

Tax Series Training: Enhancing Accounting Teachers' Capacity to Deliver Updated Tax Education for Social Equity

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Abstract

Purpose: The primary aim of this community engagement program is to enhance the professional competence of accounting teachers in the Tulungagung district through training on the latest tax updates, specifically related to PPh Article 21/ 26 of 2023.

Method: The methodology includes problem identification, tax material training, tax calculation practice, and participant presentations. This training is designed to refresh teachers' knowledge in delivering dynamic and relevant tax materials aligned with evolving business needs.

Practical Application: The practical applications include improving teachers' skills in delivering accurate and sustainable tax education, supporting the creation of a more inclusive and equitable education system. This aligns with efforts to achieve social equity, where a solid understanding of tax obligations equips students with the knowledge to fulfill their responsibilities as citizens.

Conclusion: This training successfully enhances accounting teachers' professionalism, contributes to social equity, and supports the achievement of sustainable development goals in the education sector.



Introduction

Tax Administration is one of the subjects that must be mastered by SMK students with accounting and financial expertise. In the tax administration subject, students are required to be able to master materials related to taxes as a source of state revenue. Participants are not only required to master theoretical materials, but after graduating from school they can apply their knowledge.

The success of students in mastering the subject matter is greatly influenced by the ability of the teacher who teaches the material (Abudin, 2009). Based on Law No. 14 of 2005, it is explained that one of the competencies that must be possessed by teachers is professional competence. Professional competence is the ability or skill that must be possessed so that teaching tasks can be completed properly, such as mastering the subject matter being taught, including its structure, concepts, and scientific mindset. Professional competence is the ability to master learning materials broadly and deeply which allows teachers to guide students to meet the competency standards set out in the National Education Standards (Kuswant et al., 2014). According to (Rahman, 2022), developing teacher competence is very important, because the ability of teachers to carry out their duties well in educational institutions is greatly influenced by the competence they have. In the learning process, a teacher is required to be able to direct, guide and facilitate students to achieve the desired teaching goals (Nursari et al., 2013). Ideally, to fulfill professional competence, teachers must always enrich their knowledge of the materials taught to students.

Facts in schools show that teachers teaching tax administration subjects rarely update their knowledge of tax administration materials. This is certainly contrary to the characteristics of taxation materials. Taxation materials have a dynamic nature that always changes according to conditions in society. Taxes will always be dynamic following business patterns that develop in society (Dari, 2019). The results of interviews with MGMP teachers in Tulungagung Regency showed that internal and external factors hinder them from developing their professional competence. Internal factors, there are still many teachers who are reluctant to take part in training.

This is because teachers are busy with administrative activities at school and some teachers still prioritize matters outside of school rather than prioritizing their responsibilities as teachers (Dewi et al., 2018). External factors, schools rarely conduct training for teacher professional development, especially taxation material which is always updated every year. In addition, the number of participants in the training organized by the office or the Ministry of Education and Culture is very limited.

The solution to overcome the low motivation of teachers to develop their professionalism is to hold training through community service programs. Community Service is an activity of the Academic Community to apply science and technology for the advancement of public welfare and national education. As part of the Tri Dharma of higher education, this activity aims to improve the standard of living of the community around the campus and build good partnerships between institutions and the community (Maulana & Hidayatulloh, 2021). This community service activity is carried out in the form of training/workshops on taxation materials for MGMP Accounting teachers in Tulungagung Regency.

Participants in the community service program will be given taxation materials that are in accordance with the latest basic competencies for tax administration subjects, especially related to Article 21/26 Income Tax based on the 2023 regulations that came into effect on January 1, 2024 (Dian & Angga, 2024). This material includes how to calculate the average effective rate of Article 21 Income Tax according to the provisions in PP 58 of 2023 (Susilawati & Munawarah, 2023), which provide guidelines for calculating taxes more accurately and relevant to the latest provisions.

The general target of this community service activity is to strengthen teachers' ability to provide accurate, relevant, and standardized education to students, so that students are

better prepared and understand in dealing with tax issues in the real world. As well as providing an up-to-date understanding of changes and updates to tax regulations in Indonesia, especially those relevant to accounting teaching materials.

