# Problems Identification of Creative Economy Business Actors of Tourism Sector in Malang City in Effort to Meet Tax Obligations

## Jeni Susyanti
*Economics Faculty, Malang Islamic University, Indonesia*

**ABSTRACT:** *This study purpose is problems identification of creative economy businesses actor of tourism sector in Malang city in order to fulfill their tax obligations. This study uses a descriptive research approach. Populations are 46 creative economy businesses actor of tourism sector in Malang city. Because the population is relatively small, all population becomes samples. Data is collected through questionnaires that given directly to respondents. The collected data is analyzed through three stages: data reduction, data display and conclusions. Research results show that: (1) creative economy businesses actors of tourism sector in Malang city have most problems to sell goods on credit. In addition, most of employees can not make taxation administration. (2) most of creative economy businesses actor of tourism sector in Malang city aware to tax obligations. However, they cannot fulfill tax obligations (low awareness level in taxation fulfillment).*

**KEYWORDS**: *creative economy, tax obligations, tourism*

## I.    INTRODUCTION

Malang is education city and tourist destination in East Java, Malang is expected to play important role for local community's economy with a wide array of products out door equipment, craft products, art shows and other events. In addition, Malang has the potential to develop the creative industries to accommodate domestic and foreign tourist's needs.Tourists have high interest to come to Malang city and many students' arrivals led to creative economy development in form of out door tailor, outdoor equipment supply, car rental, tour guide and so on. Creative economy development may expect to make the creative industries of tourism, as handbags, luggage, and leather business in Sidoarjo as an icon of shopping destination in city. Tourism creative industries are expected to create new entrepreneur both from public around the Malang city and young entrepreneurs among students.

Creative economy sectors potentially have powerful force to push Indonesia into a developed country because most creative economic is managed by young people and SMEs. Therefore, creative economy should serve as one of sectors that should be promoted. Entrepreneurs increase from creative economy group did not much change the amount of tax payments to State. This is not due to lack of their willingness to contribute to state through tax payments, but it is caused by low understanding of creative economic actors to tax obligations that must be done. Mustikasari (2007) stated that to achieve tax targets, it should be developed awareness and compliance of tax payers to meet tax liability in accordance with applicable regulations. Given the awareness and tax compliance is an important factor to increase tax revenue, it is necessary to intensively studied about the factors that influence taxpayer compliance.Suryana (2013) stated that SMEs does not fully understand the calculation of profit and business turnover, as a basis for tax payment. In addition, many SMEs still do not understand tax obligation and payment procedures. Regulation No 28 of 2007 states that tax is mandatory contributions payable to State by individual or entity that is enforceable under the Act, by not being rewarded directly and used by state for greatest welfare of people.Based on explanation above, it can be argued that this study purpose is to identify creative economy businesses actor of tourism sector in Malang city in order to fulfill their tax obligations. It hopes the results can provide businesses information about the economic problems of tourism sector and implementing creative fulfillment of tax obligations

## II.    THEORY STUDY

**Creative Economy :**Creative economy as an economic concept promotes creativity by relying on information and ideas and stock of knowledge of Human Resources (HR) in economic activities. Howkins (2001) mentions new economy has emerged around the creative industries that controlled by law of intellectual property such as patent, copyright, trademark, royalties, and design.Policy strategies selection to develop creative economy contributed to increase income of creative economy sector (Anggraeni, 2008). In addition, creative industry creates a positive business climate and building the image and identity a country. Creative industries movement

need several contributing factors, including the direction of educational, rewards the creative people, as well as creating a conducive business climate.Florida (2004) predicted that places and cities are able to create innovative new products and fastest will become the winner in this creative economic era. We can see how the development of Yogyakarta City with batik shopping at Malioboro, Solo City with Culinary and antique crafts, Bandung with distro or factory outlets. Malang is expected to become a tourist and education destination and giving a touch of creativity and innovation in tourism destination that become central role to move economy of local communities, with a variety of craft products, art shows and other events.

**Creative Economy Business at Tourism Sector :** Skinner (1992) defines a business as an exchange of goods, services, or money that is mutually beneficial or gives benefit. Business framework needs all skills that support business success. Among others are skills in financial management, marketing management and acquisition operations/production from the field of business that they do.Creative economic development model in Indonesia consist of 5 pillars, and reinforcing roof in accordance with their respective functions. Explanation building components of creative economy is as follows: the foundation is formed by People (human resources), main asset of creative industries that characterize almost all sub-sectors of creative industries. Then there are five key pillars to be strengthened to develop creative industries. Industry is a collection of companies engaged in creative industry, which consists of Technology, Resources, Institution and Financial Intermediary. Top of building roof is a creative economy, under the auspices of interaction triple helix consisting of Intellectuals, Business, and Government as the main actors to control the creative industries. Intellectual are institutions of formal, informal and non-formal education as a driver to create knowledge and ideas as source of creativity and creating human creative potential in Indonesia. Business can transform creativity into valuable ekonomis. Government become facilitator and regulator to make creative industries can grow and develop.

