



Transformational Leadership Facing the Industrial Revolution 4.0 in a Tax Perspective on Covid 19 Conditions

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ABSTRACT

This research sharpens our understanding as a leader and potential leader in dealing with various kinds of uncertain life conditions. The author relates the current condition. The author considers that the shrewdness of today's leaders when they have been tested in facing the Industrial Revolution 4.0 which is inseparable from Volatility, Uncertainty, Complexity, and Ambiguity (VUCA). In the midst of the Industrial Revolution 4.0, the world was hit by a pandemic, which according to WHO's statement was part of a natural disaster. Tax as one of the nation's veins, especially in Indonesia. The leader will be challenged to minimize the negative impacts that will occur. Various leadership styles pose a challenge in making a rapid environmental change especially with today's sophistication of technology and communication. The condition of VUCA and the presence of Covid - 19 in the midst of the Industrial Revolution 4.0, a leadership style is needed that can transform to face these challenges and conditions.

INDEX TERM: Transformation, Agile Leadership, Covid 19, The Next Normal, Tax Policy, Government.

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I. INTRODUCTION

One of the challenges that must be faced in the business world is the VUCA world. VUCA which stands for Volatile, Uncertain, Complex, and Ambiguous is a picture of the situation in the business world today. The term was originally coined by the American military to describe the geo-political situation at that time. However, due to the similarity in meaning, the term VUCA is now being adopted by the business world. More clearly, Volatility means a very fast dynamic change in various things such as social, economic and political. Uncertainty means that it is difficult to predict issues and events that are currently happening. Complexity is the disruption and chaos that surrounds every organization. Ambiguity is defined as the heavy burden of reality and meaning that mingles from various existing conditions or a state that feels floating and the clarity is questionable.

Apart from that, many predict that software developers, apps developers, data analysts, financial analysts, as well as robotics technicians and engineers are jobs that will dominate in the Industry 4.0 era. The prediction has already seen the truth. Currently, there are almost no companies that do not use technology in carrying out their activities. With the development of network technology, every week there is at least one update action on the application. In conditions that require employees to work remotely such as due to the outbreak, companies that have implemented the Industry 4.0 concept tend to be better prepared.

It's just that building Industry 4.0 readiness is not a brief job, it takes years just to build awareness. One of the lessons that can be taken from the Covid-19 outbreak this time is to accelerate the emergence of company awareness of the Industry 4.0 era. Now is the best time for management to change the usual work patterns to the ones out of the ordinary.

Frantic and nervous leaders in various sectors face the attack of Covid-19 due to the pandemic demands a quick response with changing conditions. The leader must respond quickly and the response must also be flexible. This response anticipates the inability of health services to keep pace with the spread of the virus with the increasing number of positive cases and death tolls. The inability of health services requires leaders to act swiftly to make various adjustments such as the availability of treatment rooms / rooms, the adequacy of medical devices, medicines and most importantly health workers.

In almost all countries, the health sector must be able to adapt to respond to the attack of the virus by taking fast action to suppress and mitigate preventing the collapse of health services. This condition has happened to several countries. This adaptation must be carried out easily and quickly. Therefore, the sector must be flexible and not awkward to change. The role and ability of an agile leader is important to encourage stakeholders to collaborate with various actors / participants as a form of a leader with adaptation insight and a capacity for resilience to the new normal.

Responding to this matter, the dexterity and intelligence of the leader in dealing with it is needed by his presence. Starting from this, a leader who is able to transform into the conditions of the Industrial Revolution is needed, especially those related to taxation in the midst of the Covid-19 pandemic.

II. METHODOLOGY

This research uses a developmental research method, which study the pattern and sequence of development and / or change, in line with the changing times. Researchers conduct universal research from various sources related to current leadership. If we talk about leadership style, there is a lot of knowledge about it. However, in this journal, the researchers focus more on leaders who can transform in the era of Industrial Revolution 4.0, which is where a world epidemic is taking place, namely Covid 19. In this regard, researchers are more focused on the tax segment. According to the regulations in various sources, it was found that during the Covid-19 period, there are a lot of changes in tax regulations. Therefore, the research will look at a universal picture of the transformation of leaders in the Covid-19 era, which of course cannot be separated from agile leadership in dealing with and managing various strategies without paying attention to the current digital world.

