The Efforts To Increase Tax Understanding Through Competence, Teaching Style And Learning Facilities

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Abstract: *Indonesia is a developping country, this status is declared by the United States Trade Representative (USTR). The continuity of national development is inseparable from the taxes paid by citizens to the country. To have the maximum results some efforts need to execute. One of these efforts is to provide a good understanding due to the taxes, and it is started with students. They need to understand well as they will become a personal taxpayer for the next. The main objective in this study is to determine the effect of competence, teaching style and learning facilities on tax understanding. The population in this study were active students majoring in Tax Accounting D3 at the LP3M. While data analysis used are multiple linear regression analysis*
The results of the analysis prove that all variables of competence, teaching style and learning facilities affect the tax understanding of student in LP3M and the most dominant variable influencing tax understanding is learning facilities.
Keywords: *Competence, Teaching Styles, Learning Facilities, Tax Understanding*

I. INTRODUCTION

One of significant fund sources for development of the country is tax revenue that comes from personal taxpayers. Tax understanding tax should be introduced especially for students. These students will certainly become personal taxpayers, they will work or even open new business units. It means, the effort to make them understand about tax is very important to do.

The Efforts to improve tax understanding can be done by providing specific tax material. One of them is through Tax Accounting education. Because one of the concentrations offered in the study is tax. So it is not uncommon in education to find tax accounting becomse the most desirable. It is hoped that graduates from the tax study program can be easily accepted as they propose for the job as we realize that the demand for taxation experts continues to increase. In addition, graduates of tax accounting study programs are practitioners of taxation also.

LP3M is one of the campuses that offers Tax Accounting D3 study programs. The high interest of students in choosing the study program is a proof that the LP3M campus has a different value compared to other campuses. One effort that has been applied is by providing a tax certification program as a diploma companion. It is to give advantage to graduates to show their eligibility in taxation competencies.

Management made some strategies in improving the level of tax understanding of students. One strategy is the competence of lecturers who teach taxation subjects. It is expected that lecturers with accounting education backgrounds and have BNSP assessors certification in the tax sector are able to provide a good understanding to students. Other strategy is to evaluate the teaching style of lecturers in teaching the Tax Accounting D3 study program. Management believes that lecturers who have Accounting education background and have pedagogic certification will be able to boost students' tax understanding. The next strategy is the provision of learning facilities. Efforts that have been made by the management program are maintenance of learning facilities. It is expected that the supporting facilities will be able to increase students' tax understanding.

II. THEORITICAL REVIEW

Understanding of Tax

An understanding by the students about how important of tax is, can be seen from their conceptual understanding such as the Taxation Law and the ability to calculate taxes. The knowledge and understanding of tax regulations is the process of taxpayers know about taxation and apply that knowledge to pay taxes. To have knowledge and understanding of the intended taxation regulations means to understand and have knowledge about general provisions and procedures for taxation (KUP) which include about how to submit Notification Letter (SPT), payment, place of payment, fines and deadline for payment or SPT reporting (Siti Resmi, 2009).

Furthermore, the understanding of taxation is obtained by internal factors (education, interests, experience, age) and external factors (economy, information, culture) (Notoatmodj, 2010).

Competence

According to the Indonesian General Dictionary, competence means (authority) the power to determine or decide something. Competence is the ability, proficiency and skills possessed by a person regarding his job duties and profession (Trianto, 2011). In constitution Number 14 Year 2005 which is about Teachers and Lecturers Chapter IV article 10, a teacher / lecturer is stated as a competent one if he has mastered four basic competencies, namely pedagogical competence, personality competence, professional competence and social competence.

