



---

## **Integrating justice-based tax education in Pancasila education: Strategies, challenges, and future directions towards fiscal independence in Indonesia**

**Chandra Dewi Puspitasari\*, Adi Sulistiyono, I Gusti Ayu Ketut Rachmi Handayani**

Universitas Negeri Sebelas Maret, Indonesia

\*Corresponding Author: [chandradewi@student.uns.ac.id](mailto:chandradewi@student.uns.ac.id)

---

### **ABSTRACT**

The present study aims to investigate the integration of justice-based tax education within the Pancasila Education curriculum, with particular attention to strategies, challenges, and future directions for achieving fiscal independence in Indonesia. Adopting a mixed-methods survey design, the research combined quantitative and qualitative techniques to obtain an in-depth understanding of the phenomenon. Specifically, data were collected from students enrolled in Pancasila Education courses at Universitas Negeri Yogyakarta during the even semester of 2023. The sample was selected using a proportionate stratified random sampling technique, which stratified the Faculty of Engineering, Faculty of Mathematics and Natural Sciences, and Faculty of Vocational Studies, to ensure adequate representation across academic disciplines. The results indicate that implementing justice-based tax education constitutes a critical component of Pancasila Education. Triangulation of data from various approaches reinforced the findings that the main challenges included low awareness of the importance of taxes among students and the general public, as well as difficulties in implementing a curriculum relevant to justice values in tax education. The study recommended several strategic measures, including the development of an inclusive tax education infrastructure, comprehensive training for Pancasila education teachers, refinement of the Pancasila education curriculum to better integrate tax justice aspects, and cross-sector collaboration to ensure the success of such integration. Continuous evaluation of justice-based tax education within Pancasila Education is also emphasised as essential to ensuring the sustainability and effectiveness of this program in increasing public understanding and participation in a fair and sustainable tax system.

**Keywords:** fiscal independence: education, tax, equity model

---

### **Article history**

*Received:*

*1 August 2024*

*Revised:*

*4 February 2025*

*Accepted:*

*6 March 2025*

*Published:*

*12 June 2025*

---

**Citation (APA Style):** Puspitasari, C. D., Sulistiyono, A. & Handayani, I. G. A. K. R. (2025). Integrating justice-based tax education in Pancasila education: Strategies, challenges, and future directions towards fiscal independence in Indonesia. *Cakrawala Pendidikan: Jurnal Ilmiah Pendidikan*, 44(2), 275-285. DOI: <https://doi.org/10.21831/cp.v44i2.76438>

---

### **INTRODUCTION**

A fairness-based approach to tax education with Pancasila Education offers an important means strengthening public understanding of the importance of a fair and transparent taxation system as an integral part of Pancasila. In Indonesia, where fiscal independence is a strategic objective that underpins economic and social development, the integration of this concept into the Pancasila Education curriculum is even more relevant. Because Pancasila Education is a compulsory course across Indonesian higher-education institutions, it provides an ideal platform for introducing and exploring the principles of equitable taxation. In efforts to achieve fiscal independence, justice-based tax education can serve as an important instrument for fostering a deep understanding of Pancasila-based obligations related to tax contributions. Leonard, et al. (2020) report property tax reduction incentives are positively related to employment growth. According to Blaylock, et al. (2024) political cost considerations are an important driver of the relationship between affiliation and tax-motivated income shifts. Equity-based Tax Education

helps citizens recognise that paying taxes is not only a legal obligation but also a moral and social responsibility. By studying this education, individuals can appreciate the importance of tax contributions in supporting infrastructure development, public services, and social programs that benefit society.

Evidence suggests that social learning plays an important role in tax-policy formation, particularly in response to changes in tax rates (Jensen & Lindstädt, 2012). Studies of tax-increment financing demonstrate that governments strategically employ deductions to achieve policy goals (Funderburg et al, 2021). Nevertheless, the question of which types of taxation are most politically sustainable in democratic systems remains open (Martin & Harper, 2021).

In developing countries, research tax credits are often justified by their potential to accelerate business activity (Fazio et al, 2020). Studies on tax social capital generally highlighted the positive consequences of prosocial behaviour on taxes (Shiffer-Sebba & Harpaz, 2024). In the contribution of economic history, businesses provided insights into future developments related to the tax system (Kapoor & Singh, 2023). Integrating justice-based tax education faces several challenges, including limited public understanding of equitable taxation, the inherent complexity of the subject matter, and the need to adapt existing curricula. These obstacles must be addressed for successful implementation.

