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Submission date: 07-Feb-2023 03:41PM (UTC+0700)

Submission ID: 2008406991

File name: lcoship_2023_fix.pdf (432.88K)

Word count: 2961

Character count: 16366

Website-Based Information System Design at the TEFA Tax Center Politeknik Negeri Jember

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Abstract. The objective is to design a website-based information system at the TEFA Tax Center at Politeknik Negeri Jember. This research was conducted for approximately eight months. This was research qualitative research. The data used in this study were primary and secondary data obtained from interviews, field observations, data analysis, and documentation of supporting data for the TEFA Tax Center business process. This research resulted in creating a website-based information system design to be used in the TEFA Tax Center pilot. This website was made based on the data collected during the research process. This TEFA Tax Center website design can provide an overview of the information related to the TEFA Tax Center pilot so that the general public can find out the existence and types of services provided by the TEFA Tax Center pilot.

Keywords: information system, tax center, teaching factory

1 Introduction

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A teaching factory (TEFA) is a product-based learning model (goods/services) through the synergy of universities and industry to produce competent graduates according to the industry needs. Vocational campuses, in particular, seek to create TEFA on campus. Politeknik Negeri Jember (Polije) is one of the universities that seek to bring the industry to the campus. The aim is that the students can get hands-on practice with the industry-appropriate principles.

The Department of Agribusiness Management (MNA) is one of the majors in Polije. Currently, two TEFA pilots will be established in the MNA Department, namely TEFA Agrimart Polije and TEFA Tax Center. TEFA Agrimart is engaged in marketing the products of all TEFAs in Polije. Meanwhile, TEFA Tax Center is also engaged in the SPT reporting services and tax consultant services activity. Another work program that will be carried out at TEFA Tax Center is the establishment of a tax research group that will be able to discuss the latest tax research. In addition, socialization activities, workshops, and competitions related to the tax issues will also be held.

TEFA Tax Center is a pioneering TEFA that needs to be supported in its implementation plan, including the design of an accounting information system (AIS). The three factors that influence the design of AIS are the development of information technology, organizational strategy and corporate culture [4]. Based on the creation of this AIS design, it can be used as a basis for the preparation of the accounting applications at TEFA Tax Center.

This study developed a website-based information system design for TEFA Tax Center trial. The design of website can provide an overview of information related to TEFA Tax Center pilot so that the general public can know the existence and types of services provided by TEFA Tax Center. This website is made based on the data collected during the research process.

2 Literature Review

2.1 Accounting & Accounting Information System

Accounting can be defined as a process of identifying, measuring, recording, and reporting transactions within the organization that will be submitted to interested parties [1]. Accounting is a systematic activity in managing a transaction into information [2]. Accounting can be interpreted as a communication between business entities and interested parties. The information submitted is in the form of financial reports. Financial statements are obtained from the accounting cycle that has occurred in an entity. The accounting cycle can be defined as a sequence of work carried out by accountants starting from the recording process when the transactions occur until financial statements are produced [3].

Information systems are several components related to collecting, manipulating, storing, and disseminating data and information and providing feedback in achieving a goal. *Data* can be defined as a group of facts. Examples of such data are the number of employees, total working hours per week, total inventory, and sales demand. *Information* is a group of facts that can be organized to have more value than the value obtained from facts [4]. An accounting Information System is defined as a subsystem that can process transactions, both financial and non-financial transactions. This can directly affect the processing of financial transactions [5]. The information system has six elements, which are 1) system users, 2) procedures and instructions, 3) organizational and business data, 4) internal control, 5) information technology infrastructure, and 6) software in data processing [6].

An organization can have an added value if it has a good accounting information system. The added values that the organization can obtain are: 1) Increased efficiency, 2) Improved structure in internal control, 3) Improved decision making, 4) Various knowledge, 5) Improved supply chain efficiency and effectiveness, 6) Improved product/service quality, 7) Reduction of product/service costs [6].

2.2 Previous Research

This research was conducted based on several previous studies with similar themes. In previous studies, it has been explained about the design of information systems in sub-

districts, companies, restaurants, and farmer's group association. The state of the art of this research is the system design that was made in the business process of TEFA Tax Center itself, which is expected to improve the quality of TEFA Tax Center's business management. Some of these studies are presented in table 1 below.

