

THE EFFECT OF VOLUNTARY DISCLOSURE PROGRAM (VDP) AND TAXPAYER AWARENESS ON INDIVIDUAL TAXPAYER COMPLIANCE

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ABSTRACT

This study aims to examine and analyze the effect of voluntary disclosure programs and taxpayer awareness on individual taxpayer compliance at Tax Office Candisari Semarang. This research was conducted by quantitative methods. Data obtained as primary data, through a questionnaire. The sample studied was 100 individual taxpayers in Semarang. The sampling technique uses purposive sampling. Data analysis is carried out by descriptive statistical analysis, data quality test, classical assumption test, multiple linear regression analysis, and model validity test using SPSS version 26. The results showed that (a) voluntary disclosure program has a significant positive effect on individual taxpayer compliance, (b) taxpayer awareness has a significant positive effect on individual taxpayer compliance.

Keywords: Voluntary Disclosure Program, Taxpayer Awareness, Taxpayer Compliance, and Attribution Theory

INTRODUCTION

In Indonesia, taxes are the largest source of revenue. With the consideration that the amount of state revenue comes partly from its tax revenue, taxes are essential and must be explored for their potential. The large role of taxes in national development, the government will continue to strive to increase tax revenue. Tax revenue can be realized well if taxpayer compliance also runs well. Optimizing taxpayer compliance when performing their obligations to report and pay their taxes is still a challenge for the Indonesian government. Tax compliance represents how far taxpayers comply with applicable tax regulations and provisions. The level of taxpayer compliance can be measured by looking at taxpayers who submitted SPT (Waluyo, 2020).

Semarang City still faces the problem of tax non-compliance. This tax non-compliance occurs in one of Semarang City's Tax Offices namely KPP Pratama Candisari, which has a drastic decline in the percentage growth of taxpayer compliance recently. Starting in 2022, the compliance of SPT reporting decreased by 18,56% and followed by 2023 which decreased by 7,06% or only 49.382 taxpayers who submitted SPT. This situation provides an impetus to find and study factors that affect taxpayer compliance.

Various efforts and regulations to optimize taxpayer compliance have been implemented by the government, one of which is Voluntary Disclosure Program (VDP). VDP is one of the programs contained in UU No. 7 Tahun 2021 related to Harmonisasi Peraturan Perpajakan (UU HPP) issued by the Indonesian government on October 29, 2021 in order to increase state revenue and restore the economic situation affected by the Covid-19 pandemic. The VDP was created to allow taxpayers to report their assets that have not been or are under-disclosed (Novita & Frederica, 2023). The purpose of the VDP is to foster voluntary compliance of taxpayers implemented on the basis of the principles of simplicity, legal certainty, and utility.

On the other hand, the program that was implemented in early 2022 - June 30, 2022 apparently caused different views, ranging from the tax authorities, the government, or taxpayers. The tax authorities believe that this program cannot be held continuously because it creates a

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mentality of tax non-compliance because taxpayers feel that they will always be given amnesty as a result they will wait for the same program in the future (Yuniarsih & Sutandi, 2023).

Another factor that influences taxpayer compliance besides VDP is taxpayer awareness. Tax awareness describes an individual's understanding of the importance of the tax system. Taxpayer awareness is when someone who is registered as a taxpayer understands existing regulations and makes payments without being forced to do so (Ratnawati & Rizkyana, 2022). Moreover, Indonesian tax legislation now uses a tax collection system in the form of self-assessment where taxpayers are given full trust to register, calculate, deposit, and report the amount of tax owed themselves so it is very important for taxpayers to have awareness (Riyanto & Ningsih, 2021). Low public tax awareness is often one of the reasons many of the potential taxes cannot be collected.

