



**International Journal of Education, Social Studies,
And Management (IJESSM)**

e-ISSN : 2775-4154

Volume 5, Issue 3, October 2025

The International Journal of Education, Social Studies, and Management (IJESSM) is published 3 times a year (**February, Juny, October**).

Focus : Education, Social, Economy, Management, and Culture.

LINK : <http://lppipublishing.com/index.php/ijessm>

**Analysis of Factors Influencing Local Taxpayers' Compliance in
Paying Rural and Urban Land and Building Tax
(Pbb-P2): A Literature Review**

Tri Sari Werdoningsih¹, Saring Suhendro², Ninuk Dewi Kesumaningrum³

^{1,2,3} *University of Lampung, Indonesia*

ABSTRACT

ARTICLE INFO

Article history:

Received

01 December 2025

Revised

21 December 2025

Accepted

10 January 2026

The realization of Rural and Urban Land and Building Tax (PBB-P2) revenue faces significant challenges with arrears reaching 59.27% to 75% in various regions, indicating structural problems in taxpayer compliance. This research aims to identify and analyze factors affecting PBB-P2 taxpayer compliance and analyze the consistency of empirical findings across various contexts. A library research method was employed by analyzing ten journals from 2020-2025 through descriptive-qualitative content analysis techniques. The research results identify three hierarchical layers: core factors with high consistency (tax awareness, tax knowledge, taxpayer income), institutional factors with moderate consistency (service quality), and contextual factors with high inconsistency (tax sanctions, socialization). The determinant contribution of variables ranges from 22.5%-63.7%. The research concludes the need to prioritize strengthening tax awareness and literacy, taxpayer satisfaction-oriented administrative reform, nuanced approaches in sanction implementation, and exploration of emerging factors such as digitalization and institutional trust to develop comprehensive compliance prediction models.

Keywords

Local Own-Source Revenue, Land and Building Tax, Tax Knowledge, Taxpayer Compliance, Tax Awareness

Corresponding

Author : ✉

skpsharie@gmail.com

INTRODUCTION

The Rural and Urban Land and Building Tax (PBB-P2) constitutes a strategic fiscal instrument in strengthening regional fiscal autonomy in Indonesia following its reclassification as a local tax under Law Number 28 of 2009. As a significant component of Regional Original Revenue (PAD), PBB-P2 plays a vital role in financing infrastructure development and the delivery of public services at the regency and municipal levels. Nevertheless, the realization of PBB-P2 revenue continues to encounter substantial challenges, primarily associated with low levels of taxpayer compliance. Empirical evidence indicates that PBB-P2 arrears in several regions have reached critical

levels. For instance, in Kupang City, outstanding PBB-P2 liabilities amounted to IDR 2,318,140,557.00 during the 2021–2024 period, with non-compliance rates in several urban villages ranging between 72% and 75% (Lobo et al., 2025). A comparable situation is observed in Gorontalo Regency, where revenue realization has only achieved approximately 60%–70% of the established targets, accompanied by arrears representing 59.27% of total assessed liabilities. These conditions suggest the presence of systemic weaknesses in both the tax collection mechanism and taxpayer compliance behavior, thereby necessitating a more comprehensive and in-depth analysis.

Extant literature has identified a range of determinants influencing PBB-P2 taxpayer compliance, including tax knowledge, taxpayer awareness, the enforcement of tax sanctions, tax socialization, service quality, and income levels. Purwaningsih et al. (2022) report that tax awareness, tax comprehension, income, and tax sanctions exert a significant influence on PBB taxpayer compliance in Magelang Regency. Similarly, Ma'ruf and Supatminingsih (2020) demonstrate that taxpayer awareness, the level of tax understanding, the implementation of sanctions, and service quality positively affect PBB compliance. From an international perspective, Mebratu (2024), in the context of Ethiopia, finds that trust in government, taxpayers' tax knowledge, perceived fairness of the tax system, and reward mechanisms have a positive and significant effect on tax compliance behavior, whereas compliance costs exhibit a negative influence. Furthermore, Hayat et al. (2022), employing a dual-stage analysis using PLS-SEM and artificial neural networks (ANN) in Malaysia, identify social factors, tax morale, and perceptions of fairness as key determinants shaping tax compliance behavior. In addition, empirical findings by N. A. Putri and Khasanah (2025) indicate that community participation in PBB-P2 payments is significantly influenced by the role of village officials as well as various socio-economic factors.

