

CURRENT CONTENT 2022

1. **How can I Connect? the Link between Flexible Work Arrangements and Inter-organizational Networks (Case study: Indonesian Civil Service);** Asropi, Mala Sondang Silitonga, and Dian Indriyani; Volume 18, No. 1, 2022.

This study aims to examine how significantly Flexible Work Arrangements (FWA) contribute to the improvement of civil service inter-organizational networks by looking at various factors, including trust, adaptability, information technology readiness, and other control variables. This study uses a mixed-methods design. The quantitative approach uses an online survey of 675 civil servants respondents from central and regional agencies. A qualitative approach with in-depth interviews and focus group discussions with local civil service in West Java Province, Central Java Province, and Semarang City. The collected data is then analyzed Path Analysis using SPSS version 25. The research revealed that Flexible Work Arrangements contributed to increasing the influence of the level of trust on the work network. Meanwhile, FWA do not contribute to the effect of adaptability and readiness of information technology on the work network. This is supported by qualitative data which shows that Trust is the main factor to increase the network when implementing FWA in order to create a good network, with high and solid trust, both trust in leaders, colleagues, and stakeholders, then any instruction as soon as possible is realized into a good cooperation network when FWA is realized by developing a Flexible Work Arrangement system.

Keywords: Flexible Work, Arrangements, Inter-organizational, Networks, Civil Servants.

2. **Transformation Proposal for Tax Audit Policy in Indonesia: A Comparative Study on the Implementation of Tax Audit Policy in the Netherlands;** Vishnu Juwono, Lucas Filberto Sardjono, Lambang Pujo Nagoro, Esi Sekar Rini, and Dodik Siswantoro; Volume 18, No. 1, 2022.

A tax audit policy is intended to increase taxpayer compliance and trust towards tax authority. In Indonesia, the low level of trust carried out by tax audits observed from the taxpayer compliance level shows the shortcoming of implementing the tax audit system. Based on this phenomenon, this study is conducted to describe problems regarding the implementation of tax audit policy in Indonesia and provide recommendations for the Indonesian tax authority to transform tax audit policy practised by the tax audit system in the Netherlands. The Netherlands was selected as the research site, for this country is one of the OECD pioneers and has been part of AEoI. This study applied a qualitative approach. An in-depth interview was used to collect the data from competent parties in tax audits, both in Indonesia and the Netherlands. The findings showed that two factors caused the shortcoming of

the tax audit system in Indonesia. First, the database was not maximal due to nonoptimal digitalisation and data integration. Second, the selection system for taxpayers to be audited was closed. Therefore, this study recommends that tax authorities in Indonesia develop an accountable and reliable tax audit system as implemented by tax authorities in the Netherlands. Tax audit optimisation can be done by increasing the database through digitalisation and data integration to facilitate information exchange. After implementing policy transformation, it is expected that taxpayer compliance and tax legitimacy will also increase.

Keywords: Policy Implementation, Tax Audit, AEoI, Indonesia, The Netherlands.

3. **Perspective of the Application of Low Impact Development (LID) to Deal with Floods to Strengthen the Economic Structure of Pontianak City;** Giska Hedyanti, Reny Rianti, and Pramushinta Arum Pynanjung; Volume 18, No. 1, 2022.

Pontianak city is the capital of West Kalimantan Province, undergoing dynamic growth and development in various sectors. However, it is often hit by inundation or flooding, affecting region development, particularly economic structure. The effort that can be made is the Low Impact Development (LID) Approach to overcome flooding and inundation in urban areas while providing economic value benefits. This research analyzed the economic structure of Pontianak City with an analysis of *LQ*, *Typology Klassen* and *Shifted Share* to look at the growth of the base sector and the movement of economic structures. AHP analysis is used to look at the perspective of LID application in Pontianak City. The results showed that the water procurement, waste management, byproducts, and recycling sectors became one of the base sectors in Pontianak City. However, the results of shift-share analysis on the competitive advantage component (Cij) showed the sector was moving more slowly than the Provincial level. Policies are needed to accelerate the growth of the water management sector, one of which is a policy to overcome the problem of flooding and inundation in Pontianak city and concomitantly strengthen its economic structure. The results of the AHP analysis showed the selected form of LID application, namely water tanks, rain gardens, bioretention, filter strips, infiltration trenches, porous pavement, and infiltration wells that lead to small-scale or self-contained applications. Sensitivity analysis shows that the criteria for land needs are very sensitive and most affect other measures, namely cost, in determining LID application. Therefore, the commitment of the Pontianak City Government as a regulator, dynamic actor, and facilitator is needed to support policies and budgets that strengthen the economic structure of Pontianak City as well as a cross-sectoral working atmosphere and healthy investment to support the implementation of LID.

