

Improving Competence in Vocational High Schools through Accounting and Taxation Training

Yenny Wati ^{1*}, Yusrizal ², Suharti ³

^{1,2,3} Akuntansi, Fakultas Bisnis, Institut Bisnis dan Teknologi Pelita Indonesia, Indonesia

*Corresponding author: yenny.wati@lecturer.pelitaIndonesia.ac.id

Abstrak

Kegiatan pengabdian masyarakat ini dilakukan karena minimnya pengetahuan baru dalam pendidikan akuntansi dan perpajakan dari pihak sekolah. Kegiatan ini bertujuan untuk memberikan pelatihan guna meningkatkan kompetensi siswa di bidang akuntansi dan perpajakan. Metode yang digunakan dalam kegiatan ini adalah metode offline, metode ceramah dan pelatihan praktik, metode diskusi, dan penyebaran kuesioner untuk perbaikan kegiatan pengabdian ini kedepannya. Kegiatan ini akan berlangsung secara offline pada hari Jumat tanggal 23 September 2022. Peserta yang mengikuti kegiatan ini berasal dari kelas 12 jurusan akuntansi SMK Metta Maitreya Pekanbaru yang berjumlah 40 orang. Berdasarkan hasil evaluasi dari pemberian soal-soal akuntansi dan perpajakan, pengetahuan siswa meningkat sebesar 75%. Peningkatan ini terjadi karena para siswa mampu memperoleh pengetahuan dan pemahaman mengenai akuntansi dan perpajakan dengan cara yang berbeda dari yang diajarkan di sekolah. Evaluasi kegiatan pelatihan akuntansi dan perpajakan memberikan hasil yang memuaskan dan meninggalkan kesan positif bagi siswa SMK Metta Maitreya Pekanbaru. Kegiatan ini diharapkan dapat meningkatkan motivasi belajar siswa terhadap mata pelajaran akuntansi dan perpajakan.

Kata Kunci: pelatihan; akuntansi; perpajakan; transaksi; siswa

Abstract

This community service activity was carried out due to the school's lack of new accounting and taxation education. This activity aims to provide students with training to improve their accounting and taxation skills. This activity employs the offline method, the lecture method and practical training, the discussion method, and the distribution of questionnaires to improve this service activity in the future. This activity will take place offline on Friday, September 23, 2022. This activity attracted 40 participants from the class 12 accounting department at SMK Metta Maitreya Pekanbaru. Students' knowledge increased by 75% based on the evaluation results of accounting and taxation questions. This rise is due to students gaining knowledge and understanding of accounting and taxation in ways other than what is taught in schools. The evaluation of accounting and taxation training activities produced satisfactory results and left a favorable impression on the students of SMK Metta Maitreya Pekanbaru. This activity is intended to increase students' interest in accounting and taxation subjects.

Keywords: training; accounting; taxation; transaction; student

Submitted: 06/10/2022

Revision: 06/10/2022

Accepted: 26/10/2022



BACKGROUND

Taxation is one of the state revenues used to fund development and increase people's prosperity (Soemaryono et al., 2022). Taxes, in addition to being a legal obligation, include all citizens' right to participate in national development (Ravelby et al., 2022). Income tax is one of the taxes with the highest percentage of change in tax revenue from year to year (Doloksaribu & Sudjiman, 2022). Income tax is a tax levied on tax subjects based on income earned during the fiscal year (Biettant et al., 2020). Individuals and entities, including tax subjects, are required to pay taxes (Oktaviani et al., 2017). With the participation of all parties, both government and taxpayers, this can undoubtedly optimize tax revenues.

To maximize national tax revenues, the government establishes tax rules that must be followed by all taxpayers to ensure the fulfillment of taxpayer rights and obligations (Dasuki, 2022). Taxpayers are given the trust and responsibility, based on these tax rules, to calculate, pay, and report the amount of tax independently, which is known as a self-assessment system (Dinda et al., 2022). As a result of this high level of trust, taxpayers are responsible for keeping accurate records of their business activities. Accounting records (bookkeeping) can identify revenues and expenses, making it easier to calculate operating profit and income taxes that must be paid (Wati, 2022). A good and systematic bookkeeping system is also useful for tracking the progress of business activity (Matiin, 2021). Differences in tax regulations and financial accounting standards used as standards in the company's books cause tax adjustments (fiscal corrections) to be made to meet tax reporting requirements (Wati et al., 2014).

