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## ARRANGEMENT OF DIGITAL TEACHING MATERIALS TITLED TAX ADMINISTRATION CLASS XII SEMESTER I SMKN 1 TANJUNGPINANG DURING PANDEMIC

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### Abstract

The outbreak of the Covid-19 pandemic has affected all aspects of life in various fields. One of the areas affected by the pandemic is education. One of the government's policies in dealing with the rapid spread of the virus is to require all schools to temporarily stop face-to-face learning until further announcements from the Government. With this government policy, it is necessary to change the learning methodology, which previously used face-to-face learning to be changed to online learning. This situation will be a challenge as well as an obstacle in the learning process, both from the side of teachers, students and parents. The purpose of this activity is to help SMKN 1 Tanjungpinang in implementing distance learning by arranging digital teaching materials, especially tax administration subjects for class XII semester I. The method applied in this activity is in the form of interviews about the obstacles faced and conducting an assessment of material sources based on Core Competencies and Basic Competencies (KIKD) which have been determined by the school. With the existence of KIKD, so as to facilitate the preparation of teaching materials that can be adapted to the educational needs of class XII SMK level. The outputs produced in this community service activity are in the form of learning modules, powerpoints (PPT) and learning videos that contain material about Corporate Income Tax and Personal Income Tax. The output of this activity has also been prepared based on the current tax regulations. The hope from the output of this activity is that teachers and students from SMKN 1 Tanjungpinang can gain knowledge of taxation that is currently in effect and can be used as a media to support online learning for SMKN 1 Tanjungpinang school.

**Keywords:** *Digital Teaching Materials, Online Learning, Pandemic.*

### Introduction

Starting at the end of 2019, the world was shocked by the discovery of a dangerous virus that attacks the respiratory tract and pneumonia of unknown cause. The first case of the virus was found in the city of Wuhan, Hubei province, China (Jabaris S & V, 2021). This virus is in the public spotlight around the world, this is because the rate of spread is very fast so that in just three months there have been 68,500 cases (Soesilo & Berkademi, 2021). The beginning of the COVID-19 outbreak in Indonesia, announced on March 2, 2020, with the discovery of two

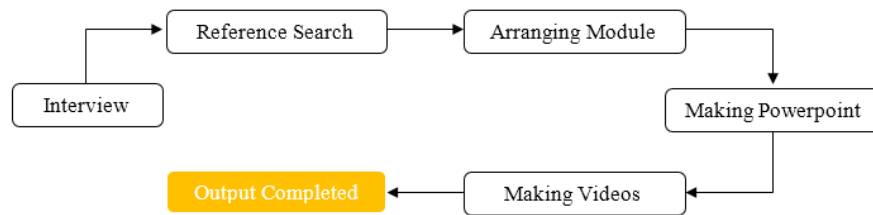
Indonesian citizens who were detected with the COVID-19 virus (Batubara, 2021). As of March 31, 2020, there have been 1,528 confirmed cases of COVID-19 in Indonesia and 136 deaths related to the disease (Setiati & Azwar, 2020). With the increasing number of COVID-19 cases, efforts are needed to accelerate the handling and prevention of this virus. As a result of the outbreak of the COVID-19 pandemic throughout the world, it has affected almost all aspects of life, including in the world of education. Education is the supporter of the development of every country, so it is used as one of the main components for the development and growth of all countries (Tadesse & Muluye, 2020). The main purpose of education is to want to shape one's personality and thinking to be better and more structured and to grow their sense of social responsibility (Sathishkumar et al., 2020). In realizing efforts to prevent the spread of the COVID virus, the Circular Letter of the Minister of Education and Culture No. 36962/MPK.A/HK/2020 was issued which states that all teaching and learning activities in schools and universities can no longer be done face-to-face and must be switched to online learning methods (Laili & Nashir, 2021). This illustrates that learning has stepped into the digital world, where teachers and students are connected virtually. Online learning or E-Learning is a process of teaching and learning activities carried out virtually by utilizing available online media/platforms such as Zoom, Microsoft teams, Google Classroom and so on (Rahma et al., 2021). Putri et al., (2020) stated that the sudden shift from face-to-face learning to distance learning required teachers to be able to use the technology. Schools do not only provide facilities and infrastructure to ensure the availability of teachers to carry out their learning at home, but also need to ensure their technical skills. Teachers are the spearhead in the implementation of online learning, therefore teachers must be able to condition all learning components. Among them are applying learning methods, choosing media to be used in learning, using of learning time, and most importantly providing and delivering learning materials in an interesting and complete way. A teacher must address all the problems that occur in online learning in a responsive manner so that learning can still achieve the set targets (Rasmitadila et al., 2020). SMKN 1 Tanjungpinang is one of the educational institutions that is also affected by this pandemic, during the pandemic they certainly have various challenges that need to be faced during online teaching and learning activities such as unstable internet accessibility, limited communication between students and teachers, unpreparedness of teachers and students using technology and so on. This is the main reason for making SMKN 1 Tanjungpinang a partner in this practical work activity. Due to the pandemic, as with other schools, SMKN 1 Tanjungpinang is also required to temporarily close the school and change the learning system from what was previously face-to-face to an online learning system which has never been implemented before.

