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Research Article

TRANSFORMATION OF LICENSING SERVICES AS EFFORTS TO INCREASE REGIONAL INCOME

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Abstract

One of the agendas for transforming public services in Indonesia is to transform licensing services. The licensing service transformation in Jakarta Special Region Province is carried out by transforming the licensing service provider organization, i.e. the One-Stop Integrated Services and Investment Agency of Jakarta Special Region Province. This research is qualitative research with a descriptive approach and aims to explore or describe how the licensing service transformation is carried out and how it impacts on the regional income of Jakarta Special Region Province. The results of the study found that the One-Stop Integrated Services and Investment Agency transformed by changing the organizational structure, people, and the use of technology. The transformation carried out by DPMPTSP of Jakarta Special Region Province is proven to be able to increase the realization of investment achievement and the realization of regional levies revenue that comes from certain licensing fees.

Keywords: *Licensing Services, Organizational Transformation, Levies, Regional Taxes, Regional Revenues*

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INTRODUCTION

Regional autonomy is a step taken by the central government to bring public services closer to the community so that people's welfare will improve. Regional autonomy creates the delegation of authority from the central government to regional governments. This also has an impact on the decentralization of financing affairs from the central government to regional governments. Therefore, regions need to maximize Locally-Generated Revenue (PAD) in accordance with the potential and cultural distinctiveness of each region. Regional income the form of regional taxes and local user fees is required to finance all local government activities, especially public services which provided for citizens and other regional expenditures.

Ismail (2005) argues that local revenue sources are better focused on user charges or service-oriented local taxes. Local governments do not always have to earn revenue by increasing taxes but turn to levies, with the hope that voluntary compliance of community will be created since fees are paid by the community in a direct form of services delivered by the local government. The main objective of regional autonomy is to bring government services closer to the people. Therefore, local taxes and regional levies should not only be considered as inherent obligations to the people but must also be linked to the existence of services from the government as a tax collector to the public as a taxpayer.

One part of public services or government services is licensing services. Prasajo et al (2007: 11) states that licensing can be a tool for local and central government to carry out development from the planning process, supervision, and evaluation. Licensing services have a significant role in development. Licensing services can be used as a tool to generate financing for development in an area through the collection of certain licensing fees. Excellent licensing services, especially in the ease of doing business associated with starting a business can also increase investment in an area so that sustainable development can occur and the welfare of the local community will increase. Good licensing services can also increase public satisfaction with public services which when associated with tax payments, the higher the level of community satisfaction, the higher the level of voluntary compliance to pay taxes. Thus, the high quality licensing service can be used as an effort to increase regional income.

In the past, the Jakarta Special Region Province Government has had a variety of complicated problems in licensing services, such as complicated, time-consuming and non-transparent procedures, including in terms of cost of obtaining certain types of licensing. The Ombudsman's findings on various corruption cases that resulted in a lack of accountability and

public trust also impacted Jakarta's revenues, both from local taxes and from regional levies. Licensing services are poor and there is still a lot of "black money" in managing certain licenses (<https://news.detik.com>) which are not in accordance with Jakarta Regional Regulation No.3 of 2012 concerning Regional Retribution. This encourages a lack of investment in Jakarta Special Region so that the realization of regional revenue generated through investment is less than the potential that should be obtained by the Jakarta Special Region Province Government. In other words, Jakarta's local tax effort is far than optimal. Abuse of authority and corruption committed by government officials contributed to the problem of Jakarta's regional income.

Aware of various licensing issues that occur in Jakarta and the importance of licensing service improvements to increase regional income, Jokowi, who was then the governor of Jakarta Special Region Province, had the idea of creating public services that were easily accessible to the public by transforming the licensing services through the creation of a special agency which able to serve non-licensing and licensing activities needed by the citizens of Jakarta by no longer convoluted, fast, cheap, and on time. The idea of Jokowi, who later became the President of Indonesia, was realized by his successor governor namely Basuki Tjahaja Purnama (Ahok) through the formation of the One-Stop Integrated Services Board (BPTSP) which was officially launched in January 2015. Through the formation of BPTSP, the transformation of the service licensing in the Jakarta Special Region Province begins. On January 2, 2017, the BPTSP of Jakarta Special Region was changed to the One-Stop Integrated Services and Investment Agency (DPMPTSP) of Jakarta Special Region, with the merging of the Investment Board (BPM) and the One-Stop Integrated Services Board (BPTSP).

Organizational transformation according to Gareth R. Jones (2007: 269) is a process carried out by an organization to change its current situation to the expected condition to increase organizational effectiveness in the future. This is in line with Saefullah et al (2016: 30) who cite Potss and Lamash by defining organizational change as a shift in the current state of the organization towards desired conditions in the future, organizational change can be seen from the structure, process, individual, and Culture. Organizational transformation according to Certo and Certo (2009: 337) is a process to modify or change an organization to increase the effectiveness of the organization. This change can involve all organizations but generally affects the line of authority of the organization, the level of authority of the organization's members, and the path of communication of the organization's members. Certo and Certo (2009: 339-343) argued that changes must be made to the three factors that affect organizational effectiveness, which can be briefly seen in Figure 1 below:

