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Do the competencies of tax accounting students meet the skills required in the Industry 4.0 era?

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ABSTRACT

In this Industry 4.0 era, many college graduates are unemployed because they do not have the competencies that suit the company's needs. In addition, companies in the Industry 4.0 era also require workers to master the internet and technology because in this era all company business operations are automated. The accounting profession, including the tax accounting profession, has also adapted to developments in technology and the internet in carrying out its duties. Accounting students are required to be able to adapt their taxation capabilities and digital skills to the needs of companies in the Industry 4.0 era. This research is descriptive qualitative research with secondary data sourced from various literature, especially job vacancy advertisements, and primary data in the form of interviews with accounting students. The results of the analysis show that companies in the Industry 4.0 era require students to master basic skills in taxation, especially those related to Income Tax, digital tax applications issued by the Directorate General of Taxes, and data processing applications, such as Ms. Excel, and accounting applications, for example Accurate and Odoo. In general, the accounting study program curriculum is in line with company needs, but there needs to be more training programs for tax practices and accounting computer applications.

ABSTRAK

Lulusan perguruan tinggi banyak yang menganggur karena tidak memiliki kompetensi yang sesuai dengan kebutuhan perusahaan di era Industri 4.0. Lebih dari itu, perusahaan Industri 4.0 juga mensyratkan penguasaan internet dan teknologi karena di era ini semua operasional bisnis perusahaan sudah terotomatisasi. Profesi di bidang akuntansi, termasuk profesi akuntan pajak pun telah menyesuikan dengan perkembangan penggunaan teknologi dan internet dalam menjalankan tugasnya. Kondisi ini menuntut mahasiswa akuntansi untuk menyesuaikan kemampuan perpajakan dan keterampilan digitalnya dengan kebutuhan perusahaan di Era Industri 4.0. Maka, diperlukan suatu analisis kesesuaian kompetensi mahasiswa akuntansi perpajakan dengan qualified skill Industri 4.0. Penelitian ini merupakan penelitian kualitatif deskriptif dengan sumber data sekunder dari berbagai literarur, terutama iklan lowongan pekerjaan, dan juga bersumber dari data primer berupa hasil wawancara dengan mahasiswa akuntansi. Hasil analisis menunjukkan bahwa perusahaan di Era Industri 4.0 mensyaratkan mahasiswa untuk mengusasi kemampuan dasar perpajakan, terutama terkait dengan Pajak Penghasilan, selanjutnya menguasai berbagai aplikasi digital perpajakan yang dikeluarkan oleh Direktorat Jenderal Pajak, serta aplikasi pengolah data, seperti Ms. Excel dan aplikasi akuntansi, misalnya Accurate dan Odoo. Secara umum, kurikulum program studi akuntansi sudah sesuai dengan kebutuhan perusahaan, namun perlu diperbanyak program pelatihan praktik pajak dan aplikasi komputer akuntansi.

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1. INTRODUCTION

Based on data released by Statistics Indonesia (BPS) in February 2022, the number of open unemployment in Indonesia reached 5.83% of the total population of Indonesia. Ironically, around 14% of the total open unemployment in Indonesia are college graduates, both diploma and bachelor's degrees (Statistics Indonesia, 2022). In more detail, there are 1,120,128 highly educated people, diploma and bachelor graduates, who are unemployed. Furthermore, Tempo Magazine (2022) reveals that the reason why college graduates are not accepted by companies is because companies prefer prospective employees who have the required competencies. After conducting research in Indonesia, Das K et al. (2019) and the International Labor Organization (2017) predict that in 2030 in Indonesia there will be an imbalance between the availability of workers who match the company's qualifications and those who do not have the skills and qualifications required by the company. In fact, more than 50% of the workforce does not have the qualifications required by the company. This condition is one of the causes of the high rate of open unemployment in Indonesia, especially for college graduates (Kompas, 2022).

Globally, all companies have now started to change their business operations to become digitalized or automated, including in Indonesia (Das K et al., 2019). Furthermore, it is predicted that by 2030, many types of jobs will be abandoned because they are replaced by digitalization. However, there are still many more jobs that can adapt to the digital era, and new jobs will even emerge. It is predicted that 70% of jobs, such as collecting and processing data, and jobs involving physical activity have the potential to be digitalized. In detail, in Indonesia there are around 2,000 activities from 800 types of work that have the potential to be automated (Das K et al., 2019). Therefore, apart from mastering the field of knowledge, digital skills are also a main requirement to be able to work in companies in Industry 4.0 now and in the future.

