

Tax And Samin: A Way To Understand Tax Compliance in The Samin People

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Abstract: This study aims to determine the meaning of tax compliance according to the local wisdom of the Samin people, in addition to how their interpretation of tax compliance is based on particular spiritual and cultural values. This study used a qualitative ethnographic research approach, which enables understanding of the habits, customs, or cultures of organizations or communities, and allowed the researchers to interpret the Samin people's concept of tax compliance. Samin teaching is guided by the idea of *manunggaling kawula gusti*, which demonstrates that the teaching of kindness is reflected in the tax compliance behavior of the Samin people. This behavior is inseparable from the teachings of the Samin people's life philosophy, which includes four elements (*panggada, pangrasa, pangrungu, and pangawas*) that can put a person at the highest level of him/herself. The researchers wanted to focus on the behavior of the Samin people, who are well known for their unique views on taxation. In addition, by using an ethnographic approach in the research field of taxation, this study will provide a broader and deeper insight into tax research.

1 INTRODUCTION

"Accounting exists and evolves over time. Past accounting is history, current accounting is a reality, and future accounting is a dream or a delusion which can come true in reality" (Lutfillah & Sukoharsono, 2013).

Taxation, as one of the domains of accounting, has been around since Imperial times. In fact, in those times, it was the largest source of income for the Kingdom of Indonesia (Lutfillah & Sukoharsono, 2013; Sukoharsono & Lutfillah, 2008). However, the tax to the king, known as a 'tribute' by the people, could be given in the form of farm products or livestock. No rewards were given by the king to the people for the payment of tribute because it was only used for the benefit of the kingdom (Nawangari, 2017). Meanwhile, in the Dutch colonial period, the people of Indonesia were also required to deliver farm products as tax, which was called *Contingenten* (Dekker, 1913). The term tax itself only emerged in the 19th century on the Java islands, which is when it was colonized by the British. At that time, a *landrente* charge was created by Thomas Stafford Raffles (Swim, 2003).

In the colonial period, tax exploitation was used for the benefit of the colonizers. The collection was carried out with no regard for justice and human

rights, and, for this reason, Indonesians suffered terribly (Purnami, 2015). For this reason, compliance levels were very low, and various forms of resistance emerged against the colonial power, one of which was undertaken by the Samin people.

The Samin people inhabit eastern and central Java, in Blora and Bojonegoro. They are well known in society for persistently refusing to pay taxes (Hardiansyah, 2014). In this regard, the issue of tax has become important in the actions of the Samin people and has invited much debate.

With regard to a general definition, tax compliance is a condition in which the taxpayer has fulfilled all tax obligations according to established rules. Tax compliance can be understood as complex behavior because of the many factors that lie behind it. Therefore, tax compliance is an interesting phenomenon, which, up to now, has been frequently researched and discussed. Chuenjit (2014) states that the phenomenon of tax compliance can be viewed as a result of the culture of taxation. In this regard, a culture of taxation relates to a person's way of life or life view, including a collection of ideas, values, and behaviors, which result in a relationship between different interested parties in shaping the tax system. A culture of taxation is an important factor in the success of an organization's tax systems and the

direction of the organization, and it will affect the way people or groups in the tax system interact with each other.

In addition, Cummings (2004) states that culture has an influence on tax compliance behavior. In this regard, “accounting practices in the past were closely related to aspects of social life and the culture of society” (Burchell, Clubb & Hopwood 1985; Hopwood 1987; Miller & Napier, 1993). Research into accounting and taxation in regard to local wisdom has begun to grow. It is important to know the culture of taxation so as to achieve success in its collection (Chuenjit, 2014). Research on the people of Samin has also been carried out from various perspectives, such as culture, marriage customs, religion, language, education, and politics, either by local (Hardiansyah, 2015; Rosyid, 2013; Subarkah & Wicaksono, 2014) or international scholars (Benda & Castle, 1969; Rohman, 2010; Widodo, 2007).

