

# Evaluation of Innovation Adaptive Bureaucracy in Disruption Era: A Case Study of Drive Thru Services in Tax Payments in South Sulawesi Province

*by* Gita Susanti1 .

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**Submission date:** 13-Jun-2023 12:26PM (UTC+0700)

**Submission ID:** 2115029075

**File name:** 212-Article\_Text-1406-1-10-20230607.pdf (254.81K)

**Word count:** 4521

**Character count:** 25200

## Evaluation of Innovation Adaptive Bureaucracy in Disruption Era: A Case Study of Drive Thru Services in Tax Payments in South Sulawesi Province

Gita Susanti<sup>1</sup>

Corresponding Email: [gitasusanti65@gmail.com](mailto:gitasusanti65@gmail.com)

<sup>12</sup> Department of Administrative Science, Faculty of Social and Political Sciences, Hasanuddin University, Makassar, Indonesia

### Abstract

An adaptive bureaucracy will be able to produce effective and efficient innovations in order to achieve goals in the era of disruption. Innovation is born. Innovation, which essentially requires coherence of sectoral policies, national-regional policies, and innovation governance systems, will not be effective if the policies of various sectors are partial, fragmented, inconsistent and even contradict one another. This study aims to evaluate innovation as a form of adaptive bureaucracy. through a case study of the implementation of Drive Thru services in the tax payment process in South Sulawesi Province. This study uses a qualitative approach. Data sources include primary and secondary data. Data collection includes observation, in-depth interviews and documentation. Analysis of research data used is interactive analysis which includes data collection, data reduction, data presentation and drawing conclusions. The results of this study indicate that drive thru service innovation is a manifestation of the adaptive bureaucracy of the South Sulawesi Provincial Government in responding to the digital disruption era. However, these innovations require development so that they are able to respond to dynamic public needs. It is important to improve the quality of the adaptive bureaucracy so that it is able to develop better innovations and periodically evaluate the implemented innovations.

**Keywords:** Innovation Evaluation, Adaptive Bureaucracy, Disruption Era

Received: May 21, 2022

Revised: June 28, 2022

Accepted: July 19, 2022

### Introduction

The general description of the public bureaucracy shows conditions that are relatively behind in generating and developing innovation compared to the business sector. The public sector's reluctance to take advantage of innovation is closely related to its history and characteristics which tend to be static, formal and rigid. In other words, the system in the public sector has status-quo characteristics and does not like change. Even not only at the institutional level, even individually it is very rare to produce work innovations. In general, individuals involved in the public sector tend to only carry out their duties and functions without considering the quality of their performance. Whereas it should be, if the bureaucracy is able to be adaptive in dealing with the complexity and dynamics of the changes it is facing,

The current bureaucracy is required to continue to adapt to develop and experience changes in the face of change and uncertainty. In the current era of disruption, it is seen as an opportunity as well as a challenge where the bureaucracy is required to be able to make changes and create massive innovations.

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Public bureaucratic innovation has become a necessity for policy makers and practitioners since the 1980s as a potential for overcoming public problems (Borins, 2001). However, the complexity of modernization and resource constraints are still the main problems in making an innovation, especially to create novelty (Brown & Louis, 2013). The development of innovation is very dependent on the quality of the public bureaucracy, if it is able to become a bureaucracy that is adaptive to change, better innovations can be produced by bureaucrats.

Innovation, which essentially requires coherence of sectoral policies, national-regional policies, and innovation governance systems, will not be effective if the policies of various sectors are partial, fragmented, inconsistent and even contradict one another (Meijir & Theans, 2020). Therefore, adaptive bureaucracy is important in developing innovation in public bureaucracy.

As a developing country, of course Indonesia must innovate to be able to catch up with other countries. Today it cannot be denied that the willingness to innovate and the ability to innovate within public organizations is still low. Based on data from the 2020 Global Innovation Index, Indonesia is ranked 85 out of 131 countries with a score of 26.49. This ranking when compared to Singapore and Malaysia, Indonesia is ranked at the bottom of these countries (Cornell University et al, 2020).

