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# **Global Journal of Business Information System**

## **Aims and Scope**

Global Journal of Business Information System (GJBIS) publishes original articles that report new, quality-assured research results and cutting-edge business practice findings that can be applied more broadly. Articles come from the (GJBIS) sector, including the areas of information management, applied computer science, business administration, and economics (providing that they address modern concepts and solutions relating to information and communication systems or analyze the development of the information society), new media, and operations research.

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# **Global Journal of Business Information System**

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# The Implementation Good Public Governance Principles in Village Fund Management

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## **ABSTRACT**

*This research is qualitative research with a case study method. This research was conducted in Sinduharjo Village, Kapanewon Ngaglik, Sleman Regency, Special Region of Yogyakarta Province. This study aimed to perceive the implementation of the principles of good public governance (GPG) in managing village funds in the Sinduharjo Village. Data collection techniques were used in the form of interviews and documentation. The data analysis technique used is a qualitative data analysis technique, according to Miles and Huberman (1984). The data analysis technique consists of three stages: data reduction, data display, and drawing conclusions/verification. The results of this study show that not all GPG principles are fully implemented by the basic principles and guidelines for implementing GPG set out in the 2008 Komite Nasional Kebijakan Governance (KNKG) document. The GPG principle that has been fully implemented in the management of village funds in the Sinduharjo Village is the principle of transparency and legal culture. Meanwhile, the GPG principles that have not been fully implemented in the management of village funds in the Sinduharjo Village are the principles of democracy, accountability, fairness, and equality.*

**Keywords:** *Accountability; Good public governance; Transparency; Village fund*

## **1. Introduction**

The emergence of the concept of decentralization during the Reformation period created an opportunity for the democratization of the Indonesian government. Decentralization allows local governments to independently administer their own affairs by actively engaging the people. The principle of decentralization can be implemented at the most localized level of governance, specifically within the framework of village administration. Antlöv posits that decentralization entails the transfer of public matters to the village level, particularly in the realm of everyday politics (Mariana et al., 2017). This implies that the devolution of public administration extends beyond the regency, encompassing not just level II regions but also down to the village level. Based on Eko et al. (2014) perspective on the village, it can be argued that it serves as a platform for governmental activities, developmental initiatives, community engagement, and events to empower the community. This aligns with the principle of recognition-subsidiarity within the framework of the new village concept, wherein the community acknowledges the presence of its longstanding foundations, including customary law and traditions. According to Putri (2016), villages possess the jurisdiction to enact decisions at a local level in order to serve the interests of their own communities.

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The village fund program serves as an example of how the notion of decentralization might be implemented at the village level. Since 2015, the allocation of village funding has been derived from the National Budget (APBN). The allocation of village money is substantial and has an upward trend over time. According to the provisions outlined in PMK 190 of 2021, the allocation of village funds exhibited a 20% growth in 2021 when compared to the figures recorded in 2017. Furthermore, there was a marginal increase of 1.12% in the distribution of village funds in 2021 in comparison to the previous year, 2020. The subdistrict of Sinduharjo has experienced consistent growth in village finance allocation since the year 2015. According to the RPJMDes Sinduharjo village. Sinduharjo village received village funds of Rp960,571,000 in 2018, Rp1,502,671,550 in 2019, Rp1,373,552,343 in 2020, Rp1,201,661,000 in 2021, and Rp1,17,583,000 in 2022. On one side, the substantial allocation of village money presents a chance for the advancement and enhancement of the village, ultimately leading to the attainment of communal well-being. However, a significant obstacle arises in relation to the preparedness of village government resources to effectively manage substantial financial resources. The substantial allocation of community monies facilitates the potential for misappropriation and corruption of those funds inside the village. The annual average indicates that 52 village heads are involved in 61 instances of corruption pertaining to village money, resulting in a financial detriment of Rp256 billion to the state. During the period of 2015-2019, the occurrence of corruption within the village sector was reported to have amounted to Rp1.2 trillion (Zakariya, 2021). Furthermore, empirical data obtained from the National Border Management Agency (BNPP) reveals that a total of 473 village chiefs in Indonesia were implicated in legal predicaments due to the inappropriate utilization of village finances during the period spanning from 2015 to 2019 (Syahban et al., 2021).

Upon further examination of the factual details surrounding this instance of corrupt activity, it becomes evident that there are inherent deficiencies and a failure to effectively enforce the tenets of sound public government. The act of misappropriating village finances constitutes a breach of the fundamental tenets of accountability and legal culture, as stipulated by the National Committee on Governance Policy (KNKG). The primary directive for operationalizing the principle of accountability, as outlined by the KNKG, stipulates that government personnel are obligated to fulfil their responsibilities in a conscientious and ethical manner. Furthermore, the notion of legal culture necessitates that state administrators execute their responsibilities and obligations in a just, honest, and proficient manner, in compliance with the relevant laws (KNKG, 2008). The term "good governance" encompasses a political ideology that encompasses fundamental principles of governance that serve as a framework for effective governance (Moenek & Suwanda, 2019).

The urgency of implementing excellent public governance in the management of village funds can be



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observed from its contribution to the process of managing those funds. The use of GPG can foster the establishment of a robust and accountable village fund management system that aligns with the principles of democracy and efficient market operations. The implementation of GPG also ensures that the management of village funds is protected from misallocation and improper investments, prevents corrupt practices, enforces budget discipline, and establishes a legal and political framework (Dianingrum, 2018). The implementation of the GPG principles in the management of village funds can also yield positive impacts on the management of village funds. The research conducted by Budiati et al. (2019) demonstrates that the implementation of transparency, accountability, and participation principles has a positive impact on village fund management (Budiarto & Hidayati, 2022). The use of the principle of transparency can foster the disclosure of village fund management reports using the Desa Waskita application. In addition, the implementation of the principle of accountability entails the management of village funds accompanied by written financial reports regarding the utilization of village funds that can be accounted for. On the other hand, the implementation of the principle of participation leads to the establishment of village fund management through coordination meetings regarding the utilization of village funds.

According to the researcher's preliminary observation, the Sinduharjo community has demonstrated adherence to one of the elements of Good Governance Practices (GPG), specifically accountability, by prominently displaying billboards that provide information regarding the utilization of community funds. In this instance, the government of Sinduharjo village has provided an account of its performance to the community as a stakeholder within the framework of the utilization and management of village finances and APBDes (Village Budget Allocation). In contrast, the Wahid Foundation bestowed the designation of a peaceful community for Sinduharjo community in the year 2021. A tranquil village can be defined as a community empowerment initiative aimed at fostering an enhanced community culture. This concept is closely associated with the resilience of village communities, which is built around three fundamental pillars: economic prosperity, social cohesion, and the empowerment of women. Advocacy and mediation, with the economic empowerment of grassroots people, are essential components for fostering peaceful villages. Economics is considered one of the key pillars or indicators of a tranquil village, as it signifies the enhancement of communal economic conditions (Susilawati, 2019). This attracted researchers to look further into the management of village funds in the Sinduharjo Subdistrict. Is the utilization of village funds aimed at strengthening the community's economy, which is the pillar of a peaceful village? The researcher was interested in choosing Sinduharjo as a research site because the village was awarded as a peaceful village by the Wahid Foundation. In addition, the researcher also stayed for one month and observed the village fund management model. During this time, researchers

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found accountability and transparency practices in the management of village funds. This was found in the form of billboards containing information related to the utilization of village funds.

## **2. Literature Review**

### **2.1 The Concept of Village Funds**

In accordance with Presidential Regulation No. 8 of 2016 about the Allocation of Village Funds Derived from the State Budget, the village funds are allocated to the village through the district or city's Regional Budget (APBD) as an intermediate transfer mechanism. Village revenues are utilized to finance governmental activities, facilitate development initiatives, empower local communities, and promote community development. The allocation of village finances is determined using a calculation that takes into account various factors, including population size, poverty rate, topographical challenges, and land acreage. Village level development endeavours to address the issue of poverty by means of utilizing village money. The allocation of village money occurs through the transfer of funds from the state general treasury (RKUN) to the local treasury (RKD). The distribution process involves the utilization of the regional or district public treasury (RKUD) as an intermediary.

The administration of village money is conducted through the implementation of the several stages encompassed under village financial management. The lack of explicit norms or legislation governing the administration of village money is the cause of this situation. Village funds are a significant component of village finances, alongside village revenue, allocations from the village fund, financial aid, grants, and other related sources. The content of Permendagri No. 20/2018 regarding Village Financial Management elucidates that village financial management encompasses a comprehensive range of activities, including the formulation of financial plans, their execution, administrative procedures, reporting mechanisms, and the establishment of accountability measures. Village finances encompass monetary resources, as well as the rights and obligations of the village that may be quantified in monetary terms, together with products associated with the fulfillment of these rights and obligations.

### **2.2 The Significance of Good Public Governance**

Hasthoro (2020) states that GPG, as described by Hoesada, pertains to the conceptual framework that governs the organizational structure of public sector entities in Indonesia, encompassing government institutions, hospitals, cooperatives, foundations, and similar entities. The primary objective of GPG is to establish a system of governance that is characterized by integrity and legitimacy. The utilization of GPG holds significant importance within the government sector as it serves to foster the development of

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a democratic and legal culture, while also promoting accountability, openness, and justice. Villages, as integral components of governance structures, should adopt Good Governance Practices (GPG) in order to promote transparent and efficient governance. In essence, the implementation of good public governance aims to create a robust and accountable government administration, as well as to ensure effectiveness and efficiency by maintaining constructive interactions among the domains of the state, private sector, and society (Agustiningsih, 2019).

The KNKG, also known as the National Integrity Commission of the Netherlands, provides a definition of GPG (Good Public Governance) as a framework or set of guidelines that serves as the foundation for effectively and responsibly regulating the power of public officials in the execution of their tasks with accountability. The use of GPG (Good Governance Practices) is of utmost importance across all state institutions, including the executive, judicial, and legislative branches, as well as non-structural entities and civil servants, particularly those engaged in public service duties. It is imperative for all public agencies to incorporate GPG considerations in the formulation of policies, execution of actions, development of plans, supervision of operational operations, and fulfilment of their responsibilities, authorities, and functions as prescribed by relevant legislation and regulatory frameworks. The utilization of GPG can additionally facilitate the achievement of shared objectives and aspirations in a manner that is both effective and efficient (KNKG, 2008). The five principles of Good Public Governance (GPG) encompass democracy, transparency, accountability, legal culture, and fairness and equality. Democracy entails active participation, acceptance of diverse opinions, and the pursuit of collective interests. Transparency involves the disclosure of comprehensive information. Accountability is achieved through clearly defined functions and responsibilities within the organization. Legal culture emphasizes the significance of the rule of law and adherence to legal norms. Lastly, fairness and equality are promoted through endeavours to uphold the rights and meet the needs of the community.

### **2.3 The Concept of Agency Theory**

According to Jansen and Meckling as cited in Sonbay (2022), agency theory is concerned with examining the dynamics between the agent, who acts as a steward, and the stakeholder, who assumes the role of the principal. The agent holds a belief in the agreement that has been established with the principal. In the given scenario, the stakeholder delegates authority and confidence to the agent, empowering them to make decisions that align with the mutual agreement of both parties, while ensuring that neither side is adversely affected. In an alternative phrasing, the stakeholder engages the agent to assume responsibility for the management and oversight of the organization. According to Andreas et

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al., (2017), agency theory posits that agency relationships manifest in the behaviours of a principal who appoints or assigns an agent to deliver a service and distributes the authority to make policy decisions to such an agent. The application of agency theory has been employed within the realm of governance in Indonesia. The community assumes the role of the principal, while the village administration serves as the agent. The community places its trust in the village government to make choices pertaining to laws and regulations that affect the life of the populace at large. The responsibility for governing the nation and state is entrusted to the government by the community (Kurnia et al., 2019).

### **3. Methods**

The present study employs a qualitative research approach, utilizing a case study methodology. According to Creswell, as cited in Khairani and Manurung (2020), a case study is a research approach that involves doing a comprehensive and thorough examination of a program, activity, process, case, event, or specific individuals. The research will utilize qualitative data as the primary form of data. Examples of qualitative data include sentences, words, charts, photos, facial expressions, and gestures. According to Sugiyono (2013), the evidence is presented in the form of descriptions, written records, and observed behaviours. The major data source is utilized as the data source in this research. Primary data sources refer to sources that directly supply data to researchers. The data is collected directly by researchers (Sugiyono, 2013). This study aims to collect primary data by conducting direct interviews with the Sinduharjo local administration to investigate the handling of local funds. Additionally, primary data will be collected from community leaders who are actively involved in the administration of village funding. The researchers also collected and analyzed records and documents that served as supporting data for the research, including documents such as RPJMDes (Rencana Pembangunan Jangka Menengah Desa) and accountability reports.

The employed technique for data analysis is the qualitative data analysis technique, as referenced by Miles and Huberman as mentioned by Sugiyono (2013). The data analysis technique has three distinct stages, namely data reduction; data display; the process of drawing conclusions and verification. This study focuses on the examination of the management of village funds derived from the 2021 State Budget. The unit of analysis for this investigation comprises persons, specifically the Sinduharjo Village Government and community leaders. The analysis of data is conducted based on the indicators presented in the table below, taking into consideration the current concerns. The indicators mentioned pertain to the fundamental principles and guidelines for the application of the Good Public Governance (GPG) principles as outlined in the 2008 National Committee on Governance (KNKG) and the regulations specified in the Minister of Home Affairs Regulation No. 20/2018 on Village Financial Management.

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## 4. Results and Discussion

The results and discussion on the practice of implementing GPG principles can be presented in table 1 (appendix). The five principles of Good Public Governance (GPG) encompass democracy, transparency, accountability, legal culture, and fairness and equality:

**The Principle of Democracy:** The use of democratic principles in the administration of village funds in Sinduharjo Sub-district has been initiated, however, its complete implementation has not yet been achieved. The manifestation of democratic principles becomes apparent through the active engagement of the community in village debates and Musrenbangdes. The representation of BPK demonstrates the presence of community engagement, as it engages in collaboration with the Sinduharjo Village government to capture and address the unexpressed wishes of the community during deliberations. Additionally, there exists a dedicated gathering known as the ambition netting meeting, which is particularly organized for the PKK organization. The objectives expressed by the community will afterwards serve as the foundation for identifying the village initiatives outlined in the RPJM paper. The application of the democratic principle aligns with the fundamental principles outlined in the Global Public Governance (GPG) framework, which underscores that a key component of democracy is the involvement of the community in the governance of the state. In the realm of village governance, the involvement of the community emerges as a pivotal determinant for the advancement and prosperity of village communities, as well as the enduring empowerment of these communities (Tumbel, 2017).

The aforementioned aims are funded through the utilization of village finances, hence necessitating active community involvement in the administration and oversight of those monies. The democratic ideal is seen in the acknowledgement of divergent viewpoints between the village administration and representatives of community factions at the Musrenbangdes. This statement demonstrates adherence to the fundamental tenets of democratic principles as outlined in the General Principles of Governance (GPG), specifically emphasizing the acknowledgement of diverse perspectives and endeavours to achieve collective welfare. The GPG places significant emphasis on the recognition of divergent viewpoints within the realm of state management, as this recognition is crucial for the achievement of communal objectives. Furthermore, it is the responsibility of state administrators to safeguard the interests of the state and society by actively engaging in the process of receiving, organizing, selecting, and directing the aspirations of the community (KNKG, 2008). According to Mamantung et al. (2021), the identified norms encompass a range of principles, including the recognition of pluralism, the practice of deliberation, the cultivation of honest and constructive consensus, the promotion of collaboration, the fulfilment of economic dimensions, and the incorporation of moral considerations.

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The complete implementation of democratic principles in the administration of village funds in Sinduharjo Sub-district has been hindered by the lack of representative community representatives. The aforementioned constraints arise from the restricted availability of space, time, and financial resources. Furthermore, it should be noted that not all constituents of the community actively participate in the Musrenbangdes. This fact diverges from the recommendations pertaining to the implementation of democratic principles with regard to community participation or representation. Democracy places significant emphasis on the active engagement of the community, particularly in the process of formulating public policies, laws, and regulations. It is imperative for the government to engage the community in a responsible manner. According to Riskiyono (2015), the formulation and modification of policies can be influenced by the ambitions of the community, as a means to pursue the collective interests of the general public.

Furthermore, a lack of concord exists between the PKK Kelurahan and PKK Padukuhan. The PKK Kelurahan does not engage the PKK Padukuhan in initiatives aimed at promoting family welfare development inside the Kelurahan. In contrast, the PKK Kelurahan exhibits collaborative efforts exclusively with the PKK Padukuhan on occasions of significant magnitude. The association between the two entities is solely confined to the matter of accountability reports pertaining to specific aid monies. This departure from the tenets of democracy with regard to community engagement is evident. Upon further examination, it becomes evident that the PKK Kelurahan has not made a comprehensive effort to actualize the public interest, which is considered one of the fundamental foundations of democracy within the GPG framework. The participation of PKK Padukuhan in family welfare initiatives within the Kelurahan serves as a contributing factor towards the attainment of communal objectives pertaining to family well-being.

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**The Principle of Transparency:** The complete implementation of the principle of transparency in the management of village funds has been observed in Sinduharjo Village. The comprehensiveness and transparency of information pertaining to local funds is apparent. The presence of comprehensive material pertaining to laws, regulations, and public policies, including strategic plans, work programs, and budgets as delineated in the RPJMDes document, serves as an indication of completeness. The demonstration of the Regional Medium-Term Development Plan (RPJMDes) during the Musyawarah Perencanaan Pembangunan Desa (Musrenbangdes) serves as an indicator of transparency and accessibility. Furthermore, the implementation of billboards displaying information on the Village Budget Allocation and Expenditure (APBDes) in every hamlet, as well as the online publication of APBDes details on the kelurahan website, serves as a clear demonstration of the commitment to transparency in the administration of village money.

