

Analysis of Internal and External Factors Affecting the Development of a Tax Center Teaching Factory at Politeknik Negeri Jember

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Abstract. Tax Center Polije Teaching Factory (Tefa) at Politeknik Negeri Jember (Polije). This study aims to analyze internal and external factors. These factors can be developing Tax Center Polije. The research method used is qualitative analysis. Data were obtained using interviews and literature studies. Based on the result of the study, there were internal factors (strengths and weaknesses), and external factors covered opportunities and threats. Strengths faced were many taxpayers at Polije, adequacy and competence of human resources, Procedure Operational Standards, and service systems offline and online. The weaknesses were limited Tefa funding and less representative service systems locations and facilities. The opportunities faced were many government regulations and the role of Kantor Pelayanan Pajak Pratama in conducting outreach tax. The threat was that Jember had many Tax Centers. It needs to develop a strategy for establishing Tax Center Tefa Polije.

Keywords: Tax Center Politeknik Negeri Jember, Internal Factors, External Factors

1 Introduction

Politeknik Negeri Jember (Polije) is a vocational college. This institution is committed to producing alumni who need the world of work. This institution has established several Teaching Factories (Tefa) which enable students to learn and practice. Department of Business has a TEFA Tax Center, which plays a role in tax service, including assisting Surat Pemberitahuan Perpajakan (SPT) and tax consultants. Tax Center Tefais a learning place for practicums of students in public sector accounting and received support from Kantor Pelayanan Pajak (KPP) Pratama Jember and Dirjen Pajak Kanwil Malang (DJP).

The object of this study was at Tax Center Tefa Polije. Previous research on this object analyzed procedure operational standard [1] and website-based information system design at Tax Center Tefa Polije [2]. even though research has been conducted at the Tax Center Tefa, internal and external analysis has yet to be tested. Some research related to this study has been conducted,

such as analyzing internal and external factors at the District Office [3]. The result of this study is a strategy for improving services. That strategy is supporting organizational development.

Meanwhile, other research is internal analysis to obtain ICT development for vocational schools in Lubuklinggau [4]. Even though the Tax Center Tefa has been established, appropriate internal and external analyses are still needed. This research analyzes the internal and external factors that led to the development of Tax Center Tefa Politeknik Negeri Jember.

2 Literature Studies

2.1 Porter's Five Forces Analysis

Porter's Five Forces is a method used to identify and analyze competitive strengths in an industry. That can help determine the weaknesses and strengths of that industry. This type of business analysis can be applied in various economic segments to understand the competition level. It increases profits for the company over the long term. There are five main forces in business: competitive rivalry, supplier power, customer power, threat of substitute products, and threat of new entrants [5].

Porter states that achieving a competitive advantage is through implementing strategies. That is different from competitors in the chosen industry[6]. This theory is used to analyze the internal and external factors that led to the development of Tax Center Tefa Politeknik Negeri Jember. It can be used as a basis to drop tax centers in the future.

2.2 Teaching Factory

Planning is a process that starts with setting organizational goals, determining strategies to achieve overall organizational goals, and formulating comprehensive plans to integrate and coordinate all organizational work to achieve organizational goals [7]. Teaching Factory planning can make establishing a Tax Center Tefa more focused by reviewing the situation to determine the right *implementation strategy*. A *teaching factory* is a product-based (goods/services) learning model through university synergy to produce competent graduates in accordance with industry needs [8].

2.3 Previous Study

This research was conducted based on several previous studies. This research has explained the implementation of the Teaching Factory in vocational schools, districts, and universities. Tax Center Tefa analyzed procedure operational standards and website-based information. The State of the Art in this research is analyzed Teaching Factory from the perspective of internal and external needs, which leads to developing a strategy for establishing the Tax Center Tefa Polije. These previous studies are presented in Table 2.1.

