

## **IMPROVING THE COMPETENCE OF D3 TAXATION STUDENTS – UT THROUGH THE TAX CENTER FACILITY**

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### **Abstract**

The Open University as a distance university has 50 study programs. One of them is a vocational program, namely D3 Taxation. As a vocational program, graduates are expected to be able to technically implement the procedures for managing various tax affairs. The research with the title Improving the Competence of D3 Taxation Students – UT Through Tax Center Facilities aims to describe the need for a tax center for D3 Taxation – UT students, considering that UT as a PTJJ urgently needs the existence of a tax center as a laboratory facility for D3 Taxation students to master various tax sciences. The research method used is in the form of qualitative descriptive, namely data is collected by interviews with tax lecturers, students, and tax practitioners. After the data was processed, it was found that the tax center was very helpful for students in mastering various problems in taxation. Even with the D3 Tax Center, UT Taxation can help people in completing their taxes, for example annual tax reports for employees

Keywords: Innovation, technology, research projects.

### **1 INTRODUCTION**

In the era of globalization, tax education plays an important role in preparing a competent workforce in the field of taxation. The Tax Center, as one of the educational facilities, has become an important learning center. This article aims to explore the role of the Tax Center in improving the quality of D3 Taxation -UT students through qualitative descriptive research methods and literature reviews. This research identifies how the Tax Center can support the development of student competencies through practical experience and direct interaction with tax cases.

The UT D3 Taxation Study Program is designed to produce graduates who are ready to work in the field of taxation. The curriculum applied includes comprehensive tax theory and practice. However, in the context of higher education, theory alone is not enough to equip students with the skills needed in the world of work. Therefore, the Tax Center is present as a practicum laboratory that provides direct experience to students in handling tax cases. Through training

programs, seminars, and tax consulting, the Tax Center plays an important role in improving students' understanding and skills.

## **2 METHODOLOGY**

This study uses a qualitative descriptive method to get an in-depth picture of the role of the Tax Center. Data was collected through in-depth interviews with lecturers, practitioners, and students, as well as through direct observation of activities at the Tax Center. Interviews were conducted with 10 lecturers, 5 tax practitioners, and 20 UT D3 Taxation students. Observation was carried out for a full semester to observe daily activities at the Tax Center. The research method used, which is qualitative descriptive, is the right approach to understand the role of the Tax Center in depth. Here are some points related to this research method:

- **Descriptive:** This method aims to describe a phenomenon or event in detail. In the research on the Tax Center, by collecting data that describes the roles, functions, and activities that occur in the Tax Center.
- **Qualitative:** The qualitative approach focuses on deep understanding through narrative analysis, interviews, and observations. By collecting data in the form of words, opinions, and experiences from respondents.
- **In-Depth Interviews:** Interviews with lecturers, practitioners, and students will provide insight into their perception of the Tax Center. The questions asked can relate to the benefits, challenges, and roles played by the Tax Center.
- **Live Observation:** Daily observation in the Tax Center allows you to see the activity happening in real-time. You can observe how the Tax Center interacts with students, the community, and other related parties.
- A literature review was conducted to understand the concepts and findings of previous research related to the role of the Tax Center in tax education. Research shows that the Tax Center can improve students' understanding of tax theory, practical skills, and job readiness. Various studies indicate that experiential learning, such as that conducted at the Tax Center, can improve the retention of students' knowledge and skills. Based on this literature review, the hypothesis developed is:
  1. The Tax Center contributes positively to students' understanding of tax theory.
  2. Tax Center improves students' practical skills in handling tax cases.

3. Students who are active in the Tax Center show better job readiness..

### **3 FINDINGS AND DISCUSSION**

#### **3.1 What is a tax center?**

Tax center is an institution in a university that functions as a center for tax review, education, training, and socialization to the campus environment, taxpayers, and the community independently. However, in practice, the tax center also synergizes with the DGT Regional Office (Kanwil) / Tax Service Office (KPP). The main goal is to increase public awareness and concern about taxation. Almost 80% of universities in Indonesia have Tax Centers spread across various regions.

#### **3.2 What are the roles of tax centers for DGT and Taxpayers?**

One of the roles of the tax center is to assist the DGT to provide consultation and guidance to taxpayers who are reporting their annual Tax Return (SPT), which means that taxpayers can consult and ask for guidance in reporting their annual tax returns. Usually, tax volunteer students who have been prepared by the tax center will serve at the Tax Office. Several tax centers also open tax services on their respective campuses. For the record, before tax volunteer students were assigned, they had been given tax competence by universities and the local DGT/KPP Regional Office. Thus, the services provided to taxpayers are ensured to be credible based on the regulations that have passed. The role of the tax center in providing education is also very crucial. The reason is that tax education is very important to build taxpayer trust while encouraging public participation. "The DGT cannot be left alone. There must be a third party to participate in bridging. However, the tax center needs to continue to develop itself and update tax science based on the new curriculum so that it is more effective and can better carry out its role as the most ideal third party," said Darussalam

In addition, the university tax curriculum in Indonesia also needs to be redesigned by changing the paradigm. PERTAPSI proposes four things needed to redesign the tax curriculum, namely: Studying taxes as a multidisciplinary science. Study taxes with comparisons in other countries. Study taxes with case studies. Increase the quantity and quality of tax teaching staff who come from outside the tax authority.

