EDUVISTA
Journal of Education and Innovation
https://doi.org/10.67964/pgj3py69 Volume 1, Issue 2, July–December 2026

Aligning graduate competencies with digital tax practice: A comparative analysis of the undergraduate taxation curriculum at Universitas Terbuka

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Abstract

The digitalization of tax administration and analysis requires higher education institutions to prepare graduates with professional and digital competencies aligned with labor market demands. This study examines the changes and strengthening of the Open University Undergraduate Taxation curriculum between the 2025/2026 and 2026/2027 academic years. It employs a descriptive qualitative approach and comparative document analysis of two curriculum catalogs, focusing on academic structure, graduate learning outcomes, courses, practical activities, and teaching materials. The findings indicate that the curriculum retains its 145-credit structure and eight-semester study period while clarifying four graduate profiles and nine learning outcomes, strengthening practical activities in selected courses, updating teaching materials, and expanding digital learning orientations through e-Filing, e-Faktur, e-Bupot, spreadsheets, and Python. This study contributes an empirical mapping of how professional and digital competency requirements are translated into taxation curriculum components, providing a basis for curriculum evaluation and further development.

Keywords: Taxation curriculum; Graduate learning outcomes; Digital tax competencies; Practical learning; Universitas Terbuka.

Abstrak

Digitalisasi administrasi dan analisis perpajakan menuntut pendidikan tinggi menyiapkan lulusan dengan kompetensi profesional dan digital yang sesuai dengan kebutuhan dunia kerja. Penelitian ini bertujuan menganalisis perubahan dan penguatan kurikulum S1 Perpajakan Universitas Terbuka tahun akademik 2025/2026–2026/2027. Penelitian menggunakan pendekatan kualitatif deskriptif dengan metode analisis dokumen komparatif terhadap dua katalog kurikulum, melalui pengelompokan dan interpretasi perubahan struktur akademik, capaian pembelajaran, mata kuliah, aktivitas praktik, dan bahan ajar. Hasil penelitian menunjukkan bahwa pembaruan kurikulum tidak mengubah struktur 145 SKS dan delapan semester, tetapi memperjelas empat profil lulusan dan sembilan capaian pembelajaran, menegaskan aktivitas praktik pada sejumlah mata kuliah, memperbarui bahan ajar, serta memperkuat orientasi pembelajaran digital melalui e-Filing, e-Faktur, e-Bupot, spreadsheet, dan Python. Penelitian ini berkontribusi memberikan pemetaan empiris mengenai penerjemahan kebutuhan profesional dan digital ke dalam perangkat kurikulum perpajakan sebagai dasar evaluasi dan pengembangan kurikulum.

Kata Kunci: Kurikulum perpajakan; Capaian pembelajaran lulusan; Kompetensi digital perpajakan; Pembelajaran praktik; Universitas Terbuka.

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Introduction

Digitalization has transformed the skills required of accounting professionals, including those working in taxation. Tiron-Tudor et al. (2025) analyzed 262 accounting job advertisements on LinkedIn and identified 2,545 skill requirements. Of these, 54% were technical competencies, 27% involved cybersecurity, digital, and technology-related competencies, while the remaining 19% comprised enabling skills. The researchers then compared these requirements with prospective graduates' perceptions through a questionnaire and found that students tended to place insufficient emphasis on digital, technological, and cybersecurity skills. These findings demonstrate that changes in professional practice involve more than the adoption of new software; they also entail a shift in the composition of competencies that higher education institutions must develop. Curricula therefore need to respond through relevant learning outcomes and practical training that reflect actual workplace demands, particularly in preparing students to interpret data, operate digital systems, and use technology responsibly.

A major challenge for higher education lies in integrating digital competencies into already dense curricula. Dzuranin et al. (2018) conducted an exploratory survey of accounting faculty and proposed three approaches to integrating data analytics: dedicated courses, integration into existing courses, and a combination of both. Respondents showed the strongest support for the combined approach, which incorporates Excel, case studies, and hands-on projects as essential learning components. Curriculum alignment challenges were also identified in a study by Birt et al. (2023), which analyzed course syllabi from 42 Australian universities and eight New Zealand universities, surveyed program leaders, and interviewed nine accounting practitioners. All 13 program leaders surveyed considered existing curricula insufficient in covering the ICT skills required by the accounting profession of the future. These findings highlight the need to update both curriculum content and teaching approaches while retaining accounting fundamentals as essential graduate competencies.