Triple helix analysis was first proposed by Etzkowitz and Leydesdorff. It then reviewed further by Gibbons et al (1994) in New Production of Knowledge and Nowotny et al. (2001) in Re-Thinking Science. Triple helix in creative economy becomes an umbrella system that connects the Intellectuals, Business, and Government in framework of creative economy building. Third helix is the main driver to create creativity, ideas, science, and technology that vital for the growth of creative industries. Strong relationships, mutual support, and mutual symbiosis between the all three actor in relation to foundation and pillars of creative economic model will determine the robust development and sustainability of creative economy.Creative business economy management in integrated tourism sector from all relevant parties, for example by developing adventure event as it has been covered on television, out bond to mountains or other tourist attractions, are expected to create to creative economy businesses through development of outdoor equipment and accessories as jackets, raincoats, shirts, t-shirts, to sale and supply (rental) equipment includes day hiking packet, carrier, dry bag, sleeping bag, out door stove, tent, mountain sandals, jackets, raincoats, shirts, T-shirts, compasses, flashlights, watches, and others.

Creative business economy management in Malang tourism sector has a great opportunity with many local and foreign tourists. It makes the Malang city become a tourist destination before traveling to mountains, or other tourist attractions. It is also still able to grow with indulgence of students who study in city Malang for out door activities. Creative economy sector has a considerable impact on economy of small and medium-sized businesses because creative economy is driven largely by young people and SMEs. These sectors potentially have a powerful force to push Indonesia into a developed country. Some SME products as craft and fashion have a tremendous opportunity to penetrate the export market.

**Tax for Creative Economy Actors of Tourism Sector :** Based on official data from the Ministry of Cooperatives, and SMEs in Indonesia today reached 56.5 million units, including the creative economy in it. Almost 90% of economy in Indonesia is contributed by SMEs. But, SME sector is still not understand tax issues. There is lot of confusion about detailed understanding of issue of taxation; especially PP-46/2013 which regulates tax for SMEs is needed. Creative business economy management in tourism sector with a circulation of business gross income does not exceed USD. 4.8 billion in fiscal year become subject to final income tax at 1% rate in accordance with Government Regulation No. 46 Year 2013. Some Creative business economy management in tourism sector with prospective transactions volume for each day a Creative business economy management in tourism sector Creative business economy management in tourism sector re manufacture of products, equipment and accessories apparatus as out door development which includes jackets, raincoats, shirts, t-shirts. Sales of mountain climbing equipment includes a day pack, carrier, dry bag, sleeping bag, outdoor cookers, tents, mountain sandals, jackets, raincoats, shirts, t-shirts, compasses, flashlights, watches, and others. The additions are rental equipment as hiking daypack, carrier, dry bag, sleeping bag, stove out door, tent, mountain tourist guide, commercial vehicle of rental jeep to mountain and others.

Issuance of Government Regulation (PP) No. 46/2013 makes Creative business economy management in tourism sector need to pay attention on how the amount of gross income per month in attempt to calculate the monthly tax. This is consistent with article 3, paragraph (2) of Government Regulation No. 46 year law 2013. Umbrella for SME entrepreneur's tax is Government Regulation (PP) No. 46/2013 on income tax of taxpayer who has a certain gross income. Income tax is calculated based on a rate of 1% (one percent) multiplied by tax base in form of gross amount each month. For each place of business, taxpayer must deposit income tax payable to post office or a bank designated by Minister of Finance, using tax Payment or other means of administration that is equivalent to Tax Payment, which has received validation by State Revenue Transaction Number (NTPN ), not more than 15 (fifteen) months following tax period ends. Taxpayers who pay income tax is obliged to submit the Notice Period Income Tax less than 20 (twenty) days after tax Period ends.