Table 1. Summary of the previous research

Author	Title	Result
Metahelgia, et al (2017)	Analysis and Design of Accounting Information Systems Using the REA (Resources, Events, Agents) Database Model in Nongsa District, Batam	There were three primary cycles in the design of accounting information systems in Nongsa District: Revenue, Expenditure, and Conversion. This system could accommodate every service activity with the CRUD process supported by the entity framework at the implementation stage [7]
Viola, M, et al (2017)	Analysis and Design of Sales and Inventory Accounting Information Systems at PT XYZ	PT XYZ had sales and inventory procedures that could be better, so the design of an Accounting Information System that had been made had adjusted to the needs of PT XYZ. This had an impact on a more structured record [8]
Mudasiroh, A. et al. (2014)	Accounting Information System for Rural Agribusiness Development Fund Management at the Sukolilo Gapoktan Based on Multi-User	The PUAP fund management accounting information system was designed to overcome the problems that had occurred so far. There was a distribution of access rights on the system, which would minimize the data manipulation. Data would be easier to obtain with the system [9]
Ritongga, D. S. et. al. (2019)	Analysis and Design of Sales Accounting Information Systems at PT XYZ	The accounting information system that was owned was not good, so that an accounting information system design was carried out so that the recording was more structured [10]
Prakasita, N., et al. (2018)	Sales and Inventory Accounting Information System Design at Central Steak and Coffee Boyolali	The functions in the sales accounting information system were frontliner, kitchen, bar, cashier, and accounting. Functions in inventory accounting information systems were warehouse and accounting functions [11]

Source: author summary

3 Method

This research was conducted at the Department of Agribusiness Management, Politeknik Negeri Jember. This research was a qualitative research with a descriptive analysis method. This research used two types of data, namely primary data and secondary data. The primary data in this study was the data from the interviews with the informants in this research. The informants were the people who understand the business processes of TEFA Tax Center. The informants in this research were the managers of the Agribusiness Management

department, Politeknik Negeri Jember's leaders (director and deputy director), and Tax Center FISIP Universitas Jember. Meanwhile, the secondary data in this study were in form of document that could support the analysis in this research, namely TEFA Tax Center business activity documents. The data collection in this study was carried out using several methods. The data collection techniques in this study were as follows.

3.1 Observation

This method was the first method used in this study. The aim was to find out the conditions and essential information at the research location to determine the following action that must be taken. Observations made in this study were carried out by visiting the oldest tax center in Jember, which is the tax center in University of Jember.

3.2 Interview

The next method was the interview method, which was carried out to obtain the information about the business processes at TEFA Tax Center. The interview process was carried out with the lecturers or students who managed tax Centers at several universities in Jember. In addition, the interviews were also conducted together with the employees from the Tax Service Offices Jember and east java regional office.

3.3 Documentation

The last method used was the documentation method, which was used to collect the business process data at TEFA Tax Center. The documentation carried out in the research was related to supporting documents relevant to the research objectives, such as documents, photos, and other things related to the creation of a tax Center at the Politeknik Negeri Jember.

The data processing technique used was descriptive qualitative. The first data analysis carried out was data reduction. Data reduction was defined as the process of selecting, focusing or simplifying, abstracting, and transforming rough data that emerges from field notes. Furthermore, data presentation was an effort to compile a set of information into a matrix or configuration that is easy to understand. The presentation of this data could be with matrices, graphs, or charts designed to combine information. Finally, the data was connected and compared with one another so that conclusions were easy to draw as an answer to any existing problems. The final result of this research is the design of the Tax Center website.

4 Results and Discussion

4.1 Business process

TEFA is a product-based learning model (goods/services) through the synergy of universities and industry to produce competent graduates according to the industry needs. TEFA Tax Center is one of the pioneers of TEFA in the Department of Agribusiness Management Politeknik Negeri Jember. TEFA has a link and matches with the world of industry/work so that the students who study at TEFA are competent and worthy to join the world of

industry/work right after they graduate. TEFA is a concept of developing learning according to the actual situation so that it can bridge the competency gap between the knowledge gained and the needs of the industry [12].

Establishing TEFA was begun with the initiation of a study program by the management of the Agribusiness Management Department and the Director of the Politeknik Negeri Jember. The most important thing from this activity was the coordination and communication so that an understanding could be obtained regarding the establishment of TEFA Tax Center. Communication and coordination are the primary keys to achieving an organization's goals [13]. If in an organization-organization, in this case Politeknik Negeri Jember, good communication and coordination have been carried out, the establishment of TEFA Tax Center would also be achieved. Currently, the public sector accounting study program has formed a tax Center by visiting the Tax Center of FISIP UNEJ, to obtain the information related to the establishment process and work program of the UNEJ Tax Center. The pictures of a visit to the UNEJ Tax Center presented in Figure 1.



