J.Administration
JOURNAL SCIENCE ADMINISTRATION, INOVATIONS, AND PUBLIC SERVICE DEVELOPMENT
Diterbitkan Oleh:
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Transformation of Motor Vehicle Tax Payment Services Based on Village-Owned Enterprises

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Abstract
This study aims to analyze the implementation of the Motor Vehicle Tax Payment Service Policy through Village-Owned Enterprise. A qualitative approach with a descriptive research design was employed to obtain a comprehensive understanding of the policy implementation process. Data were collected through in-depth interviews, field observations, and document analysis involving officials of the Regional Revenue Management, Village-Owned Enterprise administrators, village government representatives, and service users. Data analysis was conducted using the interactive model developed by Miles and Huberman, while the implementation process was examined through the Policy Implementation Theory proposed by George C. Edward III, which emphasizes communication, resources, disposition, and bureaucratic structure as the key determinants of implementation success. The findings indicate that the policy has been implemented relatively effectively and has improved public access to motor vehicle tax payment services. Communication and bureaucratic structure were found to support policy implementation through socialization activities, inter-organizational coordination, and simplified service procedures. Nevertheless, challenges remain in terms of resource capacity and implementer disposition, particularly regarding institutional support, organizational capability, and incentive provision for policy implementers. Furthermore, low public awareness of tax obligations continues to hinder the achievement of policy objectives. Therefore, strengthening institutional capacity, enhancing stakeholder support, expanding public outreach programs, and improving administrative efficiency are essential to increasing the effectiveness and sustainability of the Motor Vehicle Tax Payment Service Policy through Village-Owned Enterprises.

Keywords: Policy Implementation, Motor Vehicle Tax, Public Service.

Introduction
Motor vehicle tax constitutes one of the most important sources of regional revenue and plays a significant role in supporting local development programs and public service delivery (Makhmudi, 2025). The optimization of motor vehicle tax revenue is influenced not only by taxpayers' compliance but also by the accessibility and convenience of tax payment services. Consequently, local governments are required to continuously develop innovative public service mechanisms that can reach broader segments of society, particularly residents in rural areas who often

experience limited access to tax service offices (Yunianti et al., 2019).

In line with the evolving paradigm of public service delivery, increasing emphasis has been placed on services that are accessible, efficient, transparent, and responsive to community needs (Mangai & Ayodele, 2025). Within this context, the Government of Lampung Province, through the Samsat Supervisory Team, established a collaboration with Village-Owned Enterprises to provide electronic motor vehicle tax payment services through the E-Samdes application. This policy represents a public service innovation designed to bring tax services closer to citizens while simultaneously expanding the coverage of regional tax collection. Through this mechanism, taxpayers are no longer required to visit Samsat offices directly, as tax payments can be processed through designated Village-Owned Enterprises that function as service partners (Rum et al., 2023). The involvement of Village-Owned Enterprises in motor vehicle tax payment services reflects a transformation of their institutional role. Beyond serving as village-based economic entities, these organizations have increasingly become strategic partners in the delivery of public services. Their close proximity to local communities and their ability to reach areas with limited access to government services position them as effective intermediaries between the government and taxpayers. Therefore, the utilization of Village-Owned Enterprises as tax payment agents is expected to improve taxpayer compliance while enhancing the effectiveness of regional revenue management (Dai & Taube, 2021).

Tanggamus Regency is one of the regions that has implemented this policy initiative. The potential for motor vehicle tax revenue in the regency is substantial. In 2023, the estimated value of motor vehicle tax revenue, including penalties, exceeded IDR 101.7 billion, covering approximately 149,910 registered vehicles. Of this amount, the potential revenue generated from districts that have implemented tax payment services through Village-Owned Enterprises reached approximately IDR 72.94 billion, representing around 106,379 vehicles. These figures indicate that Village-Owned Enterprises possess considerable potential to contribute to the enhancement of regional tax revenue collection. Despite this significant potential, the implementation of motor vehicle tax payment services through Village-Owned Enterprises continues to face several challenges. Empirical evidence indicates that not all designated Village-Owned Enterprises have been able to operate the service effectively. Of the twenty Village-Owned Enterprises prepared to provide tax payment services, only eleven have successfully conducted motor vehicle tax transactions. This situation suggests a discrepancy between the intended objectives of the policy and its actual implementation in practice.

