

VAT Outreach for Vocational School Students in Sukabumi to Create Tax Awareness

Audrey Ratu Ayuningtyas¹, Rinaldi², Reni Anggriani³

audrey005@ummi.ac.id¹, rinaldi.rasidin@ummi.ac.id², reni.anggriani@ummi.ac.id³

^{1,2,3}Universitas Muhammadiyah Sukabumi, Indonesia

Corresponding Author: Audrey Ratu Ayuningtyas

Abstract. As a citizen, we must have full awareness to fulfill our obligations in taxation. The awareness of the Indonesian people about taxation is still relatively low due to the lack of education provided from an early age. Sharing information about VAT to vocational school students is also important because it can be a provision for them to better understand indirect tax collection so that new negative views do not appear. To see if the information shared achieve the desired result, pre-test were conducted before the activities including tax and VAT-based education, closed with post-test to measure their understanding level before and after the program. After implementing several of these series, from the data processed by the quasi-experimental method with SPSS, it can be seen that students' understanding of the tax base, especially VAT, has increased

Keywords: Value Added Tax (VAT), Tax Socialization, Students Care for Taxes , Tax Awareness.

1. Introduction

Indonesia is one of the countries that has made tax revenue the main source of income to support all forms of state economic activities. Various kinds of activities related to the economy such as the implementation of development and state expenditure mostly come from tax revenues [1]. The Ministry of Finance of the Republic of Indonesia stated that revenue in the field of taxation was received by Indonesia Until the end of December 2023, the realization of tax revenue reached Rp 2,155.42 trillion and the realization of customs and excise revenue was recorded at Rp 286.19 trillion [2]. Tax revenue in Indonesia consists of various types of taxes, both direct and indirect taxes such as Value Added Tax (VAT). VAT has three characteristics. First, VAT is a tax that is included in general taxes so that in its application there should be no difference between goods or services classified as taxable goods and taxable services because they are both expenses. Second, VAT is included in the category of indirect taxes because the end consumer does not need to report and cannot credit the tax he receives. And the last characteristic of VAT is a tax that is collected based on the general needs of public consumption, this happens because not all goods or services are taxed

but whether these needs are included in the needs owned by many people, for example are basic needs such as rice so that they are exempt from VAT [3].

As a source that supports the country's development, the Indonesian government has formulated various methods that can be applied, including modernizing taxation with various renewable systems that are expected to improve tax collection and compliance owned by related taxpayers [4]. In addition, various approaches are needed, both philosophical and academic approaches to certain groups in order to provide enlightenment or literacy to the community, especially the younger generation [5]. Based on this understanding, it can be seen that various methods and approaches implemented, especially in the context of taxation, need to be given, especially for the younger generation who will take over this country in the future. With various regulations that have been designed in such a way by the government, it turns out that there are not a few disharmony that often occurs in society, including VAT[6]. In one of the vocational schools in Sukabumi, precisely at SMK Bina Mandiri Sukabumi, it turns out that many students misunderstand the concept of tax collection which eventually becomes the root of the problem in the formation of bad conclusions such as corruption. This usually happens because it is based on the lack of information they receive and bad doctrines about the world of taxation which are only seen from a handful of cases that have occurred in Indonesia so that it becomes the basis for a poor understanding for students. In addition, it turns out that there are a lot of students who do not realize that when making transactions at certain outlets they are subject to an unavoidable tax, namely VAT. They also do not realize that the contribution made by tax revenues, one of which is VAT, is very large for the lives of the Indonesian people, be it in the fields of health, infrastructure, defense, education, religion, and others [7].

Based on several things that have been explained earlier, this research was conducted with the aim of increasing awareness and correcting misconceptions that students of SMK Bina Mandiri Sukabumi have about taxation, including types of taxes that exist in daily life such as VAT. Value Added Tax can also be used as one of the steps taken to stabilize the country's economy. This can happen because the increase in tax rates can encourage an increase in tax revenue so that it will definitely increase the country's tax ratio. The tax ratio shows the amount of tax received as a percentage of Gross Domestic Income (GDP). The higher the tax ratio, the stronger the source of funding that a country has. With a strong tax foundation, it can encourage the country's economic stability[8]. However, this still cannot be realized optimally because based on the results of the pre-test conducted at SMKS Bina Mandiri Sukabumi, it can be seen that the level of understanding, awareness, and views they have regarding VAT is still relatively low. Therefore, it is necessary to carry out several stages of approach to change the tax image owned. The method used in this article is in the form of socialization with several media such as discussions about the negative views they have, disseminating information whose presentation is done through games that can hone focus and knowledge gained such as Smart Competition and Question and Answer Games while passing balloons that are being inflated where the final results of student knowledge development are

measured through post-tests after various socialization activities are carried out. The final result of this study is expected to be a small step that can help the state in increasing tax awareness among vocational school students.

