LEARNING MODEL OF TAX MANAGEMENT USING E-INVOICE METHOD

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ABSTRACT

To facilitate the preparation of tax reports, namely provide information to parties in need that will be used to make bandages match, assess the ability of a company, as well as a guideline for decision making. To be able to fulfill the above objectives, tax reports must be comparable. These comparisons can be done in two ways, namely horizontal and vertical. Horizontal comparison is the comparison of a company's tax report with other companies for the same period, which in its concept can be easily if in the preparation using an existing software. This study aims to develop a tax learning model by using the E-Invoice program as teaching material in lecture material in universities. The specific target to be achieved in this study is to issue teaching materials in the form of tax books compiled with the E-Invoice program. To achieve this goal, this study uses descriptive analysis to identify the problems that exist in taxation learning at the university at the Muhammadiyah University of North Sumatra (UMSU) in the city of Medan which has been running all this time. These problems include not understanding students inside use the E-Invoice program those who have long been expelled, and are not motivated to study the program due to lack of guidance in carrying out the practices carried out. To find the factors that become obstacles in understanding the use of the program. With the identification of these factors, a teaching material can then be developed to motivate students to enjoy the teaching material and the goal of educating the nation's children can be achieved.

Keywords: Teaching Materials, Taxation, E-Invoice.

INTRODUCTION

The advancement of information technology has had a positive impact on it the progress of the world of education today, it must be realized that the development of information technology has entered various joints of life, including the world of education. In terms of learning which is currently demanded to be able to produce qualified graduates, of course, we must look at future demands that are not only competitive but also highly related to various technological and information advances, the quality of the learning system developed must be able to correct various weaknesses which exists. One 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 information technology facilities through the internet network is one of the right alternatives and can overcome various learning problems.

Class action research is one type of action research carried out by educator practitioners in the learning process in the classroom. According to Raka Joni, et al (1998) interpreting classroom action research as a form of study that is reflective by the perpetrators of action, which is carried out to increase the rational stability of their actions in carrying out tasks, deepen understanding of the actions they do, and improve the conditions under which these learning practices are carried out. Classroom action research solves learning problems that arise in the classroom that will improve abilities and skills and will improve the quality of his professionalism.
Tax management is a management strategy to control, plan, and organize tax aspects from the side that can benefit the business value of the company while implementing tax and regulatory obligations. So that with the existence of tax planning supported by a clear tax management concept, it is expected to optimize the level of company liquidity.

Economists believe that not all financial transfers to the public sector can be categorized as taxes. For example, some transfers to the public sector are still influenced by prices. This is for example, tuition fees at state universities and fees for administering services to the government. The government also obtains financial resources by "creating" money (for example by printing money), through hiba (for example contributions to state universities and museums), by imposing sanctions (such as fines for traffic violations), by taking debt, and by confiscating wealth. From the economist's point of view, tax is the transfer of non-fine resources from the private sector to the public sector that is collected on a predetermined basis and without stating the benefits to be provided.

This research refers to students of the Faculty of Economics and Business Accounting Study Program who take lectures with taxation courses, observations and evaluations before researchers have identified problems from the side of students as learning participants. Learning that is followed by using a classical approach, such as lectures, discussions, question and answer, exercises and assignments is considered monotonous, it seems most students consider taxation difficult so students are less motivated. It can be seen again from the results of evaluation of exam through both the midterm and the end of the semester the student's grades were low. The results of the study stated that student difficulties and failures were caused by internal and external factors including students, facilities, curriculum, learning resources and the ability of lecturers to teach students (Ni Made Suci, 2008)

To overcome this, researchers were motivated to conduct research on the development of taxation teaching materials using the E-Invoice method as a reinforcement of taxation learning by utilizing information technology as a learning medium used by students so that the lectures became effective, each subject matter given to their students would compare and connect the theories discussed to practice through the use of information technology. Given that adults love practical learning and are problem-centered, they like learning that integrates new information with their experiences and likes learning that shows individual attention (Jeperis Nahampun, 2009). The information technology-based learning approach is expected to help lecturers and students become more interested in carrying out and following the courses given and will add to the insight of the students produced later.