Keywords: Low Impact Development, Economic structure, Flood, Pontianak City

4. **Tourism Management Issues and its Relationship with the Sustainable Development Goals**; Vidya Imanuari Pertiwi* and Bagus Nuari Harmawan; Volume 18, No. 1, 2022.

The development of tourism looks brilliant because of the achievement of its economic contribution. However, current tourism management, especially in Indonesia, tends to neglect the ecological aspects of the environment and the social community. This injures Indonesia's commitment to sustainable development. This study aims to review the development of tourism in Indonesia and the impact caused by tourism development, especially tourism development in Yogyakarta. The methodology used in this study is qualitative by using secondary data such as journal articles, news, books, and government report. The study results found that tourism development in Indonesia, especially in Yogyakarta Province, only focuses on the economic sector. The tourism sector management actors focus more on making as much profit as possible without paying attention to sustainable tourism development. This results in environmental problems such as the scarcity of clean water for the community. Tourism management that does not pay attention to sustainable tourism practices also causes community conflicts against tourism actors.

Keywords: Sustainable Tourism, Water, Conflict, Environment.

5. **The Effectiveness of the Functional Training for Pharmacy and Food Junior Expert Supervisors during Pandemic with Blended Learning Methods**; Yulia Eryani, Khiratul Azizi, and Listia Ningsih; Volume 18, No. 1, 2022.

The Functional Training for Pharmacy and Food Junior Expert Supervisors has been conducted since 2019 with classical face-to-face method (offline). In early 2020, the method was replaced with blended learning methods using asynchronous and synchronous modes. The Covid-19 Pandemic requires the synchronous approach, initially conducted offline face-to-face with the participants, to replace online meetings using a video meeting application. This study aims to analyze the effectiveness of the functional training for pharmacy and food junior expert supervisors with the blended learning method. This research performed a quantitative parametric method using the Mann-Whitney test method. The number of offline training respondents was 59 people, and online training (blended learning) respondents were 753 people. The variable used to measure the effectiveness was the training evaluation. The study results indicated that the online activity of the Pharmacy and Food Junior Expert Supervisors was more effective than the offline training. This result was proved by The Mann-Whitney test method using SPSS. The evaluation result before the Covid-19 Pandemic with the classical method was significantly different from Blended learning during the Covid -19 pandemic, which was more effective. In this study, researchers also employed SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis to explore essential aspects for

continuing this training. Thus, the blended learning method is effective and continues using an online video meeting application.

Keywords: Training, Effectiveness, Classical, Blended Learning.

6. **Digital Government Stage Evaluation in Population and Civil Registry Office (Disdukcapil) of Kutai Kartanegara Regency;** Cathas Teguh Prakoso; Volume 18, No. 1, 2022.

Recent developments show scholars argue that when electronic government systems reach certain stages, they will develop into Digital Government. However, studies on Digital Government evaluation, especially in the Indonesian context, are still few. With that in mind, this article aims to describe the maturity of the digital government system in the Population and Civil Registry Office (Disdukcapil) of the Kutai Kartanegara Regency. It is based on the assumption that Disdukcapil has successfully implemented electronic government, as proven by their multiple recognitions and can be considered at the digital government stage. Field observation and in-depth interviews with key informants are employed to collect the relevant data. All the data are then analyzed qualitatively, and then it uses digital government evolution variables developed by Janowski (2015) to determine the stage of Disdukcapil digital government. The result shows that within a four-stage maturity level, the digital government of Disdukcapil of Kutai Kartanegara Regency has reached the third stage, based on the fulfilment of each stage's variables. It is hoped that this study can contribute to Digital Government studies in Indonesia.