2. Literature Review

Based on Law no. 16 of 2009 concerning General Provisions and Taxation Procedures, taxes are mandatory contributions to the state that are owed by individuals or entities that are coercive based on the law by not getting direct compensation and are used for state purposes for the greatest prosperity of the people [9]. Based on the method of collection, taxes are divided into two, namely direct taxes such as Income Tax (PPh) and indirect taxes such as VAT. VAT is a tax collected by Individual, Entity, and Government Taxpayers with the status of Taxable Entrepreneurs (PKP) on BKP and/or JKP buying and selling transactions that are collected from the production process to distribution [10]. The imposition of this tax is aimed at the value of goods and services that are identified for circulation from producers to consumers. Value Added Tax is also considered to be the second largest source of tax revenue after Income Tax, the contribution provided by VAT is around 30% of tax revenue. This type of tax is a tax that is commonly circulated among the public but not a few people are not aware of the existence of VAT because it is imposed indirectly because the party who has the obligation to calculate, report, and account for VAT is not the consumers but the traders, while for the user of the final product as the party who pays VAT [11].

Taxes are one of the sources of income that will later be used to finance state expenditure needs, both for routine spending and development expenditure [12] and because the needs of spending and development in Indonesia continue to increase, the optimization of tax revenue is always sought by the government [13]. Therefore, the basic understanding of taxes needs to be socialized as early as possible, especially for the types of taxes that are widely encountered in daily life, without special conditions for those who pay taxes, and types of taxes that can cause other interpretations because they are not directly paid to the government but other parties, for example VAT. One of the steps that can be taken is to collaborate with fellow students, with the DGT through the tax volunteer program, as well as with programs launched by the government, such as teaching campuses, in order to make it easier to distribute information and straighten out misconceptions related to taxes, especially VAT, to the younger generation so that the younger generation knows the importance of taxes and cares about taxes from an early age.

The problems that this country is experiencing are not only related to the distribution of information applied in the school environment but also related to what socialization methods are applied so that the understanding of the younger generation about taxes can increase, especially at the vocational school level because they are easily distracted by gadgets. It is also followed by the misconception related to taxes that has begun to take root in their minds

that the taxes paid are corrupt when in reality it is difficult to manipulate tax money that is small because there must be harmony between the amount of tax calculated, the amount of tax paid, and the amount of tax reported. If there are any irregularities, the DGT will conduct an inspection. Therefore, some of the socialization methods that can be used include discussions about the negative thoughts they have, for example the road condition that is still bad so that it can be straightened out and not used as a reason for tax disobedience. Then, in order for this to be straightened out, several innovations are needed to stimulate student interest, including with the help of games such as smart competitions and balloon passing.

For the smart competition, the system used is a knockout system in the form of questions whose answers are only correct or not. This type of competition has been proven to stimulate students to think quickly and accurately [14][15]. Furthermore, for the balloon passing game, the game is required to inflate the balloon and cannot stop pumping until it can answer the given question correctly. This type of competition can also hone their thinking and focus under the pressure of time because the balloon they inflate can explode at any time [16]. These two games can be played without player restrictions, in fact, the more players the game will be more exciting so it is suitable to be applied in vocational schools because it can save time to play in turns. Meanwhile, to measure the extent of their development, a pre-test session was made to measure their basic abilities and a post-test session to see the extent of the progress received. By collaborating games with tax science, coupled with a tax-related mindset approach, it is hoped that it can slowly change the negative views that SMKS Bina Mandiri Sukabumi students have so that they can be part of the young generation that are tax aware and can improve their ability to think quickly and appropriately even though they are under pressure so that competitive nature arises in the young generation of Indonesia.

