Research Paper

"Prophetic spirit and agile leadership in the 4.0 era in the management of state finances during the Covid 19 pandemic"

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ABSTRACT
This study tries to find out how public finance management at the time of the pandemic covid 19 managed by the prophetic spirit and Agile Leadership in the era 4.0
The fourth generation industrial revolution has found a new pattern when technology disruption has rapidly changed industrial patterns and threatens the existence of the incumbent industry. As a result, human resources in the industrial era 4.0 require different soft skills. A survey conducted by the National Association of Colleges and Employers (2017) Job Outlook 2018, states that college graduates who are currently job hunting must be able to demonstrate their ability to solve problems (weighted rating = 82.9%); ability to work in teams (82.9%); written communication skills (80.3%); leadership (72.6%); strong work ethic (68.4%); analytical / quantitative skills (67.5%); and verbal communication skills (67.5%). Prophetic soft skills provide an overview of intelligence in planning, vision, mission, strategy and implementing it; amanah (responsible) in carrying out their duties and obligations; can be trusted; and communication and negotiation skills. To be able to compete in the era of the industrial revolution 4.0, ideally, prophetic soft skills are accompanied by a mental attitude to be able to follow the disruption that occurs in digital and global matters.
This study will put more emphasis on literature study approach and provide feedback to stakeholders
KEYWORDS: *Prophetic Spirit, Agile Leadership, the era 4.0, and Covid 19 pandemic.*

I.   INTRODUCTION

The role of a leader is often become the main trigger of success or failure of leadership processes in family, group, organization, institutions and scope of the wider community such as a nation.

Actually, the leadership model is diverse. Many leaders have their own style since the challenges that each leader faces are different, event thought there are also some similarity for some regular challenges. The prophetic leadership is an interesting leadership model. The Prophet had been applied it on his time, which showed us that this leadership model is ideal to be implemented in daily life based on the history. It is expected that leaders can uphold these traits so that they can become good role models in all aspects of life both in society, nation and country.

The main key of prophetic leadership models is the pious character and priority God in every aspect of leadership. The prophetic leadership is a reflection of the Prophet leadership in his era. are 6 points below, which differentiate prophetic leaders with other regular leaders:

1.   Pious

This is an important character that prophetic leaders must have. Why? Because pious is one of the basic character needed for wise leaders. When leaders have good relationship with God, all decisions they made will be based on what they believe. Those leaders who are having close relationship with God, will put the needs of their people and community wisely. Pious leaders won't put their self as the priority and understand how to put the hierarchy of the priority in the right place.

2.   Regeneration

Prophetic leaders will prepare their young generation to be better than their self. When they fail to prepare and develop their successor, it means they fail to prepare their young generation to have a better life in the future. Prophetic leaders knew that a good leader should born by design, not by accident.

3.   Strong leadership

In this context, strong leadership not only focus on the physical body of the leader, but also about the leader's character. Example: when the leader understands that there is one of his minister use his authority illegally, the leader must be firm to give the penalty and punishment according the law, even though his minister has a good relationship with him. The leader must show that he is a good role model, has a responsibility and can be trusted.

4.   Appreciate and respect other people faith and believe, to assure there is no suppression of human rights, no discrimination, no cruelness and no actions which beyond the limit of human rights which can disturb and destroy the order of life in society.

5.   Respect people's choice, appreciate the way their thinking. In Indonesia it's reflective in democracy system.

6.   Build civilization and culture in the society, in this case is building a society which live in peace and people are get along well each other.

By implementing and preparing our young generation to be Prophetic leaders, the Prophetic soft skills will teach and train them to have the smart ability and responsible in making plan, vision, mission, strategy and how to implement it; can be trusted and have the ability to be a good communicator and capable to negotiate. Which means, they also have prepared mentally to compete in this 4.0 industry revolution era, digitally and globally.

In this 4.0 era, where is technology rapidly developing more than we could predict, a prophetic and agile leader is what we need to beat this challenging condition and situation. A new pattern came up drastically when the disruptive technology, which was also triggered by the pandemic Covid-19, changed the industry pattern and step by step eliminating the existence of incumbent industry. As the result of this condition, there are some jobs and businesses that won't exist again during this time and in the future. Contrary, there will be more jobs and businesses that have not exist yet at this time, but these jobs and businesses might will take an important role in human life in the future.