Keywords: Digital Government, Maturity, Evaluation, Disdukcapil of Kutai Kartanegara Regency.

7. **Dynamics of Public Information Disclosure Implementation within the Aceh Government;** Afrizal Tjoetra, Cut Asmaul Husna, Yuhdi Fahrimal, Asmaul Husna, and Rachmatika Lestari; Volume 18, No. 1, 2022.

Post-armed conflict and tsunami disasters, the Government of Aceh seek to implement public services and development programs transparent and accountable. One of the strategic steps taken is its implementation based on the mandate of the public information disclosure Act (KIP Law) and Aceh Qanun (Aceh Regional Regulation) Number 7 of 2019 on KIP Management. Even though it already has KIP rules, there are still some problems in its implementation, such as compliance with SKPA in providing public information and the number of disputes over public information. This study aims to identify and analyze the dynamics of the implementation of public information within the Aceh Government and the challenges of public management. This study uses a qualitative method through observation, document review, and interviews. The basis of data analysis uses Information Commission Regulation Number 1 of 2010 and Aceh Governor Regulation Number 57 of 2018. The results are (1) SKPA has work plans, programs, and activities for the management of public information; (2) there is a budget allocation for Information and Documentation

Implementation Officers (PPID); (3) It has a list of public information and SOPs. The findings of this study also find logistical consequences for the future of Aceh's development through the KIP perspective. Information that is open, accessible, and inexpensive can nurture public trust in the Aceh Government and in itself will increase community participation in development. Trust is the principal social capital in the development of community welfare.

Keywords: Policy Dynamics, Public Information Disclosure, Aceh Government.

8. **The Role of Malay Culture in Maintaining the Neutrality of the Civil Servants: A Case Study of Local Election in Riau, Indonesia;** Ardiansyah and M. Rafi; Volume 18, No. 2, 2022.

Local election contestation has caused various problems of violating the neutrality of the bureaucracy in the public domain. Multiple types of regulations have proved unable to comprehensively maintain the principle of neutrality. Thus, it is necessary to instil a bureaucratic character supported by local values so that the Civil Servants can carry out their primary duties and functions optimally. This study aims to explain the role of Malay culture in maintaining the neutrality of the bureaucracy in the local election in Riau Province. This study uses a qualitative research method that explores various phenomena of violations of the neutrality of the bureaucracy in the 2018 Riau Governor Election. Data analysis was carried out through the Nvivo 12 Plus software sourced from the online news media content and interviews with Riau Province figures. The study found several causes influencing non-neutral Civil Servants in the Riau Governor election. They are dominated by personal closeness (21.74%), primordial relationship factors (20.29%), society passivity (18.84%), weak law enforcement (11.59%), regulatory ambiguity (11.59%), lack of understanding of regulations (8.70%), and job ambition (7.25%). Then to minimize the various factors of violations that occur, Malay cultural values can be an additional guideline in dealing with various dynamics that occur in political contestation in Riau Province. Every civil servant at the local level must re-recognize and understand the important principles of Malay culture, namely principles of justice, courage, shame, hard work, self-sacrifice, and honesty.

Keywords: Local election, Malay cultural, Neutrality, State Civil Apparatus.

9. **Border Development Model on the Human Development Aspects for Sustainable Community;** Samuel Risal, Irawanto, Putri Hergianasari, Anita Ade Rahma and Ika Devy Pramudiana; Volume 18, No. 2, 2022.

