

INTERNATIONAL CONFERENCE STIAMI

CHALLENGES IN DOING EDUCATION AND COMMUNICATION RELATED TO THE DIGITALIZATION OF TAX TO THE PUBLIC

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ABSTRACT

Digitalization in the field of taxation is very important for the government and society to ensure a more efficient and transparent tax collection process. However, the main challenge in conducting education and communication related to digitalization of taxation is increasing public awareness and understanding of the importance of this process. Limited resources, information, and understanding of technology are also obstacles in conducting effective and targeted education and communication. Therefore, there is a need for consistent and integrated efforts to address this challenge and increase public understanding and participation in tax digitization.

Keyword : Education, Tax Digitalization, Tax Education, Tax Communication

INTRODUCTION

Digitalization has now become part of people's lives and affects all aspects, including in the field of taxation. In an effort to increase efficiency and transparency, the government is currently working on digitizing taxation. However, with the digitalization of taxation, it is very important to pay attention to the challenges in conducting education and communication. Without good and proper education and communication, the public may have difficulty accepting and understanding this new system. This is a challenge in conducting education and communication related to digitalization of taxation to the public. The government and related agencies must be able to pay attention to and overcome these challenges so that people can understand and accept this new system well. Good education and communication will make it easier for the public to accept and understand this new system, so as to increase public participation in this new tax system.

In conclusion, it is very important to pay attention to the challenges in conducting education and communication related to digitalization of taxation to the public. Without good and proper education and communication, the public may have difficulty accepting and understanding this new system. Therefore, the government and related agencies must pay attention to and overcome these challenges so that people can accept and understand this new system well. In Indonesia, taxes are the country's largest source of income, where the collection process uses a self-assessment system that requires the active role of the community to comply with tax regulations (Rachmawan et al., 2020). Revenue sourced from taxes is used to support general activities carried out by the government and is a benchmark for the success of a country's economy (Fitria & Muiz, 2021). In line with the increase in state financing and spending, the tax target has also increased every year. This increase in tax revenue will make it easier for the government to finance items that have been projected in the state budget (Viva et al., 2019). The Ministry of Finance Sri Mulyani stated that the implementation of the 2021 State Budget showed positive performance and exceeded the 2021 State Budget target. This can be seen in the realization of state revenues until December 31 2021, which experienced growth of 114.9% of the 2021 State Budget target, namely from target of IDR 1,743.6 trillion to IDR 2,003.1 trillion. Compared to the 2020 State Budget, this number grew by 21.6% or IDR 1,647.8 trillion. With the provisional realization of tax receipts in 2021 reaching IDR 1,277.5 trillion or 103.9% of the State Budget target of IDR 1,229.6 trillion, experiencing a growth of 19.2% from tax revenue the previous year at the start of the pandemic, which was IDR 1. 72.1 trillion (Ministry of Finance, 2022). This proves that taxes contribute more than 60% to state revenues. Seeing

the large contribution of taxes to state revenues, the government has taken various ways to increase its tax revenues. In order to continue to meet the tax targets, DGT as an agency under the auspices of the Ministry of Finance innovates by carrying out Tax Reform, namely switching to using the technology sector and digitalization (Alpha Hernando & Wahyudin, 2020).

Knowledge and understanding of tax regulations is a process that taxpayers understand and know about their tax knowledge to pay taxes. (Amrullah, MA, 2020). Tax knowledge is the ability of taxpayers to understand taxation in accordance with applicable statutes and regulations obtained through training, outreach, or even through formal education. (Son, 2020). Tax knowledge means understanding general provisions and tax procedures (KUP), including how to submit SPT, how to make payments, where to pay, how much the fine is and the deadline for paying or reporting SPT (Handayani et al., 2021). So with the knowledge or understanding of this matter, the taxpayer will not hesitate and be confused in fulfilling his obligations.

In Indonesia, the tax system uses the Self Assessment System tax system, making taxpayer compliance an important factor for meeting tax targets. Meanwhile, from the point of view of taxpayer compliance, it is still relatively low, one of which is due to the lack of knowledge of taxpayers in taxation (Viva et al., 2019). From the existence of Tax Reform by digitizing the tax system, the implementation of the Self Assessment System requires Taxpayer knowledge in using existing digital systems. The level of knowledge and understanding in applying digital tax administration is a very important effort in order to increase state tax revenue (Ermanis et al., 2021). The government's efforts to carry out reforms in digitizing its tax system continue to this day to create a more efficient tax system. With a more efficient tax administration system, it can make it easier for taxpayers to understand the tax system so that increased taxpayer compliance will arise (Viva et al., 2019). The slippery slope theoretical framework is motivated by the presence of taxpayer compliance which does not only involve economic factors, but is also influenced by social psychological factors (Khasanah et al., 2019). The existence of this theory is based on the lack of a tax authority as a tax management resource with a larger number of taxpayers, so that it can be expected that the tax authority can become a partner in carrying out its tax obligations, because of this an approach can be applied which shows that compliance arises from coercion (enforced taxation). compliance) and without coercion or self-awareness (voluntary tax compliance) (Andriani, 2021).