## III. RESEARCH METHODOLOGY

**Research Approach :** In accordance with research objectives, this study is descriptive research type. It is intended for exploration and clarification about a phenomenon or social reality, by describing a number of variables relating to problem and unit under study. This research type does not explore relationships between variables and does not not intended to draw generalizations to describe the variables that cause symptoms or sosial reality. Therefore, it does not use the descriptive research and hypothesis testing; that not intended to establish theory (Faisal, 2010). Therefore, phenomenon will be described in systematic, factual, and accurate information in this research, namely problem of creative economy businesses in tourism sector in efforts to comply with tax obligations

**Population and Sampling Techniques :** This study population is all actors in tourism sector of creative economy business which manufactures and sells outdoor equipment and creative industries in same field, as many as 46 employers. Referring to Arikunto (2006), this is census study to take all entire population studied.

**Data Types and Sources :** This study data can be divided into two, namely primary and secondary data (Indriantoro and Supomo, 2002). Primary data is data obtained directly from the source (without going through an intermediary medium), namely respondent problem and awareness of tax obligations. These data were collected to answer the research questions. Primary data are respondent opinions. Secondary data is data that collected indirectly. It is readily available and noted by others in form of evidence, records or historical reports that have been arranged in archive. This data was obtained from the Office of Disperindag Malang in form of name and address of creative economy businesses of tourism sector, business type, and number of employees. In addition, data is also obtained from the office of Business Tourism sector of Creative Economy bout profile of business and types of activities

**Data Collection Techniques :** Primary data is collected by questionnaires, interviews with respondents in study site and direct observation of object under study to convince data obtained by means of questionnaires and interviews. Secondary data is collected by recording or photographing, a copy on documents related to business profile and types of activities. Questionnaire contains enterprises problem with 14 items statement and awareness of tax obligations with 23 items statement. In each point statement, respondents are provided five alternative answers, namely Always (SL) answer is given score of 5, Frequently (SR) is given a score of 4, Sometimes (KK) is given score of 3, Almost never (HTP) was given a score of 2, and Never (TP) were given a score of 1. To determine whether there is a problem of creative economy businesses and level of awareness of tax obligations, according to Tarigan (2012) is determined by following formula:

$$Range = \frac{(highest\ score - lowest\ score)}{Category\ number} = \frac{(5-1)}{5} = 0,8$$

Table 4.1. Decision of Respondent Perception

| Average range score for respondent answer | Respondent perception level |
|---|---|
| 1,00 – 1,80 | Very bad |
| 1,81 – 2,60 | Bad |
| 2,61 – 3,40 | Good enough |
| 3,41 – 4,20 | Good |
| 4,21 – 5,00 | Very good |

Source: Tarigan (2012)

**Data Analysis :** Miles and Huberman (1992) measures data analysis with qualitative approaches described as follows.

**Data Reduction.** Data reduction is defined as the process to select, focusing on simplification, abstraction and transformation of "rough" data that emerged from the field notes. Data reduction/transformation process is done after research field until the final report. Data reduction for qualitative data can be simplified and transformed in a variety of ways through selection, summary or brief description, categorize it in a wider pattern, transforms data into numbers or rankings.

**Data Presentation.** Data Presentation is a set of structured information to make members may draw conclusions and taking action. Data Presentation can be done with charts, tabulations, matrix, network, and charts. Everything is designed to combine structured information in a form that is compact and easy to reach. Analyzer can see what is going on and be able to determine whether they make correct conclusions or move on to analyze the suggestions according to figure as something that might be useful.

**Making Conclusion.** From data collection, qualitative analysts began looking for the meaning of patterns, explanations, possible configurations, and causal path. Conclusion making only part activities of whole configuration. Emerging mean from the data must be verifiable and suitability.

Based on data analysis above, it can be summarized in Figure 1 below.
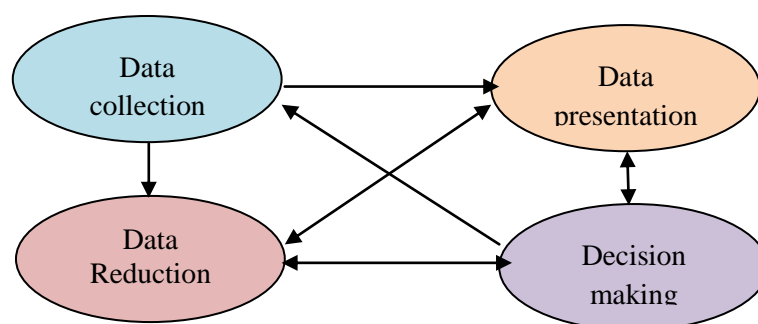


Source: Miles and Huberman (1992: 20)

Figure 1 above explained that researchers should move between the four "axis" during data collection, then alternating between activity reductions, presentation, and drawing conclusions for the rest of his research. Data encoding for example (data reduction), suggestive of new ideas to put into a matrix (data presentation). Data recording requires further data reduction. Matrix Once filled, initial conclusions can be drawn. Causality data analysis is continuing efforts, repeated, and continuous. Data reduction, data presentation and conclusion become into image of success in a sequence as a series of analytical activities that are followed one after another.

