International Journal of Education, Vocational and Social Science
https://e-journal.citakonsultindo.or.id/index.php/IJEVSS
E-ISSN : 2963 4954
IJEVSS

Transformation Of Digital Tax Administration And Taxpayer Compliance: The Role Of Mediating Taxpayer Experience And Satisfaction In The Implementation Of The Coretax System At Kpp Pratama Bandar Lampung Dua

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Abstract

This study aims to analyze the effects of the Coretax system on taxpayer experience, taxpayer satisfaction, and taxpayer compliance, as well as to examine the mediating role of taxpayer satisfaction and the serial mediation of taxpayer experience and taxpayer satisfaction among Strategic Corporate Taxpayers registered at KPP Pratama Bandar Lampung Dua. The study employed a quantitative approach with an explanatory research design and cross-sectional data collection. The sample consisted of 80 Strategic Corporate Taxpayers, with questionnaires completed by directors or tax staff as key informants representing the business entities. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4. The results show that the Coretax system has positive and significant effects on taxpayer experience, taxpayer satisfaction, and taxpayer compliance. Taxpayer experience has a positive and significant effect on taxpayer satisfaction, while taxpayer satisfaction has a positive and significant effect on taxpayer compliance. Taxpayer satisfaction does not significantly mediate the effect of the Coretax system on taxpayer compliance. However, taxpayer experience and taxpayer satisfaction significantly provide serial mediation in the relationship between the Coretax system and taxpayer compliance. These findings confirm that the success of digital tax administration transformation depends not only on system quality but also on the development of a positive user experience and taxpayer satisfaction.

Keywords: Coretax System, Taxpayer Experience, Taxpayer Satisfaction, Taxpayer Compliance, PLS-SEM.

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INTRODUCTION

Digital transformation has become a key strategy for modernizing Indonesia's tax administration by improving service quality, streamlining administrative processes, and strengthening taxpayer compliance. As part of this reform, the Directorate General of Taxes introduced the Coretax Administration System, an integrated digital platform designed to consolidate taxpayer registration, payment, filing, supervision, audit, and collection into a single system (Mergel et al., 2019). This initiative addresses the limitations of the previous digital infrastructure, where tax services were distributed across multiple standalone applications that often required repetitive data entry and fragmented administrative procedures. Through this integration, Coretax is expected to deliver a more efficient, user-centered, and transparent tax administration system (Lukito et al., 2022).

The implementation of Coretax is particularly important for Strategic Corporate Taxpayers, whose substantial contribution to national revenue places them under intensive compliance supervision. Administrative records from the Primary Tax Office of Bandar Lampung Two show that the proportion of timely annual tax return submissions increased to 97.40% following the implementation of Coretax in 2025. However, these descriptive data alone cannot establish a causal relationship because the composition and number of Strategic Corporate Taxpayers varied across reporting periods. Consequently, evaluating the effectiveness of Coretax requires an examination of the behavioral mechanisms through which the system influences taxpayer compliance rather than relying solely on administrative performance indicators.

The success of electronic public service delivery is shaped not solely by the sophistication of digital platforms but also by the extent to which users perceive the services as accessible, reliable, and satisfactory during their interactions (Viendyasari, 2020). The Information System Success Model proposed by DeLone and McLean explains that system quality, information quality, and service quality shape user satisfaction and subsequent behavioral outcomes. Similarly, customer experience theory emphasizes that users develop evaluations of a service through their cumulative interactions, which subsequently influence satisfaction and future behavioral intentions. Within the context of digital taxation, a reliable, accessible, and user-friendly system is therefore expected to create favorable taxpayer experiences that enhance satisfaction and encourage voluntary compliance (Barusman et al., 2020).

This behavioral process is further explained by the Theory of Planned Behavior, which posits that individual behavior is influenced by attitudes, perceived behavioral control, and behavioral intentions. Applied to digital taxation, taxpayers who perceive the Coretax system as

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useful, convenient, and supportive are more likely to report positive service experiences, develop higher levels of satisfaction, and demonstrate stronger compliance with their tax obligations. Accordingly, taxpayer experience and taxpayer satisfaction are conceptualized as sequential mediating mechanisms through which Coretax implementation may influence compliance behavior (Barusman et al., 2024).

