

Analysis of Prabowo's Speech in the Dynamics of the 12 Percent VAT Policy

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Article Info:	ABSTRACT
Submitted: 28-01-2025	The 12 percent Value Added Tax (VAT) policy announced by President Prabowo in his speech on December 31, 2024, represents a strategic issue reflecting the government's commitment to fostering economic justice. This study aims to analyze the deliberative rhetoric employed by President Prabowo to rationalize the VAT policy, particularly regarding its alignment with the interests of the lower-income population. The research utilizes a qualitative scientific approach, with Aristotle's rhetorical theory as the analytical framework. Deliberative rhetoric, which focuses on future-oriented persuasion to encourage specific actions or avoid them, is applied to understand the communication strategies used in the speech. The findings reveal that President Prabowo effectively integrates the rhetorical elements of ethos, pathos, and logos to build public trust, mitigate resistance, and promote an equitable policy. The VAT policy is targeted at luxury goods and services, while essential goods remain tax-free. This approach underscores the government's prioritization of the lower-income population and its positive impact on income redistribution through fiscal policy. Further analysis demonstrates that the deliberative rhetoric used has the potential to create positive public perceptions of the policy, provided its implementation is consistent and transparent. This study contributes to the discourse on political rhetoric and fiscal policy by highlighting the importance of strategic communication in garnering public support for government initiatives.
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Introduction

Presidential speeches with effective rhetoric have great power in shaping public opinion, both for those who watch it directly and for those who watch it through media such as television or Youtube. To be able to influence public opinion, good persuasion skills are needed. As stated by , the President is often considered an accomplished political persuasion, because people who listen

to the President's speech tend to be more supportive of the policies conveyed (Cohen, 1999). This also applies to those who watch speeches through YouTube channels, where viewers tend to develop a positive attitude or support the content of the speech (Sharma, 2023; Wang & Chen, 2020). This phenomenon is in line with the theory of Uses and Gratification, which states that a person accesses social media content to meet their information needs. In this context, those who watch the President's speech on YouTube do so because they want to understand the content and information conveyed (Cavari, 2017; Lawrence, 2004). (Hosseini, 2019)

The polemic about increasing the Value Added Tax (VAT) to 12 percent has sparked debate in the community and among economic actors. The policy, which was announced at the end of 2024, has generated mixed reactions, especially related to its impact on people's purchasing power and its potential impact on economic stability. In the midst of the debate, on the eve of the turn of 2024, the President of the Republic of Indonesia, Prabowo Subianto (2024), made a symbolic visit to the Ministry of Finance. Together with Finance Minister Sri Mulyani Indrawati, President Prabowo emphasized that this tax policy remains in favor of the small people, by ensuring that the VAT rate does not apply to basic goods and services. This is expected to prevent negative impacts on community groups that have limited purchasing power (Gayati, 2024).

In a speech broadcast live through the Presidential Secretariat's YouTube channel, Prabowo emphasized that this policy is not only in accordance with the principles of social justice, but also shows the government's commitment to safeguarding the welfare of the small people (Melissa, 2019). The speech has been watched by hundreds of thousands of viewers, with the number of views reaching 341 thousand times and a total of 6.7 thousand likes. Based on the search, there were 2,653 comments on the video, and the majority of comments showed a positive attitude and support for the content of the President's speech (Setuningsih, 2024).

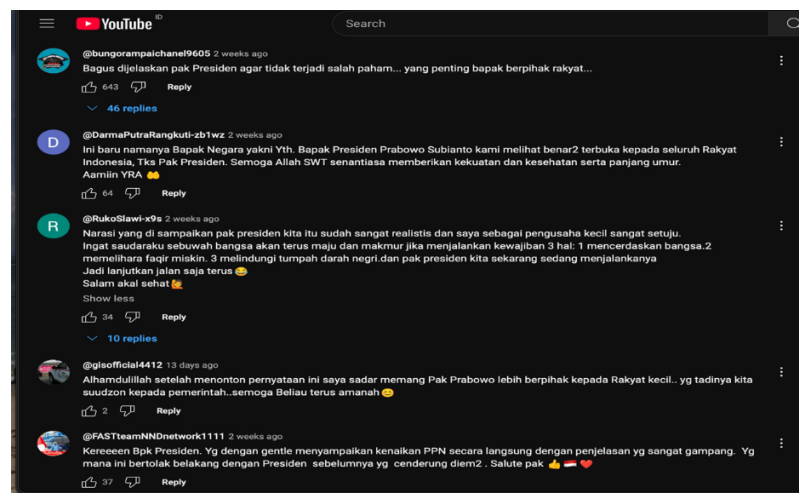


Figure 1 Audience Comments on President Prabowo's Speech Video
(Secretariat President, 2024)

