



Tax Literacy for Students Using TikTok Media : An Experimental Research

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Abstract

Objective – This paper investigates the differences in the understanding of students regarding taxation before and after the tax literacy process was carried out using TikTok media.

Design/methodology – This research was conducted using the experimental method. The respondents to this experiment were 88 grade 6 elementary school students. 66 junior high school students and 37 high school students. The research design used the Pretest-Posttest Control Group Design.

Results – Learning about taxes needs to be applied as early as possible to raise public awareness about the benefits of taxes in the state's life, as the saying, “catch them young”. The authors concluded that after utilizing TikTok instructional materials, pupils' comprehension of taxation differed. Students will find it easier to comprehend the established learning objectives when learning entails offering them experiences. TikTok learning content regarding taxes made has brought students to understand tax practices in the real world. Through pictorial and sound impressions, not just reading paper which is static.

Research limitations/implications – This study did not specifically outline the student's task in critical analysis of events that should have been an important part of the learning process. In addition, it did not compare with the conventional learning group hence it is unknown whether TikTok is more acceptable.

Novelty/Originality – This research contributes to teachers in schools to develop instructional media with a short and interactive duration of time, so that it will make students understand the material easier and more enjoyable. Instructional media using social media has been carried out a lot, but in this study the use of TikTok media is a new media used in tax literacy and this media is still very happening.

Keywords: Tax Literacy, TikTok, Experimental Research

1. Introduction

People who lack literacy are unable to participate fully and equally in social and political debate, and they lose the fundamental resources needed to achieve their objectives, making them less than equal members of society. Thus, the dissemination and development of literacy are crucial to any effort to create a better society. Additionally, literacy may be significant for practical purposes. Higher literacy increases one's ability to secure jobs and earn income, which in turn raises one's standard of living (Green & Riddell, 2003; Statistics Canada and Organisation for Economic Co-operation and Development, 2005). A workforce with higher levels of literacy may be more equipped to adapt to change and take up new technologies from a societal perspective. Thus, improving literacy for individuals may have spill-over consequences that benefit the economy as a whole (Green & Riddell, 2013)

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In this paper, we examine the relationship between tax literacy and students' comprehension of taxes in relation to state defense. For reason tax is a source of state revenue that has a large contribution to the economy of a country (Abata, 2014; Asih & Irawan, 2018). The state uses the income derived from these taxes to finance state expenditures. Based on the results of the publication of the Revenue and Expenditure Budget (APBN) from the Ministry of Finance of the Republic of Indonesia in 2020, tax revenues reached IDR 1,312.40 trillion or 73.47 percent of the 2020 APBN target. This shows that the portion of state revenue that comes from taxes dominates in financing state finances (Bahuma et al., 2015). The ease of tax administration is an important thing. According to (Anggadini et al., 2022), tax authorities have several options to increase state revenues, which include making a program that can ease taxpayers in paying taxes. Services for taxpayers can be carried out by providing information, training, and reminding deadlines for tax payments and/or tax reports, and providing free consultation to increase the psychological contract with taxpayers so that the feeling of mutual trust can increase (Antinyan et al., 2021).

The large benefits of taxes as a support in a country's economy (Abata, 2014), encourages the increasing importance of efforts being made to increase awareness of all people in complying with tax obligations. Increasing public awareness of the importance of taxes needs to be built from an early age through a learning process regarding taxes that can be applied in the curriculum at the elementary to high school levels (Hutabarat et al., 2022). Even though school students are not yet the subject of taxes, character development and awareness of the importance of citizen participation in creating a prosperous country must start early (Hartono, 2020; Susanto, 2017).

Character development in defending the state is not only focused on citizen participation in physically defending state sovereignty (Natamiharja & Atriasha, 2019; Widodo, 2011). However, it is also important to provide students with an understanding of state financial management which is the basis for organizing state activities (Briando et al., 2020). State financial management has three important elements, namely revenue management, cost management and financing management. Revenue management needs to be an important concern because the largest revenue from the state comes from public participation in fulfilling tax payment obligations. Learning about taxes can be one of the efforts to encourage increased awareness of defending the country.

