

Analysis of Supervision and Audit Strategy in Improving Compliance of BPJS Employment Participant Companies

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Abstract. *This study explores the effectiveness of supervision and inspection strategies employed by BPJS Ketenagakerjaan to enhance compliance among participant companies. Through a descriptive approach, interviews were conducted with internal (BPJS inspectors) and external (company representatives) stakeholders. The findings reveal that strategies focusing on Law Enforcement (sanction enforcement, compliance collaboration, and supervision enhancement) and Collection (digitalization and collaboration) have been well-implemented and understood across different organizational levels. Key factors influencing strategy success include effective communication, adequate resources, appropriate attitudes, and streamlined bureaucracy. Insights from both BPJS inspectors and company respondents underscore the significance of these strategies in fostering compliance with BPJS Ketenagakerjaan programs. This research contributes to understanding the pivotal role of supervision and inspection in regulatory compliance within social security frameworks.*

Keywords: *Supervision, Audit Strategy, Compliance, BPJS Ketenagakerjaan, Bulukumba Regency*

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INTRODUCTION

The basis of the Republic of Indonesia is Pancasila. The 5th principle of Pancasila states that "Social justice for all Indonesian people". The derivative of the 5th principle is contained in the opening of the 1945 Constitution of the Republic of Indonesia which states that the goals of the Indonesian Government include protecting all Indonesian people and all Indonesian territory, and to advance public welfare. The body of the 1945 Constitution of the Republic of Indonesia in Article 28 Paragraph (3) and Article 34 Paragraph (1) provides guarantees for all people to receive social protection. Article 28 Paragraph (3) and Article 34 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia also provide guarantees of social welfare for the community. One form of implementation of the 5th principle of Pancasila and the Opening of the 1945 Constitution of the Republic of Indonesia is through social security.

The implementation of Social Security in Indonesia began on October 18, 1947 through Law Number 33 of 1947 concerning Accidents, which was the beginning of the birth of the Work Accident Insurance program. This law has been enforced throughout Indonesia since 1951 with Law Number 2 of 1951 concerning the Enactment of Law Number 33 of 1947. Introduce the problem of non-compliance more prominently earlier in the introduction. This could be done right after you establish the historical context, making it clear that despite the robust legal framework, a significant portion of employers are not fully compliant with BPJS Ketenagakerjaan regulations (Wahyudi, 2021). Ensure a smoother transition from the historical narrative to the current issue. You could mention that while these developments have strengthened the social security system, the challenge of ensuring full compliance remains a critical issue that threatens

the effectiveness of these programs (Liu et al., 2020; Balozian & Leidner, 2017). Better integrate references to laws and regulations with the discussion of compliance gaps.

For example, when discussing the 2023 compliance census, immediately link these findings to the historical context and the effectiveness of the laws, showing how despite these measures, compliance is still a significant issue. When introducing your research objectives, connect them more explicitly to the gaps you've identified (Pratt et al., 2022). Make it clear that your study aims to fill these gaps by analyzing supervision and inspection strategies, ensuring the reader understands how your research will address the current challenges in the implementation of BPJS Ketenagakerjaan. Along with the passage of time and the implementation of development, awareness of the need and importance of social security has increased, especially employment social security (Smith & Couch, 2014; Ezah. 2019). Indonesia, like other developing countries, has formulated a social security scheme based on funded social security, specifically referring to social security funded by contributors and limited to individuals employed in the organized sector (Dhanani & Islam. 2002).

After experiencing progress and development, both concerning the legal basis, form of protection and method of implementation, in 1977 an important historical milestone was achieved with the issuance of Government Regulation (PP) Number 33 of 1977 concerning the Implementation of the Workers' Social Insurance Program (ASTEK), which requires every employer/private entrepreneur and BUMN to participate in the ASTEK program. PP Number 34 of 1977 concerning the Establishment of the ASTEK Organizing Agency, namely Perum Astek, was also issued. The next important milestone was the birth of Law Number 3 of 1992 concerning Workers' Social Security (JAMSOSTEK), and through PP Number 36 of 1995 PT Jamsostek was designated as the organizing body for Workers' Social Security (Mambu, 2015; Purnawan, 2014). In 2004, the Government issued Law Number 40 of 2004 concerning the National Social Security System (SJSN). Furthermore, in 2011, Law Number 24 of 2011 concerning the Social Security Administering Body (BPJS) was enacted (Sari, 2021). In accordance with the mandate of the Law, on January 1, 2014 PT Jamsostek will transform into a Public Legal Entity. PT Jamsostek (Persero) which transformed into BPJS (Social Security Administering Body) Employment.