Despite the growing body of literature on digital taxation and technology adoption, previous studies have predominantly examined direct associations between information systems and taxpayer compliance. Comparatively little attention has been given to the sequential psychological mechanisms linking digital tax services, taxpayer experience, satisfaction, and compliance. Moreover, empirical findings regarding the mediating roles of taxpayer experience and satisfaction remain inconclusive, while evidence focusing specifically on Strategic Corporate Taxpayers is still limited. These theoretical, empirical, methodological, and contextual gaps provide the rationale for the present study (Hau et al., 2023).

This study addresses these gaps by developing and testing a serial mediation model in which taxpayer experience and taxpayer satisfaction sequentially explain the relationship between the Coretax Administration System and taxpayer compliance. Using Strategic Corporate Taxpayers registered at the Primary Tax Office of Bandar Lampung Two as the research context, the study aims to provide empirical evidence on the behavioral pathways through which digital tax administration enhances voluntary compliance while extending the literature on electronic public services, customer experience, user satisfaction, and taxpayer compliance.

CORETAX ADMINISTRATION SYSTEM

The Coretax Administration System represents Indonesia's integrated digital tax administration platform designed to enhance the effectiveness, efficiency, transparency, and quality of tax services by consolidating taxpayer registration, filing, payment, supervision, and other administrative processes into a single system. Drawing upon the Information Systems Success Model and the Technology Acceptance Model, the effectiveness of Coretax depends on system quality, information quality, service quality, perceived usefulness, and perceived ease of use. Previous studies consistently indicate that Coretax improves administrative efficiency, strengthens user acceptance, and contributes positively to taxpayer compliance by simplifying tax administration and providing more reliable digital services (Mapope & Wadesango, 2022).

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TAXPAYER EXPERIENCE

Taxpayer experience refers to the overall evaluation formed through taxpayers' interactions with digital tax services before, during, and after system use. This construct encompasses perceptions of usability, convenience, reliability, accessibility, and service quality throughout the digital service journey. Prior studies demonstrate that positive digital experiences enhance perceived value, strengthen trust, and encourage continuous use of electronic services. Within the context of Coretax, a favorable user experience is expected to increase taxpayers' confidence in the system and serve as an important antecedent of taxpayer satisfaction (Orekan, 2023).

TAXPAYER SATISFACTION

Taxpayer satisfaction reflects the extent to which the performance of digital tax services meets or exceeds users' expectations. Based on Expectation Confirmation Theory, satisfaction emerges when perceived service performance aligns with prior expectations. In digital public services, satisfaction is influenced by system reliability, information accuracy, ease of use, security, and service responsiveness. Empirical evidence suggests that high-quality digital services significantly improve user satisfaction, which subsequently strengthens trust and encourages favorable behavioral outcomes, including continued system usage and compliance with tax obligations (Limantoro et al., 2022).

TAXPAYER COMPLIANCE

Taxpayer compliance refers to taxpayers' willingness to fulfill their tax obligations in accordance with prevailing regulations. The Theory of Planned Behavior conceptualizes tax compliance as a consequence of individuals' intentions, which are influenced by their attitudes, subjective norms, and perceived behavioral control. Complementing this perspective, the Slippery Slope Framework argues that sustainable tax compliance depends on a balanced combination of taxpayers' trust in tax authorities and the authorities' capacity to exercise legitimate power. Previous research indicates that modern digital tax administration, supported by efficient services and positive user experiences, enhances voluntary tax compliance by reducing administrative burdens, improving transparency, and increasing taxpayers' confidence in the taxation system (Koapaha & Wahamuri, 2024).

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REASEARCH METHODS

This study employed a quantitative approach using an explanatory research design to examine the causal relationships among the Coretax System, customer experience, taxpayer satisfaction, and taxpayer compliance. The proposed conceptual framework was analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM), which enables the simultaneous assessment of both direct and indirect relationships through multiple mediating variables. A cross-sectional research design was adopted, and primary data were collected through a structured questionnaire administered to Strategic Corporate Taxpayers registered at the Bandar Lampung Dua Primary Tax Office. The research model comprised the Coretax System as the exogenous construct, customer experience and taxpayer satisfaction as sequential mediating constructs, and taxpayer compliance as the endogenous construct. All latent variables were specified as first-order reflective constructs and measured using a five-point Likert scale adapted from established and validated instruments in previous studies (Hair et al., 2019).

