Model Development of Tax Accounting With Tax Computer Program

Zulia Hanum
Faculty of Economic and Business, University of Muhammadiyah Sumatera Utara
Jalan Kapten Mucthar Basri No.108-112, Medan, Sumatera Utara, Indonesia - 20238

Jasman Saripuddin Hasibuan
Faculty of Economic and Business, University of Muhammadiyah Sumatera Utara
Jalan Kapten Mucthar Basri No.108-112, Medan, Sumatera Utara, Indonesia - 20238

Abstract
One of the purposes of preparing tax reports is to provide information to the parties in need that will be used to make comparisons, assess the ability of a company, as well as a guide for decision-making. In order to meet the above objectives, the financial statements must be comparable. These comparisons can be done in two ways, namely horizontal and vertical. A horizontal comparison is the ratio of a firm's tax-financial statements to another company for the same period, which in its concept can easily be used in the preparation using existing software. This study aims to develop the model of taxation accounting learning by using the computer program Tax as a teaching material on lecture materials in college. A specific target to be achieved in this research is to release teaching materials in the form of financial accounting books prepared with the Computer program Taxation. To achieve these objectives, this study used descriptive analysis to identify problems that exist in learning financial accounting at universities in the city of Medan that goes so far. These problems include not understanding the students in using computer programs Tax that has long been issued, and not motivated to study the program due to lack of guidance in implementing the practices undertaken. To find the factors that become obstacles in understanding the use of the program. With the identification of these factors, furthermore can be compiled a teaching materials to motivate students want to enjoy the teaching materials and the goal of educating the children of the nation can be achieved.
Keywords: Instructional Materials, Taxation, Computerization taxation.

Introduction

The rapid development of science and technology today influences all dimensions of life, including in learning and teaching activities that need to be applied to a university, which of course will be able to develop and foster student's way of thinking to be more critical and creative in applying theory and concepts obtained on lecture activities.

Advances in information technology bring a lot of positive impact to the progress of education today, it must be realized that the development of information technology has entered the various joints of life, including the world of education. In terms of learning that is currently required to be able to produce qualified graduates, of course, should look at future demands that are not only competitive but also closely related to various advances in technology and information, then the quality of the learning system developed must be able to appropriately correct the 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 the means of information technology through Internet network is one of the right alternatives and can overcome various learning problems.

This study refers to the students of the Faculty of Economics Accounting study program that follows the lecture with the subject of taxation accounting, observation and evaluation before the researchers have identified the problems of the students as participants learn. Learning followed by classical approaches, such as lectures, discussions, frequently asked questions, exercises and tasks are considered monotonous, it seems that most students consider taxing accounting less difficult so that students are less motivated. Seen again from the results of the evaluation of learning through the test whether done semester or semester end of the value obtained by students low. The result of the research stated that student's difficulties and failures caused by internal and external factors include students, facilities, curriculum, learning resources and lecturers' ability to teach students (Suci, 2008).

To overcome this, researchers are motivated to conduct research development of teaching materials taxation accounting with computer program Tax as an amplifier learning accounting Taxation by utilizing information technology as a medium of learning used by students for the lecture to be effective, each course material given to their students will be compare and relate the theories discussed to the practice through the use of information technology such as the use of computers and software. Given that adults love practical and problem-centered learning, they love learning that integrates new information with their experiences and likes learning that shows

individual attention (Nahampun, 2009). Information technology-based learning approach is expected to help lecturers and students become more interested to run and follow the courses given and will increase student insight generated later.

Literature Review
1. Multimedia Based Learning
Good learning is certainly based on theories that fit the characteristics of materials and media used by teachers. According to Hill (2011), learning theories have two essential meanings. First, the theory of learning provides the vocabulary and conceptual framework that we can use to interpret the learning examples we observe. Many learning theories that support the development of learning multimedia is the theory of humanistic learning.

According to Smaldino, et.al (2005), "An instructional system consists of a set of interrelated components that work together, effectively and reliably, within a particular framework to provide learning activities necessary to accomplish a learning goal" which means a system learning consists of a set of related components that work together effectively and reliably in a framework to provide learning activities to complete a learning objective.

