

Improving Financial Governance and Digital Marketing to Support Sustainable Tourism and Local Cultural Festivals between Indonesia and Malaysia

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Abstract—MSMEs are Indonesia's main pillars of economic growth; they face various challenges, such as lack of financing, low productivity, and lack of managerial capabilities. Optimizing MSME business governance is the main focus in the hope of increasing resource utilization efficiency. The proposed solution includes intensive training for MSME actors in Bogor City and Regency and distributing questionnaires to MSME actors in Indonesia and Malaysia. Data from respondents provides an in-depth picture of the profile of MSMEs, including demographic characteristics and perceptions of governance, digital marketing, and sustainable tourism. The results of the analysis show significant differences between MSMEs in Indonesia and Malaysia, especially in terms of organizational governance and sustainable tourism. MSMEs in Malaysia show a higher level of maturity in implementing good governance and have a deep understanding of sustainable tourism. However, regarding technology utilization, the two countries tend to be evenly matched, indicating that technological challenges and opportunities are faced similarly. This research provides a solid basis for increasing the competitiveness and sustainability of MSMEs in the era of digital transformation. The findings suggest that [specific implications of the findings], which can guide policymakers and stakeholders in formulating strategies to enhance the competitiveness and sustainability of MSMEs.

Keywords — MSMEs, governance, digital marketing, sustainable tourism, local culture

I. INTRODUCTION

In the increasingly growing era of globalization, sustainable tourism and preserving local culture have become two essential pillars that support each other to create attractive and responsible destinations. With its rich culture and natural beauty, Malaysia is at the forefront of developing tourism that not only boosts the economy but also preserves cultural heritage, promising a bright and sustainable future.

However, to achieve the goal of sustainable tourism and cultural preservation, a mature strategy in financial governance and digital marketing is not just beneficial, but necessary. Efficient financial governance ensures that resources are managed wisely, supporting sustainable and profitable programs for local communities. On the other hand, digital marketing plays a crucial role in promoting local cultural festivals and attracting tourists from all over the world, thereby strengthening Malaysia's image as a sustainable tourism destination.

This article will review how improved financial governance and digital marketing strategies can support sustainable tourism and local cultural festivals in Malaysia. We will explore the latest initiatives and successful case studies and provide practical recommendations for you, the vital tourism and culture industry stakeholders. Together, we will see how the synergy between well-planned finances and sophisticated digital marketing, with your active participation, can take Malaysian tourism to new heights while preserving and celebrating priceless cultural treasures.

Tourism is a social phenomenon involving individuals, communities, groups, organizations, culture and various other aspects, which is the object of study in sociology. In general, tourism includes all government, business and community activities in organizing, managing and meeting the needs of tourists (Handayani, 2019) (Handajani *et al.*, 2019). Based on the definition of tourism in Article 1 Point 4 of Law Number 10 of 2009, tourism also includes interactions between tourists and local communities and between tourists, regional governments, and entrepreneurs. Local communities, including you, play an essential and valued role in the development of the tourism industry. In fact, Article 2 of Law Number 10 of 2009 concerning Tourism states that the implementation of tourism is based on the principles of participatory, beneficial, kinship, fair and equitable, balance, independence, sustainability, sustainability, democracy, equality, and unity

The government is currently trying to encourage sustainable tourism. The Ministry of Tourism and Creative Economy/Tourism and Creative Economy Agency (Kemenparekraf, 2022) does not only focus on increasing the number of tourist visits to Indonesia, but prioritizes efforts to encourage sustainable tourism in Indonesia. In fact, in the provisions of Article 5 it is stated that one of the principles in organizing tourism is to empower local communities. Tourism develops along with the times, always adapted to consumer needs. The contribution of tourism is still an alternative in accelerating development in various countries and regions that do not have comparative advantages in the industrial sector.

Tourism development is generally directed as a mainstay sector to encourage economic growth, increase regional income, expand employment opportunities and create business opportunities. Apart from that, tourism also aims to introduce and market local products to improve the welfare of visitors. The government as a facilitator is improving or providing supporting facilities and infrastructure for tourists. The government's role as a regulator is to make regulations and policies in tourism management (Hakim & Kunci, 2024).

