

EXPLORING UNIVERSITY STUDENTS' PERCEPTIONS OF INDONESIA'S 12% VALUE ADDED TAX INCREASE: THE INFLUENCE OF ECONOMIC LITERACY AND INFORMATION EXPOSURE

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Abstract

Value Added Tax (VAT) is one of Indonesia's primary sources of government revenue and plays a significant role in supporting fiscal sustainability. The increase in the VAT rate from 11% to 12% has generated diverse public responses, particularly among young adults, yet limited empirical research has examined university students' perceptions of this policy. This study aims to investigate the perceptions of students at K.H. Abdurrahman Wahid State Islamic University Pekalongan regarding the implementation of the 12% VAT increase. A quantitative survey approach was employed using a structured online questionnaire administered to students of the Islamic Economics Study Program through purposive sampling. The collected data were analyzed using descriptive statistical techniques, including frequency distributions and percentage analysis, to identify patterns in students' awareness, perceptions, and responses to the policy. The findings reveal that although most students are aware of the VAT increase, their understanding of its fiscal objectives and economic implications remains limited. Social media serves as the primary source of policy information, while higher education institutions play a relatively minor role in promoting economic literacy. Students also reported varying perceptions regarding the policy's impact on personal expenditures and its fairness, with these differences influenced by socioeconomic conditions and financial circumstances. Furthermore, respondents emphasized the need for more effective government communication and complementary support measures, such as scholarship programs, to mitigate the policy's impact on vulnerable groups. The study contributes to the literature on public perceptions of fiscal policy and provides practical insights for policymakers and educational institutions to enhance economic literacy and improve public acceptance of taxation reforms.

Keywords: Value Added Tax (VAT), Fiscal Policy, Student Perception, Economic Literacy, Public Policy, Indonesia.



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INTRODUCTION

Taxation plays a strategic role in supporting national economic development and constitutes one of the primary sources of government revenue, alongside the oil and gas and non-oil and gas sectors. In Indonesia, tax administration is managed under the national public finance system by the Directorate General of Taxes, which operates under the Ministry of Finance of the Republic of Indonesia. Historically, taxation was not initially imposed as a formal legal obligation but rather took the form of voluntary contributions from citizens to their rulers to support public needs. Individuals who did not contribute financially were instead required to perform public service for several days each year (Lintang et al., 2022).

Effective tax management is essential for maintaining a country's fiscal sustainability, particularly in developing economies such as Indonesia. Tax revenue accounts for the largest proportion of national income and plays a pivotal role in financing public expenditure and national development. In 2022, for example, tax revenue reached IDR 1.5 quadrillion out of Indonesia's total state revenue of IDR 2.2 quadrillion, demonstrating its critical contribution to government finances (Nariswari et al., 2024).

Among various tax instruments, the Value Added Tax (VAT) represents one of the most significant sources of government revenue worldwide, contributing approximately one-quarter of total global tax revenues. In Indonesia, VAT revenue has exhibited a consistent upward trend since its implementation, particularly following the comprehensive tax reforms introduced in 1984, which strengthened the country's taxation system and improved revenue collection (Trisnayanti, Ida Ayu Ivon; Jati, 2017).

To strengthen fiscal capacity and broaden the national tax base, the Indonesian government introduced a series of tax reforms through the Harmonization of Tax Regulations Law. Under Article 7 of the Harmonization of Tax Regulations Bill, the VAT rate increased from 10% to 11% on 1 April 2022 and was subsequently scheduled to increase to 12% no later than 1 January 2025 (Liyana, 2021). The policy was intended to enhance government revenue and support fiscal sustainability; however, it also generated considerable public debate due to concerns regarding its potential impact on household purchasing power and the rising cost of living.

Following the announcement of the VAT increase, public responses across social media platforms and online news outlets reflected diverse opinions, ranging from support for the policy to strong opposition. Public campaigns such as #BoikotBelanja (Boycott Shopping) emerged as expressions of concern over the anticipated economic consequences of the policy. These online discussions involved individuals from various social and professional backgrounds, indicating widespread public engagement with the issue. Furthermore, social media responses provide valuable insights into how individuals perceive and experience the effects of fiscal policy, making them an important reflection of public opinion in Indonesia (Ghita Intan, 2024).