On the other hand, current efforts to integrate justice-based tax education lack a forward-looking perspective that accommodates technological advancements and evolving social dynamics. The utilisation of technology in learning, such as e-learning and digital platforms, could be a solution to increase the accessibility and attractiveness of Justice-Based Tax Education materials to the younger generation who are increasingly connected to technology. In the context of pluralistic Indonesia, the integration of Justice-Based Tax Education must also be attentive to the existing cultural and social diversity. Instruction should employ locally sensitive approaches that accommodate the diverse values and beliefs present within communities. This approach ensures that tax education is not only academically effective but also culturally and socially relevant, thereby embodying the responsible and inclusive Pancasila attitude and spirit.

Previous studies on tax education have examined citizens' tax knowledge (Appiah et al, 2024), agricultural-income-tax knowledge (Trumboo, 2022), and Enforcement of tax compliance (Sharma et al, 2023). Drivers of tax redistribution preferences (Jacques, 2023). The importance of taxes (Mumford, 2015). Tax compliance behaviour (Trifan et al, 2023). However, no study has specifically investigated the integration of justice-based tax education into formal curricula. This suggested that while there was a good understanding of tax-related technical and behavioural aspects, there was still a void in the literature covering tax fairness aspects in the context of formal education. The integration of justice-based tax education could make a significant contribution in improving people's understanding, especially of university students as future citizens, of the importance of a fair and transparent tax system in supporting social and economic justice. Therefore, incorporating fairness-based tax education into formal curricula is expected to provide deeper insights into how education could influence attitudes and behaviors towards taxes among the younger generation.

This study contributes to Pancasila Education legal studies. Specifically, it integrates justice-based tax content into the curriculum. Thus, by including aspects of justice in tax education, students are expected to understand the important role of taxes in creating social and economic justice in Indonesia. From a legal-education perspective, the study reinforces the normative foundations of Indonesia's tax system by foregrounding principles of fairness. By fostering a deeper understanding of tax justice, the initiative aims to promote a more transparent and equitable fiscal regime for all citizens.

## **METHOD**

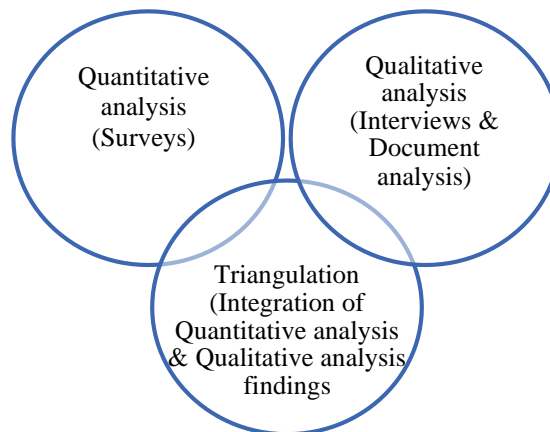
This study employed a survey approach that combined quantitative and qualitative methods to gain an in-depth understanding (Figure 1). Specifically, the study focused on students enrolled in Pancasila education courses at Yogyakarta State University in the even semester of 2023. The sample was selected using a proportionate, stratified-random sampling technique, dividing

faculties such as the Faculty of Engineering, the Faculty of Mathematics and Natural Sciences, and the Faculty of Vocational Studies, to ensure balanced representation across disciplines. The sample data for this study are presented in Table 1.

**Table 1. The research samples**

No	Faculty	Jumlah
1.	Engineering	35
2.	Math and Science	40
3.	Vocational Schools	35
4.	Lecturer of Pancasila Education course	7
Sample Quantity		117

Source: Research Data in 2024



**Figure 1. The research design was adopted by Eliza et al. (2024)**

**Table 2. Indicators for interviews, surveys, and document analysis**

No	Interviews	Survey	Documents Analysis
1.	Lecturer's perceptions and experiences related to the implementation of Justice-Based Tax Education in the context of Pancasila Education	Frequency and level of Justice-Based Tax Education in the context of Pancasila Education	Curriculum documents that regulate Justice-Based Tax Education in the context of Pancasila Education
2.	Obstacles faced in implementing Justice-Based Tax Education in Pancasila Education	Learning media in Justice-Based Tax Education in the context of Pancasila Education used.	Policies governing Justice-Based Tax Education in the context of Pancasila Education
3.	Methods used in Justice-Based Tax Education in Pancasila Education.	Attitudes of lecturers and students towards Justice-Based Tax Education in the context of Pancasila Education	Report and case study on Justice-Based Tax Education in the context of Pancasila Education
4.	Viewpoints on Justice-Based Tax Education in Pancasila Education to improve learning outcomes	Benefits and Challenges in Justice-Based Tax Education in the context of Pancasila Education.	Evaluation of the implementation of Justice-Based Tax Education in the context of Pancasila Education
5.	Attitude towards Justice-Based Tax Education within Pancasila Education	Professional training needs on Justice-Based Tax Education in the context of Pancasila Education	