The Industrial Era is always evolving and is currently reaching the era of Industrial Revolution 4.0 which is marked by the use of the internet and automation in operations and business processes. All industrial sectors are currently trying to be able to adapt to the development of Industry 4.0 so as not to be left behind and unable to compete. Work in the accounting profession is also a field of work that must be able to adapt to the use of the internet and digitalization in every business activity. Therefore, increasing self-worth in the form of developing knowledge and skills in accordance with the development of Industry 4.0 is a necessity to be able to compete in the world of work in this era. Universities have a very important role in producing graduates, especially in the field of accounting, who are in line with the needs of the accounting profession in Industry 4.0. The design of educational curricula in universities, especially in the accounting department, should be relevant to qualified skills in the accounting profession labor market (Ramadhan & Hudiwinarsih, 2015). One of the areas of the accounting profession that is most affected by technological developments and digitalization is the field of the tax accounting profession.

Based on data from the Indonesian Tax Consultants Association (IKPI), as of March 2023, the number of tax consultants in Indonesia is relatively small, only 6,685 people, when compared to data on Individual and Corporate Taxpayers of 69.1 million and continues to increase due to the matching of Taxpayer Identification Numbers and Resident Identity Card (IKPI, 2023). This condition demands an increase in the number of tax consultants. However, in reality it is still difficult for accounting graduates, especially those concentrating on taxation, to fulfill the competencies as professional tax consultants that companies need (Suyanto and Julfiana, 2023). The provision of experts in the field of taxation is closely related to universities which have the task of producing competent tax accounting graduates (Ati & Dongoran, 2018).

Accounting graduates who want to pursue a career in taxation must have adequate competency in taxation so that they can meet the company's needs regarding taxation services. Moreover, in Indonesia, the tax system adopted is a self-assessment tax collection system, which means that each taxpayer carries out calculations, payments and reporting of the tax owed by himself (Mardiasmo, 2019). In addition, ever-changing tax regulations and policies increasingly require workers in the tax field to always update their tax information and understanding (Sugeng dan Prasetyo, 2021). Thus, the role of a tax accountant is very important and needed by every company in managing company finances, including the company's tax obligations. Therefore,

tax accountants must have competence in taxation, especially in understanding the laws and regulations, tax policies and mechanisms that are currently in force (Suyanto & Julfiana, 2023).

The accounting profession, including tax accountants, must begin to transform and adapt their skills to developments in technology and the internet as required by companies in the Industry 4.0 era (Stroev et al., 2022). Following the development of the Industry 4.0 era, the Directorate General of Taxes (DJP) has digitalized all tax services. This also requires tax accountants to have competency in taxation and master digital skills, especially related to tax applications. Tax accounting graduates must be able to apply various digital applications from the Directorate General of Taxes, such as online tax reporting, e-Registration, e-Filing, e-Billing, e-Invoice, and e-Bupot (DJP, 2023).

The shift from manual to digital taxation system provides a challenge for accounting students to not only master the theory of taxation, but also be able to operate various taxation applications. In addition, universities must also be sensitive to this development. Universities must be able to facilitate accounting students, especially those concentrating in taxation, to carry out tax practicum, including learning to operate various tax systems and applications used by companies in the Industry 4.0 era.

Based on data regarding the high unemployment rate of university graduates and the high number of taxpayers, which is not balanced with the number of tax accountants in Indonesia, this shows that there is a gap between the competence of accounting graduates who will pursue a career in taxation and the needs of companies and the government. This is in accordance with the results of research conducted by Kaur and Singh (2008), that there is still a mismatch between the average skills of accounting graduates and the needs of the business and industrial world. Furthermore, the accounting competency gap also occurs due to a mismatch in technical and IT skills caused by differences in needs between one company and another (Azalia et al., 2021). Tempone et al. (2012) and Abayadeera & Watty (2014) also concluded that the competency mismatch occurred due to students' low understanding of accounting and actual experience in the world of work.

