



ISSN 2621-458X

THE EFFECT OF THE COVID-19 PANDEMIC ON BUDGET MANAGEMENT IN SEPE'E VILLAGE, BARRU DISTRICT, BARRU REGENCY.

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**ABSTRACT**

*This study aims to determine the effect of the pandemic Covid-19 on the management of development budget in the Sepe'e village, Barru District, Barru District and to find out how much effect the pandemic Covid-19 has on the management of the development. Sources of data are questionnaires, interviews, direct observation, and documentation. Data Analysis Using SPSS version 17 for windows. The results of the regression and hypothesis test research showed a significant number where  $H_1$  was accepted and  $H_0$  was rejected. So it is concluded that the Covid-19 pandemic has an effect on the development budget in the Sepe'e village in the economic and health sectors. The magnitude of the pandemic Covid-19 on budget management of 93.5% can be seen from the correlation value of the R relationship of 0.976 and explains the percentage of influence of variable X which is called the coefficient of determination R of 0.935 or 93.5%.*

**Keywords:** *Pandemic Covid-19, Budget Management and influence*



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## A. INTRODUCTION

Regional autonomy is a consequence of reforms that must be faced by every region in Indonesia, especially regencies and cities as implementing units of regional autonomy. Regional development as part of national development is carried out based on the principles of regional autonomy and regulation of national resources which provide opportunities for increasing regional performance. To realize national development, the government issued Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Center and Regions which stipulates that regional revenues in the implementation of decentralization consist of regional taxes and regional fees as a source of funds. the area itself.

National development is seen as an economic phenomenon that is measured based on the level of economic growth. Development has the objective of accelerating effective and strong regional development by empowering actors and regional economic potential, as well as paying attention to physical and social spatial planning so that there is an equitable distribution of economic growth.

As the concept of regional autonomy is the granting of broader authority to the regions to plan and carry out the development of their respective regions. That way local governments are required to be able to explore the capabilities they have in creating and encouraging an increase in local revenue which will be a source of financing in the area.

A region can be said to be able to manage its area well if the region has the financial ability to finance the administration of its regional government with a small degree of dependence on the central government. Independence or regional financial capacity can be realized by increasing the original area which is one of the benchmarks for the successful implementation of regional autonomy.

Corona is a type of virus that has just been discovered in the world. Corona has another name, namely Covid-19 which stands for corona virus disease and 19 is the year this virus was first discovered, namely in December 2019. This virus was first discovered in Wuhan City, China. Corona is a virus that can be transferred if a person who is positive for Covid-19 makes physical contact with other people who have not been exposed, and the symptoms of this virus are fever, cough, runny nose and

shortness of breath. Corona has an incubation period of four to fourteen days, meaning that people who are exposed to this virus will only experience symptoms when they have been exposed for four days, but there are also people who have been exposed but don't want to show symptoms as usual, this is due to strong immunity. (konfromtasi.co 2020)

This corona virus has a very influential impact on the economy of both the world and Indonesia, the Minister of Finance of the Republic of Indonesia said that Indonesia's economic growth projection will only reach 2.3%. Even if in the worst situation, Indonesia's economy could minus up to 0.4%. The cause of Indonesia's low economic growth is the decline in people's interest in consumption and investment, both within the household and government circles. Many economic sectors have been affected by this virus, one of which is the influence of the village sector, namely in Sepe'e Village, Barru District, Barru Regency. The local government ensures the needs and health of the community in Sepe'e Village, Barru District, Barru Regency with government assistance.

The Covid-19 pandemic has changed many aspects of human life at the global level. The world community is not only struggling to find an anti-Covid-19 vaccine but also facing the side effects of the Covid-19 pandemic, especially in the economic field, including Indonesia, the presence of the corona virus or corona virus disease 2019 (Covid-19) has made the economic situation around the world worsened. Even world financial institutions such as the International Monetary Fund (IMF) have projected that the global economy will grow minus 3%, the Government through the Ministry of Finance has noted that at least there are many main impacts that the outbreak of Covid-19 has had on the Indonesian economy, starting from the workforce to industrial performance on the ground. water.

This impact has massively undermined Indonesia's social and economic foundations, even though Indonesia has a strong macroeconomic foundation, the Covid-19 outbreak changed the direction of this country's economy, 2020 was the year that caused the Indonesian economy to drop drastically, however, the government has always trying to get the economy back on track.

According to Yani Ahmad (Nur Aeni 2011) management comes from the word "manage" which means the same as managing, so managing so that it becomes a new

one that has higher values. Thus management also implies renewal, namely making efforts to make things better and more useful.