Table 2.1. Previous Research

No	Name	Research Title	Results
1	Wijayanti, R.R., <i>et al</i> (2023)	Procedure operational standard analysis at Tax Corner	Tax Corner Teaching Factory Polije requires standard

		Teaching Factory Politeknik Negeri Jember	operational procedures to support the establishment process, such as webinar SOPs, training, cash receipts, and disbursements [1]
2	Wijayanti, R.R., <i>et al</i> (2023)	Website-Based Information System Design at the Tax Center Tefa POLIJE	Tax Center Tefa POLIJE requires the development of an information system from the website. It is related to business development from a marketing perspective [2]
3	Malika, U., <i>et al</i> (2021)	Master Plan Teaching Factory Agrimart Polije	Teaching factory planning at Politeknik Negeri Agribusiness Management Department based on aspects: learning patterns, relationships with industry, governance management, products/services, Teaching Factory human resources, facilities support, and marketing[9].
4	Fitrihana (2018)	Teaching Factory Learning Plan at Fashion Design Vocational School	The implementation of Tefa learning includes at least three main components, namely laboratory arrangements that reflect the industrial work environment, products/services that are marketable to deliver competency achievement, and a learning process that adopts industry standards.[10]
5	Alfiannizar (2018)	Implementation of the Teaching Factory for Automotive Engineering	Implementing Teaching Factory, human resources

		Skills Studies at SMK N 1 Magelang	planning, organization, production implementation, and production supervision are required[11]
6	Wijaya (2013)	Vocational High School Teaching Factory Management Model	Tefa management model is according to needs the world of business and industry. It was formulated and tested with model groups (teachers, vocational school managers, and stakeholders/ industrial world). and the impact group effectively and efficiently implemented[12]
7	Irawan, R.H. (2018)	SWOT Analysis in Strategic Planning for Information Systems Technology at the Giat Pare Cooperative	Indicators in the SWOT analysis of the enterprising Pare cooperative include systems, infrastructure, applications, and human resources. [13]
8	Soetikno, J.J and Hasniaty	Analysis of Internal and External Factors In Improving Services in the District Office	In SWOT analysis, the quadrant strategy supports aggressive strategies [3].

2.4 Research Framework

Analysis of internal factors consists of strengths and weaknesses, while the external factors consist of opportunities and threats. The Department of Business, Human Resources Tax Center Polije, and KPP Pratama can provide input and insight into developing the establishment of the Tax Center Tefa.Polije. It is necessary to analyze internal and external factors at the Tax Center Tefa Polije. This figure gives information about the research framework used in this research.The research framework can be seen in Figure 1.



Fig 1. Research Framework

3. Research Methodology

3.1 Research Sites

The location of this research was carried out at the Politeknik Negeri Jember.

3.2 Data Type and Sources

This research uses qualitative analysis. The data used in this research were primary and secondary data. Primary research data was obtained through two methods, namely interviews. Secondary data was in the form of literature studies. This interview method involved several sources, including the Head of the Tax Center Tefa, Politeknik Negeri Jember, the representative tax center, the public sector accounting program study, and KPP Patama Jember.

3.3 Data Analysis

Triangulation was used in the data processing and analysis stage. Data triangulation is an approach used to confirm or strengthen findings by combining different types of data or information sources. The data triangulation, namely source triangulation, were used in the research. In this case, the data was collected from various sources. These included data from interviews and literature studies to determine internal and external factors in developing the Tax Center Tefa Polije.

4. Result

The result of this study is that internal factors (strengths and weaknesses) and external factors (opportunities and threats) were obtained. There were several strengths at Tax Center Tefa Polije. First, there were many taxpayers at Polije. This institution had more than 500 employees. They become users at Tax Center Tefa Polije. Second, adequate human resources in services. Tax Center had 45 tax volunteers in the 2022-2023 period. It showed the adequacy of human resources in providing services. In 2023, the number of Polije employees who use Tax Center Tefa Polije services are 30 people.

Fourth, There were several SOPs at the TEFA Tax Center. Tax Center had several Procedure Operational Standards: SOP for training and webinars, SOP for making TEFA management decrees, SOP for cash receipts, and SOP for cash disbursements. Fifth, The Tax Center Tefa Polije had leadership policies regarding research and service activities. Research and service activities were obtained from Polije funds. It supported the implementation of the Tax Center program. In 2022, the results of PNBPNBP research provided SOPs and websites <https://taxcenter-akpPolije.000webhostapp.com/>. In 2023, PNBPNBP research activity of the Tax Center Tefa Polije included the Tax Center Tefa development strategy. In the 2023 service activities, there will be training activities to increase the competency of tax volunteers (with material on the Tax Center,

filling out tax returns, and the role of social media), logo and video content competitions and to provide facilities in the form of projectors and speakers.

