

WORKSHOP E-FAKTUR, E-BILING AND E-FFILING FOR STUDENT GRADUATE STUDENT CENTER SMK ACCOUNTING IN CILEDUG AND SURROUNDING

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Abstract – Vocational High School (VHS) is a level of education that prioritizes the development of student's ability to implement certain types of work and preparing students to enter the world of work and develop a professional attitude. One of the majors in VHS is an Accounting with one of the competencies taught is tax. The development of information technology requires all activities to be fast and accurate so the government made innovations in taxation to be electronic and online. The Activities used tax applications such as e-SPT, e-NOFA, e-Invoice, e-Billing and the most recent is eFiling. With this training is expected to provide additional competence for students, especially to students who will enter the world of work, so they can compete in applying in business and industry.

Keywords: Vocational High School (VHS), SPT Electronic Tax (eSPT), eFaktur, eBiling, eFiling

INTRODUCTION

The implementation of the electronic tax system is expected to make it easier for PKP to fulfill tax rights and obligations in order to realize Tax Compliance. One of the efforts that have been carried out by the government in order to improve tax compliance by taxpayers is to provide taxation knowledge to the community from an early age by means of intervention through formal education. At the vocational high school level (SMK) accounting expertise program through the 2013 curriculum tax knowledge is technically and theoretically given that is in the subject of taxation, but the provision of this material is still considered less optimal. Quoted from www.pajak.go.id, the results of a study conducted by the Center for Administrative Sciences FISIP UI prove that high school students do not fully understand the urgency of tax collection. Even more astonishing, the students also did not fully understand that tax revenue is used for the benefit of the general public, including indirect benefits that can be utilized by students themselves.

Vocational High School is a secondary education that prioritizes the development of students' ability to carry out certain types of work. Vocational secondary education prioritizes preparing students to enter employment and develop professional attitudes. The expertise program carried out in Vocational Schools adjusts to the needs of the working world and adjusts to the demands of the community and the market, one of which is Accounting and Tax. Tax competency is very important to have, especially for vocational students who will enter the business world to be able to compete and be accepted and contribute to the business world.

Problem

To prepare vocational students in their expertise and professionalism development in entering the workforce, they carry out community service activities in the form of training in the use of eFaktur, eBiling and eFiling applications to students - prospective graduates of Accounting SMK who will enter and compete in the business world in the near future. This is done so that Budiluhur University academics can contribute and share knowledge and competencies to students in order to be able to compete and obtain jobs that are in accordance with the field of competence they have in order to fulfill the Tridharma of Higher Education. So the problem is :

1. How to improve the ability of participants about the latest tax knowledge.
2. How to provide competencies to participants that can be used to be able to compete in applying for jobs in accounting and tax

3. How to help the community, especially taxpayers in managing taxes appropriately

Extensive Target

To improve students' ability in obtaining tax knowledge, especially taxpayers in managing taxes appropriately. Tax workshops are very necessary in preparing students to get tax knowledge. The targets in this training are as follows:

- a) Participants have the ability and knowledge of taxation to apply for jobs as tax and accounting staff in the company.
- b) Participants can create an Electronic Tax Invoice using the eFaktur application.
- c) Participants can calculate and deposit tax using eBilling Tax.
- d) Participants can report VAT Period SPT online with eFiling facilities provided by the Directorate General of Taxes.

METHOD

Problem Solving Method

The condition of the object of the activity that occurs at this time is that students only obtain basic knowledge of taxation that is carried out theoretically and practically manually even though the reality that occurs and is used in corporate activities today is that all tax obligations have been carried out electronically starting from preparing data for tax calculation, tax payments to tax reporting, all can be done electronically and online. Difficulties in learning electronic taxation are generally due to the lack of facilities and infrastructure that support the tax learning process electronically. Therefore, the proposal for a more operational solution to PKM activities is the first step Improving the ability of participants on the second latest taxation knowledge, increasing insight into the business world and the industrial world in relation to the implementation of taxation provisions to deal with the increasingly large level of competition, all three provide competence to participants who can be used to be able to compete in applying for jobs in accounting and tax, fourthly help the community, especially taxpayers in managing taxes appropriately

The implementation of Community Service activities is packaged using the Workshop approach. Activities are carried out using lecture, discussion and training methods. The steps in the implementation of this service are as follows:

- Steps 1 : Training participants are given material on the latest knowledge base on taxation and its benefits in improving competence.
- Steps 2 : Participants are given the opportunity to discuss the material that has been given. Question and answer opportunities are given to clarify things that are still a question.
- Steps 3 : Participants practice practicing material that has been received using their respective Notebooks.
- Steps 4 : Participants are given practice questions to sharpen the material that has been given

RESULT AND DISCUSSION

Workshop on e-invoices, e-billing and e-filing taxes for students of class XII held in the study room of the IrsanLubis&Rekan Tax Consultant Office Jalan HOS Cokroaminoto No. 11 Blok 1-2, Ciledug - Tangerang on Wednesday and Thursday, July 26 and 27 2017 which took place at 08.30–13.00. The training was held for eight hours, according to the target time. The speakers included two lecturers and assisted by two lecturer assistants who were also committee members.

On the first day it went smoothly. The first material given was Tax theory and introduction, namely e-Faktur. the speaker gives an explanation of the importance of e-invoicing for taxpayers. Most audiences do not understand e-invoicing, even most trainees consider that e-invoicing is a complicated, difficult, troublesome, time-consuming application. This first material is filled with reinforcement of E-invoices and practices.



Figure 1. Teams and Participants in the Service of Budi Luhur University Jakarta



Figure 2. The Service Process of Budi Luhur University in Jakarta

The total number of participants was twelve people who came from representatives of the Accounting Vocational Schools in Jakarta and Tangerang and two teachers of taxation teaching.



Figure 3: Jakarta Budi Luhur University Community Service Activities



Figure 4: Practicum Participants in Jakarta's Budi Luhur University Service Activities

During this session the speaker gave time to discuss and interesting discussions took place between the audience and speakers regarding the concept of e-invoicing and e-billing. Some audiences have different perceptions about e-invoicing. Based on the e-invoice concept discussion, finally an understanding of the concept of e-invoice and e-billing was obtained and the ease of e-invoice and e-billing applications. After the ISHOMA event. In this session, each audience was asked to complete the case given by the speaker to the participants. Furthermore, economic activities and activities are identified. Based on the identification of activities, participants will find it easier to identify tax transactions and practice what has been given by the speaker. In the last session the speaker gave e-SPT reporting material where all transactions in the previous session were made by e-SPT reporting.

CONCLUSION

Community Service Activities in the form of e-invoice Workshop, e-billing and tax e-filing for students of class XII Budi Mulia Vocational High School, 11 Cilledug Vocational High School PGRI, Superior Prima Vocational School, An Nurmaniyah Vocational High School, Vocational High School Yadika 4 and Tangerang City Vocational High School 1 by the Faculty of Economics and Business Universitas Budi Luhur Jakarta is able to make a positive contribution to improving the ability and understanding of invoice applications, e-billing and tax e-filing. Despite the limited practical time in this workshop, all participants were enthusiastic in attending this workshop.

Therefore, as a suggestion for this Community Service activity, it is necessary to say that for e-tax workshops for students of class XII, accounting accounting is longer in practicum and increase the number of participants so that more students of class XII of Accounting SMK understand and apply e-tax as a provision in the world of work. The implementation of this workshop must be carried out continuously so that the readiness of students to face the world of work is achieved, while the University's need for community service activities can be carried out properly.

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