Agile leadership needed to face all these challenges. One proof that we could see from Indonesian government action is in tax regulation such as income tax (*Pajak Penghasilan/PPh*). During this pandemic period, Indonesian government released and made some adaptation of the tax regulation, so it could be fitted with the changes that Indonesian citizen facing. Examples: giving incentives for tax payers (PPh21) during pandemic era (valid for April 2020 until September 2020). For tax payers with income less IDR.200.000.000,- per year and are working in the Kemudahan Impor Tujuan Ekspor (KITE) company, they don't have to pay their income tax during this period.

Not only that, Indonesian government also tried to support by extended the due date of tax report day, and developed the online administration system to make it easier for citizen to do their tax report online and payment method.

Indonesian government also trying to adapt the education system for our young generation in purpose to help young generation to have the knowledge, skills and facilities in this pandemic era by do all the teaching process online. It is not easy for Indonesian leaders since our country consist of more than seventeen thousand islands, with more than 270.2 million people (Indonesia is the world's 4th-most populous country).

Government must be taking an effective action, where cooperation between government itself and all citizen needed. First, by encourage the priority of public information regarding Covid-19 pandemic in detail and spread the risk communication management, spread positive information and make a communication system to avoid hoax to assure there will be no misunderstanding in the public society. Second, encourage citizen to increase positive perception regarding Covid-19, by control t h e i r e motion in positive ways, and spread the right perception regarding the risk through public information by disaster anticipate according government explanation. Government must be able to intervent public in order to reduce problems because of lack of information or wrong information given to public regarding Covid-19. The aim is to give responsive and fast actions through effective information which build between government and citizen. This is just one of many ways to see how the leader could be a prophetic and agile leader

II.   THEORETICAL FRAMEWORK

What is Leadership ?

In an organization, leadership cannot be separated. Here are several definitions of leadership according to experts, including:

1. According to Fahmi (2016: 68)

Leadership (leadership) is the ability to influence people that lead to the achievement of goals.

2. According to Badeni (2014: 126)

Leadership is defined as the ability, process and art of influencing other people or groups of people to have the will to achieve organizational goals.

3. According to Wahyudi (2017: 119)

leadership is a person's ability to move, direct and influence the mindset, the way each member works to be independent in work, especially in making decisions for the sake of accelerating the achievement of predetermined goals.

4. According to Anshory & Indrasari (2018: 86)

Leadership is the ability of a process to influence group activities to achieve common goals.

b. Leadership Traits

 According to Mulyadi (2015: 158) a leader must have the following superior qualities:

1) Fluency in speaking Not only has a broad vocabulary but has the ability to communicate well.

2) Ability to solve problems The characteristics of an effective leader, namely being able to solve problems and assist in solving problems within the organization.

3) Awareness of the needs of an effective leader, understands the needs of his subordinates whether stated or not, and knows how to satisfy them.

4) Flexibility

Leaders are able to adapt the organization to suit their needs without worrying their employees.

5) Willingness to accept responsibility Accepting all responsibility and fulfillment of needs to achieve organizational goals.

6) Intelligence An effective leader does not have to be a genius but is able to bring the welfare of every employee.

7) Self-awareness and environment Do not feel smart by yourself, but see other people as the same and care about the environment.

8) Social skills Do not demean group members in front of other groups, because leaders must be wise and able to respect each group member.

c. Leadership Function

 Leadership operationally has five main functions including:

a. Instruction Function

One-way communication, the leader as a communitaor is the determinant of policies so that decisions are made effectively and are able to motivate others to follow orders.

b. Consulting function

Two-way communication, where the decision-making leader needs to consider employees to get input in the form of feedback so that the decisions taken will be easier to get support.

c. Participation function

 Leaders must strive to activate employee participation in both decision making and implementation. Participation does not mean acting freely but is more focused in working together by not interfering with or taking on other people's main tasks.

d. Delegation function

Provide delegation of authority or determine decisions, whether in the context of approval or not from the leadership. Meanwhile, the person who is believed to be the recipient of the delegation is believed to be the leadership's right hand man.

e. Control function

Effective leadership is able to organize the activities of its members in a directed manner to achieve common goals. (Zainal, Hadad, & Ramly, 2017: 34)

What is Agile Leadership

 Agile Leadership is defined as a leader who is agile, agile and responsive in working, making decisions, handling crises and leading. Agile leaders are flexible and adaptive to all circumstances and focus on how to maximize the productivity of group work.

 Agile Leadership is a leader character that must be considered because this character can read the changes that occur so that they are not eroded by rapid environmental changes.

