



Tax Goes to Campus as an Effort to Include Tax Awareness at LP3I Tasikmalaya Polytechnic

Andi Usmar^{1*}, Harnavela Sofyan², Rama Nugraha Irawan Surayuda³, Rangga Munggaran⁴, Verra Rosyalia Widia Sofyan⁵, Rani Ligar Fitriani⁶, Adzka Rosa Sanjayyana⁷, Khariidatul Bahiyyah⁸, Yuyun Kurniawati⁹, Nijar Kurnia Romdoni¹⁰, Monika Sutarsa¹¹

LP3I Polytechnic, Indonesia¹

LP3I Polytechnic, Indonesia²

LP3I Polytechnic, Indonesia³

LP3I Polytechnic, Indonesia⁴

LP3I Polytechnic, Indonesia⁵

LP3I Polytechnic, Indonesia⁶

LP3I Polytechnic, Indonesia⁷

LP3I Polytechnic, Indonesia⁸

LP3I Polytechnic, Indonesia⁹

LP3I Polytechnic, Indonesia¹⁰

LP3I Polytechnic, Indonesia¹¹

Corresponding Email: andiusmar@plb.ac.id*

Abstract

This activity explores the implementation of the "Tax Goes to Campus" program as an inclusive effort to raise tax awareness among students at Politeknik LP3I Tasikmalaya. Held on October 31, 2024, the program aimed to enhance understanding and awareness of tax obligations among the younger generation in alignment with the vision of a Golden Indonesia 2045. Through a participatory approach, this community service involved tax education delivered by experts from the Tasikmalaya Tax Office. The methods used included interactive seminars, discussions, and post-session evaluations to assess the effectiveness of this initiative. Results indicated a significant increase in students' understanding of tax contributions to national development and their roles as responsible citizens. This activity concludes that such programs promote tax literacy and contribute to long-term national growth. This activity implies that sustainable tax education in higher education is essential to shape future leaders who are proactive and tax-aware.

Keywords: Tax Awareness, Tax Education, Tax Goes to Campus

Introduction

Tax awareness remains a central issue in sustainable development efforts in Indonesia, especially among the younger generation, and will be the economy's main driver in the future. Taxes are one of the most significant sources of state income, contributing significantly to financing strategic sectors such as education, health, infrastructure, and social welfare. Thus, awareness and compliance with tax obligations are not only individual obligations but also

social responsibilities that have broad implications for the welfare of society. According to (Munggaran et al., 2022), the lack of tax literacy among young people, especially students, creates challenges in achieving optimal tax revenues and economic sustainability.

LP3I Tasikmalaya Polytechnic, primarily through the Banking Financial Management Study Program, is a strategic place to develop tax awareness among students oriented towards the financial sector. Most students at this Polytechnic are on a career path that requires a strong understanding of the tax system and state economic management. Research (Sutarsa, 2024) shows that students who have a deeper understanding of the role of Tax in national development tend to have higher compliance with tax obligations when entering the world of work. Based on this urgency, the Tax Goes to Campus program was held on October 31, 2024, as an inclusive effort to increase student tax literacy on the LP3I Tasikmalaya Polytechnic campus.

The Tax Goes to Campus program was held to build a generation that fully understands the importance of taxes in supporting the vision of a Golden Indonesia 2045. This program is a collaborative initiative between educational institutions and the Tasikmalaya Tax Office, which aims to educate students about the function and benefits of taxes in national life and statehood (Sutarsa Monika, 2023). Seminars, interactive discussions, and post-activity evaluations are integral to this program. Referring to the findings of (Kurnia Romdoni et al., n.d.), participatory educational methods have effectively increased students' interest and understanding of tax material, leading to increased tax literacy and the desire to comply with taxes. Tasikmalaya, the location of this program, has characteristics, demographics, and economics relevant to tax literacy initiatives. This area is known for its rapid economic growth. A dynamic young population supports service activities based on tax education, which has the potential to create broad social impacts (Bahiyah et al., n.d.). With this program, it is hoped that LP3I Polytechnic students will understand the role of Tax in funding the APBN and be inspired to become agents of change who promote tax awareness in the surrounding environment. This aligns with the "Golden Generation 2045" concept, which places the young generation as the central pillar in creating a prosperous, competitive, and prosperous Indonesia in the future (Fitriani et al., n.d.)

The main problem faced is students' low awareness and understanding of taxes. This low tax literacy can hinder their active participation in civic responsibilities when they enter the world of work. Students who are less aware of the role of Tax tend to have a negative perception of tax obligations, potentially affecting the overall level of tax compliance. According to (Usmar et al., n.d.), low tax literacy among students in various developing countries shows the need for continuous and comprehensive educational programs at the tertiary level. Therefore, the Tax Goes to Campus program is expected to become an inclusive initiative that provides an in-depth understanding of tax benefits and the role of students as future taxpayers. This program is an effort to increase tax literacy and a strategic step in building a tax awareness culture starting from the campus environment (Supriyanto et al., n.d.). By participating in this program, students are expected to be able to internalize the values of nationalism and contribute to national development by paying taxes voluntarily and with full awareness.