The Voluntary Disclosure Program is the government's policy for running the national economy during the COVID-19 pandemic. The Voluntary Disclosure Program seeks to encourage taxpayers to disclose their assets honestly and transparently. This program is intended to increase voluntary taxpayer compliance (Irawan & Raras, 2021). Taxpayers are given the ability to fulfill their tax obligations without the involvement of tax authorities. Taxpayers with knowledge of taxation and compliance, as well as proper training, can be said to be of high integrity and understand the importance of paying taxes (Susanti et al., 2020).

Public awareness is required to fulfill their tax obligations (Yanti et al., 2021). The issue is that the public does not understand accounting and taxation for individuals and entities,

which makes it difficult for them to pay taxes. As a result, it is critical to instill tax compliance in society. Understanding the significance of tax contributions as a source of government funding can help improve tax compliance. Tax compliance is defined as the fulfillment of obligations and the exercise of rights in the taxation system (Sulistyorini & Latifah, 2022). Tax compliance is both formal and material. Formal compliance means that the taxpayer has met his tax obligations in accordance with the tax provisions, whereas material compliance means that the taxpayer has met his tax obligations based on substantive or material taxes, such as timely and accurate tax payments and reporting (Sani & Sulfan, 2022).

Taxation is an important source of domestic revenue, but the number of non-compliant taxpayers causes tax payments to be less than optimal (Rusli & Nainggolan, 2021). The current phenomenon is that many taxpayers still do not understand the rules and application of taxes, as well as business growth in Indonesia that is not in line with tax compliance. Taxation knowledge is very important and required to increase tax compliance. Tax knowledge is the process of changing taxpayers' or groups of taxpayers' attitudes and behavior through teaching and training (Agustina et al., 2020). Tax education (formal or informal) will increase taxpayer awareness and compliance with tax obligations (Agun et al., 2022).

Building tax compliance must begin in schools, such as for accounting students at SMK Metta Maitreya Pekanbaru who study accounting and taxation subjects. Through these accounting and taxation subjects, it is hoped that tax compliance can be built from an early age. In practice, however, many students continue to avoid these subjects. This is due to the importance placed on understanding taxation theories and laws in these subjects. Then calculate taxes in accordance with the applicable tax laws and regulations. SMK Metta Maitreya Pekanbaru has and will continue to have the mission of preparing and equipping students to become entrepreneurs who understand accounting and taxation in the future. However, SMK Metta Maitreya Pekanbaru recognizes that there is still a lack of knowledge that must be prepared to have a thorough understanding of accounting and taxes. According to data from the Central Statistics Agency for 2022 and 2021, Vocational High Schools have the highest unemployment rates of 10.38% and 11.13%, respectively, while Senior High Schools have the second highest unemployment rates of 8.35% and 9.09%. The need for and accessibility of information from SMK Metta Maitreya Pekanbaru is the solution to the

problems that can be given. Access to this information is expected to help students understand the fundamentals and steps involved in preparing tax returns. The limited knowledge and material resources available to SMK Metta Maitreya Pekanbaru are an impediment, so external accounting and taxation advice is required.

The community service team from the Faculty of Business, Institut Bisnis dan Teknologi Pelita Indonesia took the initiative to hold accounting and taxation training activities to develop students' learning motivation toward accounting and taxation subjects. The goal of community service activities for accounting students at SMK Metta Maitreya Pekanbaru majoring in accounting and taxation subjects is to deliver accounting and taxation materials in general, and income tax in particular. This activity can be beneficial because accounting and taxation training allows students to better understand the material about accounting and taxation, particularly income tax, Value Added Tax, and Sales Tax on Luxury Goods. Students are expected to be able to develop their independence in paying and reporting taxes with the knowledge they gain.

METHOD OF IMPLEMENTATION

Offline, strict Covid-19 prevention health protocols are used to carry out this community service activity in accounting and taxation training. Offline training takes the form of face-to-face instruction. On September 23, 2022, 40 accounting students of class 12 from SMK Metta Maitreya Pekanbaru attended this activity in the accounting computer lab. The training was conducted by the Institut Bisnis dan Teknologi Pelita Indonesia's community service team through discussion and presentation of material.

This community service activity was carried out by three lecturers from Institut Bisnis dan Teknologi Pelita Indonesia who are experts in accounting and taxation, and they were assisted by several teacher staff from SMK Metta Maitreya Pekanbaru to ensure that the activity ran smoothly and that the goal was met, which was for students to understand accounting and taxation so that they could calculate taxes in accordance with applicable tax regulations. Lecturers serve as resource persons for accounting and taxation materials, and teachers at SMK Metta Maitreya Pekanbaru serve as parties who prepare equipment and supplies for this community service activity.