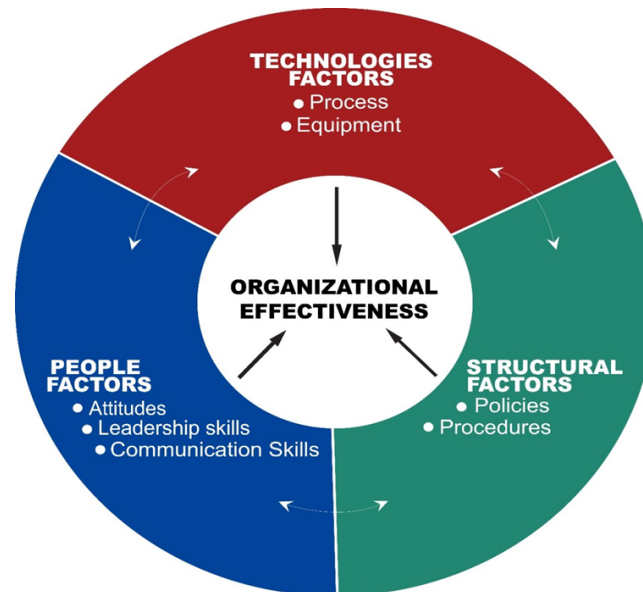


Figure 1. Diagram of Organizational Change by Changing Three Factors Affecting Organizational Effectiveness
Sources: Certo and Certo (2009)

Prasojo, et al (2007: 100-102) argued that in there three stages in simplifying the process of deregulation and debureaucratization of licensing permits in Indonesia. The second stage of improving licensing services is very much in line with the theory put forward by Certo and Certo (2009), as for the three stages are:

1. Based Line: by setting the direction of reform, debureaucratization, deregulation through the establishment of a national and regional licensing policy.
2. Middle Line: changing licensing services to improve licensing services by focusing on improving the administrative capacity of licensing through institutional, personnel, technology and financing changes.
3. Final Line: the achievement of the final results of the basic and intermediate stages with the realization of licensing that is fast, cheap and precise in the hope that it will lead to an increase in the national and regional economy.

Jakarta Special Region is fairly late in organizing public licensing services using the One-Stop Integrated Services (PTSP) method, although it is a bit late in implementation and is only around 4 (four) years (January 2015 to 2018) but the One-Stop Integrated Services and Investment Agency (DPMPTSP) of Jakarta Special Region Province has had many achievements, especially in 2018. The achievements that have been obtained by the One-Stop Integrated Services and Investment Agency (DPMPTSP) of Jakarta Special Region

Province are as follows:

1. Award from the Indonesian Record Museum for the record as the Most Issuing and Non-Licensing Board in One Year in January 2016.
2. The predicate of High Compliance (Green Zone) Against Public Service Standards in accordance with Law No. 25 of 2009 concerning Public Services from the Indonesian Ombudsman in December 2017.
3. Role Model of Very Good Public Service Provider Model from the Ministry of PAN & RB in January 2018.
4. Award for the Realization of the Highest Investment in Indonesia in 2017, a total of 108.6 T from BKPM RI in February 2018.
5. Jabodetabek Public Service of the Year 2018, from Markplus. Inc. in May 2017.
6. Innovative Perception Index of Public Services with "Very Innovative" qualifications from LAN RI.
7. The Third Best Province of Indonesia's One-Stop Integrated Services (PTSP) Provider from BKPM RI in July 2018.
8. Indonesia Attractiveness Award 2018 (Best Investment Province) from Frontier Consulting Group & tempo Media Group.
9. Top 99 Public Service Innovations 2018 from the Pan & RB Ministry in September 2018.

These achievements are the result of the implementation of the licensing service transformation carried out by the Jakarta Special Region Province Government. This was done by transforming the licensing service provider organization in Jakarta Special Region Province, namely the One-Stop Integrated Services and Investment Agency (DPMPTSP).

Mc Carten (2005) in "The Role of Organizational Design in the Revenue Strategies of Developing Countries" states that changes in organizational design/organizational structure are key to the effectiveness of tax administration reforms. Mc Carten's opinion does not only apply to tax administration, but also the administration of central and regional revenues as a whole. Changes in the organizational structure in relation to regional revenue administration aim to consolidate and increase the expansion of the revenue base in the form of taxes and levies, achieve internal productivity that reduces administrative costs and encourages the creation of voluntary compliance. The licensing service transformation is carried out by Jakarta Special Region through the transformation of licensing service provider organizations namely DPMPTSP of Jakarta Special Region aims to improve the quality of licensing services in Jakarta Special Region, as well as one of the efforts to increase regional income

both directly in the form of certain licensing fees and indirectly through taxes as a result of increased investment because of the ease of doing business (EODB) in Jakarta Special Region Province. These various things make the writer interested in researching on how the transformation is carried out by One-Stop Integrated Services and Investment Agency (DPMPTSP) of Jakarta Special Region Province as well as its impact on the Regional Revenue of the Jakarta Special Region Province.

There are several previous studies (state of the art) that researchers consider related to this research, the first research is a study from Dewi Puspita Sari, et al (2013) entitled "Innovation of Licensing Services in Increasing Locally-Generated Revenue (PAD) in the One-Stop Integrated Services in Makassar City. "This research was conducted using descriptive methods through literature study, observation and in-depth interviews in data collection. The study aims to analyze the licensing service innovation model in Makassar so that the management of PAD (Locally-Generated Revenue) derived from licensing service fees can run efficiently and effectively. The results of the research Dewi Puspita Sari, et al are BPTM (Integrated Licensing and Investment Agency) of Makassar City to make spatial innovations in accordance with service delivery standards for the realization of excellent service and user community satisfaction. Other innovations are optimizing employee empowerment through improving education or through competency-based training and making clear SOP (Standard Operating Procedures) as an innovation in terms of service procedures, and to improve the PAD of Makassar City an innovative model of electronic-based licensing services is used to simplify licensing procedures, realizing the certainty of costs and time, as well as employee empathy and discipline to serve the community. The aim is that the community feels satisfied and wants to voluntarily pay their obligations in the form of user fees that can increase PAD in Makassar City.

