



PROSIDING NASIONAL

# Public Sector International Conference 2024

## CREATIVE LOCAL FINANCE TO ACHIEVE SUSTAINABLE DEVELOPMENT GOALS 2030



PROSIDING NASIONAL PSIC TAHUN 2024

DAFTAR ISI

A STRATEGY FOR STRENGTHENING <i>LOCAL TAXING POWER</i> : CASE STUDY OF JOMBANG DISTRICT.....	1
LESSON LEARNED KPBU SHARIA IMBT SCHEME IN THE JALINTIM SUMATRA.....	4
RETHINKING RETIREMENT: IMPLICATIONS OF EXTENDED PENSION STATUTORY AGE ON ELDERLY HEALTH AND LABOR DYNAMICS IN INDONESIA.....	6
POTENTIAL ROLE OF SHARIA FINANCING WITH COMMUNITY DRIVEN DEVELOPMENT SCHEME IN SUPPORTING STATE FINANCE.....	10
DOING RIGHT ON JOINT VOE-FINANCIAL INSTITUTION TAXATION: HOW GOOD IS YOUR ACCOUNTING?.....	12
BUDGET FOR INDIGENOUS PEOPLE: CASE STUDY OF THE INDONESIAN BADUY TRIBE.....	14
ASSESSING INDONESIA'S STATE-OWNED ENTERPRISES PAYMENT CAPABILITIES USING ADVANCED MACHINE LEARNING MODELS.....	18
THE IMPACT OF UNIVERSAL HEALTH COVERAGE ON HEALTHCARE UTILISATION: THE CASE OF INDONESIA.....	23
NAVIGATING GROWTH AND SUSTAINABILITY: A REGIONAL ECONOMIC ANALYSIS OF WEST NUSA TENGGARA FROM 2018-2023.....	26
THE IMPACT ANALYSIS OF MICROFINANCE IN INDONESIA.....	31
ACCOUNTABILITY IN PUBLIC SECTOR SUSTAINABILITY REPORT.....	32
BALANCING RISK AND INCENTIVES: INTEGRATING MRG INTO FIXED PAYMENT MECHANISMS ON HOSPITAL PPP STRUCTURES.....	34
OPTIMIZATION OF REGIONAL ORIGINAL INCOME FROM THE LOCAL TAXES AND RETRIBUTIONS (PDRD) SECTOR IN INDONESIA.....	39
THE EFFECT OF CARBON EMISSION DISCLOSURE QUALITY ON ENTERPRISE VALUE.....	41
PUBLIC SERVICE AGENCY'S EXPENDITURE ACCOUNTING AND FINANCIAL REPORTING ADJUSTMENT TO ENHANCE FINANCIAL PERFORMANCE MEASUREMENT AND COST CONTROL.....	45
EVALUATION OF PUBLIC PRIVATE PARTNERSHIP: LESSONS LEARNED FROM PRIVATE FINANCE INITIATIVE IMPLEMENTATION IN THE UNITED KINGDOM.....	48
A SCOPING REVIEW: UNDERSTANDING THE POLITICISATION OF SENIOR CIVIL SERVANTS (SCSS) TURNOVER IN DEVELOPED COUNTRIES.....	50
OPPORTUNITIES AND CHALLENGES MAPPING FOR ACHIEVING ENERGY TRANSITION.....	54
NAVIGATING THE ENVIRONMENT-ECONOMY DILEMMA IN DEVELOPPING COUNTRY: A COMPREHENSIVE CLIMATE FINANCE MECHANISMS FOR ENHANCING THE SUSTAINABILITY IN MANDALIKA SEZ.....	60
OPPORTUNITIES AND CHALLENGES OF IMPLEMENTING ASSET-BACKED SECURITIES IN INDONESIA.....	65

