

ABSTRACT

*Aizzatul Aulia, 180221100172. The implementation of the tax awareness inclusion program in the learning process at Trunojoyo Madura University.
Under the guidance of Emi Rahmawati, S.E., M.Si.*

The purpose of this research is to investigate the implementation of the tax awareness inclusion program at Trunojoyo Madura University, with a research focus on compulsory general courses that incorporate taxation. The compulsory general courses include Indonesian Language, Pancasila and Citizenship Education, and Islamic Religious Education. This research employs a qualitative approach with a case research research design, and the data is obtained through semi-structured interview results. There are two types of informant subjects, namely lecturers as expert sources involved in tax education at UTM, and students. The results of this research indicate that the implementation of the tax awareness inclusion program at UTM is carried out through the integration of compulsory general courses in the form of narratives, oral presentations, written assignments, and midterm and final exams. In the Indonesian Language course, tax awareness is already explicitly stated in the Semester Learning Plan (RPS), while for the subjects of Religious Education and Pancasila and Citizenship Education, it remains part of the hidden curriculum. The implementation of the tax awareness inclusion program in the learning process at Trunojoyo Madura University, there are still students who are not fully aware of the definition of tax; the definition and obligations of taxpayers; knowledge of the functions and/or benefits of tax; the definition and types of tax penalties; the types of taxes; and there are still some students who claim to have never heard or forgotten about taxes in compulsory general courses (MKWU). The lack of knowledge among students about these matters will have an impact on the level of tax awareness among students. However, majority of students admitted to becoming aware of the importance of taxes with the implementation of the tax awareness inclusion program at Trunojoyo Madura University, while the minority stated that they have not been sufficiently informed about taxes due to the limited amount of knowledge provided. Through the inclusion of tax awareness in the learning process of compulsory general courses, it is expected to cultivate knowledge about taxation among students so that as future taxpayers, they can possess tax awareness.

Keywords: *Tax Awareness Inclusion, Compulsory General Courses (CGC), Higher Education*

ABSTRAK

Aizzatul Aulia, 180221100172. Pelaksanaan Program Inklusi Kesadaran Pajak di Universitas Trunojoyo Madura.

Di bawah bimbingan Ibu Emi Rahmawati, S.E., M.Si.

Penelitian ini bertujuan untuk mengetahui pelaksanaan program inklusi kesadaran pajak di Universitas Trunojoyo Madura dengan fokus penelitian pada mata kuliah wajib umum yang bermuatan pajak. Mata kuliah wajib umum tersebut mencakup Bahasa Indonesia, Pendidikan Pancasila dan Kewarganegaraan dan Pendidikan Agama Islam. Penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian studi kasus dan data diperoleh dari hasil wawancara semi terstruktur. Terdapat dua jenis subjek informan yaitu dosen sebagai narasumber ahli yang terlibat dalam edukasi perpajakan di UTM dan mahasiswa. Penelitian ini hasilnya bahwa pelaksanaan program inklusi kesadaran pajak di UTM dilakukan dengan pengintegrasian mata kuliah wajib umum yang berbentuk narasi, lisan, tulisan, penugasan dan soal UTS & UAS. Pada mata kuliah Bahasa Indonesia, kesadaran pajak sudah tertulis dalam Rencana Pembelajaran Semester (RPS) sedangkan untuk mata kuliah Pendidikan Agama dan Pendidikan Pancasila dan Kewarganegaraan masih sebagai *hidden curriculum*. Pelaksanaan program inklusi kesadaran pajak dalam pembelajaran di Universitas Trunojoyo Madura, masih terdapat mahasiswa yang belum memiliki pengetahuan mengenai definisi pajak secara utuh; fungsi dan atau manfaat pajak; wajib pajak; sanksi perpajakan; jenis pajak dan masih terdapat beberapa mahasiswa yang mengaku belum pernah atau lupa mendengar tentang pajak dalam mata kuliah wajib umum (MKWU). Ketidaktahuan mahasiswa tentang hal tersebut akan berdampak pada tingkat kesadaran pajak mahasiswa. Namun demikian sebagian besar mahasiswa mengaku mulai tersadar akan pentingnya pajak dengan adanya pelaksanaan program inklusi kesadaran pajak di Universitas Trunojoyo Madura, sedangkan sebagian kecil lainnya mengaku belum cukup menyadarkan tentang pajak karena pengetahuan yang diberikan hanya sedikit. Melalui inklusi kesadaran pajak dalam pembelajaran MKWU diharapkan dapat memupuk pengetahuan tentang perpajakan kepada para mahasiswa sehingga sebagai calon wajib pajak, kesadaran pajak dapat dimiliki.

Kata Kunci: Inklusi Kesadaran Pajak, Mata Kuliah Wajib Umum (MKWU), Pendidikan Tinggi