: standar dan tujuan kebijakan, sumber daya, antar- komunikasi organisasi, karakteristik agen pelaksana, dan disposisi pelaksana. Sementara itu, kondisi sosial, ekonomi, dan politik masih terkendala oleh ketidakpastian pendapatan masyarakat.

Kata kunci: *E-Pemerintahan; BPJS Kesehatan; Sistem Akun Virtual; Kontribusi*

INTRODUCTION

BPJS Kesehatan (Social Security Agency of Health) is a state-owned enterprise specially assigned by the government to provide health care insurance for all Indonesian people, especially for Civil Servants, Civil Servant Pension Recipients, and TNI/POLRI [Indonesian National Army/Indonesian National Police], Veterans, Pioneers of Independence and their families, other business entities, or ordinary people. Every citizen must also participate in BPJS under Article 14, Law Number 24 of 2011 concerning the Social Security Agency (Dani, 2019). For companies, they are required to register their employees with BPJS; for people or families who do not work for the company, they must register themselves and their family members with BPJS, while for poor people, BPJS will be borne by the government as a contribution assistance program (Pohl, 2006).

BPJS Kesehatan has been in effect since 2014, and an independent system has been implemented for participants in the Non-Wage Workers (PBPU) category, whose payment system is billed individually. However, with this system, it was found that the compliance level was low, particularly among independent participants, reaching 50% of the total 19 million participants in 2015 (Musyaddad, 2013). Therefore, BPJS Kesehatan created a new system, i.e., one virtual account, to increase the community compliance level to be active as BPJS Kesehatan participants and emphasize the mutual

cooperation system as BPJS Kesehatan participants. In addition, participants' activation status before payment in September 2016 will be adjusted to the previous activation status of each participant (Bowles & Gintis, 2011).

Meanwhile, the status of participants who had paid contributions in September 2016 was the same as active for all family members. For the BPJS payment system starting September 1, 2016, the National Health Insurance-Healthy Indonesia Card (JKN-KIS) in the category of Non-Wage Workers (PBPU) or independent participants can make payments with one virtual account (VA) system for all family members or VA family. As is well known, the virtual account system is one form of information technology-based government services or what is known as e-government (Kardiyati & Karim, 2020c).

In this case, a virtual account is an identification number for a company's customer (end-user) created by the bank at the company's request. Customers do not need to register because they will automatically have a unique and different virtual account number from one another when registering with the company in question (Santoso, 2017; Setiawaty, 2016). In this virtual account system, independent participants are required to pay contributions collectively, including all names on a registered family card (KK) (Kardiyati & Karim, 2020c, 2020b, 2020a; Widiyanti et al., 2022). It indicates that independent participants must pay the total monthly bill for all

family members accumulatively. All family members are also required to participate and pay BPJS Kesehatan contributions so that other family members can be declared active in participating in BPJS Kesehatan (Sukesih et al., 2020).

According to Presidential Regulation No. 19 of 2016 in Article 17A.1, for overdue payments of more than one month from the 10th, the guarantor status of BPJS participants will be temporarily suspended (Lembaran Negara, 2019). Within 45 days since the status is reactivated, participants must pay a fine to the BPJS for each inpatient service. The amount of the fine in question is 2.5% of each health service fee for each month in arrears. This provision applies if the participant is in arrears for a maximum of 12 months with a maximum fine of IDR 30,000,000.

Moreover, the convenience is that when going to pay contributions, participants do not need to record and show all the participant numbers of their families when registering. In addition, participants will save more when paying contributions at Payment Point Online Bank (PPOB) outlets that have accepted the BPJS Kesehatan premium payment system because the transaction administration fee is only charged once for transactions for all family members (Mora & U, 2012).

However, in reality, many facts have been uncovered in the field that this system actually burdens people with low incomes and dependents for family members of more than four people as they can no longer make installments in BPJS Kesehatan payments for their families according to priority needs (Haryono, 2018;

Suprihatiningsih et al., 2016). The new BPJS Kesehatan premium payment mechanism is also considered inflexible. Although administratively collective payments are deemed more efficient, the potential for reducing the collectability of contributions is remarkably high. In addition, the inability to pay collectively in the same class will result in delays or even defaults for the entire family (Owens & Hekman, 2016).

