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HASIL PENILAIAN SEJAWAT SEBIDANG ATAU PEER REVIEW
KARYA ILMIAH : JURNAL ILMIAH

Judul Karya Ilmiah : "Independence and Procedures of Tax Dispute Resolution Institutions in Indonesia and East Asian Countries"

Jumlah Penulis : 2 Orang

Status Pengusul : Penulis ke- 2

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- a. Nama Jurnal : International Journal of Innovation, Creativity and Change
- b. Nomor ISSN : 2201-1315 (print), 2201-1323 (online)
- c. Volume, nomor, bulan, tahun : Vol. 10 Issue 2 (2019)
- d. Penerbit : Primrose Hall Publishing Group
- e. DOI artiket (jika ada) :
- f. Alamat web Jurnal : https://www.ijicc.net/images/vol10iss2/10212_Ispriyarso_2019_E_R.pdf
- Alamat Artikel : https://www.ijicc.net/images/vol10iss2/10212_Ispriyarso_2019_E_R.pdf
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02 JUN 2022

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International Journal of Innovation, Creativity and Change • Volume 10, Issue 2, Pages 109 - 117 • 2019
Document type

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Independence and procedures of tax dispute resolution institutions in Indonesia and East Asian countries

Ispriyarso B.^a [✉](#), Saadah N.^a
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^a Universitas Diponegoro, Semarang, Indonesia

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Getting rid of taxes can occur because of differences of opinion between taxpayers and the government regarding the amount of tax to be paid. Legal remedies that can be carried out by taxpayers in tax disputes, among others, are submitted with the approval of the Director General of Taxes. In its development, related institutions approved this consideration/discourse to be carried out as an evaluation of the relevant institutions, because they considered their position less independent. Therefore, it is important to do this research to study and analyse how the independence of the institution gets this tax in resolving tax disputes in Indonesia. The method used is Legal Socio. The results of this study obtained research results which showed that the occupation tax was less independent, because of its higher position than the Directorate General of Taxes. Therefore, it is necessary to make changes to the institution that submitted this application. © Primrose Hall Publishing Group.

Author keywords

Approved institutions; Independence; Tax disputes

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Vol 10 Iss 2 (/index.php/volume-10-2019/136-vol-10-iss-2)

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Firefighters Service in the Sudin Environmental Fire Control and Saving in East Jakarta

Paisal Halim^a, Gunawan Iwan^b, Taufan Maulamin^c, Mary Ismowati^d, Bunyamin M Yapid^e, Zaman Zaini^f,

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This study aims to analyse the service quality in terms of training and competency of the firefighters. The theory used in this study refers to the findings of Simamora, Moeheriono and Mangkunegarabah that have influence between Training and Competence on Service Quality. The research methods used were quantitative methods using questionnaires and involving a population with the total number of 97 people. From the total population, 78 respondents were selected as the sample of this study by using Slovin's formula. Based on the research results obtained by using partial and multiple linear regression analysis with SSPS Conversion 20, it was found that: partially, the Training has a significant positive effect of 34.7% on Service Quality. For Competence, it has a positive and significant effect on Service Quality of 21.8%. Free variables of Training and Competence together were tested by using F test, which showed that it has a positive and significant effect on Quality of Service, which can be seen from the Determination Coefficient value (R²) that was 45.3%. Pages 1 to 31

Creating Spaces of Fear and Anxiety: Analysis of Factors Affecting Male Character's Conduct in Vladimir Nabokov's Lolita

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Even though diverse theoretical approaches have been employed to tease out the psychological nuances of the male character Humbert Humbert in Vladimir Nabokov's (1955) erotic novel *Lolita*, the decisive role of psychological issues such as fear and anxiety in forming his character have hitherto remained unexplored. Drawing upon Freud's theories on spaces of anxiety, this essay aims to investigate the psychological factors that affect Humbert's conduct, and explore the personality changes that he undergoes. The findings of the study reveal that certain psychological core issues, namely fear of abandonment, fear of betrayal, and Oedipus complex lead to creation of different forms of anxiety such as reality, neurotic and moral anxiety in the subject's life. The study concludes that Humbert's fears and anxieties are rooted in the loss of his childhood love object, and it is to avoid the re-enactment of traumatic experiences of betrayal that Humbert appropriates Lolita's life. Pages 32 to 43

