Publik (Jurnal Ilmu Adminsitrasi)
Vol. 10 No. 2 Tahun 2021
DOI: http://dx.doi.org/10.31314/pjia.10.2.240-253.2021
Copyright © 2021, Publik (Jurnal Ilmu Administrasi)
Under The License CC BY-SA 4.0
ISSN : 2301-573X E-ISSN: 2581-2084

Pentahelix Model in Revenue Optimization of Restaurant, Hotel and Amusement Tax Through Tapping Box in Kolaka Regency

Firdaus[1*], Bustang[2]
[1]Public Administration, Universitas Sembilanbelas November Kolaka, Indonesia
[2]Accounting, Universitas Sembilanbelas November Kolaka, Indonesia
Email : firdaus.daus6666@gmail.com , bustang080376@gmail.com

Abstract. To avoid gaps in tax leakage, the Kolaka Regency Government made a policy in the form of Regent Regulation Number 24 of 2019 concerning Online-Based Payment and Collection of Regional Taxes and Levie. A few months since the installation of this tool, the amount of tax revenue is always increasing. Then the receipts fluctuated and were added again due to the covid-19 pandemic even though there had been an increase in the number of installations of tax recording devices. The purpose of this study is to explore the Pentahelix Model in optimizing online tax revenue. This research method uses qualitative methods and phenomenological research types. The results of this study indicate that the element in Pentahelix, namely the government as a policy maker, has not yet developed a Standard Operating Procedure (SOP) related to the management of tapping boxes. There are still business people who have not committed to inputting each of their business transactions. There are still people who refuse to input transaction data into the Tapping Box and have not taken the initiative to supervise business actors who are tax collectors who tend to be less cooperative with government policies. The media has not been maximal in providing information related to online tax collection policies and the phenomena that occur. The Pentahelix model which has five elements such as academics, government, business people, the community, and the media must synergize and collaborate with each other to exchange resources in order to increase the realization of online-based tax revenue in Kolaka Regency.

Keywords: Pentahelix Model; Tapping Box; Tax

Received:08-11-2021 ***Revised***:11-11-2021 ***Accepted***:20-11-2021

INTRODUCTION

In the era of the industrial revolution 4.0, local governments need to make innovations to optimize Regional Original Income (PAD) in the tax sector. The pattern of manual tax collection needs to be changed digitally by utilizing technology to create efficiency and effectiveness in tax management. The Kolaka Regency Government established Regent Regulation Number 24 of 2019 concerning Online-Based Payment and Collection of Regional Taxes and Levies. This policy was created with the aim of creating transparent tax payment transactions and optimizing local tax revenues such as hotel, restaurant and entertainment taxes. This online-based tax collection uses a tax recording device commonly called a Tapping Box. The Kolaka Regency Government has collaborated with the Southeast Asian Bank in providing a tax recording tool for

Email Correspondence:
firdaus.daus6666@gmail.com

online restaurant, hotel and entertainment tax collection. Currently, 192 units of tapping boxes have been installed in two stages in Kolaka Regency. The first stage was carried out in October 2019 with 72 units and the second stage in February 2020 with the addition of 122 units. Business actors such as managers of restaurants, hotels and entertainment are required to collect taxes which help local governments collect taxes from the public in the amount of 10% from each transaction. The transaction must be entered through the tapping box and directly monitored by the tax manager.

Based on a preliminary study at the Regional Revenue Agency of Kolaka Regency, tax collection through the tapping box can increase tax revenue. This can be seen from the tax revenue data before manual installation or collection, namely the average restaurant, hotel and entertainment tax revenue in July-September 2019 which is Rp. 232,585,120.00/month and tends to decrease every month. After the installation of the tapping box, revenue in October-December 2019 increased by an average of IDR 381,760,903.00/month or an increase of 64.14%. Furthermore, the average income for the months of January-March was Rp. 311,752,812.00/month or decreased by 13.34% from the previous 3 months. In fact, in February 2020, the tapping box has been added by 120 units to 192 units. Tax revenue should increase further after the addition of the tax recorder. In addition, due to the COVID-19 pandemic in Kolaka Regency starting in April, tax revenue has decreased very significantly. The average restaurant, hotel and entertainment tax revenue fell drastically in April-July only Rp 53,686,211.00/month.