The offline method, lecture method, practical training, and discussion method are all used in the implementation of community service activities. This offline method was used at SMK Metta Maitreya Pekanbaru's accounting computer lab. Discussions on the meaning of commercial accounting and tax accounting; similarities and differences between commercial accounting and tax accounting; the functions, principles, and nature of tax accounting; and the accounting and fiscal cycle are used as lecture methods and practical training. Furthermore, the material concerning the withholding and collection of income tax Article 21, Article 22, Article 23, Article 24, Article 4 (2), Article 25/29, Value Added Tax, Sales Tax on Luxury Goods, and explained examples of income tax, Value Added Tax, and Sales Tax on Luxury Goods was discussed. Following the presentation of the material, the discussion method is used by submitting several questions from students who do not understand the material that has been presented by the lecturer.

To support the implementation of these community service activities, several stages are carried out:

1. The first meeting

The Institut Bisnis dan Teknologi Pelita Indonesia's community service team visited and researched the needs of school partners to select training topics for students at SMK Metta Maitreya Pekanbaru.

2. Discussion of training materials

The Institut Bisnis dan Teknologi Pelita Indonesia's community service team and partner schools of SMK Metta Maitreya Pekanbaru decided what material to deliver on the topic of accounting and taxation training based on the needs of school students.

3. Training implementation planning

The Institut Bisnis dan Teknologi Pelita Indonesia's community service team and partner schools of SMK Metta Maitreya Pekanbaru planned the training to take place offline in the accounting computer lab of SMK Metta Maitreya Pekanbaru.

4. Training implementation evaluation

The Institut Bisnis dan Teknologi Pelita Indonesia's community service team conducts an evaluation to assess the benefits and understanding of students from the training materials that have been delivered. At this point, questionnaires containing questions

about community service activities were distributed to students to determine the quality and outcomes of this training. At this stage, in addition to distributing questionnaires, students are also given case questions about accounting and taxation materials provided during this community service activity, so that the community service team can assess students' competency development as a result of this community service activity.

RESULTS AND DISCUSSION

As a result of this activity, students have a better understanding of taxation, particularly income tax Article 21, Article 22, Article 23, Article 24, Article 4 (2), Article 25/29, Value Added Tax, and Sales Tax on Luxury Goods. Students can differentiate tax calculations based on each Article and work on income tax questions or transactions involving Article 21, Article 22, Article 23, Article 24, Article 4 (2), Article 25/29, Value Added Tax, and Sales Tax on Luxury Goods.

This training program aims to improve the knowledge and skills of SMK Metta Maitreya Pekanbaru graduates so that graduate students can apply these skills in the workplace. After observing and planning the material that will be distributed to SMK Metta Maitreya Pekanbaru students. Furthermore, the Institut Bisnis dan Teknologi Pelita Indonesia's community service team provided materials and training, including (1) Commercial accounting and tax accounting definitions, (2) similarities and differences between commercial accounting and tax accounting, (3) tax accounting functions, principles, and nature, (4) accounting and fiscal cycles, (5) Income tax withholding and collection Article 21, Article 22, Article 23, Article 24, Article 4 (2), Article 25/29, (6) Value Added Tax and Sales Tax on Luxury Goods, (7) Examples of income tax for Article 21, Article 22, Article 23, Article 24, Article 4 (2), Article 25/29, Value Added Tax and Sales Tax on Luxury Goods, and taxes payable. According to Permana & Susilowati (2021), tax payments must be made in accordance with applicable tax regulations, because if you only pay but the amount paid is incorrect, the state may suffer losses.