The study population consisted of 385 Strategic Corporate Taxpayers registered in 2025. A total of 80 respondents were selected through purposive sampling based on predefined eligibility criteria and statistical power considerations, thereby satisfying the minimum sample size required for PLS-SEM analysis. Eligible respondents included directors, finance managers, tax officers, or other organizational representatives with direct knowledge and practical experience in implementing the Coretax System. To ensure the relevance and consistency of the data, respondents were required to represent organizations officially classified as Strategic Corporate Taxpayers, have implemented the Coretax System, and serve as the primary informant for their respective organizations.

Primary data were obtained through a closed-ended questionnaire comprising 42 measurement indicators, while secondary data were collected from tax administration records, relevant regulations, and scholarly publications. The adequacy of the measurement model was verified prior to structural model assessment. Construct validity was established by examining indicator loadings together with the Average Variance Extracted for convergent validity and the Heterotrait–Monotrait Ratio for discriminant validity. The consistency of each latent construct was subsequently confirmed using Cronbach's alpha, rho_A, and composite reliability indices. The structural model was subsequently analyzed using SmartPLS 4 by assessing the outer and inner models, including the coefficient of determination (R^2), effect size (f^2), and variance inflation factor (VIF). Hypothesis testing was conducted using the bootstrapping procedure to estimate the significance of the structural paths, while specific indirect effects were examined to determine the

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mediating roles of customer experience and taxpayer satisfaction in the relationship between the Coretax System and taxpayer compliance (Hair et al., 2019).

DISCUSSION

AVERAGE VARIANCE EXTRACTED (AVE)

The Average Variance Extracted (AVE) reflects the proportion of indicator variance captured by the underlying latent construct. A construct is considered to demonstrate adequate convergent validity when its AVE exceeds the recommended threshold of 0.50.

Table 1. *Average Variance Extracted* (AVE)

Variable	AVE	Criteria	Explanation
Taxpayer Compliance	0,849	> 0,50	Valid
Taxpayer Satisfaction	0,778	> 0,50	Valid
Taxpayer Experience	0,721	> 0,50	Valid
Coretax System	0,762	> 0,50	Valid

Table 1 The convergent validity results demonstrate that all latent constructs exceeded the recommended Average Variance Extracted (AVE) threshold of 0.50, indicating that each construct adequately explains the variance of its corresponding indicators. According to Fornell and Larcker (1981), an AVE value greater than 0.50 confirms that a construct captures more than half of the variance in its indicators, thereby providing sufficient evidence of convergent validity. Among the constructs, taxpayer compliance exhibited the highest AVE value (0.849), indicating the strongest representation of its measurement indicators, whereas taxpayer experience produced the lowest AVE value (0.721). Nevertheless, this value remained substantially above the recommended threshold. Overall, these findings confirm that all constructs satisfy the convergent validity criterion, supporting the adequacy of the measurement model and the suitability of the indicators for subsequent structural model evaluation.

CONSTRUCT RELIABILITY TEST

Prior to hypothesis testing, the reliability of each latent construct was assessed to ensure that its measurement indicators consistently and accurately captured the underlying concept.

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Internal consistency reliability was evaluated using Cronbach's alpha, rho_A, and composite reliability indices.

Table 2. Results of Construct Reliability Testing

Variable	*Cronbach's Alpha*	rho_A	*Composite Reliability*	Explanation
Taxpayer Compliance	0,978	0,979	0,981	Reliable
Taxpayer Satisfaction	0,964	0,966	0,969	Reliable
Taxpayer Experience	0,965	0,966	0,969	Reliable
Coretax System	0,971	0,972	0,975	Reliable

All constructs demonstrated excellent internal consistency, as evidenced by Cronbach's alpha, rho_A, and composite reliability values exceeding 0.90, surpassing the recommended threshold of 0.70 (Hair et al., 2022). Although composite reliability values ranging from 0.969 to 0.981 may indicate a high degree of similarity among several indicators, this condition does not compromise the measurement quality because all indicators satisfied the recommended criteria for outer loading and Average Variance Extracted. Each indicator also represented a distinct conceptual aspect of the latent construct. Nevertheless, future studies are encouraged to refine the measurement instrument through expert evaluation and pilot testing to minimize potential item redundancy while maintaining adequate construct coverage.