Ethnomathematics on Sundanese belief symbol

D Muhtadi^a, Sukirwan^b, Warsito^c*, ^aUniversitas Siliwangi, Jl. Siliwangi No. 24 Tasikmalaya 46115, Indonesia, ^bUniversitas Sultan Ageng Tirtayasa, Jl. Raya Jakarta Km. 4, Serang Banten 42124, Indonesia, ^cUniversitas Muhammadiyah Tangerang, Jl. Perintis Kemerdekaan I No. 33, Tangerang 15118, Indonesia, Email: ^a*dedimuhtadi@unsil.ac.id (mailto:dedimuhtadi@unsil.ac.id)

Ethnomathematics is the activity of mathematics in popular culture. The activity is patterned, structured and has a form in everyday life and has become a belief that is ingrained in the form of local wisdom. Symbols and the benchmark are the basic references that are measured mathematically and seen when applied to the Sundanese belief symbol. This research seeks to uncover mathematics regarding the Sundanese belief symbol using the qualitative method with descriptive analysis and an archaeological approach. Pages 44 to 55

**Lies Sulistyowati^a, Trisna Insan Noor^b, Maman H
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Rice is a staple food of the Indonesian people. The majority of rice farmers still live below the poverty line, due to their land holdings not achieving economies of scale. Susenas (2013) showed the average area of land ownership increased while the number of households farming food crops decreased. This indicates a high inequality in land ownership. The government has been trying to resolve this issue with their various policies eg. new paddy fields and land consolidation as a mandate of the UUPA 1960, even if the result is not yet optimal. As institutional land, sharecropping system has existed since ancient times as an alternative to providing land for small farmers or tenant. Nevertheless, the pros and cons of the experts are still ongoing. Sharecropping systems are considered as exploitation of small farmers or tenants, in contrast, it also shows the provision of land to small farmers or farm workers. This article seeks to explore the numerous problems of sharecropping systems in West Java. This study used a mixed research method with proportional random sampling. The results showed no difference in the efficiency of sharecropping farming and land farmers. Sharecropping gives benefit to both parties, providing additional income for small farmers or tenants and a way to preserve the land for landowners. Pages 56 to 74

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This study aims to describe the mathematical communication of prospective teachers in learning mathematics. The research was conducted in SMAN 1 Pamekasan. The subject of this research is the students of PLP from the Mathematics Education Department of Madura University. The mathematics prospective teacher's learning is using the concept of function limits and the derivative of functions in problem-solving (calculus). This is descriptive qualitative research conducted by interviews, field notes, and video recordings. The results of this study found that prospective teachers were able to represent and analyse the situation and mathematical structure using algebraic symbols and using various symbolic representations, provide understanding of numbers, how to represent numbers, representations between numbers, and number systems, train their students to understand the meaning of operations and how they relate to each other and use good language when explaining the subject matter so as to adapt to students' level of understanding so that symbols, procedures, and strategies can be well understood. Mathematical communication of prospective teachers in learning mathematics can be applied in other aspects of the wider world. Pages 75 to 84

The Interaction of Students in Mathematical Problem Solving with Group Discussion Activities

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This study aims to identify and describe the types of interactions that arise in learning when students solve math problems through group discussion activities; whether each student in the group participates actively or not; whether the interaction occurred in the learning quality or not. A descriptive method with a qualitative approach was used in this research. The results of this research were: there were three types of interactions that appeared in the high group, i.e., S – S, S – G, and S – M; Two types of communications arising in the medium group, i.e., S – G and S – M; the types of interactions that appeared in the low groups are S – S and S – M. As a whole, not all students actively participated in learning activities taking place at the time, in the high group there was one student who was not active, in the medium and low group each had four inactive students. The quality of the interactions that occurred when students completed math problems in a group discussion activity was still not qualified. In other words, the interaction that occurred during learning and when solving the problem in group discussion activities was an everyday interaction.