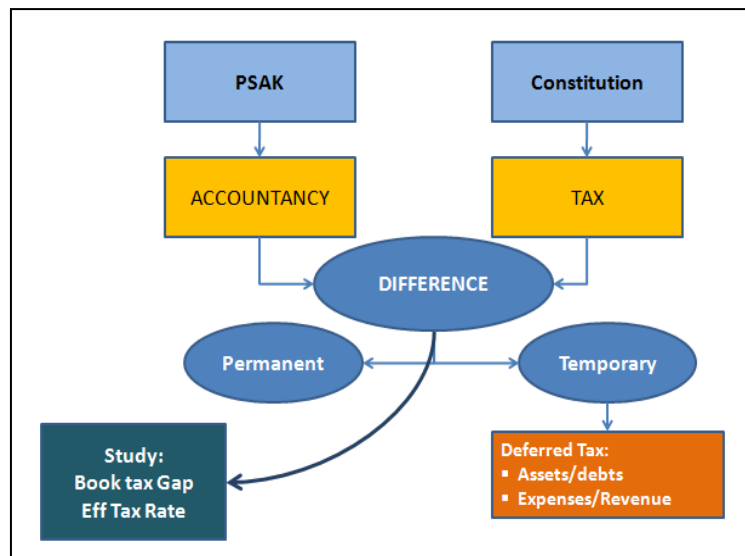


Figure 1. Training Materials on Tax and Accounting Differences

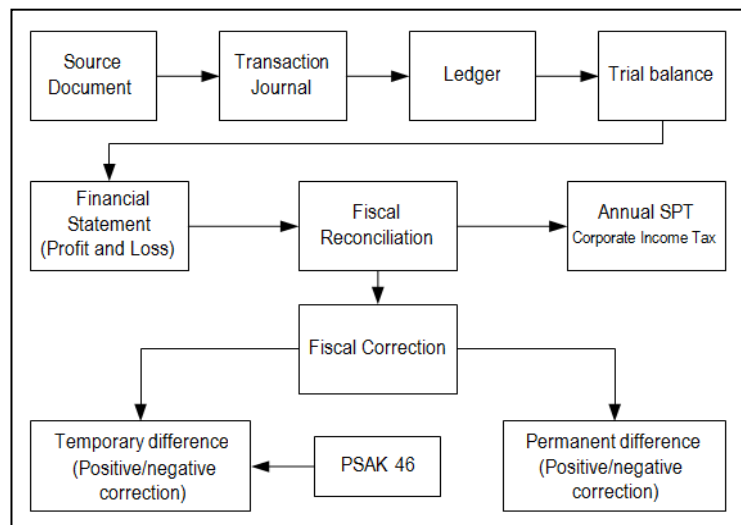


Figure 2. Training Materials on Accounting and Fiscal Cycle

On picture 1, following the presentation of the material by the community service team, there was a question and answer session about the accounting and taxation material that had been presented. Picture 2 shows the community service team distributing accounting and taxation questions to SMK Metta Maitreya Pekanbaru students after they had a good understanding. This training has a positive impact because by providing accounting and taxation questions and discussions, students will improve their understanding because learning time is less effective during the pandemic. Working on the questions is considered

effective in accounting and taxation subjects, as evidenced by the findings of an evaluation conducted by Effendi (2018), who discovered that working on practice questions both individually and in groups, 90% of students were able to complete accounting and taxation exercises well and 10% of students were able to complete the practice questions adequately. The following are some examples of tax questions covered in this training:

Income Tax Article 22

- Treasurer
 - The amount of tax collected by the treasurer is a deduction from cash received which is recorded as an advance tax payment.
 - VAT and Sales Tax on Luxury Goods are not recorded but proof of deduction is requested, to obtain tax refunds.
- Import
 - The amount of Article 22 income tax paid is recorded as prepaid tax.
 - Import duties and Sales Tax on Luxury Goods add to the value of inventories.
- Case Illustration:
 PT Makmur is a cement producer of Empat Roda and sells cement to PT Cahaya, a cement distributor, for Rp 400,000,000 in cash. Article 22 income tax rate on sales is 0.25% of the Tax Base.

Figure 3. Tax Question Examples

Income Tax Article 23

- Tax withholding → paying party
 - Recorded as a liability at the time the payment is made.
 - The tax will reduce the cash provided but does not reduce the company's burden.
 - The withheld tax is deposited in the following month.
 - Tax balance on trial balance → unpaid amount.
 - If the burden is not taxed → load should not be a deduction.
- Collected Party
 - Recorded as prepaid taxes when revenue is recognized.
 - The amount of cash received is less than the recognized revenue.
- Paying rent of Rp1,000,000 is subject to income tax article 23 of 2%.
 Journalize Tax withholding and Collected Party

Answer:

Tax withholding

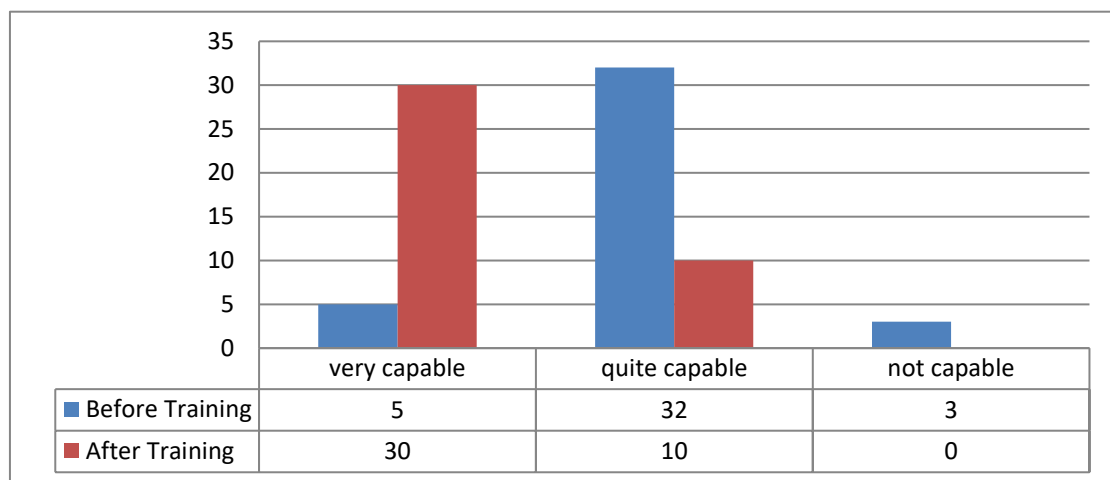
Rent expenses	1.000.000	
Income tax payable article 23		20.000
Cash		980.000

Collected Party

Cash	980.000	
Income tax prepaid article 23		20.000
Rent revenue		1.000.000

Figure 4. Tax Question Examples

Achievements in the implementation of community service activities are increasing students' knowledge of taxation, particularly those related to income tax Article 21, Article 22, Article 23, Article 24, Article 4 (2), Article 25/29, Value Added Tax, and Sales Tax on Luxury Goods. The conclusions reached by the activity implementers are depicted in graph 1 below, based on the assessment results of the community service lecturer team obtained from observations, questionnaires, questions and answers, and the completion of accounting and taxation questions by students.



Graph 1. Student Ability Changes Before and After Training

Source: Processed Data

According to the graph, some students did not understand accounting and taxation before the training, and only 13% of students were very capable of understanding accounting and taxation. According to the graph, after implementing this community service training, students' understanding of accounting and taxation increased by 75%. Accounting and taxation training is beneficial to students. Students at SMK Metta Maitreya Pekanbaru can better understand how to calculate income tax, Value Added Tax, Sales Tax on Luxury Goods, and corporate income tax in accordance with Indonesian tax laws. There have been no obstacles since the beginning of the implementation of the accounting and taxation training, so this training provides maximum benefits to Metta Maitreya Pekanbaru students.

Moreover, questionnaires were distributed to students of SMK Metta Maitreya Pekanbaru in order to evaluate this community service activity, as follows: (1) students stated strongly agree, up to 100%, that accounting and taxation training is extremely beneficial for

student competence, (2) students strongly agree, up to 100%, that accounting and taxation training can improve students' knowledge and abilities, (3) students stated that they strongly agree up to 80% and agree up to 20% on the provision of material and practice questions for accounting and taxation that are simple for students to understand, (4) students stated strongly agree, up to 100%, that the overall goal of this community service activity through accounting and taxation training is excellent, (5) students stated that they strongly agree, up to 100%, that they would like to participate in similar training in the future.



Picture 1. In the accounting computer lab at SMK Metta Maitreya Pekanbaru, a lecturer presents accounting and tax training materials to students.



Picture 2. Students work on accounting and tax cases on sheets of paper distributed by lecturers in the accounting computer lab of SMK Metta Maitreya Pekanbaru.

CONCLUSIONS AND SUGGESTIONS

Based on the preceding, it is possible to conclude that the implementation of accounting and tax training activities at SMK Metta Maitreya Pekanbaru is proceeding satisfactorily. With

this training held by a team of community service lecturers from Institut Bisnis dan Teknologi Pelita Indonesia, students can gain knowledge and understanding of accounting and taxation in a way that is different from what is taught in school. Students' knowledge increased by 75%, according to the evaluation results. SMK Metta Maitreya Pekanbaru's school partners anticipate ongoing activity implementation. The implementation of this community service activity suggests that we have other interesting topics for community service activities besides this one so that students can expand their knowledge of accounting and taxation in Indonesia.

ACKNOWLEDGEMENT

We would like to thank the teachers of SMK Metta Maitreya Pekanbaru for their assistance in carrying out this community service activity. Thank you to the Institut Bisnis dan Teknologi Pelita Indonesia's Research and Community Service Institute (LPPM) for ensuring the success of this community service activity.

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