Learning about awareness of tax compliance can be given in stages according to students' cognitive development (Anidar, 2017). Cognitive Development is the development of an individual's ability or capacity to manipulate and remember information (Juwantara, 2019). While in elementary school, students' cognitive development is at the concrete operational stage which is characterized by the ability to classify groups of objects based on the same characteristics, arrange and allocate numbers and solve simple problems (Khadijah, 2016).

Meanwhile, junior high school students whose cognitive development is at the operational stage are able to think abstractly by using certain symbols or operate formal logic rules that are not bound by concrete objects (Aini & Hidayati, 2017; Bakara et al., 2015; Fuadi Rahman & Maslianti, 2015). For example, increasing analytical skills, the ability to develop a possibility based on two or more existing possibilities, the ability to draw generalizations and inferences from various categories of objects. In addition, there is an increase in intellectual function, memory capability in language and conceptual development (Hastuti, 2019).

In the cognitive development of high school students, there is usually a change from seeking knowledge to applying known knowledge, especially in career determination (Santosa, 2016). However, not all cognitive changes during high school lead to an increase in potential. Sometimes some cognitive abilities decline with age. However, a number of experts believe that the decline in cognitive skills that occurs especially during high school in the final grade can be improved again through a series

of training. Differences in students' cognitive development lead to differences in students' ability to process information which becomes learning objects (Indriyani, 2019). Therefore, we need a learning media regarding taxation that has material compatibility with the cognitive development of students at the elementary school level, junior high school students and senior high school students.

Literacy regarding the importance of taxes in state administration needs to be conveyed to shape the character of a tax-abiding society from an early age) (Resmi et al., 2021). The literacy movement at the school level is currently being promoted by the regional and central governments. This movement aims to foster student character so that students have a culture of reading and writing so that students can become personal learners who continuously learn all the time. Literacy is more than just reading and writing, but includes thinking skills that use knowledge sources in printed, visual and auditory forms. This is closely related to digital literacy activities) (Frishammar et al., 2019; Santhi et al., 2021).

In the midst of the era of digitalization of education, the learning of elementary, junior high and senior high school students is not limited to providing material in the form of readings or textbooks as well as teacher explanations. Students can access learning media online with a variety of existing applications (Putri & Muzakki, 2019). One of the media that is currently widely used as a reference in children's viewing is the TikTok application (Hutamy & et.al, 2021; Zubaidi et al., 2021). Even though at the beginning of the emergence of TikTok in 2016 it was not well received because it published a lot of negative content for children, so that in Indonesia itself this application was blocked in 2018. However, along with the emergence of content creators who are dedicated to developing education. So TikTok content began to develop to provide educational content. One of them is the Directorate General of Taxes as an institution that has tax authority in Indonesia which also develops tax literacy using TikTok media.

Learning media using the TikTok application is in great demand by members of the public because it has advantages including short duration (Hutamy & et.al, 2021; Istiani, 2020), combines music and body movement, not only using monotonous text but also with sound as well as other animation effects, making it more interactive. The advantages of TikTok media are interesting for use in learning about taxes for elementary school students. Currently, not much TikTok content regarding taxation specifically focuses on learning about taxes for elementary school students, where elementary school students have information processing abilities that are different from other adult learning.

Previous research regarding the use of the TikTok application as a learning medium has been carried out by (Rahayu, 2022). However, there is another study conducted by (Ferstephanie & Pratiwi, 2022) stating that there is a negative impact of using TikTok on social caring characters that occur in grade 5 elementary school students. One of the impacts is that it can cause students to become anti-social. The positive and negative impacts of using TikTok on students are still being debated. Information technology can actually have two different sides, it can have positive and negative impacts if it is not used properly (Istiani, 2020). Therefore, it is necessary to have the availability of educative TikTok learning media and the role of the teacher is needed to become a facilitator in the learning process. In addition to the requirement for school involvement in curriculum development that adapts to developments in information technology (Camelia, 2020; Sumantri, 2019).