The success of public policy implementation is largely determined by several interrelated factors, including effective communication among implementing actors, adequate resource availability, strong commitment from implementers, and a supportive bureaucratic structure (Abdullahi & Othman, 2020). When these elements are not sufficiently fulfilled, the achievement of policy objectives may be hindered. Therefore, a comprehensive examination of the implementation of motor vehicle tax payment services through Village-Owned Enterprises is necessary to assess the extent to which the policy has been executed and to identify the factors that facilitate or constrain its implementation (Kanie et al., 2019).

This study is particularly relevant because it addresses not only issues related to public service delivery and policy implementation but also the collaborative relationship between local government institutions and village-based organizations in improving service quality. The findings are expected to contribute to the development of public administration scholarship, especially in the field of community-based public service policy implementation, while also providing practical recommendations for local governments seeking to enhance the effectiveness of motor vehicle tax payment services through Village-Owned Enterprises.

Literature Review

Policy Implementation

Policy implementation refers to the process of translating established decisions, regulations, or policy directives into concrete actions that generate tangible benefits for society (Milhorance et al., 2022). The success of a public policy is determined not only by the quality of its formulation but also by the effectiveness of its implementation. In practice, policy implementation involves the interaction of multiple stakeholders, including government institutions, private-sector organizations, and community members, who collectively contribute to achieving policy objectives through effective coordination, communication, resource management, and monitoring mechanisms (Scupola & Mergel, 2022). Within the context of public service delivery, policy implementation plays a crucial role in ensuring that services are provided effectively, efficiently, and in a manner that is accessible to all members of society. Therefore, the extent to which policy objectives are achieved largely depends on how well the implementation process is managed and executed (Gautam, 2020).

This study adopts the policy implementation framework developed by (Sormin, 2021), which identifies four key factors that influence the success of policy implementation: communication, resources, disposition, and bureaucratic structure.

Communication refers to the transmission of policy information in a clear, consistent, and understandable manner to both implementers and target groups. Resources encompass the availability of human resources, financial support, facilities, information, and authority required to execute the policy effectively (Barreto et al., 2024). Disposition relates to the attitudes, commitment, and willingness of implementers to carry out policy objectives as intended. Meanwhile, bureaucratic structure concerns the organizational arrangements, division of responsibilities, and operational procedures that may either facilitate or hinder implementation effectiveness. These four dimensions are closely interconnected and collectively determine the extent to which a public policy can be implemented successfully and achieve its intended outcomes (Wang et al., 2021).

Motor Vehicle Tax

Motor Vehicle Tax is one of the regional taxes imposed on the ownership and/or control of motor vehicles. This tax serves as an important source of revenue for local governments, contributing significantly to regional development financing and the provision of public services. As a component of local revenue, Motor Vehicle Tax plays a strategic role in strengthening the fiscal capacity of local governments and supporting sustainable development programs (Subekti et al., 2021).

In addition to its fiscal function, Motor Vehicle Tax also serves as an instrument for promoting taxpayer compliance with tax obligations. Consequently, local governments have continuously introduced various service innovations aimed at simplifying the tax payment process and improving public access to tax services. These efforts are expected to enhance taxpayer participation and increase the effectiveness of tax collection (Limantoro et al., 2022).

The tax object includes all motor vehicles operated on public roads, while the tax subjects are individuals or legal entities that own and/or control such vehicles. The amount of tax payable is determined based on the vehicle's assessed market value and other criteria established by applicable laws and regulations. Therefore, the implementation of an effective and accessible Motor Vehicle Tax payment system is essential for optimizing regional revenue and improving the quality of public services (Ariyanti & Yasin, 2024).

Village-Owned Enterprises

Village-Owned Enterprises are business entities established by village governments to manage local economic resources and promote community welfare. These enterprises are designed to serve as instruments of rural economic empowerment by utilizing local potential and addressing the specific needs and characteristics of village communities. Through their establishment, village governments seek to strengthen local economic resilience while creating opportunities for sustainable community development (Kania et al., 2021).

Village-Owned Enterprises perform both social and economic functions. From a social perspective, they provide services that address the needs of local communities and contribute to improving the quality of life in rural areas (Barusman, 2019). From an economic perspective, they generate revenue that can be reinvested to support village development initiatives and enhance village-generated income. As a result, these enterprises play a significant role in fostering economic growth and improving the financial capacity of villages (Nasfi et al., 2023).