This rule is also believed to actually discourage people from registering independently to become members of the National Health Insurance-Healthy Indonesia Card (JKN-KIS), considering that the nominal amount to be paid is quite large. In fact, JKN should be inclusive, meaning that it makes it easier for the entire community to access health insurance, regardless of economic capacity, type of work, educational background, or other determinants (Lambert, 2003).

Previously, the research results from Noor Anida Maysharoh and Isna Fitria Agustina, Public Administration Science Study Program, Universitas Muhammadiyah Sidoarjo, Indonesia, in the *Jurnal Kebijakan dan Manajemen [Publik Journal of Public Policy and Management]* (2020) concluded that payment of contributions made with a family VA system was sufficiently compelling. With this system, payments were made more accessible and faster. In addition, participants saved more on administrative costs and could increase the collectability of contributions since participants paid their contributions collectively in one family card. Also, the factors affecting the payment of BPJS Kesehatan contributions with the one-family VA system included the

participants' lack of knowledge, lack of community participation, low income, quite large monthly expenses, motivation, and distance (Daniel & Paul, 2019; Sklar et al., 2014).

It undoubtedly will not be relatively easy for the lower-class people, who can only pay part of the BPJS bill as needed. In fact, if one of them does not pay, the other family members, of course, cannot be active in BPJS Kesehatan because the system enforces that they must go through one active family card (Zaharah & Kirilova, 2020; King'oina, 2014). In addition, even though they were active in making payments in the previous months, if, in the last month, there were arrears in payments because they were unable to cover payments for all family members, services for all family members would be disrupted, and claims for services with BPJS Kesehatan could not be made (Kardiyati & Karim, 2020). Further, with the provision of billing for one virtual account, the arrears of contribution from one family member will also affect the BPJS membership status of other family members. Moreover, if one or several family members are in arrears, other members must pay all the arrears so that the cards of all participants in one family card can be reactivated (Dani, 2019).

Harjamukti sub-district, Cirebon city, is the sub-district that has the largest population and when it comes to health activities, Harjamukti sub-district is said to be superior compared to other sub-districts in Cirebon city (Department of Health, 2022), it's just that the participation of the people of Cirebon city in general needs to be increased in the use of e-BPJS. For this reason, it is necessary to analyze the

Harjamukti sub-district community in participating in using e-BPJS health as a government policy.

The policy analysis indicators used are the Van Meter and Van Horn model with 6 variables, are: (1) policy standard and objective, which elaborate on the overall goals of the policy decision to provide concrete and more specific standards for assessing performance; (2) the resources and incentives made available; (3) the quality of inter-organizational relationships (we find in their discussions of this, as in so much of the American literature on implementation, an extensive discussion of aspects of federalism); (4) The characteristics of the implementation agencies, including issues like organizational control but also, going back surely to inter-organizational issues, the agency's formal and informal linkages with the "policy-making" or "policy-enforcing" body; (5) The economic, social and political environment; and (6) the disposition or response of the implementers, involving three elements: their cognition (comprehension, understanding) of the policy, the direction of their response to it (acceptance, neutrality, rejection) and the intensity of that response (Prapto et al., 2019).

BPJS implementation uses the same procedures but the results can be different in each region. Including in the Cirebon city area. This difference in implementation results has several causes. Therefore, the research question is, how is the implementation of e-government using the BPJS Kesehatan Mandiri virtual account system based on six variables of Van Meter and Van

Horn in Harjamukti Sub-district, Cirebon City?

METHOD

The research method approach used was descriptive analysis with a qualitative approach (Hardani et al., 2020). Mohajan (2018) stated that the "descriptive method examines the status of a group/human, an object, a condition, a system of thought, or something in the present. This descriptive research aims to accurately describe the facts, properties, and relationships between the investigated phenomena."

