

The Development of Learning Media for Land and Building Tax as an Effort to Increase Understanding of Taxation Students

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ABSTRACT

Student's understanding of the object of the Land and Building Tax, especially for the material subject of the Rural and Urban Land and Building Tax, and the Land and Building Tax on Plantation, Forestry and Mining are considered low. The average grade of Bosowa Polytechnic students in the academic year 2018/2019 is 64,17 or BC. To understand easily about the object and mechanism of the subject of the Rural and Urban Land and Building Tax, and the Land and Building Tax on Plantation, Forestry and Mining, we need a learning media. This research conducted to find out the understanding of taxation students by learning media model of the Land and Building Tax subject. The research phases are data preparation, layout design, model making, model testing, and result analysis. The result showed that Land and Building Tax subject. The average grade from students in the academic year 2018/2019 after treatment was 92,14 or A.

Keywords: *learning media, land and building tax, taxation students*

1. INTRODUCTION

Land and Building Tax is a material tax, in the sense that the amount of tax due is determined by the state of the tax object, namely land and / or building. Errors in understanding tax objects will cause errors in determining tax rates, calculating taxes and determining the tax payable. Learning media such as videos from the Ministry of Finance Learning Center have already been used, but students are still experiencing difficulties because the videos only feature writing or explanations based on the law. To facilitate students in understanding the object of Land and Building Tax, a learning media in the form of mockups is designed.

Related to the three functions that are moved together in the media, namely: 1) the stimulation function that attracts interest in finding and learning more about everything in the media, 2) the mediation function relating to teachers and students. In this case the media can be a solution with the communication between teacher and students, 3) information function that displays the explanation to be conveyed by the teacher [1]. The benefits of learning media as follows: 1) equalizing students' perceptions, 2) concrete abstract concepts, 3) presenting objects that are more dangerous or difficult obtained from the learning environment, 4) selecting objects that are too big or too small, 5) go beyond movements that are too fast or slow [2]. Student learning activities were higher in the aspects of the questions raised, expressing ideas, asking in groups and answering questions after using the media model. Strengthening of the material also increased significantly,

as evidenced by an increase in the average value from 39.87 at the pre-test to 84.85 at the post-test [3].

Factors that could affect student learning outcomes by using mock teaching materials (mock) in learning the material history of the community are direct learning of students in the learning process [4]. The use of the influence of media mockups with problem solving learning models on student's critical thinking skills [5]. The development of the media model is very feasible to use [6]. To help students understand the objects of the Land and Building Tax, a lecturer needs a learning model that makes mockups so that learning about the Land and Building Tax object becomes more interesting and easier to understand.

2. LITERATURE REVIEW

2.1. Land and Building Tax

The legal basis for the Land and Building Tax is Law No.12 of 1994 concerning Land and Building Tax [7]. In its development, the management of the Land and Building Tax is divided into two, namely the Rural and Urban Land and Building Tax (PBB P2) managed by the city / district government and the Land and Building Tax on Plantation, Forestry, Mining (PBB P3) managed by the central government. The legal basis for the Rural and Urban Land and Building Tax is Law No.28 of 2009 concerning Regional Taxes and Regional Levies [8]. Land and Building Tax is a material tax in the sense that the amount of tax due is determined by the state of the object, namely the earth and / or building. Earth is the surface of the earth and the body of the earth beneath it. The surface of the earth includes land and inland waters (including swamps, ponds, waters) as well as the seas of the Republic of Indonesia. Building is a technical construction that is planted or

permanently attached to land and or waters. Not all Land and Building Tax objects are subject to tax. Objects that are not subject to tax are referred to as excluded tax objects. Based on this, students are required to be able to distinguish objects that are taxed and objects that are excluded from taxation. In addition, an understanding of the earth and buildings that are subject to tax is absolutely necessary. Understanding of buildings and which are included in the understanding of buildings, such as environmental roads in one unit with building complexes, toll roads, swimming pools, luxury fences, luxury parks, sports venues and other facilities that bring benefits, making students difficult to identify the tax object if only based on the writing in the book or the law. The ability of students in analyzing tax objects is absolutely necessary so that students are not wrong in determining the tax rates, calculating the taxes and determining the tax payable.

2.2. Learning of conventional and Modern Land and Building Taxes

The learning methods for conventional Land and Building Tax courses are carried out as follows: (a) giving material, (b) assigning and explaining assignments, (c) assigning assignments (done in class and at home), (d) gathering assignments, (e) evaluation, and (f) review. If these conventional methods are still carried out without any changes in the learning media, it will not make a big difference to the ability of students to understand this course. Teaching the Land and Building Tax course requires a special strategy using appropriate methods so that learning can be carried out effectively and efficiently.