 Agile leaders have the following characteristics:

1. Easy to adapt to changes, pressures and crises

2. Has a calm nature in all situations

3. Has an innovative nature

4. Having an open nature

5. Have a character to motivate and inspire subordinates.

Cadenza & Farida (2019) state that agile leaders can be described as leaders who are smart at seeing opportunities, quick to adapt, and agile in facilitating change. As stated by motivator Jamil Azzaini, an agile leader is a leader who is open minded and has ambiguity of acceptance, which is willing to accept ambiguity. Agile leaders are able to invite their organization to quickly accommodate change.

What is Prophetic Value ?

According to the language of value, it means characteristics (things) that are important or useful for humanity. Meanwhile, in terms of value is the essence attached to something that is very meaningful to human life. Values are abstract realities which are the principles that guide one's life. This value becomes the driving force in life, which gives meaning and validation to one's actions. Value has two intellectual and emotional aspects, the combination of these two dimensions determines a value and its function in life. If in giving meaning and validating an action, the emotional element is very small, while the intellectual element is more dominant, the combination is called a norm / principle. Norms / principles such as faith, fraternal justice and so on will only become values if they are implemented in a group's behavior and thinking patterns. So norms are universal and absolute, while values are specific and relative to each group.

Prophetic is prophetic or a characteristic, behavior and speech that is in the Prophet. That the Prophet had a noble character in behaving and speaking. In addition, the Prophet was a liberator from all things, such as violence, ignorance, poverty, etc. With the behavior of a Prophet, it can be an example in cultivating behavior that is in accordance with Islamic values. The term prophetic was introduced by Kuntowijoyo through the concept of Social Prophetic Sciences. For Kuntowijoyo, Social Profession Science (ISP) not only explains and changes social phenomena but also provides clues in which direction the transformation is carried out, for what and for whom. Therefore, prophetic social science is not just changing based on ethical and prophetic ideals. In this sense, social prophetic science deliberately contains the value content of the aspirations desired by its people

what are prophetic values of various approaches ?

1. Humanization

In the language of religion, the concept of humanization is a creative translation of amar ma'ruf, whose original meaning advocates upholding virtue. In the language of science, etymologically, humanization comes from the Latin humanitas which means human beings, the condition of being human. In terminology, humanization means humanizing humans, eliminating material, dependence, violence and hatred from humans. Based on this understanding, according to Kuntowijoyo, the concept of humanization is rooted in theocentric-humanism. Therefore, it cannot be fully understood without understanding the concept of transcendence on which it is based.

2. Liberation

Liberation, according to Kuntowijoyo, is the language of knowledge from evil nahi. If in the religious language nahi munkar means preventing all destructive crimes, eradicating gambling, loan sharks, corruption and others, then in the language of science, nahi munkar means liberation from ignorance, poverty and oppression. Etymologically, liberation comes from the Latin liberare which means to liberate. In term, liberation can be defined as liberation, all with connotations of social significance.

The liberation that Kuntowijoyo means in ISP is in the context of knowledge, which is based on lofty transcendental values. The liberative values in ISP are understood and positioned in the context of social science which has a prophetic responsibility. The purpose of liberation in Kuntowijoyo's view is to liberate humans from the cruelty of structural impoverishment, technological arrogance, exploitation of abundance, domination of oppressive structures and the hegemony of false consciousness. This liberative spirit is sought in the transcendental prophetic values of religion which have been transformed into an objective-factual science.

1. Transcendence

The word transcendence comes from the Latin word transcendere which means to rise to the top. In English it means to transcend which means to penetrate, pass through and go beyond. According to the term, liberty means travel above or beyond. What Kuntowijoyo means is transcendence in theological terms, which means deity, supernatural beings.

The aim of transcendence is to add a transcendental dimension to culture, rid itself of hedonism, materialism and decadent culture. The transcendental dimension is a legitimate part of human nature as a form of contact with the greatness of God.

How to understand the management of state financing

Management of state finances is part of the implementation of state governance. State financial management is the entire activities of state financial management officials in accordance with their position and authority, which includes;

1) state financial planning;
2) implementation of state finances;
3) supervision of state finances; and
4) accountability for state finances.

Management of state money which is under the responsibility of the minister of finance as general treasurer of the state is part of the management of state finances. The definition of state money is money controlled by the state's general treasurer, which includes rupiah and foreign currency. Meanwhile, state money consists of money in the state treasury and money in the revenue treasurer and expenditure treasurer of state ministries / non-ministerial government agencies, and state institutions.