Pages 85 to 96

Epistemological and Didactical Obstacle Exploration and Hypothetical Learning Trajectory in Learning of Three-Dimensional Geometry.

R Hermanto^a, S Santika^b, ^{a,b}Universitas Siliwangi, Jl.

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Geometry is one of the most important materials in learning mathematics. However, in reality not a few students who are taught the geometry concept have difficulty in understanding. One of the most difficult of geometric materials is the three dimensional, given to grade X high school students, especially concerning the distance concept. The research aims to find out the students' learning obstacle in studying three dimensional geometry, especially the distance concept, in terms of epistemological obstacle and didactical obstacle. Furthermore, the results of the study, will be used as a reference in preparing the HLT. Therefore it is expected to minimise learning obstacles for students studying geometry. This research used a descriptive qualitative method to find out student learning obstacles. The research was conducted in one high school of Tasikmalaya involving 32 students of class X. Pages 97 to 108

**Independence and Procedures of Tax Dispute
Resolution Institutions in Indonesia and East Asian
Countries**

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Getting rid of taxes can occur because of differences of opinion between taxpayers and the government regarding the amount of tax to be paid. Legal remedies that can be carried out by taxpayers in tax disputes, among others, are submitted with the approval of the Director General of Taxes. In its development, related institutions approved this consideration/discourse to be carried out as an evaluation of the relevant institutions, because they considered their position less independent. Therefore, it is important to do this research to study and analyse how the independence of the institution gets this tax in resolving tax disputes in Indonesia. The method used is Legal Socio. The results of this study obtained research results which showed that the occupation tax was less independent, because of its higher position than the Directorate General of Taxes. Therefore, it is necessary to make changes to the institution that submitted this application. Pages 109 to 117

**Students' Thinking Process When Experiencing
Cognitive Conflict**

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The aim of this study is to reveal the thinking process of elementary school students when experiencing cognitive conflict. This research is of a qualitative descriptive type. Data from this research was collected through test questions, direct observation, and in-depth interviews on the subject of research. Problems given to students were non-routine, open-ended questions that had more than one solution. The subjects of this study were two students who experienced cognitive conflicts. Based on direct observation, the subjects experienced curiosity, confusion, and prolonged thinking. The results showed that two processes occur when students experience cognitive conflict. (1) Students perform assimilation processes to integrate the perception or new experiences into schemata of the mind. (2) There are three stages of students in the process accommodation: first, the students experience a lack of mastery of the conception they have; then, they create a new conception that is easy to understand; and finally, the conception is used to solve the problem by providing a sensible answer. The conclusion in this research is that there are stages in the process of accommodation that do not happen to students who do not start with a sense of dissatisfaction. Pages 118 to 129

Improving Students' Mathematical Problem-Solving Ability through the Application of Problem-Based Learning by Using Geometer's Sketchpad

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This research purposed to describe the mathematical problem-solving ability of students who applied problem-based learning by using Geometer's Sketchpad program. This was then compared against that of students who applied problem-based learning without using Geometer's Sketchpad program and that of students who applied conventional learning. The results were analysed based on pre-existing ability in mathematics (superior, inferior). This study included quantitative descriptive research with quasi experimental approach. The results of the research showed a significant difference in mathematical problem-solving ability of students who applied problem-based learning by using Geometer's Sketchpad (PBLu), students who applied problem-based learning without using Geometer's Sketchpad (PBLw), and students who applied conventional-based learning (CBL). The results also showed that improvement of mathematical problem-solving skills of both superior and inferior PBLu students is better than CBL students; the improvement of mathematical problem-solving ability of both superior and inferior PBLw students is not better than CBL students; and the improvement of mathematical problem-solving ability of superior PBLu students is better than PBLw students. Pages 130 to 139

Study on the Existence of KPPU as a Commission of the Supervision of Business Competition of the Republic of Indonesia in the Era of Economic Globalization