The development of tourist attractions is used as a guide to become the main source of income for each region. Tourist objects and attractions are related forms and facilities that are able to attract visitors' interest in visiting a particular area or place. Tourism development is carried out in order to increase community economic growth, and is a planned and structured business (Sutiarso, 2018). With good management, tourism can utilize scarce resources and extend the life cycle of the tourism industry so that it becomes sustainable

Increasing tourism to be sustainable requires strong support from local SMEs that produce products of regional excellence. In 2020, the main focus of the national project was on advancing MSMEs and strengthening the country's economy through the MSME digitalization process. This initiative not only opens up opportunities for future collaboration but also underscores the essential role of MSMEs in the economy. They contribute significantly to the Gross Domestic Product and are the primary support for employment in various sectors. MSMEs in Indonesia are very influential, with contributions covering almost 99% of economic growth and 60.5% of total GDP. Furthermore, this sector absorbs up to 96.9% of the workforce, which is crucial to the country's economy.

The government often faces various obstacles, both from within and outside, in its efforts to develop MSMEs. Sometimes, MSME players tend to only focus on ways to maximize profits without considering good company management (Hanifah). In fact, good governance, which includes transparent decision-making, effective resource management, and adherence to ethical standards, is very important and indirectly determines the quality and success of a business in generating profits (Hanifah, 2015). Several studies reveal the challenges faced by MSMEs in the global environment, such as lack of financing, low productivity, limited managerial capabilities, and limited access to management and technology (Abdul, 2015). If Micro, Small and Medium Enterprises (MSMEs) implement good governance, they will be able to ensure efficient and effective use of resources (Bahri, 2023).

As a solution, it is recommended to hold intensive training together with distributing questionnaires to MSMEs in Bogor City, Indonesia. Based on the data obtained, it will be possible to identify knowledge gaps and provide relevant recommendations. To gain a broader and more holistic understanding, a similar questionnaire could also be distributed in Malaysia for comparison

formatting specifications needed for preparing electronic versions of their papers. All standard paper components have been specified for three reasons: (1) ease of use when formatting individual papers, (2) automatic compliance to electronic requirements that facilitate the concurrent or later production of electronic products, and (3) conformity of style throughout a conference proceedings. Margins, column widths, line spacing, and type styles are built-in; examples of the type styles are provided throughout this document and are identified in italic type, within parentheses, following the example. Some components, such as multi-leveled equations, graphics, and tables are not prescribed, although the various table text styles are provided. The formatter will need to create these components, incorporating the applicable criteria that follow.

II. IMPLEMENTATION METHOD

The activity was carried out on May 6 2024 by inviting MSMEs in Bogor City, both in the culinary sector, batik craftsmen, patchwork craftsmen and others. The number of participants was around 54 MSMEs. These MSME players are also provided with facilities to showcase their products so that they can be marketed to visitors, both students from the Unitary Business and Informatics Institute and from the surrounding community.

The methods implemented to resolve partner problems include: 1) Providing assistance regarding governance, entrepreneurial desires and the use of technology to MSMEs in Indonesia. 2) Exhibition of MSME products, 3) Distributing questionnaires to MSMEs in Indonesia and Malaysia

III. RESULT AND DISCUSSION

The main aim of this article is to provide an in-depth understanding of the condition of MSMEs in Indonesia and Malaysia during the era of digital transformation. By implementing concrete actions such as training, cultural exhibitions of local products and distribution of questionnaires, it is hoped that we can build a strong foundation to increase the competitiveness and sustainability of MSMEs and support sustainable tourism. As a result of the Community Service (PKM) activities of the Unitary Business and Informatics Institute carried out together with the MARA University of Technology (UiTM), several achievements include:

- 1) Training This community service activity is carried out by Lecturers and Students of the Unitary Business and Informatics Institute together with Lecturers from the MARA Technology University (UiTM), namely by providing assistance that includes governance, digital marketing and knowledge of local culture, as seen in Figure 1. Governance training management, digital marketing and local regional culture.