The Indonesian government has implemented a border development policy. Still, it has not been able to answer the complexity of the problems that occur in border areas, especially in North Kalimantan. The development of border areas is closely related to the mission of national development, defence and state security to improve the Welfare of the people in the border areas, especially to ensure the integrity and sovereignty of the state. However, the condition of border communities in North Kalimantan is increasingly

marginalized, where poverty and regional isolation trigger the high demands of local people to become border crossers to Malaysia. This study will examine the factors causing the economic backwardness of border communities in North Kalimantan, poverty and isolation of border communities, and security issues at the border. The results show that the border area needs to be closely monitored because it is a security-prone area. This makes the border development paradigm in Kaltara prioritize a security approach rather than Welfare. This causes the border areas in North Kalimantan to be scarcely touched by the dynamics of development. Therefore, border development needs to be placed in a people centre of development-oriented to people's economic development for sustainable communities through accelerating economic growth, improving the quality of human resources, and strengthening institutional capacity for border area development. Thus, border communities can enjoy prosperity by protecting and maintaining state sovereignty at the border.

Keywords: Border development, Welfare, Integrity and sovereignty, Regional development, Community economic development.

10. **Call for Asymmetric Health Decentralisation in Indonesia;** Arief Priyo Nugroho and Sri Handayani; Volume 18, No. 2, 2022.

Disparities, Inequalities and inequities are still significant problems after decades of experiencing health decentralisation. This study arranges massive issues on health decentralisation to endorse improvement. The analysis offers insight into decentralisation practices in Indonesia to perform health affairs. A systematic review approach was practised to identify the Scopus database and PubMed MEDLINE from 1999 to 2020, using the terms "health" and "decentralisation." Inclusion criteria were final manuscript, full-text access, and elaborate health administration in the decentralised era. Non-journal articles and non-Indonesia research sites were applied as exclusion criteria. The study analysed 32 reports through Vosviewer tools to confirm health decentralisation trends based on word frequency mentioned in the abstract. Using Atlas.ti qualitative apps tools, the full text of the identified manuscript was analysed into the categorisation of main decentralisation issues; 1) intergovernmental relations, 2) fiscal capacity, 3) regional capacity and capability to elaborate on implementation gap, obstacles, and pros and cons of Indonesia's experience in health decentralisation. The study found that changing decentralisation patterns that mismanaged unequal distribution of health resources raises inequality issues. Second, there is conflictual relation between national and regional health administration-sandwich function caused by the unclear division of government authority. Third, the health policy necessity of a symmetrical approach to coping with regional disparities in fiscal capacity, local government capacity, and capability to provide health services, and inequity problems follow. Moreover, various specific local needs and contexts do not fit in with national health policy. In this context, an asymmetrical approach to managing health

answers diverse context responses in implementing decentralisation and inequality and inequity issues.

Keywords: Health decentralisation, Inequality, Inequity, Asymmetric.

11. **Analysis of Bureaucratic Reform Through Delaying of Government**

Institutions in Indonesia; Aris Maulana, Fibria Indriati, and Kemal Hidayah; Volume 18, No. 2, 2022.

The plan to simplify the bureaucratic structure by streamlining the echelon system is one of the strategies and breakthroughs of bureaucratic reform in Indonesia that was implemented in the first period (2010-2014) and the second period (2015-2019) of Bureaucratic Reform. However, on the other hand, a survey issued by the *World Economic Forum* shows that Indonesia is still experiencing some difficulties with implementing bureaucratic reforms and has not effectively used the delaying process in its implementation. The purpose of this study is to examine and analyze bureaucratic reforms through *delaying* of government institutions in Indonesia. This research uses a qualitative type of research with the method of literature review. Researchers have found 15 peer-reviewed journal articles within five years (2017-2021) that follow the research topic, which is then studied and analyzed to obtain comprehensive findings. The results showed that government agencies in Indonesia generally have undergone bureaucratic reforms but have not led to a specific *delaying* process. The Civil Service (ASN) Law passed in 2014 has also supported the spirit of administrative reform. This shows that *delaying* within government institutions in Indonesia can provide effective and efficient changes that occur within the governance management of government institutions in Indonesia.

Keywords: Bureaucratic reform, Delaying, Bureaucratic simplification, Indonesian government agencies.

12. **What Can Rubber Farmers and Institutions Do for Supply Chain Networks: The Political Economy Analysis;** Maratun Saadah and Agustiyara; Volume 18, No. 2, 2022.