A budget is a work plan that is stated quantitatively which is measured in standard monetary units and other units of measurement, covering a period of one year (Mulyadi 2010:488). The budget is a formal and systematic approach to the implementation of management responsibilities in planning, conditions, and supervision (Gunawan Adi Saputro 2016:6).

Budget management is planning, directing, monitoring, organizing, and controlling the monetary resources of an organization in an efficient and effective way to achieve organizational goals. It's not just an agency or organization that needs financial management, in fact everyone needs a budget management or good financial management to support and plan each stage of achieving the future goals. .development is a systematic and continuous or ongoing effort to create conditions that can provide legitimate for the attainment of the most humanistic aspirations of every citizen.

Development is every effort that is carried out in a planned manner to implement changes that have the main objective of improving and raising the standard of living, welfare and human quality. development often connotes or also means building infrastructure and physical facilities. In terms of development, experts then provide many explanations which are also as varied as the case with planning.

Development as a growth shows an ability that continues to grow both qualitatively and quantitatively and is something that absolutely happens in development. Thus it can be said that basically development cannot be separated from growth in the sense that development can lead to economic growth but due to the presence of Covid-19 which hampers development makes state finances deteriorate.

Management of the development budget is an activity carried out by regional financial management officials in the development of an area in accordance with their position and authority, which includes planning, implementation, supervision, and accountability.

Thus, as explained above, local governments are required to do things that can provide a sense of comfort, nurtured, protected, and cared for by people who need certainty about the form of activity restrictions, availability of health facilities, and guarantees for survival. Given that the Covid-19 outbreak has spread after the

determination of the Regional Revenue and Expenditure Budget (APBD) for the 2020 fiscal year. In addition, several Circular Letters (SE) from ministries and regional heads were issued for implementation in the regions, one of which is Instruction of the Minister of Home Affairs Number 1 of 2020. provides a detailed explanation of procedures for accelerating the use of local government allocations for three things, namely health management, economic impact management, and the provision of a social safety net.

However, the lack of facilities and infrastructure implemented by the sub-district government, such as Barru sub-district, is due to the lack of budget for the sub-district government so that this achievement is not optimal, especially the procurement of free masks which are distributed to the community in the sub-district, such as Barru sub-district, procurement of hand washing sinks in place public facilities such as mosques and posyandu and the lack of socialization from the sub-district administration like Barru sub-district to the community so that people do not really comply with health protocols, especially ordinary people who lack knowledge because maybe due to Covid-19 all about the budget being diverted to Covid funds but we know that the kelurahan government budget is smaller than the village budget so that the kelurahan government is hindered by a minimal budget so that it has not been able to achieve maximum goals for the community in the Covid19 problem

Based on the description above, the authors are interested in conducting research with the title: "The Effect of the Covid-19 Pandemic on Development Budget Management in Sepe'e Village, Barru District, Barru Regency"

➤ Thinking Framework

The framework of thought is a temporary explanation of the symptoms that are the object of the problem. according to Sugiyono (2013: 93) suggests that, the framework is a conceptual model of how theory relates to various factors that have been identified as important issues.

So the framework in this study links the variables to be examined, namely the impact of the Covid-19 pandemic as a variable (X) and budget management (Y), which can be seen in the following figure:



**Figure 1.** Framework of thought

➤ Hypothesis

Based on the framework above, a hypothesis can be drawn, namely:

- a. H1 : The Covid-19 pandemic has affected the management of the development budget in Sepe'e Village, Barru District, Barru Regency.
- b. H0 :The Covid-19 pandemic has no effect on the management of the development budget in Sepe'e Village, Barru District, Barru Regency.

## B. RESEARCH METHOD

➤ Type of Research

This study uses a quantitative research type because the data will be taken in the form of numbers and processed statistically. According to Sugiyono (2019: 16) the quantitative research method can be interpreted as a research method based on the philosophy of positivism, used to examine certain populations or samples, collecting data using research instruments, data analysis is quantitative or statistical, with the aim of testing hypotheses that have been set. This study aims to provide an overview of the influence of the Covid-19 pandemic on the management of the development budget in Sepe'e Village, Barru District, Barru Regency.

➤ Location and Time of Research

The research location is the place where the research is conducted. Determining the location of the research is a very important stage in quantitative research, because the determination of the research location means that the object and objectives have been determined so that it makes it easier for the writer to do the research.

- a. The research location was in the Sepee village office, Barru District, Barru Regency.
- b. The time of the research was carried out for 3 months, from December 2022 to March 2023.

