

The 2nd ACCESS 2020

The 2nd Annual Conference on Education and Social Science (ACCESS)



BOOK OF ABSTRACT 26th - 27th October, 2020

*Fostering Education and Social Sciences to Sustain the Community Life
in New Normal Era*



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In collaboration:

THE UNIVERSITY
OF QUEENSLAND
AUSTRALIA



The 2nd ACCESS 2020
**The 2nd Annual Conference on Education and Social
Science (ACCESS)**



Book of Abstracts

**ACCESS 2020
ANNUAL CONFERENCE ON EDUCATION AND SOCIAL SCIENCES**

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Welcome Speech from the 2nd ACCESS Chairman

ACCESS is the annual event organized by the faculty of teacher training and education Universitas Mataram. In this Covid-19 virus outbreak, the 2nd ACCESS invited researchers, lectures, and scholars to present varied topics with its main theme “Foster Education and Social Sciences to Sustain the Community Life in New Normal Era.

This 2nd ACCESS invited 5 keynote speakers from different countries who are going to present various topics and materials with the field of education and social sciences. In addition, there are also some invited speakers coming from inside and outside Universitas Mataram in Indonesia and more than 200 abstracts or presenters and participants who have registered and are going to participate in this event.

As the chairman of the 2nd ACCESS, I would like to express my sincere gratitude to all keynote speakers: Prof. Peter Renshaw (University of Queensland, Australia), Dr. Muhammad Ridhuan Tony Lim Abdullah (Universiti Teknologi Petronas, Malaysia), Prof. Hasan Said Tortop (Istanbul Esenyurt University, Turkey), Dr. Raquel Reapor (Central Bicol State University of Agriculture, Philippines) and Colm Downes (Director English, Education and Society, British Council Indonesia) for their willingness to give and share their valuable information, knowledge or experiences in the conference.

My sincere gratitude also goes to all invited speakers who have confirmed and been prepared to give their presentations. Then, it is my honor to welcome all participants and presenters coming from various places and/or universities in Indonesian and neighbor countries. We hope that this ACCESS can serve a bridge that channels bonds amongst academics, practitioners and researchers.

On the behalf of the committee, we would like to deliver our deep gratitude to Prof. Dr. Lalu Husni, S.H., M.Hum. as the Rector of Universitas Mataram, Prof. Dr. H. A.Wahab Jufri, M.Sc. as the dean of the faculty of teacher training and education Universitas Mataram and all vices of the dean, Dr. Gunawan, M.Pd., Dr. Sukardi, M.Pd. and Dr. Gito Hadiprayitno, M.Si., for their support for this conference.

Mataram, 23 October 2020
2nd ACCESS Chairman

Dr. Lalu Thohir, M.Pd.

Welcome Speech - Dean of the Faculty of Teacher Training and Education Universitas Mataram

Assalammu'alaikum Wr. Wb.

The Faculty of Teacher Training and Education, Universitas Mataram is proud to organize and host this 2nd ACCESS. Since its inception in 1981 until now, our faculty continue to make improvements and establish its role in society to be a leading institution in education and to educate prospective scholars. Our vision itself is to be a competitive and research-based institution, nationally and internationally. This international conference is expected to introduce our faculty as a promising, competence and qualified higher education institution.

It is my pleasure and privilege to extend our warmest welcome to all participants that present in the 2nd ACCESS 2020, the Annual Conference on Education and Social Sciences whose theme is “Fostering Education and Social Sciences to sustain the Community Life in New Normal Era”. The objective of the conference is to promote the exchange of ideas and presentation of the advancements of research in the area of Teacher Education, Education Technology & Curriculum, Psychology of Education, Economics & Business, Politics & Law, Language Education, Linguistics & Literature Studies and Humanities, Art and Social Sciences. This theme is so important during the COVID-19 virus outbreak, as an encouragement and motivation to continue in sharing knowledge eventhough we have to limit our physical contact.