The powers of the state general treasurer in managing state money exercised by the power of the central state general treasurer include the following;

a. establish the system of state cash receipts and disbursements;
b. appointing banks and / or other financial institutions in the framework of implementing state budget revenues and expenditures;
c. seek and regulate the funds needed in the implementation of the state budget;
d. save state money;
e. placing state money;
f. managing / administering investment through purchasing government bonds;
g. make payments based on requests from budget user officials at the expense of the state general cash account; and
h. presents state financial information.

The management of state money can be broken down into the management of the general state treasury, the implementation of state revenue by the state ministries, non-ministerial institutions, and state institutions. Then, management of supply money for the needs of state ministries, non-ministerial government agencies, and state agencies. These details aim to differentiate their functions, so that financial management remains focused on the targets to be achieved.

a. Principles of State Financial Management

The basic rules of state finances have been translated into general principles, which include both long-known principles in the management of state finances and new principles as a reflection of the application of good principles (best practices) in the management of state finances.

Prior to the enactment of the UUKN, several principles were used in the management of state finances and their validity was recognized in the management of state finances in the future. The principles for managing state finances are as follows:

a. the principle of unity, requires that all state revenues and expenditures be presented in one budget document;
b. universality principle, requires that every financial transaction is presented in its entirety in budget documents;
c. the annual principle, limiting the validity period of the budget for a certain year; and
d. the principle of specialty, requires that the budget credit provided is clearly allocated in detail.

Then, when the UUKN came into effect, there were again new principles in the management of state finances. The best practice principles of state financial management contained in the UUKN are as follows:

a. the principle of results-oriented accountability is the principle that determines that every activity and the final result of the state financial management activity must be accountable to the people as the holder of the highest state sovereignty in accordance with the prevailing laws and regulations;
b. the principle of professionalism is a principle that prioritizes the balance between the rights and obligations of the state financial manager;
c. the principle of proportionality is the principle that prioritizes expertise based on the code of ethics and the provisions of the prevailing laws and regulations;
d. the principles of openness and management of state finances are principles that open oneself to the rights of the public to obtain correct, honest, and non-discriminatory information regarding the management of state finances while still paying attention to the protection of personal, class and state secrets human rights;

e.   the principle of financial audit by an independent and independent audit agency is the principle that gives freedom for the Supreme Audit Agency to carry out audits of state finances without being influenced by anyone.

III.   DISCUSSION AND RESULTS

1.   Application of the prophetic value of leadership in era 4.0 in the management of state finances during the Covid 19 pandemic.

In March 2020 the community began to be shocked by the first case of the Covid 19 pandemic in Indonesia. Our country that has not been infected by the plague that originated in China has finally failed to escape from this outbreak which turned out to be an epidemic and has become the world's main focus in 2020.

Our government with reference to the spirit and prophetic values issued policies so that the people can survive this pandemic. Several policies that humanized the Indonesian people were issued quickly. Most of the government funds were focused on providing assistance to the people who were attacked not only in terms of health, safety and income. The government swiftly cuts almost all non-priority spending from both the state budget and regional expenditure budgets.

One of the government policies that contain prophetic value is to bear all the costs of COVID 19 patients. Can we imagine when our brothers and sisters who are still living are deprived of Covid 19, which has no cure at that time and can only be countered by their body condition. We can imagine that when they were exposed to Covid, no community would dare to help for fear of contracting this disease. Of course they will be isolated and no one helps but with this policy they can be cared for by professional experts and given good service so that the possibility of recovering from Covid 19 is very large. This is in line with one of the Prophetic Values, namely humanization. With this policy our society avoids being seen as a pandemic bearer but remains a human being who must be helped and supported.

Good planning and a clear vision and mission as well as a good strategy in using the articles of association are reflected in the strategies used by the government to deal with this pandemic. The issuance of government regulation No. 23 of 2020 on May 9, 2020, confirms the government's commitment in carrying out a comprehensive strategy and planning and the use of government budgets that are focused on economic recovery and maintaining the economic resilience of the Indonesian people.

Government has allocated Rp.695.2 trillion rupiah or around 4.2% of the Gross Domestic Product (GDP). The allocation is contained in Presidential Regulation Number 72 of 2020 concerning Amendments to Presidential Regulation Number 54 of 2020 concerning Amendments and Details of the 2020 Fiscal Year State Budget, (Betrika Oktarisa, 2020: 9) which is divided into several sectors, namely the Health sector, the social protection sector, the business incentive sector, the MSME assistance sector, the corporate financing sector and the sectoral financing sector.