➤ Population and Sample

1. Population

Population is a generalized area consisting of objects or subjects that have certain quantities and characteristics determined by researchers to be studied and then conclusions drawn (Sugiyono, 2019: 126). The population is 2,964 0 people.

2. Samples

The number of samples was set at 50 people who were used as respondents. Sampling was carried out purposively by emphasizing sample availability, namely availability or individuals to be respondents. To get respondents who meet the population criteria, the sample selection above is combined with the Snowball technique. In addition to completing the required data, the research also explored information from various sources such as:

- a. Staff of the Sepee Village Office, Barru District, Barru Regency
- b. Community of Sepee Village, Barru District, Barru Regency

➤ Types and Sources of Data

1. Data type

The type of data used in this study is quantitative data, quantitative data is data in the form of numbers. Quantitative data can be divided into two, namely discrete and continuum data. Descriptive data is data obtained from the results of calculations. While continuum data is data obtained from measurement results in this study which becomes quantitative data is the nominal data of the assessment of the respondents' answers in this study.

2. Data Source

Sources of data used in this study are;

a. Primary data

Primary data is data collected directly by researchers through their sources by conducting research on the object under study. The primary data in this study are the results of the respondents' answers to the questionnaire used in this study.

a. Staff of the Sepe'e Village Office, Barru District, Barru Regency

b. Community of Sepe'e Village, Barru District, Barru Regency

b. Secondary Data

Secondary data is data obtained directly from research subjects. In this study, secondary data were obtained through documentation studies, literature studies and information obtained directly from the research location.

## C. RESEARCH RESULTS AND DISCUSSION

### VALIDITY AND REABILITY TEST

The validity test shows the extent to which a measuring device (instrument) measures what it wants to measure. The instrument used in research can be said to be valid or legitimate if it is able to measure what it wants to measure and can use data from the variables studied regularly. If the significance of the correlation results is less than 5%, then the item is declared valid or valid. The validity test can also be measured by comparing  $r_{count}$  and  $r_{table}$  using the product moment correlation coefficient formula proposed by Pearson, with the following criteria:

- If  $r_{count} > r_{table}$  then the statement can be declared valid
- If  $r_{count} < r_{table}$  then the statement can be declared invalid

To get the  $r_{table}$ , it can be seen in the Pearson product moment table  $r$  with alpha ( $\alpha$ ) = 0.05 then  $n$  (sample) = 50 people with a value of  $df = N-2 = 50-2 = 48$ , so that the  $r_{table}$  value is 0.2787. Based on this, it can be seen from the validity test of the  $x$  variable as follows:

**Table 1** Correlation of variable x  
**Correlations**

	X1	X2	X3	X4	X
X Pearson Correlation	1	.435**	.597**	.100	.733**
<sup>1</sup> Sig. (2-tailed)		.002	.000	.490	.000
N	50	50	50	50	50
X Pearson Correlation	.435**	1	.270	.482**	.740**
<sup>2</sup> Sig. (2-tailed)	.002		.058	.000	.000
N	50	50	50	50	50
X Pearson Correlation	.597**	.270	1	.439**	.789**
<sup>3</sup> Sig. (2-tailed)	.000	.058		.001	.000
N	50	50	50	50	50
X Pearson Correlation	.100	.482**	.439**	1	.678**
<sup>4</sup> Sig. (2-tailed)	.490	.000	.001		.000
N	50	50	50	50	50
X Pearson Correlation	.733**	.740**	.789**	.678**	1
Sig. (2-tailed)	.000	.000	.000	.000	
N	50	50	50	50	50

Source: SPSS output that has been processed, 2022

**Table 2** Validation test variable x

NO	Item instrument	r <sub>hitung</sub>	r <sub>tabel</sub> (sig 5%)	Sig. Count <0.05	Description
1	X1	0.733	0.2783	0.00	Valid
2	X2	0.740	0.2783	0.00	Valid
3	X3	0.789	0.2783	0.00	Vaid
4	X4	0.678	0.2783	0.00	Valid

Source: SPSS output that has been processed, 2022

Based on the data presented in table 5, it can be seen that the 4 items of the X variable instrument consisting of x1, x2, x3 and x4 can be declared valid, because  $r_{count} > r_{table}$  and sig below 0.05, so the instrument can be used for research.