It is obviously realized that today's conference would not be meaningful without the support and the presence of the keynote and invited speakers coming from variety of countries and from distinctive discipline. My high appreciation is, there for, particularly directed to the keynote speakers for different time-zone who are willing to adjust their schedule to support us and make this event successful. My great thanks and appreciation also to all presenters for the parallel sessions, who come from various countries, universities, and different scientific disciplines in education and social sciences, to present the result of their studies as well as their ideas which will enrich the outcome of today's conference. Hopefully, the conference will provide a meaningful international forum for sharing knowledge, expertise and experiences; and also cultivating more networking among Universitas Mataram and other institutions in various fields of knowledge.

On behalf of the committee and the Faculty, I acknowledge the Rector of Universitas Mataram for his endless commitment and financial support. Last but not least, I would like to thank all of the committee members of the 2nd ACCESS for their dedicated and coordinated efforts for this conference.

Wassalammu'alaikum Wr. Wb.

Mataram, October 23th, 2020
Dean,

Prof. Dr. H. A. Wahab Jufri, M.Sc.

Dear participants,

1. The plenary and parallel session of 2nd ACCESS 2020 will be held via Zoom Meeting.
2. The meeting room for plenary session will be open at 8 AM in the morning.
3. During the session, please turn off your microphone when you are not acknowledged to talk. Also, you are advised to turn on your camera. We will provide a virtual background that you can find together within this email.

Please rename your zoom account into: **Room_ABS - ID_Name**

For instance,

2_ABS-26_Ratih Ayu Apsari (Presenter in Room 2)

2_ABS-134_Fuad Tamami (Non-presenter in Room 2)

If one paper is presented by two people, the Registration ID remain the same.

For instance,

Ratih and Nourma are presenting the same paper, hence each of them will have the following Account Name:

2_ABS-26_Ratih Ayu Apsari

2_ABS-26_Nourma Pramestie Wulandari

4. For the time efficiency and reduce the technical issues in parallel session, we ask you to create a 5-minutes video presentation. If more than one author wants to do the presentation (maximum two people), kindly contact the committee to adjust the administrative and payment fee matters.
5. Find the example of video presentation on the homepage of access.unram.ac.id.
6. Please rename your video according the following rule: Abstract ID Number_Name.
For instance:
26_Ratih Ayu Apsari
7. Find your Abstract ID in your registered account on access.unram.ac.id. See the example below.

Submission

+ NEW SUBMISSION

Abstract

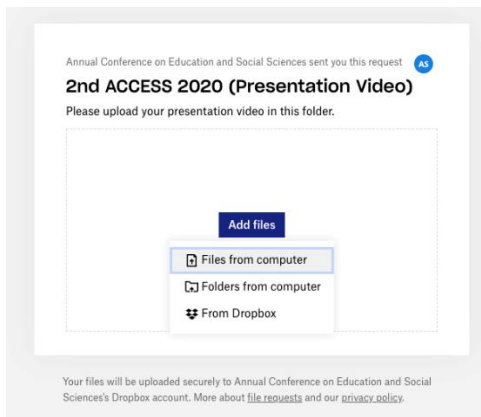
Registrant

Submission Summary

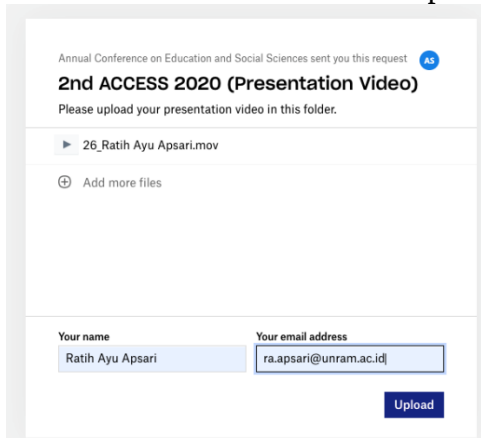
Abstract ID	Status		
ABS-26 (Presenter)	Fostering mathematical literacy amongst primary school students using Realistic Mathematics Education approach		
	Payment Proof	✗	In Review
	Abstract File	✓	Confirmed
	Full Paper	✗	In Review
	 EDIT		