## IV. RESULTS AND DISCUSSION

**Problems of Creative Economy Business Actors**

Based on questionnaire answers of respondents on 14 items statement, it can be summarized in Table 4.1 below.

**Table 4.1 . Average Score of Respondents Answers on Business Problems**

| Item | Statement | Average of respondent answer | Conclusion |
|------|-----------|------------------------------|------------|
| 1 | I sell in cash | 4.5652 | Very good |
| 2 | I am selling goods on credit | 1.9565 | Bad |
| 3 | I record sales I in a simple (manual) | 3.8913 | Good |
| 4 | I record sales I with computerized system | 2.6522 | Good enough |
| 5 | I record cost in a simple (manual) | 3.8478 | Good |
| 6 | I Record costs with computerized system | 2.7826 | Good enough |
| 7 | I use books manually to know profit | 4.3696 | Very good |

| | | | |
|---|---|---|---|
| 8 | I know a tax obligations | 3.7609 | Good |
| 9 | I understand how to fill tax form manually | 3.0435 | Good enough |
| 10 | I do the bookkeeping independently | 4.3261 | Very good |
| 11 | I have employees to help bookkeeping | 3.1304 | Enough |
| 12 | I have employees to help tax administration | 2.6087 | Bad |
| 13 | I want tidy business administration | 4.4348 | Very good |
| 14 | I need a good business mentoring | 3.9130 | Good |

Table 4.1 above shows that on second item (I sell goods on credit), the mean score of 1.9565 indicates bad. The details are 10.9% stated always, 8.7% said often, 6.5% said sometimes, 13.0% said almost never, and 60.9% said never to sell goods on credit. Creative business economy management in Malang tourism sector largely has problems to sell goods on credit.

Meanwhile, twelve item (I have employees to help tax administration), the mean score of 2.6087 indicates bad. The details are as much as 8.8% stated always, 9.2% said often, 14.3% said sometimes, 22.2% said almost never, and 45.3% said never. Creative economy businesses actor of tourism sector in Malang city largely have problems that employees have not been able to assist in the administration of taxation.

Table 4.2 . Average Score of Answers Respondents

| Item | Statement | Average of respondent answer | Conclusion |
|---|---|---|---|
| 1 | I have a Taxpayer Identification Number (TIN) | 2.4130 | Bad |
| 2 | I reported my business to be confirmed as a Taxable Person | 2.4565 | Bad |
| 3 | As a taxpayer I know tax obligations | 2.9348 | Good enough |
| 4 | As a taxpayer I followed socialization held by Tax Office | 1.8478 | Bad |
| 5 | As a taxpayer I consulted with Account Representative if I have problems in field of taxation | 2.0000 | Bad |
| 6 | As a taxpayer I obey tax audit | 2.0652 | Bad |
| 7 | I am actively calculate taxes based on self-assessment system | 1.8696 | Bad |
| 8 | As a taxpayer I do bookkeeping in accordance with conditions set | 2.2174 | Bad |
| 9 | As a taxpayer I keep records in accordance with conditions set | 2.1739 | Bad |
| 10 | As a taxpayer I calculate tax in accordance with conditions set | 2.0652 | Bad |
| 11 | As a taxpayer I predict tax in accordance with conditions set | 1.9783 | Bad |
| 12 | As a taxpayer I make payment on tax payable | 2.0000 | Bad |
| 13 | As a taxpayer I pay monthly tax installment | 1.9783 | Bad |
| 14 | As a taxpayer I pay taxes on time | 1.9783 | Bad |
| 15 | As a taxpayer I pay tax payable for each type of tax | 2.0000 | Bad |
| 16 | As a taxpayer I has no delinquent tax for each tax type | 1.9348 | Bad |
| 17 | As a taxpayer I fill a complete tax return in accordance with amount of tax payable | 1.9348 | Bad |
| 18 | As a taxpayer I fill out tax returns correctly according to actual amount of tax payable | 1.9565 | Bad |
| 19 | As a taxpayer I pay taxes withheld a third party | 1.6522 | Bad |
| 20 | As a taxpayer I am pay taxes collected by a third party | 1.7174 | Bad |
| 21 | As a taxpayer I cut income taxes of related parties in accordance with conditions determined | 1.8696 | Bad |
| 22 | As a taxpayer I picked up taxes in accordance with conditions set | 1.8913 | Bad |
| 23 | As a taxpayer I do tax administration in accordance with conditions set | 2.0217 | Bad |