Different from previous research, the present study focuses on exploring an economic issue relating to taxation and the Samin people. In accordance with the habits, traditions, and culture of the Samin people, the researchers wanted to examine the meaning of tax compliance according to the Samin people in the hope that the research can provide additional information, insight, and knowledge about the existence of a unique culture (i.e. local wisdom) that results in particular tax behavior; further, it can also be the subject of study and evaluation for local governments in response to a given behavior or culture in the face of tax implementation.

2 LITERATURE REVIEW AND THEORETICAL BACKGROUND

As outlined below, this study utilizes several related theories.

2.1 Theory of Planned Behavior

Human behavior can be simple or complex because people can have different perspectives and dispositions. According to the Theory of Planned Behavior (TPB), the most important determinant of a person’s behavior is the individual’s intention to display his/her behavior. In TPB, Ajzen (2015) adds one factor in relation to determining the intention of perceived behavioral control. Perceived behavioral control is an individual’s perception of the control he/she has with respect to certain behaviors. These

factors refer to individual perceptions of the ease or difficulty of generating certain behaviors, and they are assumed to reflect past experiences as well as anticipated obstacles. In this regard, this factor, which relates to subjective norms and perceived behavioral control, can predict the intention of individuals in performing certain behaviors (Ajzen, 2015).

2.1.1 Normative Beliefs

Normative beliefs produce components called subjective norms, which represent one’s perceptions about someone else’s behavior. A subjective norm indicates the extent to which the social environment affects the behavior of an individual (Ajzen, 2015).

2.1.2 Control Beliefs

Control beliefs determine the level of perceived behavioral control, which describes the feeling of self-efficacy or the ability of the individual to behave in a particular way. Perceived behavior control refers to a belief about the presence or absence of factors that facilitate or deter individuals from performing a given behavior. In this regard, someone will perform a certain behavior if that person evaluates the behavior positively (Ajzen, 2015).

2.2 Postcolonial Theory

Uncomfortable images of the colonized can cause a great deal of criticism. There is a possibility for the imperialism of the way of thinking raises an attempt to restore the way of thinking, which then results in postcolonial discourse or study (Gandhi, 2001).

Postcolonialism aims to examine the practices of colonialism, which gave birth to a life full of racism and unequal power relations. Postcolonial discourse, as a tool of criticism, clearly sees how the connections between culture, society, and the economy are controlled for the interests of the dominant class (or the center). Postcolonial theory attempts to dismantle the myths that “dwarf” the critical powers of mastery through cultural movements and consciousness. In this sense, it can be said that the postcolonial is daily resistance (Anderson, 1999).

In short, postcolonial theory addresses the conditions of colonialism and the circumstances thereafter. Postcolonial theories relate to the situation in the eighteenth to nineteenth centuries, in addition to focusing on indigenous cultures that are oppressed under the rule of colonialism. This theory also relates to representations of race, ethnicity, and the formation of a nation or state.

2.3 Tax Compliance

Tax compliance refers to the fulfillment of tax obligations undertaken by taxpayers in order to contribute to the development of society, and it is expected to be given voluntarily. Tax compliance has become an important area, considering that Indonesia's taxation system adopts a self-assessment system in which its process affords absolute trust in taxpayer to calculate, pay, and report their obligations.

According to Article 1 of the DGT Policy (Keputusan Direktorat Jenderal Pajak Nomor KEP-213/PJ/2003): "For tax compliance, a taxpayer is stipulated by the Directorate General of Taxes as a someone who meets certain criteria as referred to in Keputusan Menteri Keuangan Nomor 544/KMK.04/2000 on Taxpayer Criteria that can be given Return of Introduction of Excess Tax Payment as amended by Keputusan Menteri Keuangan Nomor 235/KMK.03/2003."

2.4 Samin (*Sami-sami Amin*)

The Samin people are Javanese, and they have unique characteristics different from Javanese people in general. The Samin people embrace a worldview that contains a particular value system (Melalatoa, 1995), and this view of life encompasses a doctrine, often called Saminism, that was embodied in the Samin movement against Dutch colonial power.