This research analysed the process of the supply chain of natural rubber between Tauke (collectors) and farmers and between farmers who have their rubber plantation and their tapper labour, with the institutional political economy analysis in Batanghari Regency, Jambi province. The research was descriptive research with a qualitative approach. This research used in-depth interviews with particular informants with purposive sampling and participative observation methods in certain activities. Data that had been obtained was analysed and qualitatively described. This research found that the collectors still overpowered the supply-chain process of natural rubber in the Batanghari Regency – trader, both at the village, sub-regency, and Regency levels. Other institutions, such as the auction market and crumb rubber factory, were located only in particular locations, so they were not accessible to the whole farmers in the Regency. As

a result, several channels of marketing systems made different prices from what the farmers got. Institutional marketing indeed could be implemented. It has been proven by institutions such as auctions, joint venture groups, and other groups. Besides, some non-economic aspects can affect the way price parameter changes in the supply chain process, and they are; institution characteristics, marketing channel, and patronage relationship between farmers and traders. Batanghari Regency government should re-examine their plantation regulation about the marketing mechanism until the lowest level, villages. The government should have encouraged a mutual understanding among farmers so that similar efforts could occur elsewhere.

Keywords: Farmers, Political, Economy.

13. The IMF Rice Liberalization Policy in Indonesia: The Case Study of Elite Behaviors in the Era of Gus Dur, Megawati, and SBY Government; Sunardi Purwaatmoko; Volume 18, No. 2, 2022.

The research aimed to explain elite behaviour in Indonesia's political reform era. This research was based on primary data collected from unstructured interviews with respondents or samples and secondary data collected from library studies. In analyzing the data collected, descriptive and qualitative methods are applied. This research found that adopting the electoral system of the Proportional Multi-Member District and the lack of power and authority distribution from elite to interest groups tended to result in the emergence of small and pragmatic political parties trying to get constituent votes using political mobilization of the constituent voters. The emergence of political parties induces a patron-client relationship between the political candidate and his constituent voters through a broker-generating oligarchy within the party. For that reason, the policy-making process in the rice sector depends on the relative power of ideologist party coalitions and pragmatic party coalitions. The changes in rice policy depended on the political interaction between the old and pragmatic political oligarchy and the new and ideologist political oligarchy. The stronger the political coalition of the new political oligarchy consisting of new ideologists and reformist political parties, the more protective the rice policy will be, and vice versa. That is why we suggested that the election system should be changed into Single-Member District Electoral System to create a smaller number of political parties to avoid the emergence of pragmatic political parties. And interest groups should be strengthened to prevent the dominant power of the oligarchy.

Keywords: Coalition, Political oligarchy, Multi-Member District, Political reform.

14. The Roles of Balanced Scorecard in Improving Performance Accountability System in Indonesian Government Organizations; I Gede Ari Erawan, Fadillah Putra, and I Gede Eko Putra Sri Sentanu; Volume 18, No. 2, 2022.

Based on the evaluation report from the Ministry of Administrative and Bureaucratic Reform, the quality of the Indonesian government organisation's performance accountability is still deficient. Therefore, several Indonesian government institutions have practised the Balanced Scorecard (BSC), a perspective-based performance management tool, to improve their performance accountability. This paper analyses how the Indonesian central government employs BSC and strategy maps to improve its performance accountability systems. A descriptive qualitative study concluded that Indonesian government agencies use different approaches to implement perspectives in the BSC, which they think are best suited to the characteristics of each government organisation. Indonesian government institutions generally implement BSC as a strategy execution tool, a measurement tool, and a performance accountability report. Therefore, these roles of BSC lead to an improved performance accountability system. The essential factors in developing BSC implementation are explained as well. However, this paper only primarily uses data from the Ministry of Finance and focuses only on the central government due to data limitations and time constraints. Therefore, future research is suggested.

Keywords: Balanced scorecard, Performance accountability report, Performance accountability system, Performance management, Performance measurement.

15. **Sentiment Analysis for Opinions on the COVID-19 Vaccination Program Using a Naive Bayes Classifier;** Hasna Melani Puspasari and Pujiatmo Subarkah; Volume 18, No. 3, 2022.

