
REGIONAL FINANCIAL RATIO ANALYSIS IN PEMALANG REGENCY FOR THE 2016-2020 FINANCIAL YEAR

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ARTICLE INFO ABSTRACT

Received:
**March, 26th
2022**

Revised:
**April, 15th
2022**

Approved:
**April, 18th
2022**

This study aims to determine regional financial performance based on the ratio of fiscal decentralization, regional financial independence ratio, effectiveness ratio, regional financial efficiency ratio, compatibility ratio, and growth ratio in Pemalang Regency for the 2016-2020 fiscal year. The method in this research is descriptive quantitative. The data used in the form of secondary data in the form of an annual report on budget realization from the official website of the Pemalang Regency government. The results of this study are the ratio of the degree of fiscal decentralization is included in the very good category, the independence ratio is included in the delegative category, the effectiveness ratio is included in the effective category, the efficiency ratio is included in the efficiency category, the compatibility ratio of the results of the realization is more optimized for routine capital expenditure purposes, and The result of the percentage growth ratio of the Pemalang Regency government prioritizes its regional expenditures for operating expenses compared to its capital expenditures. The performance of local financial management in Pemalang Regency based on financial ratio analysis is quite good, in managing PAD it is effective and efficient, and the level of regional independence is good.

KEYWORDS

Ratio, Regional Financial Performance, Income, Expenditure



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How to cite: Dana Yuliana, Susanti Usman. (2022). The Effect of Kegel Exercises on Perineal Wound Healing in Postpartum Mothers. Journal Eduvest. Vol 2(4): 797-805
E-ISSN: 2775-3727
Published by: <https://greenpublisher.id/>

INTRODUCTION

Analysis of local government performance can be seen from the financial performance of a region by analyzing financial ratios in the Regional Revenue and Expenditure Budget (APBD) to improve the quality of regional financial processing (Septiani, 2021). Regional autonomy is the process of delegating planning authority, government decision-making from the central government to the heads of regional implementing units, the principle of regional autonomy being responsible for implementation must actually run according to the goals and objectives of granting autonomy to empower people to improve people's welfare (Dewi & Rahmat, 2022). Regional autonomy gives the authority to carry out activities independently and is required to be more effective and innovative in formulating government policies. This performance is commonly referred to as public sector accounting (Pamungkas & Sulistyanto, 2021).

The use of ratio analysis in the Regional Revenue and Expenditure Budget (APBD), namely by comparing the results of one period with the previous period. Several financial ratios that can be used for regional financial performance. Regional financial accounting or public sector accounting is the process of identifying, measuring, recording, and reporting financial transactions from local government entities. So that public sector accounting is in some ways different from accounting in the private sector. The objectives of local government accounting, the main objectives of government accounting are Accountability, Managerial and Supervision.

The benefit of regional financial reports is to provide information to predict the economic condition of a government and the changes that occur (Narasiang, 2017). Measurement of financial performance can be used as a comparison evaluation of work schemes and their implementation. The function of APBD planning for the management of an activity in the year concerned becomes a guideline to be able to assess regional government organizing activities (Pramono, 2014). The local government which is the party carrying out the task for the community to be assessed and seen whether the local government has managed finances well.

Overall growth in the tax revenue component until the end of March 2020 still came from taxes on household consumption, although tax revenues were still under pressure due to the weakening trend in the manufacturing industry and international trade activity, as well as weakening economic activity due to the spread of Covid-19. Regulations related to Work From Home (WFH) for both the government and private sectors, there will be a slowdown in business activities at the end of March 2020 which has the potential to reduce domestic deliveries which will then reduce the receipt of Domestic Value Added Tax (PPN DN) in April 2020. This condition is likely to continue and contract further in May, considering that in April some regions had implemented Large-Scale Social Restrictions (PSBB) in several affected areas. With the existence of Covid-19, it will have a tremendous impact in the future, so there needs to be vigilance and prudence in determining policies and managing State Finances that will be carried out in the future. In order to support the economy, the government has issued PMK-23/2020 and PMK 28/2020 which regulates fiscal incentives in order to deal with the Covid-19 pandemic (Rohman & Dijkstra, 2021). With this fiscal incentive, it is estimated that tax revenue in April will decline. The regional government which is the party carrying out the development and service governance tasks to the community is obliged to submit or report regional accountability to be seen and assessed whether the regional government has managed regional finances well or not. One of the tools used in analyzing the financial performance of a region is ratio analysis (Mukhita, Nugroho, & Ainiyah, 2022).