Table 4.2 shows that only third items, namely "as a taxpayer I know tax obligations" with average score of 2.9348 is fairly well. Details are as many as 18.8% stated always, 19.7% said often, 12.2% said sometimes, 23.9% said almost never and 25.4% said never know their tax obligations. Thus, creative economy businesses in Malang city tourism sector have been largely enough to know their tax liability, but did not implement (awareness) the tax obligations fulfillment. This is evidenced by other items other than third item have an average score of 1.81 to 2.60 with a bad title.

# V. DISCUSSION

**Problems of Creative Economy Business Actors :** Creative economy businesses actor of tourism sector in Malang city majority (60.9%) have problems to sell goods in credit. It makes sales revenue and potential taxation is not optimal. Therefore, future credit sales should be further improved. Goods selling in credit have several risks. They are (1) non-payment of all accounts receivable, (2) non-payment of some accounts receivable, (3) delay in debt payment, and (4) risk embedded in capital accounts. According to Halim (2007), preventive measures should be taken to reduce these risks. Credit managers should pay attention to five "C" of credit before deciding to give to customers, namely:

a. Character, in this case credit managers should pay attention to applicant character. Customers can be seen in long track record in card receivables. New customer can be checked to their business partners and other parties who guarantee
b. Capacity, in this case credit managers need to pay attention to customer's ability to manage its business. The indicators can be seen in debt service coverage ratio, liquidity ratio, time interest earned as well as the return on assets.
c. Capital, in this case credit managers need to pay attention to customer-owned capital. This can be seen in customer equity in financial statements.
d. Collateral, in this case credit managers need to pay attention to guarantee provided by customer to cover the losses if the customer is not able to continue the installment.
e. Conditions of economics, in this case the credit managers need to consider whether the company's customers are vulnerable to changes in economic conditions, both macro and business line customers.

Halim (2007) also stated that in terms of preventive management, there are three areas of common control, which at that point can be taken to realize the control of accounts receivable. The three areas are:

a. Credit granting; in this case the credit policy and credit terms of sale should not hamper the good customer/ financial healthy situation, and also should not cause great harm because of delinquent accounts/can not be billed.
b. Active billing; in this case should be made an active effort to obtain payment for existing accounts in accordance with terms of sale for a reasonable time.
c. Good administration of accounts receivable; although procedures to grant credit and billing has been done well, but if the administration of these receivables is bad, it will not be able to guarantee that it has effective control on its accounts receivable.

Furthermore Halim (2007) also suggests that there are four important aspects of receivables management, credit policy is the problem which includes:

a. Credit standards are guidelines that should be adopted to determine whether a customer creditworthy or not.
b. Receivables collection policy refers to procedures that must be adhered in effort to speed up the collection of accounts receivable to not exceed the established credit terms.
c. Determination of credit period) refers to required payment terms to customers who buy on credit.
d. Cash discount is usually expressed 2/10, net 30, meaning that buyer will be given a cash discount of 2% if payment is made within a maximum of 10 days from the occurrence of transaction, and entire amount owed must be paid a maximum of 30 days.

In addition, Halim (2007) also explains the need to make some media reports as a receivable control, namely:

a. Receivable age analysis report
b. Details of written off receivables and the explanation.
c. Details about the average time distribution according to terms of sale of receivables, amount of accounts receivable, customer class.
d. Comparison between the actual billing and plan.
e. Details about the deleted accounts but it can be billed.

f.   A comparison between the cost of credit and actual billing plan/budget.
g.   Letter of confirmation of accounts receivable.