According to (Clercq, 2021), tax literacy needs to be continuously improved in order to increase tax compliance. In fact, tax literacy is considered one of the key factors that determine tax compliance so the level of public tax literacy needs to be considered (Nichita et al., 2019). However, dealing with taxation problems in developing countries such as Indonesia is certainly a challenge that we must face because the literacy level of the public as a whole is still not too good (Tantriangela & Setyowati, 2023).

This research has contributed to the development of a character-based curriculum that adapts to the development of information technology. The contributions of this research include 1) Focusing on the use of information technology-based learning media through the TikTok application 2) Focusing on developing the character of elementary school students in increasing understanding related to sources of state revenue from taxes which are the basis for state administration. 3) Focusing on mapping material regarding taxation that is adapted to the cognitive development of students from the elementary, junior high and high school levels. Based on this description, it is important to develop learning methods regarding taxation using TikTok media for elementary, junior and senior high school students. Furthermore, this study aims to see differences in students' abilities before and after tax learning with TikTok media.

The paper is organized as follows. The next section describes literature review and hypothesis development. Section three describes research methodology. In the fourth section we employ results and discussions. The final section concludes.

2. Literature Review, Theoretical Framework, and Hypothesis Development

2.1 Cognitive Learning Theory and Its Relation to Learning Media

Learning is an activity of acquiring knowledge and gaining an understanding of this knowledge gradually which can be applied in carrying out life activities (Nurrita, 2018). Cognitive learning theory according to Jean Piaget shows that intelligence changes with the growth of children so that this will affect their mental development (Glaserfeld, 2012). Every incident or experience experienced by a child through interaction with his environment will cause his cognitive structure to develop as well. These developments include language, morals, memory and thought. Therefore, students need to be introduced to the surrounding environment so that students have an understanding of conditions and situations and then students can analyze the situation so that they can deal with any existing problems.

Learning that involves giving experiences to students will make it easier for students to understand the learning objectives that have been set (E. Rahayu, H. Susanto, 2012). Cognitive development that grows continuously also encourages the experiential learning process given to students to be adapted to the existing level of cognitive development. So that the setting of learning objectives must pay attention to aspects of cognitive development of students based on age groups (Abdul & Lidinillah, 2006). The success of the learning process is determined by various factors including factors originating from educator attributes, factors originating from student attributes and factors originating from the media or facilities in learning (Azmi, 2016; Janawi, 2019). The first factor related to educators is how educators use all abilities to be able to convey knowledge and become facilitators in seeking knowledge itself. The second factor that comes from student attributes is how students are able to focus and absorb the learning process well. This is closely related to students' learning motivation, study habits and self-regulated learning (SRL). Student learning success will be different due to differences in gender, level of development, and intrinsic motivation. The third factor relates to the media or facilities in learning. Interactive learning media that can help students to think from the abstract to the concrete. Learning Media is anything that can be used to convey messages or information in the teaching and learning process so that it can stimulate students' attention and interest in learning (Putri & Muzakki, 2019; Zubaidi et al., 2021)).

The learning process in the digitalization era has significant differences from past learning processes (Santhi et al., 2021). The difference lies in the use of learning media that can support the achievement of learning objectives. Learning media can be audio and visual based or both based. Learning media using an audio-visual approach are media that are currently more widely used because they have the advantage of

presenting material interactively. One of the media used by students in obtaining information is through social media. The social media that is currently widely used is TikTok, where the video duration displayed is very short and contains simple information that is easy to digest (Hutamy & et.al, 2021; Istiani, 2020; Zubaidi et al., 2021).

