

ABSTRAK

Skripsi dengan judul “Kebijakan Fiskal di Masa Sebelum dan Diwaktu Wabah Pandemi Covid-19 di Indonesia” di tulis oleh Rika Rizki Rohmah, NIM 12402173567, Jurusan Ekonomi Syariah, Fakultas Ekonomi dan Bisnis Islam Institut Agama Islam Negri Tulungagung, Pembimbing Bapak Dedi Suselo, S.E., M.M

Penelitian ini dilatar belakangi oleh fenomena yang terjadi di tahun 2020, yaitu terjadinya wabah Covid-19 yang mulai menyebar di Indonesia pada bulan Maret, sehingga presiden Jokowi melakukan *refocusing* Anggaran Belanja Negara dan gencar melakukan upaya pencegahan Covid-19. Dari hal ini, peneliti tertarik menganalisis realokasi kebijakan fiskal yang dilakukan oleh pemerintah sebelum wabah Covid-19 tahun 2019 dan disaat terjadinya wabah Covid-19 sesuai dengan teori – teori kebijakan fiskal. Tujuan penelitian ini adalah Untuk mendiskripsikan bagaimana penerapan kebijakan fiskal di Indonesia sebelum dan sesudah wabah Covid-19, dan realisaasi pengelolaan anggaran terhadap kebijakan fiskal dimasa sebelum dan diwaktu wabah covid-19 terjadi di Indonesia yang ditinjau dari teori pembiayaan fungsional, dan teori pengelolaan anggaran terkendali.

Penelitian ini menggunakan penelitian kualitatif dengan jenis penelitian *library research* atau penelitian kepustakaan. Data yang digunakan dalam penelitian ini adalah data skunder dan data primer. Dalam Teknik analis data menggunakan analisis data komperatif, yang tahapannya meliputi pengumpulan data, reduksi, penyajian, dan penarikan kesimpulan. Hasil Penelitian ini menunjukan bahwa (1) kebijakan fiskal yang di lakukan di Indonesia tahun 2019 memfokuskan dua hal utama, yang pertama yaitu upaya menjaga Kesehatan fiskal dan mendorong iklim investasi dan ekspor. Sedangkan tahun 2020 karena adanya wabah pandemic Covid-19 pemerintah melakukan refocusing kegiatan,realokasi anggaran, dan pengadaan barang dan jasa untuk penanganan pandemi Covid-19.(2) Sesuai dengan hasil analisis kebijakan fiskal yang ditinjau dari teori pembiayaan fungsional (*The Fuction Finance*) tahun 2019 sebelum wabah Covid-19 dan tahun 2020 dimasa wabah Covid-19, Indonesia sudah menerapkan kebijakan fiskal sesuai dengan teori pembiayaan fungsional (*The Fuction Finance*) (3) Sesuai dengan hasil analisis kebijakan fiskal yang ditinjau dari teori teori pengelolaan anggaran terkendali (*The Managed Budget Approach*) pada tahun 2019 dan tahun 2020 pemerintah menerapkan kebijakan fiskal sesuai dengan teori pengelolaan anggaran terkendali (*The Managed Budget Approach*).

Kata Kunci: Kebijakan Fiskal, Wabah Covid-19, Teori Fiskal

ABSTRACT

Thesis with the title "Fiscal Policy in the Period Before and During the Covid-19 Pandemic Outbreak in Indonesia" was written by Rika Rizki Rohmah, NIM 12402173567, Department of Sharia Economics, Faculty of Economics and Islamic Business, Tulungagung State Islamic Institute, Supervisor Mr. Dedi Suselo, SE , MM

This research was motivated by a phenomenon that occurred in 2020, namely the occurrence of the Covid-19 outbreak which began to spread in Indonesia in March, so that President Jokowi refocused the State Budget and aggressively made efforts to prevent Covid-19. From this, researchers are interested in analyzing the reallocation of fiscal policy carried out by the government before the Covid-19 outbreak in 2019 and during the Covid-19 outbreak in accordance with fiscal policy theories. The purpose of this study is to describe how the implementation of fiscal policy in Indonesia before and after the Covid-19 outbreak, and the realization of budget management on fiscal policy before and during the COVID-19 outbreak in Indonesia in terms of functional financing theory, and controlled budget management theory.

This study uses qualitative research with the type of library research or library research. The data used in this study are secondary data and primary data. In the technique of data analysis using comparative data analysis, the stages include data collection, reduction, presentation, and drawing conclusions. The results of this study show that (1) the fiscal policy carried out in Indonesia in 2019 focuses on two main things, the first is efforts to maintain fiscal health and encourage the investment and export climate. Meanwhile, in 2020, due to the Covid-19 pandemic, the government will refocus activities, reallocate budgets, and procure goods and services for handling the Covid-19 pandemic. (2) In accordance with the results of fiscal policy analysis in terms of functional financing theory (The Function Finance) In 2019 before the Covid-19 outbreak and in 2020 during the Covid-19 outbreak, Indonesia had implemented fiscal policy in accordance with the theory of functional financing (The Function Finance) (3) In accordance with the results of fiscal policy analysis in terms of the theory of controlled budget management (The Managed Budget Approach) in 2019 and 2020 the government implemented fiscal policy in accordance with the theory of controlled budget management (The Managed Budget Approach).

Keywords: **Fiscal Policy, Covid-19 Outbreak, Fiscal Theory**