Sugiyono (2017) also suggested that "qualitative research methods are used to investigate the condition of natural objects, where the researcher is the key instrument, with data collection techniques carried out by interviews, questionnaires, observations, and documentation, inductive data analysis, and qualitative research results emphasizing meaning rather than generalizations." This type of research is a case study, so the truth and level of usefulness of the results of this research are limited in nature (Creswell, 2017). The case in question is an analysis of community participation in using e-BPJS in Harjamukti, which has the largest population and the health rating is quite good, it just needs to be revealed regarding their participation in using e-BPJS.

In addition, the population in this study was people who had registered as BPJS Kesehatan Mandiri [Independent] participants in the Harjamukti Sub-district, Cirebon City, as many as 35,365 people. Meanwhile, the informants in the study were selected using a purposive sampling method, consisting of 1 (one) of the sub-district head, 1 of

the secretaries of the sub-district head, 1 of the urban village head, and 10 (ten) of community members who were BPJS Kesehatan Mandiri participants (Mohajan, 2018).

RESULTS AND DISCUSSION

As explained in the research background, the benefits and functions of the BPJS Kesehatan virtual account in a transaction are in terms of facilitating the payment of premiums for BPJS members so that each BPJS member does not always need to queue at the BPJS Kesehatan office only to make payments. The provision of virtual payments can also be a benchmark that, as a public service agency and an executor, BPJS follows the globalization era of a developing society and participates in improvising or changing according to the demands of the times developed now. As a facility provided by BPJS Kesehatan, virtual accounts are a form of e-government governance in handling contribution payment services for all family members. Payment of contribution can also be made with only a smartphone, internet network, and mobile banking application or through PPOB services in collaboration with BPJS.

However, the policy implementation did not run smoothly since several determining factors could influence it, including the compliance and rejection of the policy (Karim, 2019; Karim et al., 2022). Compliance with policies is marked by the respect of community members for government authorities and decisions, awareness to accept policies, sanctions, public interests, personal interests, and service time problems. Meanwhile, the rejection or postponement of policies consists of

contrary policies to the existing value system, the absence of legal certainty, the existence of a person's membership in an organization, and the concept of selective non-compliance with the law (Sholikhah et al., 2019; Agustino, 2008: 160). In this study, to limit the discussion on the e-government implementation using the BPJS Kesehatan Mandiri virtual account system in Harjamukti Sub-district, Cirebon City, the authors were guided by the opinion of Van Meter and Van Horn (in Hartawan, & Kosasih, 2023), mentioning six variables affecting the performance of public policy implementation:

(1) Policy standards and objectives

Policy standards and objectives must be clear and measurable to be realized. If standards and policy objectives are blurred, it will lead to multiple interpretations and easily cause conflict among implementing agents. Based on Law Number 24 of 2011 concerning the Social Security Agency and Law Number 40 of 2004 concerning the National Social Security System, it is stated that every Indonesian citizen and foreign citizen who has worked in Indonesia for a minimum of six months must become a member of BPJS. Hence, every company is required to register its workers as BPJS members. Also, people or families who do not work for the company must register themselves and their family members with BPJS. Each BPJS participant will also be charged a fee, which will be determined later. Meanwhile, BPJS contributions are borne by the government through the contribution assistance program for the poor (Dani, 2019).

Moreover, being a BPJS Kesehatan participant is mandatory not only for workers in the formal sector but also for informal workers. Informal workers are also required to become BPJS Kesehatan members. They are required to register themselves and pay contributions according to the desired level of benefits. The standard fee for BPJS Kesehatan Mandiri is determined by class, referring to Presidential Regulation Number 64 of 2020, regulating that Class 1 is IDR 150,000; Class 2 is IDR 100,000; Class 3 is IDR 35,000.

In this study, the targets of BPJS Kesehatan Mandiri participants were people or families who did not work for a company, comprising investors, companies, pension recipients, veterans, independence pioneers, widows, widowers, orphans of veterans or independence pioneers (participants were non-workers) (Santoso, 2017). It also included participants who were non-wage workers, consisting of workers outside the employment relationship or independent workers, such as meatball drivers, pedicab drivers, and others. In Harjamukti Sub-district, Cirebon City, the number of registered BPJS Kesehatan Mandiri participants was 35,365 people.

