

## Research Article

# Badati Cultural Design as a Learning Model in Increasing Understanding and Awareness of Prospective Taxpayers

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**Abstract.**

The role of the community in development is characterized by a high awareness of paying taxes. People in the age range of compulsory education are potential taxpayers. The existence of badati culture, which is believed to have positive values for the people on the island of Ambon, is then designed in the form of a learning model. Through the implementation of the Badati Learning model, it is expected that it will have an impact on the level of tax awareness of 12th-grade high school students in Ambon City. The Badati model developed has a syntax: (1) formulation of activities, (2) formation of groups in representatives, (3) representatives disseminate to small groups, (4) small groups discuss, (5) the results of small group discussions are returned to the large group, (5) representatives disseminate classically by each representative in the gandong cloth. The research and development method, with the stages of preliminary studies on community leaders and youth leaders in Maluku, model trials. Limited test stages were conducted in two schools, broader test stages were conducted in three schools, and model validation was conducted in two schools. The results of the study illustrated that the Badati model is proven to have a good impact in increasing students' understanding of the importance of tax awareness for development with the average N-gain value at each stage of the trial, which is at a moderate level (limited trial N-gain value 0.6, broader trial, 0.7, and 0.7 validation test).

**Keywords:** Badati learning model, tax awareness

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## 1. Introduction

Advancing the general welfare is the goal of the Indonesian State as mandated in the Preamble of the 1945 Constitution in the fourth paragraph [1], legality of State guarantees for Indonesian citizens. To realize this goal, development is carried out nationally and gradually. National development as a planned process is a manifestation of the democratic process [2, 3]. Where the government's responsibility is to realize the

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people's mandate in various fields of life. In securing work programs at the national and regional levels, the government requires a large carrying capacity. The people as capital moves with skill resources in productive age with regional minimum wages received, from individuals and business entities. In this case, tax is the main obligation of citizens to build the community itself. History has recorded that since the time of the Kutai Kingdom, Majahapahit Kingdom, Sriwijaya Kingdom, Taruma Negara Kingdom, taxes in the form of tribute have become one of the capitals in the development of these kingdom [4, 5].

As capital in the development of the nation in various sectors of life, taxes directly provide a major contribution to every country, especially for Indonesia as expressed by Rukmini & Mustaqiem [6, 7]. Taxes are the people's political shares deposited by the people to the state as argued by Iryanto in [8]. This opinion illustrates that a state without people is impossible. So that declaratively the people are said to be an absolute requirement in the establishment of a state. Taxes or shares given by the people to the State are then managed for the benefit and welfare of the people.

Every citizen is a taxpayer within the age limit in employment or status in the population. The level of public understanding of taxes greatly affects public awareness in paying taxes [9, 10]. In an effort to increase public understanding, the government seeks to provide understanding through various channels. One of the efforts made is through education with the tax inclusion program [6]. This activity is described in the form of integrating in subjects in primary and secondary education units with the Tax Pedia media provided by the Directorate General of Taxes, in universities through integrating tax awareness [11].

In supporting the government program, one important aspect that is discussed in addition to tax inclusion by integrating tax studies with school learning specifically with a local cultural approach. Theoretically, culture as a result of copyright and karsa has a very meaningful value in building and maintaining the civilization of a nation [12]. One of the cultures basically influences school management as expressed by one of the cultures that developed in the community on the island of Ambon, namely Badati culture. As a culture that has been grounded in the community on the island of Ambon, from the aspect of badati meaning it contains the value of good responsibility both personally and collectively, badati culture is closely related to kinship relations so that badati culture has created an element of unity from generation to generation as expressed by Ritiauw and Pattiasina.

The significance of the value of badati culture is then neatly designed by researchers into a learning model that is believed to increase the awareness of prospective taxpayers

at the senior high school (SMA) level in Ambon City. The subjects and objects are deliberately used as samples and research locations because high school students are prospective active taxpayers who from the maturity side have the ability to abstraction, where there is great hope where there is a process of socialization and even dissemination of tax awareness through the Badati Learning Model.

## 2. Method

To answer the research question, the method used in this research is development (Research and Development) [13]. The results of the research in this paper with the research stages: (1) Preliminary Study, (2) Model Trial, (3) Final Model Validation. The population and research samples include; Students in seven schools, Civics Subject Teachers and school principals. Data collection techniques are carried out by: Interview, Questionnaire Distribution. The data analysis technique is to use statistics by utilizing the excel and SPSS programs.

