

Conference Paper

A Review of Vocational Education Curriculum in Accordance with Industrial Needs: Case Study

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Abstract

Vocational Education in the field of taxation places emphasis on technical skills in fulfilling the rights and carrying out tax obligations, in accordance with the industrial needs that requires ready-to-use manpower skilled in fulfilling various forms of taxation obligations; the vocational education curriculum in the field of taxation is continually perfected. The curriculum is structured according to the competency standards of graduates who are structured in the main competencies, supporting competencies and other competencies that support the achievement of the objectives, the implementation of the mission, and the realization of the vision of the study program. The curriculum of vocational education in various countries is structured according to industry requirement standards. This article is a descriptive analysis in which data are collected from interviews with a number of respondents consisting of graduate users (users) from Vocational Program Tax Administration Study Program of the University of Indonesia. In addition, the data were also obtained from the results of the tracer study provided through the filling of a questionnaire with a list of questions that have been determined. Secondary data were obtained from several literature studies. The result of this study is that the industrial world needs more graduates who are ready to work, who have good technical skills and also understand the tax laws and their changes well. From these results, the curriculum changes are made with the addition of hours of practice aimed at improving student's skills—both soft skill and hard skill.

Keywords: vocational education; skills; curriculum; industrial needs

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1. Introduction

Vocational education is a path of professional education that prepares academic community to be able to compete in this global era. Vocational education that places

emphasis on skills and skills in a particular field is expected to meet the needs of the labor force required by various industries, both in the private and the government sectors. Vocational Program of Taxation field, University of Indonesia, stands to answer the need for human resources capable of facing such a strict change in the industrial sector in general. To achieve this goal, the program continually strives to improve the course curriculum so that the graduates could be profiled in accordance with the competencies required by the world of work.

The curriculum of higher education is a set of plans and arrangements concerning the content, study materials, as well as the lesson material and the way of delivery, and the assessment used as guidelines for the implementation of learning activities in universities. The curriculum should contain graduates competency standards that are structured in key competencies, supporters and others that support the achievement of the objectives, the implementation of the mission, and the realization of the vision of the study program. The curriculum includes subjects/modules/blocks that support the achievement of graduate competencies and allows students the flexibility to broaden their knowledge and deepen their expertise, along with descriptions of subjects/modules/blocks, syllabi, lesson plans and evaluation. The curriculum should be designed on the basis of relevance to the objectives, scope and depth of the material, organizing that encourages the formation of hard skills and soft skills that can be applied in various situations and conditions. This article will discuss more about the change of curriculum of Vocational Program of Taxation field of University of Indonesia from 2012 to 2016.

The purpose of this article is to:

1. Describe the curriculum changes in Vocational Education in the field of Taxation of the University of Indonesia, Years 2012 and 2016.
2. Analyze the needs of the industrial world from the graduates of the Vocational Program in the field of Taxation and adapt them to the curriculum study.

The usefulness of this article is:

1. For the industrial world especially the graduates of the Vocational Program in Taxation, this article is expected to provide knowledge and information that the curriculum of Vocational Education in the field of Taxation University of Indonesia is constantly being perfected to meet the competencies required by the industry from our graduates.

2. For Vocational Program of Taxation Study, this article is expected to provide information about the needs of the industrial world will be the labor generated from graduates of Vocational Program in Taxation Studies.

2. Literature Research

2.1. Paper assessment of vocational education program implementation in SMP/SMV/KV, prepared by: Tan Tai & Arifin, Theology University Malaysia

This article is an assessment of the implementation of the Vocational College (KV) in 2011. There are now 22 KVs that have been dijanakan of secondary vocational schools (SVS) involved in the Transformation Plan VOCTECH by the Division of Technical and Vocational Education (TVE), Ministry of Education (MOE). The intake PMR to KV has now changed to 3 years old with the period of study being 2–3 years of skills-training program using the semester system. Three-dimensional skills to function lock competitiveness emphasized the concept KV Technical Skills, Skills, Employment and Entrepreneurial Skills KV students after graduation will be awarded a Certificate KV certificates and other industries involved. KV using industry standards-based curriculum with the implementation of the Job Training (On the Job Training (OJT)) in accordance with the needs of a new era in KV kursus. Satu is hiring instructors from the open market. In terms of capacity, making secondary school leavers to vocational outflows should be reviewed in addition to the KV capable of absorbing it. KV in Malaysia requires a body of experts set up to assess the content, input, process and product certification other than that recognized nationally and internationally.

