

Early Learning Impact Analysis State Finance for Students' Concerns about State Budget

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Abstract

This study aims to determine the effectiveness of learning state finance for school students and their attitude or concern for the State Revenue and Expenditure Budget (APBN). The theme of state finances, especially the state budget, is not one of the lessons taught to elementary school to high school students. The study was conducted on Junior High School (SMP) students who were participants in the activities of the Ministry of Finance of the State of One State which were organized by the Ministry of Finance online from June 25 to July 8, 2021. Participants were called SANI, an acronym for Satu Negeri. They come from various junior high schools throughout Indonesia. The analysis was conducted using a qualitative method based on the participants' responses to the questionnaire that was sent to them. Questionnaire questions in the form of closed and open questions. Research data were also obtained from several facilitators and observations during the activity. The results showed that the study of state finances (APBN) took place effectively. This effectiveness can be seen from the implementation which can take place well even though it is carried out online. Effectiveness can also be seen from the increase in participants' understanding of state finances (APBN). This effectiveness then has an impact on the attitudes of participants, marked by the emergence of their awareness and concern for the state budget. In the future, this concern will be very meaningful for the sustainability of the APBN both in terms of income and expenditure so that its management can be carried out in a sustainable manner.

Keywords

early learning; students;
state finance; effective;
caring



I. Introduction

The welfare or prosperity of the people is the goal of the Indonesian people in establishing the Unitary State of the Republic of Indonesia. This is explicitly stated in Alenia IV of the Preamble to the 1945 Constitution, namely: 1) protecting the entire Indonesian nation and the entire homeland of Indonesia, 2) promoting public welfare, 3) educating the nation's life, and 4) participating in carrying out order. a world based on freedom, lasting peace and social justice. The four national goals mentioned above are summarized by the term prosperity/people's welfare. Efforts to realize national goals are not easy, especially since Indonesia's territory is very wide, covering the area from Sabang to Merauke. Indonesia also has a very large population, ranking fourth in the world after China, India, <https://www.detik.com/edu/detikpedia>, accessed 18 November 2021). Among the mandates and strategies for realizing people's prosperity as stated in the 1945 Constitution is through the management of the State Budget. This is stated in Article 23 paragraph (1) of the 1945 Constitution which states that:

"The State Revenue and Expenditure Budget as a manifestation of state financial management is determined annually by law and is carried out openly and responsibly for the greatest prosperity of the people."

The ultimate goal of managing state finances through the APBN is the realization of the greatest prosperity of the people. By linking this paragraph with Alenia IV of the Preamble to the 1945 Constitution, a common thread can be drawn that the State Budget is an instrument for realizing the goals of the state.

Student learning from elementary to high school, until today does not have content on how to achieve national goals. The students have received information about the goals of the state, but have not yet learned how to achieve the goals of the state as mandated in the constitution. This makes them not get complete information on various government policies in realizing national goals. They only get information that the country's goals are achieved through development, but do not understand how the development is processed and managed through the APBN.

The Ministry of Finance One Country Program is an activity carried out by the Ministry of Finance as a manifestation of its concern for future generations. Topics in this activity not only revolve around basic knowledge of state finances, but also about love for peace, critical reasoning, interacting in the digital world, and about religious and cultural diversity in Indonesia. With this learning topic, it is hoped that the students who participate will become a generation that loves peace, has logical reasoning, is wise in using social media, understands the importance of state finances, and is tolerant of community diversity. This study discusses learning about state finances that were delivered in the first three days after the activity was opened on the previous day. State finance materials provided are: 1) the history of our money, and 2) what our money is for. In the first topic, students gain knowledge about the history of the birth of the rupiah, management of state money, state revenues and expenditures, and the role of the Ministry of Finance in managing state finances. While the second topic, students get more in-depth material about the importance of taxes in funding government spending. In addition, student participants also received material on state loans/debt.