The successful integration of the transparency principle has effectively met the requirements of disclosure and the dissemination of information. The GPG Guidelines elucidate that transparency encompasses the facets of disclosure and the availability of comprehensive information, hence facilitating convenient access for stakeholders. According to Ricky and Rahimallah (2022), it is imperative for state administrators to disseminate information via information and documentation systems in order to facilitate public access. The disclosure of information pertaining to village finances, including programs and strategic plans that employ these money, is essential for the community's right to be informed. This is particularly important as village funds are intended to facilitate economic and social advancement within the community. According to Iswahyudi (2022), it is imperative for the community to have the privilege of obtaining transparent, accurate, and unbiased information regarding village funds. Furthermore, the adoption of the transparency principle aligns with the imperative of providing candid and comprehensive financial information to the general public. This is predicated on the belief that the public is entitled to a transparent and comprehensive understanding of the government's



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fiduciary responsibilities in resource management and adherence to regulatory frameworks (Bonaldy et al., 2018).

**Principle of Accountability:** The use of the accountability principle in the administration of village funds in Sinduharjo might be characterized as partially adopted, yet not entirely realized. In the realm of reporting and ensuring transparency in the utilization of village funds, the accountability of village fund management is demonstrated through the dissemination of information pertaining to the Annual Village Budget (APBDes). This dissemination is facilitated through the installation of billboards in each hamlet, the utilization of Whatsapp groups by village institutions, as well as the involvement of neighborhood associations (RT and RW) and the uploading of relevant information on the village website. Consequently, the local community is able to obtain relevant information pertaining to the administration of village funds as documented in the Annual Village Budget (APBDes). On the contrary, accountability is also exemplified through the utilization of SISKEUDES as a software tool that facilitates the administration of village funds throughout the entire process, encompassing planning and reporting. The utilization of SISKEUDES is in compliance with the provisions stated in Article 30, paragraph 3 of Permendagri No. 20/2018, which highlights the authorization for village financial management to employ information systems that are administered by the Ministry of Home Affairs. All modes of implementation adhere to the affirmation stated in the fundamental principles of accountability, which stipulates that state administrators must fulfill their responsibilities diligently in all aspects of state administration. According to Arfiansyah (2020), the implementation of this mechanism serves as a means of ensuring the village government's responsibility in attaining the objectives set for the community. The demonstration of accountability in the management of village finances in Sinduharjo Sub-district is further exemplified through the practice of honesty in the submission of accountability reports pertaining to the utilization of said funds. This assertion is supported by the absence of any documented instances or requests pertaining to the misappropriation of village funds within the Sinduharjo Sub-district subsequent to the implementation of the village fund program in 2014. The management of village funds in Sinduharjo Kelurahan can be deemed to adhere to the stipulations outlined in the primary criteria for the implementation of the principle of accountability. These guidelines dictate that public administrators must fulfill their responsibilities with integrity, ensuring that they are able to provide a transparent account of their performance. The significance of this endeavor lies in its potential to foster the collective interests and objectives of the local community (Hasniati, 2016).

The management of village funds in Sinduharjo Sub-district demonstrates a clear understanding of the responsibilities, roles, and jurisdiction pertaining to the management of village funds, as outlined in

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in compliance with Law No. 6/2014 on Villages. The legislation delineates the responsibilities, roles, and powers of village officials in their capacity as administrators of village finances, including but not limited to the village secretary, finance director, welfare director, and other relevant positions. According to Setiawan et al. (2017), it is imperative to have a comprehensive understanding of the responsibilities and roles of the village government in order to ensure the smooth administration of local funds. Furthermore, an annual evaluation is conducted to assess the management of village funds in Sinduharjo Sub-district. The assessment is conducted in conjunction with other financial resources within the village's fiscal framework. Furthermore, the review process is also conducted during the management of village funds, when the BPK is involved in rectifying and addressing instances of mismanagement directly. The evaluation has been implemented in adherence to the criteria outlined for the execution of the principle of accountability. The necessity of evaluation arises from its role as a measure of the extent to which the concept of accountability has been implemented (Arfiansyah, 2020).

Furthermore, the complete execution of the accountability principle in the administration of village funds in Sinduharjo Village has not been achieved due to the absence of well-defined performance indicators. Performance measurements are essential as they function as criteria for evaluating community satisfaction (Fitri, 2015). Furthermore, several managerial activities experienced delays. The payment of village funding experienced delays due to the incomplete semesterly report, which serves as a mandatory document for the disbursement process. There were also instances of delays in the submission of disbursements for local funds. However, BPKal identified inconsistencies between the APBDes (Village Budget Plan) and the actual budget implementation, specifically in relation to the SDGs (Sustainable Development Goals) program. The presence of delays and discrepancies suggests a lack of adherence to the stipulations outlined in the relevant laws and regulations. The rule that was found to be in violation in this particular instance is Permendagri No. 20/2018, which pertains to the management of financial resources in rural areas. The Sinduharjo Village Government has yet to effectively follow the primary criteria for upholding the idea of accountability, which include ensuring performance responsibility by adhering to legal regulations. This aligns with a specific interpretation of accountability, which pertains to adherence to legal statutes and regulatory frameworks (BPK RI Annual Report, 2020).

**Principles of Legal Culture:** The application of legal culture ideas can be observed in the management of village funds in Sinduharjo Village. The management of village finances is supported by several regulatory frameworks, including Permendagri No. 20/2018 on Village Financial Management, PP No. 8/2016 on Village finances Sourced from the APBN, and the Minister of Finance Regulation (PMK) issued annually. Furthermore, the formulation of DPA (Data Protection Agreement), RKP (Risk

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(Risk Management Plan), and public policy documents adheres to the stipulations outlined in the relevant laws and regulations. One instance involves the annual production of an accountability report, as mandated by Sleman Regent Regulation No. 1 of 2021, which outlines the procedures for the allocation and determination of specific details pertaining to village funds. Furthermore, the timely implementation of the village RKP preparation, draft village rules pertaining to the APBDes, and village regulations has been observed. The village fund's expenditures and revenues, together with the values of fairness and equality, have been supported by comprehensive and reliable transaction documentation. The aforementioned facts are substantiated by the absence of any identified legal deficiencies in the administration of village funds within Sinduharjo Sub-district. This outcome may be attributed to the provision of support from both the village facilitator and the inspectorate. The aforementioned implementation aligns with the stipulations that underscore the need for responsible execution of state administration in accordance with prevailing legislation and public policy (BPK RI Annual Report, 2020).

**Principles of Fairness and Equality:** The demonstration of fairness and equity is exemplified through the establishment of high service standards in the administration of village money. In this particular scenario, the allocation of village finances in Sinduharjo Village is executed through the establishment of high-quality services that are customized to meet the demands of the local community, as well as comply with laws stipulated by the central government. An illustration can be seen in the reallocation of village funds for the purpose of managing the COVID-19 pandemic. This demonstrates the provision of high quality services that effectively address the requirements of the community by adhering to the recommendations outlined in regulatory frameworks. The present implementation aligns with the guidelines for implementing the principles of fairness and equality, as stipulated in Sleman Regent Regulation No. 23 of 2013. These guidelines emphasize that state administration should be conducted in adherence to quality service standards, while also considering the community's interests, input, and surrounding environment. The management of village funds in Sinduharjo Sub-district demonstrates a commitment to upholding the values of fairness and equality via endeavors to meet the community's needs and rights within the allocated budget. For instance, endeavors are undertaken to address the requirements of farmer collectives, including initiatives such as the advancement of irrigation systems, training programs for micro, small, and medium enterprises (MSMEs), instruction on fertilizer production, and guidance on chicken farming practices. Furthermore, there exists a realization of the requirements for transportation infrastructure, including the construction of roadways and the implementation of drainage systems. This aligns with the fundamental tenets of justice and equality, specifically by prioritizing the consideration of community interests and the provision of services based on principles of fairness and equality. According to Kelvianto (2018), it is imperative to ensure fair and

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equitable treatment of the community as a stakeholder. The implementation of this principle is vital in the management of village funds, as it serves as a means to ensure the equitable and transparent fulfillment of public interests, while also promoting equal treatment for all segments of society, without any form of discrimination (Maulida et al., 2021).

Amidst the COVID-19 epidemic, financial resources allocated to village funding were redirected towards initiatives aimed at managing the impact of the virus, including the implementation of the Basic Livelihood and Treatment (BLT) program. Consequently, the implementation of development and empowerment projects, which were initially designated as the primary objectives of village finances, remained incomplete. It is important to acknowledge that the allocation of village funds may not be sufficient to address all community demands. Before any recommendations or dreams for the fulfillment of community rights and needs can be considered, it is necessary to first align them with the current priority scale.

## 5. Conclusions, Limitations, and Suggestions

Based on the findings derived from data analysis and the preceding discourse, it can be inferred that the tenets of effective public governance have predominantly been applied in the administration of village funds within Sinduharjo Village. The concepts that have been effectively applied encompass transparency and the cultivation of a legal culture. The administration of village finances has successfully adhered to the fundamental principles and standards for implementing the principle of transparency, which entails the supply of comprehensive and accessible information pertaining to the management of village funds. Furthermore, the administration of village funds is conducted in accordance with established legal procedures and the prevailing rule of law. However, it is worth noting that certain ideas, namely democracy, accountability, and fairness and equality, have yet to be fully realized in practice. Hence, it is imperative for the local administration of Sinduharjo village to enhance the implementation of Good Governance Principles (GPG) that have not been fully utilized. One disadvantage of this study is that certain participants responded to interview questions in a regional language, specifically Javanese. Consequently, the researcher encountered challenges in comprehending the responses provided by the participants. It is imperative for researchers to establish a consensus regarding the utilization of the Indonesian language with the interview participants prior to conducting the interview. This research only limited to the management village funds, not covering all aspects of village finances such as the allocation of village funds and village original income so that future researcher should be expected to expand this research to include these two things. The two aspects of village finances are important because these become a part of the village financial management. The village financial management is solution to reach sustainable village development (Takarini and Mahanani, 2022).

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**Table 1:** Practical Implementation of GPG Principles

| <b>GPG Principles</b> | <b>Inf.</b> | <b>Practices</b>                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Democracy             | D+          | Community participation in musduk and musrenbangdes                                                                                                                                                                                                                                                                                                                              |
|                       |             | Networking of community aspirations through cooperation with BPKal                                                                                                                                                                                                                                                                                                               |
|                       |             | Acknowledgement of differences of opinion between the kelurahan government and village communities regarding the utilization of village funds                                                                                                                                                                                                                                    |
|                       |             | No all elements of the community are involved in the musrenbangdes such as farmer groups                                                                                                                                                                                                                                                                                         |
|                       | D-          | Representative community not yet representative due to space, time, and budget constraints                                                                                                                                                                                                                                                                                       |
| Transparency          | T+          | The PKK as one of the community organizations is not involved in any activities related to family welfare in the kelurahan. In addition, the PKK center is only directly involved in the community during big events                                                                                                                                                             |
|                       |             | Completeness and transparency of laws and regulations and public policies such as strategic plans, workprograms, and budgets and their implementation. All of these are documented in the RPJMDes which is then conveyed to the community during musrenbangdes Pemerintah Kelurahan Sinduharjo transparency regarding the utilization of village funds through APBDes billboards |
| Accountability        | A+          | Report and account for the use of village funds to the regent and the community through the installation of APBDes billboards                                                                                                                                                                                                                                                    |
|                       |             | APBDes information is uploaded to the kelurahan website and disseminated through WA groups of village institutions and during RT and                                                                                                                                                                                                                                             |
|                       |             | RW forums                                                                                                                                                                                                                                                                                                                                                                        |
|                       |             | Honest in presenting financial reports or accountability reports related to the utilization of village funds. This is evidenced by the absence of reports related to the misuse of village funds since the existence of these funds in 2014                                                                                                                                      |
|                       |             | There are clear functions, duties, and authorities of village fund managers in accordance with Law No. 6/2014 on Villages.                                                                                                                                                                                                                                                       |
|                       |             | There is an annual evaluation of the management of village funds and other funds in village finances. Evaluations are also carried out in the process of managing village funds by the BPK by correcting or improving mismanagement practices                                                                                                                                    |
|                       | A-          | The government of Kelurahan Sinduharjo does not yet have clear performance measures in the management of village funds                                                                                                                                                                                                                                                           |
|                       |             | Preparation of was delayed because the preparation time was considered insufficient                                                                                                                                                                                                                                                                                              |
|                       |             | Delays in accountability at the end of the year because there are many other funds besides village funds that are managed                                                                                                                                                                                                                                                        |
|                       |             | Delays in the disbursement of village funds due to incomplete required documents such as semester reports                                                                                                                                                                                                                                                                        |
|                       |             | Delay in submission disbursement village funds that exceeds the specified time limit                                                                                                                                                                                                                                                                                             |
|                       |             |                                                                                                                                                                                                                                                                                                                                                                                  |

|                       |      |                                                                                                                                                                                                                                                   |
|-----------------------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Legal culture         | LC + | Discrepancies APBDes with budget realization such as SDGs program                                                                                                                                                                                 |
|                       |      | The management of village funds refers to Permendagri No. 20/2018 on Village Financial Management, PP No.8/2016 on Village Funds sourced from the APBN and the Minister of Finance Regulation (PMK) that comes out every year                     |
|                       |      | Income and expenditure related to village funds are also equipped with valid and complete transaction evidence                                                                                                                                    |
|                       |      | The preparation of the RKP kelurahan, draft village regulations related to APBDes, and village regulations, the Sinduharjo Kelurahan government completed in a timely manner in accordance with the provisions of applicable laws and regulations |
|                       |      | Income and expenditure related to village funds are accompanied by valid and complete transaction evidence                                                                                                                                        |
|                       |      | The preparation of accountability reports on the use of village funds is in accordance with regulations, namely Sleman Regent Regulation No. 1 of 2021 concerning Procedures for the Distribution and Use of Village Funds                        |
|                       |      | Determination of Village Fund Details                                                                                                                                                                                                             |
|                       |      | The Sinduharjo village government manages village funds safely and comfortably                                                                                                                                                                    |
| Fairness and equality | FE+  | There are quality service standards that are tailored to community needs and regulations. For example, services during COVID 19 diverted the use of village funds for handling COVID 19                                                           |
|                       | FE-  | The Sinduharjo Village Government admits that not all community needs have been met, especially when COVID 19 hit, where village funds were mostly used for handling COVID 19                                                                     |

Source: KNKG 2008; Notes: (+): Already fully implemented; (-): Not yet fully implemented.





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# The Effect of Professional Certification, Professional Commitment, and Professionalism on Lecturer's Performance

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## **ABSTRACT**

*Lecturers are one of the critical human resources in a tertiary institution. To achieve national education goals, professional lecturers must develop abilities, shape one's personality traits, and improve the quality of the higher education profession, including in the accounting department. With more lecturer quality standards with a professional certification that has been used for each lecturer, they can provide excellent and professional performance as educators. This research aims to analyze and determine the effect of professional certification, professional commitment, and professionalism on lecturer performance. This type of research is quantitative research. The population in this study were accounting lecturers at 12 private universities (PTS) in Palembang City. The data collection technique used a survey technique by distributing 85 questionnaires to PTS accounting lecturers who had accounting profession certification, containing a list of questions to the respondents directly, and the data analysis technique used was the multiple regression analysis technique. The results of the study show that professional certification, professional commitment, and professionalism have a positive effect on lecturer performance.*

**Keywords:** Professional certification; Professional commitment; Professionalism; Lecturer performance

## **1. Introduction**

Lecturers are one of the important Human Resources (HR) in a college, where a person has a lot of influence in determining the quality of education. This can be seen from the lecturers, among others, from the qualification, professionalism factors and their productivity. The existence of lecturers is very important and related to the roles, duties, and responsibilities to realize the goals of national education. The Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System states that the objectives of national education are: "National education functions to develop capabilities and shape the character and civilization of a dignified nation in the context of educating the nation's life, aiming at developing the potential of students to become human beings of faith and fear The Almighty God, have a noble character, are healthy, knowledgeable, capable, creative, independent, and become democratic and responsible citizens".

To achieve the national education goals, professional lecturers are needed in developing abilities and shaping one's personality traits, lecturers must also be able to improve the quality of higher education professions. One of the professions in the economic field that requires quality improvement in order to face the Asean Economic Community (MEA) is an accountant. According to Regar (2003), what is meant by the accounting profession is all fields of work that use expertise in the field of

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work that use expertise in the field of accounting, including the field of work of public accountants, internal accountants who work in industrial, financial or trade companies, accountants who work in the government, and accountants as educators.

Accounting professional certification is an official acknowledgment of one's professionalism in a field that is undertaken (Khatijah and Suwaldiman, 2016). Law Number 14 of 2005 states that in carrying out professional duties, lecturers are obliged to continuously improve and develop academic qualifications and competencies in line with the development of science, technology and the arts. Based on this, then as a teaching staff is obliged to develop academic qualifications, which means that lecturers must also improve the quality of themselves as teaching staff. One way that can be done is to have a professional certification degree issued by an internationally recognized institution.

In the academic world, universities also desperately need professional personnel in their fields, including accounting majors. The Indonesian Institute of Accountants (IAI) noted that the number of professional accountants registered as members of IAI was only 15,940 people. This number is far below professional accountants in neighboring countries, in 2014 the Indonesian Institute of Accountants (IAI) stated that Malaysia had 30,236 professional accountants, the Philippines had 19,573 accountants, Singapore 27,394 accountants, and Thailand had 56,125 accountants. Based on this, with higher lecturer quality standards where there is a professional certification that has been used for each lecturer, it can provide performance with good and professional competence as educators. Khatijah and Suwaldiman (2016) concluded that the internal factors that became the reason accounting lecturers took certification were the desire to increase their abilities, the desire to practice, and the desire to gain more trust, while the external factors were the orders and demands of the profession.

Performance is the level of achievement of results or the implementation of certain tasks (Simanjuntak, 2005). Thus the performance of lecturers is very important in determining the success of the teaching and learning process in universities. This is in line with his research Listyarini (2017), which reveals that there is a positive and significant influence on the performance of lecturers who have received certification, because it is felt to improve the quality of the lecturers themselves. Hasanati (2017) in his research said that lecturers' performance which was not optimal could be caused by professional commitment. Professional commitment plays an important role in improving individual outcomes which will also have an impact on increasing or decreasing the quality of human resources in educational organizations and others. The high and low performance of a lecturer is highly dependent on personal abilities, social skills and professional abilities. Permanasari et al. (2014) in their research stated the influence of professionalism on lecturer performance. This is because the lecturer plays an important

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role so that skills and professionalism are needed. With the professionalism of each lecturer, the commitment given to each lecturer will be very influential. Trisnaningsih (2011) also argues that motivation also has a significant effect on lecturer performance. It can be said that commitment and professionalism towards the institution must have high motivation to become a good and outstanding lecturer. Khatijah and Suwaldiman (2016) also suggested that accounting lecturers as a whole already have awareness of professional certification. Based on this, the author's reason for conducting this research is the finding of a small number of lecturers who are professionally certified at each private universities at this time. So that the research problem formulated in this study is "do professional certification, professional commitment, and professionalism affect the performance of accounting lecturers at private universities in Palembang".