BPJS Ketenagakerjaan was established as a legal entity that has the authority to organize social security programs for workers (Imaniyah, 2019; Johansyah & Hoesin, 2022). Currently, there are 5 programs organized by BPJS Ketenagakerjaan, namely Work Accident Insurance, Job Loss Insurance, Old Age Insurance, Pension Insurance and Death Insurance (Sinaga et al., 2018; Syahputra, 2022). This achievement is still far from the universal target in 2026, which is 49.3 million active workers. To achieve this target, BPJS Ketenagakerjaan has the authority to regulate, manage, and organize the employment social security program. In accordance with the authority stipulated in Law Number 24 of 2011, BPJS Ketenagakerjaan can enforce company compliance, including the authority to collect contribution payments, conduct supervision and inspections, collaborate with law enforcement agencies and impose administrative sanctions.

The implementation of supervision and inspection is regulated in PP Number 86 of 2013 concerning Procedures for Imposing Administrative Sanctions on Employers Other Than State Administrators and Everyone, Other Than Employers, Workers, and Recipients of Contribution Assistance in Implementation (Suharto, 2022; Jemikan, 2018). Article 14 Paragraph (1) states that "In carrying out supervision and inspection of compliance in the implementation of the social security program, BPJS appoints inspection officers". Inspectors are at the forefront of efforts to enforce compliance with the implementation of social security for workers, therefore it is necessary to manage the performance of supervision and inspection in order to improve company compliance (Sastrohadiwiryo & Syuhada, 2021; Tampi et al., 2016).

Based on the results of the 2023 compliance census above, it shows that 26.18% or 193,634 of 739,607 employers or companies are indicated to have registered their workforce and wages partially or in the Partial Registration Company (PDS) category and are in arrears in contributions. The 2023 Compliance Census is important to implement, because in addition to

being able to identify the level of company compliance with the employment social security program, this Compliance Census provides an overview of the company's existence and obtains the latest company data/profile (Jaelani, 2022). The existence of non-compliance from companies with the BPJS Employment program can be suspected to be caused by several factors. According to Edward III in (Koderi, 2019) the success of policy implementation in this case related to company compliance is determined by 4 factors, namely communication, resources, attitudes/behavior or bureaucracy.

In addition, according to Riyanda (2017) one of the main factors that companies have not complied with membership is due to poor or unsatisfactory service aspects. Seeing that there are still a number of companies that are not yet compliant, the author is interested in conducting qualitative research or analysis with a descriptive approach to determine the supervision and inspection strategy in improving the compliance of BPJS Employment participant companies with the title "Analysis of Supervision and Inspection Strategy in Improving Compliance of BPJS Employment Participant Companies". While the historical narrative presented in the introduction provides a comprehensive overview of the development of social security in Indonesia, the specific issue that the study seeks to address non compliance among employers with BPJS Employment regulations could be introduced more prominently and earlier in the text (Tjandra, 2011).

The introduction briefly mentions that 26.18% of employers are currently non-compliant with these regulations, which highlights a significant issue in the implementation and enforcement of the employment social security programs designed to protect workers (Suprihanto & Putri, 2021). This non-compliance is not just a statistic; it represents a critical challenge that undermines the effectiveness of the social security system and, by extension, the social protection and welfare of workers a key objective enshrined in the 1945 Constitution of the Republic of Indonesia. Given the importance of this issue, the transition from the historical context to the research problem should be made more seamless and explicit. After establishing the historical foundation, the introduction should more clearly articulate how these developments have led to the current compliance challenges.