These demands are particularly evident in taxation education, as professional practice requires mastery of tax regulations alongside administrative applications and data processing. Sumual and Karundeng (2024) examined job advertisements and interviewed accounting students. They found that employers expected graduates to be proficient in income tax, digital tax applications developed by the Directorate General of Taxes, Microsoft Excel, and accounting software such as Accurate and Odoo. Although existing curricula were considered reasonably aligned with industry requirements, practical tax training and computer application skills still needed further development. The demand for digital competencies was also reflected in a survey by Januszewski et al. (2024) involving 305 finance and accounting students at

two universities in Poland. A total of 51.5% of respondents identified spreadsheets as the skill they had acquired most extensively during their university education. However, programming, database management, and data analytics still required improvement. These findings indicate that proficiency in basic applications does not automatically translate into comprehensive digital competence.

Previous studies have examined technology integration in accounting education, but have not sufficiently explained how such requirements are translated into specific curriculum components. Through an online survey of 238 accounting educators in Indonesia, SeTin et al. (2024) identified a gap between the demand for data analytics competencies and their implementation in accounting education, with limited human resources possessing data analytics expertise emerging as a major contributing factor. Meanwhile, Yaya et al. (2025) investigated final-year accounting students in Indonesia and Malaysia using an online survey and SmartPLS analysis. Their findings showed that digital intelligence was positively associated with work readiness and mediated the relationship between accounting competencies and work readiness, with a stronger mediating effect among the Indonesian respondents. Both studies establish the importance of digital competencies but focus on educators and students rather than comparative analyses of taxation curriculum documents. Consequently, changes in graduate profiles, courses, learning materials, and practical activities warrant further examination through curriculum documents.

In response to this research gap, this study aims to analyze the changes and strengthening of the Undergraduate Taxation Program curriculum at Universitas Terbuka between the 2025/2026 and 2026/2027 academic years. The analysis focuses on the continuity of academic structure and credit distribution, the refinement of graduate profiles and learning outcomes, changes in courses, practical activity indicators, learning materials, and the orientation toward digital learning. The significance of this study lies in examining how professional competency requirements in taxation are translated into curriculum design rather than merely expressed as a commitment to digitalization. Comparing the two official curriculum catalogs enables these changes to be systematically identified, including both the elements retained and those strengthened. The findings are expected to provide a document-based account of the direction of taxation education development at Universitas Terbuka and inform curriculum evaluation that is more responsive to professional developments. This study uses the catalogs as evidence to examine the relationship between professional requirements, educational objectives, and learning components.

Method

This study adopts a descriptive qualitative approach using comparative document analysis to identify changes and developments in the Undergraduate Taxation Program curriculum at Universitas Terbuka. The primary data consist of the *Katalog*

Kurikulum FEB, FHISIP, FKIP (Non PGSD, Non PGPAUD, dan Non PAI), FST UT for the 2025/2026 and 2026/2027 academic years. These documents were selected because they provide official information on curriculum structure, program vision, graduate profiles, graduate learning outcomes, course offerings, credit requirements, forms of learning activities, teaching materials, and practical guides. Data were collected through document review by examining the Undergraduate Taxation Program sections in each catalog and recording information relevant to the research focus. Document analysis was employed because it enables written materials to be examined and interpreted in light of their publication context and academic purpose (Krippendorff, 2018). The qualitative approach was used to understand patterns of curricular change descriptively rather than to measure their effects statistically (Creswell & Creswell, 2018).

The analysis was conducted in four stages. First, relevant information was identified and selected from both catalogs. Second, the data were classified into comparative categories: continuity of the academic structure, graduate profiles and graduate learning outcomes (GLOs), course structure and nomenclature, practical activity indicators, updates to teaching materials, and the orientation toward digital learning. Third, the classified findings were presented in a comparative matrix to identify elements that remained unchanged, were modified, added, or further specified in the 2026/2027 academic year. Fourth, patterns of curricular change were interpreted in relation to relevant literature on accounting and taxation education. This process followed the qualitative data analysis framework of data condensation, data display, and conclusion drawing and verification, as outlined by Miles et al. (2018). Verification involved cross-checking each finding against the original catalogs, including course codes, teaching material titles, credit requirements, and practical learning indicators, to ensure that the interpretations remained grounded in the official documents.