Figure 1. Visiting UNEJ Tax Center

The next step was to communicate and coordinate with the Tax Service Office (KPP) Pratama and the Regional Office (Kanwil) of the Directorate General of Taxes (DJP) East Java III. Both agencies can swiftly assist in the establishment of TEFA. This is because the existence of TEFA can help to achieve the tasks and functions of the two agencies. This can accelerate the establishment of the TEFA Tax Center.

Establishing TEFA Tax Center required a Memorandum of Understanding (MoU) between the Director of the Jember State Polytechnic and KPP Pratama. This was the basis for the cooperation between the two parties so that TEFA Tax Center and KPP Pratama can synergize in their duties and functions.

By using the MoU, KPP Pratama and the Regional Office of DJP East Java III also provide access to TEFA Tax Center in participating in the activities they hold, such as funding activities, training, competitions, or related to tax volunteers.

The Tax Centre website was expected to be a marketing medium for TEFA Tax Center Politeknik Negeri Jember, and as a general source of information to the public regarding the tax information. The establishment of TEFA Tax Center can undoubtedly have an impact on state revenues. This is because most state revenue is from taxation [14]. TEFA Tax Center is expected to increase public awareness and compliance to increase tax revenues. The website can be used as a marketing medium [15].



Figure 2. Tax Center Website Display

For the implementation of activities at TEFA Tax Center, TEFA Tax Center website has been designed. Its website address is <https://taxcenter-akppolije.000webhostapp.com/>. The initial view of the TEFA Tax Center website can be seen in Figure 2. This tax Center website is still in the stage of further development, so there still needs to be more information submitted on the website. The information published on the tax Center website includes the information about Public Sector Accounting Study Program and the latest activities to create a tax Center. Furthermore, this website will continue providing the contents of the primary services that the tax Center will carry out.

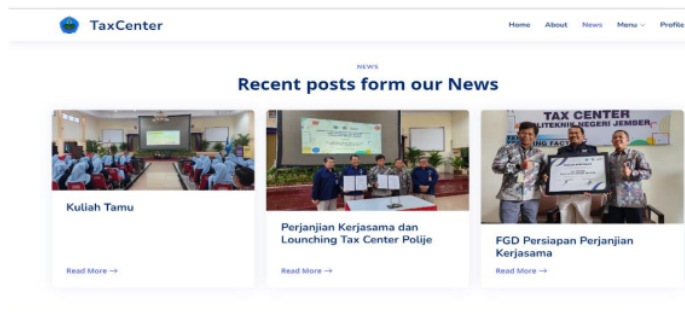


Figure 3. Tax Center News Update

5 Conclusion

The process of establishing the TEFA Tax Center began with the initiation between the head of Agribusiness Management Department and the head of Public Sector Accounting Study Program with the head of Politeknik Negeri Jember. Furthermore, the coordination with the Tax Service Office (KPP) Pratama and Regional Office (Kanwil) of the Directorate General of Taxes (DJP) East Java III was conducted. The business process of TEFA Tax Center is tax consulting services. The website design can provide marketing-related information from TEFA Tax Center Politeknik Negeri Jember.

This research has limitations that can be considered for further research. The first limitation of this research is the number of the informants from the external parties who participate, which is limited to the universities in Jember Regency. This is due to the limited time of the study, which made it impossible to conduct focus group discussions with other universities with tax centers outside the Jember Regency area. In addition, further limitations in this research is still explaining the process of developing a website used for the benefit of TEFA Tax Center, but has not tested the usefulness of the website for the public yet. Therefore, further research is expected to be able to add other universities' participation in the focus group discussion process and evaluate the usefulness of the website for the public.

Acknowledgement

The author would like to thank Politeknik Negeri Jember for providing financial and non-financial support to implement TEFA Tax Center pilot research activity in Public Sector Accounting Study Program, Politeknik Negeri Jember. In addition, the authors also thank the Tax Center of the University of Jember, and Pratama Jember and East Java Tax Service Offices for supporting the establishment of TEFA Tax Center of Public Sector Accounting Study Program, Politeknik Negeri Jember.

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