## 3. Results and Discussion

In this preliminary study, researchers traced the value of badati culture to several community leaders as well as academics to explore the value content of badati culture that lives and develops in Maluku society, especially on Ambon Island. Furthermore, researchers conducted a literature study on education units related to the content of Civics learning whether there has been strengthening of local cultural values in learning development that allows researchers to develop into a learning model, as well as analyzing the curriculum and syllabus of Pancasila and Civics Education subjects, which allows the integration of tax awareness studies by developing students' experiences in a badati learning model.

Based on the results of the Interview (2022) with three educational figures with expertise in History, namely J.Pattiasina and S Towe, S.P.Ritiauw with expertise in Social Education, and F.Tutuarima in expertise in Civic Education, expressed views in the same interpretation, namely the existence of Badati Culture is a basic capital in building the lives of indigenous peoples, in Badati culture contained positive values that contribute greatly to nation building such as the value of unity, dilai sincerity, value of responsibility. These values are then according to the researcher, as the basic capital in the design of a model for increasing awareness of tax Cultural identity of students is very influential on the process of cultural transmission opinions expressed by Altugan [13] cultural identity

in society culture plays an important role in school learning. Badati is part of the culture that lives and develops in the lives of the Maluku people and has a meaning as said Alaidrus [14] that badati is a term passed down from ancestors which means urunan, joint venture or together. From this interpretation, it can be illustrated that the existence of badati culture in the Maluku Community on Ambon Island has had a positive impact, as Tutuarima argues that “The existence of badati culture was born by itself from a culture that was created with taste and spirit. This element of taste and creativity developed instinctively and naturally among the Maluku people in the past which made them live in brotherhood. So, the word Badati actually has different names in several places such as Pamana and Masohi, but the difference in names does not eliminate the meaning of Badati itself”. To emphasize the meaning of badati culture, based on the results of interviews (J, 2023), it is argued that in essence “badati culture applies in all regions of Maluku even for all ethnicities. In Central Maluku it is better known as Badati but for the Southeast Maluku area there is a system called “Yelim culture”, but the mechanism is the same even though the name is different. So, if we have a relative who is in trouble, hit by a disaster such as an accident or death then we have an obligation to help so that his burden is reduced. In fact, lately if there is a wedding and the family members are less well-off then community members also help each other in terms of material and other things.

Furthermore, based on the interview with Tutuarima [6], she revealed that the value contained in Badati culture really depends on the point of view of each person, for example according to him in the context of Civic Education expertise can see the value content contained in Badati, namely the value of cooperation, the value of equality in the sense that when people who are more he does not look down on people who are economically disadvantaged but help each other, Because Badati is philosophically a joint effort to prosper and advance together so the value of equality that I mean is that when seeing others in need, this social community group jointly helps so that there is equality in economic and other fulfillment so that a harmonious life is achieved, there is also the value of caring because of mutual concern to see other people in need as part of the communal or social community in other words the Maluku community maintains the value of unity from the social community so that it is well maintained. The same thing was also expressed by Towe, Pattiasina, and Ritiau that in badati culture contains values of solidarity, harmony, humanity, love, and these values are born naturally from the value and sense of shared responsibility, a sense of belonging as part of a community of life together.

In his statement about the enactment and preservation of badati culture, Tutuarima [5] revealed “Badati culture in Maluku which was created with taste and karsa has been in effect since long ago from the time of the ancestors and still applies today in this modern era” Another opinion by (Samuel, 2023) that “Badati culture must continue to be preserved so that it does not become extinct along with the times because where the Earth is Trodden the Sky is Upholded which means that whether he is a native Moluccan or a migrant he is obliged to preserve Badati culture which is part of Pancasila. This Badati culture in Maluku must be preserved (1) Building a caring character towards others starts from within the family because the family is the basis of education. So, parents have an important role to instill a culture of caring for their children to prioritize common interests so that if there are friends or neighbors who are experiencing difficulties, it is not only the parents who have the initiative to help but also the children. (2) Applying Badati cultural values in the School Curriculum not only in theory but also in practice by letting students experience firsthand the application of Badati culture through learning outside the classroom such as taking them to an orphanage beach or a place where children with special needs are socially so that they learn to build a sense of caring and self-awareness to help each other in need. So, culture is important because we can learn about cultural diversity itself, especially in Maluku and can be a means to be integrated into education so that the next generation of the nation can understand about the culture in their respective regions.