Implementing the COVID-19 vaccination program was not easy because it received various responses from the public. This study will explore public sentiment on the program which was taken based on public comments on several videos on YouTube using data crawling techniques using Coberry tools. The data was public opinions in *Bahasa Indonesia* that will be collected based on videos from official news channels with high engagement in the last eight months. Sentiment analysis was carried out using the Naive Bayes Classifier method that can be used to make deep analysis through filtering and classifying the opinions of the Indonesian people, as stated on YouTube. This research showed that public sentiment was dominated by negative sentiment based on some public doubts regarding the side effects of vaccines and the government follow-up regarding the country's economic recovery. Compared with the previous studies, the conclusions of sentiment obtained by this study were not the same due to differences in data sources and the selection of timeframes for community responses. An analysis of the public responses that have been carried out using a data collection method like this one will be very effective in providing an overview of the public desire to facilitate policymakers in formulating policy designs for the public interest.

Keywords: COVID-19 Vaccination, Naive Bayes Classifier, YouTube, Web Crawling, Sentiment Analysis.

16. **The Fulfillment of Religious Education Services for Wong Sikep Samin in Kudus Central Java: a Study From Human Governance Perspectives;** Fikhi Yusufita and Ismi Dwi Astuti Nurhaeni; Volume 18, No. 3, 2022.

There are many studies on religious education services. Still, these studies do not use a human governance approach that focuses on respecting human rights and meeting the needs of all citizens. This research aims to analyze the fulfillment of religious education services for the indigenous religious believer, *Sedulur Sikep*, in Undaan, Kudus. The data was obtained through in-depth interviews and literature studies and analyzed through a qualitative descriptive approach. The informants are the *Sedulur Sikep* Community in Undaan, Elementary School (SD) 3 Kaliyoso, the Youth and Sports Education Office of Kudus Regency, eLSa (Institute for Social and Religious Studies), and MLKI (Supreme Assembly of Indonesian Belief) Central Java. Sampling was carried out purposively and snowball, and the analysis technique used analysis according to Miles & Huberman. The result indicates that until now, the students of *Sedulur Sikep* have not received their right to religious education services in formal schools based on The Regulation of The Minister of Education and Culture (*Permendikbud*) Number 27 of 2016 on Educational Services Belief in God Almighty in Education Units. Instead, they were asked to choose whether to follow Islamic religious education or not follow it at all. Schools do not understand the content of Permendikbud Number 27 of 2016 substantively. The school has not coordinated with the Youth and Sport Education Office of the Kudus Regency and is not trying to collaborate with institutions that handle belief education services. The school must fulfil the right of *Sedulur Sikep* students to get their rights in religion education services.

Keywords: Human Governance, Religious Education, Sedulur Sikep.

17. **Implementation Gap: Realization of Coastal Community Empowerment Program in the Era of the Covid-19 Pandemic, Johan Pahlawan District, West Aceh Regency;** Safrida, Desi Maulida, and Nila Safrida; Volume 18, No. 3, 2022.

The Covid-19 pandemic has caused chaos in the living order of the world community, including Indonesia. As a maritime country with a high population in coastal areas, the pandemic has caused the economic stability of fishermen to decrease drastically, so solutions are needed in the form of empowerment programs not to cause greater problems. This study aims to find *the* implementation of the coastal community empowerment program carried out by the government in the era of *the* Covid-19 pandemic, Johan Pahlawan District, West Aceh Regency, which is the centre of fisheries and marine management locations in the Regency. The research method that the author uses is descriptive qualitative. The results found through this research are that the government's empowerment during the pandemic is mostly only in the form of financial assistance. They even realize the aid funds provided to fishermen

groups are still not on target. Therefore, this study concludes that implementing the coastal community empowerment program by the government remains inappropriate and unsuccessful in overcoming the problems faced by fishermen back from the past to the current Covid-19 pandemic. Thus, the government must prioritize the community's needs by improving the management of fishermen's businesses, such as forming cooperatives and increasing cooperation with partners, which are the main aspects of improvement to improve the fishermen's standard of living.