Although previous studies have examined VAT policy primarily from economic, fiscal, and regulatory perspectives, relatively limited attention has been given to

understanding how young adults, particularly university students, perceive such policy changes. University students represent an important segment of society because they are future taxpayers, consumers, and informed citizens whose economic perceptions may influence public acceptance of fiscal policies. Moreover, their level of economic literacy and access to information can shape how they interpret the objectives and consequences of government taxation policies.

K.H. Abdurrahman Wahid State Islamic University Pekalongan is one of Indonesia's public higher education institutions with students originating from diverse socioeconomic backgrounds. This diversity provides an appropriate context for examining how students perceive the implementation of the 12% VAT policy. Specifically, it is important to investigate whether students understand the rationale behind the policy, how they obtain information about it, and whether they perceive its impact on their daily expenditures and consumption behavior.

Therefore, this study aims to explore university students' perceptions of Indonesia's 12% Value Added Tax increase at K.H. Abdurrahman Wahid State Islamic University Pekalongan. Specifically, the study examines students' understanding of the policy, their primary sources of information, the perceived impact of the VAT increase on their consumption patterns, and their evaluation of the policy's fairness. The findings are expected to contribute to the literature on public perceptions of fiscal policy while providing practical recommendations for improving economic literacy among young adults and supporting more inclusive and effective fiscal policy communication.

LITERATURE REVIEW

Taxation

Taxation constitutes one of the fundamental instruments of fiscal policy that enables governments to finance public expenditures, promote economic development, and achieve social welfare objectives. In Indonesia, the legal basis for taxation is stipulated in Article 1, Paragraph (1) of Law No. 16 of 2009, the fourth amendment to Law No. 6 of 1983 concerning General Provisions and Tax Procedures. The law defines tax as a mandatory contribution imposed on individuals or legal entities that is payable to the state under statutory regulations. Unlike commercial transactions, tax payments do not provide taxpayers with direct or immediate compensation, as the collected revenue is allocated to finance public services and support national development for the prosperity of society as a whole (Larasati & Wibowo, 2022).

From an economic perspective, taxation serves not only as a source of government revenue but also as a policy instrument for regulating economic activity, reducing income inequality, and maintaining macroeconomic stability. Consequently, public understanding and acceptance of taxation policies are essential to ensure voluntary compliance and the successful implementation of fiscal reforms.

Value Added Tax (VAT)

Value Added Tax (VAT) is an indirect consumption tax imposed on the value added at each stage of the production and distribution process before goods and services reach final consumers. According to (Putri & Subandoro, 2022), VAT is levied on the consumption of goods and services within a country's customs territory. As a broad-based consumption tax, VAT is recognized as one of the most efficient and productive sources of government revenue because it captures economic transactions throughout the supply chain while distributing the tax burden among consumers.

Based on various scholarly perspectives, taxation can be understood as a compulsory obligation imposed on taxpayers in accordance with prevailing legislation. Its compulsory nature distinguishes taxation from voluntary contributions, while the absence of direct reciprocal benefits reflects its primary function of financing public goods and services for society. Consequently, changes in VAT rates often attract significant public attention because they directly influence the prices of goods and services, household purchasing power, and consumption behavior.

The increase in Indonesia's VAT rate to 12% represents a fiscal policy designed to strengthen government revenue and support long-term fiscal sustainability. Nevertheless, such policy changes may also generate varying public responses depending on individuals' economic conditions, level of tax knowledge, and perceptions of fairness. These considerations make VAT an important subject for examining public attitudes toward fiscal policy.

Perception

Perception refers to the cognitive process through which individuals receive, organize, and interpret information obtained from their surrounding environment. According to (Gressner & Gressner, 2018), perception is a mental process involving sensory experiences including sight, hearing, smell, touch, feelings, and previous experiences that enables individuals to understand and interpret their environment. Rather than representing an objective recording of reality, perception reflects an individual's unique interpretation of a particular situation.

In the context of public policy, perception plays a crucial role in shaping public acceptance or rejection of government decisions. Individuals may interpret the same policy differently depending on their educational background, socioeconomic status, access to information, personal experiences, and cultural values. Therefore, understanding public perception is essential for evaluating the effectiveness of policy communication and identifying factors that influence citizens' attitudes toward government initiatives.

Within this study, students' perceptions are conceptualized as their cognitive and evaluative responses to the implementation of Indonesia's 12% VAT increase. These perceptions encompass students' understanding of the policy objectives, perceived fairness, expected economic consequences, and overall attitudes toward the government's fiscal decision.