(2) Resources

Policy implementation needs the support of resources, both human resources and non-human resources. In this respect, implementing the BPJS Kesehatan Mandiri virtual account system requires resource support, especially regarding ownership of technological equipment and understanding (Sukesih et al., 2020). Likewise, service support from BPJS and its health service facilities is needed.

Specifically, the existing health facilities in Harjamukti Sub-district, Cirebon City, included five units of Puskesmas [Community Health Center], six units of Subsidiary Puskesmas, one unit of Private Hospital, and 20 units of Pharmacy. Meanwhile, the number of residents who should be served was 121,385 people.

(3) Inter-organizational communication

In many programs, implementing a program requires support and coordination with other agencies. To implement BPJS Kesehatan Mandiri virtual account system in Harjamukti Sub-district, Cirebon City, the relevant agencies held communication, especially between the BPJS Kesehatan Cirebon City, the Harjamukti Sub-district Head, the urban village heads, integrated health service post (posyandu) cadres, and the target community. Activities were carried out through socialization at community development events, family welfare program (PKK) activities, and posyandu. However, the involvement of RT/RW (Neighborhood/Community Association) management was still lacking (Karim, 2016; Karim, Faiz, et al., 2020; Karim, Mansir, et al., 2020; Karim & Afnan, 2020).

(4) Characteristics of implementing agents

The characteristics of implementing agents include bureaucratic structures, norms, and patterns of relationships that occur in the bureaucracy, all of which will affect program implementation. In this regard, the implementation of the payment of BPJS Mandiri contributions using the BPJS virtual account refers to the Regulation of Social Security Agency of

Health Number 5 of 2018 concerning Procedures for Billing, Payment, and Recording of Health Insurance Contributions and Payment of Fines Due to Late Payment of Health Insurance Contributions. Here, the virtual account is the participant identification number provided by BPJS Kesehatan as the destination account in the payment of health insurance contributions (Haryono, 2018; Suprihatiningsih et al., 2016).

In addition, the payment destination account can be accessed through the Payment Point Online Bank system, hereinafter abbreviated as PPOB, which is a channel for payment of participant contributions provided by BPJS Kesehatan as an alternative payment to government banks. Thus, the implementing agents for the BPJS Kesehatan Mandiri virtual account system consist of BPJS, the appointed/cooperation bank, and the participants. In terms of time and place, payment of contributions using a virtual account system can be made anytime and anywhere. Meanwhile, the due date of each month is the 10th, which, if it falls on a holiday, the due date for payment of contributions is the next working day (Daniel & Paul, 2019; Sklar et al., 2014).

This one-family fee payment is free of administration in all banking channels in collaboration with BPJS Kesehatan (BRI, BNI, BTN, and Mandiri) through ATMs, Tellers, Internet Banking, and SMS/Mobile Banking. Specifically for payments through private payment channels (Indomaret, Alfamart, Pegadaian, POS, and JNE), an administration fee of IDR 2,500/payment transaction will be

charged (Zaharah & Kirilova, 2020; Kardiyati & Karim, 2020).

(5) Social, economic, and political conditions

These variables encompass environmental and economic resources that can support the successful implementation of policies; the extent to which interest groups provide support for policy implementation; the characteristics of the participants either support or reject; what is the nature of public opinion in the environment; whether the political elite supports policy implementation.

Quoted from the BPJS website, "Basically, the change in the payment system for independent JKN-KIS participants is to make it easier for the community in the process of paying contributions and ensuring that no family members' contributions are missed so that participation and health insurance for loved ones can still be active and guaranteed by BPJS Kesehatan," said Director of Legal, Communication, and Inter-Institutional Relations of BPJS Kesehatan, Bayu Wahyudi. Bayu added that the amount of contribution payment on one of the participant numbers of family members in the contribution payment channel is cumulative for the entire total bill of his family contribution (Dani, 2019; Hardani et al., 2020). However, the system will later be broken down to enter each participant number in the family. The balance of contributions contained in one family member also cannot be shared with other family members (Madison & Kellermanns, 2013). In addition, this family VA contribution payment system makes it easy for participants to pay contributions since participants only

need to show one participant number on the contribution payment channel to pay all their family members (Mohajan, 2018).