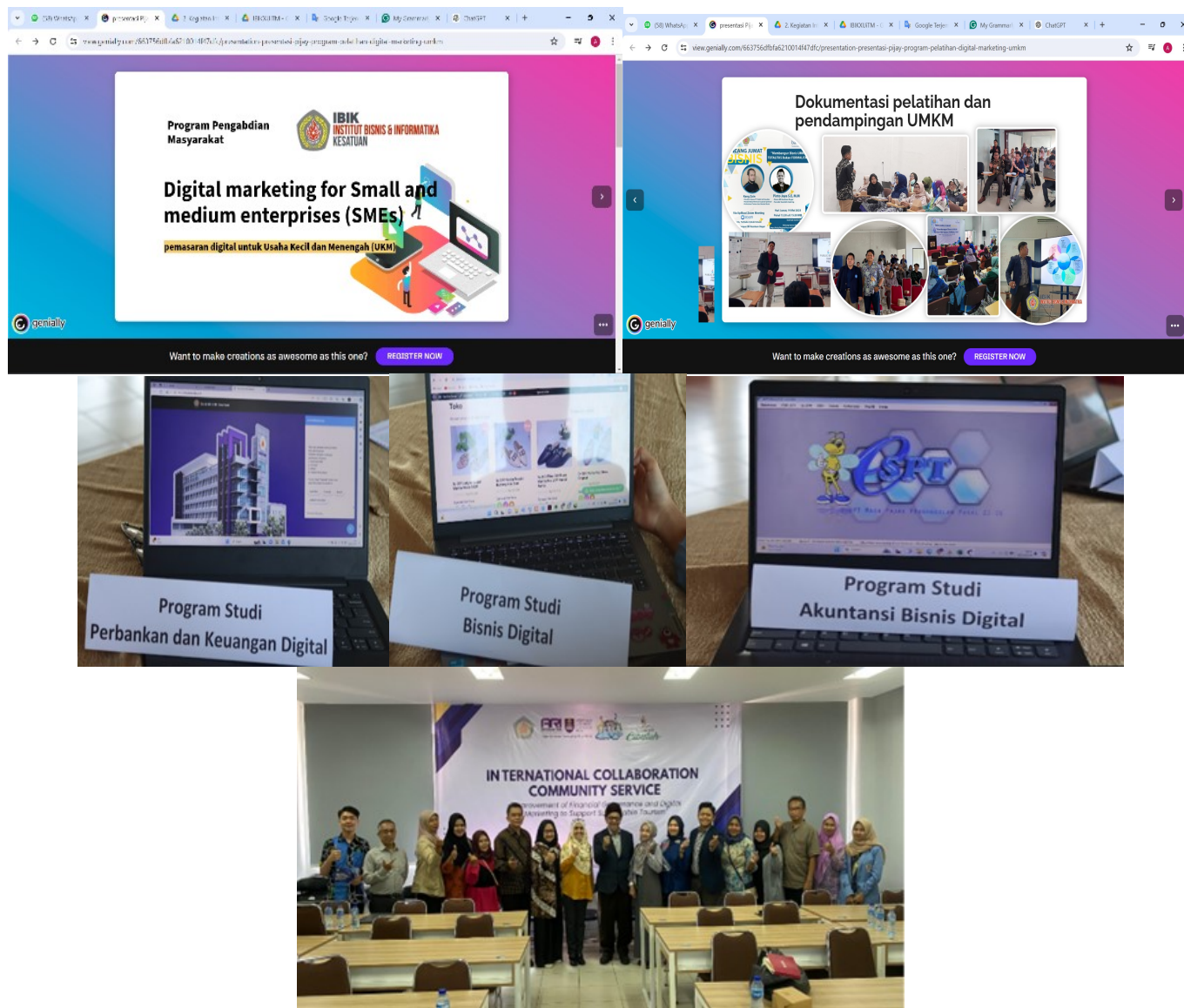


Figure 1. Training on governance, digital marketing and local regional culture.