The level of taxpayer compliance is not only based on forced compliance, but also in the form of voluntary tax compliance (Hakim et al., 2017). Implementation of voluntary tax compliance is not only based on coercion or witnesses, this is of course very much needed in the process of sustainable development. Voluntary tax compliance is tax compliance arising from the taxpayer's own awareness in carrying out his tax obligations. Voluntary tax compliance itself is influenced by several factors, namely the presence of tax penalties, trust in tax authorities and procedural fairness (Ratmono & Cahyonowati, 2016). Voluntary tax compliance can also be explained as a form of increasing awareness in order to comply with the tax regulations and administration that are being enforced so there is no need for action from the tax authorities (Hakim et al., 2017). Voluntary tax compliance has several influencing factors, namely the influence of tax fines, trust in the tax authorities and procedural fairness. In this research, it only focuses on the trust factor in the tax authorities. The implementation of the tax administration system of the tax authority has an active role in its implementation, therefore tax compliance is also influenced by trust in the tax authorities (Nisa et al., 2021). So the next step that needs to be taken by the tax authority is to help provide knowledge to the public in the application of a self-assessment system so that it can build taxpayer awareness.

In Indonesia itself, MSMEs have an important role in the economy by contributing to absorbing 97% of the workforce and as much as 60.4% of total investment (Lolowang et al., 2022). In East Java itself, based on the 2020 East Java UKM Diskop Data, Cooperatives and MSMEs contributed 57.25% to East Java's GRDP in 2020. This has decreased from the previous year with a contribution of 57.26%. With this data, MSMEs have the potential large part in the tax revenue process. . However, in reality, based on DGT data in 2019, MSMEs contributed to Final Income Tax by 1.1% or IDR 7.5 trillion with total PPh receipts as a whole of IDR 711.2 trillion in the same year. This is of course not in line with the large contribution of MSMEs to Gross Domestic Product in Indonesia (Ministry of Finance, 2019). Therefore, the regulation on MSME taxation in Indonesia continues to change. In the latest Indonesian

Tax Regulations, namely in Law no. 7 of 2021 concerning Harmonization of Taxation (UU HPP), in MSME tax calculations now has a Non-Taxable Income limit (PTKP).

Article 7 Paragraph (2a) of the Law on Harmonization of Taxes (UU-HPP) states that if an individual taxpayer owns a business with a gross turnover of less than IDR 500 million per year, he will not be subject to income tax at a rate of 0.5% of PKP. The existence of this regulation is certainly more profitable for SMEs. Every year the number of MSMEs in Indonesia continues to increase, including East Java. With so many MSME business actors, in East Java there is a Forum that houses business actors, namely the East Java IKM Forum. The forum which was inaugurated in May 2016 is an organizational forum that houses small and medium industrial entrepreneurs who carry out their own business activities from the start of the production process to their distribution. The Small and Medium Industry Forum (IKM) plays a role in bridging the development of entrepreneurship, strengthening and empowering the economy. The high level of tax knowledge will lead to high voluntary tax compliance as well. As well as the high trust of taxpayers in the tax authorities, the voluntary tax compliance of MSME taxpayers is also high (Albab & Suwardi, 2021). In addition, previous research related to the digitalization of tax administration stated that with the modernization of the taxation system that taxpayers could use in the form of e-regression and e-filing, it had an effect on MSME taxpayer compliance during the Covid-19 pandemic (Erna Hendrawati, Mira Pramudianti, 2018).

In the context of tax reform carried out by the government, one of them is modernizing the tax administration system from manual services to switching to using digital-based services. The purpose of this is so that the tax authority can provide services effectively and efficiently. Modernization of the tax administration system is a form of innovation that has a function by offering convenience to taxpayers in carrying out their tax obligations (Erna Hendrawati, Mira Pramudianti, 2018). The purpose of digitizing taxation is to improve the organizational structure and utilize technology in the process of implementing tax administration (Ermanis et al., 2021).