Financial statements are basically a source of information for investors as one of the basic considerations in making capital market investment decisions and also as a means of management responsibility for the resources entrusted to them (Prayoga and Afrizal 2021) . Financial performance is a measuring instrument to know the process of implementing the company's financial resources. It sees how much management of the company succeeds, and provides benefits to the community. Sharia banking is contained in the Law of the Republic of Indonesia No.21 of 2008 article 5, in which the Financial Services Authority is assigned to supervise and supervise banks. (Ichsan, R. et al. 2021)

Research needs to focus on the main issues discussed. For this reason, this research focuses on two problem formulations, namely: 1) how is the effectiveness state finance lessons given to participants, and 2) how the learning outcomes impact their attitudes and concerns about state finances (APBN). The formulation of the first problem will focus on the implementation of learning and additional understanding gained by participants. While the formulation of the second problem pays more attention to the impact felt by participants after participating in the lesson, especially with regard to their attitudes, awareness, and concern for the state budget.

II. Review of Literature

The word learning has the meaning of processes, ways, and actions to make learning. While learning is defined as: 1) trying to gain intelligence or knowledge, 2) practicing, and 3) changing behavior or responses caused by experience (source:<https://kbbi.kemdikbud.go.id/>, accessed 23 November 2021). Learning not only adds knowledge, but also trains skills to be able to do something. In addition, the learning experience is also able to change a person's behavior, opinion, or response to something. In harmony with the meaning from an etymological point of view, Personal (2009) defines learning as:

"Activities carried out by a person in order to have competence in the form of skills and knowledge needed. Learning can also be seen as a process of elaboration in an individual's search for meaning. The learning process is basically done to improve personal abilities or competencies."

In Bloom's taxonomy, there are three domains that are of concern to education, namely cognitive, affective, and psychomotor (Darmawan, 2013). The cognitive domain emphasizes gaining additional understanding of the knowledge being taught. The affective domain emphasizes changes in students' emotions, attitudes, and behavior. While psychomotor focuses more on obtaining the ability to do the work learned. In order to provide optimal impact in achieving learning objectives, sometimes the learning process uses different methods. In order to provide awareness of the dangers of smoking, for example, learning methods can be carried out using the inquiry method (Hamzah, 2020). This method is carried out by as much as possible involving students (objects of research) in seeking and investigating systematically, critically, and logically about the dangers of smoking. Students then present their search results in front of researchers and other students. The conclusion obtained in this study is that the inquiry method has a positive effect on increasing students' knowledge/understanding. This understanding raises students' awareness of the dangers of smoking.

III. Research Method

This research uses descriptive qualitative method. The research data was obtained through a questionnaire that was submitted in the form of a google form to the respondents. The participants (respondents) filled in according to what they felt and experienced. The questionnaire consists of closed and open questions. Closed questions contain opinions or perceptions with answer choices and Likert scale weights as follows: 1) strongly disagree, 2) not appropriate, 3) somewhat appropriate (undecided), 4) appropriate, and 5) very appropriate. Seventeen closed-ended questions about pride, enthusiasm, learning support equipment, internet signals, state finance learning materials, delivery methods, facilitator responses after class (room zoom meeting), understanding of state money materials and the history of the Republic of Indonesia (ORI), understanding of the APBN material to overcome people's problems, how the state gets money, state expenditures to meet people's needs, awareness of the presence of the state in meeting people's needs, reasons for collecting taxes, obsession to become tax-abiding citizens, concern for the state's efforts to collect taxes, state debt, and concern for the state budget.

IV. Result and Discussion

Research respondents were 83 participants, 14 men and 69 women. The determination of the participants is based on the achievements (informed) by the registrants without considering gender so that there is no balance between the number of male and female participants. Respondents came from various Junior High Schools (SMP) throughout Indonesia and Madrasah Tsanawiyah (MTs), both public and private, from Aceh to Papua. Almost all provinces in Indonesia were represented, there were even participants from CLC Lembah Danum Sabah, Malaysia (junior high school with a Ministry of Education and Culture curriculum intended for Indonesian citizens whose parents work in the area and its surroundings). The variety of participants' backgrounds can also be seen from their cultural and religious backgrounds. This is in accordance with the name of the program, Ministry of Finance One Country. This program is a miniature of Indonesia, which has a diversity of tribes, cultures, and religions.