## **2. Literature Review & Hypotheses Development**

### **2.1. Theoretical Review**

The theory of consciousness is a condition in which an individual has full control over internal and external stimuli. Ginintasasi (2013) states that consciousness is the smallest part of the whole human mind. The theory of consciousness was also put forward by Jung (1989) in Ginintasasi (2013) which states that consciousness consists of 3 interconnected systems, namely the ego, personal unconscious and collective unconscious. Awareness will arise by combining 3 systems that must be balanced, so that when a person has a balance between ideas, ego, and superego, as well as ego, personal unconscious, and collective unconscious, it will determine the activities to be carried out, including in decision making. This theory will assess the awareness of private university accounting lecturers in Palembang in their decision to take professional certification. Based on this, if the lecturer's attention is focused on himself, it will motivate him to change his behavior, namely by taking certification or not.

### **2.2. The Effect of Professional Certification on Lecturer Performance**

Accounting professional certification is an official recognition of a person's professionalism in a particular field. In the labor market, professional certification provides added value to the holder. The professional certification can also differentiate the level of quality and ability of certificate holders and those who do not have certificates. Professional certification will provide many advantages for professionals, such as accountants, auditors, and other professions (Hurmaini, 2011; Piscayanti, 2015; Suranto and Yuyun 2013). The accounting profession has many concentrations, such as management accountants, tax accountants, audits and others. Lecturers also need to have this concentration to provide

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evidence of their professionalism. In a university, especially in an accounting study program which has many concentrations as mentioned above, when a lecturer has a professional certification degree in his field, then the lecturer will be believed to truly have expertise in that field. Having a certification degree in a particular field will also influence assignments in teaching and learning activities to some extent. This is reinforced by Listyarini (2017) research which states that there is a positive and significant influence on the performance of lecturers who have received certification, because it is felt to improve the quality of the lecturers themselves. Further research from Siswanto and Wahjuningsih (2015) stated that there was an influence of providing lecturer certification on lecturer performance in Pekalongan City higher education institutions. Based on this description, the research hypothesis is proposed as follows:

H1: Professional certification has a positive effect on lecturer performance.

### **2.3. The Effect of Professional Commitment on Lecturer Performance**

Professional commitment is the level of individual loyalty to the profession as perceived by the individual. Professional commitment based on an understanding of a person's behavior, attitude and professional orientation in carrying out their duties is a reflection of the norms, rules and professional code of ethics. The norms, rules and code of ethics of this profession function as a control mechanism that will determine the quality of the work. This means that within a professional there is a system of values or norms that will regulate their behavior in the process of carrying out their duties or work. The level of desire to maintain a professional attitude can vary from one worker to another, depending on the perception of each individual. This of course will give different nuances of professional commitment. For this reason, in a professional association, it is emphasized that there is a high level of professional commitment which is manifested by quality performance as well as a guarantee of success in carrying out the tasks or work it faces (Utami and Widyantoro 2023). This is reinforced by research by Trisnaningsih (2011) which states that professional commitment has a direct effect on lecturer performance. Nur'aeni (2011) also revealed that commitment has an influence on lecturer performance. Based on this description, the research hypothesis is proposed as follows:

H2: Professional commitment has a positive effect on lecturer performance.

### **2.4. The Influence of Professionalism on Lecturer Performance**

Professionalism has become a critical issue because it can describe performance. The term professionalism means the responsibility to behave that is more than just fulfilling the responsibilities assigned to him and more than just fulfilling the laws and regulations of society. As a professional, a lecturer has a responsibility to the profession, including to behave respectfully, even if it means

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sacrificing personal interests. In the Big Indonesian Dictionary, professionalism is defined as something that requires special skills to carry out, in other words, professionalism is a set of skills that require to do a job that is carried out efficiently and effectively with a high level of expertise in order to achieve maximum work goals. According to Abeng (1997) the term professional has certain aspects related to issues of knowledge (knowledge), aspects of skills (skills), and mental attitudes (attitude). He further stated that the aspects of knowledge, skills and mental attitudes are equal or equally important as the foundation for building professional quality and quality. This is reinforced by the research of Permanasari et al. (2014) which states that there is an influence of professionalism on the performance of lecturers. Hafid and Fajariani (2019) revealed that professionalism has a positive and significant effect on lecturer performance. Pratama (2014) also stated that professionalism partially has a positive and significant effect on lecturer performance. This is because the lecturer plays an important role so that skills and professionalism are needed. Based on this description, the research hypothesis is proposed as follows:

H3: Professionalism has a positive effect on lecturer performance.

### **3. Method**

The research sample is Accounting Lecturer at Private Universities (PTS) in Palembang City. The research data was collected using a questionnaire with professionally certified accounting lecturers as respondents. Questionnaires are also suitable for use if the number of respondents is large enough and spread over a wide area (Anggreni, 2023). Each PTS distributed questionnaires as many as the number of accounting lecturers who have professional certification so that a total of 85 questionnaires were distributed, however, 46 questionnaires could be processed further from this study (Table 1. measurement variables in appendix). Hypothesis testing is done using multiple linear regression analysis with the aim of seeing the relationship between the independent variable and the dependent variable. Prior to testing, research questionnaire data collected through surveys needs to be tested by testing data quality.

### **4. Result and Discussion**

The results of the research data were obtained by distributing questionnaires to respondents. There are 12 private universities (PTS) in the city of Palembang. Validity and reliability testing has been carried out using SPSS version 23, for validity testing it is found that each item of the variable professional certification, professional commitment, and professionalism  $> 0.05$ , which means an item is declared

valid. Cronbach's alpha value in the reliability test on the variables of professional certification, professional commitment, and professionalism  $> 0.60$ , it is declared reliable.

**Table 2. Characteristics of Respondents**

| Name of University                | Number of Accounting Lecturers | Number of Professional Certified Accounting Lecturers |
|-----------------------------------|--------------------------------|-------------------------------------------------------|
| Musi Charitas Catholic University | 16                             | 8                                                     |
| Muhammadiyah Palembang University | 29                             | 10                                                    |
| Tridinanti University             | 32                             | 16                                                    |
| Bina Darma Palembang University   | 16                             | 8                                                     |
| Sjakhyakirti University           | 9                              | 3                                                     |
| Indoglobal Mandiri University     | 12                             | 5                                                     |
| IBA University                    | 10                             | 3                                                     |
| University of Terbuka             | 19                             | 6                                                     |
| National Kader University         | 12                             | 4                                                     |
| Palembang University              | 27                             | 13                                                    |
| STIE Mulia Darma Pratama          | 9                              | 5                                                     |
| STIE Abdi Nusa                    | 10                             | 4                                                     |
| <b>Total</b>                      | <b>174</b>                     | <b>85</b>                                             |

**Table 3. Validity Testing of Variable Lectures Performance**

| Instruments | R value | R table | Results |
|-------------|---------|---------|---------|
| Y.1         | 0.559** | 0.291   | Valid   |
| Y.2         | 0.536** | 0.291   | Valid   |
| Y.3         | 0.592** | 0.291   | Valid   |
| Y.4         | 0.484** | 0.291   | Valid   |

\*\* Sig < 1%

**Table 4. Data Reliability Test**

| Variable                                     | Cronbach Alpha Value | Description |
|----------------------------------------------|----------------------|-------------|
| Professional Certification (X <sub>1</sub> ) | 0.622                | Reliable    |
| Professional Commitment (X <sub>2</sub> )    | 0.634                | Reliable    |
| Professionalism (X <sub>3</sub> )            | 0.677                | Reliable    |
| Lecturer Performance (Y)                     | 0.813                | Reliable    |

Source: Primary data 2023

**Table 5. Multiple Regression Analysis Results**

| Variable                                     | Unstandardized Coefficients |            | Sig.    | Collinearity Statistics |       |
|----------------------------------------------|-----------------------------|------------|---------|-------------------------|-------|
|                                              | B                           | Std. Error |         | Tolerance               | VIF   |
| Professional Certification (X <sub>1</sub> ) | 1.043                       | 0.134      | 0.000** | 0.805                   | 1.243 |
| Professional Commitment (X <sub>2</sub> )    | 0.364                       | 0.141      | 0.014*  | 0.605                   | 1.652 |
| Professionalism (X <sub>3</sub> )            | 1.231                       | 0.137      | 0.000** | 0.550                   | 1.817 |
| F value: 131.526                             |                             |            | 0.000** |                         |       |
| Adjusted R Square: 0.897                     |                             |            |         |                         |       |

\*\* Sig < 1% \* sig < 5%



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Table 2 above shows that the percentage of accounting lecturers with professional certification (32%) is far less. Based on the regression test in Table 5, the professional certification variable has a positive effect on lecturer performance. The results of the study state that professional certification has a positive effect on lecturer performance where the role of professional certification can affect lecturer performance because professional certification that has been used for each lecturer can provide performance with good and professional competence as educators. This is reinforced by Listyarini (2017) research which states that there is a positive and significant influence on the performance of lecturers who have received certification, because it is felt to improve the quality of the lecturers themselves. Furthermore, the results of the hypothesis testing of the professional commitment variable indicate that professional commitment has a positive effect on lecturer performance. It can be explained that to be able to produce useful performance and it is necessary to have a competent professional commitment. The professionalism variable has also a positive effect on lecturer performance. It can be explained that professionalism is to do a job that is done efficiently and effectively with a high level of expertise in order to achieve maximum work goals.

As a matter of discussion, it can be seen from the results of testing the existing variables, the statement item with the highest average score is the statement "I wish to apply my auditing knowledge by practicing publicly", while the statement item with the lowest average score is the statement "I wish to gain more confidence in my abilities as an accounting lecturer". As the definition of professional certification itself is an official acknowledgment of one's professionalism in a field that is undertaken (Khatijah and Suwaldiman, 2016), where professional certification can provide added value for the holders. This is interesting to pay attention to, because in addition to providing added value, it can also improve performance in the fields of education and teaching, research, and community service. It is proven that professional certification provides many advantages for professionals, such as accountants, auditors, and other professions because when a lecturer has a professional certification degree in his field, the lecturer will be trusted to really have expertise in that field.

The next variable is professional commitment. The highest average score on the statement item is in statement number two, namely "I carry out my duties responsibly", and the lowest average value is on statement number one, namely "I understand the tasks I carry out". Based on the average respondents' answers, it indicates that a person's professional commitment in carrying out tasks is a reflection of the norms, rules and professional code of ethics. This can make professional commitment as a reference that encourages lecturer performance results. It is also emphasized that there is a high level of professional commitment which is manifested by quality performance as well as a guarantee of success in carrying out the tasks or work it faces. This is reinforced by research by Trisnaningsih (2011) which states that



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professional commitment has a direct effect on lecturer performance. The last factor is professionalism with the highest average result for the statement items is on the statement item number four, namely "I am able to complete the work on time" and the lowest statement item is number six which reads "I am able to complete a satisfactory job". This value provides evidence that as a professional a lecturer has responsibilities assigned to him. The high and low performance of a lecturer is highly dependent on personal abilities, social abilities and professional abilities. According to Abeng (1997) the term professional has certain aspects related to issues of knowledge (knowledge), aspects of skills (skills), and mental attitudes (attitude). He further stated that the aspects of knowledge, skills and mental attitudes are equal or equally important as the foundation for building professional quality and quality.

## **5. Limitation & suggestion for the future**

This research can be concluded that professional certification, professional commitment, and professionalism have an influence on lecturer performance. The contribution of the variables of professional certification, professional commitment and professionalism to lecturer performance is 89.7%. Limitations in this research include the use of a closed questionnaire where the responses from respondents cannot be considered as a whole study, and there are few variables. It would be better for further research to use other instruments, such as open questionnaires and interview techniques, such as the results of research conducted by Anggreni (2023). Then, other factors that can influence lecturer performance such as spirituality, intellectuality (Pratama, 2014); work culture, competence (Gara et al., 2021); work motivation (Anggreni, 2023).

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**Table 1. Research Instruments**

| Variable                                     | Measurement Indicator                                                   | Statement                                                                 |
|----------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------|
| Professional Certification                   | Desire to Increase Ability                                              | I realized my accounting skills need to be improved (certified).          |
|                                              |                                                                         | I realize my taxation skills need to be improved (certified).             |
|                                              |                                                                         | I realize my auditing skills need to be improved (certified).             |
| Khatijah and Suwaldiman (2016)               | Desire to Practice                                                      | I want to apply my accounting knowledge by practicing for the public.     |
|                                              |                                                                         | I want to apply my tax knowledge by practicing for the public.            |
|                                              |                                                                         | I want to apply my auditing knowledge by practicing for the public.       |
| Professional Commitment Trisnaningsih (2011) | Desire to Gain More Trust                                               | I wish to gain more confidence in my abilities as an accounting lecturer. |
|                                              |                                                                         | I understand the tasks I perform.                                         |
|                                              |                                                                         | I carry out my duties responsibly.                                        |
| Professionalism Permanasari et al. (2014)    | Understanding Behavior, Attitude, and Orientation in Carrying out Tasks | I focus on what my tasks are.                                             |
|                                              |                                                                         | I understand my professional code of ethics.                              |
|                                              |                                                                         | I understand the tasks I perform.                                         |
| Professionalism Permanasari et al. (2014)    | Efficient, Effective and Science Maximum                                | I have a practical understanding of accounting.                           |
|                                              |                                                                         | I have an understanding of accounting science that can be applied.        |
|                                              |                                                                         | I have a more specific understanding of accounting.                       |

|                                                    |                                                        |                                                                                             |
|----------------------------------------------------|--------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Lecturer<br>Performance<br>Trisnaningsih<br>(2011) | Efficient, Effective and<br>Skill Aspects Maximum      | I am able to finish work on time.                                                           |
|                                                    |                                                        | I am able to complete the work according to its purpose.                                    |
|                                                    |                                                        | I am able to complete satisfactory work.                                                    |
|                                                    | Efficient, Effective and<br>Maximum Mental<br>Attitude | I have sufficient resources to produce a job.                                               |
|                                                    |                                                        | I have clear goals at work.                                                                 |
|                                                    |                                                        | I work to the best of my ability.                                                           |
|                                                    | Education and Teaching                                 | I carry out the work program according to the plan.                                         |
|                                                    |                                                        | I prepare study materials.                                                                  |
|                                                    |                                                        | I lecture with responses, assignments, exams, evaluations, and assessments.                 |
|                                                    |                                                        | I became a mentor, sponsor in the preparation of theses, theses, and dissertations.         |
|                                                    |                                                        | I was the examiner in the trial.                                                            |
|                                                    |                                                        | I guide and assist the implementation of the practicum.                                     |
|                                                    |                                                        | I make activity reports.                                                                    |
|                                                    |                                                        | I deliver a scientific oration.                                                             |
|                                                    | Research and Scientific<br>Writing                     | I do scientific research.                                                                   |
|                                                    |                                                        | I create research and scientific work.                                                      |
|                                                    |                                                        | I write textbooks.                                                                          |
|                                                    |                                                        | I guide research preparation for writing essay, theses, and dissertations.                  |
|                                                    |                                                        | I lead/actively participate in seminars, scientific meetings.                               |
|                                                    |                                                        | I guide research to lead to specialization and guide the preparation of scientific reports. |
|                                                    | Community Service<br>Activities                        | I am a research assistant in the preparation of the thesis.                                 |
|                                                    |                                                        | I foster institutional and scientific cadres.                                               |
|                                                    |                                                        | I design the policy and the overall academic master plan.                                   |
|                                                    |                                                        | I design wisdom in the overall master plan (academic and physical).                         |
|                                                    |                                                        | I hold authority in his area of specialization.                                             |
|                                                    |                                                        | I plan and implement cadre formation/development programs.                                  |
|                                                    |                                                        | I help the community by providing counseling and implementing research results.             |



# Risiko Relatif Pandemi COVID-19 dan Konvergensi Inflasi Regional di Indonesia

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## ABSTRACT

*This study investigates the relationship between the risk of a COVID-19 pandemic and the regional inflation convergence in Indonesia. It is important to examine the regional inflation convergences to evaluate the inflation rate and the impact of macroeconomic policy on inflation convergence, as the COVID-19 recession differs from the previous inflation recession. To calculate the impact of the relative risk of the COVID-19 pandemic on regional inflation convergence in Indonesia, the dynamic econometric spatial panel data model is used to calculate relative risk without spatial or SIRs. On the contrary, for calculating the risk relative to spatial elements, the CAR Leroux or BSCL Bayesian Spatial Model is used. Using BSCL, the calculation of the relative risk value for the COVID-19 pandemic concludes that Sumatera Island, Java Island, Kalimantan Island, Sulawesi Island, Maluku Island, and Papua Island have high risks, while Bali Island and Nusa Tenggara Island have low risks. In both static and dynamic models, the influence of currency circulation on inflation convergence is positive, and the relative risk of COVID-19 pandemic on inflation convergence is negative. Studies show that the COVID-19 pandemic is a deterrent to inflation convergence, while the circulation of money drives inflation convergence.*

**Keywords:** Bayesian spatial model; COVID-19 pandemic; Inflation convergence; Relative risk; Spatial panel data.

## 1. Pendahuluan

Permasalahan inflasi semakin nyata pada saat pandemi COVID-19 dan pengujian teori kuantitas uang versus aliran Keynesian menjadi hal yang menarik untuk diteliti selain isu utama tentang kesehatan dan inflasi. Pada negara sedang berkembang termasuk Indonesia, inflasi merupakan isu perekonomian yang selalu menjadi perhatian penting karena dapat secara langsung memengaruhi banyak variabel makroekonomi (Anggraeni & Dwiputri, 2022; Erdoğan et al., 2020). Dalam teori harga hedonis dijelaskan bahwa divergensi harga di suatu wilayah berhubungan dengan karakteristik sosio-ekonomi wilayah yang akan menyebabkan perbedaan tingkat inflasi regional di seluruh dunia (Kuncoro, 2020). Karakteristik sosio-ekonomi wilayah yang seperti apa sering dipertanyakan guna mengetahui penyebab inflasi pada tingkat regional. Dalam penelitian ini, akan dianalisis konvergensi inflasi regional selama pandemi COVID-19 dikaitkan dengan karakteristik sosio-ekonomi pada level regional dengan indikator inflasi output dan perubahan uang beredar. Penelitian akan menganalisis isu atau masalah ini karena alasan berikut: (1) Selama pandemi COVID-19, tidak hanya telah mengganggu pola inflasi di Indonesia, namun juga menunjukkan terjadinya disrupsi COVID-19 pada inflasi bulanan bahkan cenderung menunjukkan karakteristik inflasi yang berbeda selama tahun 2020 dan tahun 2021; (2) Untuk memitigasi dampak ekonomi dari pandemi COVID-19



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terhadap inflasi pada saat terjadi penguncian aktivitas ekonomi dilakukan melalui pemetaan risiko relatif pandemi COVID-19 kemudian dimasukkan dalam model kondisional konvergensi spasial ekonometrik; dan (3) studi yang ada sebagian besar mengabaikan peran pandemi COVID19 dalam model konvergensi inflasi regional. Penelitian ini menghipotesiskan bahwa risiko relatif pandemi COVID-19 yang semakin meluas dengan risiko yang semakin tinggi memberikan tekanan ke bawah pada harga atau deflasi dan semakin menyebabkan sulitnya terjadinya konvergensi antar berbagai daerah atau wilayah di Indonesia. Penguncian.dan pembatasan.perjalanan.selama.pandemi.COVID-19 adalah konsekuensi dari masih tingginya risiko pandemi COVID-19. Hal ini telah mengurangi permintaan barang dan jasa dan tidak ada banyak uang yang beredar akibat penghentian peredaran uang dari penurunan aktivitas ekonomi (Levin & Sinha, 2020; OECD, 2020; Wahidah & Antriandarti, 2021; Wei & Han, 2021).

