The Impact of the Short Film "Cita-Cita di Pasir Panjang" on the Effectiveness of Public Awareness for Paying Taxes

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Abstract. Indonesia is one of the developing countries where very intensive development in all fields can occur due to taxes. The research entitled The Impact of the Short Film Cita-Cita di Pasir Panjang on public awareness effectiveness in paying taxes tells of people who live on the far coast from settlements and are still obedient to paying taxes. This film is designed to influence public awareness about taxes for the nation and state. This study uses a Likert scale method for data collection. It uses two more ways, namely Aiken V and student T-test, to validate the results of this short film and whether it impacts the community. "*Cita-Cita di Pasir Panjang*" is quite effective in motivating public awareness to pay taxes.

Keywords: Shortfilm, *Efektivitas Film Pendek*, Taxes, Taxes Video Motivation.

1 Introduction

Indonesia is one of the developing countries that is carrying out development very intensively, and the development carried out occurs in all sectors. All these developments can run smoothly if the development costs are not hampered. One of the funding sources from these developments is apart from the non-tax sector such as natural resources and State-Owned Enterprises or BUMN [1]. Tax is one of the things that every citizen must pay. We can help ourselves with taxes, and the government is developing. As a source of state revenue, taxes function to finance state expenditures. To carry out routine state tasks and development, the state needs funds[2]. From this, we are very aware that the function of taxes is substantial for the state, even though so far, public awareness of paying taxes has not yet reached the level as expected. Generally, people are still cynical and do not believe in taxes because they still feel like a tribute, burdensome, the payments often have difficulty. People do not understand what and how taxes are and are complicated to calculate and report. [2] therefore tax education to the public is so important. In the current digitalization era, the delivery of information to the public is effortless, now data is spread so quickly, through social media and platforms that can

access information, based on data from the databox, 76% of the total sample get news from social media one of them through video media, Video can change the concept of teaching from a didactic approach to constructivist learning[5]. The ability of Video in visualizing material is effective in helping deliver dynamic material. With Video, people will be easier to hear and digest the information they see. With videos, it will be easier for the community to learn. This is reinforced by research conducted by Lubis, SPW (2017). This study shows that learning videos have a significant effect on learning outcomes. Therefore videos about the importance of taxes are wrapped to make them more. It's fun to use stories that are arranged into a short film. Short films are the media that we choose to deliver learning about taxes because with films the audience can easily imitate and understand what the story is in the film. This short film entitled "*Cita-Cita di Pasir Panjang*", wins third place in the national tax video competition organized by the Indonesian Accounting Association and the Indonesian Directorate General of Taxes. This film is set in a remote location on one of the islands in Indonesia, which depicts a mother who works hard but remains obedient to her obligations in paying taxes, who then feels the impact directly. This is expected to motivate people, especially those who live in big cities, to pay taxes, which is every Indonesian citizen's obligation.

2 Basic Theory

The main text should be written using Times New Roman, 10pt, fully justified. Italics can be used for emphasis and bold typeset should be avoided.

2.1 Tax

Tax is a mandatory contribution to the state that is owned by an individual or entity that is coercive under the law, by not getting a direct reward and being used for the needs of the state for the greatest prosperity of the people [1], taxes can also be helpful for the development of the state and welfare of the people who live in it, with taxes, the state can build infrastructure and provide services to the community and maintain the natural resources that exist in the state. Taxes also have a significant role in the life of citizens, which are one of the sources of state income to finance every expenditure, and the following are the functions of taxes: Budget Function, Regulating Function, Stability Function, and Revenue retribution function.

2.2 Short Film

Short films are complex types of films because, theoretically, they have a maximum duration of 50 minutes. The most important thing about short films is the idea and use of effective communication media. Ideas that have important messages into short videos to get them to the audience faster. Even though there are short films with a period of 60 minutes, the ideal short Film is a short film, and just like some films, the film can be a powerful tool to connect viewers with the most effortless experience through image language. The short film contains a short story that, from the storyline stages, is like a long film.

2.2.1 Exposition

The following is part of the introduction to the story or the opening of the story situation. In this section, all the characters are introduced and the atmosphere, setting off the place to the seeds of problems.

2.2.2 The Emergence of Conflict

In this section, there is also the main problem that seems to be driving the plot of a story. Here it also introduces a character who is usually the protagonist or an event that affects a story.

2.2.3 Improved Problem

This section tells an event that gives rise to a disclosure involving the main characters. Each character in the story starts to be revealed.

