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Public Judgment on Indonesian President Policy: Appraisal Analysis on Netizen Comments

Author's:

Amanda Rizqi Wulan Dari¹; Fuad Arif
Fudiyartanto^{2*}; Ari Wulandari³

Affiliation:

¹Universitas Muhammadiyah Purwokerto,
Indonesia

²UIN Sunan Kalijaga Yogyakarta,
Indonesia

³Universitas PGRI Yogyakarta, Indonesia

Corresponding email:

fuad.fudiyartanto@uin-suka.ac.id

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Abstract: This study examines public judgment of Indonesia's proposed selective 12% VAT increase on luxury goods, announced by President Prabowo Subianto, through an appraisal analysis of YouTube comments. Employing a qualitative approach that integrates Critical Discourse Analysis (CDA) with Appraisal Theory, the research focuses on the Judgment subsystem—specifically Social Esteem (ability, persistence, normality) and Social Sanction (honesty and ethical conduct)—to explore how netizens evaluate government policy. By analyzing these online reactions, the study reveals the moral and evaluative dimensions that shape public perceptions of fiscal decisions. Findings indicate that language in political discourse functions as a key tool for expressing social and ethical judgments. The comments reflect polarized attitudes toward the policy, demonstrating steadfastness in both support and opposition. The critiques frequently question the government's capacity to implement effective reforms and challenge deviations from perceived social norms. Additionally, propriety judgments dominate discussions on the fairness of taxing the middle class while allegedly favoring the wealthy. This analysis highlights that public responses to political decisions are embedded in moral evaluations of truthfulness, competence, fairness, and ethical conduct. Negative judgments arise primarily from perceived mismatches between government actions and public expectations.

Keywords: tax policy; public judgment; netizen comments; evaluation

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Introduction

Value-Added Tax (VAT) is an indirect tax imposed on the consumption of goods and services, collected at each stage of production and distribution. In Indonesia, VAT was introduced in 1984 with a standard rate of 10%, which remained unchanged until April 2022, when it was increased to 11% as part of the government's strategy to enhance revenue collection (Taxo, 2024). In January 2025, the Indonesian government planned a further increase in the VAT rate to 12%. Initially, this hike was intended to apply broadly across most goods and services. However, due to public concerns about potential economic hardships, President Prabowo Subianto announced that the 12% VAT rate would be selectively applied only to luxury goods and services, such as private jets, yachts, and luxury homes, while essential items would remain exempt (Reuters, 2024).

The public's reaction to the proposed VAT increase was mixed. Many Indonesians expressed concerns that the VAT hike would exacerbate economic challenges, particularly for lower-income groups. This sentiment was reflected in calls for a "structural frugal living" boycott, highlighting a perception of an unfair tax system (Yuniar, 2024). In response to these concerns, the government introduced a fiscal stimulus package worth approximately \$2.5 billion to mitigate the impact of the VAT increase, including measures such as electricity discounts and other tax breaks (Reuters, 2024).

The selective application of the VAT increase aimed to balance the need for increased government revenue with concerns about economic equity and purchasing power. This approach sought to ensure that the tax burden would primarily affect higher-income individuals, thereby minimizing the impact on the general population. This policy shift reflects a strategic effort by the government to address both fiscal goals and public apprehension, ensuring that the tax hike would be perceived as fairer by the public.

In addition, the responsibility for implementing and deciding VAT policies in Indonesia lies primarily with the government, particularly the Ministry of Finance and the legislative body, the People's Representative Council (DPR). The Ministry of Finance, led by the Finance Minister, plays a central role in formulating tax policies, assessing their economic impact, and ensuring compliance with fiscal goals (OECD, 2023). Once proposed, these policies are deliberated and approved by the DPR, reflecting a democratic process involving multiple stakeholders. President Prabowo Subianto, as the head of state, provides overarching direction and approval for such policies. While the technical details and implementation are managed by the Ministry of Finance, Prabowo's function in this context is significant in shaping public perception and ensuring political support. By endorsing the selective application of the 12% VAT hike to luxury items, he positioned himself as a leader attentive to the economic concerns of the populace. His decision to limit the scope of the increase aimed to reduce its potential impact on lower-income groups, showcasing a balanced approach to fiscal policy (Reuters, 2024).