From the results of initial observations in the field, the authors found that business actors did not directly input transaction data when conducting transactions with the public. Even though there has been an appeal to the public to ask for a payment receipt after the transaction has occurred as well as a form of supervision to business actors. In addition, the results of an interview with one of the shop owners said that there are still people who do not want their shopping data to be inputted into the tapping box with the reason that the 10% additional payment burdens them. Therefore, the authors suspect that this problem can reduce tax revenues every month.

The pentahelix model is an innovation concept that can support local governments to interact with other elements to achieve efficiency and effectiveness in governance. This model is also a development concept that includes elements of academia, business, community, government and media working together to achieve improvement and acceleration of tourism development. This model is the best solution because it has a vision and mission contained in it (Fatimah & Jefri, 2019). To enhance a region's and community's income, it is required to integrate

the pentahelix model's aspects, namely the function of *Bussiness, Government, Community, Academic, And Media* (BGCAM) (Aribowo et al., 2018).

The pentahelix collaboration has an important role in supporting the goals of innovation and pentahelix contributes to socio-economic progress. In relation to economic and social development, there are five components of the Penta Helix which consist of: 1) Academic community that is able to encourage and enable the dissemination of ideas and implementation of innovation and entrepreneurship, 2) Government that plays a role in supporting the innovation system through public investment in research and development infrastructure as well as knowledge, public innovation policies, and innovation support by partnering with private institutions, 3) Private support through research and development funding of commercialization engineering products. 4) The existence of new technology from research results, and 5) Non-governmental organizations and civil society are expected to be involved in social and economic development through active participation in development programs using the pentahelix model (Halibas et al., 2017).

The pentahelix collaboration is a collaborative activity between fields to accelerate the development of potential in rural areas (Yunas, 2019). Cooperation between actors in the pentahelix model in the city of Semarang from the results of the research is not optimal considering that there is still a tendency for actors to work independently, besides that there is still distrust between actors. In order to optimize the pentahelix model of tourism development in the city of Semarang, it is necessary to revise the Semarang City tourism regulations/perda concerning cooperation between actors (Yuningsih et al., 2019).

The pentahelix analysis shows that the pattura program has implemented several indicators so that the program can continue, but not on several other indicators. The indicator that has been carried out is the role of the company as the main sector in carrying out the program. The government supports the program through policies and the provision of facilities and media as a catalyst with the general public. However, in the media, several things need to be considered, such as the role of inappropriate technology and the internal readiness of the waste processing group itself. Meanwhile, indicators that have not gone well are the role of academics as drafters in carrying out programs and the role of communities that have not been seen in the Pattura Program (Aditya, 2019).

The pentahelix synergy in tourism recovery in Karo Regency is an effective strategy as a post-disaster rehabilitation program for the Sinabung volcanic eruption. Some of the proposed programs will not be optimal if one of the parties does not play a maximum role. Therefore,

collaboration is absolutely needed in the restoration of tourism in Karo Regency (Rizkiyah et al., 2019). The pentahelix concept was formed from the development of two innovative models, namely from the Triple Helix theory, then developed into a Quadruple Helix, and then became a pentahelix (Sudiana et al., 2020).

The application of the Pentahelix model is the involvement of the Diaspora (Youth and Sports Office) in economic development with a stable legal framework and stimulation from the government with long-term rules that are precisely defined for investors, and cooperation with Croatian entrepreneurs, universities, research institutions and the civil sector to achieve faster economic development9. The establishment of a framework based on the pentahelix model allows for increased efficiencies associated with natural resource management projects (Cabrera-Flores et al., 2020).

The development of partnerships in developing industrial seeds in Bandung involves five parties or stakeholders, namely the Government, Community, Business, Academics and Media. The researcher found three partnership parties. However, upon further exploration, we found other stakeholders that cannot be ignored, namely academics and the media (Muhyi et al., 2017). With the synergistic interaction of penta-helix and quintuple-helix elements which include the Yogyakarta city government, universities, the tourism industry, the community, the media, and the environment around the tourist village, these efforts can improve the quality of the village. The interaction of the six pillars has at least an effect on improving people's living standards, the economy and the tourism industry, cultural preservation, and sustainable development (Sumarto et al., 2020). The application of a transaction recording device (Tapping Box) has a positive effect on taxpayer compliance in paying hotel taxes at the Regional Financial and Asset Management Agency of Gianyar Regency (Pratiwi & Aryani, 2019).