By doing so, the reader will better understand how past efforts, despite their significance, have not fully resolved the issue of employer compliance. This will set up the research problem as a direct consequence of historical and current policy gaps, making it clear why this study is necessary. Moreover, emphasizing the problem earlier in the introduction will help in framing the entire study within the broader context of Indonesia's national goals. The alignment of this issue with the objectives of social justice and welfare, as outlined in the 1945 Constitution, underscores the relevance and urgency of the research. The introduction should therefore not only trace the evolution of social security policies but also link these developments directly to the ongoing challenges that the study aims to address. This will create a more cohesive narrative, leading naturally to the presentation of the research objectives and questions.

METHODS

The research used in this study is a descriptive approach. The sampling method used in this study is judgment sampling. Judgment sampling involves various choices of research subjects who have the best position or are in the most advantageous place in providing information. The informants required in this research interview are five people, namely the Head Office Inspection Officer, Regional Inspection Officer and Branch Inspection Officer as well as two people from BPJS Ketenagakerjaan participating companies which are conducted face-to-face and online. The research location in this study was conducted at the BPJS Ketenagakerjaan Head Office, Plaza BPJamsostek, 19th Floor, Jl. H.R. Rasuna Said Kav. 112 Block B, Kuningan, Setiabudi District, South Jakarta.

RESULTS AND DISCUSSION

Analysis of BPJS Employment Participant Compliance Level Through Monitoring and Inspection Strategies

The supervision and inspection authority granted to BPJS Ketenagakerjaan, as mandated by Law Number 24 of 2011 concerning the Social Security Administering Body, has evolved significantly since the transformation of PT Jamsostek into BPJS Ketenagakerjaan in 2014. Over the years, the supervision and inspection function, originally a division at the head office, has been elevated to a deputy unit. This unit has been responsible for devising strategies aimed at improving compliance among companies and employers participating in the BPJS Ketenagakerjaan program, thereby increasing overall membership (Wandebori, 2019; Nasikhin et al., 2022).

The strategies implemented by the Deputy Unit for Supervision and Inspection are centered around two main pillars: Law Enforcement and Collection. Interviews conducted with internal respondents BPJS Ketenagakerjaan employees tasked with inspections at various levels (branch, regional, and head offices) reveal a thorough understanding of these strategies across the organization. The consistent communication and socialization of these strategies from the head office to the branch level have been effective, ensuring that inspectors are well-informed and aligned in their efforts to enforce compliance. One key aspect highlighted by respondents is the necessity of robust information systems, reliable data, and updated dashboards to support the supervision and inspection process. This aligns with Sony & Naik (2020) assertion that the successful implementation of strategies is heavily influenced by the integration of information systems and technology. The inspectors emphasized that while these tools are generally available, improvements are needed, particularly in reporting and IT systems.

Respondents from branch offices also stressed the importance of communication, resource support (such as budgets and training), and adherence to established business processes (as outlined in the BPJS Ketenagakerjaan's regulations) as critical factors in enhancing company compliance. The direct engagement of inspectors with company representatives, often through persuasive and emotional approaches, has been identified as a particularly effective method for ensuring compliance. When discussing Key Performance Indicators (KPIs), respondents agreed that law enforcement, particularly the enforcement of social security sanctions (both civil and criminal), was among the most effective. The success of this KPI is evidenced by the high achievement rates of compliance targets in recent years. However, continuous socialization and monitoring of these strategies are necessary to maintain their effectiveness. External respondents, representing companies participating in the BPJS Ketenagakerjaan program, provided valuable insights into the perceived benefits of the program and the challenges they face in maintaining compliance. Many expressed satisfaction with the program, citing instances where BPJS Ketenagakerjaan provided crucial support during employee accidents or facilitated smooth claims processes. However, they also highlighted a need for more frequent socialization of the program's benefits and clearer communication regarding their obligations.