Teaching Style

Teaching is basically intended to lead students to achieve the goals that have been previously planned. In practice, teaching behavior executed by lecturers is very diverse, even though the intentions are the same. The tracing of various behaviors of teaching lecturers shows an overview of the general patterns of interaction between teachers, content or learning material from students (Sumiati And Asra, 2009). Teaching style is seen as a broad dimension or personality that includes the position of the teacher, behavior patterns, modes of performance, and attitudes toward oneself and others. Penelope Peterson in Allan C. Ornstein in (Abdul Majid, 2013) defines teaching style as the style of the teacher in terms of how teachers maximize the use of classrooms, the choice of learning activities and materials, and how to classify their students

Facilities

Student learning facilities or learning facilities and infrastructure are very important in the learning process to support the running of the education process. With a variety of facilities and infrastructure of lectures available and can be used, all of those can support lecture activities and will certainly help students in learning both at home and on campus (Wina Sanjaya, 2010). Furthermore according to (Arsyad Azhar, 2006) Utilization of learning facilities provides several benefits, namely: 1) Utilization of learning facilities can clarify messages and information so it is available to facilitate and improve the process and learning outcomes. 2) To increase and stimulate the attention of students so that it can motivate them to learn, it gives more direct interaction between students and their environment and allows students to learn on their own ability. 3) Provide students not only with equal experience of events in their environment, but also direct interaction with teachers, the community and the environment.

Relationship between Competence and Tax Understanding

Competence possessed by lecturers is very important in improving student understanding, especially regarding to taxation in Indonesia. The competencies which are talked about are pedagogics, personality competencies, professional competencies and social competencies. Based on the results of research conducted by (Dwi Budiadi and Jenny Sulistyawati, 2013) (Hidayah, 2018) (Nelly Rohma, 2019) (Ester Hervinan Sihombing, Sabaruddin Chaniago, Nasib, 2019) stated that competences had a positive and significant effect on tax understanding. This shows that the competences of a lecturer is getting better and it will increase students' tax understanding.
H1: There is an effect of competence on tax understanding

**Relationship between Teaching Style and Tax Understanding**

The lecturers in delivering the learning material certainly have different teaching styles. Lecturers who are able to build interaction when delivering learning material are needed and expected by students. Based on the results of research conducted by (Yeni Purwanto, 2014) (Hidayah, 2018) (Immu Puteri Sari and Reni Sartika, 2018) (Listiana Aristianti and Agung Listiadi, 2019) who said that the getting better teaching style of a lecturer would improve tax understanding. This shows that when the teaching style is improved it will increase students' tax understanding of the students.
H2: There is an influence of teaching style on tax understanding

Relationship of Facilities to Tax Understanding

The availability of lecturing facilities that support the learning process is very necessary for both lecturers and students. With good facilities, a lecturer will easily transfering and giving explanation due to the material and examples and it makes easy for students to understand. Based on the results of research conducted by (Dwi Budiadi and Jenny Sulistyawati, 2013) (Djoko Kristianto and Suharno, 2019) (Rustiyaningsih, 2019) it states that the facility has a positive and significant effect on tax understanding. It can be stated that the better facilities are provided the better it will improve tax understanding.

Based on the background description of the problem and the theoretical review, the conceptual framework in this study is as follows:
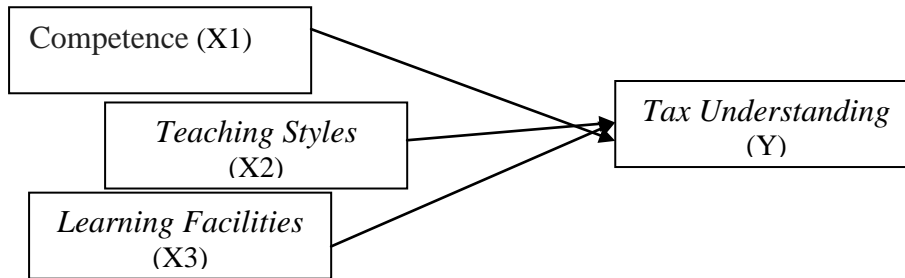
Picture 1: Conceptual Framework

III. RESEARCH METHODS

This research was conducted in LP3M Campus Its address is on Jl Iskandar Muda No. 3 CDEF Medan. Population and samples in this study are active tax accounting students in the 2017-2018 academic year with 128 people in total. The sampling technique is quota sampling. Where the sample in this study amounted to 128 respondents. Furthermore, data collection techniques used are questionnaires that are distributed to all samples. Data analysis techniques used are multiple linear regression analysis.

