

Kompetensi Inklusi Pajak Di Perguruan Tinggi: Ditinjau Dari Perspektif Praktisi

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Abstract: *Early tax awareness is needed to increase state revenue especially those from the tax sector. One of the programs is the application of tax inclusion in higher education institutions. However in reality, students' understanding of taxes is still low. For this reason, the purpose of this study is to analyze the competencies needed to increase tax inclusion in students and their applicability in learning at higher education institutions. The research method used a quantitative method with ex post facto approach through two analytical tools, namely (1) testing the validity and reliability of the instrument with the Rasch Model and (2) quantitative descriptive. The research respondents were tax practitioners with 30 respondents consisting of consultants and lecturers. Data collected by questionnaire through likert scale dan open question. The results showed that the competencies most needed to increase tax inclusion for students were tax compliance procedures starting from the list, count, pay and report. Seen from the perspective of tax practitioners 76% of respondents agreed that the application of tax inclusion was given to individual subjects, 12% were integrated into MKWU and the rest about 12% respondent were not given in the form of courses, but other academic activities such as seminars or tax training. Than, they suggest the institution provide a balanced understanding of theory and practice in the field of taxation*

Keywords : *competencies, tax inclusion, tax practitioners*