Many previous researchers raised the theme of research using the pentahelix with various research objects. The author describes some of these studies. Ishak (2021) conducting research by looking at the pentahelix model in the development of Micro, Small and Medium Enterprises during the covid 19 pandemic. Latif (2020) examine the pentahelix perspective in handling covid-19. Furthermore, Wisudayati (2020) examines the implementation of the pentahelix collaboration model in developing the potential of government agencies to become public service bodies. On the other hand, Rahu (2021), Saputri (2020), and Maturbongs (2020) conducting pentahelix research by examining the tourism sector. From these several studies, indeed many researchers conducted research using the pentahelix concept. However, there is no research that discusses the pentahelix model of local revenue in the tax sector. Therefore, this study is different from

previous research, namely the author examines the Pentahelix Model in optimizing restaurant, hotel and entertainment taxes through a recording device or tapping box. The tapping box is a tax recording device which is an innovation of the local government in online-based tax collection which is regulated in the Kolaka local government policy. The pentahelix model was adopted in this study because it is an innovation concept in development, especially to increase tax sector revenues during and after the Covid-19 pandemic.

The purpose of this study is to explore the pentahelix model in optimizing restaurant, hotel and online entertainment taxes by looking at the important roles of the five elements, namely academia, business/business, government, society/community and the media. This research is very important to do to answer the problems that occur in the decline in tax revenues and provide solutions or tax management models that are adaptive and effective so that the tapping box function runs optimally. If this issue is not investigated, the problems that occur in online tax collection will not increase and the tool will not last long and there will always be tax leaks. The pentahelix model is used to explore five elements, namely the government, academia, business actors, the community and the media in the implementation of tax collection through the tapping box. The role of the five elements is clarified through research results so that regional revenues in the tax sector continue to increase through tax recording devices in Kolaka Regency . Research that uses the Pentahelix Model by linking the optimization of tax revenue is the novelty of this research and has not been carried out by previous researchers.

METHODS

This research method uses a qualitative approach with the type of phenomenology (Creswell, 2014). The study explores the experiences of five actors in the Pentahelix Model, namely the Government, Academics, Business Actors, Society and Media related to online tax collection policies. Research data was collected through interviews in stages and conducting Focus Group Discussions (FGD) with key informants such as the government, namely the Head of the Regional Revenue Agency of Kolaka Regency and the heads of related fields, Vendors and employees of Bank Sultra, Academics from Ninebelas November Kolaka University, business people as obligatory levies. taxes where tapping boxes are installed, media that disseminate information, and people who are taxpayers in Kolaka Regency. Then the author also made observations to places of business and collected supporting documents. This research is focused on collecting restaurant, hotel and entertainment taxes through tapping boxes using the Pentahelix Model. The data obtained were tested for data validity and processed using the Miles

and Huberman model in Sugiyono (2013) namely: the data is centered on the pentahelix model, the data is described briefly by looking at the role of each pentahelix actor and making conclusions.