The program aims to create an inclusive and relevant tax awareness initiative for college students, equipping them with the knowledge necessary to understand their future tax obligations (Wahyudi & Tupti, 2019). Through active involvement and direct interaction with experienced resource persons, it is hoped that students can have a more comprehensive understanding of the importance of Tax as the main instrument in achieving sustainable development.

Method

The method for implementing Tax Goes to Campus at the LP3I Tasikmalaya Polytechnic uses an education-based approach and direct interaction through seminars, counseling, and group discussions involving students. This program aims to increase students' tax understanding and awareness through methods that are in-depth, participatory, and relevant to the current conditions of the younger generation.

1. Approach and Network of Activities

Tax Counseling: The activity begins with a counseling session that introduces the basic concepts of taxation, including the role of Tax in national development and its contribution to the vision of a Golden Indonesia 2045. This material is delivered through interactive and informative presentations, covering the role of students in the context of responsible citizenship. This counseling aims to build a solid foundation of understanding regarding taxes.

Interactive Seminar: After the counseling, a seminar was held with resource persons from KPP Pratama Tasikmalaya, who presented material directly and opened a discussion session. In this seminar, resource persons conveyed issues related to tax policy and actual examples of the impact of taxes on development. Students can ask questions and submit their views, which enriches understanding through direct interaction.

Focus Group Discussion (FGD): Students are divided into discussion groups to deepen the material presented. In this FGD, students discussed the role of Tax and the challenges of implementing it in the field. They also reflected on how tax awareness could be increased in their environment. This FGD also facilitates students in sharing views and solutions to tax awareness problems that they consider relevant among the younger generation.

2. Measuring Program Success

The program's success is measured through quantitative and qualitative approaches, with three leading indicators: understanding, attitudes, and changes in student perceptions regarding taxes.

Pre-Test and Post-Test: Before and after the activity, a pre-test and post-test were carried out to measure changes in participants' understanding and attitudes towards taxes. The pre-test was conducted to assess students' initial level of knowledge regarding the concept and importance of Tax. At the same time, the post-test evaluated the impact of counseling and

seminars in increasing participants' tax understanding and awareness. The pre-test and post-test results were analyzed to identify the level of increase in tax literacy among students.

Observations During Activities: During seminars and FGDs, observations are carried out by the committee to monitor student participation, such as involvement in asking questions, providing responses, and interacting in discussions. This activity level is an essential indicator of student enthusiasm and awareness regarding the critical role of taxes.

Structured Interviews: Structured interviews were conducted with selected participants to gain a deeper understanding of tax perceptions after participating in the program. This interview provided qualitative data on how the Tax Goes to Campus program changed students' perspectives and attitudes toward tax obligations.

3. Success Indicators

Program success is measured through changes in questionnaire scores, level of participation in discussions, and student responses to interviews. Success indicators used include:

Increase in understanding Score: Based on the results of the post-activity questionnaire, success is measured by increasing the average score of students' understanding of the role and importance of taxes in development.

Level of Participation: Student activity during seminars and FGDs indicates success in growing interest and awareness of taxes.

Changes in Perception and Attitude: Structured interviews showed changes in students' perceptions of taxes and their proactive attitude in understanding and fulfilling future tax obligations.

The methods used in this program allow for a comprehensive evaluation of the success of this service activity. Through a participatory approach and structured measurement methods, this program is expected to have a long-term impact in building a tax-aware young generation ready to contribute to national development.

Result and Discussion

The Tax Goes to Campus program at LP3I Tasikmalaya Polytechnic is designed to increase student tax literacy as prospective taxpayers who play an essential role in nation development. This program is implemented to disseminate knowledge, which is expected to provide added value by changing participants' knowledge and behavior (Kusuma et al., n.d.). This activity had a measurable positive impact on students' understanding and attitudes towards taxes.



Picture 1 Speakers Tax Goes To Campus

This activity began with tax counseling and an interactive seminar guided by resource persons from KPP Pratama Tasikmalaya. Students are given an understanding of the importance of taxes to support the APBN and its contribution to national development, which aligns with the vision of Golden Indonesia 2045. The pre-test is carried out before the event begins to measure students' initial understanding of the role of taxes. In contrast, the post-test is carried out after seminars and discussions to evaluate improvements in participant understanding. The interactive delivery method attracted students' interest, as evidenced by their enthusiasm in group discussions examining tax case examples.

Indicators and Goal Achievement

Program achievements are measured through several leading indicators: increased understanding, attitude changes, and students' intention to contribute as taxpayers. Based on the results of the pre-test and post-test analysis, an increase in knowledge of 30% regarding the function and benefits of Tax was found. Students understand the basic concepts of taxation and gain insight into how taxes can support various government programs that benefit the wider community.