Taking into account the social and economic conditions of the people of Harjamukti Sub-district, social conditions, in general, were heterogeneous communities on the outskirts of Cirebon City with diverse livelihoods. However, for people who did not have a fixed income, payments using the virtual account (VA) system experienced problems related to the amount of fees that should be paid. Thus, arrears often occurred because they could not pay in installments per family member (Dani, 2019). Meanwhile, politically, the public, in general, did not reject the VA policy.

(6) The disposition of the implementer

The disposition of the implementers comprises three essential things: (a) the response of the implementers to the policy, which will affect their willingness to implement the policy, (b) cognition, namely their understanding of the policy, and (c) the intensity of the disposition of the implementer, i.e., the value preferences possessed by the implementers.

Judging from the disposition of e-government implementers, the use of the BPJS Kesehatan Mandiri virtual account system in Harjamukti Sub-district, Cirebon City, was responded well by stakeholders by implementing cooperation with state-owned banks (BRI, BNI, BTN, Mandiri) and private companies (Indomaret, Alfamart, Pegadaian, POS, JNE). In this case, information technology plays a vital role in providing services to the community with a government-to-citizen pattern

that has succeeded in implementing the virtual account system (Kardiyati & Karim, 2020; Scott, 2011). It is where the community no longer depends on one service office so that they can pay BPJS contributions with the convenience of various services provided by implementing agents.

CONCLUSIONS

The e-government implementation using BPJS Kesehatan Mandiri virtual account system in Harjamukti Sub-district, Cirebon City, has taken into account Van Horn and Van Meter six indicators of policy implementation variables, including policy standards and objectives, resources, inter-organizational communication, characteristics of implementing agents, and the disposition of the implementer. However, social, economic, and political

conditions are still constrained, with people's incomes being uncertain, so they fail to pay on each due date, resulting in increased arrears and accumulated fines.

Based on the conclusions obtained in this study, the virtual account payment system should be more flexible, allowing installments per family member, thereby reducing the potential amount of arrears.

Acknowledgment

The authors would like to thank all those who contributed to this research, especially the sub-district head, the secretary of the sub-district head, the urban village head, and community members who were BPJS Kesehatan Mandiri participants in Harjamukti Sub-district, Cirebon City.

REFERENCES

- Andolina, R. (2012). The values of water: Development cultures and indigenous cultures in highland ecuador. *Latin American Research Review*, 47(2), 3–26. <https://e-resources.perpusnas.go.id:2171/docview/1220651533/fulltextpdf>
- Bowles, S., & Gintis, H. (2011). *A cooperative species: Human reciprocity and its evolution*. Princeton University Press.
- Dani, U. (2019). *Pengaruh Implementasi Kebijakan Program BPJS (Badan Penyelenggara Jaminan Sosial) terhadap Disiplin Kepesertaan Kuwu dan Pamong Desa di Dinas Pemberdayaan Masyarakat dan Desa Kabupaten Cirebon (Usulan Penelitian)*.
- Daniel, C., & Paul, M. (2019). Broadening borders to build better schools: Virtual professional learning communities. *International Journal of Educational Management*, 34(2), 296–314. <https://doi.org/10.1108/IJEM-09-2018-0296>
- Hardani, Auliya, N. H., Andriani, H., Fardani, R. A., Ustiawaty, J., Utami, E. F., Sukmana, D. J., & Istiqomah, R. R. (2020). *Buku Metode Penelitian Kualitatif dan Kuantitatif*. In Repository.Uinsu.Ac.Id (Issue April). Pustaka Ilmu.
- Hartawan, R. C., & Kosasih, F. (2023). Implementation of the Van Meter and Van Horn Zoning System Policies Model. *International Journal of Humanities Education and Social Sciences (IJHESS)*, 2(4). <https://doi.org/10.55227/ijhess.v2i4.373>