3. Research Method

This research was carried out with the aim of seeing the extent to which the effectiveness of the series of socialization provided can increase students' tax awareness with several methods, namely an approach through discussion and straightening out tax misconceptions, then the presentation of information about tax bases, especially VAT such as definition, benefits and other basic knowledge with presentation media, and finally the knowledge that has been provided is reviewed through smart games and balloon passing. Then, to see the improvement that students get, a pre-test and post-test session is carried out which will be used as the main data in this test with the help of SPSS using the Quasi Experimental method. The selection of the Quasi Experimental method was chosen because it was considered the most suitable for the data used in the form of sampling carried out at SMKS Bina Mandiri Sukabumi from representatives of grades 10, 11, and 12 with a total of 80 samples.

4. Result and Discussion

The increase in the basic tax ability of the younger generation cannot be seen only by observing the naked eye, but sampling is needed to measure the increase that the younger generation has. Therefore, to find out whether the series of socialization carried out has a positive impact or not, sampling is carried out at SMKS Bina Mandiri Sukabumi which will be used as the main data in testing this research. Data testing was carried out using data generated from closed questionnaires in the form of pre-test and post-test taken from student representatives in grades 10, 11, and 12 with details in the table below.

Table 1. Sample Data of SMKS Bina Mandiri Sukabumi Students

Class	Information	Sum
10	Male	17 student
	Female	10 student
11	Male	21 student
	Female	11 student
12	Male	14 student
	Female	7 student

Based on the data listed in the table above, it can be seen that there are a total of 27 representative students from grade 10 majoring in Industrial Electronics, Office Governance Authorization, and Automotive Light Vehicle Engineering with 17 male respondents and 10 female respondents. Then there were 32 representative students from grade 11 majoring in Audio Video Engineering, Office Governance Authorization, and Automotive Light Vehicle Engineering with 21 male respondents and 11 female respondents. And finally, there were 21 representative students from grade 12 majoring in Audio Video Engineering, Office Governance Authorization, and Automotive Light Vehicle Engineering with 14 male respondents and 7 female respondents.

To see the improvement of students' abilities, it is necessary to refer to basic data and final data, therefore, all registered respondents are asked to fill in several pre-test and post-test questions with the same questions to ensure that the questions are at the same level with the scale range of 1-5 with the information of point 1, which is very ignorant, point 2 to not know, point 3 to know enough, point 4 to know, and point 5 to know very much. Respondents were asked to answer 5 questions, including:

- 1) Taxes are one of the sources of revenue that provide the greatest support for the state
- 2) Mandatory contribution tax to the state owed by individuals or entities that are coercive based on the law without getting direct compensation and used for state purposes for the greatest possible prosperity of the people
- 3) VAT is a tax whose collection is included in indirect taxes

- 4) The current VAT rate is 11%
- 5) Not all goods or services in circulation are subject to VAT

With a total of 5 questions with a score range of 1-5, the lowest score that respondents can receive is 5 points and the highest score is 25 points. To get a basic reference for the score, before the series of socialization is realized, it must carry out a pre-test session first. After carrying out the pre-test session, the results can be seen in the image below.