Despite the growing body of research examining taxpayer compliance, several research gaps remain evident. First, inconsistencies in empirical findings regarding the effects of certain variables—such as tax knowledge and educational attainment—on taxpayer compliance highlight the need for a comprehensive synthesis of existing studies to identify consistent patterns and context-specific influences. Second, the predominance of location-specific case studies employing quantitative, survey-based methodologies has limited the generalizability of prior findings, while systematic literature reviews integrating evidence across different geographical settings and time periods remain scarce. Third, studies that explicitly incorporate multidisciplinary theoretical perspectives in examining PBB-P2 compliance in Indonesia,

particularly in the post-digitalization and post-COVID-19 context, are still limited. Addressing these gaps, the present study offers novelty through a systematic literature review that integrates and critically evaluates empirical evidence to identify both general and contextual determinants of PBB-P2 taxpayer compliance. Beyond compiling empirical findings, this study undertakes a critical assessment of the theoretical frameworks employed in previous research, with the aim of developing a more comprehensive conceptual framework that contributes to both theoretical advancement and practical policy formulation in the optimization of local tax revenues.

Based on the foregoing discussion, this study formulates the following research questions: (1) What factors influence local taxpayer compliance in paying the Rural and Urban Land and Building Tax (PBB-P2) according to the existing literature? and (2) How consistent are the empirical findings regarding the effects of these factors across different research contexts? In accordance with these questions, the objectives of this study are to identify and analyze the determinants of local taxpayer compliance in paying PBB-P2 through a systematic review of the literature, and to examine the magnitude and consistency of empirical findings related to PBB-P2 compliance factors across diverse contexts.

This study is expected to generate both theoretical and practical contributions. From a theoretical perspective, it enriches the literature on local taxation—particularly PBB-P2 taxpayer compliance in Indonesia—by providing a comprehensive synthesis of empirical findings, proposing an integrative conceptual framework that may serve as a foundation for future research, and identifying research gaps that can inform subsequent scholarly inquiry in local tax administration. From a practical standpoint, the findings may assist local governments and Regional Revenue Agencies in formulating more effective policies and strategies to enhance PBB-P2 compliance; offer valuable insights for tax practitioners regarding critical factors influencing local tax revenue optimization; and improve taxpayers' understanding of the importance of compliance in supporting regional development and the provision of public services.

RESEARCH METHODE

This study adopts a qualitative approach employing a library research method. Library research refers to a systematic set of activities related to the collection of bibliographic data through searching, reading, recording, and processing relevant literature materials without conducting fieldwork (Adlini et al., 2022). This method is considered appropriate for the objectives of the study,

which seek to identify and analyze the various factors influencing taxpayer compliance with the Rural and Urban Land and Building Tax (PBB-P2) through a comprehensive synthesis of academic literature. The data sources for this study consist of secondary data derived from national and international scholarly journals published between 2020 and 2025, thereby capturing recent developments and contemporary dynamics in research on local tax compliance. The selection criteria for the literature include relevance to the topic of PBB-P2 taxpayer compliance, the credibility of publications as evidenced by reputable and accredited journals, and the availability of full-text access to the articles. Data collection was conducted through a systematic search using electronic databases such as Google Scholar, Portal Garuda, and international journal databases, employing specific keywords related to taxpayer compliance, PBB-P2, and its influencing factors.