- 2) Local Cultural Exhibition. In this community service activity, apart from training and mentoring, there was also an exhibition of MSME products that highlighted local wisdom from the region. This exhibition aims to foster a sense of love for local culture in the younger generation so that they can maintain its preservation. By helping with the marketing of MSME products, we can encourage sustainability efforts in the tourism sector, where the results of these MSME products can be used as souvenirs that can be purchased by visitors who come to an area. Participants in this exhibition come from several fields such as culinary (processed traditional foods and drinks), there are nutmeg drinks, health drinks using raw materials from butterfly pea flowers, ginger, turmeric, lemongrass. Apart from that, there are also MSMEs from Bogor batik, Perca village MSMEs and others. This activity can be seen in Figure 2. Local Cultural Exhibition as follows:



Figure 2. Local Cultural Exhibition

- 3) Distribution of questionnaires to MSMEs. Before this activity was carried out, representatives of lecturers and students from IBIK had distributed questionnaires in Malaysia; this aimed to find out to what extent MSMEs in Malaysia had understood the digital transformation of their MSME governance so that they could make a good contribution to efforts to support sustainable tourism. The PkM team, assisted by Master of Accounting students, distributed questionnaires to MSME players around Kuala Lumpur, Malaysia. The data obtained is as follows:

Results of questionnaires distributed to MSMEs in Indonesia and Malaysia, along with descriptions of the respondents

TABLE I. FREQUENCY DISTRIBUTION OF RESPONDENTS BASED ON CHARACTERISTICS

Characteristics	Frequency	Percentage
Gender		
Man	40	53%
Female	35	47%
Age		
25-30 year	15	20%
31-35 year	14	19%
36-40 year	20	27%
41-45 year	17	23%
>45 year	9	11%
Last education		

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SD	18	24%
SMP	15	20%
SLTA/Sederajat	33	44%
D3	6	8%
S1	3	4%

Length of Business

1-2 year	18	24%
3-4 year	15	20%
5-6 year	33	44%
6-8 year	6	8%
>8 year	3	4%

Turn Over per Month

1-3 million	24	32%
4-6 million	12	16%
7-9 million	7	9%
10-13 million	6	8%
>13 million	26	35%

Domicile

Indonesia	54	72%
Malaysia	21	28%

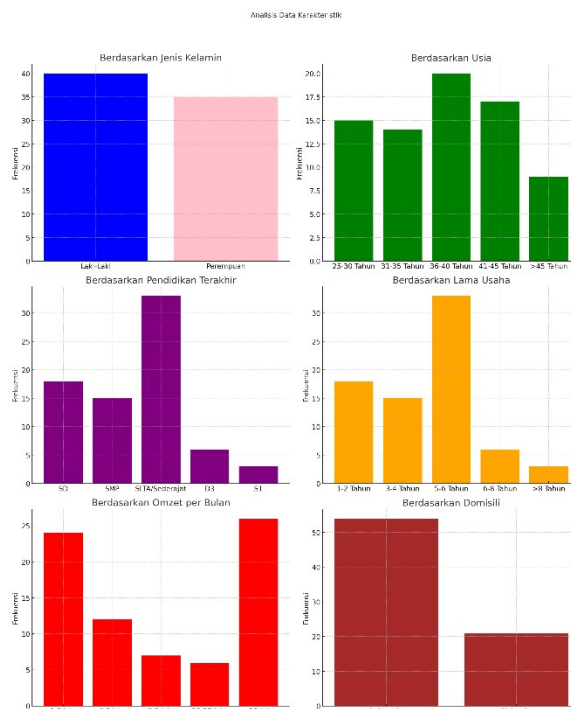


Figure 3.: Frequency Distribution Graph of Respondents Based on Characteristics

Data shows that of the population analyzed, 40 people (53%) were men, and 35 people (47%) were women. This shows an almost equal distribution of men and women in the population. The age distribution shows significant variation. Most of the population is in the 36-40 year age range (27%), followed by the 41-45 year age group (23%). The 25-30-year-old and 31-35-year-old age groups account for 20% and 19% of the population, respectively, while the over 45-year-old age group accounts for only 11%. This shows that most of the population is in the productive age range (36-45 years).

The latest education distribution shows that the majority of the population has high school/equivalent education (44%), followed by elementary school graduates (24%) and junior high school graduates (20%). Only a small percentage have a diploma (D3) education at 8% and a bachelor's degree (S1) at 4%. This data shows that most of the population has a secondary education, with a small percentage continuing to higher education.