One of the things that affect the success of learning is the motive (motivation) of the learner. This is an internal factor that gives encouragement from the learner. Motivation has an influence on the success of learning as expressed in Maryam Muhammad's research (2016). Once motivation is important in learning, it needs to be grown and cared for during the learning process (Trirumhadi, 2017). Motivation is not only needed before the learning process, but also throughout the learning process.

This research uses the pride and enthusiasm of the participants as indicators of learning motivation. The research data showed that the participants had great pride. Of the 83 respondents, 85.6% said they were very proud and 10% said they were proud to be participating in the One Country Ministry of Finance program. They are selected participants from more than a thousand participants who registered so that they give their own pride. Interaction with new friends from various regions also adds to their pride. Meanwhile, regarding enthusiasm, 36.3% of respondents stated that they agreed and 58.2% stated that they strongly agreed. The majority of respondents gave very enthusiastic answers to participate in the learning program. From the indicators of pride and enthusiasm, information can be obtained that respondents have strong self-motivation.

External factors that influence learning are learning equipment and available internet networks (at participant locations). These two things become very important because learning is done entirely online. This is in accordance with the results of research by Aryuna Dini Rahayu and Mohammad Syahidul Haq. (2021) which states that "online learning activities cannot be separated from the use of gadgets or electronic devices and internet networks." Mobile or laptop equipment and an internet network are absolutely necessary so that they can follow the learning process. These two things became a challenge for the participants. With a wide coverage area, the internet network may have different strengths in one area to another. This really determines the communication process that is established between participants and resource persons. Likewise, the facilities for their cellphones or laptops/computers are used. Internet network and supporting equipment to be considered are equipment/network owned/experienced by participants. This is done by reason of the participants who are the object of research. On the other hand, network facilities and equipment used by resource persons/secondee/facilitators are considered adequate because they already have the necessary equipment to support their usual work from home activities. The facilitators are also domiciled in urban areas that have good and stable internet network facilities. Good supporting facilities are also very much needed in offline learning organized by educational institutions as revealed in Novita's research (2017). Students and providers who provide educational services are equally required to have adequate facilities and infrastructure.

As many as 48.9% of respondents stated that they have equipment that really supports the learning process. On the scale below, which has equipment that supports learning, there are as many as 40%. This data shows that the majority of participants already have adequate equipment, either in the form of laptops/computers or mobile phones that support the online learning process. Meanwhile, with regard to the statement "I have no difficulty signaling during learning", there are as many as 50% of respondents who answered strongly agree and 26.7% of those who answered agreed. Thus, 76.7% of participants did not experience network/internet signal difficulties. They can smoothly follow the learning activities held. While the rest (23.3%) are still experiencing signal difficulties.

In online learning, materials or subjects are content that is presented to learners. Included in the content is the way the material is delivered by the speakers. The influence of content on participants' understanding has been proven, among others, in the research of Ivonne Madlene Christie and Sinta Paramita (2021). The research concludes that content has a strong and significant effect on the understanding of participants or learning participants.

In this study, content is defined as a subject and a method of delivering material. In this regard, the questions/statements given to the respondents were about the accuracy of the material (subjects), the effectiveness of the delivery method, and the responses of the facilitators. The learning materials consisting of the History of the Republic of Indonesia, What is State Money for, Taxes, and State Debt were considered very appropriate by the participants. A total of 58.2% said it was very appropriate, 33% said it was right, and the rest were in doubt/inaccurate/very imprecise. Thus, the majority of participants stated that the subjects presented were in accordance with their needs and were able to answer their curiosity. One of the participants who stated that the material presented was in accordance with the needs of Maulana Adil Mahendra from the Integrated Islamic Junior High School Bina Insan Muara Wahau who stated, "I am still in the 2nd grade of junior high school, and I have not received any lessons about the material presented at this Ministry of Finance One Country activity. at my school and I am very happy because I get new things from this activity." From the statement above, it can be seen that the material for state finances is something new that they need.