Secara umum, penelitian sebelumnya menyarankan tidak lagi hanya menganalisis dinamika inflasi di Indonesia dengan menggunakan data nasional karena hasilnya cenderung didominasi oleh perilaku inflasi di Pulau Jawa. Penelitian yang ada menunjukkan bahwa konvergensi inflasi regional di Indonesia didasarkan pada model untuk menguraikan dinamika inflasi regional yang dijelaskan oleh faktor spesifik negara dan distrik (zona) serta faktor lokal idiosinkratik di seluruh provinsi dengan tujuan untuk meningkatkan pemahaman tentang sifat karakteristik inflasi dalam konteks kesatuan moneter (Ridhwan, 2016). Penggunaan data provinsi penting untuk negara besar karena berpotensi memiliki wilayah dengan berbagai kondisi yang berbeda yang dapat menjadi sumber perbedaan dalam pembentukan inflasi (Mehrotra et al., 2007). Persoalan inflasi regional semakin rumit untuk ditangani pada suatu negara yang besar seperti di Indonesia terlebih sisi penawaran seperti produksi dan distribusi yang umumnya dikendalikan oleh peraturan pemerintah (Kuncoro, 2020; Purwono et al., 2020). Pentingnya meneliti inflasi regional untuk Indonesia disebabkan perilaku harga di Indonesia menunjukkan heterogenitas (Kuncoro, 2020; Kusuma, 2014). Dalam beberapa literatur, konvergensi inflasi.sering..dikaitkan..dengan..inflation..targeting..(IT). Penelitian tentang IT dan konvergensi inflasi di Indonesia disampaikan oleh Ridhwan (2016) menyoroti pentingnya koordinasi subnasional dan lokal serta Purwono et al. (2020) menguji peran Tim Pengendalian Inflasi Daerah (TPID) dengan kesimpulan keduanya menyatakan bahwa koordinasi antara pemerintah pusat dan daerah memainkan peran penting dalam konvergensi inflasi regional di Indonesia. Namun lebih jauh penelitian Kuncoro (2020) menyimpulkan dalam tercapainya konvergensi inflasi regional walaupun IT tidak berdampak pada kecepatan penyesuaian konvergensi. Pembuktian pelaksanaan IT dalam hal menjaga tingkat inflasi yang stabil di Indonesia masih menyisakan persoalan terkait efektivitas IT dalam mengurangi fluktuasi inflasi yang terus-menerus pada data inflasi regional serta penggunaan inflasi regional seperti provinsi atau kabupaten/kota dalam menghitung inflasi diharapkan dapat mengurangi bias agregasi (Kuncoro,



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2020).

Saat pandemi COVID-19 hal menarik ditunjukkan oleh perilaku inflasi dan kaitannya dengan jumlah uang yang beredar di Indonesia. Pandemi COVID-19 telah mengganggu pola inflasi di Indonesia. Inflasi di Indonesia ditemukan pola inflasi di tahun 2020 berbeda dengan pola tahun sebelumnya, seperti tahun 2019 dimana deflasi hanya akan terjadi 3 bulan setelah Ramadhan, namun pada saat pandemi terjadi 2 bulan setelah Ramadhan. Disrupsi COVID-19 di Indonesia pada inflasi ditunjukkan oleh rendahnya inflasi di bulan Ramadhan bahkan turun, dimana biasanya inflasi relatif tinggi pada bulan Ramadhan dengan kecenderungan naik (BPS, 2020). Pada saat pandemi COVID-19 fenomena peredaran uang menunjukkan adanya perbedaan perilaku, seperti kasus di Indonesia menunjukkan tidak ada banyak uang yang beredar akibat penghentian peredaran uang dari penurunan aktivitas ekonomi (Wahidah & Antriandarti, 2021). Namun hal ini berbeda untuk kasus di dunia, seperti di AS diketahui bahwa rata-rata pertumbuhan uang beredar bulanan mencapai 2 persen bahkan pada saat krisis keuangan global tetapi tidak pada saat pandemi COVID-19 menunjukkan pada bulan Maret, April, dan Mei 2020, jumlah uang beredar masing-masing tumbuh 3,4, 6,3, dan 4,9 persen serta tingkat harga di AS telah meningkat secara substansial bahkan Personal Consumption Expenditures (PCE) inti telah melampaui tingkat target mereka (Gharehgozli & Lee, 2022). Sejauh ini, kajian konvergensi inflasi di Indonesia dengan pendekatan spasial ekonometrik yang dilakukan Tirtosuharto & Adiwilaga (2014) merupakan satu-satunya kajian konvergensi inflasi pada tingkat provinsi yaitu sebanyak 26 provinsi di Indonesia serta kajian Purwono et al. (2020) pada tingkat kabupaten/kota yaitu sebanyak 86 kabupaten/kota di Indonesia. Penelitian inflasi regional jika dikaitkan dengan pandemi COVID-19 yang menunjukkan adanya perubahan pola dan terdisrupsi inflasi menjadi relevan jika dilakukan pengujian konvergensinya. Beberapa penelitian terkait inflasi regional hanya sebatas mengetahui faktor penyebabnya tanpa menguji konvergensinya, seperti model Inflasi Indonesia terhadap penambahan kasus positif infeksi COVID-19 (Yuniarti et al., 2021), dampak perubahan iklim akibat pengurangan emisi CO<sub>2</sub> selama pandemi COVID-19 terhadap inflasi dan inflasi pangan di Indonesia (Wahidah & Antriandarti, 2021), mengkaji co-movement dan heterogenitas dalam dinamika inflasi di sebuah negara pada daerah di seluruh provinsi di Indonesia (Ridhwan, 2016). Namun, tidak satu pun dari studi ini membahas bagaimana konsekuensi ekonomi yang besar akibat pandemi COVID-19 memengaruhi inflasi regional di Indonesia menjadi tambahan informasi untuk pemodelan (Ng, 2021). Dengan demikian, penelitian ini memenuhi kesenjangan penelitian dengan memeriksa risiko relatif pandemi COVID-19 terhadap konvergensi inflasi regional di Indonesia. Mengingat kebijakan penguncian dan pembatasan perjalanan belum pernah terjadi sebelumnya bahkan di episode epidemi masa lalu, yang membuat resesi COVID-19 unik dibandingkan krisis lainnya sepanjang sejarah, penting untuk memeriksa konvergensi inflasi regional untuk mengevaluasi tingkat inflasi (Purwono et al., 2020),

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pengaruh kebijakan makro terhadap konvergensi inflasi (Arestis et al., 2014; Hasriati, 2016; Lopez & Papell, 2012).

## 2. Kajian Teori

### 2.1. Pemodelan Risiko Relatif

Dalam pemodelan risiko relatif dapat digunakan model dengan unsur spasial maupun tanpa adanya unsur spasial. Analisis risiko relatif adalah perbandingan antara dua peristiwa atau perbandingan antara kelompok yang terpapar dan kelompok yang tidak terpapar (Audina et al., 2023). Ukuran risiko relatif yang paling umum digunakan dalam pemetaan penyakit adalah Raw Standardised Incidence Rate (SIR), yaitu pengukuran sederhana risiko penyakit dari suatu area didefinisikan sebagai perbandingan antara banyaknya pengamatan kasus penyakit dan nilai harapannya pada setiap area. Nilai parameter yang digunakan dalam penelitian ini adalah sebagai berikut:

Jika  $SIR = 1$ , maka risiko di suatu wilayah sama dengan risiko di populasi

Jika  $SIR < 1$ , maka risiko di suatu wilayah lebih kecil daripada risiko di populasi

Jika  $SIR > 1$ , maka risiko di suatu wilayah lebih besar daripada risiko di populasi

Pendekatan spasial merupakan analisis data spasial yang berisi informasi lokasi yang menunjukkan lokasi tersebut dimana data tersebut berada. Data spasial yang akan dianalisis dapat berupa lokasi geografis seperti garis lintang dan garis bujur setiap daerah dan batas antar daerah. Dengan demikian, pendekatan spasial biasanya disajikan dalam bentuk peta tematik. Sedangkan pendekatan non spasial adalah pendekatan yang menggambarkan informasi yang terkandung dalam data spasial. Data non spasial berbentuk tabel data yang saling terintegrasi dengan data spasial yang ada berupa data non spasial pada umumnya di bentuk kalimat atau tabel. Secara matematis untuk mencari nilai risiko relatif menggunakan standardisasi langsung dan standardisasi tidak langsung. Standardisasi langsung adalah metode untuk menemukan nilai risiko relatif dalam penyakit. Berdasarkan variabel dan parameter yang digunakan dalam penelitian ini, peneliti menggunakan standardisasi langsung. SIR adalah model standardisasi langsung dalam menentukan risiko relatif. SIR sebagai model spasial digunakan untuk estimasi langsung dari suatu kasus penelitian. Namun pada pemetaan penyakit, ukuran sampel yang kecil atau jumlah kasus penyakit merupakan masalah yang sering dihadapi karena daerah yang sangat kecil, sehingga estimasi langsung dari SIR menjadi tidak dapat diandalkan. Bayesian merupakan pengembangan dari model Poisson-Gamma, salah satu alternatif yang digunakan dengan model independen tidak ada autokorelasi spasial dalam penelitian diperoleh nilai SIR, model memungkinkan

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autokorelasi spasial untuk memperoleh nilai Bayesian Spasial CAR-BYM (BSCBYM) dan model memungkinkan berbagai level autokorelasi spasial untuk memperoleh nilai Bayesian Spasial CAR Leroux (BSCL).

## **2.2. Konvergensi Inflasi**

Penjelasan konvergensi inflasi regional dalam penelitian ini mengacu pada Hasriati (2016) dan Purwono et al. (2020) yang didasarkan pada gagasan konvergensi beta kondisional yang didalilkan oleh Barro & Sala-i-Martin (1992) kemudian didefinisikan ulang oleh Kočenda & Papell (1997) dalam kasus inflasi. Dasar teori konvergensi berasal dari model pertumbuhan neoklasik yang dilakukan oleh Solow yang memperkenalkan Solow growth model. Konvergensi teori neoklasik menjelaskan tentang hubungan negatif antara pertumbuhan ekonomi per kapita dengan tingkat output atau pendapatan seseorang. Kočenda & Papell (1997) mengusulkan bahwa konvergensi adalah suatu kondisi ketika disparitas inflasi menurun atau ketika perbedaan antar negara meningkat dari waktu ke waktu. Konvergensi inflasi terjadi jika tidak ada perubahan laju inflasi yang signifikan antar wilayah dalam suatu negara. Mengubah tingkat inflasi dari waktu ke waktu adalah normal, tetapi perubahan ini biasanya tidak melebihi rata-rata inflasi nasional. Oleh karena itu, konvergensi inflasi merupakan suatu kondisi di mana laju setiap provinsi konvergen pada garis ekuilibrium rata-rata inflasi nasional. Praktek penggunaan panel data spasial ekonometrik untuk analisis konvergensi serta berbagai model adaptasi general cliff-ord beserta penghitungan kecepatan konvergensi dan lama pencapaiannya dapat menggunakan rujukan dalam penelitian (Arifin & Sayifullah, 2021).

Pendekatan untuk menguji konvergensi inflasi regional di Indonesia bervariasi, mulai dari mengukur satu provinsi dalam negara atau kota sebagai unit cross section dengan penggunaan metode analisis mulai uji konvergensi Sigma, menguji konvergensi Beta dan multivariat. Tirtosuharto & Adiwilaga (2014) menguji keterkaitan antara inflasi dan desentralisasi pada 26 provinsi Indonesia dengan tahun pengamatan 2003-2008 serta pengaruh TPID terhadap konvergensi inflasi dengan variabel dummy yang mewakili keberadaan institusi pada tahun pengamatan 2003-2012 dengan membagi dalam dua pengamatan yaitu 2003-2012 dan 2008-2012 di 4 provinsi yang memperoleh penghargaan atas prestasi mereka dalam mengendalikan inflasi. Kajian ini menunjukkan bahwa model konvergensi beta nonkondisional menunjukkan tidak adanya indikasi konvergensi inflasi di Jawa Barat, Sumatera Utara, Sulawesi Selatan dan Nusa Tenggara Timur baik untuk kedua pengamatan yang dilakukan. Ridhwan (2016) menguji konvergensi inflasi regional untuk 30 provinsi di Indonesia dengan data bulanan periode 2003-2013 mengkaji co-movement dan heterogenitas dinamika inflasi menggunakan pendekatan analisis faktor serta menguji konvergensi jangka Panjang inflasi regional dengan kesimpulan bahwa

konvergensi terjadi terkait erat dengan pentingnya informasi inflasi regional terpilah, sebagaimana dirangkum oleh faktor-faktor lokal. Purwono et al. (2020) meneliti konvergensi inflasi sebesar 82 kota-kota di Indonesia dan membahas program inflasi regional yang luar biasa di Indonesia. Dengan menggunakan regresi data panel dinamis, mereka menunjukkan bahwa Indonesia mengalami konvergensi inflasi dari tahun 2013 hingga 2018. Temuan yang menarik adalah penggunaan konvergensi beta kondisional variabel moneter yaitu suku bunga dan uang beredar bahwa kota-kota di Jawa-Bali, daerah terpadat, mengalami kecepatan konvergensi lebih lambat dibandingkan di kota-kota di luar Jawa-Bali. Kuncoro (2020) dengan cara yang berbeda yaitu pendekatan multivariat meneliti 3 kota terpilih untuk data tingkat inflasi bulanan Januari 2001 dan Desember 2018. Dengan menggunakan analisis varians ditemukan bahwa tingkat inflasi bulanan di Medan, Jakarta, Makassar, dan Indonesia bervariasi dalam sebulan tetapi stabil sepanjang tahun. Dengan menggunakan prosedur ekonometrik deret waktu standar, kami menemukan bahwa ada persistensi tingkat inflasi yang rendah dan oleh karena itu kecepatan penyesuaian yang tinggi. Kecepatan penyesuaian ditemukan sedikit lebih tinggi dalam adopsi pasca-IT.

### 3. Metode

Penelitian ini menggunakan data panel 33 ibu kota provinsi di Indonesia periode 2020.m32021.m12. Data yang digunakan dalam penelitian ini meliputi: 1) Data inflasi yaitu inflasi bulanan ibu kota provinsi dan data bersumber dari BPS; 2) Risiko relatif COVID-19 berdasarkan data penambahan kasus infeksi COVID-19 yang dihitung dengan Bayesian Spasial CAR Leroux dan data bersumber dari kemenkes RI dan Satgas COVID-19; 3) Indikator moneter daerah yaitu uang kartal dikurangi dari indeks harga di setiap ibu kota provinsi dan data bersumber dari BPS.

Formulasi model penghitungan risiko relatif menggunakan model spasial independen untuk nilai risiko relatif tanpa spasial atau dalam penelitian ini diberi nama SIR untuk penghitungan risiko relatif dengan unsur spasial digunakan model Bayesian Spasial CAR Leroux atau dalam penelitian ini diberi nama BSCL. Model dinamis panel data spasial ekonometrik dalam penelitian mengacu pada Neoklasik Solow Growth dilakukan Barro & Sala-i-Martin (1992) dan Islam (1995) seperti yang dilakukan oleh Yu & Lee (2012) adaptasi General Cliff-Ord didasarkan pada persamaan berikut:

$$\ln y_{it} = \alpha_0 + \gamma \ln y_{i,t-1} + \rho W y_{it} + \Sigma \beta x'_{i,t} + \tau W x'_{i,t} + \eta_t + \alpha_i + \varepsilon_{it}, \text{ dimana } \varepsilon_{it} = \lambda W_{it} + \mu_{it} \quad (1)$$

Untuk melihat interaksi spasial yang terjadi pada variabel terikat digunakan model *Spatial Autoregressive* (SAR) sebagai berikut:

$$\ln y_{it} = \alpha_0 + \gamma \ln y_{i,t-1} + \rho W y_{it} + \sum \beta x'_{i,t} + \eta_t + \alpha_i + \varepsilon_{it}, \text{ dimana } \varepsilon_{it} = \mu_{it} \quad (2)$$

sedangkan untuk melihat interaksi spasial baik di variabel terikat maupun variabel bebasnya atau dalam hal untuk memeriksa risiko relatif pandemi COVID-19 terhadap konvergensi inflasi regional di Indonesia digunakan *Spatial Durbin Model* (SDM) sebagai berikut:

$$\ln y_{it} = \alpha_0 + \gamma \ln y_{i,t-1} + \rho W y_{it} + \sum \beta x'_{i,t} + \tau W x'_{i,t} + \eta_t + \alpha_i + \varepsilon_{it}, \text{ dimana } \varepsilon_{it} = \mu_{it} \quad (3)$$

dimana  $\gamma = e^{-\theta}$ ,  $\theta$  adalah tingkat konvergensi dan nilai  $0 < \gamma < 1$  berarti bahwa konvergensi ke *steady state* adalah langsung dan tidak melibatkan osilasi. Konvergensi  $\gamma$  menghasilkan dua indikator, yaitu uji kecepatan laju konvergensi  $s = -\ln(1 + \gamma)/T$  dan *half-life*  $\tau = -\ln(2)/\ln(1 + \gamma/T)$  menghitung waktu menjadi kondisi *steady state* dimana  $T$  adalah waktu periode 2020m4-2021m12 atau  $T$  adalah 2 (Paas et al., 2007).