2.2.4 Climax

The eventsthat lead to the discovery to its climax, in this section, the film will bring the audience to feel the atmosphere in the story. All the characters in the film will look more substantial and more involved in this event.

2.2.5 Anticlimax

Here the events or conflicts that have occurred have been completed, problems - one by one began to be resolved, resolutions, and questions from one storyline - began to be answered.

2.2.6 Resolution

This is the final part of the story, starting from the end of an event that becomes a conflict, each ending does not have a happy ending, butseveral films make the audience feel curious and wonder. Some have a happy ending. All these series of stories are combined in a story taken with several points of view and camera movement movements and are given a color that looks aesthetic and cinematic.

2.3 Likert Scale

The Likert scale measures the data obtained quantitatively to produce accurate and proven data. The Likert scale will be found in many fillings out questionnaires or surveys. Anwar experts say that the Likert scale is a scaling method for attitude statements, which is used as a distribution and determinant of the value of the scale used for the research conducted. According to Schutz and Rucker (1975), the number of response categories does not materially influence the cognitive structure derived from the results. Thus, it is suggested that it has little effect on the results obtained. However, information retrieval is maximized by using six or seven points (Green & Rao, 1970). The Likert scale generally has five options that are used for the scale, including: Strongly Agree abbreviated as SS, Agree abbreviated as S, Doubt is abbreviated as R, Disagree as TS, and Strongly disagree abbreviated as STS.

Likert scale formula to perform calculations can be done with:

$$T \times Pn \qquad\qquad (1)$$

Information:

T: Number of respondents

Pn: Choice of Likert score numbers.

After the value is known, then determine the percent index, namely:

$$Index\% = Total\ score\ /\ Y\ x\ 100$$

(2)

Before solving it, we also must know the interval and interpretation to learn things by finding the percent score interval (i).

Formula Interval:

$$I = 100\ /\ total\ score\ (likert)$$

$$Then = 100/5 = 20$$

$$Result\ (I) = 20$$

(3)

(This is the interval from the lowest 0% to the highest 100%) From the measurement of the interpretation of the score above, the results based on the interval are:

Table 1. Likert Scale

Index Range	Criteria
Number 0% – 19,99%	Very (disagree/bad/very less)
Number 20% – 39,99%	Disagree / (Not good)
Number 40% – 59,99%	Fair / Neutral
Number 60% – 79,99%	(Agree/Good/Like)
Number 80% – 100%	Very (agree/Good/Like)
Total Score / Y x 100 [7]	

The Likert Scale is simple to construct and likely to produce a highly reliable scale. From the perspective of every participant, it is easy to read and complete. However, in this scale, validity is still challenging to demonstrate, and there is a lack of explanation and reproducibility (Hamed Tahersdoost2020).

2.4 V Aiken's Analysis

The Aiken, in 1985, has formulated Aiken's V for count Content-Validity-Coefficient that based on the score result from the expert validation form as much n people based on an item from how far that particular item represents measured construct. Sents measured construct.

$$V = s / [n(C-1)]$$

$$S = r - lo$$

Lo = lowest lowest number (eg 1)

C = highest number (eg 4)

R = number given by rater

(4)

Table 2. V Aiken's table

Scoring	Item 1	
	Score	S = R - Lo
1	3	3-1 = 2
2	4	4-1
3	4	4-1
4	3	3-1
5	3	3-1
6	4	4-1
7	4	4-1
	∑s	18
	V	0.857

2.5 Student T Test

The student t-test is a comparative test to assess the difference between a specific value and the mean of a population group. The student t-test is also known as a one-sample t-test or one-sample t-test because the t-test here uses one sample. Here we explain the student t-test formula:

$$t = \frac{\bar{x} - \mu_0}{s / \sqrt{n}}$$

(5)

Information:

t: t count.

$\bar{x}$: sample mean.

μ: a specific average or a certain average (which is the comparison).

s: sample standard deviation n: number of samples.

2.6 Analysis and Design

For making this short film, "*Cita-Cita di Pasir Panjang*", 4D methods are used, namely Define, Design, develop and disseminate.
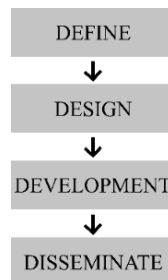
Fig. 1. 4D Development StageSource: Private documentation.

2.6.1 Define

At this stage, it is used to define the development requirements. The conditions in question can see the basic needs of why tax education is needed in the community. At this stage, we also analyze the daily activities of the residents of Pasir Panjang, from the way they talk and work to the routines they do every day.

