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THE 13TH INTERNATIONAL INNOVATION, INVENTION & DESIGN COMPETITION 2024

EXTENDED ABSTRACTS

e-BOOK

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INNOVATION, INVENTION &
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UNITAX: AN INNOVATIVE DESKTOP-BASED INTERACTIVE TAX LEARNING MEDIA DESIGNED TO ENHANCE UNDERSTANDING AND SKILLS IN PRACTICAL UNIFICATION TAX REPORTING

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ABSTRACT

The digitalization of taxation, implemented through the DJP Online platform, presents unique challenges for students learning the tax reporting process. Not having an identification number or NPWP and lacking original tax documents is a major obstacle for most students in Indonesia, as they consequently do not have access to DJP Online. This limited access hinders students' understanding of online tax reporting. The reason students do not have NPWP and original tax documents is that they are not taxpayers with tax rights and obligations. This research employs quantitative methods, collecting data through questionnaires. The goal is to evaluate students' understanding of Unification Income Tax and to assess the need for learning support applications. The "UniTax" application design serves as a tool in the taxation learning process, particularly in the context of Unification Income Tax. This desktop-based application enables students to gain real experience in tax reporting, similar to using DJP Online. The advantages offered by this application include accessibility, interactivity, up-to-date relevance, and centralized progress monitoring. Therefore, this application can be a solution to overcome difficulties in understanding the taxation process, especially the Unification Income Tax.

Keywords : Unification PPh, Taxation, DJP Online

1. INTRODUCTION

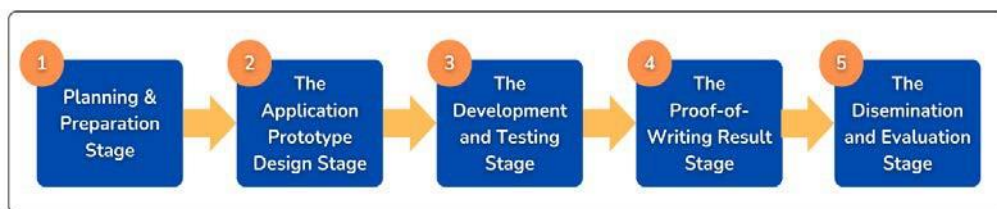
Tax digitalization is an update to tax services in the form of an application-based *online* service for taxpayers. The aim of updating tax services in Indonesia is to make it easier for taxpayers to report and pay taxes. This transformation involves shifting the tax system from manual processes to a digital-based e-system. Services provided by the Directorate General of Taxation include *E-Registration*, *E-SPT*, *E-Filing*, *E-Billing*, and *E-Bupot* (Pratiwi et al., 2023). This digitalization has impacted the development of tax-learning media. However, the update also presents challenges in tax education, particularly due to restrictions on accessing the DJP Online platform, which requires the use of original NPWP numbers and tax documents. Additionally, obtaining an NPWP itself involves several requirements, such as a salary slip for employed individuals or a business certificate for business owners. In fact, many taxation students do not have an income (Nariati, 2021). This situation complicates the understanding of tax practices, particularly in terms of using the Unification *E-Bupot*. The Unification *E-Bupot* can be accessed via the DJP Online website, provided one has an active taxpayer identification number (NPWP) and an active electronic certificate (Handayani, 2023).

The requirement to use original NPWP numbers to access DJP Online poses a significant challenge for students, lecturers, and practitioners engaged in practical tax learning. This limitation hinders students from gaining firsthand experience with the online tax reporting process. A limited understanding of tax practices can obstruct students when they attempt to apply theoretical concepts in real-world work environments. Moreover, this issue not only affects students but also impacts practitioners and educators in the field of taxation, who are unable to provide direct demonstrations of how to use the Unification *E-Bupot*.

2. METHODOLOGY

The research approach used is a quantitative research method with collection techniques using questionnaires. Quantitative research is characterized by the collection and analysis of data that is numerical in nature. This method aims to identify, explore, and compare the relationships among variables using statistical analysis (Kusumastuti et al., 2020).

Furthermore, the implementation of this program is structured in several phases to maintain focus. The research is divided into five stages: the requirements planning and preparation stage, the application prototype design stage, the development and testing stage, the proof-of-writing results stage, and the dissemination and evaluation stage.



3. FINDINGS

Based on a survey conducted involving 120 students as respondents, it shows that the majority of respondents (89.17%) do not have a NPWP. In fact, most of them (75%) also do not know the concept of unification income tax, and (80%) do not know how to report income tax unification online.

