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DESIGNING TEACHING MATERIAL TITLED TAX ADMINISTRATION FOR SMKN 1 TANJUNGPINANG

Susanti¹, Veronica²

^{1,2}Universitas Internasional Batam

Email of correspondence: susanti@uib.edu, 1842081.veronica@uib.edu

Abstract

Covid-19 pandemic has been affecting all sectors of the economy and no exception for education sector. Since covid-19 pandemic, teaching and learning process has been carried out online. Online learning is a challenge for both teachers and students. Therefore, making teaching materials are aims for helping teachers of SMKN 1 Tanjungpinang to know more materials and question banks, easier for teachers to execute materials to students through powerpoints and videos, and increasing student interest in learning. Data collection techniques for making teaching materials are through books, official websites such as Online Pajak, Direktorat Jenderal Pajak (DJP), Klik Pajak, and materials from tax brevet. The result of the implementation of this report are teachers and students can easily access the materials that being taught, increase students' learning interest, and add more resources and deeper learning through question banks.

Keywords: *Administration Tax, Teaching materials, Online*

Introduction

Covid-19 first appeared at the end of 2019 in Wuhan, China. The emergence of this disease has caused the China government to take various regulations to prevent the spread of virus by doing lockdown, wearing masks, wearing Personal Protective Equipment (PPE) for health workers who treat covid patients, social distancing, and prohibiting gatherings in places that cause crowds (Kompas.com, 2021). In Indonesia the first case appeared on March 2, 2020, infected two women aged 31 years and 64 years. Slowly the cases increased and spread to all provinces of Indonesia, so the government issued regulations to limit face-to-face activities and implemented various policies that had implemented by China before (Detik.com, 2020). The effects of the Covid-19 pandemic have affected all sectors of the economy and the education sector is no exception. Since the pandemic, teaching and learning process has been carried out online. The online learning process must be supported by the availability of technology and internet networks (Purba, S.M.M. & Zaki, L.B. , 2021). During the pandemic, teaching time is reduced and teaching and learning process is not optimal. Teachers and students also have to adapt from face to face to online. Various obstacles in teaching and learning process during the pandemic caused students to become less interested in online learning (Amalia & Sa'adah, 2020). Some of the shortcomings that occurred

during the pandemic were students became less focused due to a less conducive home atmosphere, limited internet signal, or inadequate cellphone or laptop devices (Maharani, 2021). This will certainly be a challenge for both teachers and students. Therefore, the design of modules, powerpoints, and learning videos is expected to help teachers add material and question banks and make it easier for teachers to execute material to students through powerpoints and videos. The benefits of this project are teacher can have teaching materials that can enrich the source material and questions, student can easily understand the material, especially during online learning, and library can adding material sources and question bank.

Methods

Data collection technique uses library research, the technique of collecting references from books, documents, or research results that previously existed (Mirzaqon, 2018). References that used are references from books, official websites such as online pajak, Direktorat Jenderal Pajak (DJP), klik pajak, and material learning from tax brevet training. Meanwhile, to find out the school curriculum and understand the state of the school, interviews with school teachers and meetings via zoom were conducted (Carnando, G & Nugraha, H. 2022). The output of this project consists of modules (material and question bank), powerpoints, and videos. The output of the module consist of hardcopy and softcopy which will be used by the teacher to teach and add material in the library. The module which consists of material and question bank consists of 5 chapters which are class material for students class 12 semester 2. Chapter 1 discusses reconciliation fiscal, chapter 2 discusses VAT and sales tax on luxury goods, chapter 3 discusses tax payment slip, chapter 4 discusses the procedure for filling out the VAT and salex tax on luxury goods tax return (SPT), and chapter 5 discusses filling in the VAT and sales tax on luxury goods SPT in 1111 form.