RESULTS AND DISCUSSION

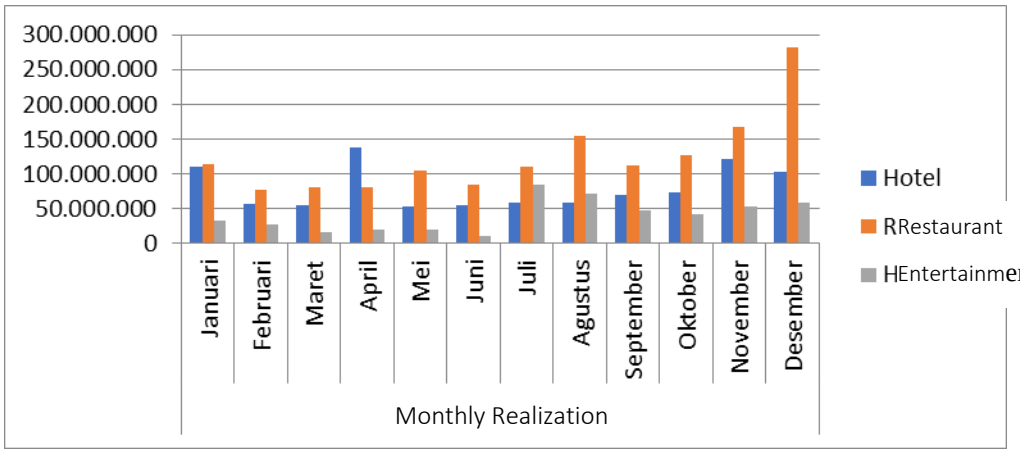
Kolaka Regency is one of the areas where tax recording devices have been installed from 17 koa districts in Southeast Sulawesi Province. This area became the location of research conducted for 6 months. Based on Law Number 28 of 2009 concerning Regional Taxes and Levies, taxpayers have the right to collect taxes on services provided to consumers and have the right to report and pay taxes to local governments. This law is the first regulation as a legal umbrella for tax collection to consumers. Furthermore, Kolaka Regent Regulation Number 24 of 2019 concerning Payments and Collection of Regional Taxes and Regional Levies based on online. Online-based tax collection is reporting and business transaction data using a tax recorder. Then the Korsupgah team of the Corruption Eradication Commission (KPK) directed that online tax collection be in the Monitoring Center of Prevention (MCP) and directly supervised by the KPK. This supervision aims to provide information on the achievement of local government performance related to taxes. Taxes that are monitored online include hotel taxes, restaurant taxes and entertainment taxes. The tax is a local tax imposed on tax subjects, namely consumers who have enjoyed the services or services provided by business actors or businesses.

The public or restaurant consumers are the subject of restaurant taxes for services provided by restaurants. The tax that has been collected by the taxpayer must be reported and deposited by the taxpayer to the local government. In general, the theory of taxes, there are three tax collection systems, namely: *official assessment system*, *self assessment system*, dan *withholding system*.

The tax reform in Indonesia, which began in 1984, is that every taxpayer is entrusted with registering and calculating their own tax debt and reporting the results of their tax calculations to the Tax Service Office or Dispenda so that the tax authorities only supervise. The online collection system will work well if the public has a high level of awareness. The success of this self-assessment system cannot be achieved without cooperation between the tax authorities and taxpayers. The main factor determining the success of the self-assessment system is the realization of awareness and honesty from the community, especially taxpayers in carrying out tax obligations in accordance with applicable regulations. The crucial issue is whether the

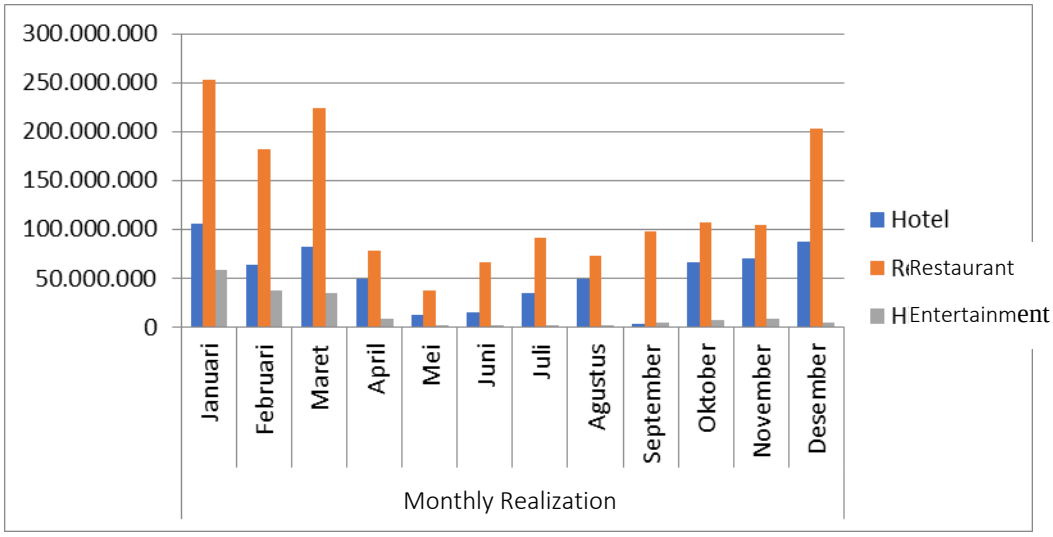
application of this tax recording device that is installed can run as desired by the KPK so that it affects tax revenue.