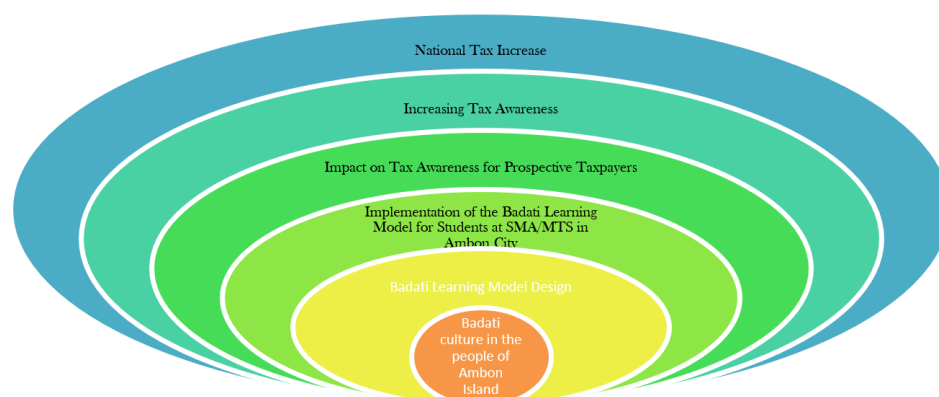
From a preliminary study through interviews conducted with several of the experts mentioned above, several principal things contained in Badati culture are contained, namely:

- 1) Badati culture in its existence has lived and developed in Maluku society in general.
- 2) The term badati has the same meaning for several community units in Maluku, although the term has diversity, for example the term badati for the people of Ambon Island, Yelim for people on the southeastern island, especially the Key tribe community, Masohi for people in central Maluku .
- 3) Badati culture has a great influence on the sense of awareness in building life together in society
- 4) Badati culture has values that can develop a sense of humanity and caring for fellow humans.
- 5) Badati culture helps communities achieve common goals through togetherness and a sense of shared responsibility
- 6) Badati culture contains the value of willingness to make sacrifices for the common good.

7) Badati culture has given birth to a sense of belonging and a sense of prosperity in people's lives

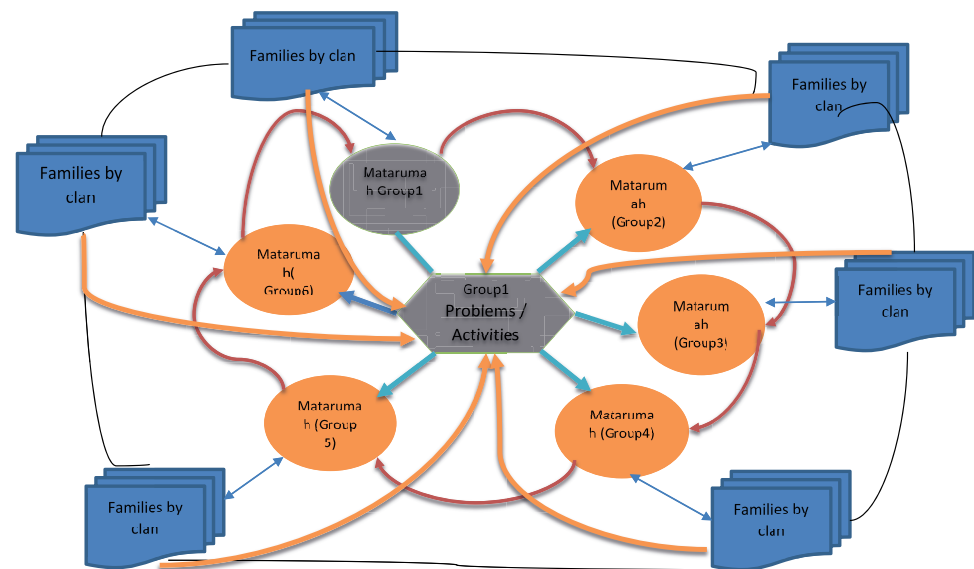
The findings from the preliminary study above provide an illustration that the values contained in Badati culture are very strong. This value has subsequently become the basis for the community's moral awareness in building a life together on the island of Ambon. This condition then becomes a basic assumption and an important capital for researchers to design a learning product that has a big impact, namely taxes. In this case, a learning model based on Badati cultural values can raise public awareness, especially among high school students as prospective taxpayers, of the importance of taxes for development as per Torgler's view the tax morale of citizens greatly influences the high tax revenue of the country [15], his research is that tax morals greatly influence the economic development of a country. Thus, it is important for the next generation as capital for national development to know the significance of taxes for development. In his research, tax morals have a big influence on the economic development of a country.