III. LITERATURE REVIEW

1. Agile in Leading Agile

Agile is not something new to the world of leadership universally and Human Resources Department in particular for both private and government companies. Agile Leadership has become a secondary requirement today for anyone who has a role as a leader in formal conditions. Although in fact leadership is not only to lead others but also to lead oneself, even various speakers conveyed that leaders are consider as a great one when they are able to lead themselves.

Agile is a mindset and habit. There are three important points in agile : (1) identifying problems and / or opportunities, (2) moving to follow up, and (3) doing both iteratively without stopping and with a short period. Concretely, agile is in a set of methods, principles, managerial frameworks, which have been popular in the last two decades. From small team management to innovation management, all are affected by agile. Some of the popular ones are Lean Startup, Scrum, Holacracy, Design Thinking (Rizky Syaiful, 2020).

Leadership

Here are some opinions on leadership :

- Let's stop the dysfunctional separation of leadership from management. We all know that managers who don't lead are boring, dispiriting. Well, leaders who don't manage are distant, disconnected.'Henry Mintzberg (2004) Enough leadership, Harvard Business Review, November, p 22
- Ivancevich et al (2008): Leadership is 'the process of influencing people to enable the achievement of relevant goals'.
- Goleman (2000): 'A leader's singular job is to get results'.
- House et al (2004): 'Leadership is the ability to motivate, influence and enable individuals to contribute to the objectives of organizations of which they are members'.
- Stogdill (1974): 'Leadership is an influencing process aimed at goal achievement'.
- Dixon (1994) 'Leadership is no more than exercising such an influence on others that they tend to act in concert towards the achievement of a goal that they might not have achieved so readily had they been left to their own devices'.

Agile Leadership

We often hear the term "leadership agility", "agile leadership". Leadership agility is needed by leaders in carrying out their functions effectively to deal with world situations that are rapidly changing. Agility in

making decisions and executing them will determine the success of bringing the organization in the desired direction. Apart from being quick to adapt in response to changes which are happening very quickly, creative and innovative factors are also needed in leadership agility. The leadership factor develops besides implementing rapid adaptation, it also needs collaboration, and is flexible in a sustainable manner (Teguh B. Supahwan, 2020).

The competence of change leaders must continue to be implemented in realizing agile bureaucracy. Moreover, the world community is now faced with a situation of VUCA (Volatility, Uncertainty, Complexity and Ambiguity), which not only demands an agile bureaucracy, but is also supported by an agile leader. This was conveyed by the Deputy of ASN Competency Development Implementation, Dr. Basseng, M.Ed at the Release Ceremony for Level II National Leadership Training Class I 2020, via videoconference, Wednesday (29/7)

"At least an agile leader has 5 characteristics : able to work with anyone (people agility), able to adapt to extreme changes (change agility), able to do well in any condition (result agility), able to withstand various mental stresses (mental agility) and able to learn and understand new knowledge quickly (learning agility) "said Basseng.

What leaders need when a crisis occurs is not pre-planned handling, but behaviors and mindsets that can prevent overreaction to the crisis and how to deal with the challenges ahead (Arnold Howitt, 2009).

2. Industrial Revolution 4.0

Simply put, a revolution is a quick change from social and cultural and has the main value of the basic life of society, which is planned and executed without violence or through violence. The definition of revolution based on several experts is as follows:

- According to Koentjaraningrat, Revolution is an effort to live in accordance with the times and the current world constellation.
- Selo Soemardjan argues that revolution is any change in social institutions in society, which affects the social system, including values, attitudes and behavior patterns among elf groups in society.
- The definition of revolution according to Wijoyo Nitisastro is a process of total transformation from traditional life together with good technology (pre-modern) in the sense of social organization for economic and political patterns.
- According to Soerjono Soekanto, revolution is a form of social change. Planning usually aims for social change (directed change) and is based (social planning).
- Harold Rosenberg defines revolution as a new tradition that refers to urbanization or the extent and how the erosion of public places of rural property.