Method

This Community Service Activity was carried out in Tulungagung Regency, with training held directly at SMK PGRI 1 Tulungagung and attended by SMK teachers throughout Tulungagung Regency who are members of the Accounting MGMP. The selection of the Tulungagung Regency Accounting MGMP was based on the results of observations and interviews which showed that several internal and external obstacles still hampered the development of teacher professional competence. Internal factors include the tendency of teachers to prioritize school administrative activities or interests outside their main duties as educators. Meanwhile, external factors include the lack of routine training from the school to improve professional competence, especially in taxation material which always experiences annual updates. In addition, training organized by the office or the Ministry of Education and Culture has limitations on the number of participants accepted.

The method used in this activity aims to maximize the results achieved through the following steps:

1. *Identification and Analysis of Partner Problem*

Identification of problems was carried out through field observations to determine the needs and problems experienced by the Tulungagung Regency Accounting MGMP as a partner of the State University of Malang (UM). This observation shows that partners need empowerment to improve soft skills and insight in updating the latest taxation materials, especially Article 21/26 Income Tax of 2023.

2. *Training*

Training was provided to teachers who are members of the Tulungagung Regency Accounting MGMP to update their knowledge and skills in the latest tax materials. The purpose of this training is to improve tax literacy in the context of learning that supports the development of teacher careers and professionalism.

3. *Direct Practice*

Teachers of the Tulungagung Regency Accounting MGMP carry out direct practice in calculating taxes based on Article 21/26 Income Tax regulations of 2023. This activity aims to strengthen understanding and technical skills relevant to the accounting teacher profession.

4. *Presentation of Results and Evaluation*

Teachers present the results of the practices that have been carried out during the training, which are then evaluated by the resource person or instructor to ensure a deep understanding and readiness to apply the latest taxation material in class.

This method is designed to provide a comprehensive and applicable understanding in updating taxation material, to improve the quality of professional competence of teachers.

Result

This community service program was carried out for two days, with the main objective of updating the knowledge of MGMP Accounting teachers in Tulungagung Regency regarding the latest taxation material, especially PPh Article 21/26 of 2023. This training was held at SMK PGRI 1 Tulungagung which was attended by 64 teachers with the aim of supporting the improvement of teacher professionalism in delivering relevant taxation material and in accordance with the latest regulations. This activity was led by a team from the State University of Malang and funded by UM Internal Funds, with Andrian Hertanto Darma Sanputra, S.E., M.S.A., from the Faculty of Economics and Business as an internal resource person and Mrs. Afini Afini, S.E., Ak, CA, ASEAN CPA as an external resource person who is also the owner of KJA AFIN AFINI Tulungagung.

On the first day, June 8, 2024, the training focused on in-depth theoretical presentation related to the material on Income Tax Article 21/26. The material presented included the Income Tax Article 21 Tax Deduction Rate Scheme, PTKP Calculation, Daily Effective Rate, Monthly Effective Rate, and several monthly rate categories (A, B, and C) according to the new regulations that have been in effect since January 1, 2024. Andrian Hertanto Darma Sanputra, as a lecturer and instructor on the first day, provided detailed explanations in an interactive discussion atmosphere. The participating teachers were given a technical understanding of changes in tax regulations and how to implement them in the context of learning in vocational high schools.

Figure 1. Explanation PPH 21 TER rate



On the second day, June 9, 2024, the activity continued with a practice session and evaluation of the results. This practice was led by Afin Afini, S.E., Ak, CA, ASEAN CPA, who guided participants in completing a case study related to the calculation of Income Tax Article 21/26 of 2023. This activity aims to strengthen teachers' understanding through direct application of the material that has been studied. Each participant calculates taxes according to the new rules, and the results of the practice are then presented to the instructor and colleagues, allowing for constructive feedback and discussion to improve the accuracy of understanding.

Figure 2. Presentation and Evaluation of Teachers' Work Results During Training



This community service activity improves teachers' knowledge and skills in tax calculation and teaching. The post-training survey showed that participants felt more confident in delivering up-to-date taxation materials, which in turn is expected to improve the quality of tax teaching in vocational schools, as well as help students gain a more relevant understanding. This can also provide an illustration that shows that this program has succeeded in building motivation for MGMP Accounting teachers to update their knowledge and continue to improve their professionalism in teaching, which is expected to have a

sustainable impact on improving the quality of education in Tulungagung Regency.