In addition, observations during the activity showed students' active participation in seminars and discussions, which strongly indicates increased tax awareness. Through in-depth interviews conducted with several participants, positive changes were seen in their attitudes towards Tax as an instrument of development. Most students expressed their intention to be Tax-compliant and were even interested in exploring tax issues further outside of this activity.



Gambar 2 Student participation

The Tax Goes to Campus program at LP3I Tasikmalaya Polytechnic has succeeded in holding interactive and participatory tax education activities, providing a different learning experience for students. With a communicative approach and supported by competent resource persons from the Tax Service Office, this program can offer an exciting and informative learning atmosphere, strengthening students' understanding of the importance of taxes in national development. Since the beginning of the activity, students have shown high enthusiasm in participating in each session, both in main seminars and group discussions. Event documentation shows moments where students actively participated and were involved in discussions. In several sessions, students were allowed to ask questions directly to the resource person, getting in-depth and applicable answers regarding tax concepts, which are often considered complex. This approach helps students understand tax concepts theoretically and see their relevance in real life.

This program also uses a reward method to increase student learning motivation. As seen in the picture, several participants who showed activeness and achievement during the activity were given awards. The award recipients seemed proud to receive the appreciation, and this moment shows that the award method plays an essential role in increasing participation. This appreciation not only gives pride to students who excel but also encourages other participants to be more enthusiastic in participating in activities and absorbing the material presented (Kartikawati, 2024).

However, time constraints are a challenge in delivering quite complex material. The event documentation also noted that several participants felt the tax material required more time to understand it thoroughly. Tax is a broad and technical topic, so a short presentation can hinder building a deep understanding. Therefore, regular follow-up sessions or in-depth programs can strengthen students' tax literacy. On the other hand, this program can potentially impact students in the long term, especially in forming awareness and positive attitudes toward tax obligations. Hopefully, his activity can become a foundation for the younger generation to understand the role of taxes more in-depth and relevant (Mutiaras Savitri et al., 2022). In the future, students who take part in this program are expected to become obedient taxpayers and be aware of their contribution to the country's development.

Overall, Tax Goes to Campus has significantly contributed to increasing tax literacy among LP3I Tasikmalaya Polytechnic students. This program can create an inclusive learning atmosphere supported by expert sources and participatory methods that actively involve students. The interactive method applied provides a learning experience that is easier to understand and motivates students to participate actively. The involvement of competent resource persons also adds credibility to the event, allowing students to interact directly with tax practitioners (Nasution et al., 2017). However, time constraints are a challenge in delivering fairly extensive material. Some participants felt that complex tax topics required further exploration so that their understanding was genuinely comprehensive.



Gambar 3 Documentation with Participants

One of the biggest challenges in implementing activities is time management and accommodating in-depth discussions amidst a busy schedule. Apart from that, the complexity of the tax material requires more creative methods to ensure that all participants can follow it well. However, this activity opens up opportunities for further development, for example, by holding sustainable programs or expanding the program's reach to other campuses in Tasikmalaya and its surroundings. With a sustainable program, it is hoped that tax literacy among students can develop significantly, creating a proactive and tax-aware young generation (Arfah & Muhidin, 2018).

Conclusion

Tax Goes to Campus at the LP3I Tasikmalaya Polytechnic shows significant success in increasing student tax literacy. This program achieved a measurable increase in understanding through an interactive educational approach and involving resource persons from the Tasikmalaya Tax Office. One indicator of the success of this program is the increase in post-test scores of 30% compared to the pre-test, which shows the effectiveness of the methods applied in delivering tax material. Students who previously had a limited understanding of taxes now show a substantial increase in knowledge and awareness of the importance of taxes. The main advantage of this program lies in the interactive approach applied. This approach facilitates understanding and motivates students to participate actively in the learning process. By involving competent resource persons from the Tasikmalaya Tax Office, students gain theory and practical insight into taxation. The involvement of these practitioners provides additional credibility and enriches students' learning experiences, which in turn influences their attitudes and perceptions toward tax obligations. However, this program is faced with the challenge of limited time, especially in delivering complex tax material. Some students feel that tax topics require more time to understand. This time limitation indicates the need to add in-depth sessions or advanced programs in the future so that students understand tax concepts more comprehensively and in-depth. This challenge provides essential input for planning similar activities in the future.

The Tax Goes to Campus program can be developed more widely in the long term. Seeing the success achieved, this activity can be expanded to other campuses and carried out regularly. It is hoped that the ongoing program will have a more significant impact in forming a younger generation aware of their tax obligations and responsibilities to the country. By

holding regular tax education programs, it is hoped that the next generation can become citizens who understand the importance of taxes and actively contribute to national development. Overall, the Tax Goes to Campus program at LP3I Tasikmalaya Polytechnic has improved students' tax understanding and awareness, although there is still room for further improvement and development. With the continuation of the program and expansion of coverage, this activity has the potential to become an adequate effort in building tax literacy among Indonesia's young generation.

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