The following is an overview of how the assumptions are described in the model design thinking framework. The existence of Badati culture is an inseparable part of the existence of taxes. Assuming the Value of Local Wisdom, namely Badati culture, when designed and implemented for high school students in Ambon City to increase tax awareness in prospective taxpayers, will then have an impact on increasing tax revenues nationally.



**Figure 1:** Model Development Thinking.

Based on the framework of thinking in developing the Badati Learning Model above, the researcher then created a Badati Model Design to Increase the awareness of Prospective Taxpayers. The design of the Badati learning model can be described as the learning pattern in the classroom as follows:



**Figure 2:** Badati Learning Model Class Design.

The description of the model design above is a pure description of the badati model that occurs in indigenous community units, designed to be a model for creating learning experiences for students in raising awareness of paying taxes. The Badati model is based on conditions that generally describe problems or activities that a family will carry out in a society, which are not the responsibility of the family itself, but are a shared responsibility. So in the picture above, group 1 is the eyes of the house that have problems or activities. In order to overcome this problem, other houses (groups; 2,3,4,5,6) are involved. In this case there is a representative who will be the spokesperson in a big conversation. After the big discussion, then Matarumah representatives will return to small groups to convey their intentions. After conveying the intentions of the small group, in this case the families will make an agreement to jointly overcome the problem in the main group. In this way, the badati process will occur as a form of shared responsibility between each family in Matarumah and between Matarumah who have kinship relations.

The badati learning model, as in Figure 2, has the following syntax:

∴ Syntax 1 problem determination; The class determines the problem based on learning studies

∴ Syntax 2: formation of the main group as a group experiencing problems, formation of a matarumah group, formation of a family group

∴ Syntax 3 Matarumah representatives consult with the main group of problem sources to discuss problems and solutions

:: Syntax 4 Matarumah representatives return to discuss together with a smaller group to resolve the problem.

:: Syntax 5 The results of the discussion in each small group are solutions from each group member that can help the main group which are then conveyed again by each group representative.

:: The syntax of the 6 main groups conveys the unique results of each group that have an impact on solving the problem. At this stage the main group has the task of conveying conclusions and appreciation to each group in a gandong cloth which is created in a large circle which is created as a form of togetherness and unity.

The syntax in the Badati Learning model above is then operationalized in Figure 3. below, by integrating tax content based on analysis of Pancasila and Citizenship education class learning materials in class XII secondary schools on the topic of the rights and obligations of citizens based on the Constitution. Based on the operational design of the badati learning model above, the results of model testing are illustrated in the following Table 1.

TABLE 1: Badati Learning Model Testing Results.

School	Stage of Testing Model	Mean Test	Post-Test	Mean Post-Test	N-Gain	Level
A	Limited scale	56.39		82.72	0.61	Medium
B	Limited scale	50.71		83.71	0.66	Medium
C	Wider Scale	54.91		87.00	0.71	High
D	Wider Scale	61.03		88.13	0.70	High
E	Wider Scale	58.19		88.38	0.72	High
F	Final Model Validation	56.13		86.07	0.67	Medium
G	Final Model Validation	60.43		89.75	0.74	High

The design of the Badati Learning model in education units is not a coincidence. But it has a purpose, namely how to increase the awareness of students as prospective taxpayers. In addition to these factors, this activity is directly a process of cultural socialization in the educational environment, Veronica [16] argues that linking culture and the educational environment is a productive effort in maintaining, preserving Both have very close ties because they complement and encourage each other. Likewise, Cornelia's opinion [17] that local culture-based learning affects aspects of diversity.