The data analysis technique applied in this study is descriptive qualitative content analysis. Content analysis is a research technique used to generate replicable and valid inferences from texts or other meaningful materials within their contextual use (Tjiek & Toong, 2022). The analytical process begins with the identification of major themes and key variables emerging from the selected literature, followed by categorization based on dimensions of tax compliance factors, including tax knowledge, taxpayer awareness, service quality, sanction systems, and socio-economic factors. Each selected journal article is examined critically and comprehensively to extract empirical findings, theoretical frameworks, research methodologies, and conclusions. The categorized data are then analyzed comparatively to identify patterns of consistency, variation, and research gaps across studies. The synthesis process integrates these findings to develop a comprehensive understanding of the factors influencing PBB-P2 taxpayer compliance and to construct a holistic conceptual framework. Throughout the analytical process, objectivity and methodological rigor are maintained to ensure that the conclusions drawn are academically sound and defensible.

RESULT AND DISCUSSION

Identification of Factors Influencing PBB-P2 Taxpayer Compliance

Internal Factors of Taxpayers

Internal dimensions derived from individual taxpayer characteristics play a fundamental role in shaping compliance behavior in the payment of the Rural and Urban Land and Building Tax (PBB-P2). Tax awareness constitutes a critical psychological element in determining the level of taxpayer compliance. Empirical evidence provided by Ringgi et al. (2025) demonstrates that taxpayer

awareness contributes significantly to PBB-P2 payment compliance, with a coefficient of 0.426 and a significance value of 0.001. This finding is corroborated by Fransisca et al. (2023), who identify a positive and significant effect of taxpayer awareness on property tax compliance. Using Partial Least Squares analysis, Khasanah et al. (2024) further confirm that tax awareness is positively associated with taxpayer compliance in Petanahan District. Additional empirical support is provided by Mulia and Ratnaningsih (2024), who find that taxpayer awareness in Manggarai Regency exerts a positive and significant influence on PBB-P2 payment compliance.

Tax knowledge represents an equally essential cognitive dimension influencing taxpayer compliance behavior. Kolong et al. (2022) find that tax knowledge has a significant effect on taxpayer compliance in Dorosago Village, based on multiple linear regression analysis. Atikah Sapitri et al. (2021) reveal that tax knowledge partially influences taxpayer compliance, contributing a determination value of 59.9% when combined with other variables. These findings are validated by N. R. Putri and Rachman (2023), who demonstrate that tax knowledge, both simultaneously and partially with other variables, significantly affects compliance in paying PBB-P2 in Ujungberung District. Khasanah et al. (2024) further reinforce this argument by evidencing a positive relationship between tax knowledge and taxpayer compliance in the context of rural and urban property taxation.

Taxpayer income or earnings constitute a vital economic determinant that directly affects taxpayers' capacity to fulfill their tax obligations. Samosir et al. (2023) derive a regression equation indicating an income coefficient of 0.354, reflecting a positive and significant influence on taxpayer compliance. Fransisca et al. (2023) similarly identify income as a positive and significant factor in enhancing PBB-P2 payment compliance. Ringgi et al. (2025) report an income coefficient of 0.353 with a significance level of 0.033, further confirming the positive impact of income on property tax compliance.

External and Institutional Factors

External dimensions originating from the tax administration system and government policies play a strategic role in shaping an environment conducive to taxpayer compliance. The quality of tax services is a key institutional variable that strongly influences taxpayer perceptions and satisfaction. Kolong et al. (2022) find that tax service quality significantly affects compliance in paying PBB-P2 in Dorosago Village, North Maba District. Using descriptive quantitative analysis, Riskiana (2021) demonstrates that service quality has a positive and significant effect, whereby improvements in the quality of tax officers' services proportionally enhance taxpayer compliance. Mulia and

Ratnaningsih (2024) further substantiate these findings by showing that service quality positively and significantly influences taxpayer compliance in Manggarai Regency. N. R. Putri and Rachman (2023) also confirm that tax services partially exert a significant effect on PBB-P2 compliance in Ujungberung District. However, contrasting evidence is presented by Khasanah et al. (2024), who find that the quality of tax officers' services does not have a positive effect on taxpayer compliance, suggesting the presence of contextual variation in the influence of service quality.