INVOLVEMENT AND IMPACT OF EMISSIONS CO2 FOR THE SUSTAINABILITY OF GREEN ECONOMY IN INDONESIA: ARDL APPROACH .....	71
ENVIRONMENTAL FINANCE: A CASE STUDY OF FCPF-CF IN EAST KALIMANTAN.....	74
FINANCIAL MANAGEMENT STRATEGY OF REGIONAL PUBLIC SERVICE AGENCY (BLUD) TO INCREASE QUALITY IN HEALTH SERVICES CASE STUDY WEST LANGSA PUBLIC HEALTH CENTER (PUSKESMAS) .....	78
REDESIGN OF THE OFFICIAL TRAVEL EXPENDITURE SYSTEM USING BUSINESS PROCESS IMPROVEMENT .....	80
ANALYSIS OF THE INFLUENCE OF PER CAPITA INCOME, AGRICULTURE, INDUSTRY, FOREIGN DIRECT INVESTMENT, HUMAN DEVELOPMENT INDEX, AND CORRUPTION ON TAX REVENUE IN INDONESIA: A CASE STUDY AT THE REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF TAXES WITH A WORKING AREA OF ONE PROVINCE.....	83
SMALL-SCALE PUBLIC-PRIVATE PARTNERSHIP: CHALLENGES IN PROJECT ASPECTS AND CONTEXTUAL CONDITIONS IN ACHIEVING REGIONAL INFRASTRUCTURE DEVELOPMENT .....	86
PERCEPTIONS OF FAIRNESS AND CAPABILITY AS CHALLENGES TO IMPLEMENTING FULL COST RECOVERY ON DRINKING WATER TARIFFS.....	92
CROWDFUNDING IN INDONESIA, A SYSTEMATIC LITERATURE REVIEW.....	96
THE IMPACT OF THE ASEAN-CHINA FREE TRADE AREA ON INDONESIA'S EXPORT VOLUME: AN ANALYSIS OF TRADE DYNAMICS.....	103
ANALYSIS OF THE IMPACT OF THE VILLAGE FUND PROGRAM AND FACTORS AFFECTING POVERTY ON JAVA.....	107
ATTITUDE, IMPLEMENTATION QUALITY AND ACCOUNTING APPLICATION ASSISTANCE IN MSME	109
THE EFFECT OF TRANSPARENCY, PARTICIPATION, EVALUATION, AND RESPONSIVENESS ON ACCOUNTABILITY IN VILLAGE FUND MANAGEMENT IN BELU REGENCY .....	111
THE INTERNAL CONTROL COMMITTEE OF HEALTH CENTERS IN THE CITY OF SOUTH TANGERANG .....	115
INTERNAL CONTROL OVER FINANCIAL REPORTING (ICOFR) AT THE HAJJ AND FINANCIAL MANAGEMENT AGENCY.....	118
EXPLORING THE INTERSECTION BETWEEN TECHNOLOGY AND PUBLIC SECTOR ACCOUNTING EDUCATION - A SYSTEMATIC LITERATURE REVIEW .....	122
THE ROLE OF BUREAUCRACY REFORM IN MEDIATING THE IMPACT OF FINANCIAL CONDITIONS, QUALITY OF FINANCIAL REPORTS, ACCOUNTABILITY AND INTERNAL CONTROL ON GOVERNMENT PERFORMANCE.....	128
TAX COMPLIANCE IN VILLAGE-OWNED ENTERPRISES.....	133
OPTIMIZING LOCAL GOVERNMENT BUDGETS FOR MANDATORY PUBLIC SERVICE INFRASTRUCTURE SPENDING.....	136
ESG DISCLOSURE AND INVESTMENT DECISIONS OF STATE-OWNED ENTERPRISES (SOEs) LISTED IN INDONESIA STOCK EXCHANGE .....	138
COMPARISON OF TAX RATES AND GROSS DOMESTIC PRODUCT (GDP) BETWEEN COUNTRIES .....	141

HOUSING POLICY IN INDONESIA, A STRUCTURED REVIEW.....	144
ANALYSIS OF SOLAR RENEWABLE ENERGY DEVELOPMENT IN ENERGY PERSPECTIVE IN INDONESIA: PRISMA (PREFERRED REPORTING ITEMS FOR SYSTEMATIC REVIEW AND META-ANALYSIS) .....	146
DOES THE SYSTEM OF STATE EXPENDITURE PLANNING AND BUDGETING SUPPORT THE NATIONAL DEVELOPMENT PLANNING SYSTEM? (CASE STUDY: THE MAJOR PROJECT FOR THE ACCELERATION OF MATERNAL MORTALITY AND STUNTING REDUCTION) .....	153
VILLAGE OWNED ENTERPRISES ACCOUNTABILITY: WHICH ACCOUNTING SHOULD WE USE?.....	156
GUYS, DO YOU THINK MANDATORY SPENDING ON EDUCATION AND HEALTH FUNCTIONS IN INDONESIA IS EFFICIENT?.....	159
EVALUATION OF THE ACCRUAL BASED ACCOUNTING IMPLEMENTATION IN SUB-NATIONAL GOVERNMENTS OF INDONESIA .....	163
KEMAYORAN CAR MARKET: IS IT WORTHY TO BECOME A PUBLIC SERVICE AGENCY BUSINESS UNIT .....	166
STRATEGY FOR THE ROLE OF INDONESIA SHARIA - MSME IN THE GLOBAL HALAL SUPPLY CHAIN	168
CASH WAQF LINK SUKUK COLLECTION: EXPLORING INTENTIONS, OBSTACLES, SOLUTIONS, AND STRATEGIES FOR INSTITUTIONAL WAQIFS.....	171
DO INFORMATION SYSTEM AND COMPLEXITY MATTER? A PRELIMINARY STUDY .....	175
INVESTMENT STRATEGY DESIGN IN SHARIA STOCK PORTFOLIO FOR INDONESIAN HAJJ FUND MANAGERS.....	178
POTENTIAL FOR DIGITALIZATION OF BUSINESS PROCESSES THROUGH SHARIA E-COMMERCE AT THE HAJJ FINANCIAL MANAGEMENT AGENCY (BPKH).....	183
FACTORS THAT INCREASE TRANSACTION COSTS OF SMALL-SCALE PPP PROJECTS CASE STUDY OF MADIUN CITY STREET LIGHTING .....	186