1

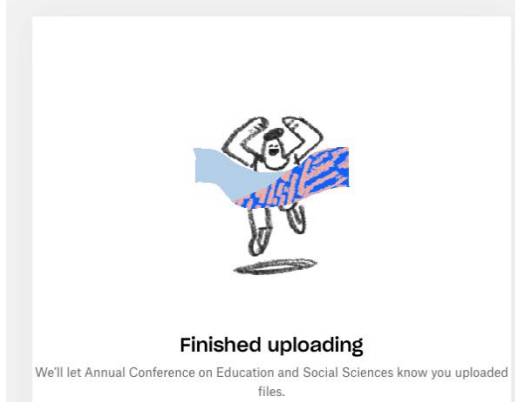
8. Upload your video on the following link: <http://bit.ly/VideoACCESS> before Saturday, 24th October 2020 at 23.59 WITA. Find the guidelines below.



Click Add files – Files from computer – Choose the file you want to upload.



Input your name and email address – Click Upload.



The following notification will be displayed on your screen when you are successfully uploading the video.

9. The parallel room will be opened started from 60 minutes before the session. Kindly join the room before the first presentation begins.
10. The videos will be presented in the beginning of parallel session according to the parallel room number (will be distributed before the conference day), followed by the Question and Answer Session after all the presentations are presented. The presenter should standby in the parallel room until the end of the session.
11. The certificate will be given to the participants who follow all the plenary and parallel sessions.

THE 2ND ANNUAL CONFERENCE ON EDUCATION AND SOCIAL SCIENCE (ACCESS) 2020

All times on this schedule are following the Central Indonesia Time (WITA; GMT+8). Please adjust them to your local time on <http://time.bmkg.go.id>.

DAY-1

Monday, October 26th 2020

TIME	EVENT	PIC
08.00 – 09.00 WITA	Registration Via Zoom and Google Form	Committee
	Welcoming Ceremony by Virtual Video	Host
09.00 – 09.10 WITA	Opening by MC	MC
09.10 – 09.30 WITA	Listening to Indonesian Anthem	Host
	Reciting the Holy Qur'an	Hj. Suci Indahyati
	Praying	Abdul Qadir Jailani, M.Pd.
09.30 – 09.40 WITA	Welcoming Speech by the Dean of Faculty of Teacher Training and Education (FKIP)	Prof. Dr. H. A Wahab Jufri, M. Sc (Dean FKIP)
09.40 – 09.50 WITA	Opening Remarks by the Rector of Universitas Mataram	Prof. Dr. H. Lalu Husni, S.H, M. Hum (Rector of Universitas Mataram)
09.50 – 10.00 WITA	MoU Signing and Launching between Central Bicol State University of Agriculture (CBSUA), Philippines and Universitas Mataram, Indonesia	President of CBSUA
10.00 – 10.45 WITA	Session 1 Keynote Speaker 1 Prof. Peter Renshaw University of Queensland, Australia	Moderator: Yuni Budi Lestari
10.45 – 11.30 WITA	Keynote speaker 2 Dr. Muhammad Ridhuan Tony Lim Abdullah Universiti Teknologi Petronas, Malaysia	
11.30 – 12.00 WITA	Discussion	
12.00 – 13.00 WITA	Coffee Break	
13.00 – 14.00 WITA	Session 2 Keynote Speaker 3 Prof. Hasan Said Tortop	Moderator: Dewi Satria Elmiana

TIME	EVENT	PIC
	Istanbul Esenyurt University, Turkey	
14.00 – 14.45 WITA	Session 3 Keynote Speaker 4 <i>Dr. Raquel Reapor</i> Central Bicol State University of Agriculture, Philippines	Moderator: Ni Wayan Mira Susanti
14.45 – 15.30 WITA	Keynote Speaker 5 Colm Downes British Council, UK – Indonesia	
15.30 – 16.00 WITA	Discussion	

Parallel Session DAY-2 (Tuesday, October 27th, 2020)

Invited Speakers will present directly followed by discussion (total allocated time is 20 minutes). Regular Speakers will present using video presentation (@ 5 minutes) followed by discussion (15 minutes) in every session, except in Session 1 Room 8.