Therefore, through this service activity, the author with the assistance of lecturers will arrange digital teaching materials, especially tax administration subjects for class XII semester I with outputs in the form of modules, PPT and learning videos to assist SMKN 1 Tanjungpinang in implementing the online learning system. For the problems described above, the author raises the title

## **"Arrangement of Digital Teaching Materials Titled Tax Administration Class XII Semester I SMKN 1 Tanjungpinang During Pandemic "**

### **Methods**

The first step of this practical work activity is data collection. Data collection is one of the methods used to obtain and collect data which can be used as the basis for making conclusions from a study (Susetya, 2017). According to Sugiyono (2016), the main purpose of a study is to obtain data, researchers will not obtain data according to established standards if they do not know the data collection techniques to be taken. The data collection method in this community service activity is sourced from primary data and also secondary data. Primary data will be obtained through data collection activities through interviews. Interview is one of the techniques in data collection which is carried out through an interaction process or in the form of a dialogue between the interviewer and the respondent (Rachmawati, 2007). Interviews are also one of the most effective ways in this practical work activity, this is because with interviews, researchers can analyze existing conditions and are able to find real problems that occur and can also find the best solution to solve these problems (Syam, 2018). In general, interviews can be conducted either face-to-face or online. Due to the pandemic and the school is in Tanjungpinang, to facilitate interviews in this practical work, it is carried out online. The interview session included various questions related to how technical learning was during this pandemic period, as well as what obstacles were faced during online learning. In addition, the interview also includes questions related to learning materials that will be studied by Class XII students which will later become guidelines for writers in arranging these digital teaching materials. The school then also provides a learning syllabus for class XII tax administration in semester I and is also accompanied by Core Competencies and Basic Competencies (KIKD) which have been determined by the school. Broadly speaking, the material contains corporate income tax and personal income tax. From the information that has been obtained through the interview session, the writers can use this information in collecting various supporting materials to become additional references in the preparation of digital tax administration teaching materials. The materials that will be used as references in the preparation of teaching materials, of course, are in accordance with the KIKD that has been set by the school curriculum of SMKN 1 Tanjungpinang. References to these teaching materials are obtained from various secondary data sources in the form of official tax administration textbooks, official information or articles from the website of the Directorate General of Taxes (DGT), tax regulations that have been updated and are in effect today so that they are still relevant as guidelines for preparation and also equipped with tax brevet materials organized by Internasional University of Batam (UIB).



Picture 1.

Flowchart of Digital Teaching Material Arrangement Process Source: Processed data (2021)

The implementation of practical work activities that take place at SMKN 1 Tanjungpinang takes approximately 4 (four) months, which starts from September 2021 to December 2021. The implementation schedule during this practical work activity will be described in the table below this.