Source: <https://youtu.be/Oke0Yxbixks?si=WGmwjRkIchqtq017>

This study suspects that one of the positive responses of the majority of the audience to the speech is influenced by various factors, one of which is the effective use of rhetoric by President Prabowo. If so, Prabowo has used rhetoric that can influence public opinion regarding the policy of increasing the VAT by 12 percent, so that many people have developed a positive attitude towards the policy.

Previously, there were several previous studies that discussed the rhetoric initiated by Aristotle. As the research stated. This research shows that in the 2024 Presidential Election debate, Prabowo uses rhetoric that emphasizes more on ethos and pathos elements, with the aim of strengthening his image as a leader who is close to the people and prioritizes the interests of the lower society. In addition, this research also reveals how Prabowo managed to build a credible impression through his experience as a military figure and public official (Isa, 2024).

Further research was presented, showing that political rhetoric that combines elements of pathos and logos can effectively build emotional connections while providing a rational understanding to the audience (Gottweis, 2017). This study emphasizes that delivering speeches that are able to evoke emotions and provide facts in a balanced manner can increase public trust in leaders. In the context of Anies Baswedan, the use of these elements not only strengthens emotional appeal, but also affirms the vision and mission that he brings as governor, so that he has succeeded in gaining public trust in supporting the programs that are being carried out (Putri and Putra, Y. M., 2023).

Then there is research presented by , showing that rhetoric in political speech plays an important role in building public opinion, especially on strategic issues. This research emphasizes the use of ethos, pathos, and logos elements in reinforcing messages and emotional connections with the audience. In the context of President Jokowi's speech at IKN, deliberative rhetoric is used to convince the public of the legitimacy of the policy by prioritizing the credibility of leaders, emotional touches, and logical evidence, aiming to gain support for the long-term development vision (Fahrudin D. and Billah, S. A., 2022).

The three previous researches Fahrudin (2022), Isa (2024) dan Putri (2023) have discussed various aspects of political rhetoric based on concepts initiated by Aristotle. However, of the three researches, no one has specifically examined the use of Prabowo's rhetoric in the context of the 12 percent VAT policy. The novelty lies in the integration of classical Aristotelian rhetorical analysis (ethos, pathos, logos) with empirical audience responses observed on YouTube, thus connecting rhetorical theory with digital public discourse. This approach not only enriches the study of political rhetoric but also contributes to understanding digital-era public persuasion. Therefore, this research aims to analyze Prabowo's rhetorical patterns and his alignment in the dynamics of the 12 percent VAT policy.

Materials and Methods

This research uses a scientific-based qualitative approach to understand the phenomena that occur (Lawrence, 2004) by using the rhetorical theory proposed by Aristotle as the standard of analysis (Syafi'i R., 2024).

As for West Richard L and Turner (2010) said that according to Aristotle, there are three types of persuasive rhetoric in speech, namely: deliberative, forensic, and demonstrative. Forensic rhetoric (courtroom informative speech) contains information that is used to defend or blame a person. Whereas, demonstrative rhetoric (epidicis/ceremonial) is used to praise or denounce someone whose orientation is the present, because the orator praises or denounces the actions of the current object and its main purpose is to indicate whether the object is worthy of appreciation or not. Deregulative (political) rhetoric, used to invite or prohibit something. The orator invites the listener to do something or prevent doing something. It is usually done by preachers in sermons or recitations. It is also carried out by leaders such as presidents and regional heads when setting policies.

In the context of President Prabowo's speech at the Ministry of Finance regarding the 12 percent VAT policy, the rhetoric used is deliberative rhetoric, which is political rhetoric that focuses on the future and tries to persuade the audience to take certain actions or avoid them (Dhia J. A. and Irwansyah, 2021).

To understand a communication, whether in the form of speech or writing, it is important to recognize the supporting factors. One approach that can be used is the concept of rhetoric triangle introduced by Aristotle. This concept highlights three main elements: ethos, pathos, and logos (Dhia J. A. and Irwansyah, 2021).