Pemalang Regency Government has a very strategic position. The people's economic activity that is the mainstay is the clothing or convection industry which can already meet the needs of Indonesian textile exports. In addition, Pemalang Regency has a diversity of cultural arts that are still preserved including sintren, kuntulan, and for culinary Pemalang has several special foods such as Grombyang, Loso satay, Lontong Dekem, Tahu Campur, Apem comal, Arabic yeast. Based on the above background, the researcher is interested in conducting a study entitled "Analysis of Regional Financial Ratios in Pemalang Regency for the 2016-2020 Fiscal Year".

RESEARCH METHOD

The object of this research is the local government in Pemalang Regency (Mutiarasari & Herawati, 2020). The data used in this study is secondary data sourced from the Pemalang Regency Budget and Revenue Report (APBD) for the 2016-2020 Fiscal Year and the 2016-2020 Budget Realization Report which is published to the public and obtained from the official government website, namely <https://www.djpk.kemenkeu.go.id> and <https://www.Pemalangkab.go.id>. The method used in this research is descriptive quantitative method.

RESULT AND DISCUSSION

1. Regional Revenue and Expenditure Budget Report (APBD) Pemalang Regency Fiscal Year 2016-2020

Table 1. Pemalang Regency APBD Report for Fiscal Year 2016-2020 (In Rupiah)

Description	Year				
	2016	2017	2018	2019	2020
Income	1.803.937.319.000	2.117.211.252.000	2.187.037.545.000	2.530.353.899.000	2.581.626.461.000
Regional Original Income (PAD)	212.482.621.000	249.273.252.000	255.453.703.000	278.490.102.000	309.060.518.000
Transfer Income	2.008.919.172.000	162.277.472.000	156.246.000.000	162.816.000.000	171.065.000.000
Other Legitimate Income	492.232.204.000	280.245.467.000	466.480.406.000	633.023.104.000	645.948.146.000
Shopping	1.832.248.065.000	2.141.783.328.000	2.262.937.665.000	2.629.612.484.000	2.828.242.885.000
Operation Shopping	1.811.561.575.920	1.680.000.000	5.280.000.000	930.000.000	4.342.500.000
Capital Expenditure	97.723.329.230	273.717.572.800	288.308.793.800	398.758.355.700	437.541.925.045
Unexpected Shopping	2.000.000.000	2.000.000.000	2.000.000.000	2.000.000.000	2.000.000.000
Transfer	324.733.651.000	271.379.918.000	254.642.936.000	375.756.991.000	361.546.020.000
Surplus/Deficit	-217.782.331.000	-24.572.076.000	-75.900.120.000	-99.258.585.000	-288.652.720.000
Financing	28.310.746.000	24.572.076.000	75.900.120.000	99.258.585.000	247.216.424.000
Regional Recipient	52.500.000.000	58.572.076.000	93.900.120.000	108.118.585.000	255.216.424.000

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Regional Expenditure	24.189.254.000	34.000.000.000	18.000.000.000	8.860.000.000	8.000.000.000
Net Financing	28.310.746.000	24.572.076.000	75.900.120.000	465.212.264.692	247.216.424.000

Source: www.djpk.depkeu.go.id and <https://www.Pemalangkab.go.id>

From table 1 above, it can be seen that the Pemalang Regency Regional Revenue and Expenditure Budget from 2016 to 2020 has an increasing income from year to year. The highest income was in 2020 at 2,581,626,461,000 and the lowest in 2016 was in the amount of 1,803,937,319,000. The level of spending also increased in 2020, which was 2,828,242,885,000 and the lowest in 2016 was 1,832,248,065,000. while the deficit level fluctuates from year to year where the highest deficit level is in 2020, which is -288.652.720.000 and the lowest deficit is in 2017 which is -24.572.076.000.

2. Budget Realization Report for Pemalang Regency Fiscal Year 2016-2020

Table 2. Realization Report of Pemalang Regency Budget for Fiscal Year 2016-2020 (In Rupiah)