The method of delivering material is important for the transfer of knowledge so that it has an effective impact. In this regard, as many as 69.7% of respondents said it was very accurate and 25.8% said it was right. By adding up the two, which is 95.5%, it can be seen that the method of delivering the material has supported the participants to be able to understand it well. Even though it was done online, they were able to interact well with the resource persons and facilitators. The researcher's observations also showed that the resource persons could package the learning materials by adjusting the educational level of the participants. Even though they are mature (adult) officials, the resource persons and facilitators can adapt to the language commonly used by participants who are still junior high school students. Regarding the technique of delivering material that is easy to understand, among others, Sekar Putri Nur Ahkam from the Diponegoro Islamic Middle School stated, "I became more enthusiastic about learning about state money because there were secondees and other friends who were fun and fun in this activity deliver material." The technique of delivering the material carried out by the facilitators/secondees was fun, not boring. This was further strengthened by the excitement of the other participants in participating in the lesson. "The technique of delivering the material that was done by the facilitators/secondees they felt was fun, not boring. This was further strengthened by the excitement of the other participants in participating in the lesson. "The technique of delivering the material that was done by the facilitators/secondees they felt was fun, not boring. This was further strengthened by the excitement of the other participants in participating in the lesson.

The next thing related to the delivery of the material is the response of the facilitators to the questions of the participants. Learning facilities are still provided for participants even though the classical/scheduled learning has ended. This learning was carried out in a whatsapp group with transformation ambassadors and secondees as facilitators. The opportunity to interact makes participants more interested in participating in learning (Shah, 2018). In addition, the good response from the facilitators was also able to maintain the motivation of the participants to participate in learning on an ongoing basis (Muhammad, 2016). The question/statement used to obtain information regarding this matter is "The transformation ambassadors and secondees continue to respond to my WA even though the room/zooming session has ended." To this statement, 77.3% of respondents stated strongly agree and 17% agreed, while the rest expressed doubt, disagree, and strongly disagree. Thus, as many as 94.3% stated that the facilitators still gave good responses to the questions posed in the whatsapp group. Whatsapp groups become a medium for submitting questions after the classical (scheduled) activities are over. Not infrequently participants ask other themes that are still related to the topic of classical learning. The responsiveness of the facilitator in answering participants' questions was stated by Sierra Alesandra FH

"I can learn more about taxes, the state budget, management and state spending. The program is running well and enjoy it. SC and DT's brothers and sisters (secondees and transformation ambassadors) are very friendly. This program is so exciting that you don't feel bored because it is accompanied by games, sharing, reflection, discussions that sometimes make you laugh. Who the hell is bored with this program? This program also encourages participants to be active. When the question and answer session is opened, many people are fighting over the rise hand to ask questions until they don't get the chance to ask questions."

The results of the researcher's observations showed that participants were very enthusiastic about using the whatsapp group facility to ask various things about state finances. They felt that they had the right place to ask questions because the facilitators positioned themselves as "brothers" so they did not feel any psychological constraints. This great enthusiasm was stated among others by Karin, one of the participants from SMPIT Insan Kamil Karanganyar who stated that:

"This (following the program of the Ministry of Finance for One Country) is a very good opportunity and may not happen again. In addition, the accompanying Brother Secondee is an expert in the field of finance. So far, I have been "saving" questions either from me or when I watch and discuss finances with my family. Now you can ask a trusted source. In addition, the group met with SANI friends (participants) and Brother Secondee who wanted to be discussed. In addition to discussions with fellow SANIs, we received precise and detailed information and explanations from Brother Secondee."