According to Griffin (2019), ethos is related to the perception of the speaker's credibility which includes intelligence, character, and good attitude. Pathos relates to the emotions evoked in the listener as a result of the speaker's speech, where emotions such as joy, pain, hatred, or fear can be a powerful tool of proof (West Richard L and Turner, 2010). Meanwhile, logos include logical evidence and rationalization that the speaker presents, which often uses facts and figures to convince the audience (West Richard L and Turner, 2010).

Results and Discussions

Based on a qualitative analysis conducted on President Prabowo's speech entitled "President Prabowo's Press Statement: 12% VAT Rate Only for Luxury Goods & Services" on December 31, 2024, it was found that the rhetoric used aims to build public trust while directing public opinion towards the new policy related to Value Added Tax (VAT). In the speech, President Prabowo used a deliberative rhetorical approach to emphasize the government's partiality towards the small people, while providing a rational justification for the implementation of the VAT policy of 12%.

Alignment with the Small People

The 12 percent Value Added Tax (VAT) policy conveyed by President Prabowo in a speech entitled "President Prabowo's Press Statement: 12% VAT Rate Only for Luxury Goods & Services" on December 31, 2024, illustrates the government's commitment to prioritizing the interests of the small people. In this policy, President Prabowo emphasized that the increased VAT rate only applies to luxury goods and services, while basic necessities remain tax-free. This policy reflects the principle of social justice that is the basis of the tax system in Indonesia.

The selective application of VAT rates shows the government's partiality towards low-income people. Basic necessities, such as rice, cooking oil, and other food products, are still exempt from this policy. This is in line with the view of Rawls (1999) in *A Theory of Justice*, which emphasizes that public policies must be designed to protect the most vulnerable groups in society. In this context, the exclusion of basic necessities is a strategic step to prevent the impact of inflation on the purchasing power of small people.

Prabowo also used emotional rhetoric (pathos) in his speech to affirm his partiality towards the small people:

"I make sure that basic necessities remain tax-free. This policy will not burden the small people, because they are our top priority."

This statement provides a sense of calm to the public, as well as shows the government's efforts in creating a fair and welfare-oriented tax system.

In addition to providing protection for basic needs, this policy is also directed to impose taxes on high-income groups through luxury goods and services. This policy reflects the application of the principle of revenue redistribution, where state revenue earned from luxury goods taxes is used to improve public services and infrastructure. For example, the goods sector such as imported vehicles, exclusive property, and premium services will be subject to a 12 percent VAT rate, as affirmed in the speech.

According to an analysis conducted by Simanjuntak (2023), the implementation of progressive taxes on luxury goods can reduce social inequality while increasing state revenue without putting significant pressure on low-income people. This approach is in line with the view of Musgrave (1959), who stated that taxes are the main tool to achieve social justice and economic equity.

President Prabowo's speech also shows the importance of transparent communication in introducing public policies. The deliberative rhetoric used in this speech is designed to provide a logical explanation (logos) and build the credibility of the government (ethos) in the eyes of the public. Noting that the policy has undergone an in-depth review by the Ministry of Finance, President Prabowo reassured the audience that the policy is based on strong data and analysis:

"We have carefully reviewed this policy with the Ministry of Finance, and this is the best step to maintain economic stability without burdening the small people."

Good communication, as described by Aristotle in *The Art of Rhetoric*, is key to influencing public opinion and creating support for certain policies.

Although this policy in principle shows favor with the small people, the implementation challenge remains a major concern. One of the challenges is ensuring that the luxury goods and services sector subject to VAT can be clearly identified to avoid potential tax manipulation or leakage. In addition, strict supervision of the policy implementation mechanism is urgently needed to maintain the integrity of the tax system.

The 12 percent VAT policy announced by President Prabowo is an example of the government's partiality towards the small people. Through a selective approach to luxury goods and services, this policy seeks to create social justice without burdening low-income communities. Transparent and data-driven communication is also an important element in building public support

for this policy. However, the effectiveness of these policies relies heavily on transparent implementation and consistent oversight.

Efforts to Build Policy Rationalization

The 12 percent Value Added Tax (VAT) policy conveyed by President Prabowo in his speech on December 31, 2024 shows the government's efforts to build data-based policy rationalization and strong arguments. Policy rationalization is an important step to convince the public that the policies taken not only have a logical basis, but also take into account the broader socio-economic impacts.