Based on this description, it is necessary to do research to find a model for developing teaching materials comprehensively so that the goal of adding insight and mastery of technology can be maximally achieved. Therefore this research focuses on the development of tax practicum teaching materials using the E-Invoice method.

Formulation of the problem
a. Is by applying learning through methods E-Invoice can improve the quality of student learning?
b. Can software motivate students in learning with software?

Is with Taxation textbooks with methods E-Invoice can motivate students in terms of the importance of learning?
LITERATURE REVIEW

Understanding Learning

Learning materials related to skills include the ability to develop ideas, choose, use language, use tools, and work techniques. Conventional learning and monotonous by just reading, listening and being too simple which of course will make students become creative and will miss the competition in science. The low quality of education is an illustration of the implementation of the 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 is integrated.

Basically learning is a planned activity that is conditioned to stimulate someone to be able to study well to fit the learning objectives (Abdul Majid, 2013). Therefore learning activities will lead to two main activities, namely the first how people take action to change behavior through learning activities, secondly how people take action to convey knowledge through teaching activities. This certainly involves both parties in the teaching and learning process, namely lecturers as instructors and students as learners.

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. What is meant by the learning process here is the effectiveness of the learning process in achieving learning goals. According to Bramley (1996) what is meant by effectiveness learning is the level of achievement of learning goals in the form of increasing knowledge and skills and developing attitudes through the learning process.

The aspects of learning effectiveness can be stated as follows:
- Increased knowledge
- Skill improvement
- Change of attitude
- Behavior
- Adaptability
- Increased integration
- Increased participation
- Increased cultural interaction.

E-Invoice Method

Tax Invoice is proof of taxation of Taxable Entrepreneurs (PKP), which submits Taxable Goods (BKP) or submission of Taxable Services (JKP). E-Invoice is an invoice made through an application or electronic system. The use of E-Invoice is now increasingly important along with the development of technology that demands efficiency. In 2014, the Director General of Taxes required the obligation to make E-Invoice for each taxpayer company to avoid misuse of tax reports, where with the existence of these regulations, inevitably every company must be familiar with E-Invoice technology.

Following are the types of E-Invoice:
1. **Output Tax Invoice** is a tax invoice made by a Taxable Person for VAT purposes when selling taxable goods, taxable services, and / or taxable goods classified as luxury goods;
2. **Input Tax Invoice** is a tax invoice obtained by PKP when making a purchase of taxable goods or taxable services from other PKP;
3. **The Substitute Tax Invoice** is a replacement for the previously issued tax invoice due to a charging error, except for filling in the NPWP. So, corrections must be made to fit the actual situation;

4. **Joint Tax Invoice** is a tax invoice made by PKP which covers all deliveries made to the purchaser of taxable goods or the same taxable service for one calendar month;

5. **Digunggung Tax Invoice** is a tax invoice that is not filled with the buyer's identity, name, and seller's signature that may only be made by PKP Retail Traders;

6. **Defective Tax Invoice** is a tax invoice that is not filled in completely, clearly, correctly, and / or not signed including also errors in filling in the code and serial number. Defective tax invoices can be corrected by making a replacement pajak invoice;

7. **Cancel Tax Invoice** is a tax invoice that is canceled due to a transaction cancellation. Cancellation of tax invoices must also be made when there is an error filling out the NPWP in the tax invoice.

The following are the benefits obtained from **E-Invoice**:

1. **Make it **E-Invoice** 2.1 more easily.** Save your time by making **E-Invoice** in a very easy and fast way and synchronize with your e-NOFA account to easily find your Tax Invoice Series Number in your invoice draft.

2. **Free.** Online Taxes do not charge for any E-Invoice that you make through Online Taxes. **Barcode valid e-invoice.** Just like E-Invoice from DGT, **E-Invoice tax** is generated via Online Tax is also equipped **barcode valid from the DGT.**

3. **No need install it and update any.** **E-Invoice feature in Online Tax based online, so the software update** is done automatically.

4. **Make replacement tax invoices and cancel tax invoices easily.** Just one click, get a replacement tax invoice or cancel your tax invoice in your email.

5. **Equipped with data import feature.** Have thousands of invoice data at **software do you use?** No need to manually input one by one, just import invoice data to OnlinePajak and create **E-Invoice** in one click!