Therefore, this research aims to conduct a suitability analysis between accounting students' competencies in taxation and the qualified skills required by companies in the Industry 4.0 era. It is hoped that this research can help students find out and develop abilities in taxation and digital skills that suit company needs. In addition, it is hoped that this research can provide input for accounting study programs, especially taxation, to develop curriculum and training on taxation that suits the needs of companies in the Industry 4.0 era.

2. THEORITICAL FRAMEWORK AND HYPOTHESIS

Contingency Theory and Job Performance

Boyatzis introduced contingency theory and job performance in 1982. There are three interrelated basic concepts of this theory: individual, job demands, and organizational environment. This theory explains that a worker will be able to provide maximum performance in his or her job, if his or her competence matches the needs of the job and a supportive work environment (Azalia et al., 2021).

Taxation Skills

Accounting students need skills in the field of taxation to be able to compete in the job market in the Industry 4.0 era. Taxation skills can be obtained through taxation knowledge from formal education at universities, training, seminars, and other sources related to taxation procedures and provisions (Novianingdyah, 2022). Wahyudi (2015) explained that the main competency that students must have, related to taxation, is basic taxation skills. These basic skills include the ability to calculate the amount of Income Tax payable for both individual taxpayers and corporate taxpayers, the ability to fill out Annual Tax Returns for both individual taxpayers and corporate taxpayers, the ability to make proof of deductions either on a daily, weekly or monthly basis, the ability to calculate Value Added Tax (VAT), the ability to create tax invoices, the ability to create sales invoices, and the ability to calculate, deposit and report taxes in accordance with applicable tax regulations.

Digital Skills

In this Industry 4.0 era, digital skills, such as mastery of new technology, are the main factor in determining job acceptance (Galizina

et al., 2021). Automation in companies has completely changed all company systems which further increases opportunities for companies to achieve high levels of productivity (Das K et al., 2019). The more sophisticated the existing technology, the lower a person's chances of getting a job if he does not have good qualifications for the company. Digital skills are a person's ability to effectively process data into information using various digital technologies and utilizing the internet network (Tinmaz et al., 2022). Some examples of digital skills include using social media, using spreadsheets, operating Microsoft, sending messages via e-mail, and updating with application changes.

3. RESEARCH METHOD

This research uses a descriptive qualitative approach (Sugiyono, 2017). The research object is taxation capabilities and digital skills of accounting students who concentrate in taxation. The primary data used consists of interviews with accounting students and two workers from two different industry sectors in the cities of Manado and Tondano, North Sulawesi. There are 5 fifth semester accounting students and 5 seventh semester accounting students who concentrate on taxation, and 5 accounting students who do not concentrate on taxation. In addition, there are 2 users (personnel department) from companies operating in the food and beverage industry and the automotive and electronics industry. Meanwhile, secondary data consists of information collected from various literature, such as print and electronic media, books, research journals, and so on.

Data collection in this research is carried out by collecting information related to qualified skills in the field of taxation and digital skills needed by companies from various job vacancy advertisements on social, electronic and print media. Next, the researcher conducts interviews with students majoring in accounting who concentrate in taxation and with company personnel. Data transcription is carried out by recording the results of data transcription from interviews and observations in various literature. The next stage is to carry out analysis and discussion of the data collected. And the final step is to draw conclusions and provide suggestions.

4. DATA ANALYSIS AND DISCUSSION

Taxation Capabilities

Each company has different qualification standards for each division and position, but on average every tax accountant profession in the company has the same qualification standards. This is because every tax accountant has the duty and responsibility of assisting the company in reporting the tax owed as the company's obligation to the state. Tax accountants are one of the intermediaries in conveying tax-related information between companies and