Creative economy businesses actor of tourism sector in Malang city largely experience the problems that employees have not been able to assist in administration of taxation, so that potential tax obligations are also not optimal. Therefore, in future the parties relating to taxation should to socialize or work shop regarding the taxation of businesses of tourism sector of creative economy

**Awareness of Tax Liability :** Creative economy businesses actor of tourism sector in Malang city largely have problems that making tax obligations fulfillment is very low (even though they know the taxpayer as tax liability). This is shown by other items (other items, namely "as a taxpayer I know tax liability"), with average score of 1.81 to 2.60 with a bad title. In fact, any business in Indonesia or carry out activities in Indonesia becomes the taxpayer. Company is required to make tax obligations, in addition to his duties running the self-assessment (taxpayers entrusted to calculate its own, taking account of their own, deposit and report their tax obligations), taxpayer is also required to withhold and collect taxes. Therefore, in future the parties relating to taxation should be to socialize or work shop regarding the taxation of businesses of tourism sector of creative economy

## VI.    CONCLUSIONS AND RECOMMENDATIONS

**Conclusion**
a.   Creative economy businesses actor of tourism sector in Malang city largely have problems in credit selling. In addition, most of them also have problems that their employees have not been able to assist in administration of taxation.
b.   Creative economy businesses actor of tourism sector in Malang city largely know their tax liability, but they have not implemented the fulfillment of tax obligations (the level of awareness in fulfillment of tax obligations is low).

**Recommendation**
a.   Recommendations for problems in credit selling, businessmen before granting credit sales should pay attention to: (a) Character, (b) Capacity, (c) Capital, (d) Collateral, and (e) Conditions of economics. In addition, it is necessary to make some media reports to control its accounts receivable, namely: (a) receivable age analysis report , (b) details of written off receivables and the explanation, (c) details about the average time distribution according to terms of sale of receivables, amount of accounts receivable, customer class, (d) comparison between the actual billing and plan, (e) details about the deleted accounts but it can be billed, (f) a comparison between the cost of credit and actual billing plan/budget and (g) letter of confirmation of accounts receivable.
b.   Recommendations for the problems that creative economy businesses actor of tourism sector in Malang city largely does not carry out the fulfillment of tax obligations (the level of awareness in fulfillment of tax obligations is low). Therefore, in future the parties relating to taxation should get socialize or work shop regarding the taxation of creative economy businesses actor of tourism sector

## REFERENCES

[1].   Anonimous, Departemen Perdagangan Republik Indonesia, Pengembangan Ekonomi Kreatif Indonesia 2025.WWW.Deperindag.go.id
[2].   -------------------- Undang-undang Republik Indonesia Nomor 28 Tahun 2007 Tentang Perubahan Ketiga Atas Undang-undang Nomor 6 Tahun 1983 Tentang Ketentuan Umum dan Tata Cara Perpajakan
[3].   -------------------- Undang-Undang Republik Indonesia Nomor 36 Tahun 2008Tentang Perubahan Keempat Atas Undang-UndangNomor 7 Tahun 1983 Tentang Pajak Penghasilan.
[4].   Anggraeni, Nenny.  Industri Kreatif. Jurnal ekonomi, desember 2008, volume XIII No.3
[5].   Arikunto, Suharsini. 2008. *Prosedur Penelitian Suatu Pendekatan Praktik.* Cetakan kesembilan. Rineka Cipta. Jakarta
[6].   Faisal, Sanapiah. 2010. *Format-format Penelitian Sosial. Dasar-dasar dan aplikasinya*. Rajawali Pers. Jakarta
[7].   Howkins, John.2001. Creative Economy, How People make Money from Ideas. Penguin
[8].   Halim, Abdul. 2007. Manajemen Keuangan Bisnis. Ghalia Indonesia. Jakarta
[9].   Indriantoro, Nur dan Bambang Supomo. 2002. *Metodologi Penelitian Bisnis untuk akuntansi & manajemen*, BPFE. Yogyakarta
[10].   Miles, Matthew B dan A. Michael Huberman. 1992. *Analisis Data Kualitatif*. UI Press. Jakarta
[11].   Mustikasari, Elia. 2007. Kajian Empiris tentang Kepatuhan Wajib Pajak Badan di Perusahaan Industri Pengolahan di Surabaya. Simposium Nasional Akuntansi X. Makassar.Hal.1-41.
[12].   Nazir, Moh. 2010. *Metode Penelitian*. Ghalia Indonesia. Jakarta
[13].   Suryana, Anandita Budi. 2013. Pegawai Direktorat Jenderal Pajak Branchless untuk Kemudahan Pembayaran Pajak UKM. www.pajak.go.id. Rabu, 6 Maret 2013
[14].   Tarigan, Yuike Arianti. 2012. Pengaruh Motivasi Kerja Terhadap Efektivitas Kerja Pegawai Pada Kantor Dinas Kehutanan Propinsi Sumatera Utara. SKRIPSI. Departemen Ilmu Administrasi Negara Fakultas Ilmu Sosial dan Ilmu Politik Universitas Sumatera Utara