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Law Number 5 of the Year 1999 concerning the Prohibition of Monopolistic Practices and Unfair Business Competition was created as a manifestation of the government's attention on business competition and in order to ensure that everyone in Indonesia is in a fair business competition. This law also harmonizes national regulations with international business law standardization. Law Number 5 of the Year 1999 also includes provisions for an unauthorised commission, the KPPU (Business Competition Supervisory Commission), which handles cases of alleged law violations; however, it has been 20 years since the enactment of the law, and many people feel that the commission's presence no longer answers the problem of business competition, mainly due to current economic globalisation. This paper was a normative study that focused on secondary data and was supported by some phenomena that occur in the business competition world. Economic globalisation demands the renewal of business competition law in Indonesia through the strengthening of the KPPU as a Business Competition Commission in Indonesia, so that the KPPU can guarantee the creation of a healthy business climate and achieve prosperity for all people. Pages 140 to 155

**Green Constitution as an Effort to Strengthen
Environmental Legal Norms in Indonesia**

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Provisions regarding the Environment formulated in the 1945 Constitution are contained in Article 28H paragraph (1) and Article 33 paragraph (4) of the 1945 Constitution, which confirms that "every person has the right to a prosperous physical and spiritual life, to live and obtain a good and healthy environment, and also the right to obtain health services". This article shows that the 1945 Constitution highly respects the right to a good and healthy environment and health services. The green policies reflected in several articles of the 1945 Constitution have not yet become a fundamental tool for environmental law enforcers and the community to preserve the environment, because there are still many cases of ever-worsening environmental damage, such as forest fires, which have a major impact on state losses. The legal problem is: "What role does the concept of a Green Constitution, as detailed in the 1945 Constitution of the Republic of Indonesia, have in securing human rights to a sustainable environment?" The purpose of this study is to analyse the concept of a Green Constitution in the Indonesian Constitution. The method used in this paper is normative juridical study of constitutional norms and laws and regulations related to the environment. It is hoped that through this paper, the concept of a Green Constitution in Indonesia can be applied through the making of a constitution of environmental legal norms, as regulated and in the provisions of Article 28H paragraph (1) and Article 33 paragraph (4) of the 1945 Constitution of the Republic of Indonesia. It is also hoped that this paper can highlight the considerations a, b, and f of Article 1 number (2), Article 44, Elucidation of Part I General number (1) and (5) of Law Number 32 of Year 2009 concerning the guarantee of the human rights of citizens to a good and healthy environment. Pages 156 to 168

Toward Wellbeing with Law Enforcement Based on Rationality and Causality

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Properly understanding business competition law as a product of business law is certainly not easy and will always intersect with an atmosphere of mysticism and/or the purpose of its enactment (philosophical), the legal norms arranged in it (juridical), and the support and challenges of its implementation (sociological). Factors prove that the era of the enactment of Law No. 5 of 1999 is an important moment and a bold step toward a new era and a breaking of the past culture, which was a nepotistic field for the growth of an unhealthy monopolistic culture. This new law has changed the situation towards an open market, which provides a place for every business actor to exist in the market. Of course, this leads to a healthy market that is based on efficiency and innovation, and it provides benefits to every party (business-community/consumer). In other words, every business actor can carry out business activities of goods and/or services exchange to the maximum possible extent and in a culture of fair business competition. The consumer society has the freedom to obtain products and/or services at a competitive quality and price, which will in turn achieve prosperity. This is a hope for the enactment of this regulation. In order to achieve this expectation, the legislators have mandated the supervision and evaluation of violations of the law at the first level of the KPPU with measurable and logical error assessments. Because the basis of this error assessment is directed at business behaviour and not the market system, this means that this action is intentionally done and should have been avoided by applying the Per se Illegal approach and the Rule of Reason. In this approach, the legal certainty of a "market structure" issue can be measured. On the other hand, violations of a causal nature will be seen in the assessment and considered using a case situation approach, which is oriented to any resulting consequences that are considered to hamper competition. This consideration allows for interpretation of the "rules" and "markets" (Rule of Reasoning).