METHOD

This research will conduct an analysis of sources related to the challenges of conducting education and communication related to digitalization of taxation to the public. These sources will be selected based on the criteria that are the focus of research, such as matters related to education and communication, digitalization of taxation, and the challenges experienced in carrying out this education and communication.

RESULTS AND DISCUSSION

For the government to guarantee that the resources and taxes acquired are acceptable and properly handled, digitizing taxation is a crucial procedure. However, the government would have certain difficulties in undertaking outreach and communication regarding the digitalization of taxation.

Making sure the public knows how taxes is digitizing is one of the primary issues. Many people could have erroneous assumptions about how the system functions and how it might effect them. The government must make sure the general public is aware of how digitalizing taxation would make tax payments easier and ensure that the money collected can be spent more wisely.

Making sure the public has access to the technology required to use the tax digitalization system is another difficulty. Governments must make sure that the public has access to the essential technology and knows how to utilize it because many individuals may not have it or know how to use it.

Another major obstacle is getting the public to trust the tax digitalization system. When utilizing this system, many users can be worried about their information's security and privacy. The government must make sure that the populace is aware that the tax digitization system is outfitted with cutting-edge security tools and that it has a strict privacy policy to safeguard public data.

Education and good public communication are the key to solving these problems. The public must be informed about how the tax digitalization system functions, how it may affect them, and how to

utilize it securely and effectively. The public's access to and understanding of the required technology must be guaranteed by the government.

In Indonesia and around the globe, the issue of taxation in line with the fourth industrial revolution (era 4.0) is now quite popular. It is still very challenging to impose taxes through e-commerce platform transactions.

The difficulty of implementing taxes in this digital era does not only occur in Indonesia but has become a topic of conversation throughout the world. In 2019, the Indonesian Ministry of Finance took part in the G20 annual meeting which was held in Japan. The annual assembly which was attended by a number of countries that are members of the Organization for Economic Co-operation and Development (OECD) also discussed tax challenges in the digital era. Based on data compiled by the Ministry of Finance, of the 260 million population and 100 million internet users in Indonesia, the realization of tax revenues is still not reflected.

Tax reform has been going on since 1983 with the issuance of five laws, namely Law (UU) No. 6 of 1983 concerning General Provisions and Tax Procedures (KUP), Law No. 7 of 1983 concerning Income Tax (PPH) and Law No. 8 of 1983 concerning Value Added Tax (VAT) on Goods and Services and Sales Tax on Luxury Goods (PPnBM), Law No. 12 of 1985 concerning Land and Building Tax (PBB) and Law No. 13 of 1985 concerning Stamp Duty. Issuance of Law This is also a new era for implementing self-assessment in the tax system in Indonesia (Hofir & et al, 2021).

Tax reform continued in 2001 which was called Volume I Tax Reform or Tax Administration Modernization. One of the challenges of modernization is the change in technology that must be faced by employees of the Directorate General of Taxes. During the tax reform of Volume I, there were several different applications used by each DGT work unit, such as the Large Regional Office of Taxpayers and KPP. While the implementation of the national system uses the SIPMod application (Modified Tax Information System). These various applications are then integrated into SIDJP, which is a tax administration information system using hardware and software that is connected to the network at the DGT head office.

Continuing Tax Reform Volume II, which began in 2009, includes improving the quality and integrity of DGT human resources, improving standard operating procedures, implementing Key Performance Indicators (IKU), job grading, as well as the PINTAR (Project for Indonesia Tax Administration Reform) program which focused on two things, namely information technology and DGT HR management and systems. Volume II of Tax Reform succeeded in improving DGT's business processes, but the PINTAR program, which was designed to make it easier for taxpayers to carry out their tax obligations by reducing taxpayer compliance costs, failed. This is due to the absence of system providers until the specified time limit and regulatory issues.

Volume III Tax Reform began in 2016 covering the overall improvement of the tax administration system starting from changes in laws and regulations, procedures, business processes, HR, including its organization. One of the pillars of Tax Reform Volume III is the improvement of information technology and databases through updating the DGT information system that has been used so far, namely SIDJP. The technology used in SIDJP is outdated and has many deficiencies, including not covering the entire tax administration, such as not being able to consolidate payment data, reporting, billing and other core tax businesses through an integrated accounting system. (Hofir & et al, 2021).