The management of Village-Owned Enterprises is guided by the principles of participation, transparency, accountability, cooperation, and sustainability. Adherence to these principles is essential for ensuring effective governance, professional management, and long-term organizational viability. Furthermore, the application of these principles enables the enterprises to maximize their contributions to community welfare while maintaining public trust and institutional credibility (Harinurdin et al., 2025).

In the implementation of motor vehicle tax payment service policies, Village-Owned Enterprises function as strategic partners of local governments by extending tax service accessibility to rural communities. Their involvement enables residents to access tax payment services more conveniently, efficiently, and closer to their place of residence, thereby reducing the need to travel to regional tax service offices. Consequently, the participation of Village-Owned Enterprises contributes to improving service delivery, enhancing taxpayer convenience, and supporting efforts to increase tax compliance in rural areas (Yaya et al., 2024).

Motor Vehicle Tax Payment Services Thru Village-Owned Enterprises

Motor vehicle tax payment services delivered through Village-Owned Enterprises represent an innovative approach to public service delivery aimed at improving access to tax services for rural communities. This service model utilizes Village-Owned Enterprises as intermediary agents that facilitate electronic motor vehicle tax payments through an integrated system connected to relevant government institutions. By bringing tax services closer to residents, this approach seeks to overcome geographical and administrative barriers that often limit access to public services in rural areas (Azzahra & Choiriyah, 2025).

The implementation of this service is expected to enhance taxpayer compliance by providing a more convenient, efficient, and accessible payment mechanism.

Furthermore, it contributes to expanding the coverage of tax services, reducing the time and financial costs incurred by taxpayers, and supporting the optimization of regional tax revenue (Purnomo & Tsany, 2024). Beyond its administrative benefits, the involvement of Village-Owned Enterprises in tax service delivery reflects a collaborative governance model that integrates local government initiatives with community-based economic institutions. Such collaboration is essential for strengthening public service effectiveness, promoting inclusive governance, and ensuring that government services are more responsive to the needs and expectations of rural communities (Medah & Santosa, 2023).

Research Framework

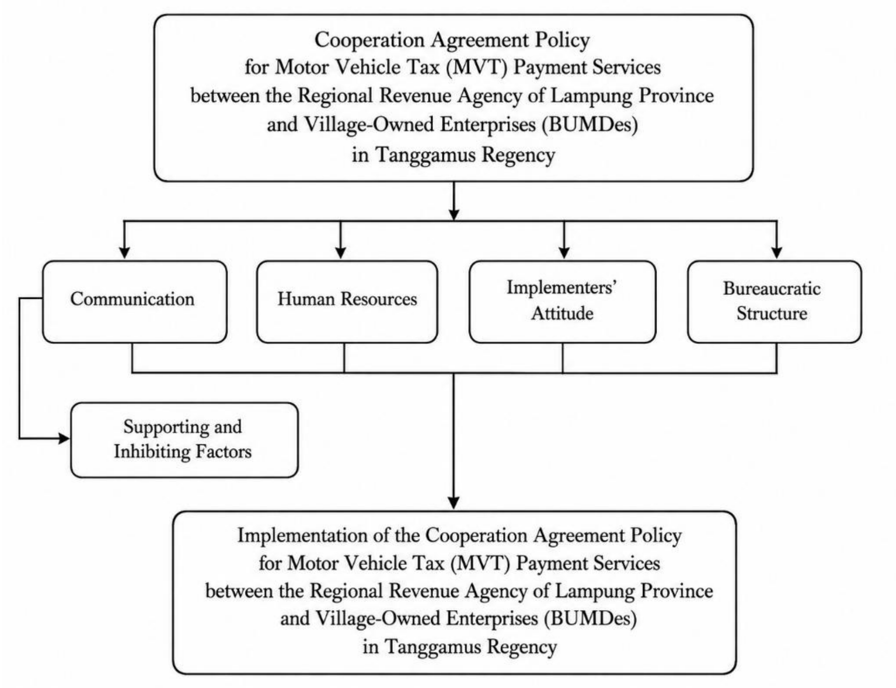

Figure 1. Framework

Methode

This study employed a qualitative approach with a descriptive research design to examine the implementation of the Motor Vehicle Tax Payment Service Policy through Village-Owned Enterprises in Tanggamus Regency, Indonesia. A qualitative approach was considered appropriate because it enables an in-depth exploration of the policy implementation process, the interactions among stakeholders, and the contextual factors influencing policy effectiveness. The study was conducted at the Regional Revenue Management Unit XIII of Tanggamus and several Village-Owned Enterprises involved in delivering motor vehicle tax payment services.