This selective strategy aligns with Prabowo's broader economic agenda, which emphasizes equitable growth and fiscal sustainability. His leadership was particularly evident during the announcement phase, where he addressed public concerns and communicated the rationale for the policy change. By doing so, he reinforced the government's commitment to progressive taxation, where the burden is more heavily placed on those with higher purchasing power (Yuniar, 2024). The approach also reflects the collaborative dynamics between the executive branch and the Ministry of Finance. While Prabowo provided the political directive and approval, Finance Minister Sri Mulyani Indrawati took the lead in articulating the technical and economic justification for the VAT increase, ensuring alignment with Indonesia's long-term fiscal objectives (Reuters, 2024).

In the context of this policy debate, Critical Discourse Analysis (CDA), when combined with Appraisal Theory, offers a valuable framework for understanding the role of language in shaping societal attitudes toward government actions. Appraisal Theory, specifically the Judgment subsystem, examines how language conveys evaluations, attitudes, and judgments of individuals' behaviors and character. Within this framework, Judgment focuses on assessing human behavior, categorizing evaluations into two primary domains: Social Esteem and Social Sanction. Social Esteem pertains to evaluations of an individual's abilities and qualities, including sub-categories such as Capacity (evaluations of capability), Tenacity (evaluations of persistence), and Normality (judgments of typicality). Social Sanction concerns evaluations of an individual's adherence to societal norms, such as Veracity (honesty) and Propriety (ethical appropriateness).

This theoretical approach can be applied to analyze how individuals assess the actions of President Prabowo Subianto and the government's fiscal policy, particularly in the YouTube comments on the VAT policy announcement. By analyzing the evaluative language used in these comments, it is possible to gain insights into the public's perception of Prabowo's leadership and the policy's fairness. For instance, individuals may use language that positively or negatively evaluates Prabowo's decision-making, framing it as reasonable, self-serving, fair, or unjust. These evaluations reflect broader societal concerns regarding economic justice and political leadership (Van Dijk, 2008).

CDA, when combined with Appraisal Theory, emphasizes the power dynamics embedded in language. It considers how evaluative language reinforces or challenges social hierarchies and ideologies. By analyzing the Judgment subsystem in public discourse about the VAT policy, researchers can explore how public opinion is formed and expressed, revealing larger ideological struggles over fairness, equity, and the role of government in economic matters. The analysis of evaluative language can also highlight the potential for media and political figures to influence public perception by framing issues in ways that align with specific social values (Liu, 2020).

Existing research on public reactions to tax policies and the application of Appraisal Theory in discourse analysis offers useful frameworks for understanding these dynamics. A study by Nugraha and Darono (2022) examined fiscal policy and the achievement of fiscal sustainability in Indonesia, emphasizing how tax policies are constructed through texts and discourses. Their interpretive policy analysis revealed the interplay between fiscal policy and public perception, underscoring the importance of discourse in shaping institutional understandings of tax policies. Similarly, Hoiles et al. (2019) explored YouTube commenting behavior, providing a foundation for understanding how users engage with content and express opinions. While their study did not directly apply Appraisal Theory, it offers valuable insights into user interactions on social media platforms like YouTube.

Furthermore, Zhang (2017) utilized Appraisal Theory to explore how political leaders convey ideology through their speeches, demonstrating the role of evaluative language in shaping public perception and political agendas. This research, although focused on political speeches, highlights the broader applicability of Appraisal Theory in analyzing evaluative language across different forms of discourse. Although studies directly analyzing YouTube comments on VAT policies are limited, these research examples offer a strong foundation for applying Appraisal Theory to understand public reactions to tax policy changes.

While some studies do not directly analyze YouTube comments on VAT policies, they provide a framework for understanding how public reactions to tax changes can be analyzed through the lens of Appraisal Theory. By examining the evaluative language used in public discourse, researchers can gain insights into societal attitudes toward tax policies and the effectiveness of governmental communication strategies.