The KPK made new breakthroughs in the field of prevention, one of which was to monitor regional income generated from hotel, restaurant and entertainment taxes by installing a tax recording device or tapping box. This tool will assist in the payment of taxes deposited from the hotel, restaurant and entertainment tax sector to the local government or local government. The application of tax recording devices that have been installed since October 2019. Within a period of 3 years the realization of taxes in 2019, 2020 and 2021 which are described through their respective diagrams according to the type of tax collected through a tax recording device.



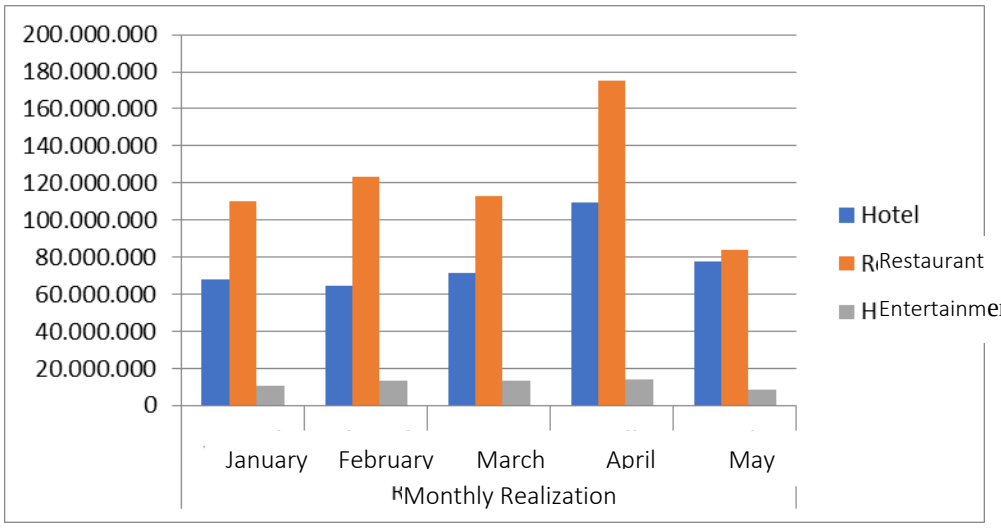
Source: Kolaka Regency Regional Revenue Agency, 2021

Diagram 1. Realization of Regional Tax Revenue from January to December 2019



Source: Kolaka Regency Regional Revenue Agency, 2021

Diagram 2. Realization of Regional Tax Revenue from January to December 2020



Source: Kolaka Regency Regional Revenue Agency, 2021

Diagram 3 Realization of Regional Tax Revenue from January to May 2021

Based on the 3 diagrams above, the occurrence of ups and downs in tax revenues every month. In Diagram 1, the realization of tax revenue after the installation of a tax recording device or tapping box starting in October 2019 has a positive impact. This can be seen from October to December 2019, the regional revenue diagram for the hotel, entertainment and restaurant tax sector continues to increase. Then, in Diagram 2, the realization of tax revenues in 2020 decreased from January to February. Then in March 2020, tax revenues increased again because there were additional 120 units of tapping boxes, which previously were only 72 units. However, in April 2020, the realization of tax revenues fell drastically until May 2020. This decline in tax realization occurred when the Covid-19 outbreak began. The next six months the realization of tax revenue is not stable. The Covid-19 outbreak also has an impact on tax realization from January to May 2021.

Taxes as a source of regional income are used to finance government expenditures in providing public needs. Taxes are public contributions to the state that are forced to be used to finance general expenses related to state tasks. Online-based tax collection can increase Regional Original Income (PAD). The use of information and communication technology is installed in restaurants, hotels and entertainment. The tax recording system or tapping box is an Electronic Data Capture (EDC) device based on cellular data access by relying on a smartphone. Every transaction process will be recorded in the system so as to minimize the occurrence of fraud in the revenue reporting process. Based on this, the tax recorder will assist the government in the process of calculating and collecting taxes. The benefit of installing a tax recording device is that business owners can help with daily or weekly turnover with a user number or user ID

provided by the local government. Furthermore, local governments can estimate tax revenues every month. With the tax recorder, taxpayers can calculate their own taxes.