Research informants were selected purposively based on their direct involvement in and understanding of the policy implementation process (Asenahabi, 2019). The participants included officials and staff members of the Regional Revenue Management Unit XIII of Tanggamus, managers of Village-Owned Enterprises, village government representatives, and community members who had utilized the motor vehicle tax payment service. Data were collected through in-depth interviews, field observations, and document analysis. In-depth interviews were conducted to obtain comprehensive insights into policy implementation practices, while observations were used to directly examine service delivery activities. In addition, document analysis provided supporting evidence from regulations, administrative reports, and other relevant records related to the implementation of the policy (Caggiano & Weber, 2023).

The collected data were analyzed using the interactive model developed by (Silverio et al., 2022), which consists of data reduction, data display, and conclusion drawing and verification. Data analysis was carried out continuously throughout the research process, beginning with data collection and continuing until the completion of the study. This iterative process enabled the identification of patterns, relationships, and meanings relevant to the implementation of the motor vehicle tax payment service policy through Village-Owned Enterprises.

To ensure the trustworthiness of the findings, the study applied source triangulation, method triangulation, and time triangulation. These procedures involved comparing information obtained from different informants, cross-checking findings derived from interviews, observations, and documents, and validating data collected at different points in time. Through these strategies, the credibility and reliability of the research findings were enhanced, thereby providing a comprehensive understanding of the implementation of the Motor Vehicle Tax Payment Service Policy through Village-Owned Enterprises in Tanggamus Regency.

Result And Discussion

Implementation of the Motor Vehicle Tax Payment Service Policy thru Village-Owned Enterprises in Tanggamus Regency

Based on the description above, the implementation of the motor vehicle tax payment service policy thru Village-Owned Enterprises in Tanggamus Regency, in this sub-chapter, the author attempts to analyze according to Edward III's Policy Implementation Theory in Fadillah (2008: 14-15) which states that in implementation, there are four factors that influence the success of the implementation. These factors work simultaneously and interact with each other to either assist or hinder policy implementation. The four factors referred to are:

Communication

The communication dimension plays a crucial role in determining the success of the Motor Vehicle Tax Payment Service Policy implemented through Village-Owned Enterprises. Effective communication ensures that policy objectives, procedures, and implementation mechanisms are clearly understood by both implementers and target groups. In this study, communication was carried out through several activities, including capacity-building programs for Village-Owned Enterprise administrators, public outreach initiatives regarding tax payment services, and monitoring and evaluation activities aimed at addressing implementation challenges.

Training activities were conducted to enhance the knowledge and technical competencies of Village-Owned Enterprise personnel in managing motor vehicle tax payment transactions. In addition, socialization programs were organized to increase public awareness of the availability and benefits of tax payment services provided through Village-Owned Enterprises. These efforts were intended to encourage greater community participation while ensuring that taxpayers understood the procedures and requirements associated with the service. Monitoring and evaluation activities further supported communication by facilitating feedback and identifying operational issues requiring improvement.

The findings indicate that these communication efforts have contributed positively to strengthening the understanding of policy objectives among implementers and service users. The dissemination of information and continuous coordination among stakeholders have helped establish a common understanding of the policy and its intended outcomes. Consequently, communication has served as an important mechanism for aligning implementation activities with policy goals and enhancing the effectiveness of service delivery.

Nevertheless, the study also revealed that communication practices have not yet been fully optimized. Several informants reported that public outreach activities remain insufficient, particularly in relation to support provided by local government institutions. Limited dissemination of information has reduced public awareness and may affect the utilization of tax payment services offered through Village-Owned Enterprises. Therefore, strengthening communication strategies through more intensive, continuous, and inclusive socialization efforts is essential to improve policy implementation and maximize public participation in motor vehicle tax compliance.

Resources

The findings demonstrate that resource availability and capacity are fundamental determinants of the successful implementation of the Motor Vehicle Tax Payment Service Policy through Village-Owned Enterprises. According to the policy implementation framework, adequate resources encompass not only competent human resources but also sufficient information, authority, organizational support, and operational facilities. In this study, the principal actors responsible for policy implementation were the administrators and service officers of Village-Owned Enterprises who managed motor vehicle tax payment services. Consequently, their knowledge, skills, and operational readiness played a crucial role in ensuring that the policy was implemented effectively and consistently at the local level.

