

# CHAPTER I

## INTRODUCTION

### 1.1. Background of the Apprenticeship

Every individual cannot be free from taxes regardless of each individual's status, occupation, and will, everyone must be dealing with taxes. This is in accordance with the definition of tax according to Law No.28 Article 1, tax is a mandatory contribution to the state owed by a person or entity that is coercive under the Law by not getting compensation directly and is used for state purposes for the greatest prosperity of the people.

Taxpayers have to make can sometimes experience obstacles One of the obstacles in paying taxes is the lack of knowledge regarding taxes. This can lead to late payment of taxes to the absence of tax payments due to lack of knowledge Late payment of taxes by taxpayers can affect the country's economy because taxes are the main source of state revenue.

With the occurrence of changes in tax regulations that make it more complex and detailed tax rules that must be obeyed by the public in this case by taxpayers, then with the changes in tax regulations, tax consultant services are very necessary for taxpayers, both individual taxpayers (WPOP) and corporate taxpayers (WP Badan).

The tax consultant itself is any person who in his work environment freely provides professional services to taxpayers in carrying out their rights and fulfilling their tax obligations in accordance with the tax laws and regulations in force in Indonesia. The quality of tax consultants is also very necessary in carrying out the profession as a tax consultant, because quality is an assessment of the suitability of everyone who provides professional services to taxpayers in accordance with the requirements and provisions of applicable tax regulations.

The author practices at the Pety Pekanbaru Tax Consultant office which is a tax consultant service that carries out bookkeeping, manages tax administration and assistance to make payments and tax reporting in accordance with applicable

laws. the author chose to do an internship at a tax consultant because it is in line with the majors, the author also wants to get more insight into taxes because the author is aware that the taxation sector is mandatory for every Indonesian citizen.

## **1.2. Purpose of the Apprenticeship**

The practical work activities of State Polytechnic of Bengkalis students, International Business Administration study program have the following objectives:

1. To find out procedures and systems of apprenticeship program at Pety Tax Consultant Pekanbaru.
2. To find out job descriptions of apprenticeship program at Pety Tax Consultant Pekanbaru.
3. To find out the division and time of apprenticeship program at Pety Tax Consultant.
4. To find out the obstacles and solutions during apprenticeship program at Pety Tax Consultant.

## **1.3. Significances of the Apprenticeship**

The practical work carried out is very beneficial for several parties such as students, companies and State Polytechnic of Bengkalis.

### **1. For Students**

There are several benefits from the implementation of practical work programs obtained by students, namely as follows:

- a. Students can develop work relationships and add experience to their resumes.
- b. Students have the opportunity to apply theoretical/conceptual knowledge in the real world of work.
- c. Students gain practical experience in applying theoretical/conceptual science according to their study program.
- d. Students have the opportunity to be able to analyze problems related to science that are applied in work according to their study program.

2. For Companies

The benefits of implementing practical work programs are also obtained by companies/institutions that accept practical work students, such as:

- a. The company will receive labor assistance from students who do practical work so that the work becomes a little lighter and easier.
- b. The company will be recognized by academics and the world of education.

3. For State Polytechnic of Bengkalis

There are several benefits from implementing the practical work program obtained by the State Polytechnic of Bengkalis, which are as follows:

- a. There is good cooperation/relationship between the campus and the company where students do practical work.
- b. State Polytechnic of Bengkalis can improve the quality of its graduates through student practical work experience.