The ratio between the academic VOCTECH is 70:30. Areas of study include agriculture, industry, trade, fisheries, maritime and home economics. Progress PTV dipertapkan Korea through the establishment of Rivet (Korea Research Institute for Vocational Education and Training) to reach world-class status in the development of human resources and research institutions.

2.1.1. Vocational education in France

In France, 50% of secondary school leavers will enter the low-VOCTECH education consisting of three parts, namely the Technical School of Engineering and School-based Professional qualified school-based. While those entering apprenticeship programs to Apprenticeship Center, flexible period of study is aiming to enter the working world.

Those who graduated from the Technical School (Tech Bac, Technical Baccalaureate (Senior High School Diploma-Tech)) and the School of Professional (Prof. Bac, Professional Baccalaureate (Senior High School Diploma, Vocational)) will have the opportunity to further their studies at the University Institute of Technology. They are end the pilot program will be given a diploma vocational secondary. Qualification Apprenticeship (Apprenticeship Qualification), Certificate of Education Vocational (BEP, Vocational Education Certificate) and Certificate of Competency Professional (CAP Certificate of Professional Aptitude). There are 1700 Professional College High with a student population of 720,000 people and 300,000 who follow an apprenticeship program in France. the content of the program is the ratio of 60:40 in VOCTECH with academic semester system. technical fields including industry, art and design, laboratories, insurance and banking, cosmetics and therapy, ecology, hotel and tourism, Mizik and theater. Completed Professional including industry of wood, art and sculpture, bakery, construction, architect, painter and designer, textile, fashion and Mizik. There are three main areas in the CAP/BEP, that is, services, industry and trade. For example jeweler, chocolate makers, florists, watchmaker and piano tuner.

2.1.2. Vocational education in Singapore

In Singapore, students after completion of the Primary School Leaving Examination (PSLE Primary School Leaving Examination), will be distributed to three preferred secondary school. Students who PSLEnya good will to Secondary Express for 4 years to sit for the GCE 'O' Level, then will continue their studies in GCE 'A' Level for 2 years or to Polytechnic for a Diploma 3 years. For students who are academically simple in PSLE, they will follow the GCE 'N' Level in Secondary Technical Normal for 4 years. They then will continue their studies to ITE (There are 83 various subjects including applied sciences and health, commerce and services, design and media, engineering, electronics and ICT) to get Technician Certificate for 2 years. For those who failed the PSLE or are having trouble following the main curriculum, going to 3 'North Light School' (curriculum-based 'Life Learning Academy of San Francisco') which was established in 2007. The college period starting from 8.30 am to 4.30 pm with the 80% are core subjects, 5% and 15% elective life skills.

2.1.3. Vocational education in Australia

Lower secondary school leavers, Australia will continue their studies in high school or vocational program for 3 years for the Certificate Level 1–2. After it can pursue to Kolej TAFE (Technical and Further Education) in order to get the certificate of Level 3–5. There are no vocational schools in Australia, but most high schools offer vocational subjects. The programs offered are varied according to the needs of the community. In Australia, the characteristics typical of vocational education is to practice System of Vocational Education Integrated 'Unified Vocational Education System (AQTF Australian Quality Training Framework)'. The programs offered include program Traineeship program, Apprenticeship, School make entrepreneurship concept 'Auspicing' and so on. Students are given the option to attend a vocational program. Class time is from 8.30 am to 3.00 pm.

2.1.4. Vocational education in Finland

After the 9-year comprehensive education, 41% will continue education to vocational college for 3 years. After that will continue to polytechnic education or work environment. There are 177 vocational colleges and 75% are vocational program with a view to preparing for the job market or for further studies. Vocational education is regulated by the National Education and Training Committee and Co-ordination Group for the National Training and Education. All programs are required vocational training in work (OJT) per year with a total of 20 credits. In Finland, the vocational colleges offering 53 subjects in 8 areas, namely natural resources (5), Technology and Transport (25), Business Administration (1), Tourism, Catering, Home Economics (5), Health and Social Sciences (6) Culture (6), Humanities and Education (3) Science Kemanuisan (1). Qualifications of instructors require three conditions: the first, at least a degree in a related field in the open market, second, pedagogical training for one year at the university, and have experience in the industry for three years.