The history of Samin's name comes from the gang movement of Saminism led by Surowidjoyo or Raden Suratmoko, who was the son of a regent of Suromoto. He was concerned that the Indonesian people were being forced to pay taxes arbitrarily by the colonial government, while the tax collectors were none other than natives who worked for the colonial government. The tax payable from farmers was very high, and if they could not pay, they had to give up their goods in the form of livestock, staple food, and household items. Seeing the behavior of the natives who became Dutch henchmen, Raden Surowidjoyo went to Kadipaten and joined a band of robbers named *Tiyang Sami-sami Amin*, which means a group of people of the same destiny and fate.

3 RESEARCH METHODS

This research utilized a qualitative research approach, with inductive thinking, which is used to discover the meaning or understanding behind a phenomenon; in this regard, the information obtained is real

information (Moleong, 2009). In accordance with research that aims to understand the habits, customs, or culture of an organization, the correct paradigm for achieving the purposes of such research is the interpretive paradigm, since it focuses more on the social realities that are consciously and actively built by individuals (Soetrisno & Hanafie, 2007).

To understand and interpret the Samin people's concept of tax compliance, this research used an ethnographic approach. Ethnography is a method commonly used to understand the world from the point of view of indigenous peoples (Spradley, 1997). It is a research method that aims to examine an object in relation to the culture or social society of a community by describing the way people think, live, behave, and exist as they are (Muhadjir, 2007).

Sukoharsono (2009) argues that ethnographic research can also be utilized in exploring and describing accounting life in the midst of social interactions. Ethnographic research does not just look at human behavior, but it also interprets the behavior that can be framed in the life of accounting science.

The meaning of the concept of tax compliance in this study emphasizes local wisdom, i.e. meaning based on the spiritual values/culture that exists in Samin society. Research methods using local wisdom are supported by scholars. In this sense, Budiman (1984) states that there is a need to explore the elements of the philosophy of social science and research methods that result from the ideology/local wisdom of the Indonesian nation, given that the majority of the philosophy of social science comes from the West, which is not necessarily in accordance with the state of Indonesian society.

The research location was Dusun Jepang, Margomulyo, Bojonegoro, where the majority of the Samin and the original offspring of Samin Surosentiko (4th generation) live. Data collection techniques in this study were participant observation and open, in-depth interviews with informants.

Table 1: List of Informants

Name	Role
Mbah Hardjo Kardi	Descendants of Samin
Pak Miran	Dusun Jepang Villagers
Pak Iswanto	Village Secretary

4 RESULTS

Samin Surosentiko is the pioneer of Samin teaching. Samin comes from “*Sami-sami amin ... Sami-sami jowone sami-sami negarane,*” meaning that they are a group of people with the same destiny. If they are united, they can defend the country. Dusun Jepang, Margomulyo, Bojonegoro is one of the areas where the Samin people live, and most of the population are followers of Saminism. In the past, access to the village was difficult because it is in the middle of teak forests and rocky dirt roads. However, the village is now open, which can be seen from the many visits by outsiders to the village. In this sense, the village is now easily accessible. At the present time, many people refer to the Samin as a tribe; however, Mbah Hardjo Kardi, as a descendant of Samin Surosentiko, states unequivocally that this is wrong. Samin people include tribal Javanese. The Samin people can be understood as a society that has its own uniqueness and has undergone many changes, although there are still values that have been maintained.

One aspect of uniqueness can be seen in Mbah Hardjo Kardi’s typical dress: a headband, a batik shirt, and black pants to the ankles. The economic life of the Samin people is considered as advanced. In this regard, the Samin people feel they have enough in their lives: no exaggeration and no shortage:

“*Manungsa niku nek nuruti kurang nggih kurang terus to,*” according to Mbah Hardjo Kardi.