Tax Administration Core System Renewal (PSIAP) is an ongoing program of tax reform stipulated in the Minister of Finance Decree No.483/KMK.03/2020 concerning Renewal of the Core Tax Administration System. PSIAP or Core Tax Administration System is an information technology system that will digitize and automate DGT services. The implementation of the new system will affect DGT's focus on managing its core business, namely service, supervision, and law enforcement. The renewal of the core tax administration system provides benefits for DGT and stakeholders, by increasing service quality, work productivity, and providing real time and valid data that will improve service quality and supervision. Based on our July 2021 State Budget document, the core tax system update will adopt the latest technology instruments, namely big data, advanced analytics, artificial intelligence (AI), to

robotic process automation. Examples of digital technology implementation in taxation include the following:

- a. According to M. Ditya Ariansyah in Firdaus Baderi (2019), the use of big data can increase taxpayer material compliance, that is, with various information such as a person's vacation destination and monthly spending allocation, the DGT can estimate how much a person's monthly income is, then match it with the submitted annual tax return. If the data on the Annual Tax Return shows that there is income that has not been reported, the DGT can even call for an examination of the taxpayer. Meanwhile, according to (Aliandu, 2020) big data will create integration of all data and increase the speed of data processing. Taxpayers do not need to be examined again because the condition of taxpayers who are forced to be honest is automatically manifested in the system.
- b. According to the OECD (2016), data processing and analysis for tax administration purposes can be carried out with advanced analytics. According to (Darono, 2020), the implementation of advanced analytics in tax administration includes interests related to the selection of audited taxpayers, payment and reporting, management of tax receivables, tax services, segmentation of taxpayers based on certain criteria, and policy evaluation. Agung Darono (2020) also explained that the development of data management technology has led to the use of big data by employees, so that DGT can implement data analytics as a mechanism for collecting data/information to then be processed and presented as evidence to test taxpayer compliance.
- c. Utilization of Intelligent Process Automation (IPA) in the field of taxation with routine tasks, such as activities to fulfill tax administration compliance processes which include tax payments, registration, tax preparation and reporting. IPA provides convenience for stakeholders in terms of tax administration so that they can focus more on tasks that are complex and require high skills.
- d. Utilization of Machine Learning to process information from many sources quickly and accurately. This AI technology is very helpful in terms of collecting and processing data/information because the tax system is very dynamic so that there are many changes to tax regulations to adapt to current conditions.
- e. Deep Learning or algorithms that are adapted from the way the human brain works are based on big data and are used to analyze in-depth problems such as identifying (through facial recognition, voice recognition, etc.) a person who is authorized to carry out tax rights and obligations, analyze tax regulations and documents that are relevant, tax policy implementation strategies, and other issues. Deep Learning can assist tax officials in identifying taxpayer errors, classifying accounts and transactions, assessing tax audit risks, and proposing profitable tax strategies.
- f. According to (Asyir, 2020), Robotic Process Automation (RPA) can be used in order to carry out work process automation that is repetitive and can be done in an integrated manner between applications. Activities that can be carried out by RPA are activities of a technical-administrative nature, such as data collection and entry, tax equalization and reconciliation, and filling out notification letters.

Tax administration has a very important role in determining the effectiveness of a taxation system. The indicator of the success of the tax administration system is not only the amount of state revenue, but also how the revenue is obtained, how the impact of taxation on justice, government politics, and the level of social welfare. (Rasmini and Ismail, 2014). Richard Bird in Rasmini and Ismail (2014) suggests the main tasks of tax administration are as follows: "The three basic tasks of any tax administration are to identify potential taxpayers, to assess the appropriate tax on them, and to collect that tax. In other words, the three E's of administering taxes are to enumerate, estimate and enforce".

marked by businesses relying on digital technology had resulted in the tax system in many countries no longer being effective in attracting income from these new business model activities. For example, there is no uniform taxation system between countries and several other problems. Therefore, a new tax system approach is needed to overcome these taxation problems.

Some of the key problems faced by the tax system (in many countries) due to the rapidly growing digital economy include, firstly, the economy has developed based on digital technology across countries

and there is no agreement between countries regarding the appropriate tax system to deal with this change in business model.

The tax digitization process has been running since 2007, when the Directorate General of Taxes (DGT) released e-Filing, the government's web-based application. With this technology, tax recipients can report their taxes for their annual tax return (SPT) online.