Model di atas menggambarkan tiga interaksi spasial berupa  $\rho$  interaksi endogen dengan variabel tidak bebas,  $\tau$  interaksi eksogen antar variabel bebas,  $\lambda$  interaksi antar residual (Elhorst, 2003). Dinamis model memungkinkan melihat dampak *short-run* diasumsikan pada persamaan di atas nilai  $\gamma = 0$  sedangkan dampak *long-run* diasumsikan  $y_t = y_{t-1} = y^*$  atau nilai  $\gamma \neq 0$ .  $\beta$  adalah vektor parameter peubah penjelas,  $X$  adalah vektor peubah penjelas,  $W$  adalah matrix spasial,  $i$  adalah unit *cross section* ke- $i$  untuk periode waktu ke- $t$ ,  $\mu_{it} \sim N(0, \sigma^2)$  adalah *normally distributed error*.  $\omega_i$  dan  $\varphi_t$  adalah *constan across individuals unobsevation fixed effect* dan waktu efek. Berdasarkan persamaan estimasi model dilakukan dengan variabel  $Y$  adalah inflasi  $\pi_{it}$  sedangkan variabel  $X$  adalah berupa  $RR_{it}$  risiko relatif dan  $m_{it}$  rasio uang beredar.

## 4. Hasil

### 4.1 Gambaran Inflasi di Indonesia dan Pemetaan Risiko Relatif

Hubungan risiko relatif dengan inflasi ibu kota provinsi selama pandemi ditunjukkan oleh data rerata inflasi Jawa, Sumatera, Kalimantan, Sulawesi, Balnustra, dan Malpa sedangkan terkait nilai risiko relatif ditunjukkan oleh data SIR dan BSCL. Penghitungan nilai risiko relatif BSCL dalam penelitian ini mengacu pada hasil penelitian Aswi & Nurhilaliyah (2022) yaitu Bayesian spasial CAR Leroux (BSCL) dengan..hyperprior..IG (0,1;0,1).

**Tabel 1. Data Inflasi dan Risiko Relatif Kepulauan di Indonesia**

| Kepulauan  | Min     |      |      | Max     |      |      | Rerata  |      |      |
|------------|---------|------|------|---------|------|------|---------|------|------|
|            | Inflasi | SIR  | BSCL | Inflasi | SIR  | BSCL | Inflasi | SIR  | BSCL |
| Jawa       | -0,14   | 1,33 | 1,14 | 0,60    | 2,39 | 3,07 | 0,13    | 1,76 | 2,07 |
| Kalimantan | -0,25   | 0,65 | 0,65 | 0,69    | 1,63 | 2,99 | 0,12    | 1,35 | 1,80 |
| Sumatera   | -0,36   | 0,25 | 0,38 | 0,65    | 0,94 | 1,37 | 0,14    | 0,69 | 1,03 |
| Sulawesi   | -0,32   | 0,34 | 0,63 | 0,81    | 1,35 | 1,88 | 0,17    | 0,84 | 1,06 |
| Balnustra  | -0,52   | 0,27 | 0,32 | 0,79    | 0,97 | 1,41 | 0,08    | 0,80 | 0,97 |
| Malpa      | -0,56   | 0,32 | 0,46 | 1,25    | 1,80 | 2,50 | 0,15    | 1,01 | 1,30 |

Sumber: Hasil olah data, 2023

Keterangan: angka SIR dan BSCL > 1, artinya risiko tinggi dan < 1 risiko rendah

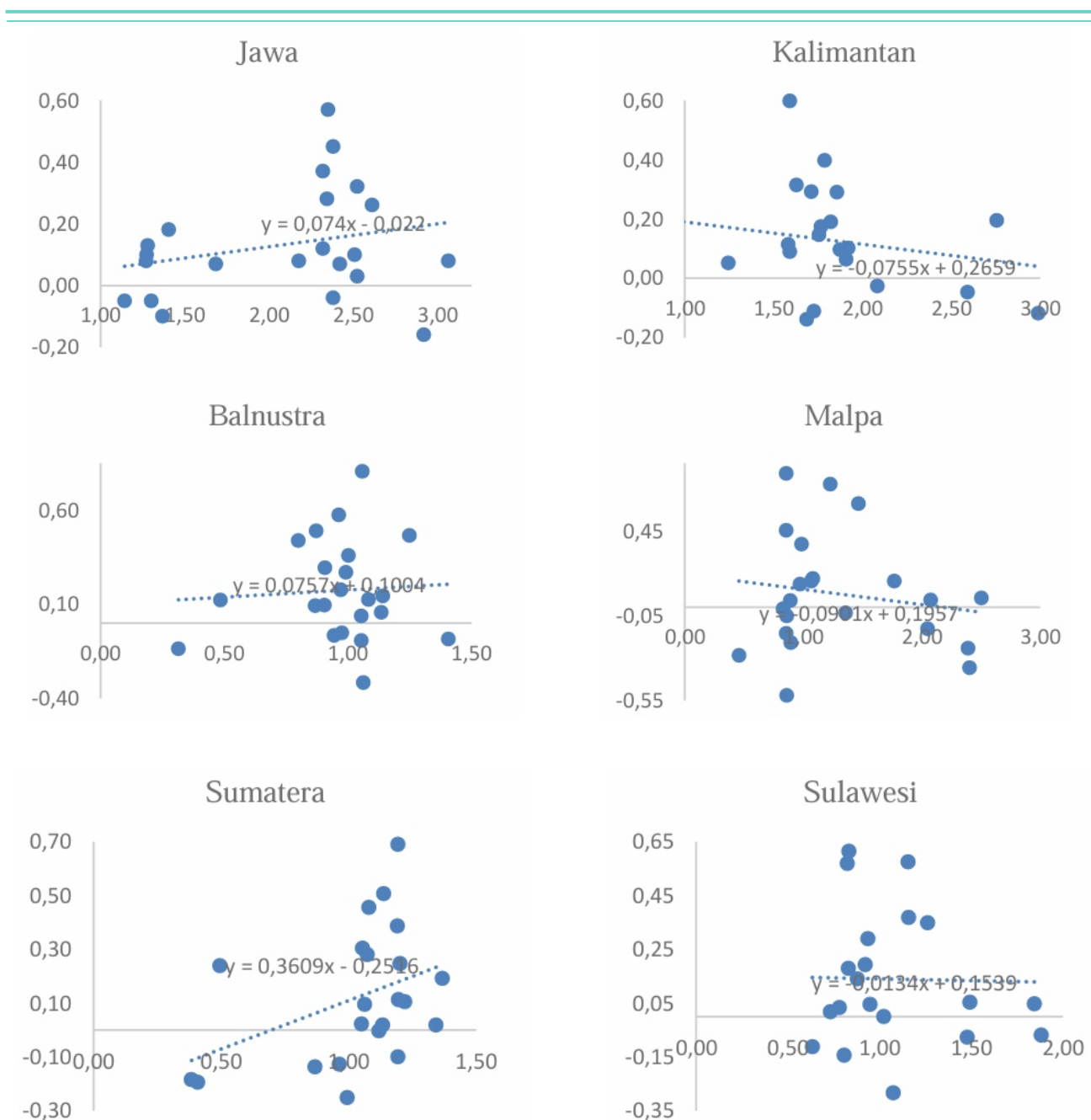
Balnustra (Bali, NTB, NTT) dan Malpa (Maluku, Maluku Utara, Papua dan Papua Barat)

Hasil penghitungan nilai..risiko..relatif Tabel 1 menunjukkan hasil penghitungan BSCL selalu lebih tinggi dibandingkan SIR, dimana nilai minimum seluruh kepulauan memiliki kesimpulan yang sama, sebagai contoh di Jawa nilai SIR 1,33 dan BSCL 1,14 artinya kedua indikator menyimpulkan risiko tinggi atau contoh lainnya Kalimantan kedua indikator menyimpulkan risiko rendah. Hasil nilai maksimum memberikan kesimpulan yang berbeda, sebagai contoh di Sumatera dan Balnustra nilai BSCL menyimpulkan risiko tinggi tetapi nilai SIR menyimpulkan risiko rendah. Hasil yang serupa untuk nilai rerata kondisi kedua indikator memberikan kesimpulan yang sama, kecuali untuk kasus Sumatera dan Sulawesi. Pada kepulauan Sumatera dan Sulawesi nilai rerata SIR menyimpulkan risiko rendah sedangkan nilai BSCL menyimpulkan risiko tinggi.

Gambaran hubungan risiko relatif dengan inflasi di kepulauan ditunjukkan oleh Gambar 1 Garis linier positif menunjukkan bahwa hubungan keduanya adalah positif, artinya risiko relatif semakin tinggi akan menyebabkan semakin tinggi inflasi sedangkan garis linier negatif kondisi sebaliknya. Pembuktian empiris yang akan dilakukan dalam penelitian adalah apakah pandemi COVID-19 yang diukur dalam besarnya risiko relatif dengan risiko tinggi menyebabkan turunnya inflasi atautkah sebaliknya.

Berdasarkan Gambar 1 Kepulauan Jawa, Balnustra dan Sumatera menunjukkan hubungan positif risiko relatif dengan inflasi, dimana provinsi yang ada di Sumatera cenderung lebih responsif sedangkan Kalimantan, Malpa dan Sulawesi menunjukkan hubungan negatif risiko relatif dengan inflasi serta provinsi yang ada di dalamnya relatif sama-sama kurang responsif.





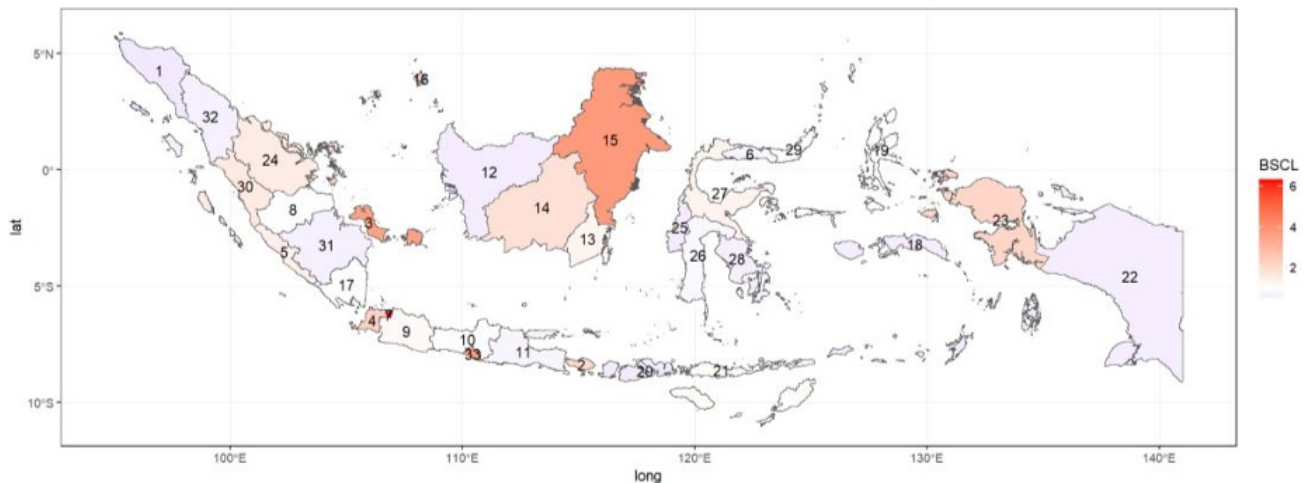
**Gambar 1. Scatter Plot Inflasi dan Risiko Relatif 2020m3-2022.m12**

Selama periode penelitian Maret 2020 hingga Desember 2021 pandemi COVID-19 di 33 ibu kota provinsi Indonesia berdasarkan pengujian Moran menunjukkan adanya unsur spasial sehingga hasil estimasi BSCL dijadikan dasar pemetaan risiko relatif menjadi lebih tepat. Jumlah kasus COVID-19 selama periode Maret 2020 hingga Desember 2021 sebanyak 4.226.757 dengan jumlah populasi mencapai 263.466.140 jiwa.

Ibu...kota..provinsi..yang...memiliki..nilai...BSCL...tertinggi...(6,32)..yaitu..DKI..Jakarta. Terdapat..17..ibu..kota..provinsi..yang..memiliki nilai BSCL lebih besar dari 1 yaitu..DKI Jakarta..(6,32),..Kalimantan..Timur..(3,77), Kepulauan Bangka Belitung (3,58), Daerah Istimewa



Yogyakarta (3,49), Banten (2,24), Papua Barat (2,14), Kepulauan Riau (2,05), Bali (1,98), Kalimantan Tengah (1,82), Sumatera Barat (1,55), Riau (1,52), Bengkulu (1,41), Sulawesi Tengah (1,30), Kalimantan Selatan (1,28), Jawa Barat (1,16), Nusa Tenggara Timur (1,09), dan Maluku Utara (1,06). Sebaliknya, ibu kota provinsi dengan nilai BSCL terendah adalah Aceh (0,55). Peta tematik..BSCL..kasus..COVID-19 di 33 ibu..kota..provinsi..di..Indonesia..divisualisasikan..pada Gambar 2.



**Gambar 2. Peta Tematik BSCL pandemi COVID-19 di Indonesia**

Pada..model..data..panel statis masalah yang muncul adalah apakah asumsi..bahwa tidak..ada..komponen..yang..spesifik...baik...pada....cross...section...maupun..time...series diterima. Hal ini yang biasa dikenal dengan sebutan model Pool OLS/ Commont Effect Model (CEM). Namun sebaliknya yaitu diyakini adanya heterogenitas yang signifikan baik..pada..cross section..atau..time series,..maka..pemodelan..residual..harus..dilakukan secara..eksplisit. Hal ini yang biasa dikenal dengan sebutan..Fixed..Effect..Model (FEM) atau..Random..Effect..Model..(REM) (Firdaus, 2018b). Uji..chow.bertujuan..untuk menentukan.bagaimana.model.digunakan.apakah menggunakan Ordinary Least Square atau Fixed..Effects.sedangkan.Uji.Hausman. model.regresi.data.panel. Uji.ini.dilakukan merupakan uji.lanjutan.dalam.memilih ketika.hasil..yang..ditunjukkan..oleh..Uji Chow..Model..Fixed..Effects..lebih..bagus,..dalam..Uji..Hausman. akan manakah..yang..lebih..cocok..digunakan antara dipilih..lagi Fixed.Effects.dan.Random.Effects. Berdasarkan hasil pengujian menunjukkan bahwa hasil uji chow menyimpulkan FEM, selanjutnya hasil uji hausman menyimpulkan REM..terlihat..dari..nilai..peluang..statistik pada..Tabel..2..lebih..kecil..dari..5%. Model panel terpilih selanjutnya harus memenuhi asumsi tidak terjadinya multikolinieritas, autokorelasi dan heteroskedastisitas, namun jika terjadi diantaranya dapat diperbaiki dengan menggunakan robust standar error dalam model.

**Tabel 2. Hasil Pengujian Pemilihan Model Panel Data**

| Identifikasi Pengujian Chow | Identifikasi Pengujian Hasuman  |
|-----------------------------|---------------------------------|
| $F(32, 691) = 0,41$         | $\chi^2(2) = 2,53$              |
| $\text{Prob} > F = 0,9984$  | $\text{prob} > \chi^2 = 0,2826$ |

Sumber: Hasil olah data, 2023

Berdasarkan hasil estimasi Tabel 3 tidak ditemukan permasalahan multikolinieritas..sehingga..seluruh..variabel..independen..dapat..digunakan..dalam..model. Hal ini ditunjukkan oleh besarnya nilai korelasi antar variabel bebas sebesar 0,0452 lebih kecil dari batas toleransi 0,8.

**Tabel 3. Uji Asumsi Multikolinieritas**

|      | BSCL   | M |
|------|--------|---|
| BSCL | 1      |   |
| M    | 0,0452 | 1 |

Sumber: Hasil olah data, 2023

Ket: Tidak terdapat nilai korelasi di atas 0.8 artinya terbebas masalah multikolinieritas

Hasil pengujian lainnya..berdasarkan..hasil..estimasi Tabel..4..ditemukan..adanya heteroskastisitas..pada..model,..terlihat pengujian Breusch-Pagan/Cook-Weisberg test for heteroskedasticity untuk model PLS dan LSDV serta Wald test Heteroskedasticity untuk model FEM diperoleh nilai prob- $\chi^2$  statistic lebih kecil daripada prob ( $\alpha$ )..tabel..yang memiliki..arti..bahwa..data pengamatan tidak cukup bukti untuk menerima hipotesis nol, bahwa  $\sigma^2(i) = \sigma^2$  for all i atau homoskedasticity. Pengujian autokorelasi hasil estimasi Tabel 4, ditemukan tidak adanya autocorrelation berdasarkan pengujian BreuschPagan Godfrey untuk model PLS dan LSDV serta Wooldridge test for autocorrelation untuk model FEM diperoleh nilai prob-F statistic lebih besar daripada prob ( $\alpha$ )..tabel..yang..memiliki..arti..bahwa..data..pengamatan..cukup..bukti untuk setuju atau menerima..hipotesis..nol, no first-order autocorrelation. Hasil ini menandakan untuk model yang mengandung masalah heteroskedasticity dan atau autocorrelation kemudian dilakukan estimator error robust.