The majority of the Samin people are farmers and cattlemen. According to the Samin people, being a farmer is the cleanest, nicest, and most honest profession. They avoid trading because they assume that this is opening oneself up to lies. However, according to Mbah Hardjo Kardi, the Samin people may trade, but they must prioritize honesty and transparency in determining any profit. It is evident that there are small stores in the Samin people’s settlements:

“*Dagang niku angsal nanging ojo geroh. Satus nggih muni satus. Mek bati yo mek bati. Kulakan kaleh ewu ajeng mek bati pinten mawon nggih dudohke.*” (Trading is allowed, but it is forbidden to lie. If it costs a hundred rupiah, say a hundred rupiah. If you want to make a profit, that’s okay, but show how much profit you get).

Besides an emphasis on honesty, the Samin people also have hereditary teachings, and when they apply these teaching they can become great human beings (Mbah Hardjo Kardi gives two thumbs up):

“*Ojo ngantos nglakoni drengi, srei, dahwen, kemeren lan siya marang sapattha-padhaning urip, kudune gotong royong, rukun. Mpon ngantek mbedo*

sepedo mirang sepedo. Ngeplak anak nggitik bojo mboten angsal nopo maleh tonggo.” (Do not be jealous, envious, or arbitrary to others; help each other be harmonious).

The Samin did not want to pay taxes in the colonial period because, at that time, the Indonesians did not rule themselves and the Dutch were very arbitrarily in regard to collecting taxes. This behavior is in accordance with postcolonial theory, which focuses on indigenous cultures as the oppressed cultures of the rule of colonialism. Mbah Hardjo Kardi, with a fiery tone, stated:

“*Pajek niku kangge mbangun negoro londo, mriki dibageni ampas tok.*” (Taxes were only used to build the colonial state, while Indonesians got nothing). “*Bapake niki ngantos purun ngrampok kangge ngingoni rakyat, mboten kangge awake kiyambak.*” (...and Samin Surosentiko had to become a thief to help the poor people).

So, Samin Surosentiko, who was a pioneer of the Samin movement against the invaders, advised his offspring not to pay taxes to the Dutch in the hope that all his grandchildren could unite as one against them. In this sense, the purpose of refusing to pay taxes was like soft warfare, or *om sumuruping banyu*, which means like a needle into water.

“*Sebab perang iki mau tanpa sarana gegaman utawa sing diarani senjata, sebab mbah surasentika emoh mateni, emoh menthung uwong nanging kudu sabar lan trokal.*” (In this war, we do not use weapons on the ground because Samin Surosentiko does not want to kill and beat people. Be patient).

This behavior is in accordance with planned behavior theory, which states that specific behaviors can be considered as a reflection of past experiences. It also shows that normative beliefs produce a component called subjective norms, which represents one’s perceptions about the behavior of others. Further, subjective norms indicate the extent to which the social environment affects the behavior of an individual. Samin people are very obedient to Samin’s teachings. Even through Samin Surosentiko is dead, his teaching continues. Until the country was independent, the Samin rejected the taxes because their lives were lived mainly in the forests.

However, when he heard that the country was free, Suriokarto Kamidin went to Jakarta to meet with Pak Karno (President Soekarno) in order to asked him directly about the truth of the current regulation. After returning from Jakarta, he immediately told his grandchildren to obey the government because it ruled the nation of Indonesia:

“*Wong jowo wis merdika lan wis diperintah karo wong jowo*” (Javanese people are independent and led by the Java people themselves).

Mbah Hardjo Kardi also supported this idea. In this regard, he said: “*Wong jowo dipimpin wong jowo, mpun merdika ngge mpun mbayar pajak kangge mbangun negaranipun kiyambak. Niku paling diidam-idamken.*” (After Indonesia’s independence led by the people of Java (President Soekarno), Samin people obeyed the government’s rules, including paying taxes).