1. The first challenge that can be considered is formulating a feasible regulation for a number of stakeholders. This relates to a number of issues related to tax issues in recent years. For example, the enactment of PMK No. 210 of 2018, which seeks to create justice between e-commerce platforms in Indonesia, has sparked debate.
2. There is PMK No.35/PMK.03/2019 concerning Determination of Permanent Business Entities (BUT), which requires all foreign business units in Indonesia to register to obtain a Taxpayer Identification Number (NPWP). With the NPWP, BUT will become a tax subject, with permanent jurisdiction. However, this regulation has again reaped polemic among business actors after it was deemed ineffective because it still refers to conventional tax rules. In fact, a number of digital companies' business models operating across countries no longer recognize regional jurisdictions.
3. The next challenge is to maximize the use of technology. With the rapid development of technology in the digital economy era, administrative processes should also be developed in an integrated manner with technology in order to minimize costs, both for taxpayers and DGT. DGT is also reported to have budgeted IDR 3.1 trillion for the development of information technology systems. The budget will reportedly be used to buy tax information system software that is tested with modifications, to consulting to build the system.
4. Looking at the various problems with the taxation system in the regions can also be a weak point, because there are still many problems such as the lack of a tax data system, weak tax potential mapping, to the extent that fraudulent practices and tax leakage are still ongoing today.

Companies may now acquire and offer services to people outside of their own nations thanks to new technology. Such is the situation in Indonesia, where international digital service providers are well-represented on the market despite the fact that some of them do not even have physical locations there. Local governments often try to control this cross-border trade, but they are finding it more and more difficult as consumers increasingly buy digital products and services from locations outside the consumer's own nation. Due to various international tax processes, it is challenging for the DG of Taxes to assess the tax base of these foreign enterprises without a permanent location in Indonesia and to carry out timely and correct tax compliance.

The Ministry of Finance (MoF) was confronted with the challenging challenge of funding Indonesia's National Economic Recovery (PEN) expenses, which might have reached IDR 579.8 trillion (US\$ 42 billion) when the epidemic began in 2020. The initial budget for the government was IDR 695 trillion, or 40% of all central government spending in 2020. The state budget deficit for 2021 was 5.5% of GDP as a consequence of the minister of finance signaling to the media that the same amount would likely be required once more in 2021 (Kontan, 2021). (MoF, 2020b).

Given that Indonesia's tax-to-GDP ratio is several percentage points lower than that of nearby nations like Malaysia, Singapore, and the People's Republic of China, there is room to broaden the tax base in order to raise tax income for the nation. The Indonesian government made the decision to tax intangible goods sold by foreign digital service providers in order to fund the National Economic Recovery Program using this justification.

As of right moment, it is evident that taxpayer compliance with paying taxes is still poor. The tax compliance of the Indonesian people may be observed from the level of the tax ratio, which is still 10.3%, according to Hestu Yoga, Director of Counseling, Services, and Public Relations of the Directorate General of Taxes.

Public knowledge has a significant impact on tax compliance. Therefore, it is crucial to increase Indonesian residents' tax knowledge. The belief that paying taxes is a sign of love for one's country, as

held by Japanese and Australian residents, as well as a sense of obligation to help others achieve success, must be fostered in Indonesian citizens.

CONCLUSION

In the Digital Economy Era, especially during this Pandemic, tax imposition is still very difficult to run and to be realized properly. The importance of education at this time, especially transactions on e-commerce platforms, is a supporting medium to make it easier and more flexible with tax imposition. But behind it all much more tax awareness is needed to create a good tax imposition. In line with the aim of increasing tax awareness, the existence of the younger generation, known as the millennial generation, is very important to support this goal. As the data shows that in 2045 Indonesia will experience a demographic bonus, namely the population of productive age will reach the majority in Indonesia. The demographic bonus that is fulfilled by the millennial generation must be optimized to support a tax-aware culture which is expected to create tax-compliant taxpayers. In fact, Indonesia is currently implementing a deficit financial management policy. That is, expenses are greater than income earned. In simpler terms, Indonesia does not have enough money to run its wheels of life. Therefore, the government is forced to borrow money both from within the country and abroad. Carrying out debt management carefully is indeed the best choice in continuing the sustainable development of a country, in order to improve and advance the country.

In the current era of digitalization, the challenge of conducting education and communication related to digitization of taxation is important and must be focused on. Moreover, tax digitalization has a major impact on tax management policies and systems. Therefore, it is necessary to have effective efforts in educating and communicating to the public so that they can understand and understand how the tax digitalization system works and have the skills to use it. Challenges in conducting education and communication related to digitalization of taxation include issues such as limited resources, low public perception of technology, and low level of digital literacy in society. Solutions to overcome these challenges include providing training programs, increasing access to information and technology, and through effective communication media.

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