- Haryono, S. (2018). Re-Orientasi Pengembangan SDM Era Digital Pada Revolusi Industri 4.0. *The National Conference on Management and Business (NCMAB) 2018 Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Surakarta*, 1–15.
<https://jkmp.umsida.ac.id/index.php/jkmp/article/view/1668>
- Kardiyati, E. N., & Karim, A. (2020). Analisis restitusi pajak pertambahan nilai pada kepatuhan pengusaha kena pajak kantor Pelayanan Pajak Pratama (KPP Cirebon Tahun 2016–2018). *BALANCE: Economic, Business, Management and Accounting Journal*, 17(2), 87. <https://doi.org/10.30651/blc.v17i2.5271>
- Kardiyati, E. N., & Karim, A. (2020a). Accounting students' perceptions and educational accountants on ethics of preparing financial statements. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 4(03), 171–180. <https://doi.org/10.29040/ijebar.v4i03.1302>
- Kardiyati, E. N., & Karim, A. (2020b). Analisis restitusi pajak pertambahan nilai pada kepatuhan pengusaha kena pajak kantor Pelayanan Pajak Pratama (KPP Cirebon Tahun 2016–2018). *BALANCE: Economic, Business, Management and Accounting Journal*, 17(2), 87. <https://doi.org/10.30651/blc.v17i2.5271>
- Kardiyati, E. N., & Karim, A. (2020c). Corporate management in society empowerment: Government agencies' assumption and support of companies in CSR. *Elementary Education Online*, 19(4), 730–743. <https://doi.org/10.17051/ilkonline.2020.04.177>
- Karim, A. (2016). Managerial inspriation in the traditional pesantren. *UMRAN - International Journal of Islamic and Civilizational Studies* (EISSN: 2289-8204), 3(3-1), 73–84. <https://doi.org/10.11113/umran2016.3n3-1.150>
- Karim, A. (2019). Inspiration, Policy and Decision-Maker (A Case of Bendakerep Indonesia). In *Search of Creativity: A Compilation of International Studies Part-II* (Finland), II, 34–64.
- Karim, A., & Afnan, D. (2020). Kiai interpersonal managerial: Henry Mintzberg perspective. *Journal of Leadership in Organizations*, 2(2), 75–90. <https://doi.org/https://doi.org/10.22146/jlo.56290>
- Karim, A., Faiz, A., Nur'Aini, N., & Rahman, F. Y. (2022). The policy of organization, the spirit of progressivism Islam, and its association with social welfare educators. *Tatar Pasundan: Jurnal Diklat Keagamaan*, 16(1), 69–75. <https://doi.org/10.38075/tp.v16i1.257>
- Karim, A., Faiz, A., Parhan, M., Gumelar, A., Kurniawaty, I., Gunawan, I., Wahyudi, A. V., & Suanah, A. (2020). Managerial leadership in green living pharmacy activities for the development of students' environmental care in elementary schools. *Journal of Critical Reviews*, 7(13), 714–719. <https://doi.org/10.31838/jcr.07.13.125>
- Karim, A., Mansir, F., Saparudin, Tumin, & Purnomo, H. (2020). Managerial leadership in boarding and public school: An idea and experience from Indonesia. *Talent Development & Excellent*, 12(2), 4047–4059. www.iratde.coM
- King'oina, J. O. (2014). Enhancing Quality Education through Devolution of Quality Assurance Functions to Schools in Kenya' Expectations and Challenges. *International Journal of Education and Research*, 2(6), 567–576. <https://www.ijern.com/journal/June-2014/47.pdf>
- Lambert, L. (2003). *Leadership capacity for lasting school improvement*: Vol. null (Null (ed.)). Lembaran Negara, Pub. L. No. 20 (2019).