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In Indonesia, the rules regarding marriage are not only influenced by local customs, but also influenced by various religious teachings, such as Hinduism, Buddhism, Christianity, and Islam. The existence of various influences in the community has resulted in the formulation of many rules governing marital problems. The difference in the procedure of marriages and the influence of marriage arrangements have consequences for the family, kinship, and wealth of a person. The legality of a notary deed cannot be released with the power of proof. The purpose of this is so that when an audience comes before a notary and asks to them to pen an authentic deed, either made by a notary or by the complainant, these legal actions have legal certainty. Marriage agreements are made by notarial deed (notary/authentic) and are not under hand. Whereas, Article 29 paragraph (1) of the Marriage Law gives the freedom for marriage agreements to be made with a notary deed, under hand, or under hand with the legalisation of a notary. The principle of marriage is to form a family or household that is peaceful and eternal; however, married life is not always harmonious and happy, and there are often there disputes in marriage that result in divorce. In their considerations, a Panel of Judges might use the term "The Binding Force of Precedent or The Persuasive of Precedent". If, after an assessment, a judge makes a conclusion in advance that the case is related to the statements of the witnesses and to the results (Internal Audit), then the panel of judges will make a conclusion stating that the defendant has made a mistake in the form of a default/breach of contract against the notarial deed, which is authentic and legally valid evidence. Pages 179 to 193

Legal Protection Efforts for Women and Children Centres against Women Victims of Domestic Violence

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Victims of violent crimes get protection regulated by Article 16 through Article 38 of Law Number 23 of the Year 2004, but some of these protections have not yet been implemented. One of the weaknesses that can be seen in this law is the crime of complaint offense, which means that victims of domestic violence do not want to file a case because it is considered a family disgrace. There is a lack of protection and care for victims of domestic violence; the rights of victims, as both human beings and members of society, are not guaranteed in the applicable rules. The main problem addressed by this study is how the role of the Women's and Children's Services Unit in the Pekanbaru City Police enforces laws against women victims of domestic violence. This type of research was observational (observational research), was conducted with a survey that was directly related to the location of the study, and used data collection tools such as interviews and questionnaires. The research was analytical descriptive and intended to provide a detailed, clear, and systematic description of whether the Women and Children Service Units' treatment of women victims of domestic violence has been carried out well, i.e., has applied the appropriate rules of the Criminal Code and Law Number 23 of 2004 concerning the Elimination of Domestic Violence. These include handling and assisting victims, ensuring the confidentiality of reporters, and counselling the public about the impact of violence in the home so that incidents of domestic violence can be anticipated early on. Pages 194 to 205

Application of Insurance Principles According to the Book of Trade Law and Law Number 40 of 2014

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Public awareness of the importance of protecting oneself from various risks, which may occur at any time, is one of the causes for the presently high number of insurance users. Risks can result in loss of life or property. This is an advantage for insurance companies that provide insurance services. Insurance is created by the agreement between an Insurance Party and an Insured Party. An insurance agreement is made in the form of a written agreement called a policy. A policy contains rights and obligations for its parties. The Insurance Regulations are found in Article 246 of the Commercial Law and Law Number 40 of 2014. In the provisions of Commercial Law, Insurance must contain insurance principles, namely the Principle of Insurable Interest, the Principle of Utmost Good Faith, the Principle of Indemnity, the Principle of Subrogation, the Principle of Contribution, and the Principle of Proxima Causa. In practice, not all insurance principles apply to insurance agreements. Not applying the principles of insurance results in losses for the insured, i.e. the compensation is not paid to the insured. The issue is that while the application of insurance principles is only aimed at the insured, the guarantor is not, thus causing injustice for the parties. Issues raised in this writing are the Application of Insurance Principles in accordance with the provisions of the prevailing laws and regulations, and the procedures carried out by the Insured in obtaining compensation. The purposes of this paper are to ensure that the principles of insurance are applied in accordance with the provisions of the applicable regulations so that the compensation received by the insured is not obstructed; and to explain what procedures are carried out by the insured in obtaining compensation. The legal research method that will be used by the author is empirical juridical. This is a type of empirical research done by examining primary data from interviews comprising questions related to the application of insurance principles, while also juridically using secondary data to analyse the rules and regulations relating to insurance. Pages 206 to 217