**Tabel 4. Uji Asumsi Homoskedastisitas dan No-Autokorelasi**

| Identifikasi                                     | CEM        | LSDV       | FEM           |
|--------------------------------------------------|------------|------------|---------------|
| <i>Breusch-Pagan test for heteroskedasticity</i> |            |            |               |
| $\chi^2(0)$                                      | (1); 10,84 | (1); 17,72 |               |
| Prob- $\chi^2$                                   | 0,0010     | 0,0000     |               |
| <i>Wald test Heteroskedasticity</i>              |            |            |               |
| $\chi^2(0)$                                      |            |            | (33); 1172,56 |
| Prob- $\chi^2$                                   |            |            | 0,00000       |

Sumber: Hasil olah data, 2023

- 1) Breusch-Pagan, Ho: Constant variance
- 2) Modified Wald test for groupwise hetero in fixed effect reg. model,  $H_0: \sigma^2(i) = \sigma^2$  for all  $i$
- 3) Wooldridge test for autocorrelation in panel data,  $H_0$ : no first-order autocorrelation

#### 4.2 Risiko Relatif Pandemi COVID-19 Terhadap Konvergensi Inflasi

Berdasarkan tabel 5 dapat dilihat selama pandemi COVID-19 besarnya parameter risiko relatif (BSCL) untuk semua model bertanda negatif namun tidak signifikan sedangkan besarnya parameter jumlah uang beredar (LnM) untuk semua model bertanda positif dan sangat signifikan. Pengaruh negatif risiko relatif (BSCL) terhadap inflasi artinya pada saat terjadi peningkatan risiko relatif (meluasnya penyebaran COVID-19) akan menurunkan inflasi. Pengaruh positif jumlah uang beredar (LnM) terhadap inflasi artinya pada saat terjadi peningkatan jumlah uang beredar menyebabkan inflasi naik. Hasil ini membuktikan bahwa kecenderungan selama adanya..pandemi..COVID-19..terjadi deflasi dan selama..pandemi..COVID-19..di Indonesia perilaku inflasi masih cenderung didominasi oleh fenomena moneter.

**Tabel 5. Hasil Estimasi Model Terbaik Panel Statis**

| <b>Variabel Bebas</b> | <b>PLS<br/>(1)</b>      | <b>LSDV<br/>(2)</b>     | <b>FEM<br/>(3)</b>      | <b>REM<br/>(4)</b> |
|-----------------------|-------------------------|-------------------------|-------------------------|--------------------|
| BSCL                  | -0,0025                 | -0,0028                 | -0,0028                 | -0,0025            |
| LnM                   | 4,7081***               | 4,890***                | 4,891***                | 4,7081***          |
| C                     | -17,891***              | -18,519***              | -19,589***              | -17,891***         |
| <b>Model</b>          | <b>OLS error robust</b> | <b>OLS error robust</b> | <b>FEM error robust</b> | <b>GLS</b>         |
| <b>Error</b>          |                         |                         |                         |                    |
| R2                    | 0,105                   | 0,122                   | 0,112                   |                    |
| R2_a                  | 0,103                   | 0,079                   | 0,110                   |                    |

Sumber: Hasil olah data, 2023

Variabel terikat: inflasi *m-to-m*

\*\*\*Sig < 1%, \*\* < sig 5%, \* < sig 10%

Model dinamik panel ketika lag peubah dependen muncul atau yang biasa disebut endogeneity problem, penduga akan tidak konsisten dan bias (Verbeek, 2004) sehingga disarankan oleh Arellano & Bond (1991) didekati melalui kerangka Generalized Method of Moment (GMM) (Firdaus, 2018a). Model panel dinamik terpilih telah memenuhi syarat konsistensi Arellano-Bond, validitas instrumen uji sargan dan tidak bias atau biasa disebut penduga terbaik pada panel dinamik. Hasil analisis panel dinamik dengan estimasi pendekatan First-Difference Generalized Method of Moment (FD-GMM) ringkasan..hasilnya..dapat..dilihat..pada..Tabel..6.

**Tabel 6. Testing of Best Estimator FD-GMM**

| No. | Kriteria                                                                                                 | Panel analisis FD                              |
|-----|----------------------------------------------------------------------------------------------------------|------------------------------------------------|
| 1   | Uji consistency:<br>$m_1$ (H1; otokorelasi)<br>$m_2$ (Ho; no otokorelasi)                                | -1.9471*<br>-0.09124                           |
| 2   | Validitas instrument:<br>Ho: overidentifying restrictions are valid                                      | J-statistic 29,180<br>Prob(J-statistic) 0,5081 |
| 3   | Uji Bias: Continuum<br> | Hasil Parameter FEM < GMM < OLS                |
|     | Fixed   Random   GMM   OLS                                                                               |                                                |

Sumber: Hasil olah data, 2023

\*\*\*Sig < 1%, \*\* sig < 5%, \* sig < 10%

Konsistensi..hasil..uji..m1..yang..signifikan..pada.. $\alpha = 5\%$ ..dan..hasil..uji..m2..yang tidak..signifikan..pada.. $\alpha = 10\%$ . Sementara..itu..hasil..uji..validitas..instrumen..yang digunakan..untuk..estimasi..model..dari..uji J-statistic..juga..memberikan..hasil..yang tidak signifikan..pada.. $\alpha = 10\%$ . Tidak..signifikannya..statistik..m2..mengindikasikan..kurangnya second..order..serial..correlation..di..dalam..residual..sehingga..penduga dikatakan konsisten, dan..hasil..uji J-statistic..menunjukkan..bahwa..tidak..terjadi..serial..autokorelasi pada error..dan..over-identifying..restrictions..mendeteksi..tidak..ada..masalah..dengan validitas instrumen. Hasil uji bias continuum mensyaratkan parameter GMM lebih kecil dari hasil OLS dan lebih besar dari hasil FEM/REM ringkasan hasil dapat dilihat pada Tabel 7.

**Tabel 7. Testing Bias Estimator FD-GMM**

| Variabel Bebas | FEM<br>(1) | Two step FD GMM<br>(2) | OLS<br>(3) |
|----------------|------------|------------------------|------------|
| Inflasi (-1)   | 0,098**    | 0,116***               | 0,111**    |
| BSCCL          | -0,009     | -0,046***              | -0,0076    |
| Ln(M)          | 4,733***   | 6,289***               | 4,5053***  |
| C              | -17,990*** | -                      | -17,119*** |

Sumber: Hasil olah data, 2023

\*\*\*Sig < 1%, \*\* sig < 5%

Berdasarkan pengujian bahwa model panel data dinamis dengan fixed effects untuk FD telah memenuhi syarat kriteria unbiased, instrumen valid dan konsisten sehingga parameter yang dihasilkan dapat digunakan. Pembuktian secara empiris terkait kecenderungan selama pandemi COVID-19 terjadi deflasi dan perilaku inflasi masih cenderung didominasi oleh fenomena moneter melalui penggunaan data pada level regional yaitu provinsi diharapkan mampu menghindari kelemahan penggunaan data nasional dalam memperkirakan dinamika inflasi di Indonesia akibat pengaruh yang sangat dominan dari provinsi-provinsi tertentu dalam data nasional. Hal ini ditunjukkan oleh hasil penelitian yang

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yang dilakukan oleh (Insukindro & Utama, 2015).

Penggunaan data panel provinsi dalam memperkirakan inflasi dinamis akan lebih akurat menggambarkan kondisi inflasi yang sebenarnya di seluruh wilayah Indonesia. Hal ini sejalan yang disampaikan dalam penelitian (Mehrotra et al., 2007) bahwa perbedaan wilayah dapat menjadi sumber perbedaan dalam pembentukan inflasi, (Kuncoro, 2020; Kusuma, 2014) adanya perilaku harga di Indonesia yang cenderung heterogen serta diharapkan dapat mengurangi bias agregasi (Kuncoro, 2020) dan..yang..tidak..kalah pentingnya..yaitu..untuk..meningkatkan..pemahaman tentang sifat karakteristik inflasi dalam konteks kesatuan moneter (Ridhwan, 2016).

Pada saat pandemi COVID-19 di Indonesia fenomena peredaran uang menunjukkan adanya perbedaan perilaku, tidak ada banyak uang yang beredar akibat penghentian peredaran uang dari penurunan aktivitas ekonomi (Wahidah & Antriyandarti, 2021). Pandemi..COVID-19..telah..mengganggu..pola..inflasi..di Indonesia. Inflasi di Indonesia ditemukan pola inflasi di tahun 2020 berbeda dengan pola tahun sebelumnya, seperti tahun 2019 dimana deflasi hanya akan terjadi 3 bulan setelah Ramadhan, namun pada saat pandemi terjadi 2 bulan setelah Ramadhan. Disrupsi COVID-19 di Indonesia pada inflasi ditunjukkan oleh rendahnya inflasi di bulan Ramadhan bahkan turun, dimana biasanya inflasi relatif tinggi pada bulan Ramadhan dengan kecenderungan naik (BPS, 2020). Hasil pemetaan risiko relatif pandemi COVID-19 yang dilakukan mengacu pada penelitian Aswi & Nurhilaliyah (2022) dengan analisis spasial pendekatan Bayesian relatif tidak ada perbedaan, namun justru semakin menguatkan, sebagai contoh provinsi Aceh hasil Aswi (BSCL 0,350) dan penelitian ini (BSCL 0,485) dengan kesimpulan risiko rendah. Pada penelitian Aswi & Nurhilaliyah (2022) digunakan data agregat untuk 34 provinsi per 19 Maret 2020-September 2022 kemudian dalam penelitian ini untuk masingmasing provinsi dilakukan pemetaan di setiap periode, yaitu pada Maret 2020 hingga Desember 2021 dengan hasil yang saling menguatkan, misalnya pada provinsi Aceh yang disimpulkan memiliki risiko relatif kategori rendah dari hasil penelitian Aswi & Nurhilaliyah (2022) diperkuat dengan temuan bahwa mayoritas di setiap periode waktu diperoleh penghitungan risiko relatif kurang dari angka 1, artinya risiko rendah dan hanya periode September-Oktober 2020 yang bernilai di atas 1.

Pengaruh risiko relatif pandemi COVID-19 terhadap inflasi negatif baik untuk model statis dan dinamis dimana tidak signifikan dalam model panel statis namun signifikan untuk model panel dinamis. Pengaruh negatif pandemi COVID-19 terhadap inflasi untuk model dinamis lebih besar (0,046) dibandingkan model statis (0,0028). Hasil parameter lag variabel dependent dalam hal ini inflasi(-1) dalam model dinamis untuk mendeteksi konvergensi inflasi. Hasil parameter menyimpulkan bahwa konvergensi inflasi terjadi dengan pengaruh negatif signifikan dari pandemi COVID-19 dan positif

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signifikan dari uang beredar.

Dalam penelitian ini berarti, konvergensi inflasi merupakan suatu kondisi di mana laju setiap provinsi dari 33 wilayah konvergen pada garis ekuilibrium rata-rata inflasi nasional (Hasriati, 2016), berarti pergerakan inflasi menuju suatu titik (Barro & Sala-i-Martin, 1992), tidak ada perubahan laju inflasi yang signifikan antar 33 provinsi di Indonesia sehingga disparitas antar wilayah berkurang (Kočenda & Papell, 1997). Pengaruh negatif BSCL dapat diartikan bahwa pandemi COVID-19 menjadi penghambat terjadinya konvergensi inflasi sedangkan uang beredar mendorong terjadinya konvergensi inflasi.

Hasil parameter BSCL (-0,046) serta rata-rata inflasi (0,137) dan BSCL (1,345) digunakan untuk menghitung elastisitas dengan rumus  $\epsilon_{inflasi,BSCL} = \frac{\partial_{BSCL}}{\partial_{inflasi}} \frac{rerataBSCL}{rerataInflasi}$  diperoleh besarnya elastisitas -0,45 atau tidak elastis, artinya perubahan besar pada BSCL hanya menyebabkan perubahan kecil pada inflasi. Kenaikan nilai risiko relatif satu persen hanya menurunkan inflasi sebesar 0,45 persen. Hal ini menunjukkan tidak responsifnya inflasi terhadap risiko relatif. Pandemi COVID-19 memengaruhi negatif besarnya inflasi namun tidak responsif. Pada model statis pengaruh negatif yang tidak signifikan dari BSCL terhadap inflasi menjadi bukti kuat terkait hal ini.

Data hubungan negatif antara BSCL dengan inflasi yang ditunjukkan dalam Gambar 1. terjadi pada kepulauan Kalimantan, Malpa dan Sulawesi dengan kondisi risiko relatif dari provinsi-provinsinya yang cenderung berada pada risiko rendah sedangkan inflasinya relatif stabil rendah. Kepulauan Kalimantan, Sulawesi dan Malpa pandemic COVID-19 cenderung menyebabkan terjadinya deflasi. Data hubungan positif antara BSCL dengan inflasi terjadi pada kepulauan Jawa, Sumatera dan Balnustra, artinya di kepulauan ini pandemi COVID-19 masih menyebabkan terjadinya inflasi. Dominannya pulau Jawa dalam membentuk inflasi serta perilaku di kepulauan ini yang menunjukkan pengaruh positif pandemi COVID-19 terhadap inflasi kemungkinan menyebabkan model data panel statis yang menghasilkan pengaruh negatif BSCL terhadap inflasi namun tidak signifikan.

Gambaran hubungan positif pandemi COVID-19 dengan inflasi di kepulauan Jawa menggambarkan peristiwa pandemi yang dibarengi oleh kebijakan penguncian wilayah tidak mampu membatasi perilaku konsumtif masyarakatnya sehingga dorongan kenaikan harga (inflasi) tetap terjadi. Hal ini sejalan dengan teori pada saat meningkatnya permintaan ditengah keterbatasan suplai akan menyebabkan naiknya harga. Pandemi COVID-19 sangat jelas terlihat menurunnya produksi namun disatu sisi permintaan tetap terjadi sebagai respon kepanikan sehingga menimbun atau kemudahan fasilitas belanja secara daring. Kondisi ini tidak terjadi di luar kepulauan Jawa, seperti Kalimantan, Sulawesi dan Malpa sehingga yang terjadi pandemi COVID-19 menyebabkan deflasi.



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## 5. Kesimpulan, Keterbatasan dan Saran

Berdasar pada pembahasan yang telah diuraikan, pengaruh risiko relatif pandemi COVID19 terhadap konvergensi inflasi adalah negatif atau terjadi deflasi baik untuk model statis dan dinamis. Perilaku inflasi di Indonesia masih cenderung didominasi oleh fenomena moneter selama masa pandemi COVID-19. Fenomena moneter selama pandemi COVID19 masih terlihat jelas dalam perilaku inflasi 33 provinsi di Indonesia. Pengaruh positif uang beredar yang sangat signifikan baik pada model statis dan dinamis menunjukkan hal ini, baik pada saat bicara penentu inflasi maupun konvergensi inflasi. Penelitian menemukan bukti bahwa pandemi COVID-19 menjadi penghambat terjadinya konvergensi inflasi sedangkan uang beredar mendorong terjadinya konvergensi inflasi.

Penelitian ini memiliki keterbatasan berkaitan dengan periode waktu data penelitian yang digunakan, yaitu dari 2020.m3 sampai dengan 2021.m12. Penelitian ini, dalam konteks berlakunya pandemi COVID-19, menjadi semakin baik lagi bila penggunaan data penelitiannya sampai dengan Desember 2022. Hal ini mengingat bahwa COVID-19 ditetapkan sebagai pandemi mulai Maret 2020 dan Pemerintah secara resmi memberhentikan Pemberlakuan Pembatasan Kegiatan Masyarakat (PPKM) pada 31 Desember 2022. Tetapi kendala teknis pengumpulan data menyebabkan penggunaan data penelitian hanya sampai dengan Desember 2021. Penelitian ini juga terbatas dalam memeriksa apakah risiko relatif pandemi COVID-19 memengaruhi konvergensi inflasi, sebab hanya dengan pendekatan teori kuantitas uang saja. Dalam teori inflasi, selain sebab penambahan uang beredar, inflasi dapat terjadi sebab inflationary gap dan sebab struktural (Boediono, 2014). Penelitian berikutnya disarankan untuk menambah periode data penelitian sampai dengan berakhirnya masa PPKM dan mengeksplorasi penggunaan faktor inflationary gap dan struktural, selain penambahan uang beredar bersama dengan risiko relatif pandemi COVID-19.

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# Pengaruh berbagi informasi terhadap kualitas produk yang dimediasi oleh keselarasan kualitas: Studi pada Kedai Kopi di Kabupaten Sleman, D. I. Yogyakarta

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## **ABSTRACT**

*The purposes of this research are to determine the effect of Information Sharing and Product Quality with the mediation of Conformance Quality. The type of this research is observatory research, with a quantitative method approach. The research took place at Sleman, Yogyakarta. The size of the samples 65 coffee shops. The sampling technique uses convenience sampling. The data analysis techniques used in this research are path analysis and linear regression. The results of this research show that there is a significant effect of information sharing and conformance quality on product quality. There is a significant effect of information sharing on conformance quality. There is a significant effect of conformance quality as the mediation of information sharing and product quality. The result of this research demonstrated there is an effect on each other variables.*

**Keywords:** *Information sharing; product quality; conformance quality*

## **1. Pendahuluan**

Kopi merupakan salah satu bentuk bisnis yang sedang berkembang di Indonesia, karena konsumsi kopi di Indonesia terbilang cukup besar, berdasarkan Pusat Data dan Sistem Informasi Pertanian Kementerian Pertanian konsumsi kopi nasional pada 2016 mencapai sekitar 250 ribu ton dan tumbuh 10,54% menjadi 276 ribu ton. Konsumsi kopi Indonesia sepanjang periode 2016-2021 diprediksi tumbuh rata-rata 8,22%/tahun. Pada 2021, pasokan kopi diprediksi mencapai 795 ribu ton dengan konsumsi 370 ribu ton, sehingga terjadi surplus 425 ribu ton. Gambaran ini menyimpulkan adanya fenomena baru, yaitu memunculnya atau tumbuhnya usaha kopi (kedai kopi) sebagai peluang bisnis.