This online-based tax collection also encountered technical and non-technical obstacles. Most of the technical problems came from the supporting devices for recording devices which often experienced interference or errors. Meanwhile, non-technical constraints come from taxpayers and the Regency Regional Revenue Agency (Bapenda). In terms of taxpayers or the public, the problem is their lack of cooperation in carrying out monitoring of this program. From Bapenda's side, the problem is the lack of human resources in supervising online tax collection policies. There are still many business actors in the hotel, restaurant and entertainment sectors who are obliged to collect taxes who have not committed to inputting real-time transaction data into the tapping box.

The pentahelix model has 5 important elements, namely academics, government, business people, society and the media. The role of academics in conducting research and distributing human resources from universities to local governments is still not going well. This can be seen that there are no academics doing research related to the implementation of online tax collection. The government as a policy maker and policy implementer has not been maximal in supervising taxpayers. This can be seen that there is no standard in determining which locations meet the standards for installing tapping boxes and which cannot be installed. Based on direct field observations, from the installation of the 192 tapping box tool, only 130 units were operating. This is because many businesses have closed their businesses due to the impact of the COVID-19 pandemic. Then business actors as taxpayers are also still not obedient in operating the tapping box in each of their business transactions. Furthermore, there are still many people who do not want their shopping data to be inputted in the tapping box because they object to an additional 10% of the costs incurred. Then the media has not been maximal in providing information about the tapping box program to the wider community.

The implementation of online tax collection in Kolaka Regency through the policy of the Kolaka Regent Regulation Number 24 of 2019 concerning Payment and Collection of Regional Taxes and Levies based online. The hotel, restaurant and entertainment tax collection program through this tax recorder is an innovation by the government in improving public services by utilizing the existing application on the tapping box. This is in accordance with what was expressed by Sirajuddin & Atrianingsi (2020) that application-based public services create satisfaction to the community in improving service quality. However, the reality that occurs in the field is that business actors as well as operators to enter transaction data do not yet have full

control in managing the features in the tapping box because every time there is a change in menu prices or service rates, business actors must first report to the local government. This is a factor inhibiting business actors in providing services to customers.

In addition to the decline in the amount of tax revenue caused by the impact of Covid-19, the human factor is also a determinant of the fluctuation in the amount of tax realization. Business actors or taxpayers are part of the human resources that support the program to run effectively. However, the implementation of the tax recording device program is still hampered because there are still many business actors who have difficulty entering data every time they make a transaction and do not comply with the policy. This is in line with the findings of research conducted by Mohi & Botutihe (2020) that the obstacles faced in implementing technology-based governance are the lack of competence in human resources and the limited infrastructure to support effective, efficient and transparent and accountable services.

The firmness of the local government in supervising business actors will determine the performance of this program. This needs to start from the leadership style of the local government, especially the Regional Revenue Agency in order to increase the realization of tax revenues every month. This is in accordance with the research results Abdi & Rohmah (2020) explained that the improvement in leadership style will have an impact on increasing employee performance. Therefore, the transformational leadership style needs to be actualized in government agencies (Abdi & Rohmah, 2020).

The installation of a tax recording device aims to minimize tax leakage and optimize local tax revenues. This supports his opinion Pandiangan (2014) revealed that administrative management in the field of taxation is very necessary to achieve goals effectively, efficiently, productively and optimally. Next, Anggara (2016) said that the success of tax revenue is influenced by tax laws and regulations, the service of the tax apparatus, and awareness of taxpayers. Therefore, the government needs to provide education to business actors as taxpayers and the public as taxpayers. This education aims to provide understanding and increase awareness of all parties involved so that together the success of government programs. This is in accordance with the results of the study Budiman & Inayati (2021) that an effective and local wisdom-based tax education program can improve taxpayer compliance and the Directorate General of Taxes needs to collaborate with universities and consultants in law enforcement and tax investigations against taxpayers.

The intensity of the spirit of gotong royong needs to be applied by all elements of the pentahelix. One of them is academics who play a role in scientific fields related to improving

education, research, and community service (Putri et al., 2021). The Pentahelix model has five important elements, namely the Government, Academics, Business Actors, Media and Society. These five actors need to collaborate and exchange resources, both human resources and financial resources in order to create a synergistic relationship between one actor and another.