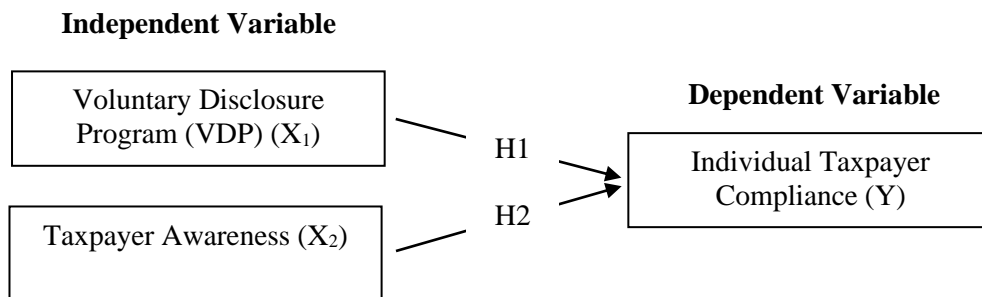
THEORETICAL FRAMEWORK AND HYPOTHESIS FORMULATION

Attribution theory was invented by an Austrian psychologist, Fritz Heider, in 1958. This theory was further developed by Harold Kelley and Bernard Weiner. Heider (as cited Sa'diyah et al., 2021) defines attribution theory as the way a person explains his own or others' behavior by ascribing causality to each event. Two attributions emerge during the process of establishing causal relationships between events. First of all, internal attributions, also referred to as dispositional attributions, pertain to elements that are under the control of the individual. Furthermore, external attributions, i.e. situational attributions, refer to elements outside the individual's control.

The correlation between attribution theory and tax compliance is that internal and external factors influence the determination of whether or not a taxpayer is compliant in fulfilling their obligations. Taxpayer awareness is identified as an internal factor affecting taxpayer compliance in this study. Meanwhile, external factors in the form of voluntary disclosure programs issued by the government are expected to increase taxpayer compliance.

The following framework chart shows the flow of thought that underlies the author from the explanation above:

Image 1 Framework of Thought



Hypothesis Formulation

The Effect of Voluntary Disclosure Program on Individual Taxpayer Compliance

Attribution theory states that the attribution process in order to understand why an event or behavior can occur is due to situational assumptions, which are related to external circumstances. External circumstances can affect a person's behavior or in other words, individuals will behave due to encouragement from the environment or situation.

In this case, the external factor that influences taxpayer compliance is a program organized by the government called the Voluntary Disclosure Program. This program exempts taxpayers from administrative sanctions, tax audits, and data protection so that it stimulates taxpayers to be more compliant when carrying out their tax obligations. The better and more benefits felt by taxpayers by participating in the Voluntary Disclosure Program will increase taxpayer compliance. Based on this description, a hypothesis is formulated:

H₁: Voluntary Disclosure Program has a significant positive effect on individual taxpayer compliance

Effect of Taxpayer Awareness on Individual Taxpayer Compliance

Attribution theory argues that in addition to situational assumptions about external circumstances, dispositional assumptions about internal characteristics also contribute to the attribution process in understanding the reasons why an event or behavior may occur. Internally caused behavior is behavior that can be fully controlled by individuals.

Substance in this case is influenced by internal factors in the form of taxpayer awareness. Taxpayer awareness arises when individuals are aware of their obligation to deposit taxes voluntarily and without coercion. Increased taxpayer awareness will have an impact on a more comprehensive understanding and effective implementation of tax responsibilities, so that it will increase taxpayer compliance. Based on this description, a hypothesis was developed:

H₂: Taxpayer awareness has a significant positive effect on individual taxpayer compliance

RESEARCH METHODS

Population and Sample

This research involves individuals registered at KPP Pratama Candisari Semarang as the research subject. In the previous year, 2023, there were 55.825 people who were individual taxpayers. Purposive sampling was used in determining the sample, which was 100 individual taxpayers at KPP Pratama Candisari Semarang. The slovin method is used in sample research as a practical method in determining the size or number of samples.

Data Collection Method

This research used a quantitative method where the data can be processed to examine a specific population and sample. The data source used comes from primary data, which is data that the author seeks directly from the object under study.

The method chosen by the author, namely by a questionnaire using google form to distribute questionnaires online. There are five answer options that can be adjusted to the respondent's statement using a likert scale of 1-5.

Analysis Method

Data analysis is carried out by descriptive statistical analysis, data quality test, classical assumption test, multiple linear regression analysis, and model validity test using SPSS version 26.