According to Bung Karno, a revolution could explode when two determining factors met. These two factors are subjective factors and objective factors. Subjective factors are the things we want to change. Meanwhile, the objective factors are factors related to the existing situation and conditions.

The industrial revolution simply means a major and radical change in the way humans produce goods. This major change has occurred three times, and we are currently experiencing the fourth industrial revolution. Every major change is always followed by major changes in the economic, political, even military and cultural. It is certain that millions of old jobs are disappearing, and millions of new jobs are emerging (Marcel Susanto, 2019).

The history of the Industrial Revolution 4.0 according to various sources and literature is as follows:

1. Industrial Revolution 1.0

The first industrial revolution is the one most frequently discussed, the process that began with the invention and use of steam engines in the process of producing goods. This discovery is very important, because before the existence of the steam engine, we could only rely on muscle power, hydropower and wind power to move anything. Starting in the middle of the 18th century, from 1750 to 1850. At that time there was a massive revolution from various sectors such as agriculture, manufacturing, mining and transportation.

2. Industrial Revolution 2.0

After it was felt by the people at that time that those fields were running quite optimally, the entire industry was growing quite rapidly. This encourages the energy process to support each machine running properly. Finally, the invention of electricity, gas, water and telegraph was the beginning of its appearance after the first stage of industry. This model revolution was born afterwards in the early 20th century, between 1850 and 1940.

3. Revolution 3.0

The second war took place, a further industrial revolution took place, which is often called the technological revolution. Humans finally realized that the emergence of a new era after machines, called the technology era. It all started with the discovery of cell phones, control machines, including computers. The starting point has become increasingly clear to facilitate human work related to data

and management information systems. If humans were previously required to write on typewriters, now is the time to write on computers. Also, if people wanted to make phone calls, they used to go to public telephones or telephone stalls (wartel).

4. Revolution 4.0

Currently, human have lived in the industrial era 4.0, starting with the internet revolution which is not just a search engine, but more than that everything has been connected intelligently. Starting from cloud storage, smartly connected devices, fiber physical systems, and robotics. All of that is the beginning of the artificial intelligence that is around you and is currently taking place whenever progress is being made. By learning and being sensitive to today's digital industry, it will make you not clueless or technologically illiterate and adapt to the growth and development of the times.

3. Taxation in Covid 19 Era

Law on General Provisions and Tax Procedures Number 28 of 2007, explains that tax is a mandatory contribution to the state that is owed by an individual or entity that is compelling under law without receiving direct compensation and is used for state purposes for the greatest possible benefit for the prosperity of the people.

From the above definition it can be concluded that taxation is a contribution that must be carried out by taxpayers and is an important thing for business people to make tax planning for both businesses and individuals. Indonesia's veins are taxes.

This is confirmed by the KUP Law Article 1 point 2 that the intended taxpayer is an individual or entity, including taxpayers, tax cutters and tax collectors, who have tax rights and obligations in accordance with the provisions and regulations of the applicable taxation laws.

During the Covid 19 pandemic period, several new laws regarding taxation regulations appeared, including the following:

1. Government Regulation of Number 1 of 2020 concerning Government Regulation in Lieu of Acts regarding State Financial Policy and Financial System Stability for Handling the 2019 Corona Virus Disease (COVID-19) Pandemic and / or in the Context of Facing Threats Endanger the National Economy and / or Financial System Stability .
2. Minister of Finance Regulation Number 23 of 2020, which arrange tax incentives for taxpayers affected by the Corona virus outbreak. There are about 440 Business field code of industry and services that are given tax incentives.
3. Minister of Finance Regulation 110 /PMK.03 / 2020. It is government regulations for amendments to the regulations of the Minister of Finance.
4. Minister of Finance Regulation Number 86 / PMK.03 / 2020 is concerning tax incentives for taxpayers affected by the 2019 corona virus disease pandemic. There are around 1189 of Business field codes for industries and services that are given tax incentives and final tax incentives for construction services related to constriction of covid services.