Tax sanctions, as instruments of tax law enforcement, display considerable variability in their impact across different research contexts. Kolong et al. (2022) find that the enforcement of tax sanctions significantly affects taxpayer compliance in paying PBB-P2. Samosir et al. (2023) report a tax sanction coefficient of 0.791, indicating a positive and significant effect with a contribution of 63.7% to taxpayer compliance. N. R. Putri and Rachman (2023) identify that tax law enforcement, both partially and simultaneously, significantly influences compliance in paying PBB-P2 in Ujungberung District. In contrast, Fransisca et al. (2023) find that tax sanctions do not have a significant effect on taxpayer compliance. Similarly, Ringgi et al. (2025) report a sanction coefficient of -0.119 with a significance level of 0.427, indicating no significant influence. Andana et al. (2022) also confirm that tax sanctions do not significantly affect taxpayer compliance in Bulurokeng Subdistrict.

Tax socialization, as a form of public education and communication, also yields mixed results in influencing compliance. Riskiana (2021) finds that tax outreach activities have a positive and significant effect on taxpayer compliance, suggesting that more engaging socialization efforts enhance compliance in tax payment. Conversely, Atikah Sapitri et al. (2021) report that tax socialization does not partially influence taxpayer compliance, although it contributes 59.9% when analyzed simultaneously with other variables. Khasanah et al. (2024) similarly identify that tax socialization does not exert a positive effect on PBB-P2 compliance in Petanahan District.

Analysis of the Influence and Consistency of Empirical Findings

Patterns of Consistency and Inconsistency in Empirical Findings

A comprehensive evaluation of ten studies reveals strong consistency patterns in several internal taxpayer variables. Tax awareness consistently demonstrates a positive and significant effect across five studies, including those by Ringgi et al. (2025), Fransisca et al. (2023), Khasanah et al. (2024), Mulia and Ratnaningsih (2024), and Atikah Sapitri et al. (2021). This consistent evidence suggests that psychological awareness of tax obligations plays a universal role in fostering taxpayer compliance across diverse geographical and

demographic contexts. Tax knowledge similarly exhibits a robust consistency pattern, with four studies—Kolong et al. (2022), Atikah Sapitri et al. (2021), N. R. Putri and Rachman (2023), and Khasanah et al. (2024)—uniformly identifying a positive and significant effect on taxpayer compliance. This consistency underscores the fundamental importance of cognitive understanding of the tax system in shaping compliant behavior. Taxpayer income demonstrates a very high level of consistency, as three key studies—Samosir et al. (2023), Fransisca et al. (2023), and Ringgi et al. (2025)—uniformly report a positive and significant effect, reflecting the critical role of economic capacity in determining taxpayers' ability to meet their tax obligations.

The quality of tax services shows a moderate level of consistency, with a positive and significant influence identified in four studies, namely Kolong et al. (2022), Riskiana (2021), Mulia and Ratnaningsih (2024), and N. R. Putri and Rachman (2023). However, contradictory findings emerge in Khasanah et al. (2024), who report no significant effect. This divergence indicates that perceptions of service quality are highly contingent upon local tax administration practices and varying taxpayer expectations across regions. Tax sanctions represent the variable with the most pronounced inconsistency in the reviewed literature. Three studies—Kolong et al. (2022), Samosir et al. (2023), and N. R. Putri and Rachman (2023)—find a positive and significant effect, whereas three others—Fransisca et al. (2023), Ringgi et al. (2025), and Andana et al. (2022)—report no significant or even negative effects. This fundamental inconsistency suggests that the effectiveness of sanctions as a deterrence mechanism is highly dependent on enforcement context, perceptions of fairness, and consistency in implementation. Mulia and Ratnaningsih (2024) even identify a negative effect of sanctions on compliance, indicating potential psychological resistance to coercive approaches. Tax socialization similarly exhibits inconsistent findings, with Riskiana (2021) reporting a positive and significant effect, while Atikah Sapitri et al. (2021) and Khasanah et al. (2024) find no significant partial effect, implying that the effectiveness of socialization depends heavily on delivery methods, frequency, and the relevance of content to taxpayers' informational needs.