Based on an interview with one of the Jepang villagers, Mr. Miran, “tax compliance for the Samin people (i.e. paying tax) should now be given a thumbs-up, although

Samin people once refused to pay taxes. Now, this behavior is no longer appropriate for the Samin. It is the values of obedience that must be followed.”

This was also supported by information from Mr. Iswanto, as the village secretary of Margomulyo, who said that “in terms of compliance, Samin people pay their taxes in the most orderly and timely manner in their territory. Everyone pays just in time. So, the negative image that has been inherent about the Samin people in terms of defying the government and refusing to pay taxes to this day is not true because the tax compliance of the Samin people is very good. They are very disciplined and honest.”

Pajak Bumi dan Bangunan (PBB)	
(dalam ribuan rupiah)	
a. Jumlah wajib PBB	: 2 9 0 7 orang
b. target PBB tahun yang bersangkutan	: Rp. 7 9 4 1 0 4 4 6 -
c. Jumlah pokok ketetapan PBB tahun yang bersangkutan	: Rp. 7 9 4 1 0 4 4 6 -
d. Tunggakan PBB tahun yang lewat	: Rp. -
e. Realisasi PBB tahun yang bersangkutan	: Rp. 6 2 3 7 1 4 3 9 -

Figure 1: Data monograph 2016 Margomulyo

In addition, Samin people are very concerned about, and feel obligated towards, the condition of other community members who are experiencing difficulties. For example, they are willing to sacrifice and lend their own money to help neighbors who cannot pay. The teachings of “*Rembug lan manunggal*” (deliberation and upholding togetherness) form the basis of the Samin people’s order to create a just and prosperous society. The Samin people’s compliance with values that they consider as hereditary is highly respected. The progress that has been achieved so far is also the result of compliance, in that they will not break the promises of their predecessors.

Samin’s teachings are guided by the idea of “*manunggaling kawula gusti,*” meaning attaching the

properties of God to a person (Prambadi, 1997). In understanding the Samin conception of *manunggaling kawula gusti*, one is able to do good things and not harm others. The doctrine contains deep meaning. Good moral teaching is manifested in the form of tax compliance by the Samin people, so as to help the government in the interests of the state.

Good intentions to jointly build the country is part of the ideals of the Samin people, and it is expressed through an attitude of tax compliance consistent with the doctrine of virtue, according to their philosophy. The life philosophy of the Samin people, in the form of moral teachings and behavior, is closer to the order of harmony than has previously been believed. This philosophy of life is sounded on the call *Panggada, Pangrasa, Pangrungu, and Pangawas*. *Panggada* refers to the sense of smell that knows good smells and those that are not fragrant. This sense of smell relates to the need to be wary of things that are not good and to avoid them immediately. *Pangrasa* means to taste and to understand where the good and bad deeds are. *Pangrungan*, as the sense of hearing, can distinguish between what should be heard what should not. Finally, *Pangawas*, as the sense of sight, serves to see that which is fine.

These four elements, when executed, will allow one to place oneself at the highest level of oneself, namely the noble man of the soul. Apart from the above four elements, Samin people advise their grandchildren to do good. They believe that an event is the result of past deeds. In this sense, compliance in paying taxes will realize ideals relating to the development of the country (*Nandhur pari, thukul pari, ngundhuh pari*). It is clear that the philosophy of life of the Samin people is the result of the human mind having inner power in the quest for good.



Figure 2: One of the researchers and Mbah Hardjo Kardi

5 CONCLUSIONS

Samin encouraged his followers to do good, which is reflected in the philosophy of life in *Panggada, Pangrasa, Pangrungu, and Pangawas*. The Samin people highly respect adherence not only to the teachings of their ancestors but (after Indonesian independence) also to the government. In this regard, Samin people teach: “*Aja siya marang sapadhapadhane urip.*” In summary, the Samin people refused to pay taxes in the colonial period. However, after independence (wong jowo led wong jowo), the Samin people became the most compliant and disciplined in their territory with regard to paying taxes. In this sense, compliance in paying taxes reflects their goal to contribute to the building of the country.

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