Students' Consumption Patterns

Consumption refers to the use of goods and services to satisfy individual needs and wants. Similar to households, university students engage in consumption activities to fulfill their daily living requirements. Student consumption expenditure includes all spending allocated to both essential and non-essential needs. Generally, students' consumption can be categorized into two major groups: food and non-food expenditures. The allocation of spending across these categories largely depends on the level of income or financial resources available to students (Debora Wurangian et al., 2015).

Changes in taxation policy, particularly increases in VAT rates, may directly affect students' consumption behavior because higher indirect taxes can increase the prices of goods and services. As a result, students may adjust their purchasing decisions by reducing discretionary spending, prioritizing essential goods, or seeking more affordable alternatives. Consequently, consumption patterns can serve as an important indicator for assessing the perceived economic impact of VAT policy among university students.

Understanding students' consumption behavior is particularly relevant because university students generally have limited financial resources and are more vulnerable to changes in living costs than economically established households. Therefore, examining how VAT increases influence students' expenditure patterns provides valuable insights into the broader socioeconomic implications of fiscal policy for younger generations.

RESEARCH METHOD

This study employed a quantitative research approach using a survey design to examine university students' perceptions of the Indonesian government's policy to increase the Value Added Tax (VAT) rate to 12%. A quantitative approach was considered appropriate because it enables the systematic collection and analysis of numerical data to describe respondents' perceptions and evaluate the patterns emerging from the survey responses.

The target population comprised all students enrolled at K.H. Abdurrahman Wahid State Islamic University Pekalongan. A purposive sampling technique was employed to select respondents who were considered capable of providing relevant information regarding the research topic. Specifically, students from the Islamic Economics Study Program were chosen because of their educational background, which is expected to provide a more comprehensive understanding of taxation, fiscal policy, and their potential socioeconomic implications. Consequently, these respondents were considered suitable for assessing perceptions of the VAT policy.

Data were collected through a structured questionnaire designed to measure several aspects related to the implementation of the 12% VAT policy. The questionnaire consisted of items assessing students' level of understanding of the policy, perceived impacts of the VAT increase on their personal expenditures and consumption patterns, as well as their perceptions of the policy's fairness and effectiveness. To facilitate broader

participation and improve data collection efficiency, the questionnaire was administered online.

The collected data were analyzed using descriptive statistical techniques. According to (Ummah, 2019), descriptive research systematically analyzes data to describe existing phenomena without aiming to generalize findings beyond the observed population. In this study, descriptive analysis was performed using frequency distributions, percentages, and trend analysis to summarize respondents' perceptions of the VAT increase policy. The findings are presented in the form of frequency tables, charts, and descriptive narratives to provide a comprehensive overview of students' perceptions. In addition, the analysis highlights several factors that may influence students' perceptions, including their socioeconomic background and the primary sources of information through which they learned about the VAT policy.

RESULTS AND DISCUSSION

Results

The primary objective of this study was to examine university students' perceptions of the Indonesian government's policy to increase the Value Added Tax (VAT) rate from 11% to 12%. The analysis of the survey data revealed diverse perceptions and levels of understanding regarding the policy, reflecting differences in students' knowledge, information sources, and evaluation of its potential socioeconomic impacts.

Students' Awareness of the VAT Increase Policy

The findings indicate that 95.2% of the respondents were aware of the government's policy to increase the Value Added Tax (VAT) rate from 11% to 12%. This high level of awareness suggests that the policy received considerable public attention and was widely disseminated among university students.

The survey further revealed that the majority of respondents obtained information about the VAT increase primarily through social media platforms and online news portals. This finding underscores the increasingly important role of digital media as the dominant source of public policy information, particularly among younger generations who actively engage with digital technologies and online communication channels. The widespread use of digital media enables students to access policy-related information quickly and conveniently, thereby increasing their awareness of government initiatives.

Despite the dominance of digital media, a smaller proportion of respondents reported obtaining information through discussions conducted within the university environment. This finding suggests that although higher education institutions possess significant potential to function as effective channels for disseminating public policy information, their role in promoting students' understanding of government policies remains relatively limited. Universities are expected not only to provide disciplinary knowledge but also to foster civic awareness and critical engagement with contemporary socioeconomic issues.