Studying Land and Building Tax requires a good understanding to be able to identify the tax object so that the proper tax imposition. To be able to make it easier to learn the Land and Building Tax, a mock object model in the form of a model is needed to help students understand an object. The learning method using mockups at SMK Negeri 1 Sidoarjo has a good impact on improving the understanding of class X TGB students in categorizing various types of roof coverings. This model is made from multiplex and acrylic so that the model can last a long time. In addition, a tangible and upheld model will help students understand the tax objects.

2.3. Rural and Urban Land and Building Tax (PBB P2)

Rural and Urban Land and Building Tax is a tax on land and / or buildings that are owned, controlled and / or utilized by individuals or entities, except areas used for plantation, forestry and mining business activities. What is meant by "area" is all land and buildings used by plantation, forestry and mining companies on land granted with plantation use rights, land granted with forest concession rights, and land that becomes the mining business area. Rural and Urban Land and Building Tax is a type of regency / city tax based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies and Regional Regulations of each district.

Using of the word and / or in Rural and Urban Land and Building Tax sense means that there are three possible tax objects, namely, earth only, building only, and earth and building. The imposition of building on Land and Building Tax, does not mean that they are not attached to land or water. The building is basically attached to land or water, but ownership and / or control of the building is separate from ownership and / or control of the land. This is in accordance with Law Number 5 of 1960 concerning Basic Provisions on Agrarian Principles called the principle of horizontal separation (horizontal scheiding) [7].

2.4. Land and Building Tax On Plantation, Forestry and Mining (PBB P3)

The object of PBB P3 covers three sectors namely, plantation, forestry, and mining. Land and Building Tax on the Plantation sector is the Land and Building Tax which is imposed on the earth and / or buildings within the area used for plantation business activities. Regional Taxes and Regional Levies Law Article 77 paragraph 1 explains that what is meant by area is all land and buildings used by plantation companies. Included in the Land and Building Tax objects of the plantation sector are buildings, productive areas, unproductive areas, safety areas, and emplacement areas.

Land and Building Tax on the Forestry sector is the Land and Building Tax which is imposed on land and or buildings within the area used for forestry business activities. Forestry business activities have the main function of producing forest products consisting of two sectors, namely the plantation forest subsector and the natural forest subsector. The tax object of the Land and Building Tax on Forestry sector includes buildings, productive areas, unproductive areas, unproductive areas, safety areas, and emplacement areas.

The Land and Building Tax on Mining sector is grouped into three namely mining minerals (minerals and coal), oil and gas mining (oil and gas) and geothermal mining. Based on its location, the Land and Building Tax on Mining sector is divided into two namely, onshore mining and offshore mining. Onshore mining consists of surface earth and / or inland waters. Offshore mining in the form of earth's surface offshore.

3. RESEARCH METHOD

This research is a development of conventional learning methods that are usually given, into modern learning methods. Modern learning methods are more focused on the activeness of students in understanding, analyzing and solving a problem that occurs. In this study, students are stimulated to be able to think critically and solve problems or case examples given by lecturers in Land and Building Tax courses.

The stage of this research begins with identifying the problem by identification of the problem is carried out to determine the experience of students studying land and building tax, the problems face during the teaching and

learning process and the level of understanding of students in studying land and building tax. Identification of the level of understanding of students of the Land and Building Tax. Identification of problems encounter during the teaching and learning process and the experience of students with this course is done with a personal approach through question and answer to students. The observation of grades shows that more than 80% of students who have studied the Land and Building Tax course do not understand the material provided, especially in identifying tax objects even though learning media in the form of video from the Ministry of Finance Learning Center (KLC) has been used. The lead researcher identified problems with Bosowa Polytechnic Taxation students in 2018/2019 Academic Year.

After identifying the problems of the teaching and learning process of Land and Building Taxes, an analysis of the need to study Land and Building Taxes is conducted in a way that is appropriate and easily understood by students. Students are not familiar with KLC video learning media because it only contains text according to what is in the law. For this reason, a more interactive media is needed so that students will easily understand the material provided. Media mockups can help students understand the material because with mockups, students can see a picture of tax objects on a small scale. The needs analysis is carried out by the Chair of the researcher by gathering literature from similar studies.

In this study, an experimental research method was used in the form of one group pretest-posttest research. This method is very appropriate to be used to determine the effect of an educational treatment on a group. The first stage in this method is to do a pre-test, then the treatment of education in the form of learning with media mockups, then a post-test is conducted to determine the results of the treatment. Analysis of the success rate of the use of mockups is based on the grades achieved by 2nd semester's students in the Academic Year of 2018/2019 in the Land and Building Tax subject.

4. RESULT

The pre-test results showed the average value of students in the Academic Year of 2018/2019 for the Land and Building Tax object sub-chapter was 64.17 with the letter quality C. After learning with media mockups, the post-test results showed an average value of 92.14 with the letter quality A. The result shows that the Land and Building Tax model can increase student's understanding of the Land and Building Tax subject.

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