2.6.2 Design

The purpose of this stage is to create the prototype that will we use as the guideline before we shoot the video, at this stage, we create the synopsis, script, and storyboard. At the storyboard we made a concept like any detail like the location, camera angle, actors positioning, timing, and much more before we execute and shoot the short film. Other than that also there is training for the actors to prepare before D-Day.

2.6.3 Development

At this stage we begin to shoot the video, this stage consists of several days to develop the concepts, design, and bring this into the complete short film. After shooting the video we are editing the raw video and edit it based on the storyboard that we already created the previous day.

2.6.4 Desiminate

After completing the video is time to plan where will this video be published, we chose Youtube to be a great place to upload this campaign video, and as we expected our video has reached more than 3k viewers just several days after publishing it to Youtube.

3 Research Methodology

3.1 Research Methods

The development stage consists of an assessment from expert validators and Beta testing of product development. The short film "*Cita - Cita di Pasir Panjang*" has been validated through the revision stage and tested the product to the audience. The audience targeted by this research is the students of Politeknik Negeri Batam and Batam citizens, and we got 30 respondents who filled the survey. We are using the Likert scale to calculate the result of surveying and the expert validation result, and we are using V Aiken's analysis.

3.2 Analysis and Design
3.2.1 Analysist and Concepting
When creating this short film, we do some research on how to deliver the champaign movie that can be accepted by many people especially in Indonesia, based on mmaglobal.com 7 in 10 consumers have access to it and a whopping 92% of consumers have increased their consumption of streaming content during the COVID-19 pandemic. So we decided to create a short film on one of the islands in Batam called Rempang Island. We chose that location to keep the natural accent of the local and natural environment to tell the audience that the people who live in the countryside can pay a tax without any hesitation, so this short film is expected can change the viewer's perspective about tax.

3.2.2 Design and Development Phase

The target audience is the public, especially those who are already obliged to pay taxes or already have an NPWP, so we thought of making videos that can motivate citizens more to real life. There are three stages, namely Pre-production, production, and post-production. In the pre-production stage, there is a Script that can lead the entire progress of the production, and the shooting script is a video/film script that contains a complete description of each scene such as storyboards, shots, locations, types of music, sound effects, and players. The pre-production stages consist of 3 steps the are synopsis, script, and Storyboard.

Table 3. Synopsis of "*Cita-Cita di Pasir Panjang*".

Synopsis
Sinopsis
Seorang pedagang ikan bernama Ibu mina, ia adalah ibu dengan seorang anak perempuan bernama Nana yang tinggal di desa Pasir Panjang. Ibu Mina setiap pagi pergi ke pantai untuk menjemput ikan hasil dari tangkapan nelayan pada malam harinya. Pada hari itu ibu mina sudah jatuh tempo untuk membayar pajak, Nana putri semata wayangnya mengikatkan ibu nya untuk membayar pajak. Seperti biasa ibu mina pergi kepantai terlebih dahulu sebelum anaknya berangkat ke sekolah, di pantai nelayan memberikan seember ikan untuk dijual yang kemudian uangnya untuk menunaikan kewajibannya untuk membayar pajak. Setibanya dirumah sepulang berjualan, bu Mina mendapat kabar bahwasannya anaknya Nana mendapat beasiswa di tempat kuliah yang di inginkan anaknya.

The synopsis shows the whole story in some paragraphs, and this is where we design the entire story and can be prepared the needs and tools for production needs. From this synopsis, we developed the script and Storyboard that guided the whole story process.

Table 4. Script of "*Cita-Cita di Pasir Panjang*"

Script

The next is the Storyboard, which is the group of pictures that lead the entire production progress, from the angle, transition, shot, and everything about the visual of the short movie will describe clear on the Storyboard.

Table 5. Storyboard of "*Cita-Cita di Pasir Panjang*".

No	Storyboard
1	
2	

The Next is the production process, namely video shooting, equipped with two DSLR cameras complete with a microphone and a boom mic to get more precise sound, tripod, stabilizer, and reflector.

Fig. 2. Taking Video for short film

Source: Private documentation

Fig. 3. The scene taking for short film

Source: Private documentation

After that, do editing using the final cut pro 4 application, where each scene that has been taken is combined into a unit by adding background sounds and sound effects. Images are made following the existing atmosphere with the provision of color grading and subtitles because actors use Malay, then Indonesian subtitles use needed so as not to make misunderstanding from the audience.