Meanwhile, the facilitators were also enthusiastic in answering the questions of the participants. The motivation for this facilitator's enthusiasm was expressed by, among other things, Wijayanti Kemala from the Jakarta Pesanggrahan Tax Service Office who stated:

"They are younger siblings who are very curious and have the determination to invite changes to the surrounding environment according to their portion. As a brother who has knowledge, I should fill and fulfill their curiosity so that I can

increase and hone their thinking insight. In addition, I hope that in the future they will become the next generation who will become future leaders who can give a new color to the changes towards Indonesia as a developed country that the world takes into account."

All factors related to the learning material, namely the subject matter, the method of delivering the material and the facilitator's response indicate that there are positive things that support the achievement of effective learning outcomes.

The realization of a good understanding of the learning material is highly expected in the activities of the Ministry of Finance of the Republic of Indonesia. Participants are expected to have a good understanding of state finances. There were six questions given to the participants to find out about this, namely: 1) the ability to understand the subject matter, 2) an understanding of the breadth of the APBN coverage, 3) knowing the process of obtaining money to fund the state budget, 4) understanding the expenditures in the APBN. , and 5) understand the reasons for tax collection by the state.

In order to determine the participants' ability to understand the material, the research question/statement given was "I can understand well the material about state money and the history of the circulation of the Republic of Indonesia (ORI)." Against this statement, as many as 61.4% of respondents stated strongly agree and 33% agreed. Thus, 94.4% of respondents stated that they were able to understand the material about the history of money (rupiah) in Indonesia and the rest were hesitant, did not understand, and did not understand very well. For the material on the APBN, the research question/statement given is "I can understand the wide scope of the role of the APBN in overcoming people's problems." Against this statement, as many as 51.1% of respondents stated strongly agree and 37% agreed.

APBN revenues are very important to fund state expenditures. To that end, the learning materials provided also cover how the state obtains money to cover the budget. Information on participants' understanding was obtained through questions/statements, "I understand how the state gets money to meet the needs of the state and the people." A total of 65.2% of respondents stated strongly agree, and 28.1% agreed. The sum of both (93.3%) indicates that the majority of participants can understand how the state obtains sources of income to pay for state expenditures. This is also supported by their response to the question/statement, "I really understand the reason the state collects taxes." As many as 75% of respondents stated strongly agree and 20.5% agreed. The sum of both (95.5%) indicates that the majority of participants can understand the reason for the government to collect taxes while the rest (4.5%) are hesitant, do not understand, and do not really understand. The understanding of the material was also shown by the participants' responses to questions regarding state spending, namely "I understand the need for state expenditures to meet people's needs." Against this statement, as many as 61.4% of respondents stated strongly agree and 33% agreed. The number of both, which is 94.4%, shows that the majority of participants can understand the existence of expenditures in the APBN to meet the needs of the people. State spending is not only to pay the salaries of state employees, but also to build public facilities for the needs of the people.

All questions/statements regarding the understanding of the learning material indicate that the participants are able to understand the learning material and gain a good understanding. Among the personal statements that show the participants' good understanding is the acknowledgment Aulia Putri Salsabila from SMP Dwipa Abadi Kateman, Kab. Indragiri Hilir, Riau, who stated, "The positive value that I get is, I can know why the state has debt, because it is also for the progress of our nation, I can know how important taxes are."

Learning is not only to gain understanding, but also to provide changes in students' attitudes and behavior. A good understanding is expected to have a positive impact or influence on the attitudes of the participants. Among the studies that become references that understanding affects attitudes are the results of research by Erwin Bahtiar and Sihar Tambunan(2019). By using the Smart PLS 3.0 software, the study concludes that the variables of understanding tax functions, tax benefits and nationalism attitudes have a direct effect on the intention to become obedient taxpayers. The intention or commitment to become a compliant taxpayer is an attitude that is to be formed through an understanding of taxation. To find out the impact obtained, this study posed questions to the participants regarding their awareness of the presence of the state in people's lives, their desire to become tax-abiding citizens, their attitudes towards tax-abiding citizens, their understanding of the reasons the government makes loans. to fund spending, and their concern for the state budget.