These findings highlight an opportunity for higher education institutions to strengthen their contribution to public policy education by organizing academic seminars, panel discussions, public lectures, and student forums addressing current fiscal and economic policies. Enhancing the role of universities in policy dissemination could improve students' economic literacy, encourage more informed public discussions, and promote critical thinking regarding government policies that directly affect their daily lives. Such initiatives may also contribute to greater public acceptance of fiscal policies through improved understanding rather than reliance solely on information obtained from digital media.

Discussion

The findings demonstrate that university students possess a relatively high level of awareness regarding the implementation of Indonesia's 12% Value Added Tax (VAT) policy, with 95.2% of respondents indicating that they were familiar with the policy. This result suggests that the government's fiscal reform has successfully reached a substantial proportion of young adults, particularly university students, who are increasingly exposed to public policy information through digital communication channels. However, awareness alone should not be interpreted as an indication of comprehensive understanding. While students were generally aware of the VAT increase, the findings suggest that the depth of their understanding regarding the policy's objectives, economic rationale, and long-term implications remains uneven.

The predominance of social media and online news as the primary sources of information reflects the ongoing transformation of information consumption among younger generations. Digital platforms provide rapid access to policy-related information, allowing students to remain informed about current economic issues. Nevertheless, information disseminated through social media is often fragmented and may lack sufficient context to explain the broader objectives of fiscal policy. Consequently, students' perceptions may be influenced not only by factual information but also by public opinion, media framing, and discussions circulating on digital platforms. This finding indicates that information exposure significantly shapes students' understanding and evaluation of taxation policies.

Another important finding concerns the relatively limited contribution of higher education institutions as sources of policy-related information. Only a small proportion of respondents reported learning about the VAT increase through academic discussions within the university environment. Considering that universities serve as centers for knowledge development and critical thinking, this finding suggests that their role in promoting public policy literacy has not yet been fully optimized. Integrating discussions on taxation, fiscal policy, and economic reforms into seminars, public lectures, and classroom activities could enhance students' analytical abilities and encourage evidence-based evaluations of government policies rather than reliance on information obtained solely from social media.

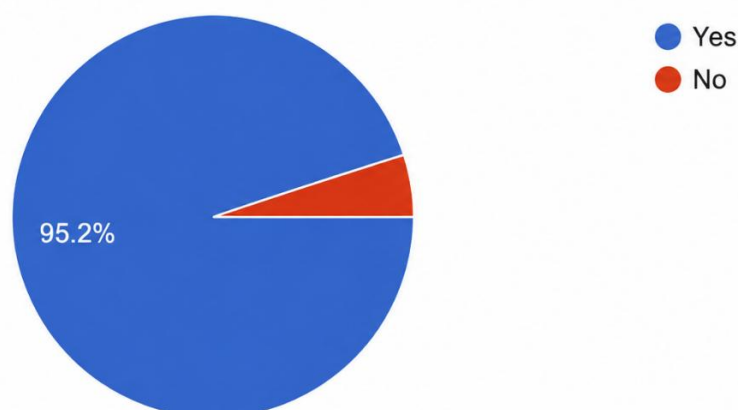
The findings also address the first research question concerning students' understanding of the VAT policy. Although awareness of the policy is relatively high, students' knowledge appears to be strongly associated with the accessibility of information rather than formal economic education. This observation reinforces the importance of economic literacy in enabling young adults to interpret fiscal policies more critically and objectively. Students with greater economic knowledge are expected to evaluate taxation policies based on their intended macroeconomic objectives rather than solely on their immediate personal consequences.

Overall, the results indicate that students' perceptions of the VAT increase are shaped by the interaction between information exposure and economic literacy. Greater exposure to policy information increases awareness, whereas adequate economic literacy enables individuals to interpret that information more comprehensively. Therefore, improving economic literacy among university students should become a shared responsibility between government institutions and higher education providers. More inclusive policy communication, supported by educational initiatives within universities, may strengthen public understanding of fiscal reforms and contribute to greater acceptance of government taxation policies.

Figure 1. Students' Awareness of the VAT Increase Policy

Are you aware of the policy to increase the Value Added Tax (VAT) rate from 11% to 12%?