Keywords: Implementation gap, Empowerment, Coastal Communities, Fisherman, Pandemic Covid-19.

18. Historical Development of Good Corporate Governance in Indonesia (1998-2020): Government's Role in Establishing the Regulatory Framework; Prianto Budi Saptono and Dwi Purwanto; Volume 18, No. 3, 2022.

The issue of Good Corporate Governance ("GCG") has developed over the centuries as a reaction to systemic crises or corporate failures. The well-documented failures of the Indonesian government are the 1997-1998 Asian financial crisis and the 2008 global financial crisis. Many experts regard Indonesia's recession as driven by poor government oversight of the financial sector. This study aims to analyze the historical impact of GCG in Indonesia in the 1998-2020 period on government performance. This study employs Foucauldian archaeology and uses official government documents (laws and policies and their derivatives), books, journals, mass media articles (offline and online), and websites as data sources. The data analysis consists of several activities, including collecting, presenting, and inferring data. This study concludes that the development of GCG in Indonesia has increased from a regulatory perspective. However, the development of GCG in Indonesia impacts the government's performance because there are still many problems in the practice of GCG in Indonesia. One of the problems is the *Jiwasraya* financial scandal. The Financial Scandal occurred due to the poor performance of the government, in this case, the Financial Services Authority ("OJK"), in supervising the insurance industry.

Keywords: Historical, Good Corporate Governance, Indonesia.

19. Comparison of Covid-19 Control Policies Between Indonesia and Australia Based on the Perspective of Policy Capacity Theory; Ardian Rizki Serda Ginata, Pryanka Pandu, Nurul Handayani, and Putu Aditya Ferdian Ariawantara; Volume 18, No. 3, 2022.

The Covid-19 pandemic scrutinized the readiness and challenges of a country's control policies in the Asia Pacific region. This article aims to compare the policy capacity for Covid-19 control between the governments of Indonesia and Australia from the perspective of *policy capacity* theory. This article uses a qualitative *case study* method with data collection techniques for literature studies, online investigations, and data analysis. The two countries have

something in common in implementing public health policies related to Covid-19, but the authors found different results. Based on the analysis using the theory of policy capacity, from the aspect of analytical capacity, it was found that the Indonesian Government was slow to respond to the Covid-19 pandemic. In contrast, the Australian Government carried out mandatory continuity of the Covid-19 policy. Then in terms of operational capacity, Indonesia still has minimum capacity and resources compared to those Australia. In terms of political capacity, the Government of Indonesia has lost public trust due to policy inconsistencies in controlling Covid-19. Meanwhile, the Australian Government can build public trust with transparent information disclosure. As a country with a large area and a high population in the face of Covid-19, it is necessary to strengthen policy capacity starting with practical policy design, leadership skills, good coordination between cross levels of government, and political legitimacy and public trust.

Keywords: Comparative policy, Handle Covid-19, Indonesia Government, Australian Government, Policy Capacity.

20. Mainstreaming Functional Positions within Indonesian Bureaucracy: Half-Hearted Commitment to Professionalization?; Antonius Galih Prasetyo; Volume 18, No. 3, 2022.

The Indonesian government has declared bureaucratic simplification as one of its strategic targets. Based on the understanding that a functional (professional) position is the key to increasing the professionalism of civil servants, a massive "bureaucratic functionalization" was carried out by removing two layers of structural (managerial) positions and transforming them into functional (professional) positions. However, this policy of mainstreaming functional positions presents several problems. This study analyses the issues faced while implementing mainstreaming functional positions from the vantage point of professionalism. The significance of this research is to provide a systematization of the problems encountered in the policy of mainstreaming functional positions by outlining key thematic points and formulating ways to overcome these problems. It uses a qualitative method by combining literature study and observation approach. It reveals that the government genuinely displays a half-hearted commitment to professionalizing the bureaucracy. This can be seen from several pieces of evidence: a regulatory framework which discourages superior performance, the neglect of merit aspect during transformation, the discrepancy between the formal tasks and the actual tasks of functional officers, the lack of incentives and facilities, the discrimination against career functional officers, and the persistence of hierarchy through the new guise. As for the solutions for the identified problems, several measures can be taken: revising the regulatory framework, assessing the abilities and interests of employees before the induction as functional officers, utilizing functional officers more optimally, flattening the organizational structure resolutely, and providing competency development continually.