Time (WITA)	Agenda	Room 1	Room 2	Room 3	Room 4	Room 5	Room 6	Room 7	Room 8	Room 9
08.00 – 09.00	Registration									
09.00 – 09.10	Opening in Each Break Out Room, Welcoming Participants, Introducing Invited Speaker									
09.10 – 09.30	Session 1	Invited Speaker: Prof. Dr. H. A. Wahab Jufri, M.Sc. Moderator 1 Ilham Syahrul Jiwandono	Invited Speaker: Iwan Jazadi, Ph. D. Moderator 2 Rahmad Hidayat	Invited Speaker: Dr. Hj. Darmiany, M.Pd. Moderator 3 Iva Nurawanti	Invited Speaker: Prof. Sulhaini, S.E., M.Sc., Ph.D. Moderator 4 Dyah Indraswati	Invited Speaker: Lalu Muhammad Hayyanul Haq, S.H., LL.M., Ph.D. Moderator 5 Bagdawansyah	Invited Speaker: Dr. H. Muhammad Amin, S.Pd., M.Tesol Moderator 6 Dr. Amrullah	Invited Speaker: Dr. Syafruddin, M.S. Moderator 7 Ahmad Fauzan	Moderator 8 Aisa Nikmah Rahmatih 3 Videos 5 minutes Q&A	Moderator 9 Ratna Yulis Tyaningsih 3 Videos 5 minutes Q&A
									ABS-139	ABS - 61
									ABS-145	ABS - 63
									ABS-149	ABS - 76
09.30 – 10.10	Session 2	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A
		ABS-60	ABS-56	ABS-55	ABS-34	ABS-50	ABS-40	ABS-54	ABS - 153	ABS - 80
		ABS-59	ABS-38	ABS-25	ABS-32	ABS-44	ABS-35	ABS-53	ABS-46	ABS - 91
		ABS-58	ABS-36	ABS-26	ABS-29	ABS-7	ABS-212	ABS-121	ABS-43	ABS - 93
		ABS-57	ABS-31	ABS-21	ABS-23	ABS-5	ABS-1	ABS-33	ABS-42	ABS - 98
		ABS-52	ABS-14	ABS-16	ABS-22	ABS-79	ABS-72	ABS-19	ABS-18	ABS-171
10.10 –	Session	5 Videos	5 Videos	5 Videos	5 Videos	5 Videos	5 Videos	5 Videos	5 Videos	5 Videos

Time (WITA)	Agenda	Room 1	Room 2	Room 3	Room 4	Room 5	Room 6	Room 7	Room 8	Room 9
10.50	3	15 minutes Q&A	15 minutes Q&A	15 minutes Q&A	15 minutes Q&A	15 minutes Q&A	15 minutes Q&A	15 minutes Q&A	15 minutes Q&A	15 minutes Q&A
		ABS-49	ABS-27	ABS-15	ABS-84	ABS-8	ABS-74	ABS-6	ABS-17	ABS - 112
		ABS-237	ABS-24	ABS-3	ABS - 199	ABS-90	ABS - 188	ABS-67	ABS-4	ABS - 200
		ABS-157	ABS-2	ABS-68	ABS-245	ABS-9	ABS-78	ABS-88	ABS-75	ABS - 116
		ABS-45	ABS-66	ABS-96	ABS-70	ABS-10	ABS-87	ABS-89	ABS-83	ABS - 118
		ABS-41	ABS-225	ABS-142	ABS-92	ABS-11	ABS-97	ABS-99	ABS-81	ABS - 215
10.50 – 11.30	Session 4	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A
		ABS-39	ABS-85	ABS-102	ABS-94	ABS-12	ABS-114	ABS-196	ABS-100	ABS - 129
		ABS-30	ABS-117	ABS-103	ABS-95	ABS-13	ABS-111	ABS-104	ABS-113	ABS - 148
		ABS-107	ABS-62	ABS-110	ABS-64	ABS-184	ABS-108	ABS-186	ABS-109	ABS - 193
		ABS-65	ABS-182	ABS-169	ABS-241	ABS-138	ABS-183	ABS-160	ABS-106	ABS - 154
		ABS-161	ABS-185	ABS-176	ABS-242	ABS-123	ABS-221	ABS-162	ABS-177	ABS-158
11.30 – 12.10	Session 5	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A
		ABS-166	ABS-187	ABS-206	ABS-133	ABS-141	ABS-132	ABS-164	ABS-146	ABS - 159
		ABS-167	ABS-163	ABS-213	ABS-126	ABS-152	ABS-131	ABS-172	ABS-201	ABS - 165
		ABS-127	ABS-170	ABS-224	ABS-208	ABS-155	ABS-130	ABS-174	ABS-202	ABS – 168
		ABS-192	ABS-135	ABS-147	ABS-220	ABS-156	ABS-48	ABS-120	ABS-204	ABS – 175
		ABS-101	ABS-151	ABS-214	ABS-240	ABS-236	ABS-125	ABS-136	ABS-205	ABS – 191
12.10 – 12.50	Session 6	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes Q&A	5 Videos 15 minutes