The second study was from Palata Laru (2010) concerning licensing services in increasing local revenue at the Poso Regency integrated licensing service office. The research was conducted to determine and analyze the effectiveness of licensing services to increase PAD in integrated licensing service offices in Poso Regency during 2007-2009 using quantitative methods, with the result that licensing services in Poso Regency have been carried out effectively where the performance of the service apparatus and the implementation of licensing services has been done well in accordance with applicable local regulations. This effectiveness is also evidenced by the increase in the realization of PAD from certain licensing fees in 2009 amounting to 110.83% from 2008.

The third study was carried out by Arip Zainudin in (2013) regarding the analysis of the impact of PTSP on increasing Yogyakarta PAD with the aim of assessing the impact caused by PTSP on increasing regional investment in Yogyakarta, using quantitative methods with the result that there was an increase in investment of 0.67% per year after PTSP in Yogyakarta which also has an impact on the rate of real economic growth of Yogyakarta City which reaches 5.64% per year. The increase in investment which then increased the Locally-Generated Revenue of the City of Yogyakarta was a result of the ease of licensing administration through legal certainty and licensing patterns in PTSP that provided time certainty, cost certainty, clarity of service mechanisms as well as HR support and service infrastructure.

The research that will be outlined in this paper will use a qualitative approach with a different idiography from the previous three studies namely Jakarta Special Region Province. Unlike the previous research that has been mentioned, the novelty of this study takes a more general research object namely the overall transformation carried out by DPMPTSP of Jakarta Special Region Province and its impact on Regional Revenue, not limited to innovation, nor is it carried out to measure the effectiveness of services licensing or assessing the impact of PTSP on regional investment. The purpose of this research is to explore or describe how the transformation of licensing services carried out through the transformation of the One-Stop Integrated Services and Investment Agency of Jakarta Special Region Province is carried out and how it impacts on the Regional Income of Jakarta Special Region Province.

RESEARCH METHODS

This research is qualitative research with a descriptive approach to provide a clearer and deeper picture of a phenomenon. The results of this study are expected to complement research related to efforts to increase Locally-Generated Revenue through the transformation of public services, in this case, the transformation of licensing services where other researchers can supplement it with similar research objects by taking different ideographies. The time dimension of this research is limited to the type of cross-section where the data collected for the study is only for a certain period of time, or just one time. The data source comes from primary data collected through interviews with resource persons who are considered to have knowledge of the object of research namely the Head of DPMPTSP, Head of Division of DPMPTSP, BPKD (Regional Financial Management Agency) and

BPRD (Regional Tax and Retribution Collection Agency) of Jakarta Special Region Province as well as direct observations on research objects namely One-Stop Integrated Services and Investment Agency (DPMPTSP) of Jakarta Special Region Province. Data sources also come from secondary data through literature studies and other documentation. Data analysis on a qualitative approach according to Creswell (2009) i.e. the data generated is then managed by rereading all data, coding, and grouping data. The next step is the process of triangulation and making conclusions.

RESULTS AND DISCUSSION

Organizations have a close relationship that is reciprocal with their environment. Therefore, if the environment changes, the organization must also change or transform in accordance with changes in its environment to maintain or increase organizational effectiveness. If the transformation is not carried out, the organization will fail to achieve its goals and then defunct. It is not uncommon for organizations that have carried out transformations to fail in making changes because it turns out that the transformation they performed is not in harmony with their environment. One-Stop Integrated Services and Investment Agency (DPMPTSP) of Jakarta Special Region Province is one of the Regional Apparatus Units (SKPD) of the Jakarta Special Region Province Government that is transforming and continuing to manage the changes it does to improve community decisions. In this study, it was found that the transformation carried out to improve organizational effectiveness also succeeded in increasing the regional economy through the development of investment and hence also increasing regional income.

Transformation of Licensing Services through Transformation of the One-Stop Integrated Services and Investment Agency in Jakarta Special Region Province

To improve the performance of public services in the form of licensing services and to improve organizational effectiveness, the One-Stop Integrated Services and Investment Agency (DPMPTSP) undertakes organizational transformation and changes management to provide excellent service to the community. From the research, the authors found that the organizational transformation carried out by DPMPTSP of Jakarta Special Region Province was in accordance with the theory proposed by Certo and Certo (2009). The transformation focuses on three factors that affect organizational effectiveness, namely changes in organizational structure, changes in human resources, and changes by continuing to update the

technology used in licensing services.

Transformation to the structure carried out by DPMPTSP of Jakarta Special Region Province has not only changed the organizational structure but also various matters related to the organizational structure, namely the authority to sign licenses and summarize service procedures to facilitate the community in making the permits they need, in accordance with the DPMPTSP of Jakarta Special Region Province slogan, which reads "Administer Your Own Licensing is Easy".

According to Sadu (2008), there are two integrated licensing service models, namely the One-Stop Integrated Services (PTSA) or One-Stop Services pattern where licensing service locations are indeed in one place but the authority and signing of licenses remain with the relevant technical offices. This happened in Jakarta Special Region before BPTSP was established, where permits and user fees related to licensing were carried out by each relevant technical office, for example for health-related licensing such as the establishment of hospitals, the establishment of optical shops or other health sector licensing carried out by the agency health. While permits relating to the social sector such as permits for the establishment of institutions and non-institutions, permits for collecting money and goods, etc. are managed by the social service. This form has various weaknesses including the difficulty of coordination and the difficulty of maintaining the quality of licensing services because the policy is still in the technical SKPD. The second form of integrated services according to Sadu which is also a form of licensing service that is considered ideal, namely One-Stop Integrated Services (PTSP) or One-Stop Services, when BPTSP is established, permits issued by the technical service are withdrawn by authority and the process becomes integrated. This means that the various procedures required for obtaining permits starting from the application stage, to the issuance stage of permits, are carried out through single access namely BPTSP. The organizational structure automatically changes where BPTSP is led by an Echelon 2 who has higher responsibilities and authority than PTSA which is only led by a Division head with an Echelon 3. This causes coordination and decision making and licensing services can be done more quickly. This initial organizational structure was outlined in Jakarta Special Region Province Governor Regulation No 55 of 2014 concerning the Organization and Work Procedure of the One-Stop Integrated Services Board.

