



SMART EDUCATION FOR SOCIETY 5.0: INTEGRATING CIVIC, LEGAL, AND SOCIAL STUDIES TO BUILD TAX CONSCIOUS CITIZENS

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Abstract— Education is not only about transferring knowledge, but also about shaping responsible, law-abiding, and socially conscious citizens. Within the framework of Smart Education for Society 5.0, tax education becomes an essential element of civic responsibility that should be introduced from an early age. Taxation is not merely an economic instrument, but also a symbol of civic participation and legal compliance that sustains the state. This study employs a qualitative literature review, drawing upon academic journals, policy documents, and previous research in the fields of civic, legal, and social studies. The analysis explores the integration of tax literacy into Smart Education by identifying approaches, strategies, and challenges in fostering tax-conscious citizens. Findings indicate that Civic Education positions taxation as an expression of citizens' rights and obligations in a democratic society; Legal Studies present it as a constitutional obligation rooted in the rule of law; while Social Studies contextualize taxation within socio-economic structures, showing its role in financing public services, infrastructure, and equity. To make tax education more meaningful, smart education strategies such as contextual learning, classroom simulations, gamification, and project-based learning are essential. These methods not only simplify complex tax concepts but also enhance student engagement, critical thinking, and social responsibility. The study concludes that tax education, when integrated into Civic, Legal, and Social Studies through smart education strategies, plays a transformative role in preparing tax-literate, responsible, and participatory citizens. This novelty lies in reframing tax education beyond economics into civic responsibility, contributing to the realization of a sustainable Smart Society.

Keywords : Smart education, Tax Literacy, Civic Education, Legal Studies, Social Studies

I. INTRODUCTION

Society 5.0 was introduced as a new model of society that integrates advanced technology with human well-being,

moving beyond the industrial-centered Society 4.0. In this context, education is not only expected to equip learners with technological literacy and hard skills, but also to foster social, legal, and civic literacy that can prepare them to become responsible citizens in a highly digitalized world.(Fukuyama, 2018)

Civic, legal, and social studies play a crucial role in shaping students' understanding of their rights and obligations, the functions of government institutions, and the importance of legal and fiscal responsibilities. Unfortunately, in many educational systems these subjects are still marginalized or treated as complementary rather than integral aspects of the curriculum.(Pradana, A.A. & Fitriana, 2020)

Tax consciousness goes beyond the act of paying taxes; it involves understanding why taxes exist, how they are allocated, and how public policies related to taxation impact society. Developing this awareness among younger generations ensures that they grow into citizens who are not only law-abiding but also actively engaged in the governance and development of their nation.(OECD, 2017)

Smart Education, as envisioned in Society 5.0, emphasizes the use of technology, data, and innovative pedagogy to create holistic, contextual, and adaptive learning experiences. Integrating Civic, Legal, and Social Studies within Smart Education provides a multidisciplinary approach that bridges theory and practice. This integration enables learners to connect abstract knowledge with real-world issues, such as taxation systems, public policy, and social responsibility.

1. Tax education is often not systematically incorporated into civic or social studies curricula.
2. Teachers and instructional materials are not always equipped to deliver taxation and legal concepts in practical ways.
3. There is a lack of research on how these elements can be effectively integrated within the Smart Education framework of Society 5.0 to build tax-conscious citizens.



In an era where access to information is abundant, digital literacy does not automatically translate into civic and legal literacy. Many young people remain unaware of their fiscal responsibilities and the role of taxation in nation-building. This makes it urgent to explore and design an educational model that integrates civic, legal, and social studies into Smart Education, ensuring that future citizens are not only digitally competent but also socially responsible and tax conscious.(UNESCO, 2019)

II. METHOD

This study used a qualitative descriptive design with a case study approach to explore how Smart Education in the Society 5.0 era integrates civic, legal, and social studies to build tax-conscious citizens. The participants consisted of teachers, junior high school students (grades VII–IX), and education officials, selected through purposive sampling. (Miles, 2014)

Data were collected through document analysis, semi-structured interviews, and classroom observations, then analyzed using Miles and Huberman's interactive model (data reduction, data display, conclusion drawing). All procedures followed research ethics, ensuring informed consent, confidentiality, and voluntary participation.

III. RESULTS AND DISCUSSION

A. RESULT

The research resulted in the development of an educational game on tax literacy designed for junior high school students. The game integrates civic, legal, and social studies materials with interactive challenges that simulate real-life tax scenarios, such as recognizing types of taxes, understanding the obligation of citizens to pay taxes, and linking taxes with public services.

The playtesting sessions showed that students were highly engaged, motivated, and able to demonstrate better comprehension of tax concepts after playing the game. Pre-test and post-test scores indicated an increase in understanding of basic tax responsibilities, with an average improvement of 25–30%.(Prensky, 2001)

B. DISCUSSION

The findings emphasize that gamification in education can be a powerful medium for teaching abstract civic concepts like taxation, which are often considered difficult or uninteresting by students. By embedding tax content into a digital and interactive learning environment, the game aligns with the principles of Smart Education for Society 5.0, where technology is leveraged to enhance personalized, engaging, and meaningful learning experiences.

Moreover, the educational game not only improved cognitive understanding but also fostered civic responsibility, as students expressed a stronger awareness that paying taxes contributes to national development. These results are consistent with prior studies indicating that digital learning tools improve motivation and long-term retention of social studies content.(Darmawan, 2019)

The implication is that integrating tax literacy into game-based learning can be a strategic approach for building tax-conscious citizens from an early age, ensuring that civic

education is not only theoretical but also practical and experiential.(OECD, 2017)



Figure 1 : Development Mission Board: Pay, Learn, and Build the Nation.