Synthesis and Integrative Conceptual Framework

A comprehensive synthesis of the ten reviewed studies yields an integrative conceptual framework that classifies compliance factors into three hierarchical layers based on the consistency and strength of their empirical influence. The first layer represents core factors with high consistency, comprising tax awareness, tax knowledge, and taxpayer income. These three variables consistently demonstrate positive and significant effects across

diverse research contexts and constitute universal determinants in shaping PBB-P2 taxpayer compliance. This finding implies that policy interventions aimed at strengthening taxpayer awareness, enhancing tax literacy, and accounting for taxpayers' economic capacity are likely to produce optimal improvements in compliance.

The second layer encompasses institutional factors with moderate consistency, particularly the quality of tax services, which generally exhibits a positive influence but with effectiveness varying across local contexts. This suggests the importance of tax administration reforms oriented toward taxpayer satisfaction, while emphasizing the need for contextual adaptation based on local characteristics and expectations. The third layer represents contextual factors with high inconsistency, namely tax sanctions and tax socialization. These factors demonstrate effectiveness that is highly contingent upon implementation context, population characteristics, and socio-cultural conditions. The inconsistent findings on tax sanctions indicate the necessity of a more nuanced enforcement approach, where effectiveness depends not merely on regulatory provisions but also on enforcement consistency, perceptions of procedural justice, and institutional capacity to apply sanctions fairly and proportionately. The findings of Andana et al. (2022), which indicate that trust in government and legal systems does not significantly affect compliance in Bulurokeng Subdistrict, further underscore the importance of governance context and institutional legitimacy as critical moderating factors.

The integrative conceptual framework also reveals that the explained variance of the examined variables ranges from 22.5% to 63.7%, as reported by Ringgi et al. (2025) and Samosir et al. (2023), indicating substantial scope for further exploration of additional determinants such as tax system digitalization, ease of payment access, and socio-cultural factors that remain insufficiently examined in the existing literature. This synthesis provides a robust theoretical foundation for the development of more holistic and context-sensitive models of taxpayer compliance, while offering strategic guidance for the formulation of more effective and responsive local tax policies aimed at enhancing PBB-P2 compliance.

CONCLUSION

A comprehensive analysis of ten reviewed studies identifies three hierarchical layers of factors influencing compliance with the Rural and Urban Land and Building Tax (PBB-P2). The first layer consists of core factors with a high degree of consistency, including tax awareness, tax knowledge, and taxpayer income, all of which universally demonstrate a positive and significant

influence across diverse geographical and demographic contexts. The second layer comprises institutional factors with moderate consistency, particularly the quality of tax services, which generally exhibits a positive effect but remains contingent upon local implementation contexts. The third layer represents contextual factors characterized by a high level of inconsistency, namely tax sanctions and tax socialization, whose effectiveness is strongly shaped by enforcement consistency, perceptions of procedural fairness, and the socio-cultural characteristics of specific regions. The explained variance of the examined variables ranges from 22.5% to 63.7%, indicating the necessity to explore additional determinants, such as tax system digitalization and ease of payment access, in order to develop more holistic and robust models of taxpayer compliance.

Local governments should prioritize policy interventions aimed at strengthening tax awareness and tax literacy through structured and continuous educational programs, while simultaneously taking into account taxpayers' economic capacity in policy formulation. Tax administration reforms oriented toward enhancing taxpayer satisfaction should be adapted to local characteristics by improving service accessibility and expanding the digitalization of payment systems. The application of tax sanctions requires a more nuanced approach that ensures consistency in enforcement, procedural justice, and proportional implementation in order to minimize psychological resistance among taxpayers. Tax socialization efforts should be designed using diverse delivery methods, optimal frequency, and content that is relevant to taxpayers' informational needs. Future research is encouraged to examine emerging factors such as digitalization, electronic payment systems, institutional trust, and socio-cultural variables, as well as to investigate moderating factors such as governance quality and institutional legitimacy within the context of local tax compliance.

ACKNOWLEDGEMENT

We would like to thank all the parties involved in this research.