Time (WITA)	Agenda	Room 1	Room 2	Room 3	Room 4	Room 5	Room 6	Room 7	Room 8	Room 9
										Q&A
		ABS-137	ABS-28	ABS-223	ABS-226	ABS-228	ABS-140	ABS-128	ABS-207	ABS – 194
		ABS-134	ABS-218	ABS-142	ABS-227	ABS-229	ABS-222	ABS-122	ABS-209	ABS – 195
		ABS-124	ABS-219	ABS-239	ABS - 198	ABS-231	ABS-244	ABS-144	ABS-210	ABS – 197
			ABS-217	ABS-216		ABS-233	ABS-51	ABS-178	ABS-211	ABS-77
			ABS-243			ABS-179				ABS-47
12.50-13.00	Closing in Each Break Out Room & Information for Publication									

ROOM FOR NON-PRESENTER PARTICIPANTS

Time (WITA)	Agenda	Room 1	Room 2	Room 3	Room 4	Room 5	Room 6	Room 7	Room 8
08.00 – 09.00	Registration								
09.00 – 09.10	Opening in Each Break Out Room, Welcoming Participants, Introducing Invited Speaker								
09.10 – 12.50	Session 1 - 6	ABS-173		ABS-69				ABS-86	
		ABS-181		ABS-71				ABS-190	
		ABS-232		ABS-73				ABS-246	
		ABS-234							
		ABS-235							
12.50-13.00	Closing in Each Break Out Room & Information for Publication								

KEYNOTE SPEAKER



Prof. H. Lalu Husni
Universitas Mataram, Indonesia



Prof. Peter Renshaw
University of Queensland, Australia



Prof. Hasan Said Tortop
Istanbul Esenyurt University, Turkey



Dr. Raquel Reapor
Central Bicol State University of Agriculture,
Philippines



Dr. Muhammad Ridhuan Tony Lim Abdullah
Universiti Teknologi Petronas, Malaysia



Colm Downes
Education and Society at British Council

INVITED SPEAKER



Prof. Sulhaini

Faculty of Economics and Business, Universitas Mataram



Prof. A. Wahab Jufri

Dean of FKIP, Universitas Mataram



Iwan Jazadi, Ph.D.