2.2. Papers technical and vocational education for students with special needs (Vocational and technical education for special needs students)

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Studies that analyze teaching and learning for people with special needs in the field of technical and vocational education, which is still under-researched in the field of special education. In particular, this study attempts to examine the factors that are expected to affect the system of technical and vocational education for special needs students in polytechnics. To that end, four key dimensions were used as the basis for this study polytechnic admission to students with special needs, the skills of teachers in delivering lessons to people with special needs, the appropriateness of the syllabus and system improvements under the initiative to improve the effectiveness of special education programs of technical and vocational education. The respondents consisted of the lecturers who teach students who are hearing impaired students in three polytechnics implement programs for students with special needs. Overall, revenue administration and lecturers to students with special needs is unexciting ability and knowledge possessed by the lecturers to teach these people are at a high level. In addition, a special syllabus for students also rated at a high level while, infrastructure or facilities provided in polytechnics are at a satisfactory level and is now being enhanced to meet the needs of special education students.

3. Methodology

This article is a descriptive analysis. In this article, data is collected from interviews with a number of respondents consisting of graduate users (users) Vocational Program Taxation field University of Indonesia. In addition, the data is also obtained from the results of the tracer study provided through the filling questionnaire with a list of questions that have been determined. The resulting graduate profile is a combination of the Scientific Vision Study Program, in anticipation of changes in the work/life field ahead and refers to the competency standards of the associations of science, vision and mission of each Higher Education and the community needs of Stake Holder obtained through opinion Using tested and circulated questionnaires to graduate and alumni users and professional associations.

Secondary data obtained from the study of documentation in the form of Accreditation Borang documents, Rector's Decree on Higher Education Curriculum, Rector's Decision Letter on Vocational Education Curriculum University of Indonesia, especially Taxation field, and from previous research obtained from several related websites.

Information obtained will be analysis, so that can be drawn conclusions that describe the results of the suitability analysis of curriculum lectures with the needs of the industrial world.

4. Discussion

4.1. Curriculum year 2012–2015

The curriculum applicable in the period 2012–2015 is the Curriculum compiled based on Competency-based Curriculum (KBK). KBK is a curriculum based on the elements of competence that can deliver students to achieve the Main Competence, Supporting Competencies, and Other Competencies (UI Rector Decision No. 1438 C/SK/R/UI/2012).

Furthermore, in the Rector's Decision UI contains Profile Graduates in accordance with the expected commitment. Graduates of Tax Administration Vocational Program have the following main competencies:

1. Able to carry out various obligations and fulfill various taxation rights.
2. Able to emphasize the professional ethics of taxation in his work.
3. Able to run the accounting process.
4. Able to communicate with Bahasa Indonesia and English well.
5. Able to operate Information Technology related to taxation.
6. Able to apply changes to applicable tax laws

Graduates of Tax Administration Vocational Program have the following supporting competencies:

1. Able to operate Information Technology related to taxation
2. Able to emphasize the professional ethics of taxation in his work

Graduates of Tax Administration Vocational Program have other competencies as follows:

1. Able to communicate with Bahasa Indonesia and English well.

Based on these competencies, a review of the Curriculum of Lectures is applied beforehand. This review aims to change the curriculum structure of the lecture to be more able to achieve the competencies expected from the graduates of the Tax Administration course. The preparation of the subjects given in each semester of lectures is done in such a way that it can approach the expected graduate profile. In the KBK, the course is prepared after the competencies are expected from the graduates, either the main competencies, support competencies, and other competencies.

The results of the 2012 Curriculum Change Review are as follows:

TABLE 1: Curriculum 2012 review result.

Course Name	Course Status	Reason for Review	Proposer	Apply on Semester
Bahasa Inggris	Old	Move to term 2	Team of Curriculum Improvement	Odd/2013-2014
Aplikasi Komputer untuk Bisnis	Old	Move to term 6	Team of Curriculum Improvement	Odd/2013-2014
Pengantar Ilmu Hukum	Old	Move to term 1	Team of Curriculum Improvement	Odd/2013-2014
Pancasila	Old	Move to term 1	Team of Curriculum Improvement	Odd/2013-2014
Lab. PPh 21	New	Move to term 2	Team of Curriculum Improvement	Odd/2013-2014
Pemotongan & Pemungutan Pajak	Old	Move to term 2	Team of Curriculum Improvement	Odd/2013-2014
Sistem & Prosedur Perpajakan 1	New	Move to term 2	Team of Curriculum Improvement	Odd/2013-2014
Lab. PPh Orang Pribadi	New	Move to term 3	Team of Curriculum Improvement	Odd/2013-2014
Lab. Pemotongan & Pemungutan Pajak	New	Move to term 3	Team of Curriculum Improvement	Odd/2013-2014
Pajak Daerah & Retribusi Daerah	Old	Move to term 3	Team of Curriculum Improvement	Odd/2013-2014
Sistem & Prosedur Perpajakan 2	New	Move to term 3	Team of Curriculum Improvement	Odd/2013-2014
Pajak Penghasilan Badan 1	New	Move to term 3	Team of Curriculum Improvement	Odd/2013-2014
Kepabeanian & Cukai	Old	Move to term 4	Team of Curriculum Improvement	Odd/2013-2014
Lab. Pajak Daerah & Retribusi Daerah	New	Move to term 4	Team of Curriculum Improvement	Odd/2013-2014
Lab. PPh Badan	New	Move to term 4	Team of Curriculum Improvement	Odd/2013-2014
Lab. PPN	New	Move to term 4	Team of Curriculum Improvement	Odd/2013-2014