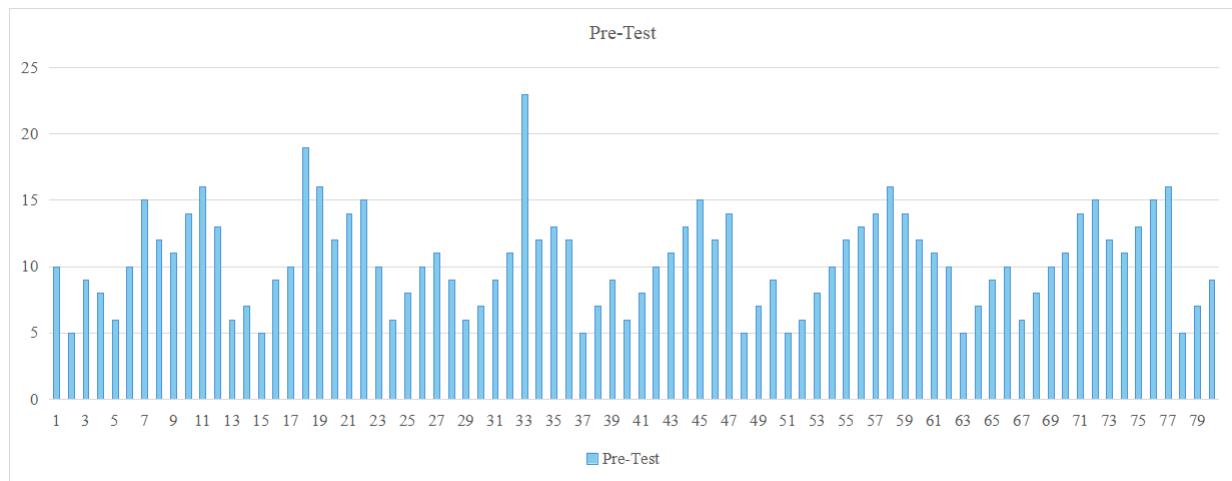


Figure. 1. Pre-Test Results of Respondents of SMKS Bina Mandiri Sukabumi

Based on the results of the pre-test above, it can be seen that the percentage of student points is dominated by those who get scores in the range of 5-15 points. The average score of this pre-test result was 10,425 with only 37 respondents who answered and got points above the average and 43 respondents who answered and got a score below the average. This result is still relatively low because the majority of students answered in the information very ignorant of point 1, did not know about point 2, and quite knew about point 3 with the category grouping in the table below.

Table 2. Pre-Test Category for SMKS Bina Mandiri Sukabumi Students

Score	Category	Sum	Percentage
21 - 25	Very High	1 student	1,25 %
16 - 20	High	5 student	6,25 %
11 - 15	Quite High	31 student	38,75%
6 -10	Low	36 student	45,00%
5	Very Low	7 student	8,75%
		Sum	100,00%

Referring to the questions that have been prepared, based on the table above, it can be seen that currently, the condition of understanding of SMKS Bina Mandiri Sukabumi students related to the basis of taxes and VAT dominates two categories. The first category is a low category with a score range of 6-10 with a total of 36 students and a percentage of 45.00% of the overall and the second category is quite high with a score range of 11-15 with a total of 31 students and a percentage of 38.75%.

After obtaining reference data and conducting various series of socialization such as discussions about their views related to taxes, formal submission of information regarding the definition, benefits, and some simple regulations regarding the basis of taxes and VAT using ppt, as well as reviewing the material using smart games and balloon passing, the next step is to see the improvement of students' abilities through post-tests with the number of student representatives and questions that just like during the pre-test. After the post-test session was carried out, the results were obtained which can be seen in the image below.

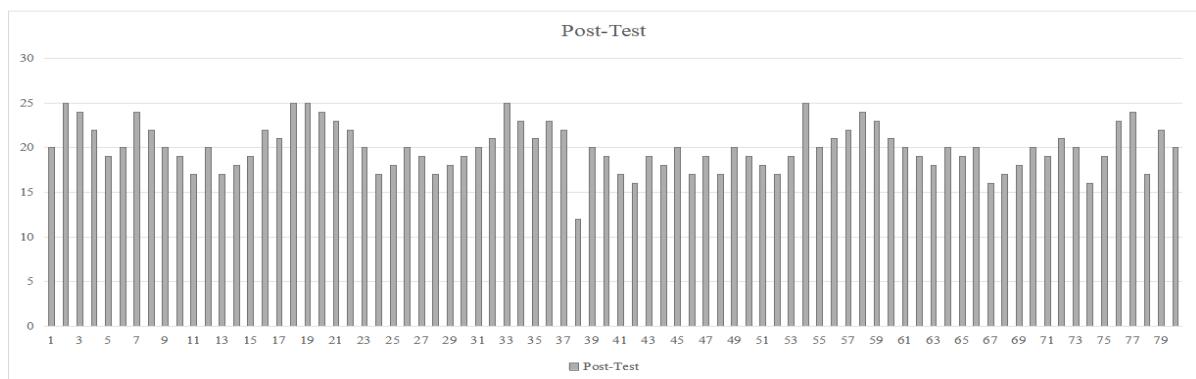


Figure. 2. Post-Test Results of Respondents of SMKS Bina Mandiri Sukabumi

Based on the results of the post-test above, it can be seen that the percentage of student points is dominated by those who get scores in the range of 5-10 points. The average score of the results of this post-test was 20,025 with 28 respondents who answered and got points above the average and 52 respondents who answered and got a score below the average. Although the total points obtained by respondents were dominated by results below the average, this number can be said to be quite large because the average used as a reference for the grouping which was initially only 10,425 rose to 20,025. To see the results more clearly, you can see the table below.