42 responses

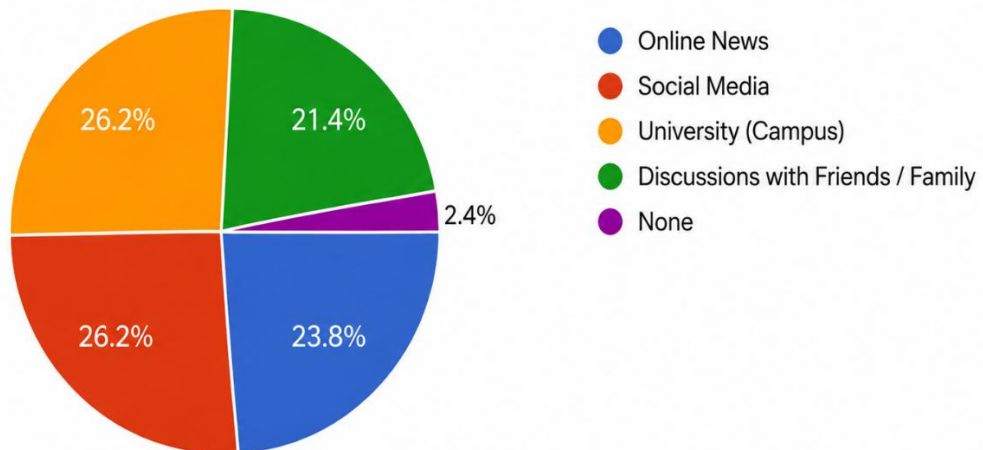


Source: Authors' elaboration from survey results 2024

Figure 2. Students' Sources of Information about the VAT Increase Policy

Where did you learn about this policy?

42 responses



Source: Authors' elaboration from survey results 2024

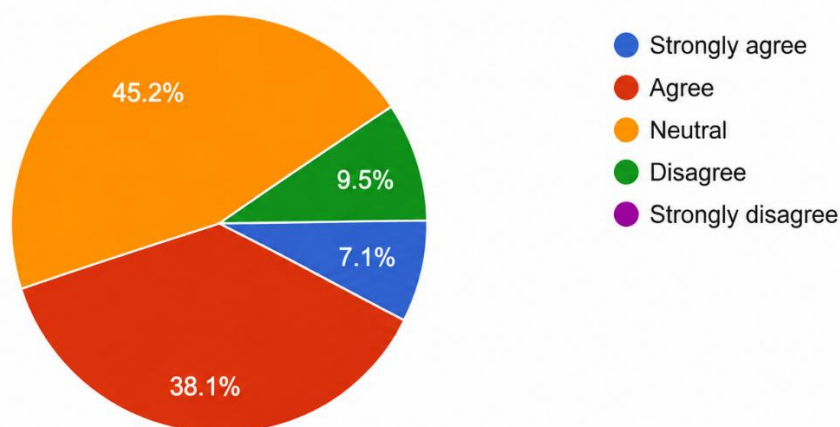
Students' Perceptions of the VAT Increase as an Instrument for Increasing Government Revenue

Students' perceptions of the 12% Value Added Tax (VAT) increase revealed diverse opinions. The majority of respondents expressed a neutral view regarding the statement that the policy could increase government revenue, while only a small proportion agreed or strongly agreed. This neutral stance may be attributed to their limited understanding of the mechanisms through which Value Added Tax (VAT) generates government revenue and contributes to the national budget.

Many students have not yet fully understood how VAT revenue is allocated to finance government expenditures, such as infrastructure development and the provision of public services. Furthermore, several respondents perceived that the VAT increase would impose a greater economic burden on society as a whole, particularly on low- and middle-income groups. These findings suggest that students tend to associate the policy more with its immediate economic consequences than with its long-term role in supporting fiscal sustainability and national development.