COLLINEARITY TEST

The structural model was assessed by examining predictor collinearity, explanatory and predictive power, effect size (f^2), coefficient of determination (R^2), model fit indices (SRMR and NFI), path coefficients, and specific indirect effects.

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Table 3. Collinearity Test

Endogenous Construction/Diagnostics	Prediktor	VIF	Interpretation
Taxpayer Satisfaction	Coretax System	1,593	No problem
Taxpayer Satisfaction	Taxpayer Experience	1,593	No problem
Taxpayer Compliance	Coretax System	1,747	No problem
Taxpayer Compliance	Taxpayer Experience	1,883	No problem
Taxpayer Compliance	Taxpayer Satisfaction	1,701	No problem

Prior to interpreting the structural path coefficients, multicollinearity among the predictor constructs was assessed using the Variance Inflation Factor. The results showed that all Variance Inflation Factor values ranged from 1.593 to 1.883, remaining well below the recommended threshold of 3.3. These findings indicate that multicollinearity was not a concern, thereby supporting the stability and reliability of the estimated structural relationships.

COEFFICIENT OF DETERMINATION (R^2)

Table 4. R-Square Value

Endogenous Construction/Diagnostics	Prediktor	VIF	Interpretation
Taxpayer Satisfaction	Coretax System	1,593	No problem
Taxpayer Satisfaction	Taxpayer Experience	1,593	No problem
Taxpayer Compliance	Coretax System	1,747	No problem
Taxpayer Compliance	Taxpayer Experience	1,883	No problem
Taxpayer Compliance	Taxpayer Satisfaction	1,701	No problem

As presented in Table 4, the coefficient of determination (R^2) indicates that the proposed model explains 58.4% of the variance in taxpayer compliance through the combined effects of the Coretax system, taxpayer experience, and taxpayer satisfaction, while the remaining 41.6% is attributable to factors outside the model. The R^2 value for taxpayer satisfaction (0.417) shows that the Coretax system and taxpayer experience account for 41.7% of its variance, whereas 58.3% is explained by other unexamined factors. Likewise, the R^2 value of 0.376 for taxpayer experience indicates that the Coretax system explains 37.6% of its variance, with the remaining 62.4%

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influenced by variables not included in this study. Overall, the structural model demonstrates low to moderate explanatory power, with the strongest explanatory capacity observed for the taxpayer compliance construct.

EFFECT SIZE (F^2)

Table 5. f-Square Value

Relationship	*f-Square*	Interpretation
Taxpayer Satisfaction => Taxpayer Compliance	0,138	Small
Taxpayer Experience => Taxpayer Compliance	0,004	Very small
Taxpayer Experience => Taxpayer Satisfaction	0,185	Currently
Coretax System => Taxpayer Compliance	0,345	Currently
Coretax System => Taxpayer Satisfaction	0,097	Small
Coretax System => Taxpayer Experience	0,603	Big

As shown in Table 5, the Coretax system exhibited the largest effect on taxpayer experience (f^2 = 0.603), indicating that it is the primary determinant of variations in taxpayer experience. A moderate effect was observed for the relationship between the Coretax system and taxpayer compliance (f^2 = 0.345), as well as between taxpayer experience and taxpayer satisfaction (f^2 = 0.185). In contrast, the effects of the Coretax system on taxpayer satisfaction (f^2 = 0.097) and taxpayer satisfaction on taxpayer compliance (f^2 = 0.138) were relatively small. The direct effect of taxpayer experience on taxpayer compliance was negligible (f^2 = 0.004) and was therefore treated as supplementary structural information rather than evidence supporting the primary hypotheses.