Most of the population has businesses running for 5-6 years (44%), followed by businesses running for 1-2 years and 3-4 years at 24% and 20%, respectively. Only a few businesses have been running for over eight years (4%) and 6-8 years (8%). This data shows that most businesses are in the growth stage, with many new businesses still developing. The distribution of turnover per month shows quite significant variations.

Most of the population has more turnover of 13 million per month (35%), followed by the group with a turnover of 1-3 million (32%). Groups with a turnover of 4-6 million, 7-9 million, and 10-13 million account for 16%, 9%, and 8% of the population, respectively. This data shows that there is significant variation in monthly business income, with most having quite high incomes.

Most of the population lives in Indonesia (72%), while the remaining 28% lives in Malaysia. This indicates that the majority of the population is in Indonesia, with a significant minority in Malaysia. Overall, this analysis provides an overview of the demographic distribution, education, length of business, income, and domicile of the analyzed population, which can be used to understand their characteristics and needs in more depth.

Questions can be prepared using instruments based on the indicators. Each question uses a Likert scale: (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, and (5) Strongly Agree. Therefore, the range (r) is calculated as follows: $R = \text{Highest Value} - \text{Lowest Value} = 5 - 1 = 4$, and the interval = $4/5 = 0.8$. Thus, an index of respondents' answers can be created as follows:

TABLE II. CATEGORY INDEX OF RESPONDENTS' ANSWERS

No	Score Interval	Information
1	1.00 – 1.80	Very Low
2	1.81 – 2.61	Low
3	2.62 – 3.42	Netral
4	3.43 – 4.23	Hight
5	4.24 – 5.00	Very High

TABLE III. INDEX OF RESPONDENTS' ANSWERS TO ORGANIZATIONAL GOVERNANCE VARIABLES

Statement	ScaleMean Indonesia	Categori	Scale Mean Malaysia	Categori
<i>Transparansi</i>	2,30	low	4,13	High
	2,60	Netral	4,13	High
	2,51	low	3,90	High
	2,21	low	3,52	High
	2,20	low	3,55	High
<i>Responsibility</i>	1,90	low	3,51	High
	2,25	low	3,48	High
	2,20	low	3,55	High
<i>Independensi</i>	2,24	low	4,00	High
	2,23	low	3,71	High
	2,20	low	3,50	High
<i>kewajaran</i>	2,51	low	4,01	High
	2,38	low	4,06	High
Average	2.28	low	3,54	High

Sumber: Data diolah SPSS, 2023

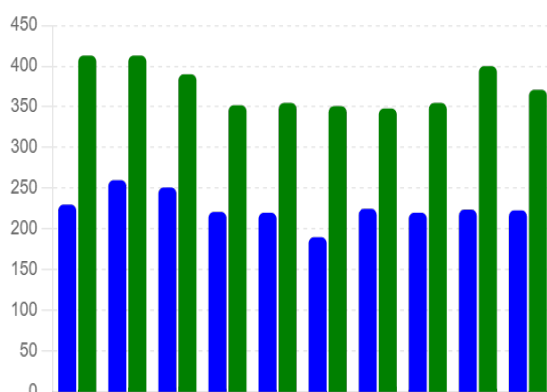


Figure 4: Index of Respondents' Answers to Organizational Governance Variables

The following is a comparative graph of organizational governance between Indonesia and Malaysia based on the data provided. This graph shows the scale means for various aspects of organizational governance, such as transparency, responsibility, independence, and fairness

The analysis of Table 3 regarding the implementation of organizational governance in Micro, Small, and Medium Enterprises (MSMEs) shows significant differences between Indonesia and Malaysia in several key aspects, such as transparency, accountability, responsibility, independence, and justice. The data shows that Indonesia has a low scale average in all these categories, while Malaysia shows a high scale average. This comparison indicates that MSMEs in Malaysia have a better level of maturity and implementation of organizational governance than in Indonesia, especially in essential aspects such as transparency, accountability, responsibility, independence, and justice. These differences may reflect differences in policies, business practices, and awareness of the importance of organizational governance in the two countries.