Course Name	Course Status	Reason for Review	Proposer	Apply on Semester
Pemeriksaan & Penyidikan Pajak	Old	Move to term 4	Team of Curriculum Improvement	Odd/2013-2014
Lab. e-spt	New	Move to term 5	Team of Curriculum Improvement	Odd/2013-2014
Lab. Aplikasi Komputer Akuntansi	New	Move to term 5	Team of Curriculum Improvement	Odd/2013-2014
Peradilan Pajak	New	Move to term 5	Team of Curriculum Improvement	Odd/2013-2014
Praktek Simulasi Perpajakan	New	Move to term 5	Team of Curriculum Improvement	Odd/2013-2014
Pengantar Perpajakan International	New	Move to term 5	Team of Curriculum Improvement	Odd/2013-2014
Bahasa Inggris untuk Perpajakan	New	Move to term 5	Team of Curriculum Improvement	Odd/2013-2014

Source: Accreditation Form of Tax Administration Study Program 2016.

The core of curriculum change in 2012 is to increase the number of hours of practice compared to the clock theory. The aim is to improve students' skills in taxation, in accordance with the needs of the industrial world. Skills in the taxation field are among other things in the form of skills to calculate the amount of tax payable, fill out the Notice (SPT), operate the information technology for tax deposits and reporting (e-billing, e-filing, e-spt), and so forth.

In the 2012 curriculum, there are some new subjects that are full practice in the form of Laboratory of Taxation. If the previous curriculum Taxation Laboratory subjects only consist of two types, namely Taxation Laboratory 1 & Laboratory of Taxation 2, then the curriculum of 2012 subjects prepared more specified in various types of taxes are:

1. Personal Income Tax Laboratory
2. Laboratory of Corporate Income Tax
3. Value Added Tax Laboratory
4. Cutting Laboratories and Collection of Income Taxes
5. Regional Tax Laboratory & Levy
6. Electronic Tax Return Laboratory (e-spt)

7. Laboratory of Taxation Simulation Practices

8. Computer Accounting Application Laboratory

The course is a new course in the 2012 curriculum that is not contained in the previous curriculum. The purpose of the change in the subjects of Taxation Laboratory is to improve the technical skills of students in fulfilling the tax obligations more specifically for each type of tax.

Methods Lectures given in each subject of the Taxation Laboratory is to do the exercise questions that have been prepared in the form of lecture modules by each lecturer. The exercise of the matter is prepared based on the subject matter and sub-topic in each meeting in accordance with the lecture unit that has been prepared. The form of exercises given problem consists of several kinds, such as the matter of calculation, analysis and solving cases, calculate the tax payable up to filling the Tax Return for each type of tax. The work is done individually in the classroom or in groups in the practice room of the Taxation Laboratory.

Problems that are done in groups in the practice room are given in the form of real working practices. Students are divided into groups, then in each group one person is appointed as Manager, two Supervisors, and the rest are members of the group. Managers here should be able to perform managerial tasks such as organizing tasks, giving solutions, and making decisions. Supervisors are in charge of supervising and controlling the course. Group members are assigned to perform the tasks assigned in accordance with the instructions to be done in the given question. After the task is done, the supervisor reviews the work of the members. Then the results of the review given to the Manager as the highest leaders in each group. Furthermore, the manager will give the results of group work and provide reports on lecturing process to lecturers who teach in the course.

The purpose of the lecture method as mentioned earlier is so that students can learn to act as a real workforce in the world of work. Students can get an idea of the real world of work if they have graduated and worked in various institutions. From these lectures students can get a picture of the work they have to do ranging from managerial jobs to technical work. In addition students are also taught to work well together in a team, because later if they have plunged into the real world of work, they must be able to suppress the egoism of individuals to better prioritize the interests of their work teams.