Description	Year				
	2016	2017	2018	2019	2020
Income	2.112.518.019.700	2.353.030.274.957	2.428.263.885.703	2.636.036.843.851	2.548.177.015.000
Regional Original Income (PAD)	275.458.485.975	425.893.266.850	300.481.887.079	350.559.139.753	256.170.942.000
Transfer Income	1.828.008.148.518	1.554.319.330.524	179.020.798.759	203.063.544.127	2.128.303.773.000
Other Legitimate Income	329.242.619.840	372.817.677.583	584.863.325.055	687.002.329.072	157.702.300.000
Shopping Operation Shopping Capital Expenditure	1.191.087.628.847	2.258.339.872.920	2.324.288.798.012	2.584.470.869.519	2.102.044.770.019
Unexpected Shopping	1.596.367.882.331	2.538.650.000	5.030.150.000	5.061.600.000	2.012.666.768.926
Transfer	246.080.000.000	336.088.968.940	291.381.937.258	347.657.852.647	299.239.826.074
Surplus/Deficit	599.700.000	2.262.214.045	1.280.486.906	1.362.500.000	20.000.000.000
Financing	320.088.656.371	343.530.726.398	331.768.131.456	350.820.964.140	504.923.140.000
Regional Recipient	-50.622.455.589	-24.572.076.000	-208.826.011.000	-99.258.585.000	-288.652.720.000
Regional Expenditure	217.089.573.449	135.750.302.936	208.426.904.973	296.340.341.726	88.652.720.000
Net Financing	264.943.200.000	166.750.302.936	230.602.904.973	312.200.341.726	306.652.720.000
	47.853.626.551	31.000.000.000	22.176.000.000	15.860.000.000	18.000.000.000
	217.089.573.449	135.750.302.936	208.826.011.000	296.340.341.726	288.652.720.000

Source: www.djpk.depkeu.go.id and <https://www.Pemalangkab.go.id>

From table 2 above, it can be seen that the Report on the Realization of the Pemalang Regency Regional Revenue and Expenditure Budget for 2016 to 2020 has an increasing level of income from 2016 to 2019, then decreased in 2020. The highest income was in 2019 of 2,636.036,843,851 and the lowest in 2016 was 2,112,518,019,700. The level of spending also increased in Year 2016 to 2019, then decreased in Year 2020. The highest level of spending was in Year 2019 of 2,584,470,869,519 and the lowest was in Year 2016 of 1,191,087,628,847. while the report on the realization of the deficit level fluctuated from year to year where the highest deficit level was in 2020, which was -288.652.720.000 and the lowest deficit was in 2017 which was -24.572.076.000 (Sánchez-Virosta et al., 2020).

3. Fiscal Decentralization Degree Ratio

Table 3. Calculation of the Degree Ratio of Fiscal Decentralization in Pemalang Regency Fiscal Year 2016–2020 (In Rupiah)

Year Budget	Realitation PAD	Total income	Result (%)	Relationship Pattern
2016	275.458.485.975	264.943.200.000	104%	Very good
2017	425.893.266.850	166.750.302.936	255%	Very good
2018	300.481.887.079	230.602.904.973	130%	Very good
2019	350.559.139.753	312.200.341.726	112%	Very good
2020	256.170.942.000	306.652.720.000	84%	Very good
Average			137%	Very good

Source: www.djpk.depkeu.go.id, <https://www.Pemalangkab.go.id> and Data processed, 2021

From table 3 above, it shows that the level of calculation of the degree of fiscal decentralization ratio of Pemalang Regency from 2016-2020 has fluctuated. Where this can be seen in 2017 there was an increase of 255% with an income level of 166,750,302,936 and PAD realization of 425,893,266,850. while the lowest was in the Year 2020 of 84% with an income level of 306,652,720,000 and a realization of 256,170,942,000. Even though it had experienced a decline in 2018-2020, it can be said that the financial capacity of Pemalang Regency is very good because it is on an interval scale of > 50.00%. However, despite the fluctuations from 2016 to 2020, the Fiscal Decentralization Degree Ratio is still categorized as very good with an average percentage of 137%, meaning that the government's ability to increase Regional Original Income to finance its development is very good.

4. Regional Financial Independence Ratio

Table 4. Calculation of the Regional Financial Independence Ratio of Pemalang Regency Fiscal Year 2016–2020 (In Rupiah)

Year Budget	Realitation PAD	Transfer Income	Result (%)	Relationship Pattern
2016	275.458.485.975	1.828.008.148.518	15%	Instructive
2017	425.893.266.850	1.554.319.330.524	27%	Consultative
2018	300.481.887.079	179.020.798.759	168%	Delegative
2019	350.559.139.753	203.063.544.127	173%	Delegative
2020	256.170.942.000	2.128.303.773.000	12%	Instructive
Average			79%	Delegatif

Source: www.djpk.depkeu.go.id, <https://www.Pemalangkab.go.id> and Data processed, 2021

Based on table 4 above, it can be seen that Regional Original Income and Transfer Revenue always increase. It can be seen that the ratio of regional financial independence in Pemalang Regency in 2016-2020 is 15%, 27%, 168%, 173%, 12%. Judging from the calculations above, it can be concluded that the ratio of the regional independence of the Regency Government for the last 5 years has an average of 79%, this shows that the financial capacity of Pemalang Regency can be categorized as high and the intervention of the central government is no longer there because the regions have really been able and independent in carrying out regional autonomy affairs or are in the Delegative category.