The comparative analysis of these findings with existing literature reveals several critical areas for further discussion. The success of BPJS Ketenagakerjaan's strategies can be examined through the lens of regulatory compliance theories, such as responsive regulation and deterrence theory. Responsive regulation suggests that regulatory enforcement should be adaptive, moving from persuasive methods to more punitive measures as necessary, depending on the compliance behavior of the regulated entities. This framework could explain the effectiveness of the emotional and persuasive approaches employed by inspectors, which are later reinforced by more stringent law enforcement actions if necessary. Deterrence theory, on the other hand, posits that the threat of punishment can be a strong motivator for compliance. The high effectiveness of KPIs related to law enforcement and sanctions supports this theory, indicating that companies are more likely to comply when there are clear consequences for non-compliance. Furthermore,

a comparative analysis of BPJS Ketenagakerjaan's strategies with those of similar social security organizations in other countries could provide valuable benchmarks. For instance, countries with advanced social security systems, such as those in Scandinavia, often employ a combination of digital tools, extensive socialization campaigns, and rigorous enforcement mechanisms to ensure high compliance rates. Learning from these models could help BPJS Ketenagakerjaan refine its strategies, particularly in areas where current practices are found wanting.

Supervision and inspection authority is the authority given by the state to BPJS Ketenagakerjaan through Law Number 24 of 2011 concerning the Social Security Administering Body. This authority began since the transformation of PT Jamsostek into BPJS Ketenagakerjaan in 2014. The implementation of supervision and inspection since the beginning has made a lot of progress where at that time the Supervision and Inspection unit at the head office was still in the form of a division while now it has become a deputy unit. The Deputy Unit for Supervision and Inspection from year to year has issued strategies to improve the compliance of companies or employers of BPJS Ketenagakerjaan participants which can ultimately increase BPJS Ketenagakerjaan membership.

The supervision and inspection strategy implemented by the Deputy for Supervision and Inspection is Law Enforcement and Collection. Respondents/informants in this study were divided into 2, namely internal and external respondents. Internal respondents in this study were BPJS Ketenagakerjaan employees who were inspectors tasked with ensuring company compliance, representing each level of work unit, namely branch offices, regional offices and head offices. Based on the results of interviews with respondents, the supervision and inspection strategy made by the Deputy for Supervision and Inspection was proven to have been understood by all inspectors. One statement from the respondent Rachmat Hidayat as the Inspector of the Pontianak Branch Office stated that:

"The supervision and inspection strategy is collection and law enforcement. The parameters of law enforcement are enforcement of sanctions, compliance collaboration and strengthening of wasrik, then collection has 2 indicators, namely digitalization of collection and collection collaboration. All of these strategies have been socialized by the head office and regional offices."

In addition, based on the explanation as the Inspection Officer for the Sulawesi Maluku region, she stated that:

"The supervision and inspection strategies that I know are law enforcement and collection. Where for law enforcement there are several office indicators, namely compliance collaboration, sanction enforcement and strengthening of supervision, while for collection there are 2 indicators, namely digitalization of collection and collection collaboration. All of these strategies have been well socialized."

Based on the explanation, it can be seen that information related to the supervision and inspection strategy that comes down from the head office, then the regional office and branch office has been conveyed well.

Furthermore, an explanation related to the needs in the supervision and inspection process. based on the results of an interview as the Head Office Inspection Officer is as follows:

"What we need is a supervision and inspection strategy, potential data, a reliable IT system and an updated realization dashboard. These needs are well available but there are still some things that need to be improved, such as reports and IT systems and so on."

This explanation represents the view of the head office, as a unit that designs inspection supervision strategies. the importance of information systems, data and dashboards are basic needs at this time. This is in line with the results of the analysis of Kaplan and Norton (2000) which states 4 factors that are suspected of influencing the implementation of the strategy, including the application of information systems and technology. The success of the

application/information technology system makes it easier and helps Inspection Officers in carrying out their duties and monitoring their performance. Furthermore, an explanation was obtained from the branch office inspector regarding the factors that play the most role in increasing company compliance in the BPJS Ketenagakerjaan program, namely as follows:

"The most important factors are communication, resource support such as budget and provision of inspection training."

Meanwhile, based on the explanation from the regional, it is as follows:

"The main factor is the enforcement of business processes according to the board of directors regulation number 21 of 2022, namely the supervision and inspection process."

As the inspector who is most intense in conducting field visits and direct inspections of companies, views were obtained regarding how to improve company compliance, based on the explanation of Rachmat Hidayat as the branch office inspector, the following:

"What I do is continue to contact and meet directly with an emotional and persuasive approach which then explains the benefits and applicable regulations."

This explanation is important to capture because branch inspectors meet almost every day with leaders, company administrators, workers and law enforcement officers and other parties.