Previously, public bureaucratic innovations did not have regulations, so the government tended not to have room to make breakthroughs in any of its policies. Now awareness of the importance of innovation has been marked by the issuance of Law Number 23 of 2014 concerning Regional Government which provides opportunities for the Government at the regional level to be able to innovate. Precisely in article 386 which states that "in the context of improving the performance of the Regional Government, the Regional Government can innovate". Local government innovation can be measured for its success in line with Government Regulation Number 6 of 2008 concerning Evaluation of Regional Government Administrators. Local government innovation is considered capable of encouraging inter-regional competitiveness, both provinces and regions.

The South Sulawesi Provincial Government continues to innovate in the taxation sector because it has the largest contribution to local revenue. Innovation in the taxation sector is a form of adaptive bureaucracy to change. Where in the current era of digital disruption, encouraging the bureaucracy to innovate by applying technology and digitization to make it easier for people to pay taxes.

Taxes are contributions that can be imposed without any direct reward. Taxes, when viewed from the collection authority, are divided into two, namely central taxes and regional taxes. Central taxes are taxes collected by the central government and used to finance state households, while regional taxes are taxes collected by the regions to finance regional needs (Pistone, P, Roeleveld, J, Hattingh, j, 2019). Local tax revenue comes from various sources, one of which is the Motor Vehicle Tax.

The payment of motorized vehicle tax is carried out in a one-stop single administration system. SAMSAT is an integrated system of three collaborations between the South Sulawesi Provincial Revenue Service, the Republic of Indonesia Police and PT Jasa Raharja in the service of issuing vehicle registration certificates. STNK and motorized vehicle registration number attached to the income of the state treasury through motor vehicle tax. The South Sulawesi Provincial Government formed a SAMSAT auxiliary unit with Drive Thru services

<sup>3</sup> as an effort to improve public services. The Drive Thru service allows taxpayers to make transactions without having to get off the motorized vehicle they are driving.

One of the breakthroughs and innovations of the public bureaucracy, in this case the Provincial Government of South Sulawesi, has been going on for four years. This service innovation is expected to be able to achieve the target and realization of motor vehicle tax revenue. However, ironically in 2018, the target and revenue for motorized vehicle taxes amounted to IDR 1,106,098,000,000.00 while the realization was only IDR 1,103,139,264,509.00. Through the stages of innovation, Damanpour & Deepa (2006), classify it in the design of innovation implementation and innovation evaluation.

Evaluation of innovation is a concept to see conditions of weakness, opportunities, in ongoing innovation, and will produce a plan to meet this urgency (Hood & Rohtsein, 2000). In the evaluation of innovation, learn how to analyze and a phenomenon, especially innovation in public organizations that can be measured while the innovation is still running (Westley<sup>19</sup>, Antadze, 2012). This research is urgent and important to do because it turns out that in the implementation of public sector innovations that are still ongoing, new breakthroughs and methods can be found with the aim of perfecting the model and updating of these innovations in order to achieve the goals and effectiveness of the program (Wesley & Antadze, 2012; Preskill and Beer, 2012).

The practice-oriented and conceptual literature suggests evaluating innovation to <sup>2</sup>bring together actors from different walks of life to create solutions for measuring and valuing innovation (Hood & Rohtsein, 2000). Evaluation of innovation refers to a system for assessing performance to achieve specified goals, in the category of ability to improve processes that are currently running (Lam & Shulha, 2015).

Westley and Antadze (20<sup>2</sup>) put emphasis on the theory and practice of evaluating innovation in looking at program, p<sup>2</sup>roduct, personnel and/or organizational development where the evaluator is part of a team in a process of continuous improvement, adaptation and intentional change. The perspective focus is divided into two, namely, summative evaluation and formative evaluation. Summative evaluation, namely determining whether the program achieves the desired results and whether the program can be continued or discontinued, while formative evaluation looks at the implementation and process of ongoing activities requiring improvement or renewal of the program and refinement of the model to achieve effectiveness and achievement of program objectives that are still ongoing. while running.