Testing the Badati learning model, as shown in the table above, was conducted in seven schools with diverse characteristics. Schools A and B are schools located in Nusaniwe sub-district. Schools C, D and E are schools located in Sirimau sub-district,



and schools F and G are schools located in Baguala sub-district. In the implementation of this model, the average pretest score in each test school does not have a significant difference, at this stage, it is found that basically students have a minimal understanding of taxes, the level of understanding greatly affects the level of awareness reflected in the test results. To overcome this problem, then the Badati learning model is used presented to increase students' awareness of taxes.

The results of model testing showed a positive increase with the N-Gain value for each stage of the model trial varying, illustrated in the limited test worth 0.61 (School A) and 0.66 (School B) with a moderate level. In this test, it can be found that the existence of school A with a dense number of students also affects the implementation of the learning model. Students who are less focused because the classroom is not proportional to the number of students, as argued by Larasati et al [18]. Furthermore, in school B with the character of students with its existence in the same sub-district but the location of the school in the suburban area, with 85% students coming from several villages in Nusaniwe sub-district, it also affects the level of understanding. So that the N-gain value for both schools is at a moderate level even though the average increase shows a positive image [19].

After testing the model at a limited stage, further testing was carried out on a wider scale, namely in three schools that have the same character, namely in schools C, D and E which are located in the City Center, the average increase in understanding of tax awareness seen in learning outcomes is not much different from the different N-gain levels. School C is at a high level, school D is at a medium level and school E is at a high level. From testing on a wider scale, it can provide an overview of how the level of understanding of students about taxes experienced through the learning process in the Badati tour model affects student learning outcomes. This condition is also as found by Ayuwardani in her research [20], so that the role of the teacher cannot be changed as Ritiauw's view in his research [21].

After testing the Badati model at a limited level and testing at a broader level in two schools. This test was conducted at two schools with different characters. School F with the character of a Foundation school and school G with the status of a Public school. The increase in Pretest and post test results is not much different from the average test results in limited trials and wider trials. What is different is that the increase in N-gain is at a high level. The high level of learner participation is very influential on the level of understanding and learning outcomes as illustrated in the activity of learner involvement in both schools. This condition is in line with Mahmuda's statement [22] that the level of learner involvement in learning activities greatly influences concept understanding.

Students' activities in the learning model are unique when compared to other learning models, where students present the results of their thoughts or decisions with the group in a circle of gandong cloth. Can be seen in the following picture;

The Badati learning model makes a positive contribution in increasing students' understanding of tax awareness, because the Badati model presents a meaningful atmosphere for students in the classroom, presenting a learning culture as a culture that lives and develops in the life of the Moluccan people, this understanding is in line with the thinking of the Maluku community [23], that meaningful learning has an impact on students' intelligence. Salamor [24] suggests that learning with local content makes a positive contribution to students.



**Figure 3:** The Teacher's Role As Facilitator in a Gandong Cloth Circle.

In its existence as a newly introduced learning model, of course the Badati model in existence has various criteria that must be applied, especially specifically to students with a high level of cultural diversity. And there are several principles that must be applied before the application, namely (1) Introduction of the model to teachers and students in the education unit, (2) Adjustment of model characteristics to the material content to be conveyed, (3) Structuring the learning space so that the syntax of each model can run normally, (4) Division of the role of students according to the syntax of the model.

## 4. Conclusion

Tax issues are the nation's problems, thus the shared responsibility of every citizen. In particular, how the responsibility of citizens in carrying out their obligations as taxpayers. Students at the senior high school level in the Ambon Island region are potential taxpayers, who need to be educated about the importance of taxes for development. This is because a high level of awareness about the existence of taxes and their benefits will have an impact on their obligations in the future. With the assumptions derived from

the preliminary study, one of the community's cultures influences the pattern of life of the community itself, namely badati culture with a very deep meaning in building a sense of social solidarity, a sense of love for others, a sense of responsibility, a sense of belonging, this culture then forms a strong sense of unity between communities in a country or village. The value content contained in the culture has given birth to a new learning model, namely the Badati Learning Model, which is deliberately designed to increase students' awareness as prospective taxpayers of their obligations later. In the syntax, it still prioritizes the value of consensus in large groups in the local term *matarumah* and small groups in their responsibilities. Furthermore, testing on a limited scale, a wider scale, and at the final model validation stage, provides a general picture that the badati learning model has a positive influence in increasing the knowledge and awareness of students in grade twelve secondary schools in Ambon City about the importance of taxes for development.

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