Table 1.  
Schedule of Activities

No.	Details of activities	Activities Date
1	Conduct a search for school partners who meets predetermined criteria and who are in need of assistance.	01 June 2021 – 30 June 2021
2	Conducted interviews with teachers of SMKN 1 Tanjungpinang regarding changes in the learning system due to the pandemic, obstacles experienced by teachers, and solutions that can help the school during the online teaching and learning process.	01 July 2021 – 05 July 2021
3	Determining the topic of practical work that will be brought by participants to prepare practical work proposals to seek approval	06 July 2021 – 15 August 2021
4	Start looking for various materials from various sources that can be used as additional references in the preparation of digital tax administration teaching materials	16 August 2021 – 31 August 2021
5	Carry out the preparation of digital tax administration teaching materials in the form of 3 (three) outputs, including learning modules, PPT, and also learning videos along with conducting guidance with lecturer and school teacher.	01 September 2021 – 30 November 2021
6	Arrange the final report of practical work & article	01 December 2021 – 31 December 2021
7	Carry out the finalization of practical work reports that have been arranged and collected via the link provided by UIB.	31 December 2021

Source: Processed data (2021)

## Result and Discussion

The implementation of this practical work activity aims to produce digital teaching materials for SMKN 1 Tanjungpinang. This activity is carried out together with 8 (eight) students with different subjects and semesters so that the material produced will also be different from one another. From the preparation process to

the completion of digital teaching materials, reports and articles, it takes approximately 4 (four) months from September to December 2021. In the preparation process through various stages. The preparation stage is the first step for writer in implementing practical work activities. The first step that writer need to take is to search for school partners who need help and want to collaborate with International University of Batam. The selected school certainly contains competency skills related to the majors taken by writer, namely accounting. After writer find the target school, the next step that needs to be carried out is in the form of analyzing the problems or obstacles faced by the school, then while looking for solutions to these problems. One of the solutions provided by writer to the school is by offering the preparation of digital teaching materials which are aimed at making it easier for local teachers to carry out the process of online teaching and learning activities. In the implementation stage, writer have taken the intermediate stage in the process of carrying out this practical work activity. After the approval of the supervisor and the head of the accounting study program is fulfilled, the next step is that writer will collect various data related to the syllabus and materials that will be used as support in the preparation of digital tax administration teaching materials. The existence of this data collection aims so that these digital teaching materials contain a variety of materials that are in accordance with the established KIKD and are able to enrich materials based on different sources. In the assessment and reporting stage, it is the stage where all teaching materials have been arranged according to the guidelines and KIKD that have been set by the school, therefore writer can be declared to have almost completed the entire process of this practical work activity. From the supervising lecturers and school supervisors, they will then conduct an assessment of digital teaching materials that have been prepared in order to assist the process of online teaching and learning activities at the SMKN 1 Tanjungpinang school. After the completion of the assessment process from the supervisor and also the person in charge of the SMKN 1 Tanjungpinang school, then writer need to prepare a final report on the implementation of this practical work activity and submit the final output of the digital teaching materials to the school for implementation and as one of the supporting media learning. The digital tax administration teaching materials that have been arranged will be implemented by SMKN 1 Tanjungpinang in the next batch of students. The digital teaching materials cover semester I material which in general discusses corporate income tax and also personal income tax. All materials in this learning module are sourced from various different references but are still based on the KIKD that has been established with the aim that students can learn in a structured manner and can understand in depth the material that has been presented. The following table explains the details of the material that is the core of learning in this digital teaching material:

Table 2.  
Details of Digital Teaching Materials Based on KIKD

No.	Core Competence	
KI 3	Understand, apply, analyze, and evaluate factual, conceptual, basic operational, and metacognitive knowledge in accordance with the field and scope of work of Accounting and Finance Institutions at the technical, specific, detailed, and complex level, relating to science, technology, art, culture, and humanities in the context of developing one's potential as part of the family, school, world of work, national, regional and international community members.	
KI 4	Carry out specific tasks using tools, information, and work procedures that are commonly carried out and solve problems in accordance with the field of Accounting and Institutional Finance. Showing performance under guidance with measurable quality and quantity in accordance with work competency standards.	
	Demonstrate the skills of reasoning, processing, and presenting effectively, creatively, productively, critically, independently, collaboratively, communicatively, and solutely in the abstract realm related to the development of what they learn in school, and able to carry out specific tasks under direct supervision	
	Demonstrate skills in perceiving, readiness, imitation, getting used to, proficient movement, making natural movements in the concrete realm related to the development of what they have learned at school, and being able to carry out specific tasks under direct supervision.	
No.	Basic Competencies	Activity Outcome
Chapter I : Special Attachment No.1A		
3.11	Understanding the data in special attachment number 1A	Learning modules, PPT along with learning videos containing material and question banks related to special attachment number 1A, in the form
4.11	Grouping data in special attachment number 1A.	of definitions, grouping types of non-building tangible assets and fiscal amortization depreciation
Chapter II : Corporate Income Tax Annual Return (1771)		
3.12	Implement the filling of corporate income tax annual return in form no. 1771.	Learning modules, PPT along with learning videos that contain material and question banks related to corporate income tax annual return (form.1771), in the form of definition of annual return, functions of annual return, form and content of
4.12	Fill in the corporate income tax annual return in form no. 1771.	corporate income tax annual return (form.1771), documents that need to

	be prepared before filling out the corporate income tax annual return, the data must be matched for reporting the corporate income tax annual return, how to fill out the corporate income tax annual return, filling out the corporate income tax annual return and how to download the corporate annual e-SPT.
<b>Chapter III : Personal Income Tax</b>	
3.13	Applying personal income tax
4.13	Make a report on the calculation of income tax (PPh) for personals
<b>Chapter IV : Personal Income Tax Payment Slip</b>	
3.14	Implement the procedure for filling tax payment slip of personal income tax
4.14	Filling in tax payment slip of personal income tax
<b>Chapter V : Personal Income Tax Annual Return 1770-S &amp; 1770</b>	

<p>3.15 Implement the filling of the personal income tax annual return in accordance with Form 1770-s and Form 1770.</p>	<p>Learning modules, PPT along with learning videos that contain materials and question banks related to the personal income tax annual return with Form.1770-S &amp; Form.</p>
<p>4.15 Fill out the personal income tax annual return in accordance with Form 1770-s and Form 1770.</p>	<p>1770, in the form of the meaning of annual tax return, types of annual return for reporting income tax for personal taxpayers, how to fill in the personal income tax annual return with Form 1770S and how to fill in the personal income tax annual return with Form 1770</p>

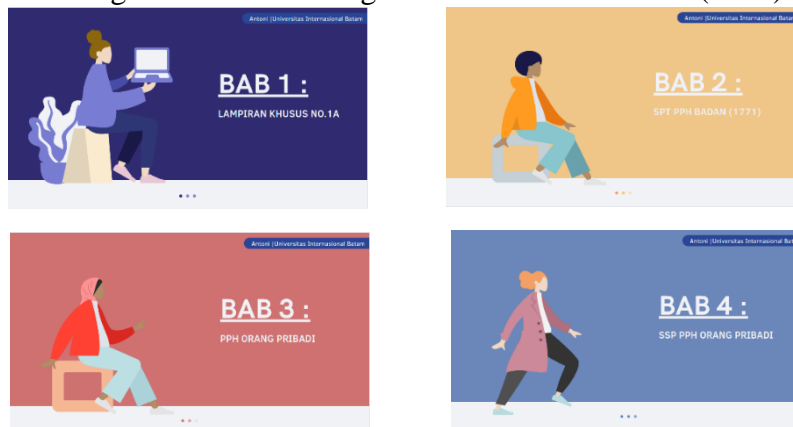
Source: Processed Data (2021)

The following is an overview of the outputs produced during the process of preparing these digital teaching materials:

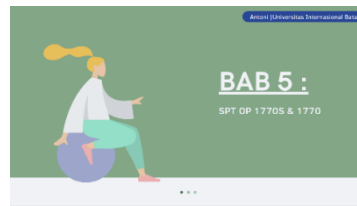


Picture 2.