Learning can be said as a system because it contains interrelated components to achieve a predetermined goal. These components include: objectives, materials, methods, media and evaluation.

Learning is an activity undertaken by teachers and learners in a learning environment that requires learning components including learning objectives, materials, educators / teachers, learners / students, methods, learning media, situation / environment and evaluation. The research findings in recent years provide strong evidence of the importance of learners' control over the learning they undergo as a whole (McLoughlin & Lee, 2010). This is due to the quality of education has relevance to the quality of graduates, while the quality of graduates is determined by the learning process. While for educational institutions, high student achievement indicates the success of the institution in the learning process. Because to obtain optimal results, learning should be fun and stimulate the imagination and creativity of students (Laurahasiel, 2009)

The way that teachers can do in order to accommodate all these shortcomings is to integrate the media in learning in the classroom. The process of preparation and planning of learning requires a medium that can help students as well as teachers who act as Guide on the side to replace sage on the stage (Slavin, 2008) to streamline the learning process. This is because the media in learning is an integral component of the learning system (Santyasa, 2007).

According to Gilakjani (2011), the use of digital technology in learning provides the learning conditions with the opportunity to create a rich learning environment for learners, rich in information and learning resources, and can be inserted with various multimedia-based learning elements.

2. Accounting information system
Accounting information system is certainly not a new discourse when talking about business process, but the question is how the controls exist in the accounting information system, so that the accounting information systems that exist in the organization can be relied upon. A reliable accounting information system is a system that has adequate control so that the information generated by the system is reliable for use in decision making, in which case control is an indispensable element of the existing accounting information system (Romney and Steinbart 2003). According to Sys Trust in (Romney and Steinbart 2003), there are 4 elements that must be owned by a reliable system: (1) Availability. This indicator indicates that the system is available and ready for use (2) Security. System protected from unauthorized access (3) Maintainability. Updates and modifications made to the system will not affect the availability, security and integrity of the existing system (4) Integrity. This concept speaks of the process by which the system is accurate, complete and timely.

Ernst & Young as one of the leading consultants gives awareness to organizations in the world to have awareness of control. This is revealed by Ernst & Young based on research conducted in 2002. Research involving 450 CIO (Chief Information Officer) and director of information technology from 16 countries concluded the need for companies in the world have awareness of threats and risks that arise in an organization environment. Inadequate control will result in loss of or damage to organizational assets, such as loss of valuable data to the organization (Ross 2003). According to the data disclosed by the President of the Information System Security Association, Carl Jackson that the problems associated with security caused by human error as much as 65% while 20% caused by natural disasters and 15% caused by fraud (Romney & Steinbart 2003). Through the data above we can see that 80% problems caused by humans, developing adequate control can reduce both error and fraud, although indeed some organizations try to develop control to overcome natural disasters by 20%.

Computerized accounting information system, of course, cannot be separated from aspects of information technology that affect accounting information system. Computerized accounting information system is increasingly used in the present condition because of the cost of hardware and software that has been reached can be reached by the organization, even a computerized accounting information system can also be obtained

through a web browser. Web-based accounting information systems, such as those offered by Net Ledger can be accessed from around the world. Three advantages of computerized accounting information systems versus manual systems (Warren 2005), namely: (1) simplify the process of recording and storing data. Transactions are recorded electronically and at the same time posted electronically to the general ledger and subsidiary ledgers (2) The computerized system is usually more accurate than the manual system (3) The computerized system provides management information with real-time account balance information, done directly from the journal to the ledger at the same time.

The control required in the condition of computerized accounting information system will of course be different from manual accounting information system, so in the context of accounting information system that technology-assisted will also require technology-assisted control. In fulfilling this need, biometric security technology is an alternative that can be considered in the control of the computerized accounting information system? Biometric security technology is the required control in computerized information systems, in the context of defining authentication. The concept of something you are developed into biometric technology is the most accurate authentication model of the two authentication models. (Chandra and Calderon 2003).