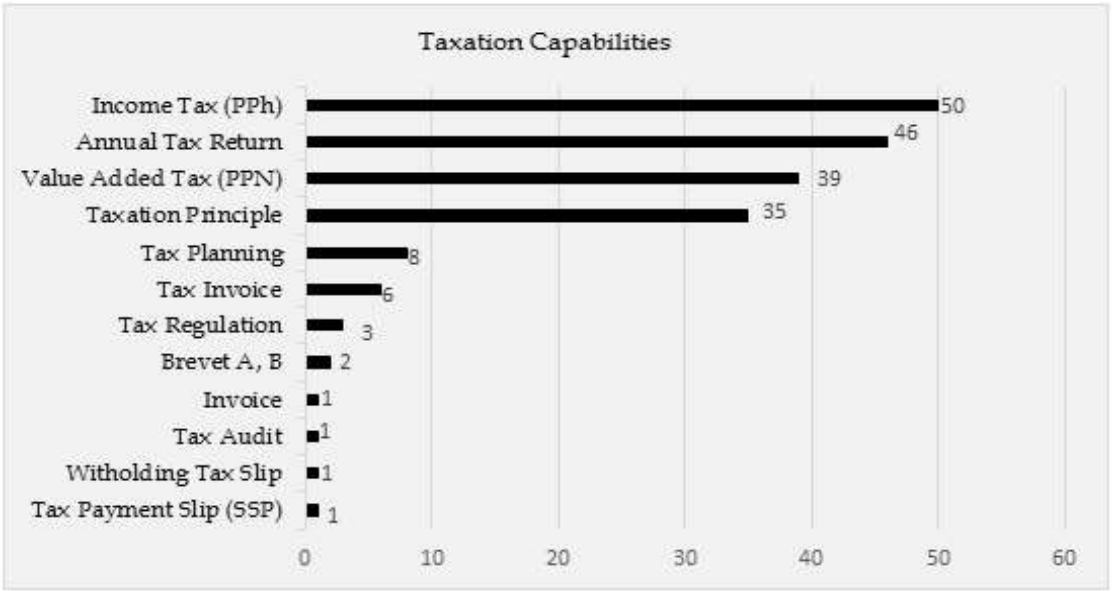

Figure 1
Bar Chart of Skills in Taxation Required by Companies According to Job Vacancies

Sources: Processed Data

the government. So the qualification standards that every tax accountant must have and understand are also the same.

The results of the analysis regarding qualified skills in taxation in companies in the Industry 4.0 era can be seen in Figure 1.

Based on the results of data analysis sourced from job vacancy advertisements on the internet, such as from official company websites, job search sites, from social media, as well as those published in print media, the taxation capability that is most often used as a qualification standard in companies in the Industry 4.0 era is Income Tax with a value of 100%, starting from the basics of taxation regarding the applicable rates, calculations, payments, to income tax reporting. This value of 100% is obtained from 50 out of 50 companies that include Income Tax as a basic qualification standard in their advertisements. The income tax in question consists of seven types of tax: Income Tax article 21, article 22, article 23, article 25, article 26, article 29, article 4 paragraph 2.

Taxation capability, related to detailed understanding of the techniques for making annual tax returns, has a value of 92%. This value of 92% is obtained from 46 out of 50 companies that include mastery of annual tax return preparation techniques as a basic qualification standard in their job vacancy page advertisements.

The third taxation capability that is the most common qualification standard for companies in Industry 4.0 is an understanding of Value Added Tax (VAT). This is because every company is a Taxable Entrepreneur, where every Taxable Entrepreneur is required to collect VAT on every outgoing transaction activity. The taxation capability qualification required by companies has a value of 78%. This value of 78% is obtained from 39 out of 50 companies that include Value Added Tax as a basic qualification standard in their job vacancy page advertisements.

An understanding of the basics of taxation is also one of the qualification standards most frequently required by companies, so this capability receives the fourth highest value, or 70%. This value of 70% is obtained from 35 out of 50 manufacturing companies that include an understanding of the basics of taxation as one of the basic qualification standards in their job vacancy page advertisements. The basics of taxation in question are knowledge of the rates for each type of tax, including income tax, value added tax, general tax provisions, and so on. In addition, the basics of taxation also involve understanding the classification of taxable and non-taxable transactions, which are Final or Not Final Tax Income, as well as their calculations.

There are still many other taxation capabilities that are prerequisites for companies in the Industry 4.0 era, such as creating tax invoices, withholding tax slips, tax payment slips, invoicing, tax audits, tax regulations, and even Brevet A and B certification. These taxation capabiities are determined by companies according to the needs and job descriptions of different companies. The more knowledge one has in the field of taxation, the greater the opportunities he will have.

Based on this research, by taking sources from job vacancy websites, the taxation competencies that are always needed by companies in Industry 4.0 include the ability to master the basics of taxation, whether regarding Income Tax, Value Added Tax, classification of taxable and non-taxable transactions, classification of transactions according to the type of tax, reporting limits and payment limits that have been determined in the tax law.