Over time, in 2017 BPTSP changed into service with the joining of investment into this SKPD, so that its name changed to the One-Stop Integrated Services and Investment Agency (DPMPTSP). Lituhayu (2015) in his research on organizational sector reform in Pekalongan

Regency found that organizational reform in Pekalongan Regency had gone well without overlapping of the main tasks and functions in the Regency. This finding is also found in the organizational transformation carried out by DPMPTSP of Jakarta Special Region Province. The organizational transformation in the SKPD of licensing service providers in Jakarta Special Region Province can run well with an affirmation of the main tasks and functions as well as clarity of authority for signing the licenses as stipulated in Jakarta Special Region Province Governor Regulation No 281 of 2016 concerning the Organization and Work Procedures of the One-Stop Integrated Services and Investment Agency. The transformation through this merger is carried out to simplify and accelerate the licensing process, especially licensing permits related to EODB (Ease of Doing Business) indicators in the context of increasing investment both PMDN (Domestic Investment) and PMA (Foreign Investment). Permits relating to this EODB include SIUP (Trading Business License), TDP (Company Registration Certificate), IMB (Building Permit), SLF (Decent Function Certificate), and others. DPMPTSP's effort to simplify permits related to Starting Business (ease of starting a business) to increase investment is quite successful as evidenced by the award from the Indonesian Investment Coordinating Board (BKPM) as a province that achieved the highest investment realization in 2017 of Rp 108.6 trillion.

To facilitate licensing services, 316 service points have been set up at the village, sub-district, city and regency levels, as well as at the provincial level. The authority to sign licenses at each service point is held by the head of the unit selected through a position auction to ensure that the leaders of this unit have competent and qualified experts, so that licensing services can be carried out properly. At the time of establishment of BPTSP, licenses granted and then managed by BPTSP totaled 514 licenses in accordance with Jakarta Special Region Province Governor Regulation No. 57 of 2014 concerning Implementation of Regional Regulation No. 12 of 2013 concerning the Implementation of One-Stop Integrated Services. Along with developments to meet the needs of the community and summarize service procedures, permits are managed to become only 216 permits in accordance with Jakarta Special Region Province Governor Regulation Number 47 of 2017 concerning One-Stop Integrated Services Guidelines. Changes in permits managed are made through simplification of license grouping and extension of the validity period of permits using the HGSL method (Delete, Merge, Simplify and Transfer). Some permits such as school operational permits and hospital operational permits which previously had to be renewed every five years became valid as long as the hospital and the school were still standing and doing all their activities in

accordance with the applicable laws and regulations. Permission will be revoked if it turns out that hospitals and schools violate the conditions set in carrying out their activities.

Related to public complaints regarding unclear and convoluted procedures, complicated requirements, long time to complete licenses, and the lack of certainty of costs, according to the mandate of licensing services as stipulated in Minister of Internal Affairs Regulation No.24 of 2006 concerning guidelines for the Implementation of One-Stop Integrated Services, DPMPTSP of Jakarta Special Region Province takes the following steps:

1. Clarity of Procedure

DPMPTSP is trying to improve permit service procedures to improve services to citizens by making SOP (Standard Operating Procedure) for all licenses that are under the authority of DMPTSP. According to Rahmayanti (2010), SOP was made to avoid variations in the process of implementing activities by employees that would disrupt the overall organizational performance. This SOP is then poured into a licensing catalogue which is distributed to 316 service points so that each officer can show and explain everything related to the permit making service. The SOP contains the procedures for making permits, the requirements needed to make a permit, the length of time a license is issued up to the cost of making a permit

2. Requirements

To improve the efficiency and effectiveness of licensing services, DPMPTSP simplifies the requirements for making permits by eliminating requirements that are considered to have no legal implications and removing requirements that complicate business development. In addition, permits that are indeed interrelated such as SIUP and TDP can be made simultaneously so that there are no duplicate requirements. Simultaneous SIUP and TDP applicants no longer have to provide two documents to process the two permits. The applicant only needs to provide one document in accordance with the requirements stated in the SOP.

3. Completion Time

The acceleration of the time for the completion of the permit is done by dividing the authority to sign the permit and making 316 service points starting from the village, sub-district, city and regency, and provincial levels. Summarizing permit requirements is also one way to shorten the permit completion time. In addition, DPMPTSP also launched a variety of service innovations to shorten the time for permit completion, including the establishment of a Public Service Mall, submission of licenses online, the use of AJIB

(Motorized License Shuttle). This aims to help the community in obtaining permits. Electronic signing that allows licensing signatory officials to sign permits that have fulfilled the requirements wherever they are so there is no more accumulation of documents that need to be signed. Most recently, DPMPTSP launched IMB (Building Permit) 3.0 where IMB which has fulfilled all the requirements that have been set can be issued within 3 hours.

4. Cost Certainty

Communities can know how much money they need for obtaining a permit, the costs of various arrangements are clearly stated in the SOP. The amount of the cost of obtaining a permit or permit levy is in accordance with what is stated in the Jakarta Special Region Province Regulation No. 1 of 2015 concerning Regional Retribution. The Regional Retribution Decree (SKRD) as the basis for the applicant's license to pay levies is printed using the Regional Revenue Management System (SIMPAD) and is no longer counted manually, so errors in the calculation of user fees can be eliminated. Payment of permit levies is also made by the applicant himself to the Bank DKI or through the Bank Mandiri Automated Teller Machine (ATM) that has existed in each Urban Village, and can also be done through the Bank DKI Electronic Data Counting (EDC) machine at the permit service counter so that cases such as the lack of levies payments or embezzlement of levies by unscrupulous officers do not happen again because all levies go directly into the regional treasury accounts in the bank.