Figure 3. Students' Opinions on the VAT Increase

Do you agree that the VAT increase can increase government revenue?
42 responses



Source: Authors' elaboration from survey results 2024

Impact of the VAT Increase on Personal Expenditures

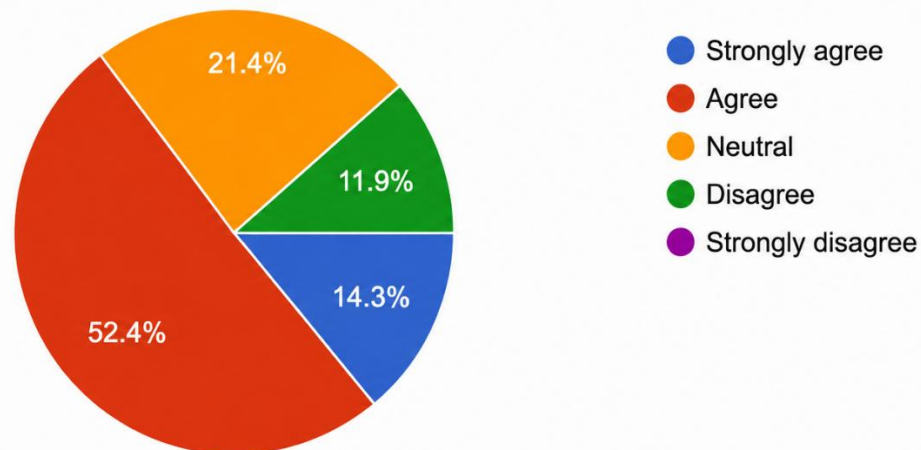
A considerable proportion of students at K.H. Abdurrahman Wahid State Islamic University Pekalongan perceived that the increase in the Value Added Tax (VAT) rate to 12% would have a direct impact on their personal expenditures. The effects were primarily associated with daily necessities, including food, transportation, and essential consumer goods. Respondents indicated that higher prices resulting from the VAT increase had influenced their spending behavior, leading some students to adjust their consumption patterns by purchasing more affordable alternatives or reducing expenditures on non-essential items.

However, not all students perceived the policy as having the same level of impact. Some respondents reported that the VAT increase did not significantly affect their daily lives or spending habits. This variation in perception may be attributed to differences in students' financial circumstances, including their dependence on personal expenditures, the availability of additional sources of income, and the level of financial support received from their families. These findings suggest that the perceived economic consequences of the VAT increase are closely associated with students' socioeconomic conditions and financial resilience, resulting in differing evaluations of the policy's impact on their daily consumption.

Figure 4. Impact of the VAT Increase on Students' Personal Expenditures

Do you think the VAT increase has a direct impact on your personal expenditures?

42 responses



Source: Authors' elaboration from survey results 2024

Perceptions of the Fairness of the VAT Policy

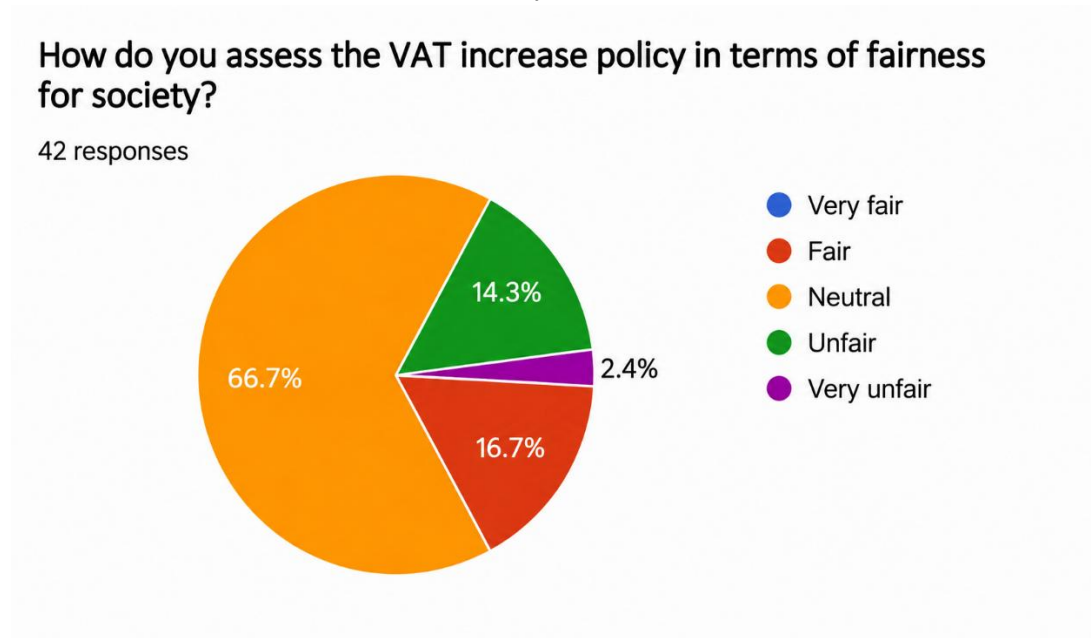
When asked to evaluate the fairness of the 12% Value Added Tax (VAT) increase, the majority of students expressed a neutral opinion. Nevertheless, respondents demonstrated diverse viewpoints, with some considering the policy to be fair, while others perceived it as unfair. This variation in responses reflects the diversity of perspectives among university students regarding the implementation of fiscal policy.