Fig. 4. Editing process "*Cita-Cita di Pasir Panjang*"

Source: Private documentation

Then at the post-production stage is the final test where the video results are matched with the script and Storyboard made so that the short film fits the expected story following the pre-production stage.
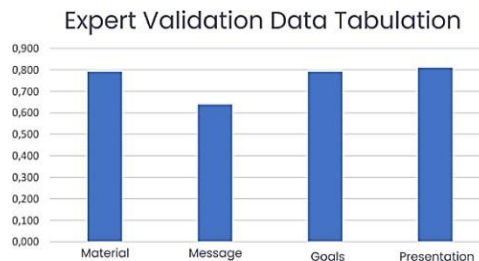
3.3 Expert Validation

Expert validation aims to test the level of consistency of the products that have been made, where each expert will be asked to evaluate the short film that has been made and tested in terms of technique and material in the form of feedback, the short film "*Cita-Cita di Pasir Panjang*" is tested for feasibility and provides suggestions so that it can be known whether this product is worthy for the publication. Even though this short film has won in third position a national competition, its feasibility must be tested. Later, the validation and evaluation results can be used to see the short film's effectiveness in motivating the public for taxes. The validation process uses quantitative research. The instrument used is a questionnaire containing all aspects that can be used as parameters for experts to assess the validity of this short film, such as the content of the learning material contained in the film, the message included, and the way it is presented. Table 6 is a summary of the results of the expert validation analysis.

Table 6. Expert validation analysis.

	Material	**Message**	**Goal**	**Presentation**
Total	1.583	1.917	1.583	5.667
Average	0.792	0.639	0.792	0.810
	0.758			

The results of V Aiken's analysis of the short movie "*Cita- Cita di Pasir Panjang*" show an average score of 0.758 > 0.683 from the "t table" with df = 30 is 0,683, which stated that the Video was categorized as valid and suitable for use in research products trials. From the result above, we can conclude that in the graphic on the picture below:

Fig. 5. Graph of Expert Validation data

Table 7. Tabulation expert

Material	0,792
Message	0,639
Goals	0,792
Presentation	0,810

3.4 Development Test

After conducting expert validation, the product will be tested directly by an audience that will assess to test how influential short films are to educate the public against taxes, So that collecting data from the audience is presently needed, which can later be seen whether the audience understands the content of the film, and whether the message conveyed is conveyed, not only that the audience also assesses from the visual display seen directly, the sound quality and actors of this film, the research instrument used is a questionnaire containing questions about materials, understanding, and appearance in the short film "*Cita-Cita di Pasir Panjang*",this questionnaire is disseminated to the public and has respondents as many as 30 people through Google platform form, there are also calculation results in the questioner can be seen in table 3.

3.5 Student T - Test

The table above shows the number of respondents. The average answer by their parameters in the previews Likert scale, from the lowest score, defines the respondent does not agree with the statement, and 5 represents the respondent very agree with the statement in the Likert's survey. In T-Test, we will calculate how this short movie had an impact on the audience who watched this movie to their awareness to paying taxes, so then after calculating based on the mean of the table above, we found this data:

Table 8. T table to validate

t	df	sig
5,046011193	29	Sig

From the data above that, it means that to make us easier in deciding the hypothesis test 1, where the conclusion for the first party who accepted H1 or the differences or there are significant differential among sample mean with the specific mean, that is four the average acceptable answer by the questionnaire. The result we can see from the table above shows that the short movie "*Cita-Cita di Pasir Panjang*" has been successfully influenced the viewers and made them aware with the taxes by the t score result up to 5,04 is over the specific mean score, as well as form the p-value with one tail, as well as two-tail, having the same significant result, the hypothesis test 1 and 2 parties sig result mean the H1 has been acceptable.

4 Conclusions

The short film "*Cita-Cita di Pasir Panjang*" has been finished and reached over a thousand viewers on YouTube. This short film has won a competition held by the Indonesian Accounting Association in collaboration with the Indonesian Directorate General of Taxes. This short film was developed by the 4D's method that produces output in the form of a short film that can impact the awareness of Indonesian people for paying taxes. Based on expert validation with V Aikens's analysis, the average score of 0.758 > 0.683 from the "t table" with df = 30 is 0,683, and this data has and strengthened by the viewers itself student t-test. This short film got acceptable to the viewers. It gave an impact to them, the effect was proved by the t score result up to 5,04 was over the mean score that is mean that the H1 has been accepted, the advice for the next production is the 4D methods was suitable for the development of film industry because it was the more straightforward and more accessible step that can make our film result perfect.

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