From the results of the curriculum review, changes were made to the curriculum structure. Changes made in the naming of subjects and the distribution of subjects

in each semester of the course. The changes to the 2012 curriculum structure can be seen in the following table, the following will be shown Course Distribution in Curriculum 2012, Course Composition Based on Learning Hours, and Course Composition Based on Conversion Learning Hours in the number of SKS Theory & Practice. Theoretical composition of the course is 30% and the composition of the course subject to 70%:

TABLE 2: Curriculum 2012 courses.

Course Name	Credit Units	Class Theory	Lab Practice	Work Practice
Pendidikan Agama	2	V		
Pendidikan Pancasila	2	V		
Pengantar Ilmu Hukum	3	V		
Laboratorium Pengantar Akuntansi I	2	V	V	
Pengantar Akuntansi I	3	V		
Pengantar Ilmu Administrasi	3	V		
Pengantar Ilmu Ekonomi Mikro	3	V		
Pengantar Perpajakan	3	V		
Laboratorium Pengantar Akuntansi II	2	V	V	
Laboratorium PPh 21	2		V	
Pemotongan dan Pemungutan Pajak,	3	V		
Laboratorium Pot-Put	2		V	
Pajak Daerah dan Retribusi Daerah	2	V		
PBB,BPHTB,BM	2	V		
PPh Badan I	3	V		
PPN II	2	V		
Sistem dan Prosedur Perpajakan II	2	V		
Akuntansi Keuangan II	3	V		
Auditing	2	V		

Course Name	Credit Units	Class Theory	Lab Practice	Work Practice
Laboratorium PDRD	2		V	
Laboratorium PPh Badan	2		V	
Laboratorium PPN	2		V	
Kepabeanan dan Cukai	3	V		
Pengantar Akuntansi II	3	V		
Bahasa Inggris	3	V	V	
PPh Orang Pribadi	3	V		
PPN I	3	V		
Sistem dan Prosedur Perpajakan I	3	V		
Akuntansi Biaya	3	V		
Akuntansi Keuangan I	3	V		
Laboratorium PPh OP	2		V	
Pemeriksaan dan Penyidikan Pajak	3	V		
Pengantar Perpajakan International	3	V		
PPh Badan II	2	V		
Akuntansi Pajak	3	V		
Bahasa Inggris untuk Perpajakan	3	V	V	
Laboratorium e-SPT	2		V	
Laboratorium Aplikasi Komputer Akuntansi	2		V	
Peradilan Pajak	3	V		
Praktik Simulasi Perpajakan	2		V	
Studi Kasus Perpajakan	3	V		
Aplikasi Komputer untuk Bisnis*	3		V	
Magang	6			V

Source: Curriculum book of Tax Administration Study Program 2016.

4.2. Curriculum year 2016

In Year 2016 The Vocational Program of Taxation Field changes again the structure of curriculum lectures. This change was made in connection with the direction of the Higher Education Office to change the curriculum structure with reference to the Indonesian National Qualification Framework (KKNI). For the year 2016 onward, the Taxation field is preparing a new curriculum that refers to the Indonesian National Qualification Framework (KKNI). The KKNI-based curriculum is implemented starting in 2016. In addition to the curriculum based on the KKNI to be used, the Taxation field has also initiated cooperation with the Certification and Competence Agency (LSK). This tax certification will also be tested for students of class of 2016 who will graduate later.

The types of subjects and the distribution of the subjects in each semester in the Curriculum 2016 are also prepared based on the expected competencies of the graduate profile of Taxation field, both main competencies, supporters, and other competencies.

Based on Curriculum Year 2016 Graduates of Tax Administration Vocational Program has the following main competencies:

1. Ability to perform obligations and fulfill taxation rights in the field of Income Tax Article 21/26, 22, 23/26, 4 (2) and 15
2. Able to perform obligations and fulfill taxation rights in the field of Personal Income Tax
3. Able to perform obligations and fulfill taxation rights in the field of VAT & VAT BM
4. Able to perform obligations and fulfill taxation rights in the field of Local Taxes & Levies
5. Able to perform obligations and fulfill taxation rights in the field of Income Tax on Service and Trading Company
6. Able to perform obligations and fulfill taxation rights in the field of Income Tax of Manufacturing Business Sector
7. Able to run the accounting process

Graduates of Tax Administration Vocational Program have the following supporting competencies:

1. Master the basic concepts in law, administration, economics, and tax

2. Able to choose & use technology related taxation
3. Able to apply the professional ethics of taxation in the work

Graduates of Tax Administration Vocational Program have other competencies as follows:

- Able to prepare and communicate reports both orally and in written in Indonesian properly and correctly

Curriculum Changes The year 2016 is also conducted based on tracer study to the users. Tracer study was conducted by distributing questionnaires to 34 institutions where students of Vocational Programs of Tax Administration undertook internships. Questions include:

1. What is the level of integrity (ethics & moral) of the graduates
2. How the level of tax expertise of graduates
3. How English ability both oral and written from the graduates
4. How the ability to operate information technology of the graduates
5. How is the ability to communicate both oral and written graduates
6. What is the ability of graduates teamwork
7. How self-development of graduates

Tracer study results can be seen in the following figures.