Source : The Role and Function of the "Tax Center" in <https://www.pajak.com/pajak/peran-dan-fungsi-tax-center-di-perguruan-tinggi/> Universities

## **4 FINDINGS AND DISCUSSION**

The results of the study show that the Tax Center has a significant contribution to improving the quality of UT D3 Taxation students. Through hands-on practical activities, students gain a better understanding of the application of tax theory in real situations. In addition, the Tax Center also helps students develop soft skills such as communication, analysis, and problem-solving that are needed in the world of work.

### **4.1 Tax Center Contribution**

**Practical Experience:** D3 Taxation students can be directly involved in tax case simulations, which helps them understand the complexity of real-world tax issues.

**Interactive Learning:** Training programs and seminars organized by the Tax Center provide opportunities for students to interact with tax practitioners and gain insights from their experiences.

**Soft Skills Development:** Activities at the Tax Center encourage students to work in teams, improve communication skills, and solve problems effectively.

### **4.2 Tax Volunteers for the Country (RENJANI)**

One form of D3 Taxation students' concern for taxpayers is to provide knowledge to the public through the Tax Volunteers for the Country program or often called Renjani. And this is evidenced by the Directorate General of Taxes which in 2023 calls on students from all universities in Indonesia to build networking, leadership, and experience-based learning.

The Renjani program is a forum for all Tax Volunteers who want to contribute their energy and minds to carry out tax education for the community voluntarily. The Renjani program has been integrated with the Independent Learning Independent Campus (MBKM) program of the Ministry of Education, Culture, Research, and Technology (piloting is limited to certain campuses).

Renjani is a platform that facilitates tax volunteers to contribute to building public awareness about the importance of paying taxes correctly and fairly. For D3 Taxation students, being involved in Renjani can provide the following benefits:

1. **Practical Experience:** Students can gain practical experience in providing tax assistance to the community.
2. **Deep Understanding:** Engaging in Renjani's activities deepens his understanding of tax rules and the reporting process.

3. **Social Contribution:** Students contribute directly to building public awareness of the importance of paying taxes.
4. **Networking:** Through Renjani, students can interact with other tax volunteers and expand their network.

So, Renjani provides an opportunity for D3 Taxation students to make a real contribution to advancing taxation in Indonesia.

Tax volunteers have an important role in developing the country through their active contribution in tax and social activities. The main duties of tax volunteers include:

1. **Annual Tax Return Assistance:** They assist individuals or groups who face difficulties in meeting tax requirements, including filling out tax forms and explaining tax rules.
2. **Independent Socialization:** Volunteers also play the role of resource persons, companions, and supporters in the creation of tax materials.
3. **Business Development Services (BDS) Assistance:** They assist in the EFIN request process, e-billing, and tax content.
4. **Public Relations Activities:** Volunteers create educational content and expand the content available on the Renjani (Tax Volunteers for the Country) website<sup>12</sup>.

For D3 Taxation students, becoming a tax volunteer can provide practical insight into taxation, deepen understanding of tax rules, and contribute directly to building public awareness of the importance of paying taxes correctly and fairly.

#### **4.3 Impact on Student Quality**

1. **Understanding Theory and Practice:** Students are able to apply the theories learned in class in practical situations, which improves their understanding of taxation materials.
2. **Job Readiness:** Students who are active in the Tax Center show better readiness to face the world of work, because they are used to the challenges in the field.
3. **Professional Network:** Through interaction with lecturers and practitioners, students have the opportunity to build a professional network that will benefit their future careers.

Further discussion revealed that the success of the Tax Center does not only depend on the available facilities, but also on the active involvement of lecturers and practitioners in guiding students. This collaboration creates a dynamic learning environment and supports the development of student competencies holistically.

## 5 CONCLUSION

The Tax Center plays a crucial role in improving the quality of education of UT D3 Taxation students. By providing practical experience and support from lecturers and practitioners, the Tax Center helps students develop competencies relevant to the needs of the tax industry through the Tax Volunteer for the Country (Renjani) program. For further development, educational institutions need to continue to support and improve the facilities and programs offered by the Tax Center. This success shows the importance of collaboration between academics and practitioners in supporting quality tax education.

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