CONCLUSIONS

The Pentahelix model in the implementation of online-based tax payments and collections in Kolaka Regency or through a tax recording device (tapping box) has not worked in synergy between actors because the five actors in the Pentahelix Model have not been based on collaboration as outlined in the form of division of roles from each. the actor. The policy of the online tax collection program has not been perfected with standard operating procedures (SOPs) to make it easier for business actors to carry out tapping boxes. The application of the pentahelix model in the administration of government programs in Kolaka Regency is very necessary so that there is collaboration and synergy between actors as outlined in written form in the division of roles and duties of each actor. Collaboration and mutual empowerment between the five actors are the main things for the success of every government program. Online tax collection policies need detailed explanations such as rewards and punishments. The government needs to give rewards to business actors who are cooperative and honest in inputting and reporting as well as increasing the number of tax reports such as providing facilities and convenience to business actors to develop their businesses.

Acknowledment

The author would like to thank the Directorate of Resources, the Directorate General of Higher Education of the Ministry of Education, Culture, Research and Technology who provided funding for this research and the Local Government of Kolaka Regency, especially the Regional Revenue Agency of Kolaka Regency, Mr. Dadang Firmanto as the person in charge of the media https://www.kolakaonline.com, Vendors and Bank Sultra as well as other informants who have helped the author during the research.

REFERENCES

Abdi, A., & Rohmah, I. Y. (2020). Kepemimpinan Tranformasional: Faktor Determinan Kinerja Karyawan Restoran Pada Hotel Marcure Nexa Pettarani Kota Makassar. *Publik (Jurnal Ilmu Administrasi)*, *9*(1), 34–45.

Aditya, R. (2019). Analisis Penta Helix dalam Melihat Keberlanjutan Program CSR Patratura Tahun 2017. *EMPOWER : Jurnal Pengembangan Masyarakat Islam*, *4*(2), 149–164.

Anggara, S. (2016). *Hukum Administrasi Perpajakan*. Pustaka Setia.

Aribowo, H., Wirapraja, A., & Putra, Y. D. (2018). Implementasi Kolaborasi Model Pentahelix Dalam Rangka Mengembangkan Potensi Pariwisata Di Jawa Timur Serta Meningkatkan Perekonomian Domestik. *Jurnal Mebis (Manajemen Dan Bisnis)*, *3*(1). https://doi.org/10.33005/mebis.v3i1.21

Budiman, I., & Inayati, I. (2021). Effect of Notice of Tax Warning, Notice of Tax Collection, and Tax Education Programs on Tax Compliance in West Sumatera and Jambi. *Publik (Jurnal Ilmu Administrasi)*, *10*(1), 45–63.

Cabrera-Flores, M., López-Leyva, J., Peris-Ortiz, M., Orozco-Moreno, A., Francisco-Sánchez, J., & Meza-Arballo, O. (2020). A framework of penta-helix model to improve the sustainable competitiveness of the wine industry in Baja California based on innovative natural resource management. *E3S Web of Conferences*, *167*, 6005.

Creswell, J. W. (2014). *Research Design: Pendekatan Kualitatif, Kuantitatif dan Mixed* (3 (ketiga)). Pustaka pelajar.

Fatimah, S., & Jefri, N. (2019). Implementation of The Penta-Helix Approach Model Against Development Sustainable Tourism. *International Journal of Tourism, Heritage and Recreation Sport*, *1*(2).

Halibas, A. S., Sibayan, R. O., & Maata, R. L. R. (2017). The Penta Helix Model of Innovation in Oman: an Hei Perspective. *Interdisciplinary Journal of Information, Knowledge & Management*, *12*.

Ishak, P., & Sholehah, N. L. H. (2021). Implementasi Model Pentahelix Dalam Pengembangan UMKM Dimasa Pandemi Covid-19. *Gorontalo Accounting Journal*, *4*(2), 207–224.

Latif, V. N., Isrofah, & Priharwanti, A. (2020). Penanganan Covid-19 dalam Perspektif Pentahelix. *Jurnal Litbang Kota Pekalongan*, *19*.

Maturbongs, E. E. (2020). Kolaborasi Model Pentahelix Dalam Pengembangan Pariwisata Berbasis Kearifan Lokal Di Kabupaten Merauke. *Transparansi : Jurnal Ilmiah Ilmu Administrasi*, *3*(1). https://doi.org/10.31334/transparansi.v3i1.866

Mohi, W. K., & Botutihe, N. (2020). Strategi Pemerintah Daerah dalam Meningkatkan Pelayanan pada Masyarakat Melalui Sistem Pemerintahan Berbasis Elektronik. *Publik (Jurnal Ilmu Administrasi)*, *9*(2), 115–124.