The taxation capabilities currently possessed by students are good, but still need improvement. On average, fresh graduates who fail in the recruitment process are due to nervousness or lack of preparation. Based on this research, almost all universities in Tondano and Manado have a curriculum that is almost the same as the curriculum at other universities, especially for the Accounting Study Program which concentrates on taxation. In theory, learning at universities is quite good and in line with what companies need in the current Industry 4.0 era.

Companies also expect every bachelor graduate to be proficient not only in theory, but also in practice. Each university is expected to be able to provide adequate training to prepare graduates who are competent in tax accounting, ready to work, and have taxation capabilities that comply with company quality standards, especially in managing every company tax administration activity.

Digital Skills

A tax accountant in the digital era in Industry 4.0 no longer does bookkeeping or documents manually. Every activity will shift to full use of technology. Currently, the Directorate General of Taxes has made efforts to move every type

of tax reporting online so that it will also be easier for the Directorate General of Taxes to supervise every taxpayer, both Individual Tax Payers and Corporate Tax Payers. Therefore, in this digital era, every tax accountant must be able to adapt to sophisticated technology by utilizing technology in his duties and responsibilities, especially in operating tax applications that have been provided in the Directorate General of Tax Services or better known as DJPOnline. The more digital skills you master, the greater your opportunity to pass the recruitment process in a company.

Figure 2 shows the qualified skills related to digital skills needed by companies in Industry 4.0.

According to one source, who is the head of personnel at a food and beverage industry company, every candidate who has better digital skills than other candidates certainly has a greater chance of working in that company. This condition will certainly benefit the company because it can shorten the time in providing special training for new employees in carrying out their duties and responsibilities so that the costs incurred can also be allocated to other sources.

This is also supported by research conducted by Aulia (2018) that in this digital era, every company will become increasingly complex and dynamic in utilizing technology. Therefore, professionals in the accounting and finance fields must increase their expertise in digital skills to be in line with the dynamics of companies' digital skills needs. In addition, universities are expected to be able to adapt their curriculum with basic knowledge and digital skills to meet the needs of the industrial world, especially in Industry 4.0 so that the resulting graduates are able to work with national and international associations.

According to an informant, who holds the position of head of personnel at an automotive and electronics company, each academic is expected to be able to work together with practitioners to help prepare each graduate to be competent and ready to work. It is hoped that universities can collaborate with the business world and the industrial world through internship programs, as well as inviting experts in the world of work to become lecturers at universities. This is intended so that graduates are not only good at theory but also able to practice directly in the world of work later.

Currently, company size is no longer a determinant of the company's continued operations. The current Industrial 4.0 era is a refinement of the Industrial Revolution 3.0 era, i.e. the full use of technology in every company activity. Apart from making company operations easier, the use of technology can also save time. Figure 2 above shows the qualification standards that companies need