Fenomena kedai kopi yang sedang terjadi tentu disebabkan oleh beberapa faktor. Beberapa alasan kenapa bisnis kedai kopi mulai diminati antara lain, karena kedai kopi diminati oleh hampir semua kalangan, menjadikan kedai kopi memiliki pasar yang cukup luas. Peluang pertumbuhan omzet dari kedai kopi ini juga dipengaruhi oleh faktor gaya hidup, seperti digunakan sebagai tempat pertemuan atau sekadar untuk bersantai. Dalam hal ini diperlukan upaya pengelolaan dari kedai kopi tersebut. Pengelolaan di sini yang dimaksud seperti memberikan atau menambah fasilitas yang berguna untuk meningkatkan keunggulan bersaing, seperti fasilitas pendingin ruangan, ketersediaan wi-fi atau hotspot, toilet, dan jika memungkinkan memberikan fasilitas area khusus untuk meeting. Fasilitasfasilitas

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tambahan seperti itu dapat meningkatkan nilai lebih dari kedai tersebut. Selain fasilitas, juga perhatikan hal seperti perbanyak menu, penyediaan makanan ringan, serta jam buka kedai. Semua itu dilakukan untuk menciptakan keunggulan bersaing atau keunikan tersendiri dari sebuah kedai kopi. Untuk menciptakan keunggulan bersaing, salah satu yang juga diperlukan adalah pengelolaan yang tepat, di sini pengelolaan bahan baku yang dijadikan fokusnya. Pengelolaan bahan baku biji kopi sebagai bahan baku utama membutuhkan dukungan pemasok, agar pemasok mengirim bahan baku biji kopi sesuai kriteria biji kopi yang ditentukan oleh kedai kopi. Dengan pemilihan pemasok yang tepat dan kerja sama yang sehat adalah faktor utama. Karena pemasok berperan penting dalam menentukan mutu produk, biaya, pengembangan produk, dan akses pembiayaan bagi kedai kopi. Mutu produk dan layanan, sebagai penentu kepuasan pelanggan, salah satunya bergantung pada kualitas pemasoknya. Pasokan yang berkualitas akan memudahkan kedai kopi menghasilkan produk dan layanan yang berkualitas pula. Maka dari itu, dibutuhkan hubungan kerja sama yang baik dengan pemasok.

Kerja sama dengan pemasok kopi yang dibangun di sini perlu diperhatikan karena merupakan penentu kualitas produk dari kedai kopi. Hubungan kerja sama dalam hal pasokan kopi di sini diperlukannya saling bertukar informasi dari kedua pihak karena untuk menjaga kualitas produk kedai kopi dibutuhkan konsistensi dari pemasok kopi dalam kualitas biji kopi dari pemasok, serta jadwal pengirimannya. Pemilihan biji kopi dari pemasok juga tidak sembarangan, berikut hasil wawancara dengan Bapak Safrian, (Barista kedai kopi Space Coffee Roastery, 2019), spesifikasi dalam memilih kualitas biji kopi, seperti ukuran biji yang seragam dan sewarna, besar kecilnya tidak berpengaruh asalkan seragam. Setelah itu dilihat dari warnanya, dapat dilihat dari kerutan dan warnanya. Yang terakhir adalah mengecek kerusakan pada biji, seperti biji yang pecah atau berlubang, berwarna hitam atau coklat, dan bahkan mungkin terbelah dua. Kerja sama antara pemasok dan kedai kopi dalam rantai pasok ini didefinisikan sebagai hubungan jangka panjang di pihak yang saling berinteraksi. Biasanya bekerja sama, berbagi informasi, berbagi perencanaan bisnis, dan bahkan memodifikasi praktik bisnis mereka untuk meningkatkan kinerja bersama (Whipple et al., 2010).

Berkaitan dengan kedai kopi dan pemasok dalam rantai pasokan, yang diperlukan untuk kelancaran manajemen rantai pasok tersebut adalah adanya berbagi informasi antara berbagai pelaku dalam rantai pasokan. Berbagi informasi dalam rantai pasokan dilakukan untuk meningkatkan kelancaran rantai pasokan, karena menghubungkan antara arus informasi, keuangan, bahan baku, serta pemasokan, pengecer, distributor, dan yang terakhir konsumen. Inti dari berbagi informasi adalah untuk mengoptimasi beban biaya yang digunakan. Berbagi informasi artinya mendistribusikan informasi yang berguna untuk sistem, orang dan juga unit organisasi. Berbagi informasi juga bisa dikatakan sebagai “berbagi ilmu” dan “integrasi informasi”. Dan juga nantinya pengaruh berbagi informasi ini akan



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berpengaruh pada kualitas produk. Dalam hal ini, rekan dari rantai pasokan ini perlu untuk meningkatkan manfaat kompetitif dari berbagi informasi. Dengan berbagi informasi yang lancar maka akan berpengaruh pada konsumen yang mendapatkan kualitas produk lebih tinggi dengan beban biaya yang berkurang serta periode waktu yang lebih pendek.

Integrasi antara rantai pasokan berpacu pada 3 hal yaitu manfaat, aktivitas dan komponen/pemilihannya. Dari hal tersebut bisa dibagi lagi seperti manfaat untuk meningkatkan efisiensi, nilai dan kepuasan konsumen, yang mana semua ini terdapat pada hubungan antara manajemen rantai pasokan dan kualitas produk. Proses rantai pasokan inilah yang nantinya membentuk kualitas produk keluaran dalam bentuk secangkir kopi.

Mengenai penelitian langsung dari berbagi informasi terhadap kualitas produk, sudah pernah dibahas oleh beberapa peneliti seperti Lotfi., et al (2013) yang membahas kedua variabel, tetapi hanya meneliti tentang integrasi rantai pasokan terhadap kualitas produk secara garis besar. Di sini yang akan dibahas lebih spesifik ke salah satu dimensi dari integrasi rantai pasokan, yaitu berbagi informasi, terhadap kualitas produk, tetapi dimediasi oleh keselarasan kualitas.

Keselarasan kualitas di sini dapat dikatakan sebagai upaya untuk menyelaraskan kualitas produk kopi, tentu saja lewat menyelaraskan bahan baku utama kopi yaitu biji kopinya. Biji kopi yang didapat dari pemasok tidak selalu berjalan dengan baik pada saat proses rantai pasok tersebut, bisa dikatakan bahan baku biji kopi tersebut dapat berubah kualitas atau diganti dengan jenis biji kopinya. Maka dari itu di sini pentingnya berbagi informasi dalam menjaga kualitas produk melalui penyelarasan bahan baku utama dari biji kopi tersebut. Biji kopi yang berkualitas dapat dilihat dari bentuknya yang seragam, warnanya tidak pucat/ keputihan, serta tidak terdapat lubang atau retak bahkan sampai pecah, tingkat kekeringan yang pas dan juga tidak beraroma apek.

Kualitas produk menurut Juran (2007) dan Montgomery (2007), “kualitas” berarti “kemampuan untuk digunakan” yang berarti kualitas digunakan sesuai kemampuan dan sesuai dengan kebutuhan. Kualitas produk juga berarti memenuhi kebutuhan antara kebutuhan konsumen dan juga kepuasan konsumen. Dari kualitas produk ini terdapat penyelarasan kualitas, yang mencakup desain produk, proses desain, struktur produk, dan fungsi dari produk. Penyelarasan kualitas menurut Clark dan Fujimoto (1991) berpacu pada seberapa produk disampaikan kepada konsumen dan penyesuaian pada desain produk/spesifikasi, termasuk uji ketahanan, kecacatan, finishing, dan daya tahan.

Dengan begitu, dibutuhkanlah adanya integrasi rantai pasokan antara pemasok dan kedai kopi tersebut



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untuk menjaga kualitas produk, dengan salah satu caranya adalah menjaga kualitas informasi dalam berbagi informasi antar pemasok, serta dengan menyelaraskan kualitas untuk menjaga kualitas dari produk keluaran.

## **2. Tinjauan Pustaka**

### **2.1. Integrasi Rantai Pasokan**

Integrasi rantai pasokan dapat didefinisikan sebagai kolaborasi antara pihak dari manufaktur dan rekan rantai pasokannya dengan tepat untuk mengadakan proses dari internal maupun dari pihak eksternal (Flynn et al., 2010). Integrasi internal di sini diartikan sebagai integrasi dari bahan baku maupun distribusi dari tiap departemen. Sedangkan pihak eksternal dari sini yang dimaksud adalah dari konsumen dan integrasi dari pihak pemasok. Integrasi internal di sini dibutuhkan untuk mengintegrasikan fungsi dari manajemen bahan baku kepada pihak produksi, dan dibutuhkan integrasi lintas fungsi dalam kendali perusahaan untuk tercapainya kepuasan pelanggan.

### **2.2. Berbagi Informasi**

Berbagi informasi adalah kunci dari bahan utama untuk segala macam sistem rantai pasokan. Dikatakan begitu karena berbagi informasi yang selalu diperbarui menjadikan rantai pasokan berjalan lancar. Dengan informasi yang tersedia dan membagikannya dengan pihak kerja sama yang lain dapat meningkatkan tingkat aliran informasi yang terjadi dalam rantai pasokan, meningkatkan efisiensi dan efektivitas dalam rantai pasokan, dan respon terhadap konsumen menjadi lebih cepat. Maka dari itu, berbagi informasi membawa organisasi meningkatkan tingkat persaingan jangka panjangnya (Chapman dan Carter, 1997).

### **2.3. Keselarasan Kualitas (Conformance Quality)**

Keselarasn (Conformance Quality) menurut Garvin (dalam Boyd & Larreche, 2000) adalah cara bagaimana karakteristik operasi sebuah produk memenuhi spesifikasi tertentu, sedangkan menurut Kotler dan Armstrong (2007) adalah konsistensi menunjukkan seberapa jauh suatu produk dapat menyamai standar atau spesifikasi tertentu. Kualitas dari keselarasan ini juga bisa dikatakan adalah salah satu definisi dari kualitas (Garvin, 1988; Reeves & Bednar, 1994).

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## 2.4. Kualitas Produk

Menurut Kotler (2005), “Kualitas produk adalah keseluruhan ciri serta dari suatu produk atau pelayanan pada kemampuan untuk memuaskan kebutuhan yang dinyatakan/ tersirat”. Sedangkan menurut Lupiyoadi (2001) menyatakan bahwa “Konsumen akan merasa puas apabila hasil evaluasi mereka menunjukkan bahwa produk yang mereka gunakan berkualitas”.

## 2.5. Telaah Penelitian Sebelumnya

Dalam penelitian ini penulis memaparkan penelitian terdahulu yang relevan dengan permasalahan yang akan diteliti tentang pengaruh manajemen rantai pasokan khususnya dimensi berbagi informasi terhadap kualitas produk dengan mediasi keselarasan kualitas pada kedai kopi di Sleman Yogyakarta. Konsep yang dipakai oleh penulis adalah penelitian Lotfi et al., (2013a) yang meneliti tentang hubungan antara integrasi rantai pasokan dengan kualitas produk. Serta Lotfi et al (2013c) memaparkan analisis pengaruh integrasi rantai pasokan dengan indikator integrasi pelanggan, integrasi internal, dan integrasi pemasok berpengaruh terhadap kualitas produk dengan indikator kualitas desain dan keselarasan kualitas. Jurnal ini merupakan jurnal lanjutan dari Lotfi et al., (2013a).

Hasilnya menunjukkan bahwa integrasi rantai pasokan memengaruhi produk kualitas, baik itu dari dimensi integrasi rantai pasokan dan dari dimensi kualitas produk. Yang mana hal ini dikatakan dapat meningkatkan kemampuan kompetitif di perusahaan. Lotfi et al (2013b) memaparkan tentang berbagi informasi adalah faktor yang cukup penting dalam manajemen rantai pasokan. Dikatakan bahwa berbagi informasi dapat berperan dalam manajemen rantai pasokan dengan hasil memberi manfaat seperti berkurangnya persediaan yang efisien, beban yang berkurang, meningkatkan visibilitas, meningkatkan pemanfaatan sumber daya, meningkatkan produktivitas, efisiensi pengorganisasian, meningkatkan pelayanan, respon cepat, efisiensi siklus waktu, kemudahan dalam pelacakan, jaringan yang berkembang, dan juga siklus utilitas yang dimaksimalkan.

Berbagi informasi memungkinkan semua anggota yang terkait dalam manajemen rantai pasokan untuk mendapatkan, menjaga, dan menyampaikan informasi untuk memastikan pengambilan keputusan menjadi efektif dan merupakan faktor yang mampu mempererat elemen-elemen manajemen rantai pasokan secara keseluruhan, oleh karena itu masalah yang dihadapi dapat dikurangi dengan adanya berbagi informasi. Lotfi et al (2013c) menyimpulkan bahwa integrasi rantai pasokan, baik itu integrasi internal, integrasi dengan pemasok atau non konsumen memiliki pengaruh langsung dan positif terhadap dimensi keselarasan kualitas dan kualitas desain, dan berpengaruh tidak langsung terhadap

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kualitas produk melalui keselarasan kualitas dan kualitas desain. Dalam penelitian ini menguji pengaruh langsung berbagi informasi terhadap kualitas produk, dan pengaruh tidak langsung berbagi informasi terhadap kualitas produk melalui keselarasan kualitas. Selain itu, Lotfi et al (2013b) juga menjelaskan dengan memberikan informasi yang penting dan berguna bagi sistem, orang-orang, atau unit organisasi akan memiliki dampak yang positif akan kualitas produknya, karena di sini para rekan dari rantai pasokan akan otomatis meningkatkan keunggulan bersaingnya. Keunggulan bersaing juga akan ikut serta dalam meningkatkan kualitas produknya.

H1: Berbagi informasi berpengaruh langsung dan positif terhadap kualitas produk

Keselaran kualitas di sini mencerminkan keselarasan spesifikasi dalam operasi, atau aspek kualitas yang berorientasi secara internal. Kepatuhan yang tinggi pada spesifikasi berasal dari tingkat konsistensi yang tinggi dan variasi yang rendah pada proses internal. Keselaran kualitas yang baik tercapai saat semua hal yang dilakukan dengan sesuai, ketika efisiensinya tinggi (Merirovich, 2006).

Lotfi et al (2013c) mengatakan bahwa integrasi rantai pasok mempengaruhi kualitas produk secara tidak langsung melalui keselarasan kualitas terlebih dahulu, karena berbagi informasi merupakan bagian dari integrasi rantai pasok. Maka hal ini menyatakan berbagi informasi ikut andil dalam memengaruhi keselarasan kualitasnya.

H2: Berbagi informasi berpengaruh langsung dan positif terhadap keselarasan kualitas

Fujimoto (1999) dalam Lotfi et al (2013) mendefinisikan bahwa sebenarnya kualitas produk merupakan penyesuaian dari proses informasi bahan baku produktif dari rantai pasokan yang berkaitan dengan kebutuhan konsumen, konsep produk, rencana produk, desain produk, proses desain, struktur produk dan fungsi dari produk. Maka dibedakan menjadi lebih sederhana yaitu kualitas desain dan keselarasan kualitas. Namun dalam penelitian ini disederhanakan dengan tidak menggunakan kualitas desain dan hanya menggunakan keselarasan kualitasnya saja.

Konsep kinerja kualitas menurut Lotfi., et al (2013c) dicapai karena pengaruh berbagi informasi dengan kualitasnya, dan tidak langsung berbagi informasi terhadap kualitas produk melalui keselarasan kualitas. Pengaruh dari keselarasan kualitas dapat dikatakan bersinggungan secara langsung dengan kualitas produk, namun dalam penelitian ini tidak diikuti sertakan kualitas desain karena menyesuaikan dengan variabel kualitas produk yang tidak membutuhkan proses produksi yang kompleks jadi dirasa keselarasan kualitas mencukupi sebagai mediasi, dan menghilangkan kualitas desain. Seperti yang dipaparkan Lotfi et al (2013c) membuktikan kualitas desain dan keselarasan kualitas, berpengaruh

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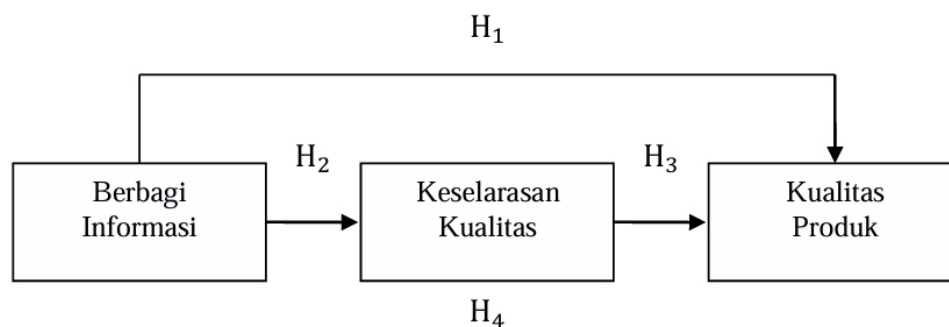
berpengaruh positif terhadap kualitas produk.

H3: Keselarasan kualitas berpengaruh langsung dan positif terhadap kualitas produk

Lotfi et al (2013c) menyatakan integrasi rantai pasokan tidak berpengaruh langsung terhadap kualitas produk, tetapi menggunakan mediasi kualitas desain dan keselarasan kualitas, yang nantinya baru berpengaruh langsung terhadap kualitas produk. Dan dalam jurnal tersebut menunjukkan hasil yang positif. Berbagi informasi di sini merupakan salah satu faktor dari integrasi rantai pasokan tersebut.

H4: Berbagi informasi berpengaruh secara tidak langsung terhadap kualitas produk dengan dimediasi keselarasan kualitas

Berdasarkan hipotesis maka kerangka penelitian untuk menelusuri hubungan berbagai pengaruh variabel diilustrasikan dalam gambar sebagai berikut:



Gambar 1. Kerangka penelitian

### 3. Metode penelitian

Penelitian ini merupakan penelitian deskriptif kuantitatif. Penelitian deskriptif adalah suatu metode penelitian yang digunakan untuk menggambarkan fenomena-fenomena yang ada dan berlangsung pada saat ini maupun pada saat yang lampau, dalam metode deskriptif dapat digunakan pendekatan kuantitatif berupa pengumpulan dan pengukuran data yang berbentuk angka (Sugiyono, 2010). Sedangkan rancangan penelitian ditinjau dari sifat datanya merupakan penelitian observasi, yaitu metode dengan mengamati dan mendengar dalam rangka memahami, mencari jawaban, mencari bukti terhadap fenomena sosial selama beberapa waktu tanpa memengaruhi fenomena yang diobservasi (Sugiyono, 2010).