Keywords: Bureaucratic simplification; Civil servants; Functional positions; Professionalism

21. Dynamics of Bureaucratic Neutrality Policy in Indonesia; Dwiyanto Indiahono; Volume 18, No. 3, 2022.

This research reveals the dynamics of relations between civil servants and political parties in Indonesia from the Old Order, the New Order to the Reform Era. This study is an important effort to observe the dynamics of civil servants and political parties in Indonesia and create social learning contributions for the betterment of the country. A qualitative research method with secondary data/literature study was selected. The literature study examined policy documents related to bureaucratic neutrality in the Old Order, New Order, and Reform Era. The study data were collected through documentation, including data from papers related to bureaucratic neutrality in the periods above. The study shows that the idea of bureaucratic neutrality had been initiated since the Old Order, disappeared during the New Order, and was reborn in the Reform Era. The challenge of bureaucratic neutrality was the pull of political parties in the parliamentary system during the Old Order, the power of bureaucracy to be the political supporters of the rulers during the New Order, and the contestation of presidential and regional head elections in the Reform Era, which often tests bureaucratic neutrality.

Keywords: Bureaucracy, Neutrality, Party, Politics, Policy.

**ARTICLE INDEX 2022
ORDERED ALPHABETICALLY**

1. Analysis of Bureaucratic Reform Through Delaying of Government Institutions in Indonesia; Aris Maulana, Fibria Indriati, and Kemal Hidayah; Volume 18, No. 2, 2022.
2. Border Development Model on the Human Development Aspects for Sustainable Community; Samuel Risal, Irawanto, Putri Hergianasari, Anita Ade Rahma and Ika Devy Pramudiana; Volume 18, No. 2, 2022.
3. Call for Asymmetric Health Decentralisation in Indonesia; Arief Priyo Nugroho and Sri Handayani; Volume 18, No. 2, 2022.
4. Comparison of Covid-19 Control Policies Between Indonesia and Australia Based on the Perspective of Policy Capacity Theory; Ardian Rizki Serda Ginata, Pryanka Pandu, Nurul Handayani, and Putu Aditya Ferdian Ariawantara; Volume 18, No. 3, 2022.
5. Digital Government Stage Evaluation in Population and Civil Registry Office (Disdukcapil) of Kutai Kartanegara Regency; Cathas Teguh Prakoso; Volume 18, No. 1, 2022.
6. Dynamics of Bureaucratic Neutrality Policy in Indonesia; Dwiyanto Indiahono; Volume 18, No. 3, 2022.

7. Dynamics of Public Information Disclosure Implementation within the Aceh Government; Afrizal Tjoetra, Cut Asmaul Husna, Yuhdi Fahrimal, Asmaul Husna, and Rachmatika Lestari; Volume 18, No. 1, 2022.
8. Historical Development of Good Corporate Governance in Indonesia (1998-2020): Government's Role in Establishing the Regulatory Framework; Prianto Budi Saptono and Dwi Purwanto; Volume 18, No. 3, 2022.
9. How can I Connect? the Link between Flexible Work Arrangements and Inter-organizational Networks (Case study: Indonesian Civil Service); Asropi, Mala Sondang Silitonga, and Dian Indriyani; Volume 18, No. 1, 2022.
10. Implementation Gap: Realization of Coastal Community Empowerment Program in the Era of the Covid-19 Pandemic, Johan Pahlawan District, West Aceh Regency; Safrida, Desi Maulida, and Nila Safrida; Volume 18, No. 3, 2022.
11. Mainstreaming Functional Positions within Indonesian Bureaucracy: Half-Hearted Commitment to Professionalization?; Antonius Galih Prasetyo; Volume 18, No. 3, 2022.
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