To enhance institutional capacity, Village-Owned Enterprises implemented several strategic measures, including the establishment of a clear organizational structure, the development of coordination mechanisms, the formulation of operational guidelines, the provision of information systems for community outreach, the recruitment of qualified personnel, and the implementation of administrative and financial management systems. These initiatives were designed to improve organizational performance, strengthen accountability, and ensure the efficient delivery of tax payment services. Furthermore, the findings highlight the significant contribution of village governments in supporting institutional development, particularly through leadership, facilitation, and capacity-building efforts that enable Village-Owned Enterprises to perform their functions more effectively.

Nevertheless, the study revealed variations in the availability and quality of resources across Village-Owned Enterprises. While some organizations benefited from strong support and commitment from village leaders, others faced resource constraints that limited their operational effectiveness. Insufficient institutional support, particularly from village governments, reduced the capacity of certain enterprises to provide services optimally and achieve policy objectives. Therefore, strengthening human resource competencies, improving organizational capacity, and fostering sustained collaboration between Village-Owned Enterprises and village governments are essential to enhancing the effectiveness and sustainability of motor vehicle tax payment services at the village level.

Attitude of the Executor

The findings demonstrate that the disposition of implementers constitutes a critical factor in the successful implementation of the Motor Vehicle Tax Payment Service Policy through Village-Owned Enterprises. Effective policy implementation depends not only on the technical capabilities of implementers but also on their commitment, motivation, and willingness to execute policy directives. In this regard, administrators of Village-Owned Enterprises serve as key actors in translating policy objectives into practical actions and ensuring the effective delivery of motor vehicle tax payment services at the local level.

The study further reveals that implementer disposition is shaped by several interrelated factors, particularly the level of knowledge and understanding of the policy, as well as the perceived importance of the policy in addressing community needs. A comprehensive understanding of policy objectives, procedures, and expected outcomes fosters a stronger sense of responsibility and encourages implementers to perform their duties more effectively. Moreover, when implementers recognize the relevance and urgency of the policy, they are more likely to demonstrate active engagement and sustained commitment throughout the implementation process.

Despite the generally adequate level of policy understanding among implementers, the findings indicate that variations in commitment and performance remain evident across Village-Owned Enterprises. One of the primary factors contributing to these differences is the limited provision of incentives for policy implementers. Inadequate incentives tend to diminish motivation and reduce the enthusiasm of some administrators, thereby affecting the consistency and effectiveness of service delivery. Therefore, strengthening both intrinsic and extrinsic motivational factors, including the provision of appropriate incentives and institutional support, is essential for enhancing implementer commitment and improving the overall effectiveness of the Motor Vehicle Tax Payment Service Policy through Village-Owned Enterprises.

Bureaucratic Structure

The findings indicate that the bureaucratic structure has generally facilitated the implementation of the Motor Vehicle Tax Payment Service Policy through Village-Owned Enterprises in Tanggamus Regency. An organized administrative framework, supported by clear operational procedures and effective coordination mechanisms, has enabled service providers to perform their duties more efficiently. Furthermore, the availability of dedicated service counters and responsive administrative assistance has contributed to a more streamlined service process, thereby enhancing operational effectiveness and supporting the achievement of policy objectives.

Despite these positive developments, several bureaucratic challenges continue to affect the implementation process. A recurring issue identified by informants concerns delays in payment verification by banking institutions, which may take up to two days before the Motor Vehicle Tax Payment Certificate can be issued. Such procedural delays create inefficiencies within the service process and may reduce the timeliness of service delivery, potentially affecting public satisfaction and the overall effectiveness of policy implementation.

Overall, the evidence suggests that the bureaucratic structure underlying the policy is relatively simple, accessible, and supportive of service implementation. Although certain administrative bottlenecks remain, the existing organizational arrangements have generally enabled Village-Owned Enterprise officers to deliver motor vehicle tax payment services effectively. Therefore, strengthening inter-organizational coordination and simplifying verification procedures are essential steps toward improving service responsiveness, increasing operational efficiency, and ensuring the long-term success of policy implementation.