5. Regional Financial Efficiency Ratio

Table 5. Calculation of the Regional Financial Efficiency Ratio for Pemalang Regency Fiscal Year 2016-2020 (In Rupiah)

Year Budget	Shopping Realization	Realized Revenue	Result (%)	Relationship Pattern
2016	1.191.087.628.847	Efficiency	56%	Efficiency
2017	2.258.339.872.920	Efficiency	96%	Efficiency
2018	2.324.288.798.012	Efficiency	96%	Efficiency
2019	2.584.470.869.519	Efficiency	98%	Efficiency
2020	2.102.044.770.019	Efficiency	82%	Efficiency
Average			86%	Efficiency

Source: www.djpk.depkeu.go.id, <https://www.Pemalangkab.go.id> and Data processed, 2021

Based on table 5 above, it can be seen that the Efficiency Ratio of Pemalang Regency Average in 5 Years of 86% is in the Efficiency criteria. In the Year 2016 budget of 56%, Year 2017 of 96%, Year 2018 of 96%, Year 2019 of 98%, and Year 2020 of 82% means that it can be said to be efficient because it is less than 100% in the Efficiency ratio criteria if the activity uses Minimum resources and you. This ratio compares the output with the input (Lim et al., 2016). So compare how much you have used or spent with what you have earned for these expenses. Even though in the last 5 years Pemalang Regency has experienced several percentages of ups and downs in results, but the average efficiency ratio (Windiyani & Mukminin, 2021). This is due to the fact that the number of realized expenditures is lower than the realization of income due to the COVID-19 pandemic (Darma & Saputra, 2021).

6. Regional Financial Harmony Ratio

Table 6. Calculation of Pemalang Regency Operational Expenditure Ratio for Fiscal Year 2016–2020 (In Rupiah)

Year Budget	Total Operational Expenditure	Total Shopping	Result (%)
2016	1.596.367.882.331	1.191.087.628.847	75,00%
2017	2.538.650.000	2.258.339.872.920	88,95%
2018	5.030.150.000	2.324.288.798.012	46,20%
2019	3.513.000.000	2.584.470.869.519	73,56%
2020	2.012.666.768.926	2.102.044.770.019	104,00%
Average			41,00%

Source: www.djpk.depkeu.go.id, <https://www.Pemalangkab.go.id> and Data processed, 2021

Based on table 6 above, it can be seen that the total regional expenditure of Pemalang Regency from the 2016-2020 year has increased and decreased, namely in 2016 it was Rp.

1,191,087,628,847, 2017 amounting to Rp. 2,258,339,872,920, 2018 amounting to Rp. 2,324,288,798,012, 2019 of Rp. 2,584,470,869,519 experienced an increase from Year 2016 to 2019, then in Year 2020 it decreased to Rp. 2,102,044,770,019. In 2020, the economy is experiencing unfavorable changes and the economy is experiencing a decline due to the Covid-19 outbreak, resulting in total operating expenditures with high total expenditures.

Table 7. Calculation of Capital Expenditure Ratio for Pematang Regency Fiscal Year 2016-2020 (In Rupiah)

Year Budget	Total Capital Expenditure	Total Regional Expenditure	Result (%)
2016	246.080.000.000	1.191.087.628.847	48,40%
2017	336.088.968.940	2.258.339.872.920	67,20%
2018	291.381.937.258	2.324.288.798.012	79,80%
2019	347.657.852.647	2.584.470.869.519	74,30%
2020	299.239.826.074	2.102.044.770.019	70,20%
Average			68,00%

Source: www.djpk.depkeu.go.id, <https://www.Pematangkab.go.id> and Data processed, 2021

Based on table 7 above, the ratio of operating expenditures and capital expenditures can be concluded that the total realization of operating expenditures fluctuated respectively in 2016 of Rp. 1,596,367,882,331, in 2017 it was Rp. 2,538,650,000, in 2018 it was Rp. 5,030,150,000, Year 2019 of Rp. 3,513,000,000, and Year 2020 of Rp. 2,012,666,768,926. Then in total expenditure there was an increase in Year 2016 to 2019, and decreased in Year 2020 (Tian, Kuimova, Da Silva, Wezeman, & Wezeman, 2020). While in the calculation of the operating expense ratio, there was an increase in Year 2016 by 75.00%, Year 2017 by 88.95%, Year 2018 by 46.20 %, Year 2019 was 73.56% and decreased in Year 2020 by 104.00%. While in the calculation of the capital expenditure ratio, it increased in 2016 by 48.40%, in 2017 by 67.20%, in 2018 by 79.80%, in 2019 by 74.30% and experiencing a decrease in 2020 by 70.20 %.