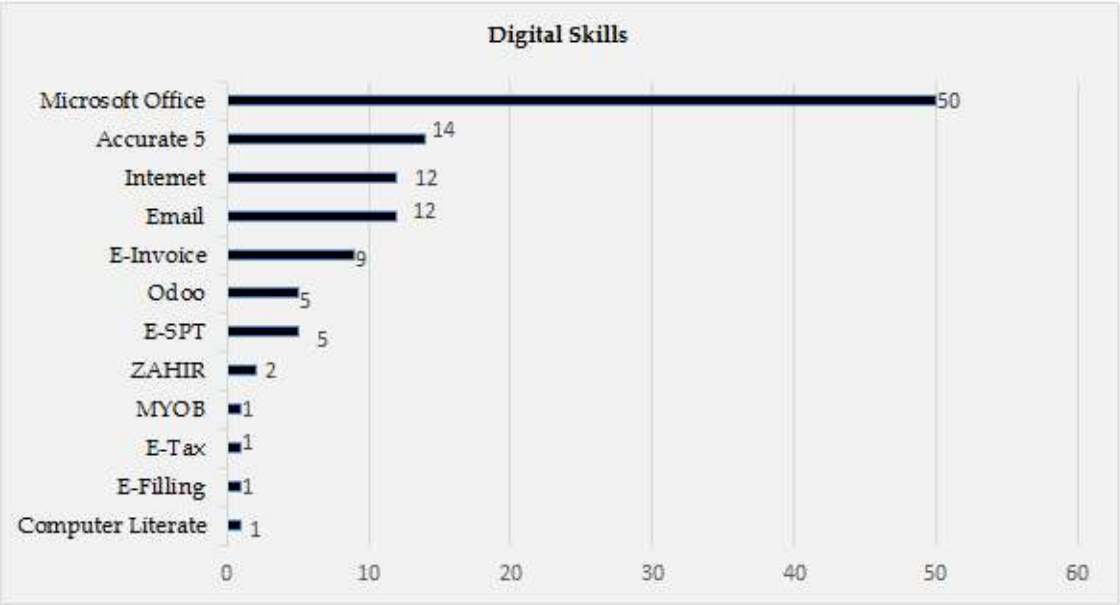

Figure 2
Bar Chart of Qualified Digital Skills needed by Companies according to Job Vacancies

Sources: Processed Data

for digital skills that candidates must have when applying for jobs in the Industry 4.0 era in job vacancy advertisements.

Companies that have been designated as taxable entrepreneurs are required to collect value added tax (VAT) in the process of selling their products. Therefore, applicants are required to have digital skills in operating e-Invoices for reporting tax invoices and value added tax.

Before submitting a job application, accounting graduates must meet basic digital skills qualification standards which include the ability to operate Microsoft Office, such as Ms. Word, Ms. Excel, and Ms. Power point. Digital skills in operating Microsoft Office receive a high value, or 100%. This value of 100% is obtained from 50 out of 50 companies that include the ability to operate Microsoft Office as one of the required digital skills qualification standards.

Many companies are combining their accounting and tax divisions into one, so many companies are implementing digital skills qualification standards. Therefore, applicants must be able to operate Accurate 5 in carrying out their duties and responsibilities later. Digital skills in operating the Accurate 5 software have a value of 28%. In addition, some companies also prefer applicants who master other accounting software such as Odoo, Zahir and MYOB.

Digital skills in operating each service at DJPOnline (Directorate General of Tax Online) will certainly provide added value when applying for a job in the tax sector at a company. The most frequently used DJPOnline services include e-SPT, e-Invoice, e-filling, e-tax, e-reg, e-bupot, and many others.

Many students still do not have good skills in operating digital-based applications, both accounting software and DJPOnline. This is because many universities are still unable to provide special training for their students in learning more advanced digital skills, so that many students only recognize accounting applications or software but are still unable to operate them properly and correctly. This is also because there is no special platform that students can use to learn how to operate each service available on DJPOnline.

However, the Directorate General of Taxes is currently implementing a training program for accounting students, especially those concentrating in taxation, to take part in the Tax Volunteer program, so that it will further increase students' opportunities to learn directly about the use of digital taxation applications.

5. CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATION

This research is conducted to analyze the suitability of tax accounting students' competencies with the qualified skills requested by the business world and industrial world in the Industry 4.0 era. Therefore, interviews are conducted with accounting students concentrating on taxation and workers from two different companies.

The taxation capabilities possessed by accounting students in Tondano and Manado are on average good. This is because, based on research, universities in the cities of Manado and Tondano have almost the same curriculum, especially for the Accounting Study Program. Even though each company has different qualification standards, on average companies prefer the most basic skills that must be mastered by students who will apply for jobs. These basic skills include the basics of taxation such as income tax, VAT, payment limits and reporting limits, classification of taxable and non-taxable transactions, and technical details starting from recapping tax documents, calculating, and paying to reporting company tax obligations using Tax Returns, both Periodic and Annual Tax Returns, as a form of company obligation to the state.

The digital skill that students must have before applying for a job at a company is the ability to operate Microsoft Excel. In addition, jobs in the tax division also require candidates to be able to use online services provided by the Directorate General of Taxes, or DJP Online.

Accounting students, especially those concentrating in taxation, are advised to continue to improve their understanding of the basics of taxation, online taxation applications and other data processing applications, such as Ms. Excel and Accurate in order to meet the minimum skill requirements needed by companies in the Industry 4.0 era. In addition, universities must also be able to design operational curricula that are able to improve students' tax competency, such as conducting practical tax activities involving practitioners in accordance with the independent study curriculum and using various tax and accounting applications.

The limitation of this research is that interviews are only conducted with active

students. It will be more comprehensive if the interview involves tax accounting alumni. In addition, the number of users in the business and industrial world is still limited. It will be better if it consists of various types of industry, for example the textile and clothing industry, the pharmaceutical industry and the craft industry.

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