Results and Discussion

Undergraduate taxation curriculum for the 2025/2026 academic year

The Undergraduate Taxation Program at Universitas Terbuka (UT) for 2025/2026 is oriented toward producing graduates skilled in tax system digitalization and tax policy through Open and Distance Higher Education (PTTJJ). Its vision treats taxation not merely as mastery of regulations but also as a field requiring adaptation to information technology. This direction is consistent with Spante et al. (2018), whose systematic review of the terms digital competence and digital literacy in higher education found that the concepts are often used interchangeably, although digital competence extends beyond operating devices or applications. It also involves understanding, evaluating, and using technology appropriately in professional contexts. In taxation education, graduates must therefore understand digital

information and electronic procedures, as well as their professional implications, rather than simply operate tax applications (Universitas Terbuka, 2025, p. 68).

In terms of learning outcomes, the 2025/2026 curriculum specifies ten specialized skills and eight areas of knowledge. The skills cover tax procedures, financial planning and risk mitigation, tax communication, organizational problem-solving, digital tax systems, ethical decision-making, tax audits, policy analysis, tax planning advice, and written analyses of taxation issues. Knowledge areas include tax theory and regulations, information technology, economics, administration, accounting, law, fiscal policy, and research methods. This breadth indicates a multidimensional graduate profile. Clarke (2018), in a conceptual analysis of graduate employability, argues that obtaining and sustaining employment depends not only on human capital but also on social capital, individual attributes, professional identity, and labour-market conditions. Similarly, Abelha et al. (2020), in a systematic review, emphasize connecting higher education learning outcomes with workplace-applicable competencies. These studies underscore the need to align UT's stated outcomes with course content and learning activities (Universitas Terbuka, 2025, pp. 69–70).

Structurally, the 2025/2026 Undergraduate Taxation curriculum comprises 145 credits across eight semesters, with semester loads of 16, 16, 20, 18, 20, 20, 19, and 16 credits, respectively. Courses combine foundations in administration, economics, and accounting with core subjects such as Tax Administration Procedures, Introduction to Taxation, Individual and Corporate Income Tax, Value Added Tax (VAT) and Luxury Goods Sales Tax, Tax Accounting, and International Taxation. Advanced courses include Transfer Pricing, Tax System Digitalization, Tax Management, and Tax Court. This structure provides broad taxation coverage while introducing digital and professional domains. The course distribution, credits, and practical components are summarized in Table 1. Donald et al. (2019), studying students' perceptions of employability, examined links among human capital, career guidance, and career ownership. Their findings highlight the importance of connecting academic preparation with students' awareness of developing and managing their career competencies (Universitas Terbuka, 2025, pp. 71–73).

Table 1. Mapping of the 2025/2026 Undergraduate Taxation Curriculum Structure and Learning Components

Competency group	**Courses in the curriculum**	**Listed practical or learning components**
Foundational disciplines	Introduction to Administrative Science, Introduction to Economics, Introduction to Accounting, Introduction to Statistics	Development of foundational knowledge in administration, economics, accounting, and quantitative analysis

Taxation fundamentals and administration	Tax Administration Procedures, Introduction to Taxation, Tax Administration, Tax Law and Tax Procedure	Mastery of tax procedures, administration, and the legal framework of taxation
Income taxation	Individual Income Tax, Corporate Income Tax, Income Tax Laboratory	The Income Tax Laboratory is designated as a practical course with online guidance
Indirect and regional taxation	VAT and Luxury Goods Sales Tax, Regional Taxes and Levies, Laboratory for VAT, Luxury Goods Sales Tax, and Regional Taxes and Levies	The VAT and Regional Taxes and Levies Laboratory is designated as a practical course with online guidance
Accounting and technology	Computer Accounting Applications, Tax Accounting, Computerized Tax Accounting Applications, Accounting Information Systems	Computer Accounting Applications is designated as a practical course with online guidance; Computerized Tax Accounting Applications is designated as a practical course with online guidance
Research and knowledge development	Research Methods, Tax Research Methods, Financial Information Analysis	Research Methods and Tax Research Methods include practical components
Advanced taxation and professional studies	International Taxation, Transfer Pricing, Tax Policy, Auditing, Tax Management, Professional Tax Ethics, Tax Court	Tax Court includes practical activities with online guidance
Digitalization and case resolution	Tax System Digitalization, Taxation Case Studies	Tax System Digitalization is offered as a separate course; Taxation Case Studies includes practical activities with online guidance

Source: Compiled from the 2025/2026 Curriculum Catalog of the Faculty of Economics and Business (FEB), Faculty of Law, Social and Political Sciences (FHISIP), Faculty of Teacher Training and Education (FKIP), and Faculty of Science and Technology (FST), Universitas Terbuka, specifically the Undergraduate Taxation Program section, pp. 71–73.

