

Socialization of Technology Utilization and Tax Modernization at SMK N 1 Medan

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Abstract. *The community service activity with the title "Socialization of Technology Utilization and Tax Modernization at SMK Negeri 1 Medan" was carried out well and smoothly. The participation and interaction of the participants in this activity greatly support the success of the activities that have been carried out. Basically, this community service activity is carried out to contribute to the field of education related to taxation.*

Keywords: *Technology Utilization, Modernization, Taxation*

INTRODUCTION

One of the efforts to realize the independence of a country in financing development is to explore sources of funds originating from within the country in the form of taxes. Taxes are collected based on the law and its implementing rules which can be imposed without reciprocal services from the state can be directly aimed and used to finance the state household, namely expenditures that benefit the community. Basically, taxes aim to improve the welfare of all people through the improvement and addition of public services, which are allocated not only for taxpayers, both individual taxpayers and corporate taxpayers, but also for the benefit of people who do not have the obligation to pay taxes. Tax is one of the biggest potentials of domestic revenue which is a top priority because it is able to dominate state revenue. Taxpayer participation in the tax collection system determines the achievement of the tax revenue target. Optimal tax revenue can be seen from the balance between the actual level of tax revenue and potential tax revenue or there is no tax gap Andreanto (2016).

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In reality, the practice of Socialization of Technology Utilization and Modernization of Taxation activities at SMK Negeri 1 Medan runs by relying on knowledge information about taxation to be used as additional knowledge in the field of Technology Utilization and Modernization of Taxation whose activities are arranged in an orderly and regular manner. Many students do not understand the Utilization of Technology and Modernization of Taxation, but given an accurate explanation, it can run normally with the support of basic information about taxation.

From the observations obtained from the partner's condition, it can be explained into two aspects of the problem, namely:

- a. There is still a lack of knowledge of students and students about taxation, especially in the Utilization of Technology and Modernization of Taxation so that students and students at SMK Negeri 1 Medan really need more in-depth tax knowledge so that students and students at the school can understand taxation and if there are tax problems at the school, students and students at the school can solve the problem themselves.
- b. There are technological constraints due to the absence of computers and internet networks that are used so that they still use simple but effective manual methods.

In the aspect of training using infocus in providing knowledge on the Utilization of Technology and Modernization of Taxation so that the community already has a basic knowledge of taxation. It takes a long time to deliver material on the Utilization of Technology and Modernization of Taxation, besides that the community wishes to be able to make counseling on the Socialization of the Utilization of Technology and Modernization of Taxation by discussing several cases that occur today

LITERATURE REVIEW

TAX

According to (Riftiasari, n.d.), tax is the main source of state revenue which is used to finance state expenditures. Used to finance state expenditures, tax classification based on tax collection institutions consists of central taxes and local taxes. Tax collection agency consists of central taxes and local taxes. According to Law Number 16 of 2009 in (Mardiasmo, 2018) concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures in Article 1 Paragraph 1. Number 6

of 1983 concerning Article 1 Paragraph 1 reads: tax is a mandatory contribution to the state owed by individuals or entities that are compelling based on the law, with no reward. individuals or entities that are compelling based on the law, with no direct reward and used for state purposes for the benefit of the state. directly and used for state purposes for the greatest prosperity of the people. According to Prof.Dr. Rochmat Soemitro, S.H., in (Mardiasmo, 2018) argues that, "taxes are contributions of the people to the state treasury based on laws (which can be imposed by not getting reciprocal services (contrapretation) that can be directly shown imposed by not getting reciprocal services (contrapretation) which can be shown directly and used to pay for public expenditures " and which is used to pay for public expenditures "

Tax Function

Basically, taxes have a significant role in the life of the nation. There are several tax functions in (Alpi, 2021). Among them are as follows:

a. **Budget Function (Budgetair)**

The budgetair function is also called the main function of taxes or the fiscal function, namely a function where tax is used as a tool to input funds optimally into the cash based on the applicable tax law. to the treasury based on the applicable tax law. This function is called main function because this function is historically the first to arise. Here the tax is the largest source of financing.

b. **As a Regulatory Tool (Regularend)**

This function means that tax can be used as a tool to achieve certain goals achieve certain goals. For example, when the government wants to protect the interests of domestic farmers, the government can set additional taxes, such as import taxes or import duties, on certain commodity import activities tax, such as import tax or import duty, on certain commodity import activities.