According to Nurmandi (2010), Providing public services by government human resources to the community determines the extent to which the government can provide good services to the community. So far, the community's perception when managing licensing is that service personnel are unfriendly and unsympathetic, and incompetent about the permits they manage. These officers sometimes do not understand the requirements or procedures for making a permit, so people become confused when asking about the requirements or procedures for obtaining a permit. The community also sometimes states that service personnel often behave arbitrarily and do not have a neat appearance. There are even people who no longer trust the licensing bureaucracy and are reluctant to take care of permits due to unclear costs that they have to pay as administrative costs which go into the hands of licensing service officers. Licensing service officers are seen as lacking integrity by the community. DPMPTSP continues to strive to change the perception of this community by carrying out various transformations on Human Resources that exist in the ranks of DPMPTSP of Jakarta Special Region Province.

Albrecht Zemke (1990) suggested that the interaction of Human Resources (HR) that an organization has with its customers (community service users) will determine the success of management and service performance of the organization. Therefore, from the beginning of the licensing service unit in Jakarta Special Region, he has made changes by screening every employee who will be part of this unit, so that the selected employees have high expertise and competence in the licensing field. Since the beginning of the formation of BPTSP which later was transformed into DPMPTSP, he has received full support from the leadership of both the governor who served at the time of establishment namely Basuki Tjahaya Purnama (Ahok) to the current governor, Anies Bawesdan. Initially, each service point leader was chosen through a rigorous position test to get people with high integrity, leadership abilities and high competence to carry out licensing services for the realization of excellent service. The leaders of this unit are also agents of change whose task is to prepare and communicate the transformation of licensing services both to internal parties, namely SKPD/UKPD, which are within the Provincial Government of Jakarta Special Region and external parties, namely the public who use licensing services.

Not only are the unit leaders required to have high integrity, anti-corruption commitments, and high competence in the area of licensing services, but all DPMPTSP employees in Jakarta Special Region Province are required to have this behaviour. All licensing service officers are required to look clean and neat, be polite in doing services for example by giving 3S (Smiles, Greetings, Greetings) to the community even though sometimes the officer has to deal with people who are not friendly and too emotional when handling permits. All service officers are required to have high expertise and competence in all matters relating to permits issued by DPMPTSP. Friendly attitude as part of improving licensing services was also found by Dewi Puspita Sari, et al (2013) in her research on service innovation in the Makassar City PTSP office. Similar to the 3S implemented by DPMPTSP of Jakarta Special Region Province employees, this change in attitude has succeeded in increasing the community's satisfaction with licensing services provided by employees in Makassar and Jakarta Special Region. Two findings prove that the theory proposed by Albrecht Zemke (1990), namely the interaction of Human Resources (HR) owned by the organization with customers (community service users) will determine the success of management and service performance of the organization. Friendly interaction of service officers to the public (customers) increases organizational performance through increased community satisfaction.

Sedarmayanti (2017) expressed the opinion that Human Resources need to be developed

continuously to obtain quality human resources. Not only smart but also has the abilities, skills, personality, attitudes and behaviours needed to carry out a job. DPMPTSP of Jakarta Special Region Province also continues to develop its staff, each head of the licensing service unit that has been selected through a tight position auction, will be evaluated annually through the holding of competency tests to ensure that they still have the expertise and competency in accordance with their position. If it turns out they did not pass the competency test then the position of unit leader with poor test results will be lowered. DPMPTSP of Jakarta Special Region Province always tries to improve the competency of its employees. This is different from the results of Santoso's study (2015) regarding the conditions of improvement in the field of Human Resources in Semarang City, where one of the findings is that the Semarang City Government does not know the competency needs of its employees and has not facilitated an increase in the competence of Semarang City Government civil servants. The step taken by DPMPTSP of Jakarta Special Region Province to improve expertise and competence is to include each employee as a participant in excellent service training with material that is not only related to administrative and technical licensing services but also the attitudes and behaviour required in dealing with the community.

To ensure that all DPMPTSP of Jakarta Special Region Province employees have high integrity, they are required to sign an integrity pact as evidence and guidance to always provide excellent service in the permit sector. All employees are also required to have anti-corruption commitments ranging from front office clerk, surveyor, messenger, to unit leaders at each service point. Corruption is a mistake that is not tolerated at all and is subject to strict sanctions for the entire DPMPTSP of Jakarta Special Region Province. It is a joint responsibility at work where the unit leader will also be sanctioned if it turns out his subordinates made a mistake.

In terms of HR, the number of Human Resources possessed by DPMPTSP especially those in the Urban Village services unit is still lacking. In each Urban Village, licensing services are usually only carried out by one head of the unit, one staff member, assisted by a freelance Daily Employee (PHL) and one AJIB (Motorized License Shuttle). This condition causes the service to be disrupted if there is only one person who is not present at the place of service, for example, if someone is sick or even just leaves the place of service to attend a meeting.