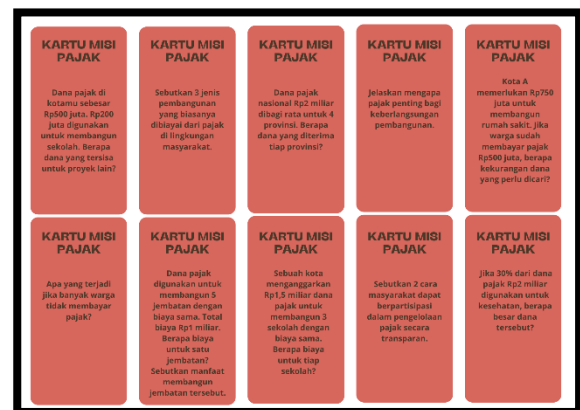


Figure 2 : The Tax Mission Cards contain questions related to taxation.



Figure 3 : Pancasila Mission Cards

The Pancasila Board is designed as a central element of the Development Mission Board Game, serving as a medium to foster students' understanding of Indonesia's national ideology. On this board, players move across a series of spaces that represent various missions related to the five principles of Pancasila. Each mission provides opportunities for students to engage with the values of Pancasila not only as abstract concepts but also as guiding principles that can be applied in everyday social interactions and decision-making.



Through this interactive format, students are encouraged to internalize the moral and civic foundations of the nation in a way that is both enjoyable and meaningful.

Complementing the board are the Sila Cards, also called Principle Cards, which focus on individual principles of Pancasila. Each card corresponds to one of the five principles, such as Belief in One Almighty God, Just and Civilized Humanity, The Unity of Indonesia, Democracy Guided by the Inner Wisdom of Deliberations among Representatives, and Social Justice for All the People of Indonesia. The cards contain prompts, case studies, and thought-provoking questions that challenge students to analyze real-life situations through the lens of a single principle. This mechanism not only tests their theoretical knowledge but also strengthens their ability to apply values in practical and relevant ways.

In addition to the Sila Cards, the game also includes Panca Cards, or Five Principles Cards, which emphasize the integration of all five principles into a holistic framework. Unlike the Sila Cards that concentrate on one value at a time, the Panca Cards present scenarios that require students to reflect on how the five principles interconnect and complement one another. For example, a challenge may ask students to evaluate a social issue that simultaneously involves humanity, unity, democracy, and justice. By doing so, the cards highlight that Pancasila is not merely a collection of separate values but a unified system that functions as the moral compass of Indonesian society.

Through the integration of the Pancasila Board, Sila Cards, and Panca Cards, the board game creates a dynamic and interactive learning experience. Students are guided to recognize the relevance of Pancasila in their daily lives, while also developing critical thinking skills, collaborative learning habits, and a deeper appreciation of their civic responsibilities as future citizens. (Rachmawati, 2021)

IV. CONCLUSION AND SUGGESTION

A. CONCLUSION

This study highlights the importance of integrating civic, legal, and social studies within the framework of Smart Education for Society 5.0 to foster tax-conscious citizens. The findings show that innovative learning media, such as the Development Mission Board Game with Pancasila Mission Cards and Tax Mission Cards, can effectively increase students' understanding of both civic values and taxation responsibilities. Through interactive and technology-supported learning, students not only gain knowledge but also develop a sense of responsibility as future citizens who contribute to national development. (UNESCO, 2019)

B. SUGGESTION

Based on the results, several recommendations can be proposed:

1. For Educators – Teachers should continuously innovate by integrating civic, legal, and taxation materials into engaging learning media that utilize digital and interactive approaches.
2. For Schools – Institutions need to support the implementation of Smart Education by providing facilities, training, and curriculum enrichment that emphasize civic and tax awareness.
3. For Policymakers – Government and education authorities should strengthen tax education within the national curriculum to build a generation of responsible, tax-conscious citizens.
4. For Future Researchers – Further studies should explore the long-term impact of educational games and Smart Education models on students' civic engagement and real-world behavior.

V. ACKNOWLEDGMENT

The completion of this research was made possible through the generous support, guidance, and encouragement of many individuals and institutions. The author wishes to express the deepest appreciation to academic supervisors and lecturers in the Master's Program of Social Studies Education, STKIP Pasundan Cimahi, for their invaluable insights, constructive feedback, and continuous guidance throughout the process of designing, conducting, and writing this study. Their academic expertise and patience have been fundamental in shaping the quality of this work.

Profound gratitude is extended to the school principal, teachers, and students of Junior High School 21 Bandung, who warmly welcomed this research project and actively engaged in the study activities. Their cooperation in providing time, information, and authentic classroom experiences contributed greatly to the richness of the findings. The author is also thankful to the education office of Bandung City, which granted formal permission and extended institutional support to ensure the smooth execution of the study.

The author would also like to acknowledge the contribution of colleagues, peers, and fellow graduate students who shared meaningful discussions, constructive criticism, and technical assistance throughout the preparation of this paper. Their encouragement and collaboration fostered a stimulating academic environment that enhanced both the research and the writing process.

Special appreciation is conveyed to the research community and civic education practitioners whose prior studies and initiatives inspired this research on smart education and tax consciousness. Their pioneering works provided the foundation upon which this study was built. Finally, the author's heartfelt gratitude goes to the family and close friends whose unwavering patience, prayers, and moral support provided constant strength during moments of difficulty. Their encouragement has been the author's greatest source of motivation, making this journey not only an academic pursuit but also a personal achievement.

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