Table 1 shows that the 2025/2026 curriculum is neither entirely theoretical nor devoid of practical components. The catalog identifies Computer Accounting Applications and Taxation Case Studies as courses with practical activities; the Income Tax Laboratory and VAT and Luxury Goods Sales Tax Laboratory as laboratory courses; and Computerized Tax Accounting Applications as a practical course with online guidance. Research Methods and Tax Research Methods also include practical components. Tax System Digitalization is offered as a standalone course. Practical and digital elements are therefore part of the curriculum. However, their presence does not establish that students receive experience integrated with professional tasks. This distinction is consistent with Bond et al. (2018), whose study of students' and lecturers' perceptions of digital media in German higher education found that technology use

did not necessarily transform teaching and learning. Digital tools may support content delivery and communication without making learning more active or transformative.

The learning experience under the previous curriculum placed greater emphasis on conceptual and regulatory knowledge than on applying knowledge through simulations, real-world cases, and tasks resembling professional work. Tax administration platforms, including e-Filing, e-Faktur, and e-Bupot, were not yet integrated systematically across learning activities. Data analytics and technology skills, particularly spreadsheet use and data processing, also required further development to reflect taxation practice. This suggests a gap between the practical components listed in the curriculum and their implementation in learning activities. Suleman (2018), reviewing conceptual frameworks and methodological approaches to graduate employability skills, found no single agreed definition or set of skills. Rather, relevant competencies must be understood in relation to occupational contexts and stakeholder perspectives, including those of educational institutions, graduates, and employers. Accordingly, taxation education requires sustained, integrated practice in digital applications, data analysis, and case resolution.

Overall, the 2025/2026 curriculum provides a relevant foundation through a structured credit load, broad taxation content, multidimensional learning outcomes, and dedicated digital and practical courses. However, prior research indicates that listing competencies in curriculum documents does not automatically ensure student mastery. Spante et al. (2018) show that digital competence extends beyond operating technology, while Bond et al. (2018) demonstrate that using digital media does not necessarily transform learning. Clarke (2018), Abelha et al. (2020), and Donald et al. (2019) further indicate that employability involves multiple competencies, opportunities to apply them, and career development. For UT, curriculum strengthening therefore requires practical use of tax applications, data analysis, case-based problem-solving, digital audit evidence, professional judgment, and communication. The documents identify opportunities to strengthen learning implementation but do not establish that graduates are unprepared for work or have low employability. Such conclusions require further evidence from competency assessments, tracer studies, and employer feedback.

Undergraduate taxation curriculum for the 2026/2027 academic year

The 2026/2027 Undergraduate Taxation Program curriculum at Universitas Terbuka (UT) retains its orientation toward tax system digitalization and tax policy through Open and Distance Higher Education. Structurally, the curriculum continues to comprise 145 credits across eight semesters, with the same credit distribution as the previous academic year (Universitas Terbuka, 2026). Accordingly, the 2026/2027 revision is better understood as strengthening competency development and learning support rather than comprehensively restructuring the program. This direction is

consistent with changes in the accounting and taxation professions discussed by Moll and Yigitbasioglu (2019). Through a review of internet-based technological developments in accounting practice, they explain how technology transforms work processes, information access, communication, and professional analytical requirements. These developments make digital and analytical competencies increasingly integral to financial occupations. Therefore, UT's continuing vision needs to be supported by graduate profiles, learning outcomes, and learning experiences capable of responding to changes in professional practice.

An important change in the 2026/2027 catalog is the explicit identification of four graduate profiles: Tax Analyst, Tax Consultant, Tax Educator, and Tax Administrator. These profiles clarify that graduates are not prepared for a single occupational pathway but rather for analytical, consultative, educational, and administrative functions. This classification is consistent with Pang et al. (2019), who examined graduate competencies from employers' perspectives. Their study positions workplace success as a combination of professional capabilities and cross-functional competencies rather than merely mastery of disciplinary knowledge. This employer perspective highlights the significance of UT's graduate profiles: each profile needs to be translated into distinct tasks, performance standards, and assessment methods. For example, Tax Analysts must demonstrate analytical and recommendation skills, whereas Tax Administrators must demonstrate procedural accuracy and compliance. Clearly defined graduate profiles make competency development more measurable and targeted.