In analyzing the evaluation of innovation using the adaptive cycle concept. Where in this concept it uses 4 indicators in evaluating policy or program innovations. The innovation evaluation indicators are opportunities, dynamics, new ideas and approaches. Specifically, Westley and Antadze's (2012) adaptive cycle innovation evaluation indicators are explained as follows.

First, the opportunity cycle in question is the opportunities that arise when innovation takes place. Usually these opportunities are in the form of program development, network expansion and more comprehensive system improvements. Second, the dynamic cycle in question is the interaction in two or more individuals or organizations that occurs when innovation is taking place. This dynamic includes the interaction of implementing innovations, target objects and other stakeholders related to this innovation. Third, the idea cycle which includes new concept offers that arise from the implementation of the innovation itself. Both in terms of changes to continue to innovate, as well as ideas to modify ongoing innovations. Fourth, The new

approach cycle can be interpreted as a starting point or point of view used by innovators or stakeholders in implementing existing programs. A new approach usually emerges to make improvements to the less than optimal innovations that are taking place. This new approach may include an economic approach, a social approach, or other types of approaches deemed relevant.

## Methods

This study uses a qualitative approach. Qualitative methods are used to describe and analyze complex social phenomena (Creswell, 2013). Case study in South Sulawesi Province (a province in Indonesia). The selection of South Sulawesi Province was based on several reasons, namely: first, South Sulawesi Province is one of the provinces that uses Drive Thru services in the process of paying taxes however, in 2018 the target range and realization of motorized vehicle taxes did not meet the target. Second, paying taxes using the Drive Thru service is seen as an opportunity for the government to demonstrate their understanding and progress in meeting the demands of the public (taxpayers). The Drive Thru service method is not widely known by taxpayers so that its implementation is not optimal. Third, the Drive Thru service is an innovation program that is currently being implemented so it still needs to be developed to be better.

The data in this study uses primary and secondary data, where secondary data is obtained from document reports published by the government and other reliable sources including the mass media. Then primary data obtained from the results of in-depth interviews conducted in a semi-structured way to encourage participation for free understanding and perspective (Yin, 1994). Three groups were selected as informants in this study, including the Head of Regional Revenue Agency for South Sulawesi province, as formal policy makers. Then the operation of the Technical Implementation Unit for the Drive Thru service as an implementer of innovation. And the individual community as a taxpayer. The information from the three groups will be explored to find the views of the actors involved in regional policy innovation.

## Results and Discussion

Innovation has become important for public bureaucracy to provide better services and governance amid fiscal savings, social challenges, and legitimacy deficits (Sorensen & Torfing, 2016). Because the development of public innovation is not limited to its implementation, innovative ideas will emerge again to refine models and programs to achieve the goals and effectiveness of an innovation as a manifestation and output of an adaptive bureaucracy.

So in this section will be described in the evaluation of innovation on public sector organizations namely Drive Thru services in paying taxes in South Sulawesi Province. Interdisciplinary developments increasingly require each actor to be able to improve the implementation of an innovation in order to increase sustainable program innovation. Based on the concept put forward by Westley and Antadze (2012) in analyzing evaluations, especially the context of innovation using the adaptive cycle concept. Where in the innovation evaluation approach to adaptive bureaucracy uses four cycles in evaluating policy or program innovations, while the four cycles are opportunities, dynamics, ideas, and new approaches. The results of the study and discussion of the four dimensions will be described as follows:

### Opportunity Cycle

Service execution Drive Thru in paying motor vehicle taxes in South Sulawesi Province is an innovative initiative in making a significant contribution to improving public service

improvements. This aims to facilitate taxpayers in the process of paying taxes. Of course it requires the development of program innovations by policy makers so that Drive Thru services continue to run optimally to answer public needs. From the development of the Drive Thru service program, the effort that has been made by the government is that the government has mobilized all motorized vehicle tax payment processes to be carried out using the one-stop Drive Thru service, so that all taxpayers can feel the convenience of the program.