2.2 Tax Literacy and Taxpayer Compliance

Tax literacy can be interpreted as a person's knowledge or ability to read information about taxes, understand the information and follow up on the information they have through a decision, both knowledge about the concept of general provisions in the field of taxation, types of taxes that apply tax rates to the ability to calculate, record and reporting taxes (Cvrlje, 2015; Ibda, 2019; Bornman & Wassermann, 2020). The more understanding about the function of taxes in the life of the state, the more aware every citizen who is a tax subject is to make tax payments (Upa et al., 2021).

Taxpayer compliance will have a positive impact on the state because sources of state financing originating from taxes can increase, so that through increasing state revenues it will be able to improve the quality of service to the community. Service to the community can increase if it is supported by greater government spending both routine and development. The government through tax revenues can create an equitable distribution of development because the government can allocate tax costs to areas that need it.

Tax awareness is fundamental to be instilled in students early on because, with tax awareness, students are taught to be orderly to set aside some of their income to the state in the form of taxes (Herawati, 2022). For this reason, future efforts can be made to increase student tax awareness through tax literacy.

2.3 Hypothesis Development

Tax is a source of state revenue that is used to finance state expenditure. Tax as a support for the country's economic activity makes various efforts to increase the realization of the tax revenue budget. Therefore, learning about awareness of the importance of taxes needs to be grown from an early age through formal and informal learning. Formal learning is carried out by providing tax material in the student curriculum content, while informal education is carried out by the Directorate General of Taxes through the development of tax literacy on the Directorate of Taxes' social media in the form of websites, YouTube channels, TikTok, tweeters and Instagram.

Learning about taxes carried out in formal education must be adapted to the cognitive development process of students. Elementary school students and junior high school students and high school students have different cognitive abilities. While in elementary school, students' cognitive development is at the concrete operational stage which is characterized by the ability to classify groups of objects based on the same characteristics, arrange and allocate numbers and solve simple problems (Khadijah, 2016). Meanwhile, junior high school students whose cognitive development is at the operational stage are able to think abstractly by using certain symbols or operate formal logic rules that are not bound by concrete objects (Aini & Hidayati, 2017; Bakara et al., 2015; Fuadi Rahman & Maslianti, 2015). In the cognitive development of high school students, there is usually a change from seeking knowledge to applying known knowledge, especially in career determination (Santosa, 2016).

Formal learning about taxes in class must be carried out in an interesting way according to students' cognitive development in processing information. The character learning model delivered by elementary school teachers uses more of the lecture method in delivering the material because according to the teacher this method is considered the easiest. This causes many students to think that the learning process using the lecture model is something that is boring, too much to memorize and not varied. Likewise with learning media regarding the importance of taxes as a support for a country's economy, currently many are still carried out using conventional-based

media. These materials include writing or simple illustrations and not much use of information technology-based learning media. Currently learning media is starting to develop using digital media to make it more interactive and in line with the demands of distance learning. Interactive media can use videos that are equipped with music and illustrations of writing or other images.

One effort to attract students to learn more about tax material is to use interactive learning media. Social media can now be used as additional information to support formal learning in class. TikTok media is an information medium that is currently widely used by the younger generation, although the existence of this application is still being debated. However, this application has advantages including the information that is displayed briefly and easily digested. TikTok is also an application with music media and good design so that it can attract users to make this application a center for information and entertainment. The use of the TikTok application in learning media can actually increase students' understanding more easily because today's younger generation is familiar with information technology and the use of interactive media so that the use of social media in learning in formal classes will help students understand the material better.