Qualitative data were gathered through interviews and document analysis to deepen understanding of justice-based tax education within Pancasila Education context. Meanwhile,

quantitative data were collected via surveys to assess the extent to which justice-based tax education is integrated into the Pancasila Education curriculum, to identify strategies used, challenges faced, as well as future directions towards fiscal independence in Indonesia. This research study design, adapted from Eliza et al. (2024), allowed researchers to investigate the research questions from multiple perspectives, provided detailed descriptions and explanations, and developed practical recommendations for the integration of justice-based tax education in Pancasila education. Furthermore, the indicators of interviews, surveys, and document analysis in this study were shown in Table 2.

After determining the indicators for interviews, surveys, and document analysis. The researchers mapped out indicators for conducting surveys. The following was Table 2 of the indicators in the survey integrating justice-based tax education in Pancasila education: strategies, challenges, and future directions towards fiscal independence in Indonesia. The data were obtained by researchers, which were further analysed using the descriptive statistics and applied the following formulas (1).

$$NA = \frac{S}{M} \times 100\% \dots\dots\dots (1)$$

Descriptions:

NA : Final Scores  
S : Score obtained  
SM : Maximum Score

**Table 3. The indicators for survey methods**

Assessment	Indicators	Numb. of Questions
Implementation of justice-based tax education of Pancasila education context	1. Integration of justice-based tax education learning in the context of Pancasila education	1,2,3
	2. Challenges of integration of justice-based tax education learning in the context of Pancasila education	4,5,6
	3. Sustainability of justice-based tax education learning in the context of Pancasila education	7,8,9
Learning media in justice-based tax education of Pancasila education used context.	1. The use of e-learning for justice-based tax education learning in the context of Pancasila education	10,11,12
	2. Learning module of justice-based tax education in the context of Pancasila education	13,14,15
	3. Learning media of justice-based tax education in the context of Pancasila education	16,17,18
	4. Learning materials of justice-based tax education in the context of Pancasila education	19,20,21
	5. Learning evaluation of justice-based tax education in the context of Pancasila education	22,23,24
Attitudes of lecturers and students to justice-based tax education in the context of Pancasila education	1. Benefits	25,26,27
	2. Attitude	28,29,30
	3. Motivation	31,32,33
	4. Sustainability	34,35,36
Benefits and challenges in justice-based tax education for Pancasila education context	1. Ease of learning materials for justice-based tax education in the context of Pancasila education	37,38,39
	2. Flexibility	40,41,42,
	3. Relevance for the real world in learning justice-based tax education in the context of Pancasila education	43,44,45
	4. Constraints	46,47,48
	5. Digital media for learning justice-based tax education in the context of Pancasila education	49,50,51
	6. Interaction of lecturers and students in learning justice-based tax education in the context of Pancasila education	52,53,54
Professional training needs on Justice-Based Tax Education in the context of Pancasila Education	1. Lecturer competency	55,56,57
	2. Lecturer professionalism	58,59,60
	3. Resources supported the learning of justice-based tax education in the context of Pancasila Education	61,62,63

Furthermore, to assess the reliability of the questionnaire regarding Justice-Based Tax Education within the context of Pancasila Education, researchers used the criteria listed in Table 3. And Table 4 is the category of justice-based tax education in the context of Pancasila education.

**Table 4. The category of justice-based tax education in the context of Pancasila education**

No	Percentage (%)	Categories
1.	85-100	Highly Effective
2.	75-84	Effective
3.	60-74	Medium Effective
4.	55-59	Less Effective
5.	0-54	Ineffective

## FINDINGS AND DISCUSSION

### Findings

Descriptive data were obtained through a survey that aimed to collect quantitative data on the extent of integration of Justice-Based Tax Education in the context of Pancasila Education, the strategies applied, and the challenges and benefits of such learning. The survey instrument was validated by an expert evaluation and validation process before being used. The next step involved testing the integration of e-learning into the operating system curriculum. Respondents consisted of 110 students and 7 lecturers at Universitas Negeri Yogyakarta, with a total of 117 surveys completed to record their responses.

This descriptive analysis included various statistics such as mean value, standard deviation, data range, variance, and minimum and maximum values of the survey results. This analysis was intended to provide a clear picture of student and lecturer responses to the use of e-learning in learning operating systems. The findings from the questionnaires filled out by students and lecturers are presented in Tables 5 and 6.