STKIP Paracendekia NW Sumbawa



Dr. Muhammad Amin

English Education, Universitas Mataram



Dr. Hj. Darmiany

Primary School Teacher Education, Universitas Mataram



Dr. Syafruddin

Sociology Education, Universitas Mataram



L. Hayanul Haq, Ph. D.

Faculty of Law, Universitas Mataram



**ABSTRACTS
THE 2ND ACCESS 2020
KEYNOTE SPEAKER**

The Effect of Tax Stimulus During the Covid-19 Pandemic in Improving the Performance of Taxpayers

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Abstract—Due to the Covid-19 pandemic outbreak, the economy tends to experience sluggishness, to increase the enthusiasm of the business world, especially MSMEs, the government issued a policy of providing various fiscal stimuli. In this study, the authors focused on the direct effect of the provision of stimulus on the field of MSMEs. A qualitative method with purposive sampling data collection technique was used in the study. The MSME which the writer took as the sample of the study is the MSME which is engaged in the culinary field. From the results of research, MSME business actors do not know the type of fiscal stimulus and assume that government assistance such as Pre-employment, PKH and others is a fiscal stimulus and structured counseling of which MSME business actors who are taxpayers can take advantage.

Keywords—tax stimulus, taxpayers, covid-19

I. INTRODUCTION

Apart from the budget function, taxes also have a regulatory function [1], serving to provide economic balance in society. During the Covid-19 Pandemic, the government through the Directorate General of Taxes provided a lot of stimuli, such as exemption from hotel and restaurant taxes in tourist areas consisting of 33 regencies and cities, and also provides discounted flight tickets of 30% from 25% of flight seats to several tourist areas that have been affected by the decline in the number of tourists. In the MSME sector, the Government also provides tax stimulus in the form of Final Income Tax borne by the government, and other reliefs aiming to stimulate the MSME sector which has the largest number and has a direct impact on the consequences of the Covid-19 Pandemic [2]. Taxes are mandatory contributions to the State based on the law without receiving direct contributions [3]. Literatim, tax collection is enforced because it is based on law. In practice, however, the government implements the function of regulating (regular) so that there is economic balance in society, especially economic disparities in society.

This research is to observe to what extent the effect of providing MSME stimuli is to improve the family economy, at least to survive a pandemic. The MSME sector is the focus

of the author's research because there are 67 million MSMEs registered in Indonesia [4]. With various types of businesses managed by MSMEs, it is most likely that they have a positive effect on the National economy which is experiencing a sluggishness [5].

From the results of the author's interviews with informants (MSME actors), that information obtained by business actors expects the government to provide tax exemptions such as income tax (PPh) Article 21, Article 25, and also provides convenience in the process of obtaining raw materials, especially those from outside of customs. Through the Directorate General of Taxes, the Government has issued a stimulus in the form of a final income tax facility with a rate of 0.5 percent which is borne by the government. Thus, taxpayers do not need to make tax payments. However, from the informants, the authors found that MSME business actors did not know about the stimulus at all and expected the Government to disseminate information on the use of the stimulus, starting from registration procedures and others.

II. METHODS

The research was conducted using a qualitative approach. Maleong [6] defines qualitative research that is used to understand the phenomena experienced by research subjects, for example, behavior, perceptions, motivation, actions, and others. Research is carried out holistically by means of descriptions in the form of words and language, in a special nature, and utilizes various scientific methods. Qualitative research aims to obtain a complete picture of something according to the views of the information studied [7].

Data in this study were collected by using non-test techniques, by means of observation, interviews, and documentation. The process of observation and interviews is prioritized in data collection because it is expected to be able to reveal information about healthy lifestyles. Data collection was carried out in deep and natural way. Data collection instruments were in the form of observation guidelines, interview guidelines, and documentation. This study used a

descriptive analysis technique, which is a type of research that aims to provide a description or analysis of a situation as clearly as possible without any special treatment of the object under study. In descriptive research using a cross-sectional survey, which is a data collection method, where the information collected takes several weeks due to the transportation situation and time constraints [8].

Observation is an activity of discerning and observing to obtain data that can be used to provide a conclusion or diagnosis. The purpose of observation is to describe the observed environment, activities that have taken place individually.

Interviews are conversations conducted by two parties, namely interviewers who ask questions and interviewees who provide answers to these questions [9]. Interviews were used to explore and obtain information to answer the research questions that have been determined in this study, and interview techniques are the main means of data collection in this study.