Table 3. Post-Test Category for SMKS Bina Mandiri Sukabumi Students

Score	Category	Sum	Percentage
21 - 25	Very High	11 student	13,75 %
16 - 20	High	68 student	85,00 %
11 - 15	Quite High	1 student	1,25%

Score	Category	Sum	Percentage
6 -10	Low	0 student	0,00%
5	Very Low	0 student	0,00%
Sum			100,00%

Referring to the questions that have been prepared, based on the table above, it can be seen that currently, the condition of understanding of SMKS Bina Mandiri Sukabumi students related to the basis of taxes and VAT dominates two categories. The first category is the high category with a score range of 16-20 with a total of 68 students and a percentage of 85.00% of the overall and the second category is very high with a score range of 21-25 with a total of 11 students and a percentage of 13.75%. After the entire series of activities are carried out, to see more clearly the increase in pre-test and post-test can be seen from the picture below.

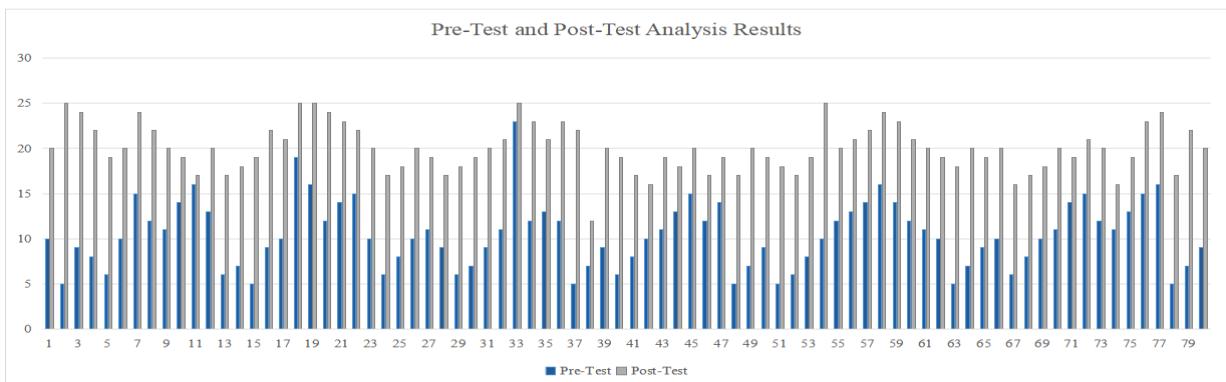


Figure. 3. Post-Test Results of Respondents of SMKS Bina Mandiri Sukabumi

Referring to the results of the pre-test and post-test above, the difference before and after the socialization can be clearly seen. However, to measure the results of the data more deeply, it will be discussed further using a quasi-experimental method with SPSS using several methods such as Reliability, normality One-Sample Kolmogorov-Smirnov Test, Test of Homogeneity of Variances and Paired Simple T-Test.

In the first test, the reliability test was used Cronbach's Alpha where the reliability level can be seen from the table below.

Table 4. Reliability Statistics

Nilai Cronbach's Alpha	Reliability Level
>0,80 - 1	Very High
>0,60 – 0,80	High
>0,40 – 0,60	Quite High
>0,20 – 0,40	Low

>0,0 – 0,20	Very Low
-------------	----------

After the required data has been collected, with the reliability reference in the table above, the reliability results can be seen in the table below.

Table 5. Reliability Statistics

Cronbach's Alpha	N of Items
,748	2

Reliability tests were carried out and can be said to be reliable if the reliability of Cronbach's Alpha is above 0.60 (60%) [17]. From the results of the reliability test in table 5, a result of 0.748 or 74.8% was obtained, so it can be concluded that the results of this data test have high reliability.

In the second test, the data received was tested for normality using the One-Sample Kolmogorov-Smirnov Test method with the results can be seen in the table below.