In the opportunity cycle, it is also necessary to expand the network initiated by the government as a formal policy maker. The government's awareness of limitations in providing information to the public requires the government not only to provide information about the latest public services directly. However, the government must be aware of developments in information technology so that the dissemination of the use of Drive Thru services can be informed to the public through the mass media. The role of the media is also involved in providing service information to access existing innovation services.

Comprehensive system improvements are also necessary in the implementation of Drive Thru service innovations related to the availability of data by all taxpayers so that the system can be accessed easily 24 hours in implementing Drive Thru services. The Drive Thru service can be accessed by all taxpayers for 24 hours with the convenience that taxpayers do not need to get out of their vehicle to pay taxes. All taxpayer data has been collected and integrated in a system that can be identified as a positive outcome of Drive Thru service innovation. Innovation Drive thru is a service for validating STNK, payment of motor vehicle tax and mandatory contribution to road traffic accident funds for both two-wheeled and four-wheeled vehicles which are located outside the office building with the Samsat and allow vehicle owners to make transactions without having to get off the motorized vehicle they are driving but not leaving the security aspects of the registration and identification of the vehicle itself.

### **Dynamic Cycle**

In the dynamics cycle, it is related to how the interaction of organizations in two or more organizations when innovation is taking place. This dynamic includes the interaction of innovation implementers and suggestion objects that are closely related to Drive Thru service innovation.

Interaction by the South Sulawesi Province Regional Revenue Agency organization received technology and information support to speed up the service and inspection process. This is a form of tax modernization in the form of vehicle registration validation services every year, payment of motorized vehicle taxes and compulsory contributions to road traffic accident funds whose implementation is carried out outside the office building so that it is very possible for taxpayers to carry out transactions without having to get off the motorized vehicle they are driving. Where the implementation of motor vehicle tax payments is an integrated system of cooperation between the Regional Revenue Agency of South Sulawesi province, the Republic of Indonesia Police,

The target object in this Drive Thru service is that it is expected to be able to increase the amount of tax revenue for both two-wheeled and four-wheeled vehicles which can be seen from the realization of motorized vehicle tax payment receipts.

Table 1. Realization of Receipt of Two-Wheeled PKB Through Drive Thru Services

Region	Year	Units	PKB Wheel 2
Makassar 1	2019	4,200	IDR 632,363,340
Makassar 2	2019	16.137	IDR 2,283,200,690
Makassar 1	2020	32,258	IDR 5,986,387,740
Makassar 2	2020	48,651	IDR 7,821,910,950

Source: Regional Revenue Agency for South Sulawesi Province, 2021

The table above shows an increase in the realization of two-wheeled motor vehicle taxes from 2019 to 2020. There has been an increase in the realization of both units and regional cash receipts.

Table 2. Realization of Receipt of Four-Wheeled PKB Through Drive Thru Services

Region	Year	Units	PKB Wheel 2
Makassar 1	2019	2,365	IDR 4,439,188,255
Makassar 2	2019	5,449	IDR 9,680,399,214
Makassar 1	2020	11055	IDR 23,890,543,305
Makassar 2	2020	15.117	IDR 28,998,540,210

Source: Regional Revenue Agency for South Sulawesi Province, 2021

The table above shows an increase in the realization of taxes on four-wheeled motorized vehicles from 2019 to 2020. There has been an increase in the realization of both units and regional cash receipts.

### Idea cycle in innovation evaluation

The idea includes a new concept offer that appears in the implementation of the innovation itself. Both in terms of changes to continue to innovate and ideas to modify ongoing innovations. The idea is a solution in developing a program. In the cycle of ideas associated with the phenomenon of payment of vehicle tax in South Sulawesi Province is not evenly distributed in South Sulawesi Province. Drive Thru services are only provided in the capital city of South Sulawesi, namely Makassar. So that the ease of paying taxes for the people of South Sulawesi Province cannot be felt as a whole.