4. The Next Normal

The New Normal is often heard in the media and people around us. This is slightly different from The Next Normal. Roger Mc Name was the person who first coined the word The New Normal in an article for Fast Company magazine on April 30, 2003. He wrote that there is a high probability that there is a willingness to play by the new rules for the long term. We can simplify that New Normal is something that we previously considered not normal to become something normal. New Normal is a habit that previously could not and is now possible (Gamal Albinsaid, 2020).

A shift in behavior will form the Next Normal, we all know that Covid - 19 has a systemic impact (Gamal Albinsaid, 2020). We agree that the impact of the Covid - 19 pandemic is not only limited to health, but more than that it has an impact on the economy, industry, trade and so on.

When we talk about The Next Normal, it will of course be related to Education, Health, Travel, Tourism, Hospitality, Mobility, Restaurants, Concerts, Sports, Movies, Cinema, Fashion, Personal Care and Normal Agriculture and so on (Gamal Albinsaid, 2020)

IV. DISCUSSIONS AND RESULTS

1. Application of Agile Leadership

Not much different from agile working, an agile leader has the definition of a leader who is agile and responsive in working, making decisions, handling crisis and leading. Agile leaders are very adaptive to everything which happens in their work environment. He is not fixated on restrictive habits and rigid rules. He focuses on how to maximize the productivity of the work team, regardless of all changes that come and go.

Agile leadership should be considered as the world is changing very rapidly. What is trending today, could sink in the next few weeks. This very rapid change demands the ability to read situations and adaptive responses as well. If a leader resists change, over time he will be left behind and lead to setbacks.

The facts prove that our current leaders, they are proven to be transformed by various actions that are agile. Regarding perfection, in fact no one is perfect, but agile leadership is not in doubt for some of our leaders even though it is in a universal context.

2. Leaders Respond to the Industrial Revolution

In various media, President Jokowi stated that the Industrial Revolution 4.0 brought very radical changes and shattered existing standards. If you do not prepare human resources, it is very dangerous for a country to face the industrial revolution 4.0, it must be followed by a massive development of human resources and you must not bear it.

A peek at our current government policies related to policies in response to the industrial revolution, as follows :

- Our current leader is open minded. Open mind is not only for the President, but also his ministers to lowest leaders, such as village heads. It is proven that they are open minded to anyone. In various conditions, it is seen that the majority of the lowest leaders have open discussions with the community regarding positive things. All our leaders who are not in line with their leadership and openly are immediately reported.
- Our current leaders are ready to face predictions. Because change is very fast, do not let the leader be shocked so that he must be ready to face it.
- Leaders react quickly to existing changes. One example is when our government issues various policies related to taxes with a pandemic condition like today. Because the changes are very fast. Regulatory issues are also resolved in such a way without any closure, for example, the OSS system.
- The current leader shows that he is a result oriented leader, not procedure oriented. It is proven that leaders can collaborate, like Pak Probowo and Pak Sandi Uno, they are both rivals with the current president, however they both joined the government of his rival, Mr. Jokowi.

These policies and achievements are nothing but part of proof as Agile Leadership.

3. Leaders Policies on Taxation in the Pandemic Era

Reviewing several government policies related to taxation during the pandemic period, which of course cannot be separated from the role and ability of leaders who apply the concept of leader in the context of Agile Leadership.

Starting June 15, 2020, face-to-face Tax Services at Tax Service Offices and Tax Counseling, Services and Consulting Offices throughout Indonesia already re-open. However, not all tax services can be done face-to-face. Taxpayers are also required to comply with health protocols when they come to the Tax Office.

Services that are currently available online such as: Taxpayer Identification Number, Notice of Tax Collection reports for taxpayers who are required to use e-filing, request for a Fiscal Certificate, validation of Final Income Tax payments on Acquisition Duty of Right on Land and Building, Electronic Filing Identification Number activation and requesting a new or forgotten Electronic Filing Identification Number, and services Value Added Tax Refunds at the airport are not given in person. Not apart from that, if the need for taxpayers is very urgent, then for taxpayers who want tax consulting services, they are required to make a face-to-face appointment through the communication channel of the related service office.