Table 6. One-Sample Kolmogorov-Smirnov Test

		pretest	posttest
N		80	80
Normal	Mean	10,43	20,03
Parameters ^{a,b}	Std. Deviation	3,652	2,585
Most Extreme	Absolute	,084	,154
Differences	Positive	,084	,154
	Negative	-,069	-,083
Test Statistic		,084	,154
Asymp. Sig. (2-tailed)		,200 ^{c,d}	,200 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

The data normality test was carried out using the Kolmogorov-Smirnov test because the respondents were more than 50. The condition of a variable is said to be normally distributed if the value of $p > 0.05$. Table 6 shows that the results of the normality test show the results of Asymp. Sig. (2-tailed) 0.200 or 20% so it is greater than 0.50 or 5%, so it can be concluded that the resulting value is normally distributed [18].

In the third test, the Test of Homogeneity of Variances test was carried out and a result was obtained which will be presented in the table below.

Table 7. Test of Homogeneity of Variances

Levene				Sig.
Statistic	df1	df2		
9,831	1	158		,200

Based on the results of the above test, it can be seen that the sig value > 0.05 , therefore, the variance of the data taken from the data population group is the same or homogeneous.

In the last test, a paired sample T-Test was carried out and the results presented in the table below were obtained.

Table 8. Paired Sample T-Test

	Mean	N	Std. Deviation	Std. Error
			Mean	
Pair 1 , pretes	10,43	80	3,635	,406
posttest	20,03	80	2,585	,289

Table 9. Paired Sample T-Test

Mean	Std. Error	Std. Deviation	95%		95%		t	df	Sig. (2-tailed)			
			Confidence Interval of the Difference		Confidence Interval of the Difference							
			Mean	Lower	Mean	Upper						
Pair 1	-9,600	,361	3,228	-10,318	-8,882	-26,600	79		,000			
pretest												
posttes												

Based on the data obtained in figure 8, it can be seen that the average increase is quite significant which was initially only 10.43 (during the pre-test) and finally rose to 20.03 (during the post-test). Based on the results of the test in figure 9, with a score of sig. (2-tailed) < 0.05 , it can be concluded that the socialization carried out has an influence on the improvement of students' knowledge of SMKS Bina Mandiri Sukabumi related to tax and VAT bases [19].

After carrying out various methods ranging from simple analysis of pre-test and post-test through graphs and spss assistance in the form of the Reliability method, the normality of the One-Sample Kolmogorov-Smirnov Test, Test of Homogeneity of Variances and Paired Simple T-Test, it can be seen that the socialization carried out at SMKS Bina Mandiri Sukabumi has succeeded in providing an increase in knowledge to SMKS Bina Mandiri Sukabumi students.

5. Conclusion

Based on the results of the analysis conducted using SPSS and graph analysis with reference to the pre-test and post-test data obtained, it can be concluded that the action of planting tax

awareness among SMKS Bina Mandiri Sukabumi students can be achieved. There was a significant influence before and after socialization at SMKS Bina Mandiri Sukabumi assessed from the increase in the results of the data tested between the pre-test and post-test. In the analysis of the improvement graph, the data stated that the level of student understanding could shift from the low and quite high category in the pre-test to the high and high categories in the post-test. Then various analyses were carried out with the help of SPSS on the overall data, leading to the positive points in the paired sample t-test, it can be seen that the average value before socialization is at 10.43 and the average value after socialization is at 20.03, which means that there is an increase of 9.60. In addition to testable data, there are several aspects that support increasing tax awareness at the vocational school level by sharing students' thoughts on taxation so that misconceptions can be straightened out and increase students' concern for the state through taxes.