### New approach cycle

A new approach can be interpreted as a starting point or point of view used by innovators in carrying out existing innovations. This new approach appears to make improvements to the less optimal ongoing innovation. This new approach includes an economic approach and a social approach. Improvements to the less than optimal innovations that take place must be immediately followed up by the innovators who play a role in it. Innovators must always adapt to changes in the environment and be able to follow existing trends so that programs or policies that have been made can run optimally.

The economic approach can be seen from the Drive Thru service which reduces the number of employees in providing services. This can have an impact on debureaucratization, namely streamlining the structure of public organizations. Governance of public organizations by debureaucratization is considered capable of eliminating slow and convoluted work procedures.

The social approach, in this case the Drive Thru service, makes it easier for taxpayers not to waste time having to queue into the building to pay their vehicle tax. But taxpayers are greatly facilitated by the implementation of Drive Thru services in South Sulawesi Province.

### **Factors Influencing Adaptive Bureaucracy In Improving Innovation Performance Commitment**

The implementation of Drive Thru services in paying vehicle taxes in South Sulawesi Province has shown a commitment from the bureaucracy, in this case the Regional Revenue Agency of South Sulawesi Province. This can be seen from the division of work tasks or clarity of roles and responsibilities by the Drive Thru Service Technical Implementation Unit as implementers of innovation, they are able to carry out their duties and responsibilities and are committed to implementing Drive Thru services. As explained by Porter & Lawler (1982), states that bureaucratic commitment is very important in innovation success because it is closely related to motivation, role clarity, and the ability of each bureaucrat to implement existing innovations. Commitment of bureaucrats in the public bureaucracy is one of the behaviors in the organization as the dependent variable, independent variables are mediator variables, because members in each organization need a high commitment so that the organization can continue to survive and improve the product services it produces (Greenberg & Baron, 1993). Their commitment to implementing drive thru service innovation is related to program implementation, regarding the extent to which they are able to work.

### **IT Infrastructure Support**

Previously, the public bureaucracy designed public services that were slow, too careful and procedural minded, but this cannot be allowed to go unpunished. With the government's commitment, the Drive Thru Service is a superior service product in South Sulawesi Province in terms of paying vehicle tax. This is superior because in addition to the human or operational resources that run the program who are experts in their fields, infrastructure support, in this case information technology, is indeed a major advantage for the successful process of fast and efficient tax payments in South Sulawesi Province. Information technology in supporting the implementation of Drive Thru services includes the provision of information data by all taxpayers that are collected in one container so that they can be accessed at any time when taxpayers want to pay their vehicle tax. As explained by McKeown (2001), information technology is important to refer to all forms of technology used in creating, storing and using information in all forms and at any time.

### **Public Service Motivation**

Drive Thru services are proof of the government's commitment to prioritizing the interests and welfare of organizations and communities. The government understands the need for serious attention in paying vehicle taxes in South Sulawesi Province which is an urgency of public service motivation for the quality of public services provided. Where public service is part of the beliefs, values and attitudes that go beyond personal interests and put forward the interests of the organization. Departing from the commitment of government bureaucrats to provide fast and efficient services to be a driving factor for the welfare of organizations and society (Perry & Hondeghem, 2008).

### **Conclusion**

Various research findings indicate that drive thru-based tax payment service innovation by the bureaucracy, in this case the South Sulawesi Provincial Government, needs development in

order to respond to public demands in an era of disruption that is constantly changing. Various factors are believed to be able to improve the adaptive quality of bureaucracy, including the commitment of the bureaucrats themselves, IT infrastructure support to respond to the digital disruption era and public service motivation. Due to the fact, the public needs a sustainable bureaucratic system innovation and this can only be done by an adaptive bureaucracy.

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