H. There are differences in students' understanding of taxes before and after tax learning with TikTok Media.

3. Research Method

This research utilizes the experimental method. The experimental method used is a basic experiment with the Posttest control group design. The research subjects were elementary school students, junior high school students and high school students under Al-Biruni Cerdas Mulia Foundation Bandung. This particular school was selected due to the fact that its classrooms are sufficiently equipped with technology to enable the integration of video content from TikTok into the literacy process. The tax material with the TikTok media used in this study differ from one another according to the level of education. The selected students are students in the final grade at every level of education and have used the TikTok application with parental assistance. The reasons for selecting participants were those who had comprehensively understood various materials at their educational level so that they had the ability to understand material regarding the economy and defending the country.

An experimenter or assistant will help the researcher carry out the experiment by carrying out the necessary steps. The following is the experimental protocol that needs to be followed:

1. Students will be asked to attend the Zoom room if they meet the requirements to participate. The experiment is scheduled to run from 9:00 to 9:30.
2. Experiments are implemented independently for elementary, junior high, and high school students, with material content customized to the depth of financial literacy and taxation at each school level.
3. To decide which students receive treatment using TikTok learning media and which students do not, randomization is used.
4. Based on the experimental manipulation, the experimenter will split the zoom space into two sections.
5. As a pretest, the experimenter will provide a link to a Google Form questionnaire with questions about taxes and financial literacy.
6. The experimenter will verify that the quiz has been completed in its entirety.
7. Within ten minutes, learning materials will be manipulated in accordance with the treatment of each room.
8. As a posttest, the experimenter will provide a link to a Google Form quiz with questions about taxes and financial literacy.

9. After explaining the goals and purpose of the study, the researcher will thank the students for agreeing to participate in the series of experiments.

The number of students who participated in this study were 120 people. The experimental model in the study used:

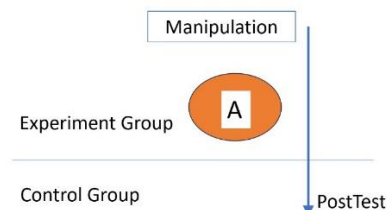


Figure 1.
Experimental
model

Before the experiment was carried out, the researcher had made efforts to test the instrument and made improvements to the deficiencies of the instrument during the trial period. The experimental procedure in this study was carried out by first placing students in a certain class and then they were asked to fill out a research questionnaire before carrying out the treatment. After that the questionnaire instrument was collected. Students get treatment by learning through videos on TikTok media, which is accessed via the link https://www.TikTok.com/@risetkeilmuan_lpd? t=8UUyrEJPIzB& r=1. After that students were given a research questionnaire and students filled out the questionnaire. The points asked in the questionnaire include: what is tax, what are the benefits of tax, who is the tax collector, what is income tax, what is value added tax, what is land and building tax, and how do we fulfill our tax obligations. Furthermore, the experimental took the answers to the research questionnaire and the experimental process was completed. The TikTok questionnaire and learning media at every level of education are different from one another. Each student who does not answer each questionnaire item correctly will be given a value of 0 and for students who answered correctly will be given a value of 1, then the scores of all questionnaire items are added up and divided by the total questionnaire items to obtain an average rating. Testing the hypothesis of this experimental method is a one-way hypothesis with the One-way Analysis of Variance (ANOVA) technique.

4. Results and Discussion

4.1 Results

This study aims to determine whether students' understanding of taxation can be improved through a learning process that uses TikTok media. Students in elementary, middle, and high school under Al-Biruni Cerdas Mulia Foundation Bandung participated in the study with the following student characteristics:

	Female	Male	Total
Elementary	48	40	88
Junior	35	31	66
Senior	15	22	37
Total	98	93	191

Table 1.
Research
Participant

Total participants were 191 people with 93 male participants and 93 female participants. The number of participants was 88 elementary school students, 66 junior high school students and 37 high school students. Based on the results of the questionnaire on 191 students, the results of the descriptive analysis were obtained as follows:

Table 2.
Descriptive
Statistics

	N	Minimum	Maximum	Mean	Std.Deviation	Skewness	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error
Before	125	0	44	8.78	10.797	1.248	.217
After	125	.00	100.00	38.2640	29.63600	.263	.217
Valid N(list-wise)	125						

The results of the data show that before carrying out the treatment of learning about taxes using TikTok media, they have a very minimal understanding with an average value of 8.78%. However, after carrying out learning using TikTok media, students' understanding of taxes increased to 38.26%. The results showed that the student's minimum score before carrying out the treatment was answering 0 and the maximum student score was 44. Students after receiving treatment achieved a maximum score of 100 and a minimum score of 0.