However, until now no one has been able to predict, moreover, to ensure in the future regarding the conditions of this pandemic and no one has been able to predict the impact that will be caused in the economic, health and other sectors as well. What is certain at this time is the current situation, the central role of the government in stimulating the economy is a priority. Currently, consumption, investment, trade and other economic activities, both national and international, are currently showing a downward trend. Therefore, the government through various policies, especially fiscal which of course will be very determining. This is where one of the roles of Agile Leadership is proven by today's leaders.

In various literatures and sources related to current conditions, there are several government actions in making policies related to taxation conditions which give an example of Agile Leadership. Agile Leadership which is proven by the government with the conditions of the Industrial 4.0 revolution which is full of uncertainty, especially when this pandemic has proven many new breakthroughs, especially in the world of taxation. There are many applications of tax digitization that are very developed and are being applied today such as online withholding tax slip, online tax reports, improvised e-invoices to 3.0, all matters related to taxpayer reports and transactions with Fiscus or the Director General of Taxes, payments and so on can be proven through the website DJP Online - Directorate General of Taxes www.djponline.pajak.go.id.

Darussalam, DDTC's Managing Partner, in one of his writings published on the DDTC website on September 28, 2020, was analyzed by researchers that in analyzing the role of taxes in this pandemic era, it is necessary to understand in depth that there are several things that need to be used as valuable reflections and teachings.

First and foremost, there is a paradigm shift. The government reacted quickly to shift the tax paradigm, from a revenue function to a regulatory function. In order to stabilize the economic condition, the government took various policies that resulted in a decrease in taxpayer payments. Taxes are here to work hand in hand with all parties and the people of Indonesia in facing difficult economic conditions due to Covid-19. This proves that taxes affirm their identity as the country's main source of income.

Second, quoting Bogumil Brzezinski (2005), the tax law professor from Poland, that the tax law design basically must be subject to what is the target of the economy. This means that tax law must harmonize and support the policy framework and economic objectives. In the Indonesian context this has been demonstrated through the principle of 'relaxation first, mobilization later'. This principle is clearly seen from changes in fiscal posture and tax policy in general.

Third, according to Deputy Director of the OECD Center for Tax Policy and Administration Grace Perez-Navarro as quoted by Tax Notes, the existence of a pandemic should be used as the best momentum and timing for a new fiscal policy strategy, especially tax. According to him, learning from past experiences, many countries find it easier to introduce new types of taxes in tax reform. It provides several options such as tax provisions on capital and capital gains. In Indonesia, this momentum is also shown by the imposition of digital taxes, especially VAT on imports of digital products.

For information, this pandemic has also stimulated discussions in various countries regarding the three types of new taxes. The urgency of digital sector taxation that is driven by increased economic activity through electronics, the imposition of carbon taxes to anticipate climate change and environmental improvements, and the optimization of tax revenue from a group of high net worth individuals.

Fourth, the provision of tax incentives during a pandemic is prone to abuse and is not well targeted. This is because policy formulation is generally carried out in a relatively short time and there are limitations to the tax authorities in monitoring during a pandemic (OECD, 2020).

Therefore, the principles of good governance must be implemented. In the Indonesian context, the principles of good governance are one of the references for tax incentive designs to anticipate the impact of Covid-19. This can be traced from the existence of procedures for reporting and monitoring tax incentives.

Fifth, the provision of tax incentives, although it has the potential to increase tax expenditure, does not mean that it is irrational. The existence of tax incentives basically prevents layoffs, business closures, and the increase in the informal sector in the economy. This could mean the permanent loss of the government's tax base.

Sixth, from a comparative study conducted by DDTC Fiscal Research (as of August 2020), the government's steps are in line with global trends. For information, more than 120 countries in the world are using tax instruments to anticipate the impact of Covid-19.