TABLE IV. RESPONDENT ANSWER INDEX FOR SUSTAINABLE TOURISM VARIABLES

Statement	Scale Mean Indonesia	Categori	Scale Mean Malaysia	Categori
<i>PARTISIPASION</i>	3,23	Netral	4,49	Very high
	3,25	Netral	4,49	Very high
	3,23	Netral	4,35	Very high
<i>PARTICIPATION OF THE PERPETRATORS</i>	3,11	Netral	3,40	High
	3,02	Netral	3,83	High
	2,91	Netral	3,30	Netral
	2,97	Netral	3,22	Netral
<i>LOCAL OWNERSHIP</i>	3,19	Netral	4,27	Very High
	3,00	Netral	4,29	Very High
	3,00	Netral	4,25	Very High
<i>SUSTAINABLE RESOURCES</i>	2,97	Netral	4,32	Very High
	3,11	Netral	4,20	High
<i>ACCOMMODATING COMMUNITY GOALS</i>	3,00	Netral	4,20	High
	2,90	Netral	4,20	High
	2,44	Low	4,20	High
<i>CARRYING CAPACITY</i>	2,45	Low	4,13	High
	2,53	Low	4,06	High
	2,53	Low	4,02	High
	2,71	Netral	4,26	Very High
<i>MONITORING & EVALUATION</i>	2,71	Netral	4,34	Very High
	2,65	Netral	4,11	High
	2,56	Netral	4,11	High
	2,67	Netral	3,87	High
<i>ACCOUNTABILITY</i>	2,67	Netral	4,27	Very High

	2,81	Netral	4,11	High
	2,85	Netral	3,95	High
	2,75	Netral	3,80	High
TRAINING	3,19	Netral	4,00	High
	3,12	Netral	4,13	High
SALES PROMOTION	2,90	Netral	3,82	High
	2,06	Low	3,52	High
	2,10	Low	3,65	High
Average	2,65	Netral	4,03	High

Source: Data processed by SPSS, 2024

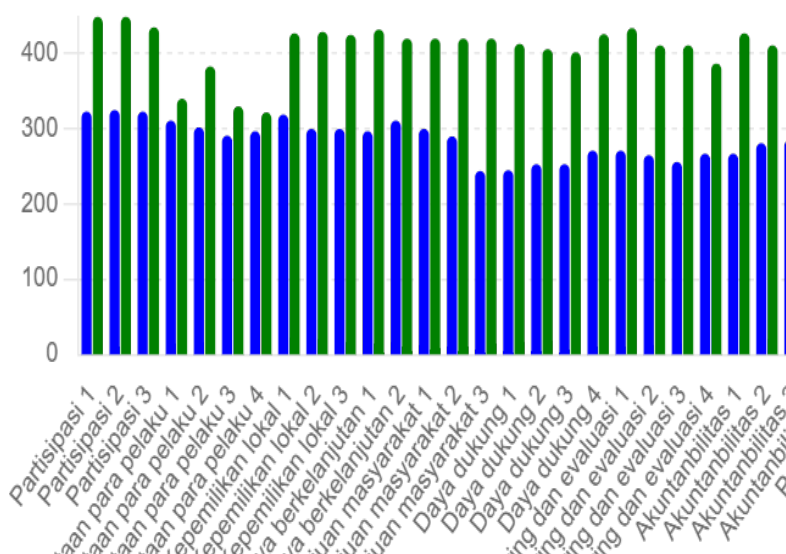


Figure 4.: Respondent Answer Index for Sustainable Tourism Variables

Participation:

Indonesia: The mean participation scale in Indonesia ranges from neutral values with values of 323 and 325.

Malaysia: The mean participation scale in Malaysia is much higher, in the very high category with scores of 449 and 435.

Participation of Actors

Indonesia: The mean scale of participation of actors in Indonesia is at a neutral value with a value range of 291 to 311.

Malaysia: The mean scale in Malaysia is more varied, but most are in the high category with scores between 322 and 383.

Local Ownership

Indonesia: The mean local ownership scale in Indonesia is in the neutral category with a value of 300 to 319.

Malaysia: The scale mean in Malaysia is very high, with a score of 425 to 429.

Sustainable Resources

Indonesia: The mean scale of sustainable resources in Indonesia is in the neutral category with values of 297 and 311.

Malaysia: The scale mean in Malaysia is very high with scores of 420 and 432.

Accommodating Community Goals

Indonesia: The mean scale for accommodating community goals in Indonesia varies from low to neutral with a value of 244 to 300.