Responsibilities of Business Conductors to Consumer Cosmetic Sales (Face Bleaches) Containing Hazardous Materials by Law Number 8 of 1999

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In their daily life, women cannot be separated from cosmetics, which are mandatory for the beautification of their appearance. Women will go to any lengths to make their appearance more perfect, including using cosmetics (facial bleach). These types of cosmetics, especially those that whiten or lighten the face and which are widely sold in cosmetics stores and drug stores, each offer a variety of advantages, from expensive prices to the highest possible prices and from domestic products to foreign products. All of these products are safe for the face and contain harmful ingredients. The high interest of female consumers in cosmetics (facial bleach) is not wasted on businesses, who will reap profits by selling cosmetic products (harmful facial bleach) despite not having a list of cosmetic notifications available at BPOM (The Board of Drug and Food Control) and not having permits for halal products from the Indonesian Ulema Council (MUI). Business actors or traders who sell and display their products must be responsible and have good intentions behind their sale of cosmetic products (in terms of facial bleach). This responsibility is exercised by using packaging that details the contents and materials used and by ensuring that those materials are safe, in accordance with the provisions of article 8, paragraph 1, letter a of Law Number 8 of 1999 about Consumer Protection. The problem that will be discussed in this paper is: "What are the responsibilities of business actors regarding cosmetics consumables (facial bleachers) that contain hazardous ingredients, according to Law Number 8 of 1999?" The analytical method used in this study was that of a juridical normative study: using primary, secondary, and tertiary legal sources as tools to conduct the analysis. Pages 218 to 230

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This research, entitled "Effectiveness of Field Court Implementation in the Settlement of Civil Disputes", is motivated by the many disputes, specifically about land, which concern immovable objects. The ruling of a local examination (descente), the examination of a case by a judge, is carried out outside the place of court, so the judge himself must receive information that provides certainty about the events in dispute. In court practice, the supporting elements of the Local Examination, as a form of Article 153 HIR or 180 RBg, are the Panel of Judges, who will examine and process the object of the case; the Registrar, who takes the minutes about the local inspection and its results; the acting parties, including those who are equivalent to the land; the guardian of the nagari or the representative of the object of the local examination; the National Land Agency; and the security apparatus. In proving the civil procedural law, besides the five evidences, there are also two other evidentiary systems. Local Examination (descente/plaatselijke opneming en onderzoek, site visit investigation) and Expert Information (expertise). Although, based on Article 164 HIR, 284 R.Bg. or Article 1866 of the Civil Code, these two institutions do not include evidence and are instead based on various arguments which will be raised later, both of them have significant aspects. This study is devoted to investigating the effectiveness of Local Examinations. Among them are, first, the certainty of size, boundaries, and objects; second, the confiscation stage; third, the execution or auction event; and fourth, the socio-psychic aspects of society. Sometimes, over time, the object of the dispute changes, either due to natural factors or social factors. Abrasion, the emergence of deltas, and exposure to tides are all examples of natural factors. Social factors include development, eviction, diversion, and so on. Confiscation, without neglecting other aspects, is easy to carry out when the confiscated object has a clear location, size, and boundary. Confiscation without a Local Inspection can lead to the possibility of the objects of confiscation not being found or confiscation not being able to be carried out. As a result, the principle of fast proceedings is simple, and the low cost cannot be enforced. Pages 231 to 245

