Model of Development of Tax Accounting using Tax Computer Program

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Abstract

One of the purposes of preparing Tax reports is to provide information to certain parties that will be used to make comparisons, assess the ability of a company, as well as a guide for decision-making. In order to meet the above objectives, the financial statements must be comparable. These comparisons can be done in two ways, namely horizontal and vertical. Horizontal comparison is a comparison of the financial statements of a company tax with another company for the same period, in which the concept can be easily where in the preparation when using existing software. This study aims to develop the model of taxation accounting learning by using the computer program Tax as a teaching material on lecture materials in college. A specific target to be achieved in this study is to release teaching materials in the form of financial accounting books prepared with the program Computer Taxation. To achieve these objectives, this research uses descriptive analysis to identify problems that exist in study of financial accountancy at college in Medan. These problems include the lack of students understanding in using computer programs Tax that has long been issued, and not motivated to study the program due to lack of guidance in implementing the practices undertaken. To find the factors that become obstacles in understanding the use of the program. With the identification of these factors, furthermore can be compiled a teaching materials to motivate students desiring to enjoy the teaching materials and the goal of educating the children of the nation can be achieved

Keywords: instructional materials, taxation, computer tax.

Introduction

Developments in science and technology are rapidly today influential in all dimensions of life, including the activities of teaching and learning processes that need to be applied to a college, which would be able to develop and grow the way of thinking of students to be more critical and creative in applying theories and concepts that obtained on lecture activities.

Advances in information technology bring a lot of positive impact to the progress of the world of education today, it must be realized that the development of information technology has entered the various joints of life, including the world of education. In terms of learning that is currently required to be able to produce qualified graduates, of course, have to look at future demands that are not only competitive but also closely related to various advances in technology and information, the quality of the learning system developed must be able to

appropriately correct the various weaknesses which exists. One of way that can be developed is to change the conventional learning system with a more effective and efficient learning system with the support of adequate facilities and infrastructure. Learning by utilizing the means of information technology through the Internet network is one of the right alternatives and can overcome various learning problems.

Accounting comes from a foreign word which means to count or account for. Tax is a compulsory contribution to a State charged to an individual pursuant to the Act, without obtaining direct remuneration and is used for the purposes of the State and the welfare of the people.

This research refers to the students of the Faculty of Economics in accounting program that follows the lectures with the subjects of taxation accounting, observation and evaluation. Previously, researchers have identified the problems of the students as participants learn. Learning followed by classical approaches, such as lectures, discussions, frequently asked questions, exercises and tasks are considered monotonous, it seems that most students consider taxing accounting less difficult so that students are less motivated. Seen from the evaluation of learning through examination, whether done in the middle of semester or the end of the semester, the value obtained by students is low. The result of the research stated that student's difficulties and failures caused by internal and external factors include students, facilities, curriculum, learning resources and lecturers' ability to teach students (Ni Made Sulci, 2008).

To overcome this, researchers are motivated to conduct research development of teaching materials Taxation accounting with computer program Tax as an amplifier learning accounting Taxation by utilizing information technology as a medium of learning used by students for the lecture to be effective. Based on the description, it is necessary to conduct research to find the model of teaching materials development comprehensively aims to increase insight and mastery of technology can be achieved optimally. Because this research focuses on the development of teaching materials by using computer software Tax.

Literature Review
Understanding of Teaching Materials
Teaching material is a set of material / substance of learning (teaching material) and being arranged systematically, displaying the figure of the competencies that would be mastered by students in learning activities. Basically the teaching materials contain knowledge, values, attitudes, actions, and skills that contain messages, information, and illustrations in the form of facts, concepts, principles, and processes related to specific language subjects directed towards achieving learning objectives.

Learning that is done in a conventional and monotonous with only reading, listening and too simple of course will make students become creative and will miss the science compete. The low quality of education is a description of the implementation of teaching and learning process that is not fully conveyed or acceptable, because in this learning activity the transformation of various concepts, theories, values and materials are integrated.

Active activities in the learning process can use information technology as a variation in learning activities to attract students and build understanding by using the media information. Tools in teaching and learning activities with the use of information technology such as using multimedia computer devices, internet and

visual aids would be more able to quickly be understood by students and encourage the desire for things delivered by the teacher.

Quality of Learning
The quality of the learning process is one of the benchmarks that can determine the success or failure of the learning process. The meaning of learning process is the effectiveness of the learning process in achieving the learning objectives. According to Bramley (1996) the effectiveness of learning is the level of achievement of learning objectives in the form of the increased knowledge and skills and the development of attitudes through the learning process.