**Table 5. The lecturer survey results**

Assessment	M	SD	R	V	Min	Max
Implementation of justice-based tax education in the context of Pancasila education	55.13	3.513	12	12	45	60
Learning media in justice-based tax education in the context of Pancasila education used	40.37	3.404	10	10.01	35	50
Attitudes of lecturers and students towards justice-based tax education in the context of Pancasila education	68.03	3.522	16	17.59	60	70
Benefits and challenges in justice-based tax education in the context of Pancasila education	85.42	4.778	20	21.46	76	85
Professional training needs in justice-based tax education in the context of Pancasila education	28.51	3.303	11	10.5	35	45

Based on the survey results listed in Table 5, lecturers at Universitas Negeri Yogyakarta, especially those who taught Pancasila Education courses, gave varied assessments of the integration of Justice-Based Tax Education in the context of Pancasila Education. They rated the implementation of Justice-Based Tax Education with an average score of 55.13 and considered it a challenge with a scoring range of 12. The learning media used in this context received an average rating of 40.37, with lecturers seeing challenges in the use of such media, which was reflected in a scoring range of 10. The attitudes of lecturers and students towards Justice-Based Tax Education were also a focus, with the average rating reaching 68.03. It indicated positive perceptions but with significant variations in views towards the benefits and challenges faced, as reflected in the maximum scoring of 85.42. The need for professional training in this regard was also evident with ratings, which indicated a need for competency improvement, with an average score of 28.51. These results provided a comprehensive picture of lecturers' perceptions of the implementation of Justice-Based Tax Education to improve students' understanding in the context of Pancasila education at the university.

Table 5 presents various assessments related to the implementation of Justice-Based Tax Education in the context of Pancasila Education at the University. On average, students assigned a mean score of 50.07 to the implementation of Justice-Based Tax Education, with a standard deviation of 2.625. The learning media applied in this context received higher ratings with an average of 65.30, albeit with greater variation, as reflected in the standard deviation of 5.055. The attitude of lecturers and students towards the Fairness-Based Tax Education approach yielded a mean score of 52.26, indicating a moderately positive perception but with significant variations in opinion, as reflected in the rating range of 12. Students also perceived the benefits and challenges faced in the implementation of Fairness-Based Tax Education with an average rating of 75.11, thereby reflecting a positive perception of the benefits gained, but also recognised significant challenges within the rating range of 25. The need for professional training to understand more about this approach was reflected in a lower mean score of 40.28, indicating awareness of the need for further competency development in this regard. The results of the survey methods provided a comprehensive picture of students' views on the integration of Justice-Based Tax Education in the Pancasila Education curriculum at the university.

**Table 6. The student survey results**

Assessment	M	SD	R	V	Min	Max
Implementation of justice-based tax education in the context of Pancasila education	50.07	2.625	11	7.776	45	85
Learning media in justice-based tax education in the context of Pancasila education used	65.30	5.055	20	19.56 7	65	85
Attitudes of lecturers and students towards justice-based tax education in the context of Pancasila education	52.26	3.876	12	9.383	48	80
Benefits and challenges in justice-based tax education in the context of Pancasila education	75.11	3.543	25	21.56 1	75	90
Professional training needs in justice-based tax education in the context of Pancasila education	40.28	4.011	11	8.561	40	65

Interviews were held with lecturers teaching Pancasila Education courses and students. A semi-structured interview guide was used to explore strategies, challenges, and sustainability issues associated with implementing justice-based tax education within the Pancasila Education framework. The results of interviews with lecturers teaching Pancasila Education courses at Universitas Negeri Yogyakarta revealed various perspectives related to the integration of Justice-Based Tax Education in the context of Pancasila Education. The lecturers said that their perceptions of the implementation of Justice-Based Tax Education tended to be positive, emphasizing the importance of building fair tax awareness among students as an integral part of Pancasila education. They also acknowledged some obstacles faced in this process, such as students' lack of understanding of the concept of fair taxation and the challenge of integrating this material into the existing curriculum.

The methods used in teaching Justice-Based Tax Education included group discussions, case studies, and simulation of real-life situations to strengthen students' understanding. Lecturers recognized the importance of providing practical and relevant context in learning so that students could apply these concepts in real life. From their perspective, Justice-Based Tax Education was viewed as a means of improving student learning outcomes, both in terms of understanding tax concepts and in developing a critical attitude towards tax justice in society. Lecturers believed that Pancasila education was not only important for academic knowledge, but also prepared students to be responsible citizens who were aware of their tax obligations in supporting the country's fiscal independence.