Distribution and data collection for beneficiaries and allocations using the system to accelerate and help accuracy so that assistance and budget can be right on target. The use of this system has reflected the government's commitment in facing the 4.0 era.

2.   Agile Leadership Application in 4.0 Era in Financial Management of the Nation during the Covid 19 Pandemic.

Agile leadership can be said to be a leader who is agile, agile and responsive at work, makes decisions, handles crises and leads. This leader must also be adaptive and flexible in dealing with various problems and be able to focus on dealing with all existing problems.

The response shown by our government when facing a pandemic has reflected the attitude of Agile Leadership where when a pandemic occurs the government quickly issues structured and organized policies with various government regulations issued. Starting from the regulations on PSBB to the regulations regarding assistance to the community to maintain and restore the Indonesian economy.

Our government in implementing its policies in dealing with the corona virus outbreak must refer to these 5 things; 1) Speed and Accuracy, 2) Right Decision at Right Time, 3) Use of Big Data and Technology, 4) Cooperation of All Parties, 5) Information Disclosure. In this regard, our government has taken various decisions to maintain economic stability in the Indonesian state. One of them is by implementing the PSBB regulations where the community can still move the wheels of the economy compared to our lock down system implemented by several other countries.

When the Covid 19 vaccine has been sold by a number of foreign companies, our government has swiftly placed an order for 329.5 million Covid 19 Vaccines (DHF; 2020), the vaccine is planned to be distributed to the Indonesian public for free soon. Plans for vaccine distribution have also been made quickly and on target, as follow:

1. "The front line, including medical and paramedical contact tracing; public services including TNI / Polri and legal officials. This group is estimated to number 3.4 million people. The vaccine needed is twice that amount, namely 6.9 million doses.
2. Community (religious / community leaders), regional apparatus from RT / RW to sub-district, some economic actors. The population of the group is about 5.6 million people. They need twice as much vaccine supply as the population, which is 11.2 million doses.
3. All educators from early childhood to university. This group targets 4.3 million people and needs twice the number of people, or 8.7 million doses of vaccine.
4. Government officials (central, regional, and legislative bodies / DPR). This group targets 2.3 million people and needs twice the number of people, namely 4.6 million doses.
5. BPJS PBI participants, namely recipients of health insurance for the poor and needy. This group targets 86.6 million people and requires twice the number of people, namely 173.2 million doses ". (HNS; 2020)

Reflecting on these government policies, we can conclude that the Indonesian government has tried to apply the principle of agile leadership in implementing its budget because it has been very adaptive to change and adjust the regulations they have made and the existing budget in dealing with the Covid 19 pandemic and have used big data as an acceleration in data collection and distribution of Covid 19 vaccines.

IV.   CONCLUSION

The definition of industry 4.0 is a trend in the industrial world that combines automation technology with cyber technology. In industry 4.0, manufacturing technology has been on the trend of automation and data exchange. It is includes cyber-physical systems, internet of things (IoT), cloud cumutation, and cognitive development. This trend has changed many areas of human life, including the economy, the world of work, and even the lifestyle of humans themselves. The industrial revolution 4.0 implements intelligent technology that can be connected to various areas of human life. Digital technology and the internet are starting to be recognized and developing so fast in this era.

Anticipating the rapid development of this technology, the Government needs to adapt, especially in terms of State Financial Management. Moreover, since the beginning of 2020 Indonesia has been hit by the Covid 19 pandemic which has had a very negative impact on the Indonesian economy and changing the pattern of people's lives. The state needs to organize its financial management efficiently and effectively. To achieve these goals, the State needs a professional leadership who has the ability to be intelligent and responsible for planning, vision, mission, strategy and know how to implement it. The state also needs to prepare a mental for professional leadership to compete in this era of industrial revolution 4.0, both digitally and globally as well as agile, agile and responsive agile leadership at work, making decisions, dealing with crises, being adaptive and flexible in dealing with various problems and being able to focus on dealing with all existing problems. The State through the Minister of Finance has implemented Prophetic and Agimge Leadership in facing the industrial revolution era 4.0 and the Covid 19 pandemic, by preparing all-digital facilities in taxation services which are the largest source of State revenue. The state financial revenue figure reaches 96.1% of the APBN target for 2020. This is an extraordinary achievement in the era of the Covid 19 pandemic. This was achieved thanks to the Spirit of Profession and Agile Leadership in the era of 4.0 in managing state finances during the Covid 19 pandemic.

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