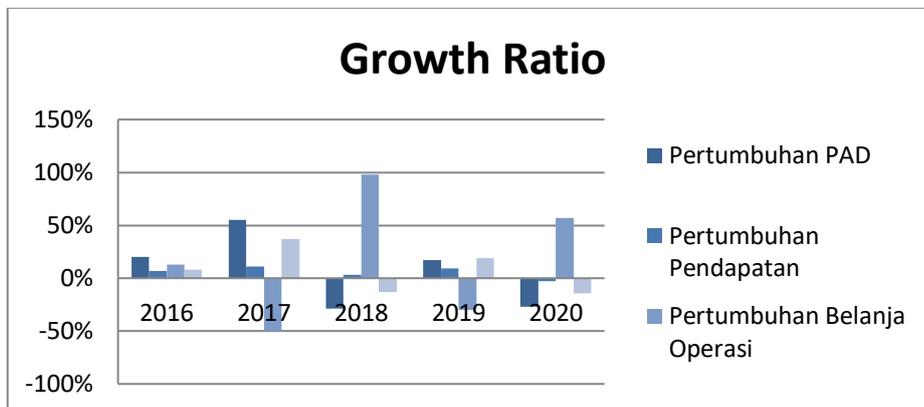
7. Growth Ratio

Table 8. Growth Ratio of Pematang Regency Government for Fiscal Year 2019-2020 (In Rupiah)

Description	Year					Average
	2016	2017	2018	2019	2020	
PAD	275.458.485.975	425.893.266.850	300.481.887.079	350.559.139.753	256.170.942.000	321.712.744.331
Growth PAD	20%	55%	-29%	17%	-27%	7%
Income	2.112.518.019.700	2.353.030.274.957	2.428.263.885.703	2.636.036.843.851	2.548.177.015.000	2.415.605.207.842

Revenue Growth	7%	11%	3%	9%	-3%	5%
Operation Shopping Operational Expenditure Growth	5.061.600.000	2.538.650.000	5.030.150.000	3.513.000.000	2.012.666.768.926	405.762.033.785
Capital Expenditure Growth	246.080.000.000	336.088.968.940	291.381.937.258	347.657.852.647	299.239.826.074	304.089.716.983
Capital Expenditure Growth	8%	37%	-13%	19%	-14%	7%

Source: www.djpk.depkeu.go.id, <https://www.Pemalangkab.go.id> and Data processed, 2021



Data processed, 2021

Figure 1. Graph of Growth Ratio of Pemalang Regency

From table 8, Pemalang Regency's PAD realization always increases and decreases from Year 2016 to Year 2020. In Year 2016 it was 20%, Year 2017 was 55%, Year 2018 was -29%, Year 2019 was 17% and Year 2020 was -27%. Average PAD Growth Ratio from Year 2016-2020 is 7%. Pemalang Regency income growth has increased and decreased in 5 years (Wijayanto, Setiyanto, & Setyawan, 2019). In 2016 revenue growth was 7%, then in 2017 it increased to 11%, and in 2018 it again decreased to 3% (Jackson et al., 2018). In the following year 2019 it increased to 9% and again decreased in 2020 to -3%. Pemalang Regency's operating expenditure growth ratio from year to year has increased and decreased. In 2016 it was 13%, decreased in 2017 by -50%, and in 2018 it increased by 98%, while in 2019 it decreased to -30% and increased again in 2020 by 57%. The capital expenditure growth ratio also increased and decreased, in 2016 it was 8% and increased by 37%, and fell back to -13% in 2018, and experienced a decrease in the following year by 19% in 2019 and in 2020 by -14%. So that the Average Capital Expenditure Growth in 5 Years is only 7%.

CONCLUSION

Based on the results of the analysis of the data that have been described, it can be concluded that the Pemalang Regency Government has been able to optimize local revenue consisting of local taxes, regional levies, results of separated regional wealth management,

and others. Legislative local revenue includes grants, you are emergency, you share the results and you are adjusted, to finance government activities, development, and community services yourself. It can be said that the local government has a very good performance in realizing Regional Original Income (PAD) which is sourced from local taxes, regional levies, the results of separated regional wealth management, and other legitimate regional original income including grants, you are emergency (allocation for disasters and extraordinary events), you share the results and you adjust.

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