Method

This research employs a qualitative approach combining Critical Discourse Analysis (CDA) with Appraisal Theory to examine public reactions to Indonesia's proposed VAT policy changes. The data will consist of YouTube comments on videos discussing President Prabowo Subianto's announcement regarding the selective 12% VAT increase on luxury goods. These comments provide insights into public evaluations of the government's fiscal decisions.

The study will apply Appraisal Theory, focusing on the Judgment subsystem, which categorizes evaluations into Social Esteem (assessments of ability, persistence, and normality) and Social Sanction (assessments of honesty and ethical conduct). By analyzing these evaluations, the research will explore how the public judges the government's actions, revealing concerns about fairness and the impact on lower-income groups.

Finding and Discussion

In this article, the researcher analyzed YouTube comments using Appraisal Theory, particularly focusing on Judgment, which involves evaluating actions, behaviors, or individuals based on their ethical or moral qualities. The five subcategories of Judgment—Veracity, Tenacity, Capacity, Normality, and Propriety—were used as analytical tools to explore how commenters made judgments about the actions of individuals and the political context surrounding the controversial issues.

The analysis of judgments reveals distinct patterns in the dataset, categorized as either positive or negative. The overall distribution shows that 27% of the judgments were positive, while 73% were negative, out of a total of 100 judgments. This significant disparity indicates a predominant inclination towards negative judgments within the dataset.

Table 1: Distribution of Judgment Resources in Youtube Comments

Judgment	Normality	Capacity	Tenacity	Veracity	Propriety	Total
Pos	10	3	4	4	6	27
Neg	11	10	6	7	39	73

Discussions

- Veracity focused judgments emphasized truthfulness or deception in political discourse. Positive evaluations, like "...yang penting amanah" (Data 3), praised perceived sincerity, while negative ones, such as "cuma omong omong omong, muak dg janji omong omong" (Data 2), highlighted doubts about the authenticity of political promises. This division reflects broader societal anxieties about trust in leadership. Two opposing directions of comments are seen clearly there. Those supporting the government show their hope and wish that the government is trustable by mentioning amanah (credible), and expecting that the new tax rise is applied wisely only to luxury products. Meanwhile others express their disbelief in anger as seen in "...Bulshiiiiit 🤔🤔🤔🤔🤔" (Data 11), "muak dg janji omong omong.." (Data 2). These comments engage strong emotion in its diction. The use of repeated emoticons emphasizes the negative feeling over the policy taken by the new president.

Veracity	
Positive	negative
"setuju pak, yang penting amanah," Data 3. "semoga benar adanya," Data 4. "Dan smg itu benar... pajak UMKM ... tidak naik..." Data 5.	"sudah mewujudkan Omong Omong Gede utk ...Rakyat" Data 7. "Aq yakin tdk percaya kalo sembako tdk naik harganya ... pasti ikut naik.." Data 9. "Naik ppn segitu cm bt brng mewah. Bulshiiiiit 🤔🤔🤔🤔🤔" [Vera. -] Data 11. "Apa yg dikatakan dan apa yg dilakukan berbeda.." [Vera. -] Data 1. "..cuma omong omong omong, muak dg janji omong omong.." [Vera. -] Data 2.

2. Tenacity related judgments on person's resoluteness and determination. In another it refers to how dependable the person is (Martin & White, 2005). From the identification, there are 10 comments with tenacity evaluation on the president (6% negative vs. 4% positive). The figure proves that public perception tend to be in balance, though the negative responses are still slightly higher than the positive ones. The comments demonstrate polarized views, such as unwavering support expressed in "Prabowo Subianto sehat selalu panglima tertinggi" (Data 12) versus frustration in "Dia itu tidak pro rakyat yg lg susah" (Data 19). The negative tenacity goes with a doubt of Prabowo's inclination to the wealth of Indonesian people. Meanwhile, the positive ones seem to go with unclear idea of the president's promise to bring a progress to the country, though the claim goes without any evidence. This indicates that strong beliefs persist regardless of counterarguments, reflecting both loyalty and entrenched criticism.