1. Integrity (Ethics and Moral)

TABLE 3

		Freq	Percent	Valid Percent	Cum Percent
Valid	Fair	2	5.9	5.9	5.9
	Good	24	70.6	70.6	76.5
	Very Good	8	23.5	23.5	100.0
	Total	34	100.0	100.0	

User ratings on our Student Integrity are 5.9% for Self-catering; 70.6% for the Good category; And 23.5% for the Very Good category. This result shows that the integrity of our students is good because it obtains more than 90%.

2. Tax Skills

TABLE 4

		Freq	Percent	Valid Percent	Cum Percent
Valid	Fair	5	14.7	14.7	14.7
	Good	19	55.9	55.9	70.6
	Very Good	10	29.4	29.4	100.0
	Total	34	100.0	100.0	

User ratings on our Student Taxation Expertise are 14.7% for Self-catering; 55.9% for the Good category; And 29.4% for the Very Good category. This result shows that our student’s skill in taxation is good because it gets above 80% rating for Good and Very Good category. Taxation skills that include students’ knowledge of tax science, tax regulations and changes, have been well mastered by our students. It can be said that the stock of taxation that has been given during the lecture is very effective for students in carrying out their work. However, student tax skills still need to be improved again in order to achieve higher results.

3. English Proficiency Both Oral and Written

TABLE 5

		Freq	Percent	Valid Percent	Cum Percent
Valid	Less	2	5.9	5.9	5.9
	Fair	12	35.3	35.3	41.2
	Good	16	47.1	47.1	88.2
	Very Good	4	11.8	11.8	100.0
	Total	34	100.0	100.0	

Assessment of the users of English proficiency both spoken and written is 5.9% for the Less category; 35.3% for Enough category; 47.1% for the Good category; And 11.8% for the Very Good category. These results show that our students’ English proficiency still needs to be improved, both orally and in writing. With the English Language for Taxation in the 2012 curriculum is expected to accommodate the needs of students to improve their English skills better.

4. Information Technology Capability

Assessment of the users about Information Technology Capability is 17.6% for Enough category; 38.2% for the Good category; And 44.1% for the Very Good category.

TABLE 6

		Freq	Percent	Valid Percent	Cum Percent
Valid	Fair	6	17.6	17.6	17.6
	Good	13	38.2	38.2	55.9
	Very Good	15	44.1	44.1	100.0
	Total	34	100.0	100.0	

These results show that our students in the field of information technology in the form of computer operations, application programs, and various forms of use of other information technology in the field of taxation is good because it obtained an assessment above 80% for the category of Good and Very Good. Provision of tax science related to information technology as embodied in the subjects of Laboratory electronic tax return (e-spt) and Computer Applications Laboratory Accounting is very effective for students when they do their work in the agency where they work. But the ability of this information technology is still improved again.

5. Ability to Communicate Oral and Writing

TABLE 7

		Freq	Percent	Valid Percent	Cum Percent
Valid	Fair	5	14.7	14.7	14.7
	Good	15	44.1	44.1	58.8
	Very Good	14	41.2	41.2	100.0
	Total	34	100.0	100.0	

The user's assessment of the ability to communicate both oral and written is 14.7% for the Enough category; 44.1% for the Good category; 41.2% for the Very Good category. These results show that our students' ability to communicate both orally and in writing is good enough with the acquisition of more than 80% value for Good and Very Good category. But the ability to communicate still needs to be improved again to achieve better results.

6. Ability of Teamwork

User assessment of Team Working ability is 8.8% for Enough category; 50% Good category; 41.2% Very Good category. These results show that our students' ability to work together in a teamwork has been excellent with values above 90% for both

TABLE 8

		Freq	Percent	Valid Percent	Cum Percent
Valid	Fair	3	8.8	8.8	8.8
	Good	17	50.0	50.0	58.8
	Very Good	14	41.2	41.2	100.0
	Total	34	100.0	100.0	

Good and Very Good. Method Lectures in the form of real working practices conducted in groups in the Laboratory of Taxation is very effective to equip students about how to do a job in the form of teamwork.