Populasi adalah wilayah generalisasi yang terdiri atas obyek atau subyek yang mempunyai kualitas dan karakteristik tertentu yang ditetapkan oleh peneliti untuk dipelajari dan kemudian ditarik kesimpulannya (Sugiyono, 2010). Populasi dari penelitian ini adalah kedai kopi yang berada di wilayah

Sampel sebagai sebagian dari jumlah dan karakteristik yang diambil dari populasi penelitian yang sudah ditentukan. Keterbatasan wilayah membuat peneliti memutuskan untuk mengambil beberapa sampel dari populasi penelitian ini dengan mengacu pada kriteria jumlah sampel yang bisa digunakan. Ukuran sampel yang layak menurut Sugiyono (2010) adalah antara 30 sampai dengan 500. Maka dalam penelitian ini akan mengambil sampel sebesar 65 sampel.

Karena populasi dalam penelitian ini bersifat acak, maka digunakan teknik non probability sampling karena peluang elemen untuk ditentukan sebagai sampel tidak diketahui, dan juga karena masalah generalisasi tidak diperlukan, maka teknik ini yang tepat untuk digunakan. Maka dalam penelitian ini digunakanlah teknik non probability sampling yang di dalamnya dilakukan dengan teknik convenience sampling menurut Sekaran (2006) adalah sebagai kumpulan informasi dari anggota-anggota populasi yang mudah diperoleh sampling. Definisi convenience sampling menurut Sekaran (2006) adalah sebagai kumpulan informasi dari anggota-anggota populasi yang mudah diperoleh dan mampu menyediakan informasi tersebut. Dengan demikian kedai kopi mana saja yang dapat memberikan informasi dan berada dalam cakupan wilayah yang ditentukan oleh peneliti dapat digunakan sebagai sampel, bila dilihat orang yang memberikan informasi-informasi tersebut cocok sebagai sumber data (Sekaran, 2006).

Jenis data yang digunakan adalah data primer. Menurut Sugiyono (2010), sumber data primer adalah sumber data yang langsung memberikan data kepada pengumpul data. Data primer yang ada dalam penelitian ini merupakan data persepsian pemilik kedai kopi maupun pengelola kedai kopi tentang variabel berbagi informasi, keselarasan kualitas, dan kualitas produk.

Teknik mengumpulkan data dalam penelitian ini menggunakan teknik wawancara dan penyebaran kuisioner. Menurut Sugiyono (2010), wawancara adalah pertemuan dua orang untuk bertukar informasi dan ide melalui tanya jawab, sehingga dapat dikonstruksikan makna dalam suatu topik tertentu. Dalam penelitian ini, wawancara dilakukan dengan pemilik kedai kopi atau dengan barista untuk mendapatkan beberapa data dan informasi tambahan.

Selain wawancara, dilakukan juga penyebaran kuisioner, kuisioner adalah teknik pengumpulan data yang dilakukan dengan cara memberi seperangkat pertanyaan atau pertanyaan tertulis kepada responden untuk dijawabnya (Sugiyono, 2010). Mengumpulkan data dengan mengirim pertanyaan untuk diisi sendiri oleh responden, dilakkan dengan menyebar form kuisioner secara langsung

didistribusikan ke target responden penelitian.

**Tabel 1:** Operasionalisasi Variabel Penelitian

| Variabel           | Definisi Operasional                                                                                                                                                                                                                       | Indikator                                                                                                                      | Sumber                                                               |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| Berbagi Informasi  | Berbagi informasi adalah aliran komunikasi secara terus menerus antara mitra kerja baik formal maupun informal dan berkontribusi untuk suatu perencanaan serta pengawasan yang lebih baik dalam sebuah rangkaian (Miguel dan Brito, 2011). | 1. Bertukar informasi<br>2. Penyesuaian informasi<br>3. Detail perencanaan<br>4. Kelengkapan informasi<br>5. Pelibatan pemasok | Li <i>et al.</i> , (2006)                                            |
| Keselaran Kualitas | Keselaran menurut Garvin (dalam Boyd & Larreche, 2000) adalah cara bagaimana karakteristik operasi sebuah produk memenuhi spesifikasi tertentu.                                                                                            | 1. Hal ukuran<br>2. Hal konsistensi warna<br>3. Hal aroma<br>4. Minimalisasi cacat<br>5. Hal kekeringan                        | Boyd & Larreche, (2000); Kotler & Armstrong (2005); Meirovich (2006) |
| Kualitas Produk    | Kualitas produk adalah keseluruhan ciri serta dari suatu produk atau pelayanan pada kemampuan untuk memuaskan kebutuhan yang dinyatakan/ tersirat (Kotler, 2007).                                                                          | 1. Porsi yang tepat<br>2. Standar resep<br>3. Penampilan<br>4. Tingkat kebersihan<br>5. Ketepatan waktu                        | Bartono (2005)                                                       |

#### 4. Hasil dan pembahasan

**Tabel 2.** Ringkasan Hasil Analisis Regresi Tahap I

| Variabel Independen                   | B     | t     | Sig.    |
|---------------------------------------|-------|-------|---------|
| Konstanta                             | 5,299 | 2,164 | 0,034*  |
| Berbagi Informasi (BI)                | 0,745 | 6,784 | 0,000** |
| Variabel dependen: Keselaran Kualitas |       |       |         |
| Adjusted R Square= 0,413              |       |       |         |
| F= 46,028 , Sig. F= 0,000**           |       |       |         |
| ** Sig < 1%, * Sig < 5%               |       |       |         |

Berdasarkan tabel 2 dapat diketahui persamaan regresi yang diperoleh adalah  $Z = 5.299 + 0,745 X$ . Dari hasil tersebut menunjukkan bahwa nilai koefisien berbagi informasi terhadap keselaran kualitas sebesar 0,745; menunjukkan bahwa berbagi informasi mempunyai pengaruh positif terhadap keselaran kualitas, artinya semakin tinggi tingkat berbagi informasi maka keselaran kualitas juga akan semakin meningkat. Hasil perhitungan statistik menunjukkan tingkat signifikansi sebesar 0,000 (< 0,05) di mana angka tersebut menunjukkan nilai yang signifikan.



Nilai signifikansi dalam uji F adalah sebesar 0.000 ( $< 0,05$ ) artinya terdapat pengaruh variabel X (berbagi informasi) terhadap variabel Z (keselarasan kualitas) dengan koefisien determinasi sebesar 42% sedangkan 58% sisanya dijelaskan oleh variabel lain di luar penelitian. Analisis regresi tahap II menjelaskan pengaruh variabel berbagi informasi (X) dan keselarasan kualitas (Z) terhadap kualitas produk (Y).

**Tabel 3. Ringkasan Hasil Analisis Regresi Tahap II**

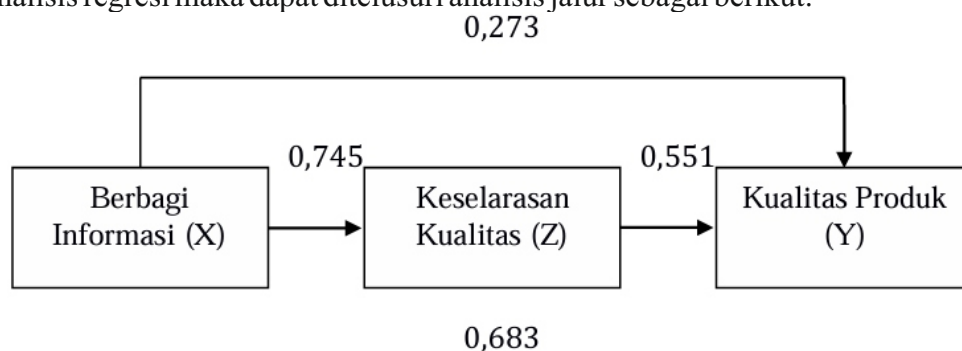
| Variabel Independen | B     | t     | Sig.    |
|---------------------|-------|-------|---------|
| Konstanta           | 3,781 | 1,653 | 0,103   |
| Berbagi Informasi   | 0,273 | 2,096 | 0,040*  |
| Keselarasn Kualitas | 0,551 | 4,855 | 0,000** |

Variabel dependen: Kualitas Produk  
Adjusted R Square= 0,520  
F= 35,640 , Sig. F= 0,000\*\*

\*\* Sig < 1 %, \* Sig < 5%

Berdasarkan tabel 3 dapat diketahui persamaan regresi yang diperoleh adalah  $Y = 3.781 + 0,273 X + 0,551 Z$ . Hasil tersebut menunjukkan koefisien berbagi informasi sebesar 0,273; menunjukkan bahwa berbagi informasi mempunyai pengaruh positif terhadap kualitas produk, artinya semakin tinggi tingkat berbagi informasi maka kualitas produk juga akan semakin meningkat. Hasil perhitungan statistik menunjukkan tingkat signifikansi 0,040 ( $< 0,05$ ) dimana angka tersebut menunjukkan nilai yang signifikan. Hasil koefisien hubungan keselarasan kualitas sebesar 0,551; menunjukkan bahwa keselarasan kualitas mempunyai pengaruh positif terhadap kualitas produk, artinya semakin tinggi tingkat keselarasan kualitas maka kualitas produk juga akan semakin meningkat. Hasil perhitungan statistik menunjukkan tingkat signifikansi 0,000 ( $< 0,05$ ) dimana angka tersebut menunjukkan nilai yang signifikan.

Berdasarkan analisis regresi maka dapat ditelusuri analisis jalur sebagai berikut:



**Gambar 2. Diagram Analisis Jalur**

Pengaruh langsung ( $X \rightarrow Y$ ) = 0,273

Pengaruh tidak langsung ( $BI \rightarrow KK \rightarrow KP$ ) =  $0,745 \times 0,551$  = 0,410

Pengaruh total = 0,683

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Untuk mengetahui pengaruh mediasi signifikan atau tidak maka dilakukan uji mediasi dengan sobel test. Pada penelitian ini nilai t tabel untuk uji validitas responden sebanyak 65 orang adalah 1,998; diperoleh z hitung > t tabel dengan tingkat signifikansi 5% ( $3,934 > 1,998$ ). kesimpulannya pengaruh mediasi adalah signifikan.

### **Pengaruh Berbagi Informasi terhadap Kualitas Produk pada kedai kopi di Sleman, Yogyakarta**

Berdasarkan analisis kuantitatif diketahui pengaruh berbagi informasi (X) terhadap kualitas produk (Y) sebesar 0,273 dengan tingkat signifikansi 0,040 maka terdapat pengaruh positif dan signifikan berbagi informasi terhadap kualitas produk. Apabila tingkat berbagi informasi meningkat maka kualitas produk juga akan meningkat dan berlaku sebaliknya. Dengan demikian hipotesis pertama yang menyatakan “berbagi informasi berpengaruh positif dan signifikan terhadap kualitas produk”, diterima.

Hasil penelitian ini sesuai dengan teori Lotfi et al (2013b) yang menunjukkan bahwa meningkatkan berbagi informasi memiliki berbagai manfaat, dan meningkatnya kualitas produk adalah salah satunya. Dengan adanya berbagi informasi dalam integrasi rantai pasokan, maka berpengaruh juga terhadap kualitas produknya. Dalam artian karena berbagi informasi mampu menjaga rantai pasokan dan tentunya berpengaruh pada menjaga dan meningkatkan kualitas produknya pula. Jadi di sini dapat disimpulkan pentingnya berbagi informasi dalam menjaga kualitas produk.

### **Pengaruh Berbagi Informasi terhadap Keselarasan Kualitas**

Berdasarkan analisis kuantitatif diketahui pengaruh berbagi informasi (X) terhadap hubungan keselarasan kualitas (Z) sebesar 0,745 dengan tingkat signifikansi 0,000 maka terdapat pengaruh positif dan signifikan berbagi informasi terhadap keselarasan kualitas. Apabila tingkat berbagi informasi meningkat maka keselarasan kualitas juga akan meningkat dan berlaku sebaliknya. Dengan demikian hipotesis kedua yang menyatakan “berbagi informasi berpengaruh positif dan signifikan terhadap keselarasan kualitas”, diterima.

Hasil penelitian ini menjelaskan bahwa dengan meningkatnya berbagi informasi, maka meningkatkan juga keselarasan kualitas. Bertukar informasi secara rutin dan berkala, bertukar informasi sesuai standar spesifikasi, perencanaan kebutuhan pasokan bahan baku, dan melibatkan pemasok dalam pengembangan produk mampu meningkatkan keselarasan kualitas. Keselarasan kualitas yang dimaksud di sini adalah penyelarasan kualitas bahan baku sesuai dengan standar kedai kopi seperti ukuran, konsistensi warna, aroma, minimalisasi kecacatan, dan kekeringan bahan baku biji kopi.

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## **Pengaruh Keselarasan Kualitas terhadap Kualitas Produk**

Berdasarkan analisis kuantitatif diketahui pengaruh hubungan keselarasan kualitas (Z) terhadap kualitas produk (Y) sebesar 0,551 dengan tingkat signifikansi 0,000 maka terdapat pengaruh positif dan signifikan keselarasan kualitas terhadap kualitas produk. Apabila tingkat keselarasan kualitas meningkat maka kualitas produk juga akan meningkat dan berlaku sebaliknya. Dengan demikian hipotesis ketiga yang menyatakan “keselarasan kualitas berpengaruh positif dan signifikan terhadap kualitas produk”, diterima.

Hasil penelitian ini sesuai dengan penelitian Lotfi et al (2013c) menunjukkan bahwa keselarasan kualitas berpengaruh positif dan signifikan terhadap kualitas produk. Jadi kesimpulannya hipotesis terbukti. Implikasi hasil penelitian ini dari Lotfi et al (2013c) mengungkapkan bahwa integrasi rantai pasokan dalam menjaga kualitas produk melalui proses keselarasan kualitas terlebih dahulu, dan keselarasan kualitas ini ternyata merupakan hal yang penting.

## **Pengaruh Berbagi Informasi terhadap Kualitas Produk melalui Keselarasan Kualitas.**

Berdasarkan analisis kuantitatif diketahui pengaruh total berbagi informasi (X) terhadap kualitas produk (Y) yang dimediasi oleh keselarasan kualitas (Z) sebesar 0,683 dan menghasilkan z hitung  $> t$  tabel pada taraf signifikansi 5% ( $3,906 > 1,998$ ), maka terdapat pengaruh mediasi positif dan signifikan. Artinya keselarasan kualitas mampu menjadi mediasi dalam hubungan berbagi informasi dengan kualitas produk. Dengan demikian hipotesis keempat yang menyatakan “keselarasan kualitas mampu memediasi pengaruh hubungan berbagi informasi terhadap kualitas produk”, diterima.

Hasil penelitian ini sesuai dengan teori dan penelitian dari Lotfi et al (2013a) dan Lotfi et al (2013c) di mana hasil penelitiannya menunjukkan bahwa berbagi informasi meningkatkan integrasi rantai pasokan, dan integrasi rantai pasokan akan berpengaruh terhadap kualitas produk melalui keselarasan kualitas. Berdasarkan kajian, semakin lama usaha, maka tingkat berbagi informasi dan kualitas produk juga akan semakin besar. Dengan adanya berbagi informasi inilah membuat hubungan jangka panjang juga antara pihak kedai dan pemasok, yang mana nantinya akan meningkatkan tingkat kualitas produknya. Peran mediasi keselarasan kualitas di sini digunakan untuk menjaga kualitas bahan baku dari pemasok agar selalu memenuhi standar yang sudah ditetapkan oleh pihak kedai kopi.

## **5. Kesimpulan**

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Berdasarkan hasil penelitian seperti yang diuraikan pada bab sebelumnya, maka dapat ditarik beberapa kesimpulan sebagai berikut: (1) Ada pengaruh secara positif dan signifikan berbagi informasi terhadap kualitas produk pada kedai kopi di Sleman, Yogyakarta. (2) Ada pengaruh secara positif dan signifikan berbagi informasi terhadap keselarasan kualitas pada kedai kopi di Sleman, Yogyakarta. (3) Ada pengaruh secara positif dan signifikan keselarasan kualitas terhadap kualitas produk pada kedai kopi di Sleman, Yogyakarta. (4) Keselarasan kualitas berperan sebagai mediasi dalam pengaruh berbagi informasi terhadap kualitas produk pada kedai kopi di Sleman, Yogyakarta. Berdasarkan kesimpulan tersebut, selanjutnya dapat diusulkan saran yang diharapkan bermanfaat bagi pihak kedai kopi di Sleman sebagai berikut. Pihak kedai kopi perlu meningkatkan kegiatan saling berbagi informasi dengan pemasok dalam hal penyediaan bahan baku untuk menjaga kualitas produk yang terjamin dan memberikan kualitas sesuai dengan standarisasi tiap-tiap kedai kopi. Dalam hal ini diperlukan juga pemasok menjaga hal tersebut, artinya pemasok juga harus menjaga ketersediaan bahan baku, dan hal ini bisa dilakukan salah satunya dengan berbagi informasi, dengan adanya rencana yang tepat di antara kedua pihak maka akan tercipta jaminan bahan baku dan kualitas produk. Dalam hal menjaga kualitas produk, maka tiap kedai kopi juga harus memiliki standarisasi dalam pemilihan bahan baku kopi mereka, dengan begitu kualitas yang dihasilkan selalu terjamin.

## **6. Implikasi, Keterbatasan dan Saran**

Penelitian sebelumnya menunjukkan manfaat bahwa berbagi informasi dapat memberi manfaat mengenai integrasi rantai pasokan, dan nantinya rantai pasokan ini cukup berpengaruh terhadap kualitas produk yang dihasilkan. Maka dari itu hubungan antara pemasok dan pengelola dalam menjamin keselarasan kualitas perlu dijaga. Dalam hal ini tidak hanya pihak pengelola yang ambil andil, namun pihak pemasok juga harus memastikan bahwa persediaan yang disediakan untuk pengelola juga terpenuhi. Semua ini tidaklah luput dari peran berbagi informasi dalam menjaganya.

Penelitian ini tidak terlepas dari beberapa keterbatasan atau hambatan, pertama, responden penelitian ini terbatas pada wilayah Sleman, Yogyakarta saja, maka tidak terlalu luas cakupannya. Hal ini berdampak pada kecilnya cakupan hasil kuisioner. Kedua, dimensi yang diambil dari integrasi rantai pasokan hanya dimensi berbagi informasi saja, maka dari itu lebih baik apabila menambahkan dimensi lain pada penelitian selanjutnya untuk mencoba membuktikan variabel lain yang berpengaruh pada kualitas produk.

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