Tenacity	
Positive	negative
"Prabowo Subianto sehat selalu panglima tertinggi yg membawa Indonesia Maju" Data 12.	"...berharap pemerintah baru supaya ada harapan lebih baik, eh malah makin parah..." Data 13.
"58% no problem, lanjutkan pak 😊" Data 14.	"tapi kenapa bantuan pkh diberbagai daerah tidak tepat sasaran.harusnya bantuan BLT itu dihapus karna tidak mencerdaskan bangsa yang ada bikin males kerja 😡😡😡😡..." Data 15.
"jangan ragukan Bapak Prabowo" Data 16.	"Dia itu tidak pro rakyat yg lg susah" Data 19.
"gw yakin orang2 kaya pada kebakaran jenggot dg putusan ini," Data 21.	

3. Capacity is evaluating a person's potential or ability. This can involve assessing whether someone is skillful, incompetent, strong, weak, etc. Here the public comments are dominated by negative (10 vs 3), meaning they percieve that the new governemnt is not capable enough to run their country. This indicates skepticism about the competence of the new leader.

Comments like "Kalau jelas alokasinya saya ...sangat setuju" (Data 24) highlighted support for clear and competent leadership. This support is conditioned, showing that the writer is still hesitant about the policy. Other supports are not made in a direct way; they criticize the journalist's way in making the news' title. Conversely, critiques like "100 hari kerja, jebloog" (Data 34) underscored doubts about the government's ability to enact meaningful change. Similar negative evaluation to the president's capacity is clearly seen in "Lha elu kan bisa ngeluarin perpu utk membatalkannya..." (Data 23). Here the netizen tries to give a direction to the president in handling the situation. The netizen employs colloquial style like talking to a close friend with a blaming tone. Another comment even suggests the new president to resign. Thus, the negative evaluation on capacity reflect stronger involvement of the public into the policy taken, as they are directly inflicted by the rising price of the basic necessities they should purchase.

Capacity	
Positive	negative
Kalau jelas alokasinya jelas saya ...sangat setuju	"Lha elu kan bisa ngeluarin perpu utk membatalkannya..." Data 23.
	"Kalau gini cepat banget disahkannya tiba untuk hal2 yg merugikan pejabat seperti hukum mati koruptor lama bukan maen" Data 27.
	"Jika tidak bisa benar2 mimpim mudur sj toh masih byk yg bisa.." Data 30.
	"100 hari krja, jebloog" Data 34.

4. Normality The 21% representation suggests a moderate focus on whether behavior or phenomena align with established norms. Many users discussed deviations from expected behaviors, particularly with respect to economic policies like tax hikes. Negative comments reflected concerns over the disruption of societal norms, such as "...harga kebutuhan pokok sudah naik...mustahil juga turun" (Data 36), while positive remarks praised policy actions aligning with expected standards, such as "Kereen pak Prabowo, Tingkatkan" (Data 37).

Capacity	
Positive	negative
" Kereen pak prabowo,...." Data 37.	"Rakyat kecil ga bisa berbuat apa apa pak..hamya berharap pertolongan Allah..." Data 39.
"Trimakasih bapak hebat " Data 38.	"Kita kira Bapak Macan Asia, ternyata Kucing Solo 🐱" Data 40.
"Njenengan TOP pak 😊" Data 48.	" Liat kondisi masyarakat klo mau naikin pajak .. phk dimana mana Ppn malah dinaikin" Data 43.
"Prabowo emang keren ." Data 49.	"Wis ambyar ... macannya jadi kucing hello kity ..." Data 54.
" mantap pak Prabowo" Data 50.	
"Presidenku memang oke" Data 47.	