Several factors may explain these differing perceptions, including students' socioeconomic backgrounds, family income levels, and their understanding of economic and taxation issues. Students from financially stable households tended to view the VAT increase more favorably, recognizing it as a government initiative to strengthen state revenue and support national development. In contrast, students from lower-income families were more likely to perceive the policy as unfair due to its direct impact on household purchasing power and daily living expenses.

These findings suggest that perceptions of fiscal policy are influenced not only by the policy itself but also by individuals' economic circumstances and level of economic literacy. Consequently, evaluations of the VAT increase extend beyond its intended fiscal objectives and encompass broader concerns related to social equity and economic welfare. The results highlight the importance of considering the distributional effects of taxation policies and emphasize the need for more inclusive policy communication to

ensure that different socioeconomic groups understand both the rationale and expected benefits of fiscal reforms.

Figure 5. Students' Perceptions of the Fairness of the VAT Increase Policy for Society



Source: Authors' elaboration from survey results 2024

Government Communication Regarding the VAT Policy

The findings indicate that the majority of students perceived that the government had communicated the Value Added Tax (VAT) increase policy reasonably well. Most respondents understood that the primary objective of the policy was to increase government revenue and strengthen the country's fiscal capacity. This suggests that the government's communication efforts have been successful in raising general awareness of the policy among university students.

However, a proportion of respondents believed that the government's communication strategy remained insufficient, particularly in effectively reaching younger audiences. These students argued that information regarding the VAT increase was often presented using technical language that was difficult to understand or disseminated through communication channels that did not align with the media consumption habits of young people. As a result, although students were generally aware of the policy, some lacked a comprehensive understanding of its objectives and broader economic implications.

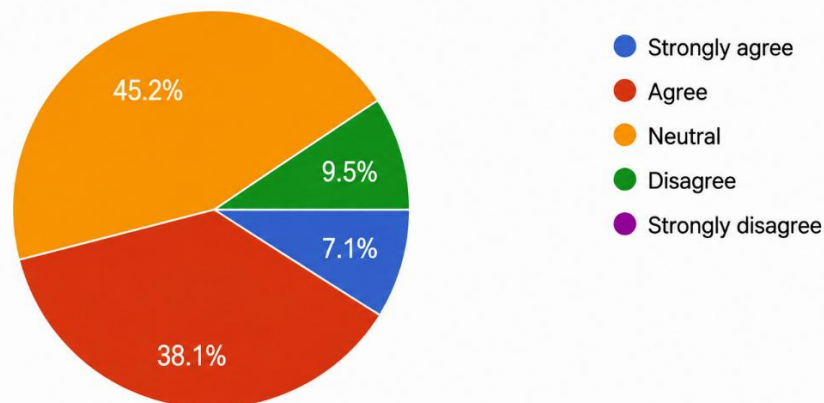
These findings underscore the importance of developing more inclusive and effective public communication strategies for fiscal policy. The government should consider adopting more interactive communication approaches, such as utilizing social media platforms, digital campaigns, and collaborations with trusted content creators or

influencers who can communicate complex policy issues in a more engaging and accessible manner. Such strategies may improve public understanding, particularly among younger generations, and foster greater acceptance of fiscal policies by enhancing transparency, trust, and economic literacy.

Figure 6. Students' Perceptions of Government Communication on the VAT Increase Policy

Do you agree that the VAT increase can increase government revenue?

42 responses



Source: Authors' elaboration from survey results 2024

Students' Recommendations for Mitigating the Negative Impacts of the VAT Increase

The respondents proposed several recommendations for the government to mitigate the potential negative impacts of the 12% Value Added Tax (VAT) increase, particularly on university students. The recommendations primarily emphasized the importance of strengthening educational support and improving public awareness of fiscal policies.