In addition to transforming the organizational structure and Human Resources, to improve the efficiency and effectiveness of licensing services, DPMPTSP of Jakarta Special

Region Province also applies the use of modern technology in implementing licensing services. Martani and Lubis (2009: 226) define technology as tools, techniques and all activities used to convert inputs into outputs. The transformation on the technology side was carried out by DPMPTSP of Jakarta Special Region Province by providing equipment such as computers, scanners, printers, electronic queuing machines, telephone lines, internet networks, available in sufficient and reasonable numbers at each service point. To conduct a Community Satisfaction Survey to determine the satisfaction of the applicants, permission was initially provided for tablets at each service point, but apparently, the use of tablets was less effective because it was vulnerable to theft, so SKM was moved back to the desktop computer. To monitor and maintain security, a minimum of 4 (four) CCTVs are installed at each service point. This CCTV has a network that is connected to the provincial level so that the head of the DPMPTSP Jakarta Special Region Province service office or the governor of Jakarta Special Region Province can see the service running at each service point through the CCTV. A maintenance and repair budget to keep these tools functioning properly is also provided in sufficient quantities.

The process of changing the permit processing using technology has also been carried out by DPMPTSP of Jakarta Special Region Province. Submission and issuance of permits that were previously done manually are now done online. At the end of 2015, only 8 permits that could be applied online, the processing of these online permits was growing so that currently permits that can be applied online have reached 85% of the 216 permits which are under the authority of DPMPTSP of Jakarta Special Region Province. It is expected that in the future, all permits can be applied and issued online. This Online Licensing Services is one form of e-government implementation or in Indonesia commonly referred to as Electronic-Based Government System (SPBE). The implementation of the SPBE is directed to make the work process more effective, efficient, accountable, and transparent so that it can improve the quality of public services, namely licensing services to the community.

Online licensing services are carried out through website.jakarta.go.id. In the website the applicant can see the permit requirements, procedures, completion time and costs that must be incurred to make a permit. Along with the development, there is currently a new website namely jakevo.jakarta.go.id which is used specifically for processing permits related to EODB (Ease of Doing Business) namely SIUP, TDP and IMB. Permits requested at Jakevo do not require a signature. If the permit does indeed meet the specified requirements, the applicant can print the requested permit himself. The authenticity of permits issued

through Jakevo is guaranteed by the inclusion of the barcode or QR code in each printed license. The difference between licenses that are managed with Jakevo and service.jakarta.go.id is the permits that are managed with jakarta.go.id. Applicants can register and upload a permit application through the service website jakarta.go.id. But they still have to come to the service point they have chosen when registering online with the required requirements which have also been uploaded online. Permits are still printed at the service point and signed manually or electronically by the service point leader. If the permit applicant has problems so that they cannot come in person then they can be authorized or use the AJIB (Motorized License Shuttle) data that has been provided by the DPMPTSP of Jakarta Special Region Province to pick up the permit file and deliver the completed permit to the applicant. In the future, all permits will be processed through jakevo.jakarta.go.id.

Herawati (2014) in her research on the implementation of e-government in Central Java found that Sragen Regency is a good example in the implementation of e-government not only in Central Java but also throughout Indonesia, one of the reasons is that the Sragen Regency government has had an online licensing file tracking system. Tracking licensing files online can also be done by licensing applicants in Jakarta Special Region Province because in 2 (two) main service websites used by DPMPTSP of Jakarta Special Region namely www.pelayanan.jakarta.go.id and www.jakevo.go.id which have been had an online file tracking system plus an online queue system. Applicants can determine for themselves when the time of taking the licensing products that have been completed, both days and hours of file retrieval, so that they do not need to queue for a long time just to get the files. This is also evidence that e-government licensing as part of the technological transformation has also been carried out well by DPMPTSP of Jakarta Special Region Province.

The Effect of Transformation of Licensing Services on Regional Revenue of Jakarta Special Region Province

Licensing can also be a source of regional income because local governments can collect fees from certain licenses that are issued in accordance with Law No. 28/2009 concerning Regional Taxes and Regional Levies. Licensing has two unique sides when viewed from funds or revenue owned by local governments, where licensing is a public service that in its implementation requires costs to be done, but on the other hand, licensing also provides revenue for local governments that come from levies obtained by local governments as compensation for issuing permits. The relationship can be seen in Figure 2 below:

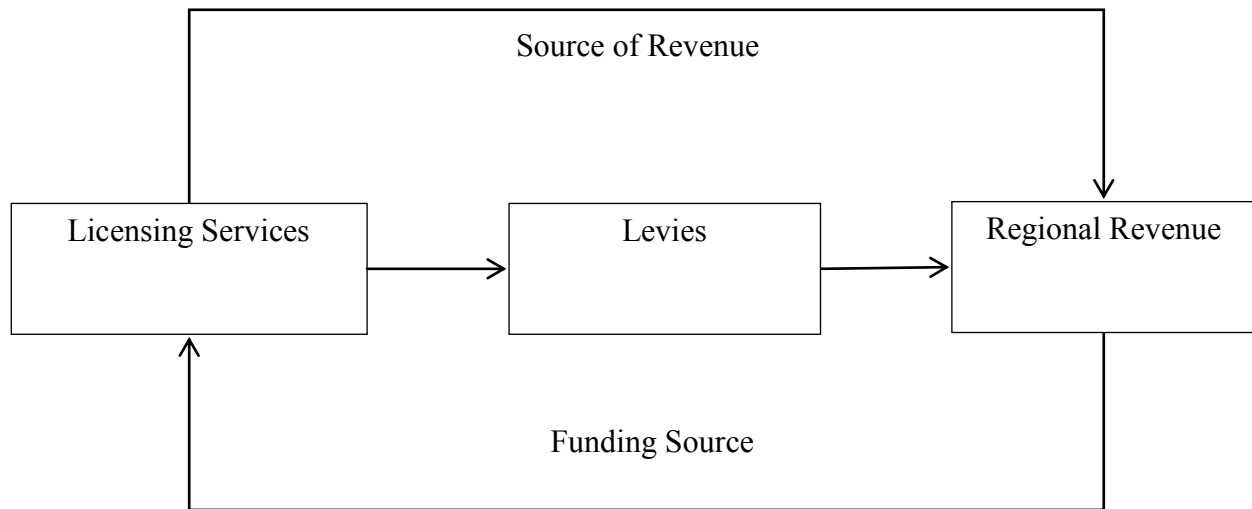


Figure 2. Relationship between Licensing Services and Regional Revenues
(processed from various sources)