Interviews conducted with students enrolled in Pancasila Education courses at Universitas Negeri Yogyakarta from various faculties, such as Engineering, Mathematics and Natural Sciences, and Vocational Education, revealed a variety of views related to the integration of Fairness-Based Tax Education in the context of Pancasila Education. The students generally expressed positive views, acknowledging lecturers' efforts to embed fair-taxation concepts and noting that these lessons broadened their appreciation of the need to participate in a fair and

transparent tax system. Nevertheless, some barriers were also identified, including the complexity of the Fairness-Based Tax Education materials and challenges in linking theory with practical applications in daily life. Students also revealed that a lack of hands-on experience in applying these concepts can be a barrier in the learning process.

The most effective teaching methods, according to the students, involve interactive discussions, case studies, and simulations of real-world situations that enable them to apply theory in a practical context implications of justice-based tax education. They appreciate this approach because it helps them better understand the practical implications of the concept of Fairness-Based Tax Education. From the students' perspective, Justice-Based Tax Education is highly relevant for strengthening their civic responsibility in line with Pancasila, especially in the context of their contribution to the development of a more just and sustainable society. They believed this education can help them become more aware of their role in supporting the country's fiscal independence and develop a more critical attitude towards social justice issues.

The interview findings indicate that students from various faculties at Universitas Negeri Yogyakarta supported the efforts to integrate Justice-Based Tax Education in the Pancasila Education curriculum, expecting that this approach will yield tangible benefits in shaping their understanding and attitudes towards issues of tax and justice in society. The triangulated results from interviews with students and survey data conducted at Universitas Negeri Yogyakarta showed consistency in perceptions and understandings related to the integration of Justice-Based Tax Education in the context of Pancasila Education. In terms of perception and experience, students from various faculties such as Engineering, Mathematics and Natural Sciences, and Vocational Studies generally welcomed the lecturers' efforts in introducing the concept of Justice-Based Tax Education. They considered that it was important to broaden their understanding of the obligation to follow the spirit of Pancasila in relation to fair and transparent taxation. This finding was consistent with the survey results which showed that most students gave a positive assessment of the benefits of learning Justice-Based Tax Education.

The interviews and surveys also revealed several obstacles in implementing Justice-Based Tax Education. Students identified the complexity of the material and challenges in linking theory with practice as one of the main obstacles. The survey results further indicated variations in students' perceptions of the effectiveness of the teaching methods used in Justice-Based Tax Education. Both data sources suggest that students regard justice-based tax education as relevant and important for deepening their understanding of Pancasila's role in promoting social justice and supporting national fiscal independence. This finding of study was supported by the consistency between responses from interviews and survey data regarding student's expectations of the long-term benefits of this approach in preparing them for future social and economic challenges. Overall, the results of this triangulation corroborated that the integration of Justice-Based Tax Education in the Pancasila Education curriculum at Universitas Negeri Yogyakarta had the support of students and had the potential to make a positive contribution in improving students' understanding, attitudes, and student's readiness who face complex global challenges.

## **Discussion**

Based on the survey results documented in Table 4, lecturers at Universitas Negeri Yogyakarta, particularly those teaching Pancasila Education courses, gave varied assessments of the integration of Justice-Based Tax Education in the context of Pancasila Education. They assigned an overall rating of 55.13 for the implementation of Justice-Based Tax Education, which highlights diverse views on embedding this concept within the curriculum. The 12-point range further reflected the challenges in effectively integrating the material into teaching. Learning media used in the context of Justice-Based Tax Education received an average rating of 40.37, with lecturers acknowledging the challenges in utilizing such media. A 10-range indicates the variation in teaching approaches used to instill the concept of fair taxation to students.

Pancasila education in the digital era has undergone a shift in the ways of teaching understanding, and implementing the concept of Pancasila (Hidayah, Y, 2020). A new challenge for Pancasila education is the role of technology (Suyato & Hidayah, Y, 2024). Recent initiatives such as Pancasila Digital have sought to digitize Pancasila content and pedagogy (Peart, et al,

2023). In terms of attitudes towards Justice-Based Tax Education, lecturers gave an average rating of 68.03, indicating a generally positive perception of this approach. However, the significant variation in ratings, with the maximum score reaching 85.42, reflects the complexity in view of the benefits and challenges involved. In addition, the need for professional training in Justice-Based Tax Education was also noted with an average rating of 28.51, indicating an awareness of the importance of developing additional competencies to more effectively integrate this concept in the teaching of Pancasila Education. These results overall provided a comprehensive picture of lecturers' views towards the implementation of Justice-Based Tax Education in the context of Pancasila Education at Universitas Negeri Yogyakarta.