One respondent, Kevin Gusti Ananda (20 years old), suggested that the government should implement educational initiatives, such as public awareness campaigns, educational programs, and the expansion of scholarship opportunities. According to the respondent, scholarship programs could serve as an effective policy instrument to support students who experience financial difficulties as a result of the VAT increase. Such assistance would enable affected students to continue their education without facing additional financial burdens caused by rising living expenses.

Overall, these recommendations indicate that students expect fiscal policies to be accompanied by complementary social support measures. In addition to increasing state revenue, respondents emphasized that government policies should also consider their potential socioeconomic consequences for vulnerable groups, including university students.

Additional Feedback on the VAT Increase Policy

When invited to provide additional comments, several respondents expressed the expectation that the implementation of the VAT increase should be carried out prudently and in a manner that minimizes its burden on low-income households. They emphasized the importance of balancing fiscal objectives with social welfare considerations to ensure that the policy does not disproportionately affect economically disadvantaged groups.

Furthermore, some respondents criticized the timing of the policy, arguing that the VAT increase was introduced while many households were still recovering from the economic consequences of the COVID-19 pandemic. From their perspective, the policy could place additional financial pressure on consumers whose purchasing power had not yet fully recovered. These responses suggest that students' evaluations of the VAT increase extend beyond its fiscal objectives and encompass broader concerns regarding economic recovery, social equity, and the government's responsibility to protect vulnerable segments of society.

Overall, the findings demonstrate that while students generally recognize the government's need to strengthen fiscal capacity, they also expect taxation policies to be implemented alongside effective communication strategies and supportive measures that reduce their adverse socioeconomic impacts. Such an approach may improve public trust, enhance policy acceptance, and promote a more inclusive implementation of fiscal reforms.

CONCLUSION

This study demonstrates that the majority of students at K.H. Abdurrahman Wahid State Islamic University Pekalongan are aware of the government's policy to increase the Value Added Tax (VAT) rate from 11% to 12%. However, despite this high level of awareness, students' understanding of the policy's underlying mechanisms and fiscal objectives remains relatively limited. Social media was identified as the primary source of information regarding the VAT increase, whereas the role of higher education institutions in disseminating public policy information was perceived to be less significant. This finding suggests that although students are well informed about current policy issues, their knowledge is largely shaped by digital media rather than formal educational channels.

The findings also indicate that the impact of the VAT increase on students' personal expenditures varies according to their individual financial circumstances. While many respondents reported adjusting their consumption patterns due to rising prices of essential goods and services, others perceived little or no significant effect on their daily spending. Furthermore, perceptions of the fairness of the VAT policy differed among respondents and appeared to be influenced by their socioeconomic backgrounds. Some students regarded the policy as a reasonable fiscal instrument for increasing government revenue,

whereas others viewed it as placing a disproportionate burden on lower-income households. Overall, the study highlights that students' perceptions of the VAT increase are shaped by a combination of economic literacy, access to information, and socioeconomic conditions.

Practical Recommendations and Future Research

Based on the findings of this study, the government should strengthen public policy literacy among university students through more inclusive, accessible, and interactive communication strategies. Digital platforms, particularly social media, should be utilized more effectively to disseminate clear and evidence-based information regarding the objectives and expected benefits of fiscal policies. In addition, collaboration between government agencies and higher education institutions is recommended to organize seminars, public lectures, and educational campaigns that improve students' understanding of taxation and public finance.

To mitigate the potential negative consequences of the VAT increase, policymakers should also consider complementary support measures for vulnerable groups, including university students. These measures may include expanding scholarship opportunities, targeted financial assistance, or other social protection programs that help reduce the financial burden associated with rising living costs. Furthermore, universities should play a more active role in promoting economic literacy by integrating discussions of fiscal policy and public finance into academic activities, thereby fostering students' critical thinking and informed participation in public policy debates.

For future research, scholars are encouraged to expand the scope of this study by involving respondents from multiple universities across different regions of Indonesia to enhance the generalizability of the findings. Future studies may also employ inferential statistical techniques, such as multiple regression or Structural Equation Modeling (SEM), to examine the determinants of students' perceptions of fiscal policy. Additionally, qualitative or mixed-methods research could provide deeper insights into the reasons underlying students' attitudes toward taxation policies. Finally, longitudinal studies examining changes in public perceptions before and after the implementation of fiscal reforms would contribute to a more comprehensive understanding of the long-term effectiveness of government communication strategies and taxation policies.

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