References

- [1] Janges, Z. P., & Pangestu, I. A.: The Existence Of Taxes For National Development. Rule Of Law, 17(1), 43–54. <Https://Doi.Org/10.33592/Jsh.V17i1.1161>. (2021)
- [2] Zaenuddin, M.: Definition of Tax, Functions, and Benefits. KOMPAS.com. https://www.kompas.com/tren/read/2024/06/18/123000265/meaning-tax-function-and-benefits_lgn_method=google&google_btn=onetap. (2024)
- [3] Amalia, M. M., Fatimah, F., & Hasibuan, R.: Analysis of the effects and advantages of E-spt and E-filing implementation on taxpayer knowledge and compliance. e-Journal Science Analytical Institute. <https://www.ejournal.seaninstitute.or.id/index.php/Economy/article/view/2306> (2023)
- [4] Jayadi, H., Anggriani, R., Rahayu, Y. C., Mufidah, M., Nasuhi, N., Saputra, D. H., & Masdani, M.: Literacy Development and Public Policy Implementation and Its Impact on Increasing Public Knowledge with the Mandiri Nafis Foundation in the Perspective of Business Law. Madaniya, 2(1). <https://doi.org/10.53696/27214834.53>. (2021)
- [5] Mazidah, A.: Learning the Legal Character of VAT. <https://ortax.org/Learn-Legal-Character-VAT> (2022)
- [6] Aufa, R.: Disharmonized Regulations. kumparan.com. <https://kumparan.com/risan-aufa/disharmonisation-regulation-causes-uncertainty-law-in-indonesia-22m6gwTBeuL>. (2024)
- [7] Priyono, E.: Menyemai open mind: Kunci Generasi Z Menuju Kewajiban Pajak Yang Berkelanjutan. Direktorat Jenderal Pajak. <https://www.pajak.go.id/index.php/id/article/seeding-open-mind-key-generation-z-to-tax-liability-that-is-sustainable> (2024)
- [8] A Abdul Aziz, M. S.: The positive impact of the VAT Rate Increase. Directorate General of Taxes. <https://www.pajak.go.id/index.php/id/artikel/Positive-impact-rate-increase-VAT>. (2024)

[9] Mazidah, A.: Halim, H., Brabowo, R. I., & Dara, A.: *Taxation: Concepts, Applications, Examples, and Case Studies*(2nd ed). Salemba Empat. (2017)

[10] Learn the Concept of Value Added in VAT. Ortax. <https://ortax.org/Learning-value-adding-on-VAT> concept (2022)

[11] Agasie, D., & Zubaedah, R.: The Urgency of Increasing the Value Added Tax Rate Based on the Principle of National Interest. Legal Perspectives. <https://doi.org/10.30649/ph.v22i2.131> (2022)

[12] Hartanti, H., Pujiwidodo, D., & Angel Nikita Sianturi, D.: THE EFFECT OF VALUE-ADDED TAX ON TAX REVENUE. Journal of ATTITUDE (Information Systems, Finance, Auditing and Taxation), 3(1). <https://doi.org/10.32897/jsikap.v3i1.95> (2018)

[13] Rasidin, R., & Sulaiman, S.: View of Income Tax Planning in an Effort to Save Tax on Pt. Golden Rooster Indonesia. Al-Ahyan Sukabumi Journal. <https://jurnal.alahyansukabumi.com/index.php/baashima/article/view/5/5> (2023)

[14] Sa'diyah, L. L., Dewi, s., Alifiah, L. C., Nugraha, V. A., Saregar, A., & Deta, U. A. (2023). The Application of Smart Careful Cheerful to Improve Numeracy and Numerical Knowledge of Students of SD Negeri Sidobandung 1 and SD Negeri Sidobandung 2. Scientific Journal of PT Mitra Education and Publication. <https://journal.edupartnerpublishing.co.id/index.php/dedikasi/article/download/21/10>

[15] Nasution, A. S., & Nurdalilah. (2018). Arousing Students' Interest In Learning Through Smart Competitions. E-proceedings Umnaw. <https://e-prosiding.umnaw.ac.id/index.php/pengabdian/article/download/31/27/>

[16] Zahra, S. N., Utoro, R. K., & Sularsa, A.: Application of tangible interaction in the Balloon Pump game to train early childhood gross motor skills. e-Proceeding Telkom University Open Library. <https://openlibrarypublications.telkomuniversity.ac.id/index.php/appliedscience/article/view/1553> (2021)

[17] Wardani, D. K., Primastiwi, A., & Ramadhan, S.: The intention of high school/vocational students at the equivalent level as prospective taxpayers to comply with tax obligations. Journal of Accounting and Tax Analysis, 5(1). <https://doi.org/10.25139/jaat.v5i1.3284> (2021)

[18] Kerenly Sahabat, A., & Marcela Salamor, J.: THE EFFECT OF FAMILY SUPPORT ON STUDENT LEARNING MOTIVATION IN NORTH HALMAHERA. LELEANI: Journal of Nursing and Public Health, 1(2). <https://doi.org/10.55984/leleani.v1i2.78> (2022)

[19] Raharjo, S.: How to Test Paired Sample T-test And Interpretation with SPSS. SPSS Indonesia. <https://www.spssindonesia.com/2016/08/cara-ujji-paired-sample-t-test-dan.html>