The results of the students' survey (see Table 4) display a range of assessments related to the implementation of Justice-Based Tax Education in the Pancasila Education curriculum at Universitas Negeri Yogyakarta. Geurts, et al. (2023) argue that the Pancasila Education curriculum should ideally meet students' needs and aspirations. Evagorou, et al (2023) contend that its democratic and participatory aspects must remain relevant to students' daily lives. In the present study, students assigned an average score of 50.07 to the overall implementation of justice-based tax education, indicating moderate perceptions of its effectiveness. The standard deviation of 2.625 reflected the level of consistency in students' views of the implementation. Learning media associated with justice-based tax education received a higher mean rating of 65.30; however, a larger standard deviation (5.055) points to considerable variation in students' experiences, implying that some found these instructional tools more effective than others.

The students' attitudes toward justice-based tax education are generally positive, evidenced by a mean score of 52.26, although significant variation (range of 12) remains. Students recognized the benefits of this approach in broadening their understanding of Pancasila-minded responsibilities related to fair taxation, but also acknowledged the significant challenges involved, as reflected in the rating range of 25. Lim & Chapman, (2022) stated Moral reasoning was a key element of the Character Education and Pancasila curriculum. In this case, Pancasila-minded Education responsibilities related to fair taxation became useful moral reasoning for students. Nyamwanza, et al. (2014) argued that enforcing tax compliance, more formal tax education should be conducted. By learning in this case, the need for professional training was also identified with an average rating of 40.28, indicating an awareness of the importance of developing additional competencies to understand more deeply the concept of Fairness-Based Tax Education. The results of this survey provided a comprehensive picture of students' views on the integration of Justice-Based Tax Education in the Pancasila Education curriculum at Universitas Negeri Yogyakarta.

Interviews conducted with lecturers teaching Pancasila Education courses at Universitas Negeri Yogyakarta suggest that the implementation of Justice-Based Tax Education was an important step in building fair tax awareness among students as an important part of Pancasila education. Gnanadass, et al. (2022) observe that tax payment should center on equality and social justice. Tawfik & Elmaasrawy (2024) argued that every regulation and legislation that addressed value-added tax tests against formal tax compliance and actual tax compliance. In this case, according to lecturers who taught Pancasila Education courses, they recognized the obstacles faced in the learning process, namely the lack of student understanding of the concept of fair tax. The most effective teaching methods according to lecturers included group discussions, case studies, and simulation of real situations to strengthen students' understanding. They realized the importance of providing practical and relevant contexts in learning so that students could apply this concept in their daily lives.

Recent research highlights concern regarding the tax-equity gap (Afonso, et al, 2024). Public perceptions of taxation vary considerably (Deb & Chakraborty, 2017). Maximum potential revenue from taxes can be estimated (Wu & Merriman, 2011). In addition, a targeted financial education program has been developed to support tax-system improvements (Engel et al. 2023). From the perspective of lecturers teaching Pancasila Education courses, Justice-Based Tax Education is viewed to improve student learning outcomes, both in terms of understanding tax concepts and in developing a critical attitude towards tax justice in society. Lecturers believed education was not only important for academic knowledge, but also to prepare students to become



responsible citizens who were aware of their tax obligations in supporting the country's fiscal independence.

The interviews conducted with students enrolled in Pancasila Education courses from various faculties in Engineering, Mathematics and Natural Sciences, and Vocational Education, revealed a variety of views related to the integration of Justice-Based Tax Education in the context of Pancasila Education. Students conveyed that they saw the implementation of Justice-Based Tax Education positively, recognizing the efforts of lecturers in introducing the concept of fair taxation as an integral part of the Pancasila Education curriculum. Kolhe, (2017) stated that the country's infrastructure development can fail if it fails to encourage tax revenue. Inasius, et al. (2020) in Indonesia after the implementation of tax amnesty did not affect taxpayers' perceptions of tax compliance. In the present study, students indicated that the course broadened their understanding of the importance of participation in a fair and transparent tax system. Nevertheless, some barriers were also identified, including the complexity of the Fairness-Based Tax Education materials and challenges in linking theory with practical applications in daily life. Students also revealed that sometimes the lack of hands-on experience in understanding the concept could be a barrier in the learning process.