The four graduate profiles are supported by nine Graduate Learning Outcomes (GLOs), covering ethics and character, taxation knowledge, critical thinking, research, policy analysis, digital system implementation, and inclusive taxation communication. Substantively, CPL08 explicitly establishes the ability to implement digitalized tax systems and procedures, while CPL07 emphasizes tax examination, analysis, problem-solving, and policy recommendations. These formulations indicate that digital and analytical competencies have been established as learning outcomes rather than merely supplementary course content. The findings of Succi and Canovi (2020) are relevant in this regard, as their study compared students' and employers' perceptions of the importance of soft skills for graduate employability. They identified differences in emphasis between the two groups, highlighting the need for higher education institutions to ensure that the skills students develop align with workplace expectations. Accordingly, UT's GLOs need to be operationalized through observable assignments and assessment methods.

The relationship among graduate profiles, GLOs, and courses should be understood as an integrated framework. Table 2 presents an analytical mapping of the four graduate profiles, their most relevant GLOs, supporting courses, and the competencies

they are intended to develop. The mapping indicates that Tax Analysts require stronger preparation in research, financial information analysis, auditing, and tax policy; Tax Consultants need mastery of procedures, regulations, tax planning, and communication; Tax Educators require communication and knowledge dissemination skills; while Tax Administrators need proficiency in procedures and digital systems. This classification demonstrates how courses contribute to professional competency development rather than merely grouping them according to their titles. However, the relationships presented in the table represent the author's analytical interpretation of the GLOs and curriculum structure, rather than an official designation that each course serves only one graduate profile. This distinction ensures that the mapping remains accurate and does not extend beyond the information provided in the catalog.

Table 2. Mapping of graduate profiles, learning outcomes, and supporting courses in the 2026/2027 Undergraduate Taxation Program curriculum

Graduate profile	Relevant GLOs	Supporting courses or components	Competency orientation
Tax Analyst	CPL03, CPL05, CPL06, CPL07, CPL08	Research Methods, Tax Research Methods, Financial Information Analysis, Auditing, Tax Policy, Tax System Digitalization, Taxation Case Studies	Data analysis, regulatory interpretation, auditing, and policy recommendations
Tax Consultant	CPL03, CPL04, CPL05, CPL07, CPL08, CPL09	Tax Administration Procedures, Individual and Corporate Income Tax, Tax Administration, Tax Management, Transfer Pricing, Tax Dispute Resolution	Tax consultancy, tax planning, problem-solving, and professional communication
Tax Educator	CPL02, CPL03, CPL05, CPL06, CPL09	Introduction to Taxation, Business Communication, Professional Tax Ethics, Taxation Case Studies	Tax education, outreach, communication, and dissemination of taxation information
Tax Administrator	CPL03, CPL04, CPL05, CPL08	Tax Administration Procedures, Tax Administration, Computer Accounting Applications, Income Tax Laboratory, Computerized Tax Accounting Applications, Tax System Digitalization, VAT, Luxury Goods Sales Tax, and Regional Taxes and Levies Laboratory	Administration, compliance, procedures, and digital tax system implementation

Source: Compiled from the graduate profiles, GLOs, and curriculum structure of the Undergraduate Taxation Program in the 2026/2027 *Universitas Terbuka Curriculum Catalog, pp. 54–59.

In terms of learning activities, the 2026/2027 catalog demonstrates stronger practical components in several courses. The Introduction to Accounting Laboratory was

revised to include practical activities, Intermediate Financial Accounting I was designated as a practice-based course, and Tax Research Methods received a stronger practice-based designation. UT also provides dedicated guides for Computer Accounting Applications, Tax Research Methods, Taxation Case Studies, and Tax Court. This development is relevant to the review by Kroon et al. (2021) on the impact of emerging technologies on the accounting profession. They identify automation, artificial intelligence, cloud computing, and data analytics as technologies transforming accountants' roles and skills, with increasing demands for analytical and professional judgment capabilities. Kokina and Blanchette (2019), through their study of robotic process automation (RPA) implementation in accounting, also demonstrate how automation transforms workflows and task allocation. Consequently, practical learning needs to develop application and reasoning skills rather than merely repetitive procedural execution.