This research began by collecting all information related to the subject matter, followed by analyzing the information based on theory, expert statements, and conditions in the field. The information being analyzed relates to the negative impacts caused by the COVID-19 pandemic and what tax incentives have been issued by the government to address these impacts. Comparing this information with theory, expert statements, and conditions in the field this study will draw conclusions on the needs of the MSME sector in dealing with the negative impacts of the COVID19 pandemic, the benefits of these incentives in the MSME sector, and alternative tax incentive policy solutions in overcoming economic problems in the MSME sector due to the COVID-19 pandemic [10].

The participants of the study involve 20 MSME business actors who were the sample of the study taken purposively. The instruments in this study were statements in the form of questionnaires given online which were distributed to the research participants.

III. RESULTS AND DISCUSSION

The research stage was to distribute questions using a questionnaire to 20 MSME entrepreneurs. The answers to the distributed questionnaires can be seen in the tables below.

TABLE I. THE EFFECT OF TAX STIMULUS DURING A PANDEMIC ON BUILDING EXCITEMENT OF BUSINESS

Alternative answers	Frequency	Percentage
Yes	10	50
No	10	50
Answer	20	100

As can be seen in Table I as many as 50% of MSME business actors felt that the tax stimulus provided by the Government build their business excited. This indicates that taxes were too burdensome during the Pandemic with people's purchasing power tending to decline.

TABLE II. UNDERSTANDING OF THE TYPES OF THE PROVIDED TAX STIMULUS

Alternative answers	Frequency	Percentage
Yes	5	10
No	15	90
Answer	20	100

As shown in Table II, as many as 90% of MSME business actors did not understand the types of tax stimulus provided by the government. From these results, in general, it can be stated that many MSME business actors did not understand what the stimulus was and how to utilize it.

TABLE III. DISTINGUISHING TAX STIMULUS FROM OTHER TYPES

Alternative answers	Frequency	Percentage
Yes	20	100
No	0	0
Answer	20	100

With regard to distinguishing tax stimulus from other types of stimulus, as shown in Table III, all MSME business actors thought that the tax stimulus was the same as government stimulus in other field such as Pre-employment cards, PKH (*Program Harapan Keluarga*) or commonly known as one of family programs offer by Indonesian government, KIP (*Kartu Indonesia Pintar*) or The Smart Indonesian Card, and others. This indicates that business actors have not been able to distinguish the types of assistance provided by the government.

TABLE IV. THE NEED FOR TAX STIMULUS SOCIALIZATION, ESPECIALLY MSMEs

Alternative answers	Frequency	Percentage
Yes	20	100
No	0	0
Answer	20	100

Based on the distribution of questionnaires distributed, as shown in Table IV all business actors viewed the importance of socializing the fiscal stimulus, especially in the MSME sector.

Regarding the tax stimulus provided by the government during the Covid-19 pandemic, MSME actors did not comprehend thoroughly the type of stimulus. They presumed that the stimulus provided by the government, be it in the fields of education, manpower, and social affairs are equal to the stimulus in the field of taxation of 90 percent. This certainly affects the perception of MSME business actors on Government performance in the fiscal sector, and all informants stated the need to socialize the type of stimulus and how the pattern of its application is. As many as 50 percent admitted that the presence of the stimulus from the government made their business more enthusiastic than before given the stimulus. However, this stimulus was not aimed at fiscal stimulus but rather government assistance in other fields such as pre-employment, PKH, KIP, and others. As a result of this lack of comprehending, MSME business actors do not comprehend the types of stimuli in the taxation sector.

From the results, it can be discovered that all business actors are aware of the function of government assistance (stimulus) for the community, this indicates that MSME business actors really hope for further assistance from the government so that their businesses can survive the Covid-19 pandemic.

IV. CONCLUSION

Based on the research conducted, it can be concluded that MSME business actors expected government assistance in the field of MSMEs so that their businesses can survive during the Covid-19 pandemic. Business actors were directly aware of the existence of government assistance but did not know which ministry it is from therefore there is a need for socialization from the government regarding the assistance (stimulus).

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