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MODEL FIT

Table 6. Model Fit Summary

Indicator	Saturated Model	Estimated Model	Explanation
SRMR	0,053	0,053	Meeting the criteria < 0.08
NFI	0,763	0,763	Relative model fit

The model demonstrated an acceptable level of fit, as indicated by the Standardized Root Mean Square Residual value of 0.053, which was below the recommended threshold of 0.08. The Normed Fit Index value of 0.763 provides complementary evidence of relative model fit; however, in Partial Least Squares Structural Equation Modeling, model evaluation primarily emphasizes explanatory power and the significance of structural relationships. Because predictive assessment using blindfolding (Q^2) or Partial Least Squares Prediction was not performed, the reported coefficient of determination and model fit statistics should be interpreted as indicators of explanatory capability rather than out-of-sample predictive performance.

HYPOTHESIS TESTING

Hypothesis testing was conducted using the bootstrapping procedure in Partial Least Squares Structural Equation Modeling. A structural path was considered significant when the t-statistic was greater than 1.96 and the p-value was below 0.05. Table 7 presents the results for the five primary direct hypotheses (H1–H5).

Table 7. Results of Direct Influence Testing

Relations	Coefficient	t-statistic	p-value	Explanation
Taxpayer Satisfaction => Taxpayer Compliance	0,314	2,946	0,003	Significant
Taxpayer Experience => Taxpayer Satisfaction	0,415	3,491	0,000	Significant
Coretax System => Taxpayer Compliance	0,503	5,377	0,000	Significant
Coretax System => Taxpayer Satisfaction	0,302	2,669	0,008	Significant
Coretax System => Taxpayer Experience	0,613	8,681	0,000	Significant

As reported in Table 7, the empirical findings provide statistical support for every direct relationship hypothesized in the proposed structural model. The Coretax system exhibited

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positive and statistically significant effects on taxpayer experience (H1), taxpayer satisfaction (H2), and taxpayer compliance (H3). Furthermore, taxpayer experience significantly enhanced taxpayer satisfaction (H4), while taxpayer satisfaction had a positive and significant effect on taxpayer compliance (H5).

TESTING MEDIATION EFFECTS

Table 8. Hasil Pengujian *Specific Indirect Effects*

Indirect Route	Coefficiet	t-statistic	p-value	Explanation
Coretax System -> Taxpayer Experience -> Taxpayer Satisfaction -> Taxpayer Compliance	0,080	2,201	0,028	Significant
Coretax System -> Taxpayer Satisfaction -> Taxpayer Compliance	0,095	1,894	0,058	Not significant

Table 8 presents the results of the indirect effect analysis. The indirect effect of the Coretax system on taxpayer compliance through taxpayer satisfaction was positive but not statistically significant (β = 0.095, *t* = 1.894, *p* = 0.058), indicating that taxpayer satisfaction did not mediate this relationship. In contrast, the serial indirect effect of the Coretax system on taxpayer compliance through taxpayer experience and taxpayer satisfaction was significant (β = 0.080, *t* = 2.201, *p* = 0.028). These findings suggest that taxpayer experience and taxpayer satisfaction sequentially serve as a significant mechanism linking the Coretax system to taxpayer compliance.

CONCLUSION

The findings demonstrate that the Coretax system plays a significant role in improving taxpayer experience, taxpayer satisfaction, and taxpayer compliance among Strategic Corporate Taxpayers registered at the Primary Tax Office of Bandar Lampung Two. A well-implemented Coretax system enhances the quality of digital tax services, resulting in more positive user experiences, higher satisfaction, and stronger compliance with tax obligations. In addition, taxpayer experience was found to significantly increase taxpayer satisfaction, while taxpayer satisfaction positively influenced taxpayer compliance.

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The mediation analysis revealed different mechanisms underlying these relationships. Taxpayer satisfaction alone did not significantly mediate the effect of the Coretax system on taxpayer compliance, indicating that the system exerts a stronger direct influence on compliance. However, taxpayer experience and taxpayer satisfaction jointly functioned as significant serial mediators, suggesting that the Coretax system promotes compliance by first creating positive user experiences, which subsequently enhance taxpayer satisfaction and ultimately strengthen compliance behavior. These findings highlight the importance of improving both system quality and user experience to maximize the effectiveness of digital tax administration.

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