The latest learning experiences indicate that strengthening practical components requires assignments that resemble professional activities. Learning activities are directed toward using e-Filing for tax return preparation and reporting simulations, preparing and validating e-Faktur, and creating and submitting withholding tax certificates through e-Bupot. Students are also introduced to taxation data processing using spreadsheets and basic Python, analyses of international taxation and transfer pricing cases, and audit simulations involving digital evidence. These activities extend learning beyond regulatory knowledge toward procedural implementation, data analysis, and professional judgment. However, these examples represent components of the learning experience rather than a list of applications mandated in every course in the catalog. Accordingly, the 2026/2027 findings indicate more concrete strengthening of practical learning design and learning activities across relevant courses. Assessing actual competency acquisition nevertheless requires assessment rubrics, student work samples, and feedback from graduate employers.

Changes and strengthening of the Undergraduate Taxation Program curriculum at Universitas Terbuka for the 2025/2026–2026/2027 academic years

A comparison of the 2025/2026 and 2026/2027 catalogs indicates that the Undergraduate Taxation Program curriculum at Universitas Terbuka (UT) has been updated through substantive improvements rather than comprehensive structural changes. Both catalogs retain the same total of 145 credits, an eight-semester study period, and an identical semester credit distribution of 16, 16, 20, 18, 20, 20, 19, and 16 credits. The program's vision also remains focused on providing quality taxation education in the context of tax system digitalization and tax policy through open and distance higher education. Revisions primarily address graduate profiles, learning outcomes, teaching materials, and practical activities. This direction is consistent with Banasik and Jubb (2021), who examined learning outcome statements and graduate

attributes in master's-level accounting programs at Australian universities against the International Education Standards. They found that exposure to digital technology, accounting software, oral presentations, teamwork, and leadership was often insufficiently reflected in curriculum documents, leading them to formulate 13 recommendations for improvement. These findings demonstrate that curriculum quality can also be enhanced by refining competencies without restructuring the entire academic program.

To illustrate the relationship between structural continuity and substantive curriculum changes, the differences between the two catalogs are summarized in Table 3. The table shows that the 2026/2027 curriculum strengthens four main areas: the refinement of graduate profiles and GLOs, the reinforcement of practical activities, the specification of teaching materials, and the orientation toward digital learning. Meanwhile, the total credit load and its semester distribution remain unchanged, indicating that the revision does not alter students' academic progression pathways. The most operational changes are reflected in the revised practical activity indicators for EACC4102, EACC4103, and FSSP4307, while the introduction of practical guides provides clearer learning procedures for selected courses. Changes to teaching materials also indicate an effort to align learning resources more closely with intended competencies. This summary provides a basis for the subsequent analysis: curriculum development involves more than administrative adjustments; it strengthens the relationship between graduate learning outcomes, learning processes, and the demands of professional taxation practice. The table presents representative changes rather than an exhaustive list of all revised courses and teaching materials.

Table 3. Comparison of changes and strengthening in the Undergraduate Taxation Program curriculum at Universitas Terbuka for the 2025/2026 and 2026/2027 academic years

Aspect	**2025/2026 academic year**	**2026/2027 academic year**	**Nature of change**
Academic structure	145 credits, 8 semesters, distributed as 16, 16, 20, 18, 20, 20, 19, and 16 credits	Retains 145 credits, 8 semesters, and the same credit distribution	Academic structure maintained
Graduate profiles and competencies	10 specialized skills and 8 areas of knowledge	4 graduate profiles and 9 GLOs	Refinement of professional competency orientation
Practical activities	EACC4102 has no practical activity indicator; EACC4103 is marked T; FSSP4307 is marked P/Pro	EACC4102 BPr/BPro; EACC4103 BP/BPro; FSSP4307 BP/BPro	Reinforcement and expansion of practical activities