Bird (2012) argues that sometimes local governments can be compared to certain business companies. When local companies provide services needed by their residents, residents must pay when they receive these services. Payment for the use of certain public services is subject to charges or fees, which have a different meaning from tax. In connection with the notion of tax, the population does not receive a direct fee, while in levies, the population receives a fee directly. This is because what they want and get is what they pay for. In addition, Bird stated that unlike taxes, levies provide funds and also provide information about which services should be provided, the number of services and the quality of services that must be provided, and who can enjoy these services. Therefore, to increase the regional income that comes from user fees, the services provided by the government must be good. The government must place the community as a subject that is equal to the government. The community must fulfil their rights by improving the quality of public services and eradicating corruption and various forms of abuse of authority so that people feel satisfied and perform all their obligations voluntarily, especially the obligation to pay taxes.

If viewed from the rights and obligations in taxation, then the right of the community as a taxpayer is to get services, while the tax obligation is to pay taxes. This means that the government's obligation is to provide services to the community and the government's right is to get tax revenue from the public. In contrast to user charges, taxes do not provide direct remuneration to the public for their tax payments. Direct levies provide the public with

services related to the levy and the public is obliged to pay for services that have been provided in accordance with the rates set in the laws. Sometimes in tax collection, the government forgets to intensify the fulfilment of taxpayer rights by providing good services to taxpayers, the government only focuses on intensification and extensification of tax collection. However, if the community's right to service is fulfilled, the community will pay taxes voluntarily. The One-Stop Integrated Services and Investment Agency is here to provide the right to public services in the form of licensing services for the community.

Bolthole (2010) states that "a country's tax effort may be influenced by its institutional factors such as corruption, voice and accountability". The establishment of the One-Stop Integrated Services and Investment Agency (DPMPTSP) of Jakarta Special Region Province is one of the tax efforts undertaken by the Jakarta Special Region Province Government to increase levies revenue and indirectly transform licensing services through the transformation of the One-Stop Integrated Services and Investment Agency (DPMPTSP) of Jakarta Special Region Province will increase central and regional revenues through taxes. As explained above, the One-Stop Integrated Services and Investment Agency (DPMPTSP) is designed to be an institution of high integrity as a licensing service and upholds anti-corruption commitments and can, therefore, increase the accountability of the Jakarta Special Region Province Government. Integrity and honesty instilled in all levels of DPMPTSP starting from the highest leadership to PHL (Freelance Daily Employees) have a positive effect in eradicating corruption and increasing public trust, and making the accountability of the Jakarta Special Region Province Government easier to do and visible to the public. The One-Stop Integrated Services and Investment Agency of Jakarta Special Region Province is the frontline of public service through the DPMPTSP Urban Village unit which is directly confronted by the most disadvantaged people.

Nur-Tegin (2008) in the journal "Determinants of Business Tax Compliance" argues that there are factors that influence the desire of taxpayers to obey paying taxes, where one of the main findings is that to make taxpayers more obedient in carrying out tax obligations can be done by declaring and fully committed to fighting corruption. The existence of the One-Stop Integrated Services and Investment Agency of Jakarta Special Region Province as an effort to increase regional income is expected to increase public confidence and increase public compliance to pay taxes which in turn will increase regional income.

In terms of the implementation of tax obligations by taxpayers, in addition to levies collection, the One-Stop Integrated Services and Investment Agency (DPMPTSP) of Jakarta

Special Region Province also contributed to efforts in intensifying tax collection by requiring PBB (Building Permit) payments for the last 5 (five) years to apply for certain licenses. For example, submission of SKDP (Company Domicile Certificate) which is the basis for other permit applications such as TDP (Company Registration Certificate), TDG (Warehouse Registration Certificate), SIUJK (Construction Services Business License) and others. So, if the applicant cannot show proof of PBB payment in the last 5 (five) years, then the SKDP will not be issued, thus other licenses requiring this SKDP will not be issued (www.pelayanan.jakarta.go.id). Through these requirements, the One-Stop Integrated Services and Investment Agency indirectly performs the tax collection function.

The transformation of licensing services in Jakarta Special Region, especially with the merging of the Investment Board and the One-Stop Integrated Services Board into the One-Stop Integrated Services and Investment Agency, has proven to be quite successful in increasing investment realization in Jakarta Special Region. Transformation by promoting integrity, emphasizing the eradication of corruption while providing excellent service to the licensing community, especially those relating to start-up business and construction permits, provides legal certainty to investors and certainty of costs associated with a start-up business and construction permits, so that investors interested in investing in Jakarta Special Region Province. The achievement of investment realization can be seen in Table 1 below:

Table 1. Realization of Investment Achievements in Jakarta Special Region Province in 2013-2017

Year	Investment Target	Investment Realization	Achievement (Realization / Target)
2017	77.91	108.6	139,39 %
2016	72.59	58.8	81 %
2015	67.77	60.75	89.64 %
2014	63.47	48.19	75.92 %
2013	59.07	36.84	75.99 %

Source: DPMPTSP of Jakarta Special Region Province Annual Report, 2018

Increased investment as a result of the transformation carried out by DPMPTSP of Jakarta Special Region Province is in line with the results obtained by Arip Zainudin's

research (2013). In his research, the existence of PTSP has increased investment realization in the City of Yogyakarta. Increased investment in Jakarta Special Region Province indirectly increases the potential for tax revenues, not only local taxes but also central tax revenues. The amount of this investment will ultimately increase business entity income tax and other tax revenues. The One-Stop Integrated Services and Investment Agency of Jakarta Special Region Province as the licensing agency has thus contributed to efforts to increase regional and central tax revenues.