Political Dynasty and Its Implications for People's Welfare

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The political dynasties that have developed in several regions have undeniably had a direct impact on the people and the government bureaucracy in those regions. There is the existence of several regional heads who place family members or close relatives in strategic positions in the government or participate in the nomination of regional heads in the next period. This often ends with the occurrence of KKN criminal acts committed by these parties. Of course, this disturbs the stability of the government bureaucracy, which, in terms of the implementation of licensing or some other government-related matters, will run ineffectively and inefficiently and have a direct impact on the welfare of its people. In this case, the principle of Good Governance should be implemented properly and wisely by the government for the realisation of people's welfare. This paper aims to investigate the political influence of Indonesian dynasties on its system of government, based on the principle of decentralization in the regions; and to understand the efforts to overcome nepotism, like that of the political dynasties that have developed in Indonesia. Pages 246 to 252

Improving the Quality of Learning through the Self-Directed Learning Model

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An important factor in determining the quality of learning is the teacher, namely the teacher's skills in using teaching strategies or models. This research aims to analyse the improvement of the quality of learning in the application of the self-directed learning model in the lecture material of learning assessment. This study uses a descriptive statistical approach, and the classroom action research model of Kemmis and Taggart (1988). The subjects of this study were students who took the learning assessment course in the Economic Education Study Program at a public university in Riau, Indonesia, and the data were collected through tests and observations. The data were analysed with descriptive statistics, and then the results of the analysis were compared with indicators of performance achievement. The results showed that there was an increase in the quality of learning observed in the activities of lecturers and students in cycles I and II. From the results of this study, it can be concluded that the use of self-directed learning models can improve the quality of learning, both from the perspective of the lecturer and from that of students. It is recommended to lecturers and teachers to improve the quality of learning through the model of self-directed learning by adjusting the learning objectives. Pages 253 to 264

The Authority of Decision Making of the People's Consultative Assembly Based on the Values of People's Sovereignty in Indonesia

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This research was done to analyse the concept of definitions of deliberation in the decision making carried out by the People's Consultative Assembly, based on Pancasila. Therefore, democracy is done indirectly or representative democracy system needs a place for deliberation to make a decision. The methodology used in this study was carried out using a normative study method with a philosophical approach. The result of this research is the development of democracy in Indonesia, in the practice of decision making by the People's Consultative Assembly (MPR) not to leave the people's opinion as part of deliberation. This is in accordance with the ideals and goals of the country compiled by the founders of the nation based on Pancasila and the 1945 Constitution. Pages 265 to 276

The Concept of Ngayogyakarta Hadiningrat Sultanate Leadership in the Context of the Unitary State of the Republic of Indonesia

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Ngayogyakarta Hadiningrat Sultanate is a sovereign kingdom after the Giyanti Treaty of 1755, which has gained international recognition. The problems of the leadership of the Sultanate surfaced when the Sultan issued the Sabda Raja and Dhawuh Raja which contradicted the paugeran (rules). The purpose of this study is to find the concept of leadership of the Ngayogyakarta Hadiningrat Sultanate in the context of the Unitary State of the Republic of Indonesia. The method of this research is normative legal research completed with field research in the form of interviews with related parties. Sources used are primary legal material in the form of laws, as well as regulations and secondary legal material in the form of literature that is relevant to the object under study. This research uses a historical approach and statute approach and descriptivequalitative analysis. The results show that the concept of Ngayogyakarta Hadiningrat Sultanate leadership, which at the same time is the Governor of DIY in the NKRI context has the capacity to "restore", "strengthen", and "direct" the privileges of DIY through strengthening the values of the Sultanate that could support the concept of mixed government; monarchy, democracy and transcendence. Pages 277 to 288

The Impact of Lesson Study on Achievement in Mathematical Problem Solving and Higher Order Thinking Skills (HOTS) among Foundation Level Students