Aspects of Hindrance and Support for the Implementation of Motor Vehicle Tax Payment Service Policies thru Village-Owned Enterprises in Tanggamus Regency

Inhibiting Aspects

The findings reveal that the implementation of the Motor Vehicle Tax Payment Service Policy through Village-Owned Enterprises in Tanggamus Regency is influenced by several institutional, social, and operational challenges. One of the primary barriers is the limited support provided by local government institutions, particularly in terms of public outreach, supporting regulations, and financial assistance. Insufficient socialization efforts have resulted in low public awareness regarding the availability of tax payment services through Village-Owned Enterprises. Furthermore, limited operational funding and relatively low service incentives have constrained the capacity of these enterprises to optimize service delivery and expand their role in facilitating tax compliance.

Another significant challenge relates to the varying levels of support from village governments. The findings indicate that the commitment of village leaders plays a crucial role in determining the effectiveness of policy implementation. In several cases, inadequate attention from village authorities has hindered the operational development of Village-Owned Enterprises, including limitations in infrastructure, organizational support, and service management. In addition, low public awareness of the importance of paying motor vehicle taxes continues to affect service utilization, despite the increased accessibility of tax payment facilities at the village level.

The study also identified several administrative and technological obstacles that reduce the effectiveness of policy implementation. Procedural delays in payment verification and the issuance of tax payment certificates have diminished service efficiency and encouraged some taxpayers to use alternative channels. Moreover, restrictions on the types of vehicles eligible for tax payments through Village-Owned Enterprises have limited the scope of the service. The emergence of online tax payment platforms offered by government agencies has further intensified competition, providing taxpayers with multiple alternatives for fulfilling their tax obligations. Consequently, Village-Owned Enterprises are required to continuously improve service quality, responsiveness, and operational efficiency in order to remain relevant and competitive while supporting local tax revenue collection.

Inhibiting Aspects

The implementation of the Motor Vehicle Tax Payment Service Policy through Village-Owned Enterprises in Tanggamus Regency is supported by several strategic factors that contribute to the effectiveness of policy execution. One of the primary supporting factors is the existence of a provincial government policy that provides a formal legal framework for the delivery of motor vehicle tax payment services through Village-Owned Enterprises. This policy is reinforced through institutional cooperation among the Provincial Revenue Agency, the Regional Development Bank of Lampung Province, the Provincial Office of Village Community Empowerment and Transmigration, and participating Village-Owned Enterprises. The collaboration enables taxpayers to access motor vehicle tax services through digital platforms, thereby bringing public services closer to rural communities and reducing the need for taxpayers to visit regional tax offices directly.

Another significant supporting factor is the institutional capacity and human resource potential of Village-Owned Enterprises. As community-based organizations embedded within rural areas, Village-Owned Enterprises possess a strong understanding of local conditions, social characteristics, and community needs. This proximity enables them to adapt service delivery mechanisms more effectively and establish stronger relationships with taxpayers. Consequently, the involvement of local personnel enhances public trust, facilitates communication, and improves the accessibility of motor vehicle tax payment services at the village level.

Furthermore, the role of Village-Owned Enterprises extends beyond service provision by contributing to broader rural economic development objectives. Their organizational structure, local networks, and community-oriented approach support the expansion of public services while simultaneously strengthening local economic institutions. The findings suggest that the combination of a supportive regulatory framework, inter-institutional collaboration, and the availability of capable local human resources has created favorable conditions for the successful implementation of the Motor Vehicle Tax Payment Service Policy through Village-Owned

Enterprises in Tanggamus Regency.

Conclusion

Write your conclusions and suggestions in narrative form and not in bullet or numeral form in this section. Conclusions must address the research objectives and how they impact the current state and development of knowledge and society. Suggestions can indicate possible applications and extensions. Suggestions can also be in the form of further research in the future or informing related research that is currently underwayThe implementation of the Motor Vehicle Tax Payment Policy through Village-Owned Enterprises in Tanggamus Regency has contributed to improving tax service accessibility and supporting regional revenue enhancement. The findings reveal that policy implementation is influenced by four key factors: communication, resources, implementer disposition, and bureaucratic structure. While communication and bureaucratic arrangements generally support policy execution, challenges remain in terms of resource capacity and implementer motivation, particularly due to limited institutional support and incentives. In addition, low public awareness of tax obligations continues to hinder the effectiveness of the policy. The study confirms the applicability of George C. Edward III's Policy Implementation Theory in explaining implementation outcomes and highlights the importance of strengthening institutional capacity, enhancing stakeholder support, increasing public outreach, encouraging service innovation, and improving inter-agency coordination to ensure more effective, efficient, and sustainable policy implementation.

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