President Prabowo, in his speech, emphasized that the increase in VAT rates is only applied to luxury goods and services as a form of the government's commitment to maintain people's purchasing power. This is based on data from the Ministry of Finance which shows that the tax contribution from luxury goods has great potential to increase state revenue without having a direct impact on low-income people:

"This policy has gone through an in-depth review, and we have ensured that only luxury goods and services are subject to a 12 per cent VAT rate, while basic necessities remain tax-free."

This step reflects the application of redistributive economic theory, as explained by Musgrave (1959), that taxes can be used as a tool to redistribute income in order to reduce social inequality. In this context, the 12 percent VAT policy on luxury goods aims to optimize the contribution of high-income groups to state revenue.

In conveying this policy, President Prabowo uses a deliberative rhetorical approach, which aims to influence public opinion through the delivery of logical arguments (logos). President Prabowo's speech put forward a systematic explanation of the reasons behind the policy, including its impact on economic stability and efforts to protect small communities. This approach is in line with Aristotle's view in *The Art of Rhetoric*, which states that logical arguments can be a key element in building public trust in policy.

The president also uses ethos rhetoric to strengthen the government's credibility. By mentioning the involvement of the Ministry of Finance in policy analysis, Prabowo pointed out that this policy was not taken unilaterally, but through an evidence-based process and involving experts in the field:

"We have reviewed this policy with the Ministry of Finance, and this step is the most appropriate step to maintain the country's economic sustainability without burdening the small people."

The rationalization of the 12 percent VAT policy is also based on the principle of economic efficiency. By focusing taxes on luxury goods and services, the government can optimize state revenue without the need to significantly increase the administrative burden. According to Simanjuntak (2023), focusing on specific sectors in the implementation of taxes allows the government to avoid tax leakages and increase efficiency in the collection process.

Although the rationalization of the policy has been well established, challenges still arise in the effort to implement this policy. One of the main challenges is ensuring public understanding of the policy. If the public does not fully understand that these policies do not affect basic needs, then

the potential for public resistance may increase. Therefore, transparent and data-based policy communication must continue to be carried out.

In addition, supervision of policy implementation is also a major concern. In this context, the government needs to ensure that luxury goods and services subject to the 12 percent VAT rate can be clearly identified and do not cause potential manipulation in the field.

Policy rationalization also aims to build the government's legitimacy in making strategic decisions. By demonstrating that the 12 percent VAT policy is based on scientific studies and considering socio-economic impacts, governments can strengthen their position as policymakers who are responsive to the needs of the community.

For example, the application of VAT rates on goods such as luxury vehicles, exclusive properties, and premium services reflects the government's efforts to reduce economic inequality without sacrificing the welfare of small communities. This step shows that fiscal policy can be used as a tool to create social justice, as explained by Rawls (1999), who emphasized the importance of public policy to protect the most vulnerable groups in society.

The government's efforts to build a rationalization of the 12 percent VAT policy show its commitment to creating fair, efficient, and data-based policies. Through a logical rhetorical approach and transparent policy communication, the government has succeeded in demonstrating that this policy is designed to protect small communities and increase state revenues in a fair manner. However, the success of these policies depends heavily on proper implementation and strict oversight on the ground.

Future Implications: Deliberative Rhetoric in Policy

President Prabowo's speech on December 31, 2024 regarding the Value Added Tax (VAT) policy of 12 percent illustrates the importance of deliberative rhetoric in conveying and shaping public opinion on state policies. Derrbellive rhetoric, according to Aristotle, focuses on actions that are future, inviting the audience to choose certain steps to achieve the common good (The Art of Rhetoric, 2006). This speech is not only a means of policy communication, but also a foundation for building a political vision for a more equitable future of Indonesia's economy.

President Prabowo uses deliberative rhetoric to build a narrative that emphasizes that the 12 percent VAT policy is focused on luxury goods and services, not basic necessities. This aims to convince the public that this policy has a logical and fair basis. In his speech, Prabowo stated:

"We ensure that the basic needs of the community remain tax-free. This policy only applies to luxury goods and services as part of our commitment to create economic justice."

The statement shows deliberative efforts to mitigate public concerns about tax policies that are considered burdensome. By limiting policies to luxury goods and services, Prabowo not only dampens public resistance, but also shifts the focus of policy to high-income groups as the main subject.

The deliberative rhetoric in this policy has direct implications for people's economic behavior. Policies that target luxury goods and services can direct consumption behavior in a more rational direction. Based on research by Simanjuntak (2022), fiscal policies that focus on luxury

goods tend not to affect the basic needs of the wider community, but still make a significant contribution to state revenue.