c. **As a Tool to Maintain Stability**

The government can use taxation tools for economic stability. Some imported goods are taxed so that domestic production can compete. To maintain the stability of the rupiah exchange rate and keep the trade deficit from widening, the government can set a policy of imposing PPnBM on imports widening, the government can

establish a policy of imposing STLG on imports of certain luxury products certain luxury products. This effort is made to reduce imports of luxury goods that contribute to the trade balance.

d. Revenue Retribution Function

The government needs funds to finance infrastructure development, such as roads and bridges. The need for funds can be influenced through taxes that are only charged only to those who are able to pay taxes. However, the infrastructure that is built can also be utilized by those who are unable to pay taxes.

Technology Utilization

One of the theories that formulates the effect of using information systems and is usually used to explain the acceptance made by individuals to use information systems is called the information technology acceptance method or commonly called the Theory of Technology Utilization information systems is called the information technology acceptance method or commonly called the Theory of Acceptance Model (TAM) (Ilmi et al., 2020).

RESEARCH METHOD(S)

Approach Methods Offered

The team implementing the service activity consisted of 3 lecturers and 1 student of the Accounting study program at Pancabudi Development University. This activity began by meeting with the Principal to discuss the problems of Technology Utilization and Tax Modernization at the school. Furthermore, the team was directed to enter the room to carry out service activities.

When carrying out the service at the school, the team took various methods of approach so that the objectives of this activity could be carried out. The approach methods offered by the team implementing this activity are:

Lecture and Discussion

The first approach method is lecture and discussion. Lectures and discussions are the methods used by the community service team using 30% in the form of theory and 70% in the form of direct practice with students at SMK Negeri 1 Medan. The lecture

(training) material is given to the community, after the lecture is finished, it is continued with discussion (question and answer) and direct practice.

Work Procedure

Working procedures to support the realization of the solutions offered, first conduct initial observations in the field, approach through interviews and find the phenomenon of the problem. After observation and socialization, then assess the problem and find the solution to be offered, then prioritize the stages of implementation and then carry out the service by providing socialization.

FINDINGS AND DUSCUSSION

The results of the community service program in the Socialization of Technology Utilization and Tax Modernization at SMK Negeri 1 Medan are as follows:

1. With the preparation of the paper Utilization of Technology and Modernization of Taxation at SMK Negeri 1 Medan and the training conducted, the problems of the students of SMK Negeri 1 Medan regarding the Utilization of Technology and Modernization of Taxation at SMK Negeri 1 Medan were found. All community questions have been answered so that it has been known that the community already understands and has knowledge in the field of taxation.
2. Participants understand the purpose of a Utilization of Technology and Modernization of Taxation at SMK Negeri 1 Medan, Students of SMK Negeri 1 Medan are able to understand the Utilization of Technology and Modernization of Taxation at SMK Negeri 1 Medan to be the basis of competence in the field of taxation.

Discussion

The discussion of community service in training on the Utilization of Technology and Modernization of Taxation at SMK Negeri 1 Medan is as follows:

1. There is an increase in knowledge gained by the community about the Utilization of Technology and Modernization of Taxation at SMK Negeri 1 Medan as a basis for competence in the field of taxation.
2. The involvement of the community in the Utilization of Technology and Modernization of Taxation at SMK Negeri 1 Medan is very beneficial for

researchers in community service so that this knowledge can be conveyed through daily community communication in the family.

CONCLUSION AND RECOMMENDATION

Conclusion

1. Training on the Utilization of Technology and Modernization of Taxation at SMK Negeri 1 Medan has been carried out well and smoothly with a long time.
2. Knowledge about the Utilization of Technology and Modernization of Taxation at SMK Negeri 1 Medan can be understood by the community so that it becomes the basis of competence in the field of taxation.

Recommendation

1. For students of SMK Negeri 1 Medan: Students can understand the use of technology and modernization of taxation.
2. For the Faculty of Social Science, Universitas Pembangunan Panca Budi: Conduct seminars on the Utilization of Technology and Modernization of Taxation by inviting stake holders and students of SMK Negeri 1 Medan.
3. For Further Researchers: The use of training title variables can be added for further imposition in analyzing the fields of Technology Utilization and Tax Modernization.

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