It is very unlikely that an organization can do business process without any controls within the organization itself. Control is a system that prevents, detects and corrects actions that are inconsistent with existing laws (Weber 1999). Two things to note from the definition of control, the first with respect to the word system. Understanding of the system is, a set of components that relate between one element with another element to achieve one goal (Romney and Steinbart 2003).

Research Methods

This research is seen from its objectives including research development with research work steps begun exploration activities, experimentation model, and evaluation and revision model. Other causes of this research developed within 2 years and done gradually. This article only shows the results of the exploration activity stage only. This study uses primary and secondary data. The primary data in the form of students' perceptions of private Islamic universities in Medan related to this problem were obtained through questionnaires and interviews. This research uses descriptive-explorative method. To identify the various symptoms and the root of the problem in following the Taxation lecture.

FINDING AND DISCUSSIONS

This Research Variables Divide 3 Variables That is Tax Accounting (X1) Computer Tax (X2) and Learning Outcomes (Y). The description of each statement will display the answer option of each respondent to each statement item given to the respondent. The following can be seen respondents' answers to the perceptual variables of teaching materials of Tax Accounting:

Table 1. Description of Respondents Perceptions Against Variables Tax Accounting Courses

Indicators	Strongly Agree		Agree		Simply Agree		Not Agree		Strongly Not Agree		Avreage Score	Result
	$\sum$	%	$\sum$	%	$\sum$	%	$\sum$	%	$\sum$	%		
Lecturers provide learning materials clearly	12	8.0	18	12.0	45	30.0	45	30.0	0	0	2,38	Not Good
This learning material is very interesting	67	44.7	39	26.0	20	13.3	24	16.0	0	0	3,93	Good
Lecturers provide stories, drawings or examples that show how the benefits of this learning material for students	36	24.0	21	14.0	33	22.0	39	26.0	21	14.0	3,08	Average
This learning is so abstract that it is difficult for me to keep students' attention	45	30.0	69	46.0	31	20.7	5	3.3	0	0	4,02	Good
Lecturers provide information about learning materials	70	46.7	44	29.3	19	12.7	17	11.3	0	0	3,85	Good
At the beginning of the lesson, the lecturers provide something of interest to the students	41	27.3	36	24.0	34	22.7	27	18.0	12	8.0	3,44	Good
Teaching lecturers have the maximum	56	37.3	54	36.0	28	18.7	12	8.0	0	0	4,02	Good
Lecturers always provide replacement duties if the lecturer is absent	43	28.7	66	44.0	30	20.0	11	7.3	0	0	3,94	Good
The quality of teaching lecturers can be rated from the pattern of teachers	35	23.3	25	16.7	38	25.3	36	24.0	16	10.7	3,18	Average
The lecturer gives the test according to the subject given in the lecture	20	13.3	24	16.0	40	26.7	40	26.7	26	17.3	2,81	Average
During this time, aspects of lecturer's assessment of students are measurable	65	43.3	47	31.3	23	15.3	15	10.0	0	0	4,08	Good

From table 1 above it can be concluded that statement about Lecturer give learning material clearly is 2,38, which means to be in bad category. The learning material is very interesting is 3.93, which means it is in good category. Lecturers provide stories, drawings or examples that show how the benefits of this learning material

for students are 3.08, which means that the category is quite good. This learning is so abstract that it is difficult for me to keep students' attention at 4.02, is in the good category. For questions on lecturers providing information about learning materials is 3.85, are in good category. At the beginning of the lesson, the lecturer giving something interesting for the students is 3.44, is in the good category. For maximum lecturers teaching is 4.02, is in good category. For questions lecturers always provide replacement duties if the absentee lecturer is 3.94, is in good category. For quality teaching questions lecturers can be rated from the teaching pattern is 3.18, are in fairly good category. The question of lecturer giving test according to the subject given in the lecture is 2.81, is in good enough category. And the last for the question so far aspects of lecturer's assessment of the measured student is 4.08, is in the good category.