RESEARCH RESULTS AND DISCUSSION

Descriptive Statistical Analysis

The author has conducted this analysis which explains the picture or describes the data of each variable, such as voluntary disclosure program, taxpayer awareness, and tax compliance. This analysis uses data obtained from 100 respondents. This information is used as a basis for further analysis and interpretation of research results. The following information is presented in tabular form:

Table 1 Descriptive Statistical Analysis Result

| Descriptive Statistics | | | | | |
|--------------------------------|-----|-------|-------|---------|----------------|
| | N | Min | Max | Mean | Std. Deviation |
| Voluntary Disclosure Program | 100 | 15,00 | 25,00 | 21,7900 | 2,69416 |
| Taxpayer Awareness | 100 | 16,00 | 25,00 | 21,8200 | 2,63765 |
| Individual Taxpayer Compliance | 100 | 18,00 | 25,00 | 22,2900 | 2,34109 |
| Valid N (listwise) | 100 | | | | |

The table above shows the min. 15 and max. 25, with an average of 21,79 and a std. deviation of 2,694 for the voluntary disclosure program variable. Furthermore, the tax awareness variable has a min. 16 and max. 25, as well as an average of 21,82 and a standard deviation of 2,638. Meanwhile, the dependent variable, namely tax compliance, has a min value. 18, max. 25, an average value of 22,29, and a standard deviation of 2,341. This information can be used as a basis for further analysis and interpretation of research results.

Data Quality Test

1. Validity Test

Table 2 Validity Test Result

| Variable | Item | R Hitung | R Tabel | Description |
|--|------|----------|---------|-------------|
| Voluntary Disclosure Program (X ₁) | X1.1 | 0,615 | 0,1966 | Valid |
| | X1.2 | 0,649 | | |
| | X1.3 | 0,712 | | |
| | X1.4 | 0,691 | | |
| | X1.5 | 0,647 | | |
| Taxpayer Awareness (X ₂) | X2.1 | 0,640 | 0,1966 | Valid |
| | X2.2 | 0,623 | | |
| | X2.3 | 0,585 | | |
| | X2.4 | 0,571 | | |
| | X2.5 | 0,633 | | |
| Individual Taxpayer Compliance (Y) | Y.1 | 0,680 | 0,1966 | Valid |
| | Y.2 | 0,531 | | |
| | Y.3 | 0,732 | | |
| | Y.4 | 0,577 | | |
| | Y.5 | 0,396 | | |

Based on Table 2, the r_{count} value for each statement item $> r_{tabel}$ which is 0,1966. Therefore, all indicators on the voluntary disclosure program variable (X₁), taxpayer awareness (X₂), and individual taxpayer compliance (Y) contained in this research have proven valid.

2. Reliability Test

Table 3 Reliability Test Result

| Variabel | Cronbach's Alpha | Keterangan |
|--------------------------------|------------------|------------|
| Voluntary Disclosure Program | 0,791 | Reliabel |
| Taxpayer Awareness | 0,756 | Reliabel |
| Individual Taxpayer Compliance | 0,716 | Reliabel |

Based on Table 3, it shows that the value of each independent and dependent variable is Cronbach's alpha $> 0,60$. It is concluded that each variable indicator has sufficient reliability and can be used for further research.

Classical Assumption Test

1. Normality Test

Table 4 Normality Test Result

| One-Sample Kolmogorov-Smirnov Test | | |
|------------------------------------|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 100 |
| Normal Parameters ^{a,b} | Mean | 0,0000000 |
| | Std. Deviation | 1,62851037 |
| | | |
| Most Extreme Differences | Absolute | 0,083 |
| | Positive | 0,083 |
| | Negative | -0,071 |
| Test Statistic | | 0,083 |
| Asymp. Sig. (2-tailed) | | 0,089 ^c |

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Table 4 identifies the Asymp. Sig. (2-tailed) value obtained is 0,089 where the value is $> 0,05$. It is concluded that the data used in this research is normally distributed.