The most effective teaching methods, according to students, involved interactive discussions, case studies, and simulations of real situations that allow them to apply theory in a practical context. Gregory (2007) argues that the classroom is the locus of authentic learning. In tax learning, students appreciated this approach as it helps them to better understand the practical implications of the concept of Equity-Based Tax Education. From the students' perspective, Justice-Based Tax Education was considered highly relevant to enhance their understanding of responsibility in accordance with the spirit of Pancasila, especially in the context of their contribution to the development of a more just and sustainable society. Students believed in education could help them become more aware of their role in supporting the country's fiscal independence and develop a more critical attitude towards social justice issues

## CONCLUSION

Based on the results of research conducted in Universitas Negeri Yogyakarta on the integration of Justice-Based Tax Education in the Pancasila Education curriculum, several conclusions could be drawn. From the lecturers' perspective, it appeared that there was strong support for incorporating the concept of Justice-Based Tax Education as an integral part of Pancasila education. However, there were challenges in effectively integrating this material into the existing curriculum. This was reflected in variations in assessment and recognition of the need for competency enhancement through professional training. From the students' viewpoint, it appeared that they generally responded positively to the lecturers' efforts in introducing the concept of Justice-Based Tax Education. Students recognized the importance of participating in a fair and transparent tax system to support responsible citizenship. However, they also identified some barriers such as the complexity of the material and challenges in linking theory with practical applications in daily life.

Recommendations could be given to strengthen the integration of Justice-Based Tax Education in the Pancasila Education curriculum at Universitas Negeri Yogyakarta, Indonesia. First, it will be increased supporting and training needed for lecturers to develop more effective teaching strategies in delivering complex concepts such as Justice-Based Tax Education. This could be done through workshops, seminars, or other professional development programs.

## REFERENCES

- Afonso, W., Combs, A., & Bueger, C. (2024). Plugging the tax leak: An analysis of North Carolina's local sales tax redistribution policy. *State and Local Government Review*, 56(1), 76-90. <https://doi.org/10.1177/0160323X231215057>.
- Appiah, T., Domeher, D., & Agana, J. A. (2024). Tax knowledge, trust in government, and voluntary tax compliance: Insights from an emerging economy. *Sage Open*, 14(2). <https://doi.org/10.1177/21582440241234757>.

- Blaylock, B., Doyle, E., & Elemen, A. (2024). Tax-motivated income shifting in audit-firm networks: Comparing big 4 and non-big 4 firms. *Journal of Accounting, Auditing & Finance*, <https://doi.org/10.1177/0148558X231220969>.
- Deb, R., & Chakraborty, S. (2017). Tax perception and tax evasion. *IIM Kozhikode Society & Management Review*, 6(2), 174-185. <https://doi.org/10.1177/2277975217701363>.
- Eliza, et al. (2024). *Integrating e-learning into the vocational high school curriculum: strategies, challenges, and future directions*. RESEARCH.
- Engel, L., Rampling, T., Brautigan, E. J., Bazin, T., Dilts, K., Williams, T., ...Colquhoun, H. (2023). Review and consultations of Canadian financial education programs for individuals with disabilities. *Canadian Journal of Occupational Therapy*. 90(3), 257-268. <https://doi.org/10.1177/00084174221129947>.
- Evagorou, M., Vrikki, M., & Papanastasiou, E. (2023). Students' and teachers' voice on the outcomes of a citizenship education curriculum. *Citizenship, Social and Economics Education*, 22(2), 100-117. <https://doi.org/10.1177/14788047231193917>.
- Fazio, C., Guzman, J., Stern, S. (2020). The impact of state-level research and development tax credits on the quantity and quality of entrepreneurship. *Economic Development Quarterly*, 34(2), 188-208. <https://doi.org/10.1177/0891242420920926>.
- Funderburg, R., Drucker, J., Merriman, D., & Weber, R. (2021). Is tax competition strategic? Spatial distributions of business property tax abatements in the Chicago suburbs. *Economic Development Quarterly*, 35(1), 66-83. <https://doi.org/10.1177/0891242420977694>.
- Geurts, E. M. A., Reijts, R., Leenders, H., & Simons, E. M. C. (2023). 'I have discovered how to have faith in my students': Negotiating a citizenship education curriculum with vocational education students. *Citizenship, Social and Economics Education*, 22(3), 189-203. <https://doi.org/10.1177/14788047231225747>.
- Gnanadass, E., Privott, D. R., Ramdeholl, D., Merriweather, L. R. (2022). "I'll Take Two Please ... Sike": Paying the Black Tax in Adult Education. *Adult Learning*, 33(2), 61-70. <https://doi.org/10.1177/10451595211069075>.
- Gregory, M. (2007). Real teaching and real learning vs narrative myths about education. *Arts and Humanities in Higher Education*, 6(1), 7-27. <https://doi.org/10.1177/1474022207072197>.
- Hidayah, Y. (2020). *Pengembangan model belajar keterlibatan (MBK) untuk memperkuat partisipasi politik dan civic engagement warga negara muda di era digital*. [Doctoral Dissertation]. Bandung: Universitas Pendidikan Indonesia. <https://repository.upi.edu/57749/>.
- Inasius, F., Darijanto, G., Gani, E. & Soepriyanto, G. (2020). Tax Compliance After the Implementation of Tax Amnesty in Indonesia. *Sage Open*, 10(4). <https://doi.org/10.1177/2158244020968793>.
- Jacques, O. (2023). Explaining willingness to pay taxes: The role of income, education, ideology. *Journal of European Social Policy*, 33(3), 267-284. <https://doi.org/10.1177/09589287231164341>.
- Jensen, N. M., & Lindstädt, R. (2012). Leaning right and learning from the left: Diffusion of corporate tax policy across borders. *Comparative Political Studies*, 45(3), 283-311. <https://doi.org/10.1177/0010414011421313>.
- Kapoor, S., & Singh, A. (2023). Development of Indian tax system: Pre and post-colonial influences. *FIIB Business Review*, 14(3). <https://doi.org/10.1177/23197145231164816>.
- Kolhe, P. (2017). Tax incentive policy for development of Himalayan and North-eastern States in India. *Indian Journal of Public Administration*, 63(1), 136-156. <https://doi.org/10.1177/0019556117689855>.
- Leonard, T., Yang, X., Zhang, L., Reed, C. (2020). Impact of property tax abatement on employment growth. *Economic Development Quarterly*, 34(2), 209-221. <https://doi.org/10.1177/0891242420911712>.
- Lim, L., & Chapman, E. (2022). Development and preliminary validation of the moral reasoning questionnaire for secondary school students. *Sage Open*, 12(1). <https://doi.org/10.1177/21582440221085271>.