Table 3.
Paired Sample
Statistics

	Mean	N	Std.Deviation	Std.Error Mean
Pair 1				
Before	8.78	125	10.797	.966
After	38.2640	125	29.63600	2.65072

Table 4.
Paired Sample
Correlation

	N	Correlation	Sig.
Pair 1 Before & After	.125	.113	.209

Table 3 describes the paired sample with a standard deviation of 10.797 and after 29.63. Meanwhile, table 4 shows that a significance value of 0.209 fulfills the heteroscedasticity test, so the data is considered valid.

Table 5.
Paired Sample
Test

	Paired Differences						t	df	Sig.(2-tailed)
	Mean	Std.Deviation	Std.Error Mean	95% Confidence Interval of the Difference					
				Lower	Upper				
Pair 1 Before - After	-29.48800	30.37258	2.71661	-34.86493	-24.11107	-10.855	124	.000	

Furthermore, table 5 shows that a significance value of 0.000 has a value below α of 0.05. This shows that H_0 is rejected which shows that there are significant differences in students' understanding of taxation before and after tax learning using TikTok media.

4.2 Discussion

The results of the study showed that there were significant differences in students' understanding of taxation before and after tax learning using TikTok media. The results of this study are in line with (Rahayu, 2022) which states that the application of TikTok as a learning medium for elementary school students has received a positive response from students in grade 6 at the elementary school level because it can be a fun learning medium. Students after getting tax learning using TikTok media have a better understanding of taxes compared to before getting learning with TikTok media. This research proves that TikTok media can be an effective medium that students can use to gain an understanding of taxation. TikTok media has the advantage

of being interesting for students to learn taxes more easily and fun. Learning that involves giving experiences to students will make it easier for students to understand the learning objectives that have been set (E. Rahayu, H. Susanto, 2012). Students now have a better understanding of real-world tax methods thanks to TikTok's tax education content. through auditory and visual perceptions as opposed to merely reading static text on paper.

However, it is important for teachers to pay attention to tax learning materials that are adapted to the cognitive development of students. Cognitive development that grows continuously also encourages the experiential learning process given to students to be adapted to the existing level of cognitive development. So that the setting of learning objectives must pay attention to aspects of cognitive development of students based on age groups (Abdul & Lidinillah, 2006). The success of the learning process is determined by various factors including factors originating from educator attributes, factors originating from student attributes and factors originating from the media or facilities in learning (Azmi, 2016; Janawi, 2019).

Cognitive learning theory according to Jean Piaget shows that intelligence changes with the growth of children so that this will affect their mental development (Glaserfeld, 2012). Every incident or experience experienced by a child through interaction with his environment will cause his cognitive structure to develop as well. These developments include language, morals, memory and thought. Therefore, students need to be introduced to the surrounding environment so that students have an understanding of conditions and situations and then students can analyze the situation so that they can deal with any existing problems.

5. Conclusion, Implication and Limitation

The results of this study indicate that TikTok media is effective as an interactive learning medium that can help students have a more comprehensive understanding of taxes. There are significant differences in students' understanding of taxation before and after tax learning using TikTok media. The average student who gets tax learning by using TikTok media has a better understanding of taxes before they do the learning. This research has contributed to the development of a character-based curriculum that adapts to the development of information technology. This research has drawbacks because it does not specifically map out students' assignments in critically analyzing events which should be an important part of the learning process. Therefore, further researchers can develop experiments by paying attention to aspects of critical analysis in student assignments.

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