**Table 3** Correlation of variable Y  
**Correlations**

		Y1	Y2	Y3	Y4	Y5	Y
Y1	Pearson Correlation	1	.594**	.503**	.159	.354*	.733**
	Sig. (2-tailed)		.000	.000	.270	.012	.000
	N	50	50	50	50	50	50
Y2	Pearson Correlation	.594**	1	.265	.372**	.323*	.718**
	Sig. (2-tailed)	.000		.063	.008	.022	.000
	N	50	50	50	50	50	50
Y3	Pearson Correlation	.503**	.265	1	.111	.410**	.642**
	Sig. (2-tailed)	.000	.063		.442	.003	.000
	N	50	50	50	50	50	50
Y4	Pearson Correlation	.159	.372**	.111	1	.642**	.657**
	Sig. (2-tailed)	.270	.008	.442		.000	.000
	N	50	50	50	50	50	50
Y5	Pearson Correlation	.354*	.323*	.410**	.642**	1	.781**
	Sig. (2-tailed)	.012	.022	.003	.000		.000
	N	50	50	50	50	50	50
Y	Pearson Correlation	.733**	.718**	.642**	.657**	.781**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	50	50	50	50	50	50

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

**Source:** SPSS output that has been processed, 2022

**Table 4** validation test of variable Y

NO	Item instrument	$r_{hitung}$	$r_{tabel}$ (sig 5%)	Sig. Count <0.05	Description
1	Y1	0.733	0.2783	0.00	Valid
2	Y2	0.781	0.2783	0.00	Valid
3	Y3	0.642	0.2783	0.00	Vaid
4	Y4	0.657	0.2783	0.00	Valid
5	Y5	0.781	0.2783	0.00	Valid

**Source:** SPSS output that has been processed, 2022

Based on the data presented in table 7, the validation test results can be seen that the 5 items of the Y variable instrument consisting of y1, y2, y3, y4, and y5 can be declared valid, because  $r_{count} > r_{table}$  and sig below 0.05, so that the instrument can be used for research.

The results of  $r_{table}$  observations obtained the value of the sample (N) = 48 of 0.2787 referring to the results of the validity resulting that all instruments started from variable X consisting of x1, x2, x3, x4 and variable Y consisting of y1, y2, y3, y4, y5 produces a value of  $r_{count} > r_{table}$  so it can be concluded that all instruments in this study can be declared valid.

### ➤ **HYPOTHESIS TESTING**

To test the currently developing hypothesis, in this study the authors used simultaneous testing (F Test) assisted by the SPSS data processing analysis program version 17.0 which can be explained as follows:

1. Simultaneous testing (Test F)

The F test functions to test whether the impact variable of the Covid-19 pandemic (variable X) has an effect on budget management (variable Y), at the Sepee Village office, Barru District, Barru Regency. The analysis was used using the SPSS data processing program tool version 17.0 which can be explained in the table as follows:

**Table 5** F test results

ANOVA <sup>b</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	133.686	1	133.686	690.434	.000 <sup>a</sup>
	Residual	9.294	48	.194		
	Total	142.980	49			

a. Predictors: (Constant), X

b. Dependent Variable: Y

**Source:** SPSS output that has been processed, 2022

### 1. Formulate a Hypothesis

- $H_0: b_i = 0$ , meaning that the independent variable (X) simultaneously has no significant effect on the dependent variable (Y).
- $H_a: b_i \neq 0$ , meaning that the independent variable (X) simultaneously has a significant effect on the dependent variable (Y).

### 2. Formulate a Hypothesis

If  $f\text{-count} > f\text{-table}$  and  $\text{sig} < 0.05$ , then  $H_0$  is rejected and  $H_1$  is accepted.

- If  $f\text{-count} < f\text{-table}$  and  $\text{sig} > 0.05$ , then  $H_0$  is accepted and  $H_1$  is rejected.

### 3. Calculating the Fcount

Based on the results of SPSS data analysis, it is known that Fcount is 690,434 with a significance of 0.000.

- Define acceptance criteria

The significance level used in this study was = 0.05 or with a 95% confidence interval with  $df (n-k-1) = 50-1-1 = 48$  and determined by the value of  $F_{table} = 4.04$ .

- Comparing the value of Fcount with  $F_{table}$

Therefore the  $F_{count}$  value of 690,434 is greater than  $F_{table} = 4.04$  and significantly 0.00 is less than 0.05, meaning the independent variable (X) which includes the impact of the Covid-19 pandemic simultaneously affects budget management at the Sepee Village office Barru District, Barru Regency or it can be said that  $H_0$  is rejected and  $H_1$  is accepted

### **1. The impact of the Covid-19 pandemic on the management of the development budget**

Covid-19 or what is often referred to as the corona virus is a deadly virus that first appeared in the world for which no vaccine has yet been found, however, this virus can be prevented by adhering to the health protocols that have been implemented by the government. The Covid-19 pandemic has had an impact on economic development because in carrying out development, capital formation and budget management are key factors for successful development, because building requires a sizable budget, but because of this virus, government revenue has decreased and that is what the government feels, especially in the Sepee Village.