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Problem solving and higher order thinking skills (HOTS) have always been emphasised in most mathematics curriculums. However, students in general have not shown significant improvement, as has been evidenced in international assessments in mathematics. This quasi experimental research was conducted to study the impact of the implementation of a lesson study on achievement in mathematical problem solving and HOTS, among students of a Foundation Centre in Malaysia. A comparison between the performances of genders was also explored. Foundation Centres offer pre-university programmes, bridging students from high school to their undergraduate degrees. The lesson study involved eight lecturers and 45 and 50 students respectively in the control and experimental groups. During the lesson study sessions and the research lesson process, the mathematics lecturers emphasised upon mathematical problem solving and HOTS through individual and teamwork activities. The research lessons were taught in the experimental class through a student-centred approach with an emphasis on problem solving and HOTS, whereas in the control group, the traditional method was conducted through a lecturer-centred approach with an emphasis upon the solving of exercises. The students' abilities in mathematical problem solving and HOTS were examined through five tests on the topic of mathematics function. An independent t-test, ANOVA and repeated measures one-way ANOVA were conducted for analysis. The results of this study showed that the implementation of the lesson study approach for the experimental group increased the students' skills in problem solving and HOTS significantly, while in control group, no significant differences were established. Furthermore, no differences in gender were established, which is a good sign for the education system. Pages 289 to 313

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INTERNATIONAL JOURNAL OF
INNOVATION, CREATIVITY AND CHANGE

Independence and Procedures of Tax Dispute Resolution Institutions in Indonesia and East Asian Countries

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Getting rid of taxes can occur because of differences of opinion between taxpayers and the government regarding the amount of tax to be paid. Legal remedies that can be carried out by taxpayers in tax disputes, among others, are submitted with the approval of the Director General of Taxes. In its development, related institutions approved this consideration/discourse to be carried out as an evaluation of the relevant institutions, because they considered their position less independent. Therefore, it is important to do this research to study and analyse how the independence of the institution gets this tax in resolving tax disputes in Indonesia. The method used is Legal Socio. The results of this study obtained research results which showed that the occupation tax was less independent, because of its higher position than the Directorate General of Taxes. Therefore, it is necessary to make changes to the institution that submitted this application.

Key words: *Tax disputes, approved institutions, independence.*

Introduction

One of the fundamental changes after the implementation of tax reform in Indonesia is the change in the tax collection system, from the Official Assessment System (OAS) to the Self-Assessment System (SAS). As a result of the change in the tax collection system, there was a shift regarding taxation activities. Based on the official assessment system, the emphasis on tax activities is on the government as a tax collector, while based on the self assessment system, the taxation activity's emphasis is on taxpayers. The SAS is a tax collection system that gives trust to taxpayers (tax bearers) to carry out their tax obligations by actively starting to register themselves, calculating their own taxes owed, depositing until reporting tax payable under the provisions of applicable laws. Government (fiscus) in the cell assessment system, only oversees the implementation of tax obligations carried out by taxpayers.

Creating Spaces of Fear and Anxiety: Analysis of Factors Affecting Male Character's Conduct in Vladimir Nabokov's *Lolita*

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Even though diverse theoretical approaches have been employed to tease out the psychological nuances of the male character Humbert Humbert in Vladimir Nabokov's (1955) erotic novel *Lolita*, the decisive role of psychological issues such as fear and anxiety in forming his character have hitherto remained unexplored. Drawing upon Freud's theories on spaces of anxiety, this essay aims to investigate the psychological factors that affect Humbert's conduct, and explore the personality changes that he undergoes. The findings of the study reveal that certain psychological core issues, namely fear of abandonment, fear of betrayal, and Oedipus complex lead to creation of different forms of anxiety such as reality, neurotic and moral anxiety in the subject's life. The study concludes that Humbert's fears and anxieties are rooted in the loss of his childhood love object, and it is to avoid the re-enactment of traumatic experiences of betrayal that Humbert appropriates *Lolita's* life.

Key words: *Lolita*, *Humbert*, *core issues*, *anxiety*, *fear*.

Introduction

Ever since its publication in 1955, Vladimir Nabokov's erotic novel *Lolita* has been the subject of public and critical debates for its vexed topic and controversial characters (Flanagan, 2018; Ganesan, 2018; Patel, 2015). The novel's scandalous plot revolves around the middle-aged male protagonist Humbert Humbert's sexual obsession with a prepubescent girl nicknamed *Lolita*. Though the novel's "manifestly deplorable content" has prompted some critics to point to the protagonist's monstrosity in defiling *Lolita* and conclude that