Next, they were asked about what Key Performance Indicators (KPIs) are most effective in increasing company compliance. KPI is a measuring tool that describes the effectiveness of an organization in achieving its goals. Based on the explanation, it is as follows:

"The most effective KPI is the enforcement of social security sanctions (Law Enforcement), both civil and criminal, because it is processed directly in court."

And asked about its effectiveness and the answer is as follows:

"It's quite good and effective, proven last year almost all of our KPI targets were achieved. However, this strategy needs to be continuously socialized and reminded to personnel, one of which is in the form of monitoring and evaluation."

Furthermore, explanation regarding which KPI is most effective in increasing company compliance is as follows:

"The most effective is the KPI related to collection of receivables, because it is very helpful in our branch office. Where the individual KPI is attached to the unit KPI so that it is parallel."

And asked about its effectiveness and the answer is as follows:

"I think it's quite effective, proven by the achievement of the supervision and inspection KPI in 2023, especially collectible receivables, it can help achieve the KPI of the Pontianak Branch Office Unit."

From the national aspect, an explanation was obtained as the Head Office's inspection officer regarding KPI, namely as follows: "The most effective KPI is the settlement with the PK/BU Indicator to comply with the census results, because it is known that companies that have not complied with the census results, so if they are complied with, the company's compliance level will be high."

And asked about its effectiveness and the answer is as follows:

"It has been effective, this is proven by the national achievement last year which has reached 100. However, there is a note that the target indicator for adding new workers needs to be confirmed for its potential data."

Next, asked what motivated the inspectors, especially the branch and regional office inspectors regarding the benefits they felt if they succeeded in complying with the company, the answer was relatively similar as follows:

"What is certain is that I get an increase in target realization and my KPI can be good."

"Getting a good KPI value and getting the opportunity to move up a grade."

Next, interviews were conducted with external respondents who were representatives of BPJS Ketenagakerjaan participating companies. The first question asked was whether you felt the benefits of the BPJS Ketenagakerjaan program. Based on the explanation from the Sumber as follows:

"Really feel it, because there was a work accident by my employee and all the costs were covered and the service was very good."

A similar thing was also whose benefits were felt indirectly. Her answer was as follows:

"My former employee who has resigned has experienced a JHT claim, and he thanked me. I am also happy"

Next, they were asked about the reasons why the company is not compliant with BPJS Ketenagakerjaan membership. According to Siti Annisah from the Sumber, the following is true:

"Lack of socialization of the benefit program so that the company feels that the BPJS Ketenagakerjaan program is only a burden, not a benefit."

Meanwhile, according to Cudarsiah from, the following is true:

"We don't know the benefits and rules yet if BPJS Ketenagakerjaan is mandatory. So meet us often and inform us if there are new benefits."

The explanation from this company is very important, considering that this is one of the main causes of non-compliance with the BPJS Ketenagakerjaan program.

Next, they were asked about what needs are most needed by the company as a BPJS Ketenagakerjaan participant:

"The main thing is a reminder to pay receivables, because sometimes we forget to pay. In addition, there is socialization if there are benefits and new information. Then the ease of payment and claims online."

"The most important thing is good communication, good explanation. Because there are times when we are able to pay and unable to pay, for example during the Covid yesterday, so we want a persuasive approach and smooth communication, especially reminders for payment of contributions."

The question that is the focus of the next researcher is related to the approach that has been taken by the BPJS Ketenagakerjaan examiner at this time, whether it has been effective enough in complying with the company as follows:

"It is quite effective because the examiner who came was very polite and willing to explain well so that we understand our mistakes as a company"

"It is effective, because the way they explain is quite good and coherent, so we can easily understand our benefits and obligations."

Based on the explanations from several informants above, several common threads can be drawn, namely the existence of good concern and communication from the Examining Officer, so that with direct communication and socialization, participant compliance can be increased. This is in accordance with research conducted by Wardani (2018) which states that Socialization has a positive effect on community compliance.

According to Edward III (in Taufiq, 2021) the success of implementing policies or strategies in this case related to company compliance in BPJS Ketenagakerjaan membership is determined by 4 factors, namely communication, resources, attitudes/behaviors or bureaucracy.