The government has issued a Government Regulation in Lieu of Acts of the Republic of Indonesia Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the 2019 Corona Virus Disease (COVID-19) Pandemic and / or in the Context of Facing Threats that Endanger the National Economy and / or Stability Financial System. This contains various state financial policies, including in the field of taxation and the financial sector in order to prevent a crisis situation due to the Corona virus outbreak.

4. The True Leadership Facing Covid 19

The early journey of the pandemic, dated December 29, 2019, a hospital in Wuhan, Hubei Province, China reported an outbreak of an unexplained pneumonia virus. On February 12, 2020, the International Committee of Taxonomy of Virus (ICTV) announced 2019-nCov under the name Severe Acute Respiratory Syndrome Coronavirus 2 (SARS-CoV-2) and on the same day WHO announced the disease caused by SARS-CoV-2 given the name Corona Virus Disease (Covid-19). Until then, March 11, 2020, WHO announced Covid-19 as a global pandemic.

Technological developments are urgently needed (readily available and will continue to develop) during the Covid-19 pandemic. The Covid-19 pandemic has "forced" a change to occur immediately, actually before this pandemic becomes a very influential factor, we have faced a major factor of change too, which is the

presence of the millennial generation with all its advantages and disadvantages. Many companies have become much bigger (growing very rapidly), there are even startups that immediately skyrocketed, because they were able to accommodate the styles and mindsets of the millennial generation. It does not mean that the major changes that occur are all positive, there are many things that a leader must pay attention to so as not to be trapped in wild conditions. This is where agile leadership skills are needed.

Overall change in a systematic and orderly manner is one of the keys to success in responding to the changing times with all kinds of demands, situations and conditions. For example, currently the world is in an atmosphere of concern for the Covid-19 pandemic, in its role as a leader, must be able to take an immediate stance to respond to this pandemic related to, for example, the way of working, which used to be in the office from 08.00 am - 05.00 pm to Work From Home (WFH).

What is the strategy of implementing this WFH while ensuring that employee productivity levels are always maintained? Then, how does a leader take advantage of the very rapid technological developments today? These questions are certainly the questions that will most arise in the corporate world. However, this is not much different from the concept of a leader in government.

The Ministry of Finance, in this case the agency in charge of taxes, has implemented the WFH policy since March 2020 for most of its subordinates. This action was carried out as a preventive step in an effort to prevent the spread of Covid-19 which began to spread in the country. WFH is actually not something new at the Ministry of Finance, because since 2018 the concept of implementing a Flexible Working Space, one of which is WFH, has been formulated. In addition to implementing WFH for its employees, the Ministry of Finance has also formed a Covid-19 task force within the Ministry of Finance. Through this task force, several policies / protocols for preventing the spread / handling of Covid-19 within the Ministry of Finance were formulated. The Ministry of Finance also implements a Business Continuity Plan (BCP) to ensure that services at the Ministry of Finance can continue to run amid the WFH policies that are enforced. Monitoring of the application of the BCP is carried out every week by monitoring the continuity of services in all units within the Ministry of Finance.

V. CONCLUSION

It is undeniable that the Covid-19 pandemic is a world health crisis which also has an impact on recessions in various countries. Apart from that, this is where the policies and various strategies that will be carried out by the leader are certainly a challenge. In connection with Covid 19 in the era of the Industrial Revolution 4.0, Agile Leadership is urgently needed under current conditions. Taxes are the main source of income for a nation, especially Indonesia. In Indonesia, taxes are the vein of Indonesia.

In the era of the Industrial Revolution 4.0 despite the conditions of Covid 19, our leaders in Indonesia universally and specifically the Ministry of Finance as the ministry responsible for tax administration has transformed in various angles, both digitally characterized by the Industrial Revolution 4.0 and in terms of human resources.

Evidently, even with the condition of Covid 19, taxation transactions were still running smoothly, even the development of digitization for the Ministry of Finance, especially taxation, experienced very significant changes. In addition, taxpayers also get several decreases in the amount of their tax payment obligations.

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