Not only with the economy but also with regard to both physical and physical health, the Kelurahan office staff and the community are even exposed to this virus. When Covid-19 was declared a pandemic, all people felt panic, especially all the media and news which were simultaneously filled with news about this Corona virus affecting people's mental health, the stress level was higher which caused lower immunity and this resulted in several staff and the people in the Sepee Village were infected with this deadly virus, luckily there were no fatalities in the Sepee Village, both the Kelurahan office staff and the community. As follows, it can be seen that the Covid-19 pandemic has affected budget management in both the health and economic sectors in the Sepee village

Respondents' responses to the impact of the Covid-19 pandemic on budget management in the economic sector. Of the 50 respondents, namely 27 respondents or 54% who gave an assessment that strongly agreed, then there were 23 respondents or 46% who gave an assessment that agreed. The results of this study also show that the average value of the respondents' responses reached 4.54 or 90.8%. And the responses from 50 respondents regarding the impact of the Covid-19 pandemic on the health sector, namely 31 respondents or 62% who gave an assessment that strongly agreed,

then there were 19 respondents or 38% who gave an assessment that agreed. The results of this study also show that the average value of the respondents' responses reached 4.62 or 92.4%. The Covid-19 pandemic has indeed greatly affected budget management at the Sepee Village, after conducting research and testing based on the SPSS test results. The results of observations on rtable obtained the value of the sample (N) = 48 of 0.2787. referring to the validity results it was produced that all the instruments starting from the variable IMPACT OF THE COVID-19 PANDEMIC (X) which consisted of x1, x2, x3, x4, and the BUDGET MANAGEMENT variable (Y) which consisted of y1, y2, y3, y4, y5 produced the value of rcount > rtable so that it can be concluded that all instruments in this study can be declared valid and the reliability test is known N of Items (questionnaire) there are 4 questions with a Cronbach's Alpha value of 0.749 > 0.60 and a Cronbach's Alpha value of 0.749 > rtable 0. 2787 then as the basis for decision making in the reliability test above, it can be concluded that the 4 questions or all questionnaire items for variable (X) are reliable or consistent.

Furthermore, the requirements in simple linear regression testing and hypothesis testing are the normality and linearity tests and the results found from using the SPSS Nomarlity test show that the Asymp value is obtained. Sig (2-tailed) > 0.05 i.e. 0.002 > 0.05 which means that all data is normally distributed and the Linearity test can be seen that the significance value in Linearity is 0.033 < 0.05 . Because the significance is less than 0.05, it can be concluded that between variable X and variable Y there is a linear relationship.

## **2. The magnitude of the influence of the Covid-19 pandemic on the management of the development budget**

Based on the results of the SPSS test, the effect of the Covid-19 pandemic on budget management has a significant effect. It can be seen from the hypothesis testing that it finds results. If the probability of significance is > 0.05, then H0 is accepted and H1 is rejected. H1 is accepted. Based on the table above, we get an F count of 690.430 with a significance probability of 0.000 which is below 0.05. This shows that all independent variables, namely the Covid-19 pandemic, have a significant effect on budget management. Thus, H0 is rejected and H1 is accepted. The Kelurahan budget before the Covid-19 pandemic occurred was IDR 530,181,744 and after the Covid-19 outbreak, it was IDR 666,477,164.

This study also found the magnitude of the independent variable on the dependent variable which can be seen from the value of the coefficient of determination (R square), with the value of the coefficient of determination (R square) of 0.935 which can be interpreted that the independent/independent variable (X) has a contribution to the management The budget in the Sepee Village office, Barru District, is 93.5%, while the remaining 6.5% is influenced by other variables not included in this study. It can also be seen in the responses of respondents who chose only 90% who said only the economic and health sectors were affected by the Covid-19 pandemic, meaning that there was still a remaining 10% who were not included in this study.

#### **D. CONCLUSION**

Based on the results of the analysis in this study, the following conclusions can be drawn:

1. The Covid-19 pandemic has affected the management of the development budget in Sepe'e Village, Barru District, Barru Regency in the economic and health fields, it can be seen from the hypothesis test where H1 is accepted and H0 is rejected.
2. The magnitude of the influence of the Covid-19 pandemic on the management of the development budget in Sepe'e Village was 93.5%, which can be seen from the correlation value of the R relationship, which was 0.967 and explained the large percentage of the influence of the Covid-19 pandemic (Variable X) on budget management (Variable Y) which is called the coefficient of determination R of 0.935 or 93.5%.

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