Furthermore, this policy is expected to encourage indirect redistribution of income. By imposing higher taxes on luxury goods, the state can use the revenue to fund social programs, such as education and health subsidies. This implication is in line with Musgrave's (1959) theory about the redistribution function of fiscal policy in reducing economic inequality.

Prabowo's use of deliberative rhetoric also shows the importance of political communication in shaping future policy directions. This speech is not only a tool to explain policies, but also to build public trust in the government as a transparent and community-oriented policy manager.

Prabowo uses ethos elements in his rhetoric to show the credibility of the government:

"The Ministry of Finance has conducted an in-depth analysis to ensure this policy has a positive impact on the economy, without burdening small communities."

Through the use of ethos, Prabowo not only emphasized that this policy is based on data and in-depth studies, but also creates the impression that the government has competence and integrity in making strategic decisions.

Although deliberative rhetoric has the power to shape public opinion, challenges remain in ensuring that policy messages are fully accepted by the public. One of the main challenges is the information gap between the government and the public. If not managed properly, policies presented through deliberative rhetoric can be misinterpreted as an attempt to manipulate the public.

In addition, the success of deliberative rhetoric also depends heavily on the consistency of policy implementation. If the 12 percent VAT policy is not implemented in accordance with the government's promises, then the government's legitimacy can be disturbed. Therefore, the government must ensure that this policy is not only applied fairly, but also closely monitored.

Prabowo's 12 percent VAT policy through deliberative rhetoric provides an important lesson on how fiscal policy can be communicated effectively to achieve public support. By focusing policy on luxury goods and services, the government is showing that tax policy does not have to be regressive, but can be used as a tool to create social justice.

Prabowo's deliberative rhetoric reflects strategic political leadership, where policy is not only a technocratic instrument, but also a means to build public trust and strengthen the government's legitimacy.

Prabowo's speech on the 12 percent VAT policy shows how deliberative rhetoric can be used as a tool to direct public opinion and build policy rationalization. By delivering policies in a logical, data-based, and future-oriented manner, Prabowo succeeded in showing the government's alignment with small communities while ensuring that the policies have a positive impact on the economy. However, to maintain the legitimacy of this policy, the government must ensure that the rhetoric conveyed is in line with the implementation of policies on the ground.

In the context of Aristotle's rhetorical theory, President Prabowo's speech uses all three elements of rhetoric—ethos, pathos, and logos—strategically to achieve deliberative goals. The ethos element is strengthened by the mention of technical data and policy studies by the relevant ministries, thus adding credibility to the argument. Pathos is used to attract the sympathy of small

people, while logos are used to provide a logical reason for the implementation of the 12% VAT policy.

This approach is effective in building a balanced narrative between the interests of the state and society. However, to increase the effectiveness of the policy, the government needs to ensure transparent implementation and strict supervision of sectors subject to the 12% VAT, so that there is no misuse that can trigger public distrust.

Overall, the deliberative rhetoric in this speech serves to create a sense of justice and legal certainty in society, as well as strengthen the government's position as a party that sides with the small people.

Conclusion

The analysis of President Prabowo's speech regarding the 12 percent VAT policy demonstrates the strategic use of rhetorical elements—deliberative, emotional (pathos), logical (logos), and ethical (ethos)—to build public trust and shape favorable public opinion. By clarifying that the VAT increase targets luxury goods and not basic needs, the President effectively used deliberative rhetoric to frame the policy as fair and protective of vulnerable groups. The emotional appeal reassured the public that the interests of the small people remain a top priority, while logical arguments supported by data from the Ministry of Finance added credibility and transparency. Ethos, in turn, was reflected through the alignment of the speech with institutional expertise and government accountability.

To strengthen future public policy communications, it is recommended that government leaders and public officials systematically incorporate these rhetorical strategies when introducing complex or controversial policies. Communication teams should be trained in rhetorical techniques to ensure messages resonate emotionally, logically, and ethically with diverse audiences. In addition, the use of accessible platforms such as YouTube should be optimized to expand reach, especially among younger and digitally engaged demographics. Periodic evaluation of audience responses—through engagement metrics and sentiment analysis—can guide future messaging strategies. This study underlines that well-crafted rhetoric is not merely ornamental in politics; it is a practical tool for policy acceptance, social cohesion, and democratic transparency.

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