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

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Abstract

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.

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

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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

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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

**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

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

Hosseinali Gholami^a, Aida Suraya Md. Yunus^b, Ahmad Fauzi Mohd Ayub^c, Nurzatulshima Kamarudin^d, ^aInstitute of Mathematical Research, Universiti Putra Malaysia, Serdang, Selangor, Malaysia, ^{b,c,d}Faculty of Educational Studies, Research Centre of Excellence in Innovative Teaching and Learning (INNOVATE) & Institute for Mathematical Research, Universiti Putra Malaysia, Email: ^ahossein_gholami52@yahoo.com (mailto:hossein_gholami52@yahoo.com)

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

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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