Awareness of the presence of the state in people's lives will give birth to trust and nationalism that participants have. To find out this, the research question posed was "I can already feel the presence/role of the state in meeting the needs of the people." To this question/statement, 51.6% of respondents stated strongly agree and 33.3% agreed. The number of both (84.9%) indicates that the majority of participants are aware of the presence of the state in meeting the needs of the people. While the rest still expressed doubts, did not feel, and did not feel very much.

Awareness of the presence of the state in meeting the needs of the people is supported by their statement of commitment to become tax-abiding citizens. This is indicated by their response to the question/statement "In the future (in the future) I will become a tax-abiding citizen." A total of 83.1% of respondents stated strongly agree and 11.2% agreed. From these two figures, it can be seen that the majority of respondents have committed to become tax-abiding citizens. They got this commitment after knowing the importance of taxes to meet the needs of the people. Their commitment and awareness to comply with taxes is also supported by their sad attitude if there are citizens who do not comply with taxes. Regarding the statement "I feel sad if there are citizens who avoid taxes, 70% of respondents stated strongly agree and 24.4% agreed. The majority of respondents (94.4%) feel sad if there are citizens who do not obey taxes. This was stated among other things by the participant on behalf of Fathia Husnah Zahirah from SMP Negeri 2 Depok who stated, "By I understand the reason for the tax, and how the tax is managed, I can also remind and invite people around me who have been obliged to pay taxes. taxes to pay his obligations." This shows their concern for the sustainability of state financial management. "By understanding what the tax reasons are for, and how to manage taxes, I can also remind and invite people around me who are already taxpayers to pay their obligations." This shows their concern for the sustainability of state financial management. "By understanding what the tax reasons are for, and how to manage taxes, I can also remind and invite people around me who are already taxpayers to pay their obligations." This shows their concern for the sustainability of state financial management.

The next understanding is taken on a sensitive topic in society, namely the state debt. The questions/statements that were posed to the respondents were "I understand very well the reason for the need for debt to cover the shortfall in the state budget." Although there are many oblique reviews circulating on social media regarding this matter, the provision of material about this debt is able to have the expected impact. This is indicated by the response to the question above, namely 62.2% of respondents stated strongly agree and 26.7% agreed. The last two figures above show that the majority of respondents (88.9%) can understand why the government uses debt to cover the budget deficit. While the rest (11.1%) expressed doubt, did not understand, and did not understand very much.

The impact of further learning is known from the participants' concern for the future state budget. The questions/statements that were prepared were "In the future I will really care about the state budget for the welfare of the people." The answer to this statement is the commitment that participants have to the state budget. The state's sustainability is highly dependent on the ability of the state budget to fund operations and other state activities. If the state budget is not able to do so, then the welfare and prosperity of the people is very difficult to realize. Concern for the state budget is a form of one's concern for the welfare and prosperity of the people. To the questions/statements above, as many as 68.5% of respondents stated strongly agree and 27% agreed. Thus, as many as 95.5% of respondents have a concern for the state budget. This concern is not only about maintaining state revenues so that they can continue to support state spending, but also concern for supervising state expenditures so that they are not misused. Among the evidences of participants' concern for the state budget and state finances in general, among others, was given by Gusti Made Tara Fitri Mahadevi, a participant from SMP Negeri 3 Abiansema, Denpasar. To the question "Does Adik Sani (you) want to share knowledge about state finances to friends who do not participate in the One State Ministry of Finance Program?" he stated:

"Yes, of course, I really want to share the knowledge that I have gained in this program with my friends who are not participating in the Ministry of Finance One Country program, because sharing knowledge about state finances with friends can give them a clear explanation and make them think about the importance of paying taxes in the future, the function of the APBD/APBN in our country. That way we can spread more knowledge to make Indonesian young people smarter and wiser in terms of state finances."