Teaching materials	*Dasar-Dasar Perpajakan* (4th ed.); *Kajian Software Komputer I*; PAMA3329; ISIP4216; PAJA3347	*Pengantar Perpajakan*; *Aplikasi Komputer Akuntansi*; FSSP4001; FSAP4302; FSSP4406	Alignment of learning materials with course disciplines and competencies
Practical guides	Practical guides are not listed for several relevant courses	FSSP4002, FSSP4003, and FSSP4004 are available as practical learning guides	Strengthening of practical learning guidelines
Course nomenclature	FSSP4408: *Alternatif Penyelesaian Sengketa Pajak*	FSSP4408: *Penyelesaian Sengketa Pajak*	Simplification of course nomenclature
Digital learning orientation	Greater emphasis on conceptual and regulatory understanding; digital tax system simulations are not yet systematically integrated	Use of e-Filing, e-Faktur, e-Bupot, spreadsheets, Python, and digital audit evidence	Strengthening of applied and technology-based learning

Source: Compiled by the authors based on the 2025/2026 *Curriculum Catalog of the Faculty of Economics and Business, Faculty of Law, Social and Political Sciences, Faculty of Teacher Training and Education (excluding PGSD, PGPAUD, and PAI), and Faculty of Science and Technology* (Universitas Terbuka, 2025) and the corresponding 2026/2027 catalog (Universitas Terbuka, 2026).

The most significant conceptual change concerns graduate profiles and learning outcomes. The 2025/2026 catalog specifies ten specialized skills and eight areas of knowledge, whereas the 2026/2027 catalog explicitly identifies four graduate profiles: Tax Analyst, Tax Consultant, Tax Educator, and Tax Administrator, supported by nine Graduate Learning Outcomes (GLOs). These nine GLOs cover ethics, responsibility and lifelong learning, taxation theories and regulations, administration and accounting, critical thinking, scientific inquiry, tax problem analysis, digital tax systems, and inclusion and communication. This refinement is consistent with Tsiligiris and Bowyer (2021), who reviewed 34 reports from professional organizations and accounting institutions on the impact of the Fourth Industrial Revolution on the accounting profession. Their analysis using NVivo 12 identified four major skill categories: ethical, digital, business, and interpersonal skills, alongside two important personal qualities: adaptability and a commitment to continuing professional development. Accordingly, UT's graduate profiles and GLOs increasingly connect taxation knowledge with the competencies required of future professionals.

Although graduate profiles and GLOs have been refined, the overall course structure remains largely unchanged. Foundational courses in administration, economics, accounting, law, policy, and taxation continue to prepare students for technical subjects such as Individual and Corporate Income Tax, VAT and Luxury Goods Sales Tax, Tax Accounting, International Taxation, Computerized Tax Accounting Applications, Auditing, Tax Policy, and Tax System Digitalization. Advanced courses also remain in place, including Taxation Case Studies, Tax Court, Transfer Pricing,

Professional Tax Ethics, Tax Management, and Criminal Law Enforcement and Tax Administration. A change in course nomenclature is recorded for FSSP4408, from *Alternatif Penyelesaian Sengketa Pajak* to *Penyelesaian Sengketa Pajak*. Maintaining this course structure is important because digital competencies must be developed on the basis of disciplinary knowledge. Tsiligiris and Bowyer (2021) position digital skills alongside ethical, business, and interpersonal skills rather than as substitutes for accounting knowledge. Therefore, disciplinary foundations remain essential for students to analyze cases, use applications, and make taxation-related decisions.

The strengthening of practical learning is reflected in changes to the activity indicators of several courses. Introduction to Accounting Laboratory (EACC4102), which had no practical activity indicator in 2025/2026, is designated as a course with practical activities and online guidance (BPr/BPro) in 2026/2027. Intermediate Financial Accounting I (EACC4103) changes from tutorial-based instruction (T) to practical learning with online guidance (BP/BPro), while Tax Research Methods (FSSP4307) changes from practical activities with online guidance (P/Pro) to practical learning with online guidance (BP/BPro). Practical activity indicators are also retained for Computer Accounting Applications, Income Tax Laboratory, Computerized Tax Accounting Applications, Taxation Case Studies, and Tax Court. These developments are consistent with Jackson and Meek (2021), who discuss the integration of work-integrated learning (WIL) into accounting education. They emphasize authentic and practical learning experiences that connect academic study with professional requirements and explain that WIL extends beyond internships. Accordingly, the expansion of practical activities at UT strengthens the application of theoretical concepts through learning experiences that resemble professional tasks.