7. Self-development

TABLE 9

		Freq	Percent	Valid Percent	Cum Percent
Valid	Fair	4	11.8	11.8	11.8
	Good	22	64.7	64.7	76.5
	Very Good	8	23.5	23.5	100.0
	Total	34	100.0	100.0	

User ratings on Student Self Development are 11.8% for Self-catering; 64.7% for the Good category; And 23.5% for the Very Good category. The results show that the ability of our students to develop themselves is good with a score above 80% for the category of Good and Very Good. Our students have a great desire to continue to learn and develop themselves. Their passion to continue to increase and improve the ability and knowledge of taxation is very high. However, it still needs to be given continuous motivation so that they can develop themselves.

From the results of tracer study can be seen that the assessment of the users of the ability to operate information technology, expertise in the field of taxation, the ability to communicate both orally and in writing, and the ability to work together in teams, showing high numbers for good and excellent assessment category. From here it can be said that changes in the 2012 curriculum that multiply the hours of practice rather than hours of theory are effective in improving the skills and expertise of students in the field of taxation. However, in the Curriculum of the Year 2016 Taxation field increases the amount of learning for practice or practicum.

There are some fundamental changes to the Curriculum 2016 that are different from the previous curriculum. First, in the Curriculum 2016 all subjects given should be divided into two namely class theory and class practice. Therefore, all subjects must be divided into the amount of the load (SKS) of the theory class and how much the load (SKS) for the practice class.

Second, the number of time hours for 1 SKS class of practice is differentiated by the number of time hours for 1 SKS of the theory class. In Curriculum 2016, 1 credits class theory = 50 minutes, while 1 credits for practice class = 170 minutes. Thus, if one course has a weight of 3 credits divided into 1 credits for theory class and 1 credits for practice class, the number of meeting hours for one course becomes 50 mins + (2 x 170 min) = 390 min or equivalent 6 hours and 30 minutes. For that one course is given as much as 2 times in a week, 1 time for the theory class and 1 time for class practice. Teacher Centered Learning is the lecturing method for the classroom. The students listen to the explanation from the lecturers, while in the class practice using the Student Centered Learning method, where students are given the opportunity to study independently in working on the given problem, solve cases, find solutions, and so on. Practice tasks are given by the lecturer concerned either the task is in the form

Third, there are some changes in the name of the given course. All 'Laboratory' subjects are changed to 'Practicum'. There are 10 subjects renamed Practicum namely: Accounting Introduction Practicum, Personal Income Tax Practicum, Withholding Income Tax Practicum, Corporate Income Tax Practicum, Value Added Tax Practicum & Sales Tax on Luxury Goods, Local Tax Practicum & Retribution, Accounting Computer Application Practicum, Business Computer Business Practicum, and Tax Simulation Practicum. The ten subjects of the Practicum are scattered into several semesters of lecture as can be seen in the following figure:

In the year 2017 conducted interviews with 10 institutions where our students do internships. Interviews were conducted with questions that have been prepared (structured) with a list of questions as follows:

1. In general, how do you think about the ability of graduate students of Taxation Vocation in mastering the applicable tax laws?
2. In general, what do you think about the ability of graduate students of Taxation Vocational in updating the tax laws that often change?
3. In general, what do you think about the technical skills of graduates of Vocational Taxation in operating electronic media to fulfill corporate taxation obligations (e.g., e-billing with e-filing/e-spt reporting)?

Sebaran Mata Kuliah Program Studi Administrasi Pajak					
Semester 1	SKS	Semester 2	SKS	Semester 3	SKS
Pendidikan Agama	2	Praktikum Pengantar Akuntansi	2	Akuntansi Biaya	3
Pendidikan Pancasila	2	Praktikum Aplikasi Komputer Bisnis	1	Akuntansi Keuangan I	3
Pengantar Ilmu Hukum	3	Pemotongan dan Pemungutan PPh Pasal 21/26	3	Pemotongan & Pemungutan PPh Lainnya	3
Pendidikan Kewarganegaraan	2	Pengantar Akuntansi II	3	Praktikum Pemotongan & Pemungutan PPh	2
Pengantar Akuntansi I	3	Bahasa Indonesia	2	Pajak Daerah dan Retribusi Daerah	3
Pengantar Ilmu Administrasi	3	PPh Orang Pribadi	3	Praktikum PPh Orang Pribadi	1
Pengantar Ilmu Ekonomi Mikro	3	Pengantar PPN & PPh BM	3	PPh Badan Jasa & Dagang	3
Pengantar Perpajakan	3	Sistem dan Prosedur Perpajakan	3	PPN & PPh BM Atas Transaksi Khusus	3
Dasar Dasar Manajemen	3	PBB, BPHTB, Bea Materai	2		
	Total	24	Total	22	Total
					21
Semester 4	SKS	Semester 5	SKS	Semester 6	SKS
Akuntansi Keuangan II	3	Akuntansi Pajak	3	Magang & TKA	6
Pengauditan	2	Bahasa Inggris untuk Perpajakan	3		
Praktikum PDRD	1	Kreatifitas, Inovasi, Entreprenial	3		
Praktikum PPh Badan	1	Praktikum Aplikasi Komputer Akuntansi	1		
Praktikum PPN & PPh BM	1	Komunikasi Bisnis	3		
Kepabeanan dan Cukai	3	Praktik Simulasi Perpajakan	1		
Pemeriksaan & Penyidikan Pajak	2	Studi Kasus Perpajakan	3		
Pengantar Perpajakan Internasional	3	Peradilan Pajak	2		
PPh Badan Manufaktur	2				
	Total	18	Total	19	Total
				Total Keseluruhan	6
					110