IV. RESULTS AND DISCUSSION

Multiple Linear Regression Analysis

Table 1: Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	2.143	1.670		1.283	.202		
	X1	.275	.071	.192	3.850	.000	.743	1.345
	X2	.263	.083	.275	3.152	.002	.242	4.130
	X3	.502	.085	.515	5.928	.000	.244	4.102
a. Dependent Variable: Y								

Based on table 1 above, the multiple linear regression equation in this study is:

$$Y = 2{,}143 + 0{,}275X_1 + 0{,}263X_2 + 0{,}502X_3 + e$$

The results can be seen from the following information:

1. In this regression model, the listed constant value of 2.143 can be interpreted if the independent variable in the model is assumed to be equal to zero, the average of the variables outside the fixed model will increase the understanding about fixed tax for 2,143 one-unit or in other words if the variable of competence, teaching style and facilities are not improved, so the tax understanding is still 2,143 units.
2. The value of regression coefficient b1 is 0.275 in this study, it can be interpreted that when competence has increased by one unit, it will increase tax understanding by 0.275 unit.
3. . The value of regression coefficient b2 is 0.263 in this study, it can be interpreted that the teaching style variable (X2) of 0.263 indicates that when the teaching style has increased by one unit, it will increase tax understanding by 0.263 unit
4. The value of regression coefficient b3 is 0.502 in this study, it can be interpreted that the facility variable (X3) is 0.502 which indicates that when the facility has increased by one unit, it will increase tax understanding by 0.502 unit

Uji t

Table 2: Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	2.143	1.670		1.283	.202		
	X1	.275	.071	.192	3.850	.000	.743	1.345
	X2	.263	.083	.275	3.152	.002	.242	4.130
	X3	.502	.085	.515	5.928	.000	.244	4.102
a. Dependent Variable: Y								

Based on Table 2 above, the following results are obtained:
1.   The significance value for the competency variable (0,000) is smaller than alpha 5% (0.05) or t_{count} 3,850> t_{table} 1,979 (n-k = 128-3 = 125). Based on the results obtained, H0 is rejected and Ha is accepted for the competency variable. It means the competency variable has a positive and significant effect on tax understanding in LP3M Polytechnic.
2.   The significance value for the teaching style variable (0.002) is smaller than that alpha 5% (0.05) or t_{count} = 3.152> t_{table} 1.979 (n-k = 128-3 = 125). Based on the results obtained, H0 is rejected and Ha is accepted for the teaching style variable. It means the teaching style variable has a positive and significant effect on tax understanding in LP3M Polytechnic.
3.   The significance value for the facility variable (0,000) is smaller than alpha 5% (0.05) or t_{count} = 5.928> t_{tabel} 1.979 (n-k = 128-3 = 125). Based on the results obtained H0 is rejected and Ha is accepted for facility variables. It means the facility variable has a positive and significant effect on tax understanding to LP3M Polytechnic

Uji F

Table 3: ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	768.073	3	256.024	139.592	.000[b]
	Residual	227.427	124	1.834		
	Total	995.500	127			

a. Dependent Variable: Y
b. Predictors: (Constant), X3, X1, X2

In the regression test results in this study, it is known that the significance value is 0,000.
The significance value of F is required less than 5% or 0.05 or the value of F_{count} = 139.592> F_{table} 3.07 (df1 = k-1 = 3-1 = 2) while (df2 = n - k (128-3 = 125. It can be concluded that all independent variables namely competence, teaching style and facilities have a positive and significant effect on tax understanding to LP3M Polytechnic.