The aspects of the effectiveness of learning can be put forward as follows:
- Increased knowledge
- Improved skills
- Change of attitude
- Behaviour
- Adaptability
- Increased integration
- Increased participation
- Increased cultural interaction.

Lecturers as facilitators should be able to motivate and change the way students view that has been learning conventionally leads to information technology-based learning to actualize their ability to produce quality learning.

Many factors can determine the quality of graduates of a college, ranging from reputation, facilities, resources, to the ease of college graduates to get a job. The role of faculty and study program to support the learning activities is necessary in accordance with the development of the times, the learning model must change, the technology must be developed, and the study program should be more creative and innovative in determining the application of learning so as to make graduates competent and qualified.

Qualified universities can be seen through competent and qualified lecturers, educational curriculum according to the times, adequate facilities and infrastructure, and students who are able to compete in the global world. To prepare for the challenge of free market (globalization), this is a tight competition in the quality of graduates.

Computer Tax Program
Computer application program is used as an automated bookkeeping application that is easy and able to display complete financial statements, fast and accurate. , So it can be computerized on the business accounting process by using excel. Computer Tax is software where the computer as a technology to run applications used in processing accounting transactions and simultaneously to produce financial statements within a company. There are several types of applications used for data processing in accounting, among others; from many applications, Computer tax is one of the most common and popular software used in Indonesia. This software is also usually used for students Taxation and Taxation accounting.

The company's financial statements are prepared on accounting principles generally accepted for the industry in which the company is categorized. The general acceptable accounting principles include all standards and interpretations issued by the standard drafting body. For example for a banking company, the financial statements should be prepared in accordance with the principles of accounting for the banking industry, for mining companies, the financial statements should be

prepared in accordance with accounting principles for the mining industry. Implementation of this principle should be done so that financial statement users can compare the conditions of each other companies in the same industry so as to assess the advantages and disadvantages of each company. If so then it will facilitate the users of financial statements in making decisions. For that use of software more easily understood and easy to run will be very helpful in producing the information exactly at the time required.

Determining the purpose of financial statements is very important before the financial statements are prepared and presented for the benefit of various parties who need it. Determining the purpose of the financial statements includes activities such as identifying who the users of financial statements, identify what decisions made by users of financial statements and the needs of information both types and amounts. By knowing the purpose of the financial statements the accountant can determine the criteria necessary to produce the best ways of reporting the information contained in the financial statements.

Thus the financial statements will be useful as a basis for decision making, therefore the need to use computer tax programs to provide benefits that are very useful for the students in the course of accounting Taxation course that will be used to automate the bookkeeping complete, fast and accurate. In the process of generating information required by various stakeholders, accounting must go through several stages of the process. The process starts from collecting the basic documents of the transaction, classifying the transaction type, analysing, summarizing it in the records, to reporting it in the form of financial statements required for that the student must be able to apply the process with the help of information technology i.e. computer and software used.

Research Methods
Research Model
This study aims to develop teaching materials for financial accounting courses by using a computer tax program which is one of several software that can be used in the management of financial statements.

Types and Data Collection
This research uses primary and secondary data. The primary data in the form of students' perceptions of private Islamic universities in Medan related to this issue were obtained through questionnaires and interviews. Secondary data in the form of sample financial statements presented by companies both manufacturing and services obtained by way of opening the company related sites.

This study uses the Research and Development method because this research is planned gradually, in the early stages (year I) carried out the development of problems (Developing Problem) that finds the problem in general and then segment the problem specifically by way of questionnaire distribution. Next (year II) will be conducted trial and evaluation, as well as the preparation of textbooks taxation with computer tax program.

Data collection techniques are done by:
A. Field study with questionnaires distributed to students who are studying in the current year from various Islamic universities in Medan.
B. Library Studies to develop an effective learning model design through computer tax program

Data Analysis

This research uses descriptive-explorative method. To identify the various symptoms and the root of the problem in following the Taxation lecture.

Results and Discussion

This study number of male respondents more that is 97 people or 64,7%, when compared with male respondents i.e. as many as 53 people or 35.3%. This shows that the average respondent in Islamic Higher Education in North Sumatra is male

This research is based on respondent age of 18 years is 66 respondents (44%), 19 years are 44 respondents (29,3%), 20 years are 21 respondents (14%), and 21 years are 19 respondents (12, 7%). In terms of age, age 18 years is the most dominant. This shows that the average respondent in Islamic Higher Education in North Sumatra is predominantly 18 years old.