Discussion

The implementation of tax training for MGMP Accounting teachers in Tulungagung Regency has a significant impact, especially in improving the professionalism and understanding of teachers regarding the latest tax materials. This program has succeeded in achieving its main objective, namely providing teachers with updated knowledge about Income Tax Article 21/26 of 2023 which has been in effect since the beginning of the year. Based on the post-training evaluation, participants showed a significant increase in their ability to understand and apply the latest tax materials in the learning environment. These results not only support improving the quality of teaching but also contribute to teachers' readiness in facing the development of dynamic tax materials, in line with the demands of the ever-evolving world of education.

In the practical session held on June 9, 2024, participants directly practiced the steps in calculating Article 21 Income Tax using the Average Effective Rate (TER) method. This calculation is divided into three categories (A, B, and C), which are based on Non-Taxable Income (PTKP) according to the taxpayer's marital status and number of dependents at the beginning of the year (Achmad et al., 2024). Participants calculated tax deductions from January to November according to the provisions of PER-16/PJ/2016, which resulted in a higher tax amount compared to PP 58 of 2023 and PMK 168 of 2023. However, the calculation for December gave the opposite result, with the total annual tax remaining the same overall (Sumali & Lim, 2024). This simplification of the process is expected to increase the effectiveness, efficiency, and accountability in tax calculations (Apriyanto & Purwantini, 2024).

The positive consequences of this service are evident from the responses of participants who feel more confident and motivated to teach taxation material with a more actual approach. With a deeper understanding of tax deduction rates, PTKP, and effective rate categories, teachers have a strong foundation to provide learning that is in accordance with the needs of the world of work for vocational high school students. This impact also has the potential to produce long-term local economic changes, because well-trained students can become more competent human resources in the fields of finance and taxation after graduation. However, several obstacles such as time constraints and the large amount of material that must be absorbed in a short time are challenges that need to be considered in planning the next training.

During the community service process, the main challenge faced was the participants' adaptation to new, complex materials in a limited time. Several participants expressed difficulty in following the case study of Article 21/26 Income Tax. To overcome this, it is recommended that subsequent training activities be held in several short but structured sessions, in order to provide participants with the opportunity to internalize the materials gradually. In addition, support from local government agencies to provide training facilities on a regular basis can help the sustainability of the program.

Overall, this community service activity shows that active community involvement, especially teachers, is very important for the success of the program. The experience gained from this training highlights the importance of ongoing professional development for educators to be able to keep up with policy changes, especially in the dynamic field of taxation. With a structured approach and collaboration with educational institutions and the government, it is hoped that a program like this can become a model for sustainable community service in the future.

Conclusion

This community service program aims to improve the professionalism of MGMP Accounting teachers in Tulungagung Regency in understanding and teaching the latest taxation material, especially Income Tax Article 21/ 26 of 2023. The activities carried out for

two days focused on providing knowledge updates through comprehensive tax theory and practice training. The results showed an increase in the understanding and skills of the participants in applying dynamic tax material that is relevant to today's educational demands. These findings have practical implications for the taxation teaching process in schools, which can provide a strong foundation for students in understanding the taxation system.

The program makes an important contribution in equipping teachers with the latest tax regulatory knowledge, so that they can be more confident in delivering relevant and up-to-date material. The success of the program highlights the power of collaboration between educational institutions and professional practitioners and shows that a structured approach to tax training can have significant positive impacts. However, the program's limitation lies in the short training period, which allows participants to only gain an initial understanding and requires follow-up to strengthen their understanding.

This training has the potential to be replicated in other areas, especially in the context of improving teacher professionalism in the field of taxation. The success in Tulungagung shows that similar community service programs can be implemented in other areas that have a need for knowledge updates among teachers, especially related to taxation materials that often change. In addition, the training methods used, such as practical sessions and presentations of results, can be examples of effective approaches in improving participants' technical skills.

As a recommendation, further research and community service are expected to expand the scope of the program by providing more sustainable training, such as follow-up sessions or periodic monitoring, to ensure continuous improvement of teacher competency. In addition, the development of more detailed materials, especially related to more complex tax case studies, is also recommended to improve the effectiveness of the program. Overall, this program provides valuable contributions to the field of tax education and teacher professional development and shows potential for replication in other contexts and fields of study.

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With all the support and contributions from all parties, this program can be implemented well, provide real benefits, and is expected to continue to have a positive impact on improving teacher professionalism and the quality of tax education in Tulungagung

Regency.

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