Malaysia: The scale mean in Malaysia is high with a value of 420.

Carrying capacity

Indonesia: The mean carrying capacity scale in Indonesia is low to neutral with a value of 245 to 271.

Malaysia: The scale mean in Malaysia is high to very high with a value of 402 to 426.

Monitoring and Evaluation

Indonesia: The mean monitoring and evaluation scale in Indonesia is in the neutral category with a value of 256 to 271.

Malaysia: The scale mean in Malaysia is high to very high with a value of 387 to 434.

Accountability

Indonesia: The mean accountability scale in Indonesia is in the neutral category with a score of 267 to 285.

Malaysia: The scale mean in Malaysia is high to very high with a value of 380 to 427.

Training

Indonesia: The mean training scale in Indonesia is neutral with values of 312 and 319.

Malaysia: The scale mean in Malaysia is high with values of 400 and 413.

Sales promotion

Indonesia: The mean sales promotion scale in Indonesia is low to neutral with a value of 206 to 290.

Malaysia: The scale mean in Malaysia is high with a value of 352 to 382.

Average

Overall, the average index of respondents' answers to the sustainable tourism variable is:

Indonesia: 265, which is in the neutral category.

Malaysia: 403, which is in the high category.

IV. CONCLUSION AND RECOMMENDATION

A. Conclusion

Overall, this characteristic data shows a balanced population of men and women, with the majority being in the productive age range. The education level of the majority of the population is still at the middle level, and the existing businesses are mostly still in the growth stage or just developing. However, several businesses can generate relatively high income. Most of the population is in Indonesia, with a significant portion in Malaysia. This analysis provides important insights for planning educational improvement programs, business support, and more effective distribution of resources.

Based on these data, Malaysian organizational governance is perceived as better regarding transparency, responsibility, independence, and fairness than Indonesia. The mean scale values in Malaysia are consistently in the high category, while Indonesia's values are in the low category. According to respondents, this shows significant differences in perceptions of organizational governance between the two countries, with Malaysia showing better governance practices.

Data shows that perceptions of sustainable tourism variables in Malaysia are significantly higher than in Indonesia. Participation, local ownership, sustainable resources, and monitoring and evaluation are rated higher in Malaysia. This shows that respondents see sustainable tourism practices in Malaysia as better than in Indonesia.

B. Recommendation

Increasing transparency in organizations in Indonesia can be done through various strategic and systematic approaches. Here are some steps you can take:

1. Increased Access to Information.

Publication of Financial Reports and Activities: Regularly publish financial reports, annual reports, and organizational activities through the website or other media.

Transparency in Decision Making: Opening the decision-making process to the public or organizational members through open discussion forums or meetings.

2. Implementation of Information Technology

IT-Based Management System: Using an information technology-based management system to monitor and report real-time organizational activities.

Transparency Portal: Create a transparency portal that is easily accessible to the public to check information regarding policies, budgets, and ongoing projects.

3. Strengthening Regulations and Policies

Regulatory Compliance: Ensure that the organization complies with all existing regulations regarding transparency and accountability.

Clear Internal Policies: Create and implement clear internal policies regarding transparency and responsibility.

4. Education and Training

Training for Employees: Provide regular training on the importance of transparency and ways to achieve it.

Public Awareness: Increasing public and stakeholder awareness regarding the importance of transparency through information and education campaigns.

5. Independent Audit and Evaluation

Periodic Audits: Conduct regular audits by an independent third party to assess the organization's level of transparency.

Evaluation and Feedback: Receive and respond to team members, members, and public feedback regarding organizational transparency.

6. Stakeholder Involvement

Stakeholder Participation: Involve stakeholders in decision-making and provide opportunities to provide input.

Open Communication: Opening effective communication channels between management and stakeholders to discuss issues related to transparency.

7. Application of Ethical Values

Organizational Culture: Building an organizational culture that emphasizes ethical values such as integrity, honesty, and transparency.

Leadership Example: Organizational leaders must be role models in implementing transparency in every action and decision.

By implementing the steps above, the level of transparency in organizations in Indonesia can increase, which in turn will increase public trust and organizational operational efficiency.

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