The same answer was delivered by Bernadette Natasya Savaconcetta who at the time as a new participant became a student of Wahana Cita Jayapura Private High School, Papua. To the above question, he stated:

"Yes, I would love to! The reason is, most of my friends here still don't seem to understand about state finances. I know some things about state finances through my sister, the rest I know from this program. So I am grateful that I had the opportunity and was chosen to participate in this program. Hopefully, the knowledge I get can be shared with my friends in Jayapura."

All groups of questions, namely questions containing self-motivation, learning tools, accuracy of material, understanding, and learning impact provide complete information regarding the implementation and learning outcomes achieved in the One Country Ministry of Finance Program. Learning has had a good or strong impact on the birth of participants' positive attitudes towards state finances. Participants who previously did not have concern for the state budget, now and in the future the participants have a strong concern. This positive impact was realized because the participants gained a good understanding of state finances. The knowledge they get is able to raise their awareness so that they can have a positive impact on the formation of their attitude towards the APBN. Adequate understanding was obtained by participants due to several factors, namely 1) very high learning motivation of participants, 2) adequate support for learning facilities and infrastructure, and 3) appropriate learning materials. These three are very decisive factors for obtaining a strong understanding of the learning material. The relationship and interaction among the groups of questions can be illustrated in Figure 1 below.

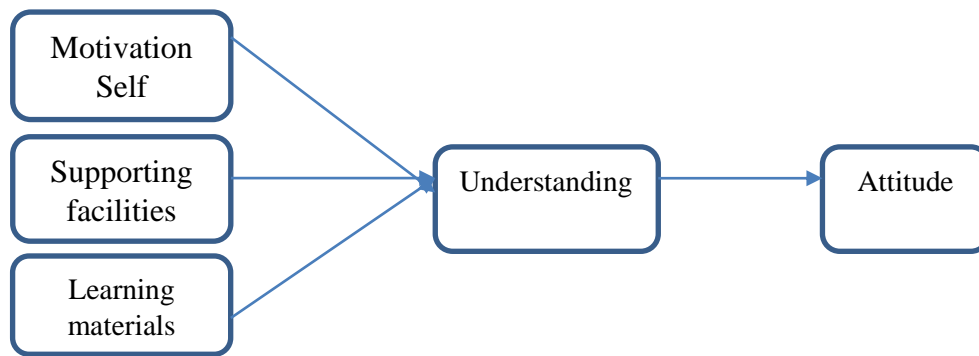


Figure 1. *Illustration of the learning process in shaping student attitudes*

V. Conclusion

The discussion and analysis that has been carried out in this study provides the following conclusions:

- a. State finance lessons implemented in the One State Ministry of Finance program have been implemented effectively. This effectiveness is evidenced by the emergence of a good understanding of the participants on the learning materials given to them. The effectiveness of learning is obtained because the participants have strong self-motivation to participate in the learning process, the support of facilities and infrastructure both owned by the participants and those provided by the organization of activities, and the presence of appropriate materials and supported by good transfer of knowledge. The material presented is very much needed by the participants so as to provide motivation for the participants to continue to follow the learning process.
- b. The lessons held have had a positive impact on the formation of a positive attitude towards state finances. This positive attitude grew from the understanding they gained during the learning process on state finance. The participants have understood the history of the Republic of Indonesia money (Rupiah), the important role of the State Budget and the life of the state, the importance of taxes for the sustainability of government operations and development, as well as the reasons for using debt to support the service tasks carried out by the government. From this understanding, participants already have awareness of the importance of state finances and high concern for the sustainability of the state budget which is a real form of state financial management. They are committed to being compliant taxpayers to support APBN revenues.

Suggestion

Based on the results of the discussion, suggestions that can be given in this study are the need for the Ministry of Finance to organize an early learning program on state finance for school students with a higher intensity and wider reach. The One Country Ministry of Finance program is an example of an activity that can be repeated in the future. Online learning programs are very efficient because they do not require large costs. However, the impact obtained is very effective in forming a positive attitude for the next generation towards state finances. For students, they have also done online learning in receiving school subjects. Learning interaction using teleconference facilities has become an activity that is usually carried out by students.

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