IDEAL WORK PRACTICES FOR STUDENTS IN DISTANCE UNIVERSITIES TO IMPROVE THE QUALITY OF EDUCATION AND CAREER PREPARATION: A CASE STUDY OF THE TAXATION STUDY PROGRAM

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ABSTRACT
Higher education plays an important role in preparing students for the workforce. One important component of the higher education experience is practical work, which provides opportunities for students to apply their theoretical knowledge in real contexts. This article looks at modelling ideal work practices for students with a focus on improving the quality of their education and career preparation. Based on the monitoring results, there is currently no good reference for ideal work practices for taxation students. The main objective is to build a conceptual and operational framework to gain a solid basis for investigating the main factors related to the ideal work practice model that leads to student satisfaction academically. The final result of this proposal is also expected to be able to produce variables in order to make online learning better meet the needs of students. For this reason, this proposal will develop an operational model to be tested by referring to the conception of the Unified Theory of Acceptance and Use of Technology (UTAUT). In the end, as the final result, this study is expected to give birth to an integrated idea, how to implement more effective work practices in the future seen from the student side. Then, what should colleges prepare and do? To achieve that, this study will use the Mixed Methods. Precisely exploratory design (exploratory design). That is, the study was carried out with a qualitative approach first. Then proceed with a quantitative approach. The end result of this qualitative process will produce operational thinking shells that can be continued the quantitative analysis process. The results of this study are expected to contribute to the development of concepts and literature on ideal work practices in online learning seen through a combination of UTAUT conceptions.

KEYWORDS
Work practice, Practical experience, Career preparation.

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INTRODUCTION

The development of science and technology and the demands of globalization result in fierce competition in the provision of superior human resources. To maintain competitiveness, human resources are required to improve their abilities, expertise and skills (Torunoğlu & Gençthanırım, 2015). One way to maintain competitiveness in this era of globalization can be taken through the education process. With the right education, the abilities, expertise and skills of human resources can increase so that they can continue to compete.

The Indonesian state places taxation as the role and obligation of citizens in financing development. The goal is to be able to increase awareness and sense of community responsibility. Taxes are used to regulate or implement government policies in the economic field. However, in its realization, tax collection is still difficult to do, this is due to the low level of taxpayer compliance (Banyu Ageng; 2011).

Based on the results of observations made by prospective researchers through activities in the taxation study program, it was found that there was no clear fieldwork practice model from students, this emanated from the unclear information related to this. Departing from this fact, this research is focused on making an ideal work practice model to improve understanding of taxation concepts in Universitas Terbuka taxation students. The target users of this model are students in semesters 1 and 2 (Within certain limits, students in semesters 3 to 6 are also included).

The work practice model is a frame of reference that integrates variables that will be determined from the results of research through a predetermined model, namely the UTAUT model. It is expected that the work practice model to be developed in this study is packaged in digital form. Such media characteristics can help students understand learning concepts more simply.

The general objective of this research is to form an ideal work practice model for Universitas Terbuka taxation students with the UTAUT model approach. The special goal is to build a certain variable for the data that has been generated and the formation of a comparison model through a hybrid approach. The modeling results will be determined based on the results of data processing through FGD and direct data collection.

RESEARCH METHODS

This study was designed using the Mixed Methods Method from Creswell (2009). Exactly, using Exploratory Design (Exploratory Design). Procedurally, this study will use a qualitative approach first (Creswell & Poth, 2016). Then continued with a quantitative approach (Hair et al., 2009). In a qualitative approach, it is carried out with a Comprehensive Literature Review (CLR) approach following Williams (2018) and an Integrative Literature Review (ILR) following Whittemore and Knafl (2005). The determination of sampling to determine respondents follows Cochran (1977).
process of conducting the survey collecting data follows Fowler (2014) and Sue and Ritter (2007).

Taking into account previous conceptual studies, this study will build a UTAUT Model model design (Venkatesh et al., 2003) which will then be quantitatively tested. Testing will use statistical approaches and processes. The design referred to above is illustrated in the following UTAUT model diagram.

![UTAUT diagram](image)

In addition, there will also be ten hypotheses that are tested statistically. The test results are expected to explain the model of interaction between the variables involved. This study will also determine the parameters included in each variable. Each variable will have three parameters. From each of these parameters, a statement will be developed that will be part of the contents of the instrument in the form of a questionnaire.

Based on the UTAUT model diagram above (Figure 1), a grid will be developed that is used as the basis for instrument development. The results of data collection through the questionnaire will be processed using data processing methods using the latest applications such as SPSS.

The next technical step is to conduct a qualitative study to build a conceptual framework to become more intact. This conceptual framework will lead to the establishment of an operational framework. In this stage, the parameters of each variable, each variable will have three items, have become complete. Next, prepare instruments for qualitative and quantitative process purposes. Finally, activities will be carried out in the form of instrument development, data collection (distribution of questionnaires), data processing and finally data interpretation. Previously, of course, instrument trials were carried out to be valid and reliable.
RESULTS AND DISCUSSION

Based on the results of research that has been carried out, modeling ideal work practices for taxation students at distance universities involves several important factors. Here are some points that may be the focus of research:

1. Relevant Curriculum: Research may consider how the taxation curriculum is designed to meet the needs of the job market and professional standards. This includes ensuring the material taught is in line with industry needs and the latest tax law developments.

2. Effective Learning Methods: Pay attention to how the material is taught in the context of distance learning. This may involve the use of technology such as online lectures, interactive modules, and online discussions to increase student understanding.

3. Work Practice or Internship: Research the ideal type of work practice or internship for taxation students. This includes considering whether a virtual internship or remotely accessible practical work project can provide valuable experience.

4. Skills Development: Focus on developing practical skills needed by students in the tax industry. This may involve training in financial analysis, use of accounting software, and effective communication skills.

5. Student Performance Evaluation: Evaluate methods for measuring student achievement in the context of distance learning. This could include the use of online exams, practical projects, or portfolios of work to assess their progress and understanding.

6. Support and Guidance: Examines the level of support and guidance required by students in dealing with the challenges of distance learning. This may involve providing easy access to lecturers or tutors, online discussion forums, or other support resources.

7. Career Opportunities: Pay attention to how practical work or internship experiences can help students prepare for the job market. This includes establishing relationships with companies or tax practitioners to enhance career opportunities after graduation.

In general, it can be illustrated by the following model.
Taking these factors into account, research on modeling ideal work practices for taxation students at distance universities can provide valuable insights to improve the quality of their education and career preparation.

In addition to the above factors, the findings of this study show that there is a clear need to strengthen the work practice component in the taxation curriculum at distance universities. Students expressed their desire to have the opportunity for internships or practical work projects that could be accessed remotely. Tax practitioners emphasize the importance of students having a practical understanding of the application of tax law and the use of accounting software.

Modeling ideal work practices for taxation students at distance universities must cover several aspects. First, the curriculum should be designed to include practical modules that enable students to apply their theoretical knowledge in real contexts. Second, tertiary institutions should work with companies or tax practitioners to provide internship opportunities or practical work projects relevant to the curriculum. Third, the use of technology should be maximized to facilitate remote work practices, including the use of simulation and online accounting software.

CONCLUSION

Modeling ideal work practices for taxation students at distance universities requires several aspects of a holistic approach that involves collaboration between higher education institutions, students, and industry practitioners. By strengthening the practical work component of the curriculum and providing relevant practical opportunities, tertiary institutions can improve the quality of their students' education and career preparation in taxation.
REFERENCES