Before the One-Stop Integrated Services and Investment Agency of Jakarta Special Region Province, certain licensing services in the Jakarta Special Region Province were carried out by each relevant technical office. Licensing service levies are carried out manually by the technical office where the licensing applicants take care of the licenses they need in the relevant technical services. Furthermore, the applicant pays the levy directly to the service without knowing the official levies tariff determined in the Jakarta Special Region Province Government Regulation No 3 of 2012 because the official tariff is not shown to the applicant. This is prone to cause fraud committed by elements from the relevant department. For example, by charging a higher rate to the applicant and depositing the levies in accordance with the official rate to the local treasury where the rest goes to the person, or even not depositing the regional levies to the regional treasury. In addition to detrimental to the Jakarta Special Region Province Government, the applicant was disadvantaged because the applicants had to go through a convoluted procedure from the relevant agency and pay a levy that was greater than the official tariff in Jakarta Special Region Province Government Regulation No 3 of 2012.

After the One-Stop Integrated Services and Investment Agency (DPMPTSP) of Jakarta Special Region Province, applicants for various licenses no longer need to come to the relevant service offices but only need to come to the One-Stop Integrated Services and Investment Agency. Applicants will be given a levy payment form made online through the Regional Revenue Management System (SIMPAD) by DPMPTSP officers and then pay levies to the Bank DKI or through the existing BANK DKI ATMs in each place of permit management (Urban Village, Sub-district, Administrative City, Public Service Mall [MPP] of Jakarta Special Region Province). Before DPMPTSP officers print the levies payment form, the applicant is first shown the levy calculation at an official rate in accordance with the Jakarta Special Region Province Government Regulation No. 1 2015 about Regional Retribution. If the applicant agrees to pay the levy that has been calculated on the memorandum of calculation

will be paid by the applicant through the Bank DKI or the Bank DKI ATM. This payment mechanism through a bank or ATM reduces and can even eliminate fraud because the applicant directly makes a deposit to the bank or pays through an ATM and is immediately received in the regional cash account without manually collecting it in advance. With the transformation and improvement of the administration of certain licensing fees, the value of fees obtained by the Government of Jakarta Special Region Province has also increased. This increase in levies income was also due to an increase in community satisfaction with DPMPTSP's performance so that they were willing to pay certain licensing fees on a voluntary basis. On the other hand, some people are also forced to pay their local taxes or levies because otherwise, they will not get licensing services at DPMPTSP of Jakarta Special Region Province. An increase in revenue from certain licensing fees can be seen in the table below:

Year	Levies Revenue
2013	Rp 333,787,343,513
2014	Rp 515,162,936,406
2015	Rp 459,459,498,063
2016	Rp 675,475,066,072
2017	Rp 998,183,201,014

Table 2. Realization of 2013-2017 Levies Revenue of Jakarta Special Region Province

Sources: DPMPTSP and BPKD of Jakarta Special Region Province

CONCLUSION

The licensing service transformation in the Jakarta Special Region Province is carried out by transforming the licensing service provider unit, which is the One-Stop Integrated Services and Investment Agency (DPMPTSP). The Licensing Services transformation was carried out by DPMPTSP to improve the effectiveness and efficiency of licensing services in Jakarta Special Region Province through continuous improvements to the policies and procedures carried out that are part of the organizational structure. Some of which is by improving the quality of human resources and the use of modern technology that updates manual licensing services into online licensing services. This licensing service transformation runs well in Jakarta Special Region.

Licensing can be a tool for local and central government to carry out development from the planning, monitoring, to evaluation processes. Licensing can also be a source of regional income because local governments can collect fees from certain licenses that are issued in accordance with Law No. 28/2009 concerning Regional Taxes and Regional Levies. Transforming licensing services can be a key basis in attracting investments that will broaden the tax base, from increasing investment there is a high potential for regional income through tax payments and levies by investors. Changes in the behaviour of licensing service personnel who were previously attached to corrupt behaviour and lack of integrity, to become high integrity and anti-corruption personality. This increases public accountability and trust in the government as an effort to increase the community's voluntary compliance to pay taxes which in turn will increase regional income. The use of technologies such as online licensing services, online SKRD calculation and printing processes, as well as payment of user fees directly by the applicant through the bank can eliminate cases of embezzlement of user charges so that regional income can increase. The transformation of licensing services in Jakarta Special Region Province has proven to be able to increase the realization of investment and the realization of certain service licensing fees in Jakarta Special Region.

Although the local user fees collected by the One-Stop Integrated Services and Investment Agency are only around 10% of Jakarta's PAD (Locally-Generated Revenue), the existence of the agency is very important in efforts to increase local tax revenues when viewed from efforts to fulfill taxpayer rights to get excellent service and the public's obligation to pay taxes. The existence of DPMPTSP which facilitates licensing services for ease of business also increases investment in Jakarta Special Region. This will indirectly increase the local tax revenue and central tax revenue. The author finds that there are some shortcomings in the transformation of licensing services. The service point at the Urban Village level still requires additional service personnel to ensure the smoothness of licensing services. The author still finds public complaints related to online licensing services. Website services are sometimes still difficult to access due to a slow internet network. Therefore, the author recommends the Jakarta Special Region Province Government to increase internet speed and collaborate with network providers can provide network needs with qualified capacity and speed for smooth online licensing.

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