REFERENCES

- Adlini, M., Dinda, A., Yulinda, S., Chotimah, O., & Merliyana, S. (2022). Metode Penelitian Kualitatif Studi Pustaka. *Edumaspul: Jurnal Pendidikan*, 6, 974–980. <https://doi.org/10.33487/edumaspul.v6i1.3394>
- Andana, N. I., Ka, V. S. Den, & Burhan, I. (2022). *Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Bumi dan Bangunan*. 1(3), 71–79.

- Atikah Sapitri, Ferdian, T., & Girsang, R. N. (2021). Analisis Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan (Studi Kasus Di Kecamatan Batangmasumai Kabupaten Merangin). *Jurnal Ilmiah Akuntansi & Bisnis*, 1(2), 62–74.
- Fransisca, M., Tiba, V., & Ardillah, K. (2023). *Analisis Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Membayar Pajak Bumi dan Bangunan*. 9(1).
- Hayat, N., Salameh, A. A., Mamun, A. Al, Ali, M. H., Khan, Z., & Makhbul, M. (2022). Tax Compliance Behavior Among Malaysian Taxpayers : A Dual-stage PLS-SEM and ANN Analysis. *SAGE Open*, 1, 1–14. <https://doi.org/10.1177/21582440221127190>
- Khasanah, R., Niandari, N., & Erdi, T. W. (2024). *Faktor-faktor yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Melakukan Pembayaran Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2)*. 2022, 28–42.
- Kolong, R., Kewo, C., & Suot, H. L. (2022). Analisis Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan. *JAİM: Jurnal Akuntansi Manado*, 3(2), 206–215.
- Lobo, F. N., Hallan, M. A. K. B., Faustin, G., Seran, V., Danggur, E. J., Semelweys, R., & Pahawu, B. (2025). Faktor – Faktor Penghambat Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi dan Bangunan di Kota Kupang. *Jurnal Ilmu Multidisiplin*, 4(3), 1710–1716.
- Ma’ruf, H. M., & Supatminingsih, S. (2020). Faktor-Faktor Yang Berpengaruh Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan. *Akuntansi Dan Pajak*, 20(2), 276–284.
- Mebratu, A. A. (2024). Theoretical foundations of voluntary tax compliance: evidence from a developing country. *Humanities And Social Sciences Communications*, 11, 1–8. <https://doi.org/10.1057/s41599-024-02903-y>
- Mulia, Y., & Ratnaningsih, N. M. D. (2024). Faktor- Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan (Pbb P2) Di Kabupaten Manggarai. *Juremi: Jurnal Riset Ekonomi*, 3(6), 879–892.
- Purwaningsih, N., Iswanaji, C., & Bharata, R. W. (2022). Pendapatan , dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Bumi dan Bangunan Orang Pribadi di Kabupaten Magelang. *Determinant of Taxpayers Compliance*, 10(3). <https://doi.org/10.37641/jiakes.v10i3.1425>
- Putri, N. A., & Khasanah, E. N. (2025). Analisis Peran Perangkat Desa dan Determinan Partisipasi Masyarakat dalam Pembayaran PBB-P2 di Desa Wonoboyo Kabupaten Temanggung. *AKUA (Jurnal Akuntansi Dan Keuangan)*, 4(2), 139–149. <https://doi.org/10.54259/akua.v4i2.4259>

- Putri, N. R., & Rachman, F. R. (2023). Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan Pedesaan Dan Perkotaan (Survey Pada Kecamatan Ujungberung). *PROSIDING*, 6(3).
- Ringgi, Y., Londa, Y., & Kapa, S. (2025). Analisis Faktor-Faktor Yang Mempengaruhi Tingkat Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan Di Kecamatan Detukeli. *Jurnal Riset Ilmu Akuntansi*, 6(1), 82-91.
- Riskiana, N. (2021). *Analisis Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Membayar Pajak Bumi Bangunan*. 3(1), 1-8.
- Samosir, M. S., Obon, W., & Narek, Y. B. (2023). Analisis Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Membayar Pajak Bumi Dan Bangunan Perdesaan Dan Perkotaan (PBB P2) Di Desa Blata Tatin, Kecamatan Kangae. *Projemen UNIPA*, 10(1), 18-32.
- Tjiek, & Toong, L. (2022). *Content analysis and its application with dynamic online content*.