The process begins with understanding the basic competencies that applied to SMK Negeri 1 Tanjungpinang. Then search, read, and understand tax material through available sources in accordance with the Core Competencies and Basic Competencies provided. Prepare modules based on guidance from teacher of the school. The module that has been made is sent to the tax teacher of SMK Negeri 1 Tanjungpinang and make revisions according to the feedback suggested from the teacher. After making revisions, the results of the revision are sent back to the teacher. After the preparation of the module consisting of the material and the question bank is complete, then proceed with the preparation of powerpoints (Deyani, et, al 2021). There are 5 powerpoints that are compiled because there are total 5 chapters so each chapter one powerpoint. After completing all powerpoints based on the guidance from teachers, the powerpoint results are sent to the teacher, then make revisions according to the feedback given. After the preparation of the powerpoint is complete, do the preparation of videos to explain the material that has been prepared. The videos are arranged with explanations that are easily understood by students and which can attract students' interest in learning. After the three outputs have been created, the softcopy of the module, powerpoint, and video that will be used in the teaching and learning process that sent to the school via whatsapp and google drive. Meanwhile, the hardcopy module is printed and bound

neatly and attractively, then sent to Tanjungpinang as a book to be placed in the library.

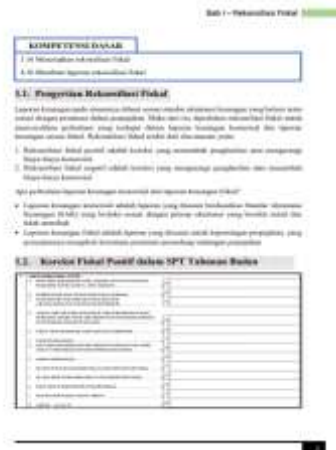
Budget of this project are:

1. Observation and interviews: sending letter Rp 14.000 and internet connection Rp 150.000
 2. Designing output: module Rp 1.200.000, powerpoint Rp 1.000.000, video Rp 1.500.000, internet connection Rp 800.000, resources Rp 100.000, delivery fee Rp 28.000
 3. Implementation: transportation cost Rp 100.000 and internet connection Rp 200.000
 4. Report: Supplies Rp 200.000
- Total budget: Rp 5.292.000

Result and Discussion

The implementation stages consist of the preparation, implementation, assessment, and reporting stages. The preparatory stage starts from the search for schools at June-July 2021. After finding schools that will be partners, the next step is sending letters to the schools to establish cooperation. On July 19, 2021, the school responded the letter and the school agreed to become a partner in this community service activity. On July 21, 2021, held a meeting of the Accounting Study Program with the school via zoom. In this meeting, it was discussed the duration of the activities, the outputs to be made, the introduction of the teachers who would guide, and the school curriculum. In August 2021 the preparation of the project proposal. In September-November 2021 making teaching materials. September 2021 make module, October 2021 make powerpoint, and November 2021 make video, then in December 2021 process of assessment and evaluation as well as completion of report preparation. The module design consists of two books, the first book contains taxation theories and the second book contains a question bank. The design of the question bank consists of multiple choice with at least 5 questions per chapter in accordance with the direction of the school supervising teacher. Then, the multiple choice SMK level is made from a to e. The design of this module is based on the given Core Competencies and Basic Competencies.

After the module is finished, powerpoints are made per chapter so that there are 5 powerpoints because there are 5 chapters on taxation material for class 12 semester 2. The making of this powerpoint is adjusted based on the direction from school guidance teacher. After this, a video is compiled with a total of 5 videos, each chapter one video that explains the material that has been made. Chapter 1 discusses reconciliation fiscal, therefore the module describes the meaning of reconciliation fiscal, transactions that need to do fiscal reconciliation, along with examples of questions and example of filling in corporate tax return (SPT).



Picture 1.
Module Reconciliation Fiscal Source: Chapter 1 module



Picture 2.
Powerpoint Reconciliation Fiscal Source: Chapter 1 powerpoint

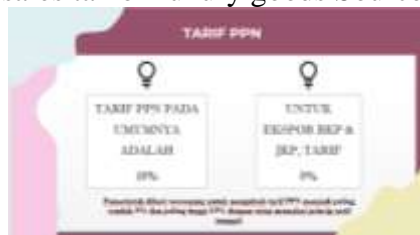


Picture 3.
Video Reconciliation Fiscal Source: Chapter 1 video

Chapter 2 discusses VAT and sales tax on luxury goods which describes the meaning of VAT, characteristics of VAT, objects of VAT, differences in taxable entrepreneurs, entrepreneurs, and small entrepreneurs, obligations and rights of taxable entrepreneurs, VAT mechanism, tax imposition Basis , VAT rates, VAT calculations, VAT on self-building activities, VAT on the submission of taxable goods which according to the original purpose is not for sale, non-creditable input taxes, tax invoices, where VAT is owed, the meaning and mechanism of sales tax on luxury goods.