- Madison, K., & Kellermanns, F. W. (2013). Is the spiritual bond bound by blood? An exploratory study of spiritual leadership in family firms. *Journal of Management, Spirituality & Religion*, 10(2), 159–182. <https://doi.org/10.1080/14766086.2012.758052>
- Mohajan, H. (2018). Qualitative research methodology in social sciences and related subjects. *Journal of Economic Development, Environment and People*, 7(1), 23–48.
- Mora, C., & U, T. I. C. L. (2012). *Public Administration Reform in Romania from a Leadership and Managerial Perspective*. 3410.
- Musyaddad, A. (2013). Kebijakan fiskal di masa pemerintahan Abu Bakar Ash-Shiddiq. *Al-Infaq: Jurnal Ekonomi Islam*, 4(2), 212–227. <https://doi.org/https://doi.org/10.32507/ajei.v4i2.338>
- Nazir, Moh. (1999). *Metode Penelitian*, Jakarta: Ghalia Indonesia.
- Owens, B. P., & Hekman, D. R. (2016). How does leader humility influence team performance? Exploring the mechanisms of contagion and collective promotion focus. *Academy of Management Journal*, 59(3), 1088–1111. <https://doi.org/10.5465/amj.2013.0660>
- Pohl, F. (2006). Islamic education and civil society: Reflections on the pesantren tradition in contemporary Indonesia. *Comparative Education Review, Special Issue on Islam and Education*, 50(3), 389–409. <https://doi.org/10.1086/503882%0A>
- Santoso, A. D. (2017). Jejak Karbon Individu Pegawai di Instansi Pemerintah Studi Kasus Pegawai Pemerintahan di Kawasan Puspiptek, Tangerang Selatan. *Jurnal Teknologi Lingkungan*, 18(2), 233. <https://doi.org/10.29122/jtl.v18i2.2242>
- Scott, I. (2011). The Learning Outcome in Higher Education: Time to think again? *Worcester Journal of Learning and Teaching*, 5, 1–8. <https://doi.org/10.1016/j.crma.2008.05.004>
- Sholikhah, Z., Wang, X., & Li, W. (2019). The role of spiritual leadership in fostering discretionary behaviors the mediating effect of organization-based self-esteem and workplace spirituality. *International Journal of Law and Management*, 61(1), 232–249. <https://doi.org/10.1108/IJLMA-04-2018-0081>
- Sklar, S. L., Autry, C. E., & Anderson, S. C. (2014). How Park and recreation agencies engage in community development. *World Leisure Journal*, 56(4), 281–299. <https://doi.org/10.1080/16078055.2014.958193>
- Sugiyono. (2013). *Metode Penelitian Kualitatif*. Bandung: Alfabeta.
- Sugiyono. (2017). *Statistik Untuk Penelitian Kualitatif dan Kuantitatif R & D*. Alfabeta.
- Sukesih, S., Usman, U., Budi, S., & Sari, D. N. A. (2020). Pengetahuan Dan Sikap Mahasiswa Kesehatan Tentang Pencegahan Covid-19 Di Indonesia. *Jurnal Ilmu Keperawatan Dan Kebidanan*, 11(2), 258. <https://doi.org/10.26751/jikk.v11i2.835>
- Suprihatiningsih, A., Rachman, M., & Suhandini, P. (2016). Pengaruh Model Pembelajaran Sosiologi Berbasis Jelajah Alam Sekitar Terhadap Keterampilan Memecahkan Masalah Siswa-Siswa SMA N 1 Mranggen. *Journal of Educational Social Studies*, 1(2), 11–23. <https://doi.org/10.15294/jess.v5i1.13089>
- Widiantari, D., Bin Samadi, M. I., & Karim, A. (2022). Charismatic Leadership Effects of Teachers in Fostering Graduate Quality of Senior High School. *Journal of Leadership in Organizations*, 4(2), 179–190. <https://doi.org/10.22146/jlo.74872>

Tatar Pasundan

Jurnal Diklat Keagamaan

pISSN 2085-4005; eISSN 2721-2866

Volume 17 Nomor 2 Tahun 2023

Zaharah, Z., & Kirilova, G. I. (2020). Impact of Corona Virus Outbreak Towards Teaching and Learning Activities in Indonesia. *SALAM: Jurnal Sosial Dan Budaya Syar-i*. <https://doi.org/10.15408/sjsbs.v7i3.15104>