2. Multicollinearity Test

This test is carried out to assess whether there is a relationship between the independent variables in the regression model. An ideal regression model should have no correlation in the independent variables. The results shown in Table 5 obtained a tolerance value of 0,587 where the value is > 0,1 and the VIF value < 10, which is worth 1,704. Therefore, it is evident that this research data does not have multicollinearity between independent variables

Table 5 Multicollinearity Test Result

| Model | Collinearity Statistics | |
|------------------------------|-------------------------|-------|
| | Tolerance | VIF |
| 1 (Constant) | | |
| Voluntary Disclosure Program | 0,587 | 1,704 |
| Taxpayer Awareness | 0,587 | 1,704 |

a. Dependent Variable: Kepatuhan Pajak

3. Heteroscedasticity Test

Table 6 Heteroscedasticity Test Result

| | Model | Sig. |
|----------------|-------------------------------|-------|
| Spearman's rho | Program Pengungkapan Sukarela | 0,416 |
| | Kesadaran Wajib Pajak | 0,757 |

In order to determine whether there is heteroscedasticity or not, it can be noted from the Spearman test. Table 6 proves that there are no symptoms of heteroscedasticity because the sig. value obtained > 0,05.

Multiple Linear Regression Analysis

Table 7 Multiple Linear Regression Analysis Result

| Coefficients ^a | | | | | | |
|---------------------------|------------------------------|-----------------------------|------------|---------------------------|-------|-------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | | Sig. |
| | | B | Std. Error | Beta | t | |
| | | | | | | |
| 1 | (Constant) | 7,399 | 1,502 | | 4,926 | 0,000 |
| | Voluntary Disclosure Program | 0,466 | 0,080 | 0,536 | 5,819 | 0,000 |
| | Taxpayer Awareness | 0,217 | 0,082 | 0,244 | 2,651 | 0,009 |

a. Dependent Variable: Individual Taxpayer Compliance

From the test result, a multiple linear regression model is obtained as follows. Based on the regression equation, it is concluded that:

$$Y = \alpha + \beta X1 + \beta X2 + e$$

$$Y = 7,399 + 0,466X1 + 0,217X2 + e$$

- The constant value shows a positive direction with a value of 7,399 which means that if there is no influence from independent variables such as VDP and taxpayer awareness, the dependent variable individual taxpayer compliance has its own value of 7,399.
- The regression coefficient of the Voluntary Disclosure Program (X₁) of 0,466 indicates a positive effect of VDP on individual taxpayer compliance. If the implementation of the VDP increases, individual taxpayer compliance will also increase by 46,6%.
- The regression coefficient of Taxpayer Awareness (X₂) worth 0,217 explains that taxpayer awareness has a positive influence on individual taxpayer compliance. If taxpayer awareness increases, individual taxpayer compliance will also increase by 21,7%.
- The coefficient e or error explains that there are other variables that affect individual taxpayer compliance, but are not included in this study.
- Overall, the results of this analysis explain that the VDP and taxpayer awareness have a significant positive effect on individual taxpayer compliance. This means that the implementation of VDP and the more taxpayers have tax awareness, the level of individual taxpayer compliance will increase.

Model Validity Test

1. Coefficient of Determination (R²) Test

Table 8 Coefficient of Determination (R²) Test Result

| Model Summary ^b | | | | |
|----------------------------|--------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | 0,718 ^a | 0,516 | 0,506 | 1,64521 |

a. Predictors: (Constant), Taxpayer Awareness, Voluntary Disclosure Program

b. Dependent Variable: Independent Taxpayer Compliance

The R value as shown in Table 8 where the value is 0,506 or 50,6%, means that the multiple linear regression model obtained has a fairly high ability to explain variable Y. In other words, 50,6% of the individual taxpayer compliance variable (Y) has been influenced by the VDP variable (X₁) and taxpayer awareness (X₂) while the remaining 49,4% is influenced by other variables not included in this research.

2. F Test

The result of the F test shows that the F_{count} value obtained is 51,730 and the significance is 0,000 or < 0,05, meaning that there is an influence of X₁ and X₂ simultaneously on Y. It is concluded that the VDP and taxpayer awareness variables simultaneously have an influence on individual taxpayer compliance at KPP Pratama Candisari Semarang.

Table 9 F Test Result

| ANOVA ^a | | | | | | |
|--------------------|------------|----------------|----|-------------|--------|--------------------|
| | Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 280,037 | 2 | 140,019 | 51,730 | 0,000 ^b |
| | Residual | 262,553 | 97 | 2,707 | | |
| | Total | 542,590 | 99 | | | |

a. Dependent Variable: Independent Taxpayer Compliance

b. Predictors: (Constant), Taxpayer Awareness, Voluntary Disclosure Program

3. T Test

Table 7 related to Multiple Linear Regression Analysis Results displays the t_{count} value as well as the sig. value in each variable. For variable X₁ the significance value is 0,000 and variable X₂ has a significance value of 0,009. From these results, it can be seen that each variable has a significance value t_{tabel}, which is 1,661. So, it is concluded that each independent variable has a significant effect on the dependent variable.