Sixth, in this case, human resources were tax volunteers at Tax Center Polije. The volunteers had received training via Zoom from the regional office. Ten volunteers received direct training at KPP Pratama. These ten volunteers had experienced tax services at KPP Pratama, and the rest provide tax services at the Polije Tax Center. Apart from that, two staffs of Polije as Tax Center volunteers followed Brevet training to improve their tax skill. The next is offline and online service systems. Tax Center services were in online and offline settings. Some taxpayers went directly to the Tax Center Polije to fill out their SPT. Moreover, there was also an e-billing issuance service that was done online.

The weakness of the Tax Center Tefa was funding. Tefa is under the department for activities, so it cannot work optimally. In 2022, the activities for signing the MoU on Establishing a Tax Center received funding from Polije. In 2023, the Tax Center management will receive funding to carry out benchmarking at the Tax Center of the State University of Malang through the SIRAKA department. The funding support from Polije needs to be more optimal due to many needs for developing the Tax Center Tefa Polije. The second was less representative places of service. The Tax Center service location needs to be more representative. This is because the room area is only around 3.20 x 6.80 meters. This place needs to be more representative to provide services to taxpayers. Third, the service support facilities still need to be improved. The Tax Center only had two computers, two tables, six chairs, and a Wi-Fi network. The service activities in 2023, the Tax Center will have additional facilities like projectors and speakers.

The next is the opportunity factor at the Tax Center Tefa Polije. First, the existence of government regulations that regulate the existence of a Tax Center under the KPP Pratama made the Tax Center legally comfortable in providing services. Second, KPP Pratama and the Directorate General of Taxes in East Java had a role in providing outreach. They actively provide outreach and assistance to tax volunteers so that they can increase the competency of tax volunteers. Third, there were requests regarding tax consultants and Accounting Representatives. In 2023, there has been a request from MSMEs to provide services related to tax consultants and Accounting Representatives at the Tax Center Tefa Polije. Last but not least, it was the threat at the Tax Center Tefa Polije. There were many Tax Centers in the Jember area; Tax Center Polije, Tax Center Universitas Jember, Tax Center Universitas Muhammadiyah, Tax Center STIE Mandala, and Tax Center Universitas Islam Negeri KH Achmad Siddiq.

5. Discussion

Based on the research results, several internal factors were found in terms of strengths and weaknesses of the Tax Center Tefa Polije. One of the strengths was the presence of more than 500 employees of Politeknik Negeri Jember, which indicated that there were many taxpayers at this institution. The presence of many taxpayers in Polije is a great opportunity for the Tax Center to provide tax services to them. It showed the importance of efforts to provide tax services in educational institutions such as Polije. There is flexibility in tax services at Tax Center Tefa Polije. Services can be provided offline (through direct visits) and online (through e-billing issuance). The presence of an online service system provides convenience for taxpayers who want to access services without having to come physically. This reflects good adaptation to technology in a tax context.

In the 2022-2023, Tax Center TefaPolije has 45 tax volunteers. This amount is sufficient to provide services to taxpayers in Polije. In addition, there will be about 30 Polije employees who will use these services in 2023. Adequate human resources are crucial to providing effective and efficient tax services. With sufficient volunteers, the Tax Center Tefacan better serve the tax needs of Polije employees and students. Apart from that, Tax Center TefaPolije tax volunteers have received training through various channels, including training from the Regional Tax Office (Kanwil) and KPP Pratama. This shows that existing human resources have been substantially upskilled to provide quality tax services.

The Tax Center Tefa Polije also had several SOPs, which are the result of research in 2022. These SOPs covered training and webinars, financial management (cash receipts and disbursements), and Tefaa management decrees. The existence of this SOP is a sign that the Tax Center Tefa Polije has a structured system in providing tax services. It can increase the efficiency and accuracy of these services. Apart from that, Politeknik Negeri Jember, especially P3M Polije, has provided policies related to research and services related to Tax Center Tefa Polije. Research funded by PNBPN Polije provided SOPs and even a website. It shows the commitment of institutional leaders in supporting the development of the Tax Center Tefaa and the appropriate use of funds.