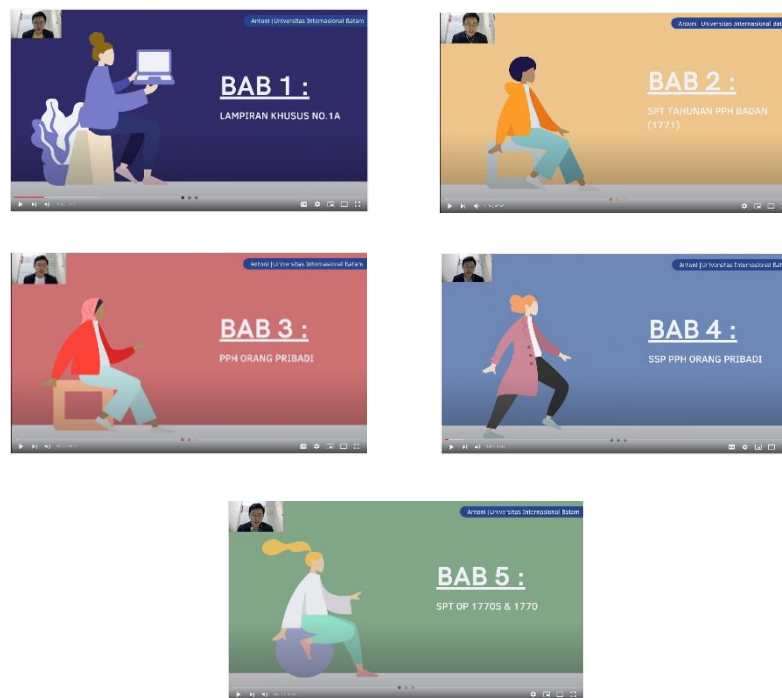
Learning Module Cover Page Source: Processed Data (2021)







Picture 3.  
Cover Powerpoint Source : Processed Data (2021)



Picture 4.

Learning Videos Source : Processed Data (2021)

In the process of completing the preparation of digital tax administration teaching materials consisting of 3 (three) outputs, including learning modules, powerpoints and learning videos, they are always based on the results of reviews from the teacher in charge of tax administration subjects and also input from the supervisor lecturer. If any improvements are requested from either the responsible teacher or the supervising lecturer, it will immediately be revised and sent back the corrected results, this aims to produce concrete and useful teaching materials for students. The existence of digital teaching materials certainly has advantages and disadvantages. One of the advantages is students can learn these materials anywhere and anytime. The regulations that form the basis of this material have also been updated and are in effect today so that they are still relevant to be studied. When viewed from the side of the shortcomings, in this teaching material there is still a lack of reference material and cannot be used for a long period of time, this is because the regulations continue to change according to conditions in Indonesia.

## Conclusions

During the process of preparing these digital teaching materials, they have gone through a review process and also revisions from both the supervisor lecturer and the teacher in charge with the aim of producing quality learning materials for students. After going through all these processes, finally these digital teaching materials have been successfully accepted by the school and of course these digital teaching materials are in accordance with the established KIKD. After the handover of these digital teaching materials, the teacher in charge of this subject felt very helpful and relieved. With these digital teaching materials, teachers can immediately display these teaching materials during online teaching and learning activities without having to look back for material sources on the internet so that it does not take a long time and the students' learning process is not interrupted and can still continue. It is also hoped that these teaching materials can still be used when learning returns to normal as usual, because the output produced it can be accessed anytime and anywhere. The authors realize that the digital teaching materials that have been arranged still have many shortcomings, so for the next author, it is hoped that they can enrich references so that the materials contained in these digital teaching materials become more comprehensive and complete. The next author are also expected to always update the tax regulations which are the basis for the preparation of the material contained in this teaching material. Because the tax regulations are always changing according to the circumstances at that time.

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