From the results of the above average frequency score there is one statement that the average is not good that the lecturers provide learning materials clearly, therefore the solution must be done is the material used must be well structured, then follow the development of technology. Technology needs to be used to support teaching and learning activities in the classroom. This is because if you look at the age of the students, most of them are used to using the sophistication of this technology. So if the lecturers use the technology, the lecturer can easily and clearly deliver the course material.

Table 2. Description of Respondents' Perceptions of Computer Tax Variables

Indicators	Strongly Agree		Agree		Simply Agree		Not Agree		Strongly Not Agree		Avreage Score	Result
	∑	%	∑	%	∑	%	∑	%	∑	%		
The lecturer explains the importance of knowledge about computer taxes	12	8.0	18	12.0	45	30.0	45	30.0	30	20.0	2,58	Not Good
The lecturer prepares the step of using tax e-filling	36	24.0	21	14.0	33	22.0	39	26.0	21	14.0	3,08	Average
Lecturers explain the educational background related to taxation knowledge	41	27.3	36	24.0	34	22.7	27	18.0	12	8.0	3,44	Good
The lecturer explains about the knowledge of the tax service	43	28.7	66	44.0	30	20.0	11	7.3	0	0	3,94	Good
The lecturer explains the computer tax skills that workers must have to meet the needs in calculating the tax return	60	40.0	40	26.7	24	16.0	24	16.0	2	1,3	3,88	Good
Lecturers explain about the workload and expertise that is owned in the tax report	41	27.3	36	24.0	34	22.7	27	18.0	12	8.0	3,44	Good
Lecturer explains about tax accounting with computer tax	56	37.3	54	36.0	28	18.7	12	8.0	0	0	4,02	Good
The lecturer explains that it is important to calculate the tax by using a computer	43	28.7	66	44.0	30	20.0	11	7.3	0	0	3,94	Good
Lecturer explains that the need for accuracy in making a tax report	63	42.0	47	31.3	26	17.3	14	9.3	0	0	4,06	Good
Lecturer explained about Information System and Information Technology Infrastructure	12	8.0	18	12.0	45	30.0	45	30.0	30	20.0	2,58	Not Good
The lecturer explains about the tax application helping activities	67	44.7	39	26.0	20	13.3	24	16.0	0	0	3,66	Googd
Lecturers explain about the constraints in using computer taxes	36	24.0	21	14.0	33	22.0	39	26.0	21	14.0	3,06	Not Good
The lecturer explains the company's increasing demands on tax knowledge	37	24.7	45	30.0	34	22.7	25	16.7	9	6.0	3,56	Good
The lecturer explains about the importance of tax knowledge in a company	25	16.7	27	18.0	42	28.0	37	24.7	19	12.7	3,01	Not Good
Lecturers explain about the constraints faced by the tax computer	45	30.0	69	46.0	31	20.7	5	3.3	0	0	4,02	Good

From the results of table 2 above can be concluded that the statement lecturers explain about the importance of knowledge about the computer is 2.58, is in the category quite well. The lecturer preparing the step of using the tax e filling is 3.08, is in the good enough category. The lecturer explains the educational background related to the knowledge of taxation is 3.44, is in the good category. The lecturer explained about the knowledge about the tax service is 3.94, is in good category. Lecturer explains about computer skill tax that must be owned by worker to fulfill requirement in counting tax report is 3,88 hence good meaning. Lecturers explain about the workload and expertise possessed in the tax report is 3.44, is in the good category. The lecturer explains about tax accounting with computer tax is 4.02, is in good category. The lecturer explains that the important calculation of tax by using computer is 3.84, is in good category. Lecturer explains that the need for accuracy in making a tax report is 4.06, in either category. The lecturer explained about the information system and information technology infrastructure is 2.58, is in good enough categories. The lecturer explains about the tax application helping activity is 3.66, is in good category. The lecturer explained about the constraints in using computer tax is 3.06, is in the category quite well. The lecturer explains that the higher the company's demands on tax knowledge are 3.56, are in the good category. The lecturer explains about the importance of tax knowledge in a company is 3.01, is in good enough category. The lecturer explained about the constraints facing computer tax is 4.02, is in good category.