**Create e-invoices from anywhere, anytime.** No need to come to KPP again, make **E-Invoice** from anywhere and anytime online with Online Taxes, and make requests for tax invoice serial numbers through **website tax e-mail.**

**RESEARCH METHODS**

Show that the research proposed this time has been initiated since 2014 which focuses on basic studies on the Application of Student Team Achievement Division (STAD) Cooperative Learning Methods (Fitriani Saragih, 2014), Application of the Accounting Method with the Jigsaw Approach (Fitriani Saragih, 2015). This research is seen from its objectives including development research (development research) because the steps of research work begin exploration activities, model experimentation, evaluation and revision of the model. For other reasons this research was developed within a period of one year.

This study uses primary and secondary data. Primary data in the form of perceptions of students at the Muhammadiyah University of North Sumatra (UMSU) Faculty of Economics which are related to this problem, obtained through the distribution of questionnaires and interviews. Secondary data in the form of examples of financial statements Taxes presented by companies both manufacturing and services are obtained by opening a related company website.
In this study, the Research and Development method was used because this study was planned in stages, in the early stages (year I) a problem development was developed (Developing Problem) which was to find problems in general and segment the problems specifically by distributing questionnaires. Next will be conducted trials and evaluations, as well as the preparation of management textbooks taxation using the E-Invoice method.

Data collection techniques are carried out by:

a. Field studies by distributing questionnaires to students who are taking part in the current year course from Muhammadiyah University of North Sumatra (UMSU) in Medan City.
b. Literature Study to design a learning model effective through the E-Invoice method.

This research uses descriptive-explorative methods. To identify various symptoms and root causes in participating in Management lectures Taxation

DISCUSSION

Tax Management Learning Model

a. Examples of Non Examples

Prepare pictures, diagrams, or tables according to the material of teaching materials and competencies, present the attached picture or use the OHP, with instructions teacher students look at the presentation, group discussion about the presentation of the picture, presentation of group results, guidance on inference, valuation and reflection. Examples of Non Examples are learning methods that use examples. Examples can be from cases / images that are relevant to KD.

b. Numbered Heads Together

NHT is one type of cooperative learning with syntax: directing, creating heterogeneous groups and each student has a certain number, giving the problem the material of teaching material (for each group the same but for each student is not the same as the student number the same) then work groups, group presentations with the same number of students according to their respective assignments so that class discussions occur, individual quizzes and make progress scores for each student, announce the results of the quiz and give rewards.

c. Cooperative Script

Method learning where students work in pairs and alternately verbally summarize, parts of the material being studied (Danserau cs., 1985).

d. Head Numbered Structure

E-Invoice Method

E-Tax invoice is tax invoice made or electronic systems determined and or provided by the directorate general of taxes. Computer operating systems that can be used to run the invoice are Windows, Linux and Mac. Tax E-invoice start first used on July 1, 2014 which at that time was tested to as many as 45 PKPs, then followed on July 1 2015 for all PKPs on the islands of Java and Bali, since 1 July 2016 e invoices have been required for all PKPs throughout Indonesia.

As for benefits - benefits taken from a good business plan, namely:

1. It has been approved by the DGT. Online Tax is an application for alternative providers of e-SPT, e-invoices and e-filing that has been authorized by DGT with Decree No. KEP-193 / PJ / 2015.
2. Create e-Invoice with just 1 click. Save your time by creating e-invoices in a very easy and fast way. Just 1 click, e-Invoice will be sent to your email.

3. Free. We do not charge anything for whatever e-invoices you make through Tax Online.

4. Barcode valid e-invoices. Just like the e-invoice from DGT, the tax e-invoices generated through Online Tax also include a valid barcode from the DGT.

5. No need to install and update anything. The e-Invoice feature in Online Tax is based online, so that software updates are done automatically.

6. Make replacement tax invoices and cancel tax invoices easily. Just one click, get a replacement tax invoice or cancel your tax invoice in your email.

7. Equipped with data import feature. Have thousands of invoice data in the software you are using? No need to manually input one by one, just import invoice data to OnlinePajak and create e-invoices in one click!

8. Create e-invoices from anywhere, anytime. No need to come to the KPP again, create e-invoices from anywhere and anytime online with Online Taxes, and make a request for a tax invoice serial number through the tax e-mail website.

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