Interpretation of Result

Effect of Voluntary Disclosure Program (X₁) on Individual Taxpayer Compliance (Y)

H₁ tests the effect of VDP on individual taxpayer compliance. According to the data processing obtained in the T test table (hypothesis), the value of t_{count} > t_{tabel} is 5,819 > 1,661 and the significance value is worth 0,000 which explains that **H₁ is accepted**. This means that the implementation of the VDP has a significant positive effect on individual taxpayer compliance.

The research findings that have been carried out by the author are in line with the results of research conducted by Mazenah Alfiona and Icha Fajriana (2023); Clarina Freshya Waruwu and Lorina Siregar Sudjiman (2022); Septia Imelda and Daryanto Hesti Wibowo (2022). However, this research is not the same or contradicts Anggie Novita and Diana Frederica (2023) who argued that taxpayer compliance is not affected by the existence of a Voluntary Disclosure Program.

The Effect of Taxpayer Awareness (X₂) on Individual Taxpayer Compliance (Y)

H₂ tests the effect of taxpayer awareness on individual taxpayer compliance. According to the data processing obtained in the T test table (hypothesis), the t_{count} > t_{tabel} value is 2,651 > 1,661 and the significance value is 0,009 < 0,05 which explains that **H₂ is accepted**. This means that taxpayer awareness has a significant positive effect on individual taxpayer compliance. If the

higher the taxpayer has awareness of its rights and fulfills its obligations in taxation, the greater the level of individual taxpayer compliance.

The research findings that have been carried out by the author are in line with those carried out by Aglistia Ramadhanty and Zulaikha (2020); Dwi Lestari, Syaikhul Falah, and Ulfah Rizky Muslimin (2023); I Nyoman Toniarta and Ni Ketut Lely Aryani Merkusiwati (2023). However, this research is different from that carried out by Arif Sulistywo Wibowo, Siti Nurlaela, and Yuli Chomsatu (2022) which states that taxpayer compliance is not influenced by taxpayer awareness.

CONCLUSION

Summary

Based on the tests carried out in this research, there are several conclusions for each variable and hypothesis, including:

1. The Voluntary Disclosure Program has a significant positive effect on individual taxpayer compliance at KPP Pratama Candisari Semarang. Taxpayers are given the opportunity to disclose their assets or wealth through tax returns with a VDP so as to avoid sanctions, fines, and criminal taxation. This means that individual taxpayer compliance will increase in proportion to the quality of government programs or policies given to them. This research proves that the implementation of the VDP can be an effective strategy to increase individual taxpayer compliance at KPP Pratama Candisari Semarang.
2. Taxpayer awareness has a significant positive effect on individual taxpayer compliance at KPP Pratama Candisari Semarang. From this study it is known that the awareness of the understanding of taxes, functions, and objectives of taxes, as well as awareness of their tax rights and obligations which are also followed by their availability to calculate, pay, and report taxes voluntarily and correctly has a considerable influence on individual taxpayer compliance. This research proves that the more taxpayers who have tax awareness that arises within themselves can increase individual taxpayer compliance at KPP Pratama Candisari Semarang.

Limitations

The research carried out cannot be separated from the limitations that give rise to factors that need more attention for future researchers. Some of the limitations of the study, namely:

1. There are sample limitations in that the survey is only intended for respondents with certain characteristics, such as individual taxpayer registered at KPP Pratama Candisari Semarang. Therefore, the findings of this research need to be interpreted with caution and cannot be directly applied to a larger population. The sample used does not represent the entire population of taxpayers in Semarang City or is not representative, so it is possible that there could be bias in the results of the analysis.
2. The data collection process using a questionnaire causes the answers to the questionnaire to be subjective due to differences in understanding, views, and opinions of each respondent.
3. There is a possibility of inaccuracy in formulating respondent criteria and questionnaire statement items that are too general so that they do not describe the actual conditions.

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