It can be concluded that this study based on high school respondent's origins are 77 respondents (51,3%), vocational as many as 55 respondents (36,7%), and MTs 18 respondents (12%). In terms of school origin, SMA is the most dominant. This shows that the average respondent in Islamic Higher Education in North Sumatra is dominant in high school.

The research variables is divided into 3 variables that is: Tax Accounting (X1) Computer Tax (X2) and Learning Outcomes (Y). Description of each statement will show the response answers; every response to each item statement given to the author by the respondents.

The statement about the lecturer gives the learning material clearly is 2.38, which means that the category is not good. The learning material is very interesting is 3.93, which means it is in good category. Lecturers provide stories, drawings or examples that show how the benefits of this learning material for students are 3.08 which mean that the category is quite good. This learning is so abstract that it is difficult for me to keep students' attention at 4.02, is in the good category. For questions on lecturers providing information about learning materials is 3.85, are in good category. At the beginning of the lesson, the lecturer giving something interesting for the students is 3.44, is in the good category. For maximum lecturers teaching is 4.02, is in good category. For questions lecturers always provide replacement a duty if the absentee lecturer is 3.94, is in good category. For quality teaching questions lecturers can be rated from the teaching pattern is 3.18, are in fairly good category. The question of lecturer giving the test according to the subject that has been given in the lecture is 2.81, is in good enough category. And the last for the question so far an aspect of lecturer's assessment of the measured student is 4.08, is in the good category.

From the results of the above average frequency score there is one statement that the average is not good that the lecturers provide learning materials clearly, therefore the solution must be done is the material used must be well structured, then follow the technological developments. Technology needs to be used to support teaching and learning activities in the classroom. This is because if you look at the age of the students, most of them are used to using the sophistication of this technology. So if the lecturers use the technology, lecturers can easily and clearly deliver the course material.

Lecturer's statement explaining about the importance of computer knowledge is 2.58, is in good enough category. The lecturer preparing the step of using the tax e-filling is 3.08 is in the good enough category. The lecturer explains the educational background related to the knowledge of taxation is 3.44, is in the good category.

The lecturer explained about the knowledge about the tax service is 3.94, is in good category. Lecturer explains about computer skill tax that must be owned by worker to fulfil requirement in counting tax report is 3,88 hence good meaning. Lecturers explain about the workload and expertise possessed in the tax report is 3.44, is in the good category. The lecturer explains about tax accounting with computer tax is 4.02, is in good category. The lecturer explains that the important calculation of the tax by using the computer is 3.84, is in the good category. Lecturer explains that the need for accuracy in making a tax report is 4.06 that are in either category. The lecturer explained about the information system and information technology infrastructure is 2.58, is in good enough category. The lecturer explains about the tax application helping activity is 3.66, is in good category. The lecturer explained about the constraints in using computer tax is 3.06, is in the category quite well. The lecturer explains that the higher the company's demands on tax knowledge are 3.56, are in the good category. The lecturer explains the importance of tax knowledge in a company is 3.01, is in the category quite well. The lecturer explained about the constraints facing computer tax is 4.02, is in good category.

From the results of the above average frequency score there are two statements that the average is not good the first is about the lecturer explains about the importance of knowledge about computers and the second is about lecturers explain the information system infrastructure and information technology, it can be concluded that the lecturer already explained well only the students who pay less attention to the solution is the lecturers have to create an interactive lecture atmosphere so that students do not feel bored and will pay attention to the lecturer when explaining the material.

It can be concluded that statement of evaluation of lecturer influence monotone teaching pattern is 2.58, is in bad category this means lecturer who teach subject of taxation less creative. Assessment of learning effect on the achievement increase is 3.08, is in good enough category. The value of good results also affect the increase in learning is 3.44, is in good category. The lecturer's assessment based on the real result is 3.94, is in good category. The killer lecturer is 3.88, is in the good category. With the appraisers of the above students is needed and required teaching methods from creative lecturers.

From the results of the above average frequency score there is one statement that the average is not good, that is about the evaluation of the lecturer influence the pattern of monotonous teaching, therefore the lecturers need to provide information media for students interested and not boring.

Conclusions and Suggestions
Conclusion
1. In general the condition of tax learning is good, but it needs   development in terms of learning model.
2. The appropriate method used is the contextual method
3. The components of the tax accounting learning curriculum must be adjusted
4. Textbook as a guide in learning needs to be adjusted

Suggestions
1. Need an understanding of lecturers of different student characteristics so as to make learning innovations
2. It takes a lecturer's understanding of contextual methods in order to be able to teach effectively and achieve learning objectives
3. Textbooks need to be uniformed with the lecturers of the same subjects so they achieve the same competencies.

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