Furthermore, the Tax Center Tefa Polije has a strong foundation regarding the number of taxpayers, competent human resources, structured SOPs, policy support from institutional leaders, and a flexible service system. This helps Tax Center TefaPolije to provide effective and efficient tax services to the Polije community and promotes awareness of tax obligations among students and employees. However, there are several areas for improvement in the Tax Center TefaPolije.

One of the areas highlighted was the need for dedicated funding for developing the Tax Center Tefa since Tefa operates under the department and relies on funding provided by the SIRAKA Department. It means that Tefa needs a stable and separate funding source to implement its programs optimally. The lack of financial support from Polije also reflects the challenges in meeting the broader Tax Center development needs. Apart from that, the limited space for the Tax Center service at Polije was another area for improvement. With a space of only around 3.20 x 6.80 meters, this place was not representative enough to provide adequate services to taxpayers. These physical limitations can affect the comfort and efficiency of the services provided to users. Apart from space limitations, Service support facilities at the Polije Tax Center are still limited. There are only two computers, two tables, six chairs, and a Wi-Fi internet network. Even though in 2023 there will be additional facilities such as projectors and speakers, there will still be less than the need to provide better services. These limited facilities can limit the Tax Center's ability to provide outreach and training to taxpayers.

Overall, efforts to improve and develop the Tax Center Tefa Polije must consider aspects ranging from funding to expanding facilities and benchmarking efforts. In this way, the the Tax Center Tefa Polije can provide better and more effective services to taxpayers at the Jember State Polytechnic.

Apart from internal factors, an in-depth analysis was also carried out on external factors at the Tax Center Tefa Polije. The research results show that government regulations regulate the existence of a Tax Center under the auspices of the DJP Kanwil. It provides significant advantages in terms of legality. Tax Center Polije can operate with solid legal support so taxpayers can feel comfortable and confident using their services. This regulation also reflects

the government's commitment to facilitating understanding and fulfilling tax obligations in the community. Apart from that, KPP Pratama and the Directorate General of Taxes actively provide outreach and assistance to tax volunteers who are valuable assets for the Tax Center Tefa Polije. This helps improve the competency of tax volunteers, improving the quality of services provided to taxpayers. Collaboration with official tax institutions can also strengthen relationships and trust between the Tax Center and tax authorities.

The demand from MSMEs for tax consultant and Accounting Representative services at the Polije Tax Center is a big opportunity. This shows that the Tax Center can provide broader and more specific services to small and medium businesses (MSMEs) in terms of taxation. This can help MSMEs better understand and comply with their tax obligations. The relationship between Polije and MSMEs is also a valuable asset. By being part of independent training and entrepreneurship activities, the Polije Tax Center can expand tax services to MSMEs more easily. This creates opportunities for mutually beneficial collaboration between educational institutions and local businesses.

There is a threat. Several Tax Centers in the Jember area could be a challenge and threat. This competition can reduce the number of taxpayers that can be accommodated by the Polije Tax Center specifically. Therefore, Tax Center Polije must focus on its advantages, such as connections with MSMEs and support from KPP Pratama and DJP, to retain and attract more users amidst competition.

Overall, the Tax Center Tefa Polije had strengths in terms of regulations governing its existence, active support from KPP Pratama and DJP, demand from MSMEs, and existing relationships with local businesses. However, competition with other Tax Centers in Jember is a threat that must be managed well. Efforts to continue to improve service quality, expand service coverage, and utilize existing relationships with MSMEs are steps that can help the Tax Center Tefa Polije remain relevant and effective in supporting the fulfillment of tax service in its community.

6. Conclusion

Internal factors in the development of the Tax Center Tefa covered strengths; there were many taxpayers at Politeknik Negeri Jember, adequate human resources in service, several SOPs at the Tax Center Tefa, Leadership policies regarding research and service activities at Polije, Competent HR, Service system offline and online. Meanwhile, the areas for improvement were the TEFA Development Fund, less representative service locations, and service support facilities.

The external factors in the development of the Tax Center Tefa Polije included opportunities and threats. The opportunities faced were Government Regulations, the role of KPP Pratama and DJP in providing counseling, the existence of requests regarding tax consultants, and Accounting Representatives. Meanwhile, the threat faced was that there were many tax centers in the Jember area. It can be concluded that some strategies need to be developed for the betterment of the Tax Center Tefa Polije.

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