Figure 1

4. In general, how do you think about the technical skills of graduate students in taxation Vocational in accounting (e.g., ability to make journals, adjustments, trial balance, to the preparation of financial statements)
5. In general, how do you think about the technical skills of English-speaking students of Vocational graduates of Taxation, both oral and written?
6. Generally what is preferred by graduate users of Taxation Vocational?

From the aforementioned questions, 7 out of 10 agencies gave a 'Good' answer to question number 1, which is about the ability of graduate students of Taxation Vocation to master the applicable tax laws. While the other 3 agencies answered, 'Very Good'. It shows that in general our students' ability in mastering taxation regulation is good, but still need to be improved again.

On the second question, 9 out of 10 agencies gave 'Good' answers and 1 agency gave 'Excellent' answers. It shows that our students' ability in following the change of taxation regulation is good enough. Tax laws that are often subject to change must

be followed up to ensure that the student knows how to apply appropriate taxes on a case or tax-related transactions.

The third question about technical skills in operating Information Technology, answered 'Good' by seven agencies, and the rest gave the answer 'Very good'. This indicates that vocational students in the field of taxation have good technical skills in using Information Technology to meet tax obligations. The use of electronic media such as in the process of tax payment (e-billing), and tax reporting process (e-filing, e-spt), has been mastered well by our students. This shows that given subjects that support students 'technical skills such as e-spt Laboratory subjects, Computer Application Practices, and other practical subjects, have been successful in improving students' technical skills in the use of Information Technology media.

The fourth question about accounting ability, answered 'good' by seven agencies, and the rest answered 'very good'. It shows that given the accounting subjects that are subjects supporting the study program, it is very appropriate given to equip our students will the ability and knowledge in the field of accounting. Tax science closely related to the science of accounting, in which the student must understand the accounting process first before it can make fiscal correction of the accounting financial statements in accordance with applicable taxation provisions.

The fifth question about the technical skills of English speakers was answered 'good' by 8 agencies and 'excellent' by two agencies. This shows that in general the ability of our students in English is good enough but still to be improved again.

The next question is more open, which is generally what is preferred by the graduate user. Taxation Vocational whether technical skills (more proficient to calculate the tax payable, fill SPT, operate the computer, etc., the ability to master the theory and regulations taxation, the ability to master accounting, or the ability Master of the English language From the question, 5 institutions responded more priority to technical skills (more proficient to calculate the tax payable, fill SPT, operate the computer, and so on), 4 agencies responded prefer the ability to master the theory and regulations taxation, and 1 agency responded priority Accounting ability From the answers given it can be said that most agencies prefer the technical ability of students in fulfilling taxation obligations Students who have the skills in calculating the tax payable, fill the SPT well and correctly, operate the computer to Me menu Hi various tax obligations, more needed by industrial world. From these results it can be seen that the vocational education curriculum that extends the hours of practice compared to the clock theory if it can meet the needs of the industrial world will be a workforce that has a high level of technical skills.

5. Conclusion

From the aforementioned discussion, the following conclusions can be drawn:

- (a) The vocational education curriculum is structured based on the needs of the industrial world with preferential technical skills compared to theoretical skills. This is manifested in the Curriculum Structure with the composition of a larger practical course than the theoretical course. The addition of hours of practice to the Curriculum 2016 aims to improve student skills (soft skill and hard skill).
- (b) The vocational education curriculum of the tax administration study is constantly improving in order to adapt to the needs of the industrial world. The industrial needs of the workforce derived from the graduates of the University of Indonesia Tax Administration course continue to increase with an emphasis on technical skills and expertise in the field of taxation.

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