- Martin, I. W., & Harper, H. (2021). What makes a tax policy popular? Predicting referendum votes from policy text. *Socius*, 7. <https://doi.org/10.1177/23780231211066069>.
- Mumford, A. (2015). Tax Complexity, Tax Salience and Tax Politics. *Social & Legal Studies*, 24(2), 185-201. <https://doi.org/10.1177/0964663915575192>.
- Nyamwanza, T., Mavhiki, S., Mapetere, D., & Nyamwanza, L. (2014). An analysis of SMEs' attitudes and practices toward tax compliance in Zimbabwe. *Sage Open*, 4(3). <https://doi.org/10.1177/2158244014542776>.
- Peart, M., Higgins, S., Gutiérrez-Esteban, P., & Delgado, S. C. (2023). Digital and socio-civic skills development and young people's perceptions of digital citizenship in the UK. *Education, Citizenship and Social Justice*, 19(3). <https://doi.org/10.1177/17461979231170232>.
- Sharma, A., Sharma, P., & Singh, J. (2023). Analysing the framework of tax compliance: A study of attitudinal determinants. *Metamorphosis*, 22(1), 7-17. <https://doi.org/10.1177/09726225231170719>
- Shiffer-Sebba, D., & Harpaz, Y. (2024). Antisocial capital: Community cohesion and tax avoidance among American elites. *Socius*, 10. <https://doi.org/10.1177/23780231241250188>.
- Suyato, S. & Hidayah, Y. (2024). Increasing social care through civic education in higher education. *Cakrawala Pendidikan: Jurnal Ilmiah Pendidikan* 43(1), 4461. <https://doi.org/10.21831/cp.v43i1.67136>.
- Tawfik, O. I., & Elmaasrawy, H. E. (2024). Determinants of the quality of tax audits for content creation tax and tax compliance: Evidence from Egypt. *Sage Open*, 14(1). <https://doi.org/10.1177/21582440241227755>.
- Trifan, V. A., Szentesi, S. G., Cuc, L., D., & Pantea, M. F. (2023). Assessing tax compliance behavior among Romanian taxpayers: An empirical case study. *Sage Open*, 13(3). <https://doi.org/10.1177/21582440231195676>.
- Trumboo, N. (2022). Agricultural income tax in India: Introducing threshold-based tax exemption. *Indian Journal of Public Administration*, 68(1), 21-33. <https://doi.org/10.1177/00195561211058451>.
- Wu, Y., & Merriman, D. (2011). Illinois' municipal telecommunications tax: Tax base elasticity and revenue potential. *Urban Affairs Review*, 47(6), 838-860. <https://doi.org/10.1177/1078087411415507>.