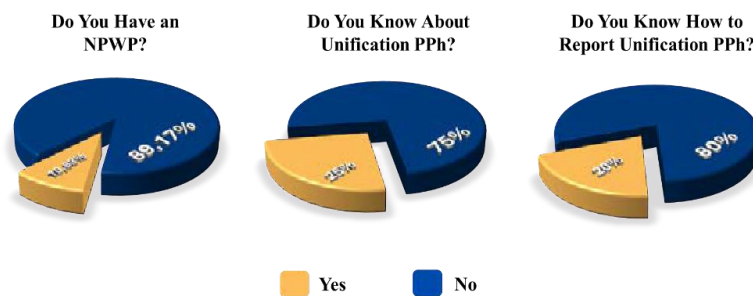


Figure 2 Survey Result Regarding NPWP and Understanding of Unification Income Tax

Based on the data analysis presented in Figure 2, the research underscores the necessity of developing educational media that focus on unified income tax to enhance understanding and facilitate access to tax practices. Consequently, the researcher aims to offer tangible solutions that will assist students,

lecturers, and practitioners in effectively applying the Unification *E-Bupot* reporting process online. The proposed solution is the implementation of the UniTax application.

UniTax is a practical learning application designed for creating Unification *E-Bupot*, paying Unification tax, and reporting Unification Income Tax Returns. It is a desktop-based application accessible to anyone at any time, both offline and online. UniTax provides a learning environment that enables students and tax practitioners to interactively and practically understand the procedures involved in creating a Unification *E-Bupot*, paying Unification tax, and reporting Unification Income Tax Returns. This application aims to enhance users' confidence and skills in integrated tax reporting and deepen their understanding of tax procedures in the context of unified income tax. UniTax is equipped with various features and is ideal for use as a tax learning medium for students in Indonesia. It includes tools such as dummy NPWP and tax data, profile, and feature activation, filling in unification *E-Bupot*, payment via *E-Billing*, and *E-Filing* in proof of deduction and proof of payment. Additionally, it offers an NPWP activation tool and a learning menu that explains the types of taxes in Indonesia.

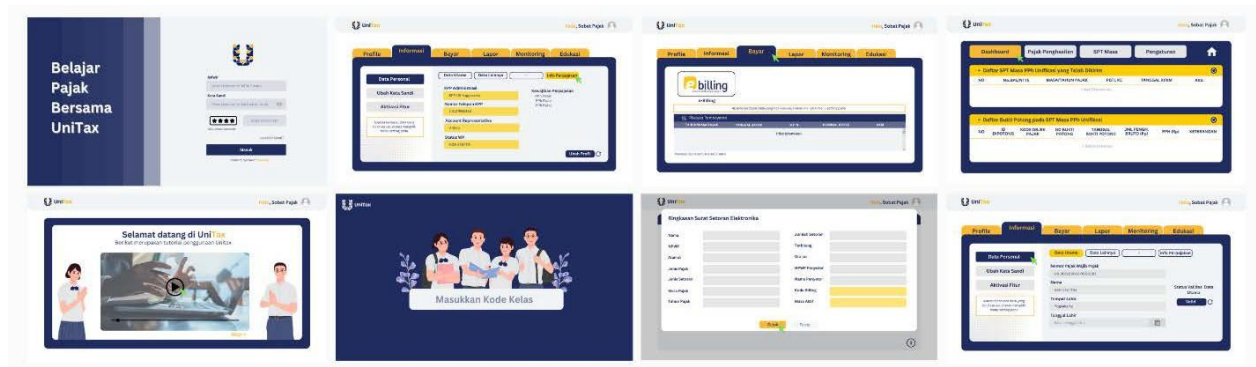


Figure 3 Desktop View of UniTax

4. CONCLUSION

This research provides an alternative solution for learning the practice of creating Unification *E-Bupot* and Unification Income Tax Reporting through an application-based medium called UniTax. The aim of this application is to help students, teaching staff, and practitioners understand and master the process of creating Unification *E-Bupot*, learning about Unification Tax, and reporting Unification Income Tax Returns in more comprehensively and in a way that mirrors real-world situations. UniTax offers a variety of advantages, including accessibility, interactivity, up-to-date relevance, and centralized progress monitoring. UniTax can be one solution to overcome obstacles in directly understanding the taxation process, which is hampered by not having access to real data and personal Taxpayer Identification Numbers (NPWP). Therefore, this application has broad potential benefits that can be felt not only by students and academics but can also help the government further optimize tax revenues and reduce potential tax violations.

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