5. Propriety dominated the dataset (45%), with a pronounced negative bias (39%). Comments often scrutinized the moral acceptability of actions, such as critiques of corruption and inequity in taxation: "Jangan hanya pandai cari uang dari rakyatnya lewat pajak" (Data 64). However, some remarks supported policies perceived as just, like "...barang impor wajib dikenakan PPN 12% agar barang buatan dalam negeri bersaing" (Data 82). This highlights the heightened sensitivity to ethical considerations in governance. These are data found in the comment section:

Propriety	
Positive	negative
"kerja cepat 100 hari..... tidak salah rakyat memilih bapak " Data 57.	"Kerja cepat.. kerja nyata untuk menekik rakyat " Data 63.
"Betul pak bila perlu 100 persen biar lebih mencintai produk dalam negri." Data 60	"...Pemerintah, jangan hanya pandai cari uang dari rakyatnya lewat pajak,.. " Data 64.
"Cukup bijaksana pak prabowo.. jangan banyak protes lagi semua" Data 61	" Jangan mengaumnya ke Rakyat Kecil , ..banyak Pajak lain di minerba dan pajak kelas atas yang malah melempem,.. " Data 66.
	"UMR gak naik tapi kebutuhan naik semua apa itu gak menindas rakyat kecil... " Data 75.
	" Rakyat makin menderita..... " Data 91.
	" Kami yg miskin semakin susah pak ..." Data 94.

The use of Judgment in the context of political discourse, as analyzed through YouTube comments, aligns with findings from past research on the role of language in political communication. According to van Dijk (1998), language plays a crucial role in shaping public opinion, and individuals often use judgments to express moral evaluations about political figures and policies. This study confirms that Judgment is a central feature of online political discourse, particularly in the context of controversial issues like tax policies and economic reform.

Additionally, the use of veracity judgments in this study aligns with previous research by Bhatia (2004), who found that individuals often rely on judgments of truthfulness to evaluate the legitimacy of political actions. The comments analyzed in this study indicate a similar pattern, where people are quick to either accept or reject political claims based on their perceptions of truthfulness.

The findings on tenacity judgments are consistent with research by Miller and Mautner (2016), who argue that polarized political environments foster strong attitudes that are difficult to change, even

in the face of new information. The comments in this study reflect a similar pattern, with individuals steadfastly defending their views or opposing the government's policies, often without room for compromise.

When it comes to capacity, the comments in this study are consistent with Fairclough's (2003) analysis of critical discourse analysis, which highlights how people use judgments of competence to assess political leaders. Many of the comments evaluated here questioned the ability of political leaders to enact meaningful reforms, which reflects a broader societal concern with the effectiveness of governance.

The concept of normality has been explored in past research on social norms in political discourse, notably in the work of Laclau and Mouffe (2001), who discuss how deviations from perceived norms in political policies can create a backlash from the public. The comments in this study, particularly those questioning the fairness of the tax policies, reflect a similar sentiment, where policies that deviate from what is considered "normal" are met with resistance and skepticism.

Lastly, the concept of propriety was explored in Blommaert's (2005) work on the ethical dimensions of political discourse. This study's findings confirm that people's perceptions of moral acceptability heavily influence their judgments about political actions. The comments critical of the government's tax policies, especially in relation to the wealthy, echo a broader debate about economic fairness and social justice.

The findings of this study highlight the significant role that Judgment plays in shaping public opinion and political discourse on social media platforms like YouTube. The analysis underscores the need for political leaders to be aware of how their policies are perceived in terms of veracity, tenacity, capacity, normality, and propriety. The study also suggests that public reactions to political decisions are deeply influenced by moral and ethical judgments, with individuals assessing the fairness, effectiveness, and truthfulness of government actions.

Besides, negative judgments often result from perceived discrepancies between government actions and public expectations. For instance, the increase in taxes for luxury goods was met with strong propriety judgments questioning the fairness of taxing the middle class while potentially benefiting the wealthy. This finding suggests that for political leaders to maintain credibility and legitimacy, they must not only focus on the technical aspects of policy but also address the moral and ethical concerns of the public.

Conclusion

In conclusion, this study highlights how Judgment, as part of the Appraisal Theory, is crucial in understanding the way individuals express their evaluations of political actions, especially in the context of controversial decisions such as tax increases. The study also contributes to the broader literature on political discourse, offering insights into how public opinion is shaped by perceptions of truth, competence, fairness, and moral acceptability. By analyzing YouTube comments, this research sheds light on the complex ways in which ordinary citizens engage with and evaluate the political process, offering valuable implications for both scholars and political communicators.

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