Muhyi, H. A., Chan, A., Sukoco, I., & Herawaty, T. (2017). The Penta Helix collaboration model in

developing centers of flagship industry in Bandung city. *Review of Integrative Business and Economics Research*, *6*(1), 412–417.

Pandiangan, L. (2014). *Administrasi Perpajakan: Pedoman bagi Wajib Pajak di Indonesia*. Erlangga.

Pratiwi, N. P. M., & Aryani, N. K. L. (2019). Pengaruh Kualitas Pelayanan, Kewajiban Moral, Sanksi Pajak dan Tapping Box pada Kepatuhan Wajib Pajak Hotel. *E-Jurnal Akuntansi Universitas Udayana*, *26*(2), 1357–1385.

Putri, E. A., Suhudiyah, S. R. A., Pers, R., Hakim, R. N., Yanuarto, T., Supriatin, Indonesia, C., Barat, A. B. di J., Bpbd, Sobirin, Sitanala, F. T. R., Ramadhan, M., Suleman, S. A., Apsari, N. C., Badan, S., Penanggulangan, N., Heryati, S., Ast, Arifa, F. N., … Rinaldo. (2021). *Kebencanaan dan Pentahelix dalam Penanggulangan Bencana di Indonesia*. Bnpb.Go.Id.

Rahu, P. D. (2021). Kolaborasi Model Pentahelix dalam Pengembangan Desa Wisata Sei Gohong Kecamatan Bukit Batu Kota Palangkaraya. *Journal Ilmu Sosial, Politik Dan Pemerintahan*, *10*(1). https://doi.org/10.37304/jispar.v10i1.2286

Rizkiyah, P., Liyushiana, L., & Herman, H. (2019). Sinergitas Pentahelix dalam Pemulihan Pariwisata Pasca Bencana Erupsi Gunung Api Sinabung di Kabupaten Karo, Sumatera Utara. *Jurnal IPTA*, *7*(2). https://doi.org/10.24843/ipta.2019.v07.i02.p15

Saputri, F. W. (2020). Implementasi Model Pentahelix Dalam Pengembangan Pariwisata (Studi Pada Talang Indah Fajaresuk Kab. Pringsewu). *Hilos Tensados*, *1*.

Sirajuddin, S. M., & Atrianingsi, A. (2020). Kepercayaan Publik (Public Trust) Terhadap E-Government: Studi Kasus Penggunaan E-Mobile BPJS Kesehatan Di Kota Makassar. *Publik (Jurnal Ilmu Administrasi)*, *9*(1), 80–88.

Sudiana, K., Sule, E. T., Soemaryani, I., & Yunizar, Y. (2020). The development and validation of the penta helix construct. *Business: Theory and Practice*, *21*(1), 136–145.

Sugiyono. (2013). *Metode Penelitian Kuantitaif, Kualitatif, dan Kombinasi (Mixed Methods)*. Alfabeta.

Sumarto, R. H., Sumartono, S., Muluk, M. R., & Nuh, M. (2020). Penta-Helix and Quintuple-Helix in the management of tourism villages in Yogyakarta City. *Australasian Accounting, Business and Finance Journal*, *14*(1), 46–57.

Wisudayati, T. A., Hidayat, D. C., & Hendarto, K. A. (2020). Implementasi Model Kolaborasi Pentahelix dalam Pengembangan Potensi Instansi Pemerintah menjadi Badan Layanan Umum. *Jurnal Penelitian Kehutanan Wallacea*, *9*(1).

Yunas, N. S. (2019). Implementasi Konsep Penta Helix dalam Pengembangan Potensi Desa

melalui Model Lumbung Ekonomi Desa di Provinsi Jawa Timur. *Matra Pembaruan: Jurnal Inovasi Kebijakan*, *3*(1), 37–46.

Yuningsih, T., Darmi, T., & Sulandari, S. (2019). Model Pentahelik Dalam Pengembangan Pariwisata Di Kota Semarang. *JPSI (Journal of Public Sector Innovations)*, *3*(2). https://doi.org/10.26740/jpsi.v3n2.p84-93