From the results of the above average frequency score there are two statements that the average is not good the first is about the lecturer explains about the importance of knowledge about computers and the second is about lecturers explain the information system infrastructure and information technology, it can be concluded that the lecturer already explained well only the students who pay less attention to the solution is the lecturers must create an interactive lecture atmosphere so that students do not feel bored and will pay attention to the lecturer when explaining the material.

Table 3. Description of Respondents' Perceptions of Learning Outcome Variables

Indicators	Strongly Agree		Agree		Simply Agree		Not Agree		Strongly Not Agree		Avreage Score	Result
	∑	%	∑	%	∑	%	∑	%	∑	%		
Evaluation of the lecturer influences the monotonous teaching pattern	12	8.0	18	12.0	45	30.0	45	30.0	0	0	2,58	Not Good
Assessment of learning affects the increase in achievement	36	24.0	21	14.0	33	22.0	39	26.0	21	14.0	3,08	Average
The value of good results also affect the increase in learning	41	27.3	36	24.0	34	22.7	27	18.0	12	8.0	3,44	Good
Assessment of lecturers based on real results	43	28.7	66	44.0	30	20.0	11	7.3	0	0	3,94	Good
A disciplined lecturer	60	40.0	40	26.7	24	16.0	24	16.0	2	1,3	3,88	Good

From table 3 above it can be concluded that the Evaluation statement of the lecturer affects the monotone teaching pattern is 2.58, is in the bad category this means the lecturer who teaches less creative introductory business courses. Assessment of learning effect on the achievement increase is 3.08, is in good enough category. The value of good results also affect the increase in learning is 3.44, is in good category. The lecturer's assessment based on the real result is 3.94, is in good category. The killer lecturer is 3.88, is in the good category. With the appraisers of the above students is necessary and required teaching methods from creative lecturers.

From the results of the above average frequency score there is one statement that the average is not good, that is about the evaluation of the lecturer influence the pattern of monotonous teaching, therefore the lecturers need to provide information media for students interested and not monotone.

If seen from the results of questionnaires data that has been obtained on the indicator of learning activities for the subject of Accounting Taxation with the category is not good there are 2 items statement that is on "Teaching lecturers have the maximum" and "Lecturers provide tests in accordance with the subject given in the lecture". In learning activities, students need strengthening / enrichment and some require remedial. Strengthening / enrichment activities are conducted to strengthen and enrich the understanding of learners who have reached or exceeded the achievement of minimal competence. Enrichment can take the form of project tasks that take place outside of school hours. On the other hand, activities are carried out to facilitate and assist learners who have not reached the minimum prescribed competency. This makes students more active in learning activities.

While the results of questionnaires data to see the learning activities on the students with good category also there are 2 items statement that is on "Lecturers always provide replacement duties if lecturers absent" and "All

this, aspects of lecturer's assessment of students measurable". When viewed from the 2 items the statement is good but there are some things in the learning activities that must be improved again in terms of preparing syllabus as a reference in the development of lecture design that contains the identity of the course or course theme, making the lesson implementation plan (RPP) from the syllabus to direct the students' learning activities in order to achieve basic competence. In the lesson plan (RPP) has components that is the identity of the course, competency standard, basic competence, competency achievement indicator, learning objectives, teaching materials, time allocation, learning methods, learning activities, assessment of learning outcomes and learning resources.

CONCLUSSION AND RECOMMENDATIONS

In general, the condition of learning Taxation Accounting is good, but it needs development in terms of learning model. The appropriate method used is the contextual method. Components of the learning curriculum Accounting taxation should be adjusted. The textbook as a guide in learning needs to be adjusted. It needs a lecturer's understanding of the characteristics of students taught, so as to be able to innovate learning. It takes a lecturer's understanding of contextual methods to be able to teach effectively and achieve learning goals. Textbooks need to be uniformed with the lecturers of the same subjects so they achieve the same competencies.

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