The communication aspect of this supervision and inspection strategy is a very important aspect. The delivery of strategic information from the head office level to the regional office and regional office to the branch office has been running well and consistently. This is proven based on the results of interviews, where regional office inspectors and branch office inspectors have a good understanding of the supervision and inspection strategy. The existence of tiered socialization related to this strategy is the main key to the success of the supervision and inspection process. In addition, with the large number of new inspectors, it is necessary to carry out monitoring as well as reminders to inspectors at regional offices and branch offices regarding the supervision and inspection strategy. Furthermore, the resource aspect is a very important aspect to support the success of the supervision and inspection strategy. Based on interviews with branch inspectors, it is known that the main resource is the budget. According to Muchlis (2020), one of the inhibiting factors experienced by the DKI Jakarta Provincial Manpower, Transmigration and Energy Office in carrying out the wage supervision process is the minimal budget and number of supervisory officers. This is almost similar to the limited budget conditions for supervision and inspection at branch offices, the number of companies that need to be supervised and inspected and the number of activities and stakeholders that need to be coordinated. Therefore, resource use management is needed based on a priority scale.

The Inspector is tasked with enforcing the law on the company's obligations in implementing the BPJS Employment program. However, along the way, the effectiveness of this law enforcement is influenced by several factors, one of which is supporting facilities. This is reinforced by the theory put forward by Handayani & Kurniawan (2021) which states that the benchmark for effectiveness in law enforcement is several factors, one of which is the supporting facilities. In addition, personnel resources in this case the number of Inspectors from the regional office and branch office levels are known to have several shortcomings. With the large number of districts/cities under its control, it is necessary to immediately fulfill the number of personnel, so that with these conditions a request for fulfillment of Examiner Officers can be made. The attitude/behavior aspect is an important aspect, considering that BPJS Ketenagakerjaan provides benefits in the form of services. The attitude/behavior of the examiner officer is the key, namely by maintaining the cultural values of BPJS Ketenagakerjaan as follows:

All BPJS Ketenagakerjaan personnel are required to always practice 6 cultural values, in this context "Care". With concern for the company, the approach taken must be persuasive and polite. This has also been proven to have been done by the inspection officers based on the results of interviews with company respondents. The influence of the implementation of good cultural values, especially "Care", has an impact on increasing participation according to the results of previous research conducted by AS (2019), where the concern of each personnel to help each other can increase the participation of BPJS Ketenagakerjaan informal workers at the Bandar Lampung Branch Office. The attitude/behavior of inspection officers on duty is an important aspect in implementing supervision and inspection strategies. The work guidelines for inspection officers have been regulated in the SOP (standard operational procedure) for supervision and inspection which is managed in the internal application, namely SMILE, so that the performance of inspection officers can be more focused and documented.

One of the results of this performance is reflected in the Key Performance Indicator (KPI). The KPI of all inspection officers can be seen on the dashboard, so that the performance of each indicator can be monitored daily. The last aspect that determines the success of the supervision and inspection strategy is bureaucracy. One of the applications of the Inspectorate Officer bureaucracy is the existence of SOP or Business Process (Probis) for supervision and inspection. The supervision and inspection probis has been regulated in such a way based on government regulations, agency regulations and BPJS Ketenagakerjaan board of directors regulations. The flow of supervision and inspection bureaucracy runs well from the central, regional to branch

levels. The data on the realization of the 2022 and 2023 KPI supervision and inspection above shows that most indicators have reached and even exceeded 100%. There are several indicators that have not reached the target that need to be evaluated in order to be achieved. Based on the explanation and data above, it can be seen that the supervision and inspection strategy has proven effective in increasing the compliance of BPJS Ketenagakerjaan participants.

CONCLUSION

The conclusion that can be drawn from this study is that the supervision and inspection strategy of Law Enforcement (sanction enforcement, strengthening of supervision and compliance collaboration) and Collection (Collection Digitalization and Collection Collaboration) at BPJS Ketenagakerjaan is effective in increasing the compliance of BPJS Ketenagakerjaan participating companies, because the 4 factors (communication, resources, attitude/behavior or bureaucracy) that determine the success of the strategy in general have been implemented and fulfilled well.

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