Coefficient of Determination

Table 4: Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.878[a]	.772	.766	1.354

a. Predictors: (Constant), X3, X1, X2
b. Dependent Variable: Y

        Correlation regression value is 0.878, it means all competencies, teaching styles and facilities towards tax understanding in LP3M Polytechnic have a contribution at a strong level. Adjusted R Square value where the value (R2) is 0.766 (76.6%). So it can stated that 76.6% of the dependent variable variations namely competence, teaching style and facilities in the model can explain the tax understanding variable in LP3M Polytechnic while the rest of 23.4% is influenced by other variables outside the model.

DISCUSSION
Effect of Competences on Tax Understanding
        The results in this study support the results of previous studies conducted by (Dwi Budiadi and Jenny Sulistyawati, 2013) (Sihombing & Chaniago, Sabaruddin, 2019) (Rustiyaningsih, 2019) (Nelly Rohma, 2019) state that competency has a positive and significant effect on tax understanding. This research can be seen from the partial hypothesis testing where the significance value for the competency variable (0,000) is smaller than alpha 5% (0.05) or t_{count} 3,850> t_{table} 1,979 (n-k = 128-3 = 125). Based on the results it is obtained that H0 is rejected and Ha is accepted for the competency variable. Furthermore, the implication of the findings in this study is that lecturers who have passed the BNSP certification program, especially in the field of taxation have a good level of competence in providing tax understanding to students of LP3M Polytechnic.

The Effect of Teaching Style on Tax Understanding
The results of this study are consistent with previous research conducted by (Yeni Purwanto, 2014) (Hidayah, 2018) (Immu Puteri Sari and Reni Sartika, 2018) which states that teaching style has a positive and significant influence on tax understanding. The results of this study indicate that the significance value for the teaching style variable (0.002) is smaller than alpha 5% (0.05) or t $_{count}$ = 3.152> t $_{table}$ 1.979 (n-k = 128-3 = 125). Based on the results obtained H0 is rejected and Ha is accepted for the teaching style variable. The implication of the findings in this study shows that lecturers who have AA character certification have teaching style that is easily understood by students in LP3M Polytechnic.

Effect of Facilities on Tax Understanding
The results of this study support research which is conducted by (Dwi Budiadi and Jenny Sulistyawati, 2013) (Rustiyaningsih, 2019) (Djoko Kristianto and Suharno, 2019). The result states that facilities have a positive and significant effect on tax understanding. The results of this study can be seen from the significance value for the facility variable (0,000) which is smaller than the alpha 5% (0.05) or t $_{count}$ = 5.928> t $_{table}$ 1.979 (n-k = 128-3 = 125). Based on the results obtained, H0 is rejected and Ha is accepted for facility variables. The implication of the result in this research is that the availability of facilities and infrastructure for the learners is very helpful for students in understanding about tax.

V. CLOSING

Conclusion
The conclusions that researchers can draw from the results of the data analysis are:
1. Competence has a positive and significant influence on tax understanding of student in LP3M Polytechnic. The positive and significant influence can be happened when the competence of a lecturer is improved to the better ones.
2. The teaching style of the lecturer has a positive and significant effect on the understanding of student about tax. It shows that when the teaching style is getting better it will increase the tax understanding of student in LP3M Polytechnic.
3. Facilities have a positive and significant effect on the tax understanding of students in LP3M Polytechnic. This shows that when the facilities are further improved it will increase the tax understanding of students in LP3M Polytechnic.

Suggestion
The suggestions in this study, especially in improving tax understanding of the students in LP3M Polytechnic are as follows:
1. Competence of lecturers should continue to be improved through management support in providing advanced training, especially certification of BNSP assessors for tax major. Support can be a contribution in training fund and information on BNSP assessors' training.

2. The teaching style of lecturers should continue to be improved by requiring each lecturer to attend AA character training (Pedagogic training) before being accepted as a permanent lecturer in the Tax Accounting study program.
3. Facilities should also be improved as part of infrastructure and facilities of the learners. This can be done by maintaining facilities such as the adequacy of the infocus in each classroom, air conditioning, as well as updated teaching material in the taxation field.

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