Picture 4.
Module VAT and sales tax on luxury goods Source: Chapter 2 module



Picture 5.
Powerpoint VAT and sales tax on luxury goods Source: Chapter 2 powerpoint



Picture 6.
Video VAT and sales tax on luxury goods Source: Chapter 2 video
Chapter 3 discusses the meaning of a tax payment letter, the legal basis of a tax payment letter, forms of tax payment letter, the process of filling out a tax payment letter, tax account code and payment type code for VAT and sales tax on luxury goods and e-billing.



Picture 7.
Module tax payment letter Source: Module chapter 3



Picture 12

Video procedure for filling in the VAT and sales tax on luxury goods tax return (SPT) Source: Video chapter 4

Then chapter 5 discusses filling out the VAT and sales tax on luxury goods tax return (SPT) in form 1111 which explains the procedure for filling and printing the tax return (SPT) for the 1111 VAT period, steps for filling out the tax SPT on the 1111 form, examples of filling out the 1111 VAT SPT with case examples, and how to report via online tax.



Picture 13

Module filling out the VAT and sales tax on luxury goods tax return (SPT) in form 1111 Source: Module chapter 5



Picture 14

Powerpoint filling out the VAT and sales tax on luxury goods tax return (SPT) in form 1111 Source: Powerpoint chapter 5



Picture 15

Video filling out the VAT and sales tax on luxury goods tax return (SPT) in form 1111 Source: Video chapter 5

Modules, powerpoints, and videos will be implemented in even semesters. Chapter 1 will be implemented in January week 1-5 plus February week 1, chapter 2 will be implemented in February-March the second week, then chapter 3 in March the third week-April second week, chapter 4 is implemented in April week third week until May week 1, while chapter 5 will be implemented in May week 2 to week 4. The outputs in the form of modules, question banks, powerpoints and videos have been combined in google drive and then sent to teachers, then modules and question banks are in the form of hardcopy has also been sent and accepted by the school. The implementation process is carried out in even semesters. However, the feedback obtained is that the modules are arranged in an interesting way because they are bound in the form of a book, and also arranged according to the direction of the teacher. As a result, initially partners only needed 1 copy in the form of a hardcopy for the library, then asked if it was possible to add 1 more copy for the department to use. With the preparation of modules, powerpoints, and videos that are sent, it makes it easier for teachers and adds teaching reference sources.



Picture 16

Hardcopy of modules Source: documentation



Picture 17.

Hardcopy of modules Source: documentation

Conclusions

The pandemic presents challenges for teachers and students in carrying out teaching and learning activities. The preparation of modules, powerpoints, and videos is useful in supporting the teaching and learning process. Teachers and students can obtain more sources and references, obtain learning media using videos, and increase student interest in learning during this pandemic. The material is arranged according to the Core Competencies and Basic Competencies given by SMK Negeri 1 Tanjungpinang. The material compiled is the lesson of Tax Administration class XII semester 2 which consists of 5 chapters, namely reconciliation fiscal, VAT & sales tax on luxury goods, tax payment letter, procedures for filling out VAT & sales tax on luxury goods tax return (SPT), and

filling out VAT and sales tax on luxury goods in form 1111. Module, powerpoints, and videos using references from books, official websites such as online taxes, the Directorate General of Taxes, and tax clicks, as well as materials from tax brevet training. The arrangement is designed as attractive as possible and compiled in accordance with the latest tax rules and with examples of application on the website of the Directorate General of Taxes. Not only the material is compiled but also complete with sample questions to increase students' knowledge and ability in understanding taxation material. Schools are expected to be able to adapt to existing technology and the resources provided to maximize the teaching and learning process in schools. It is hoped that schools can also take advantage of examples of questions that are arranged to increase students' competence and ability to understand the material.

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