Updates to teaching materials make competency development more closely aligned with the tasks associated with individual courses. For FSSP4103, the fourth edition of *Dasar-Dasar Perpajakan* is replaced by *Pengantar Perpajakan*. FSSP4201 replaces *Kajian Software Komputer I* and PAMA3329 *Komputer I* with *Aplikasi Komputer Akuntansi* and FSSP4001 *Panduan Aplikasi Komputer Akuntansi*. EACC4103 adopts teaching materials bearing the corresponding course code rather than EKMA4210. For FSSP4302, ISIP4216 *Metode Penelitian Sosial* (2nd ed.) is replaced by FSAP4302 *Metode Penelitian* and MKKI4302. Practical learning is further supported by FSSP4002 *Panduan Berpraktik Metode Penelitian Perpajakan*, FSSP4003 *Panduan Berpraktik Studi Kasus Perpajakan*, and FSSP4004 *Panduan Berpraktik Peradilan Pajak*. In addition, PAJA3347 *Etika Bisnis dalam Perpajakan* is replaced by FSSP4406 *Etika Profesi Pajak*. Andiola et al. (2020), through a survey of accounting department leaders at AACSB-accredited institutions in the United States, analyzed 69 valid responses from 186 eligible respondents (36.7%). A total of 49.2% of respondents indicated that AACSB technology standards had a strong or moderate influence on curriculum changes.

The 2026/2027 learning experience is directed toward simulations of digital tax administration and analysis, including e-Filing, e-Faktur creation and validation, e-Bupot, spreadsheet applications, Python, and audits using digital evidence. This direction is relevant to Andiola et al. (2020), who found that more than 70% of accounting departments incorporated electronic spreadsheets, business intelligence and analytics, accounting and tax research software, audit software, and database management systems into their teaching. Lee (2024) presents an example of Python-based accounting analytics using Anaconda and introductory programming exercises that integrate financial accounting concepts with data science. In Indonesia, Qadri and Darmawan (2021), through a qualitative case study involving four informants, found that low levels of technological literacy made e-Filing less effective among some individual taxpayers in rural areas, despite its contribution to tax compliance. Meanwhile, Faisol and Norsain (2024), through phenomenological interviews with two corporate taxpayers in Sumenep, found that e-Bupot made tax withholding more practical and efficient, accelerated administrative processes, and reduced document storage costs.

Overall, the 2026/2027 curriculum clarifies professional pathways, retains foundational courses, and expands practical learning and the use of taxation technology. Changes to the practical activity indicators for EACC4102, EACC4103, and FSSP4307, the addition of practical guides, and the revision of teaching materials demonstrate that competency development has been translated into learning components. Experience with e-Filing, e-Faktur, e-Bupot, spreadsheets, Python, and digital audit evidence also brings learning activities closer to actual taxation procedures. This direction is supported by Tsiligiris and Bowyer (2021), who emphasize the integration of ethical, digital, business, and interpersonal competencies; Jackson and Meek (2021), who highlight the importance of authentic learning; and Andiola et al. (2020), who examine technology integration into accounting curricula. Thus, the 2026/2027 revision demonstrates a stronger professional and digital orientation than the preceding curriculum. Its effectiveness, however, needs to be assessed through student competency assessments, tracer studies, and employer feedback to determine whether changes in learning design translate into improved graduate work readiness.

Conclusion

The findings indicate that the 2026/2027 revision of the Undergraduate Taxation Program curriculum at Universitas Terbuka (UT) strengthens competencies without altering the academic structure. The study load remains 145 credits with the same distribution across eight semesters, while the curriculum establishes a clearer orientation through four graduate profiles, nine Graduate Learning Outcomes (GLOs), updated teaching materials, and expanded practical activities. These changes are

important because taxation professionals are increasingly required to possess not only knowledge of theories, regulations, and administrative procedures but also the ability to use technology, analyze data, communicate effectively, uphold ethical standards, and address professional challenges. This strengthening is reflected in the expanded practical components of accounting and research courses, the provision of practical learning guides, and learning activities involving e-Filing, e-Faktur, e-Bupot, spreadsheets, Python, and digital audit evidence. Accordingly, the curriculum demonstrates a shift from a predominantly conceptual orientation toward more applied learning aligned with the demands of the digital taxation profession.

This study contributes by demonstrating that curriculum changes can be examined not only through the addition or removal of courses but also through the alignment of graduate profiles, GLOs, teaching materials, practical activity indicators, and learning experiences. The analysis provides insights into how UT translates professional and digital competency requirements into the learning components of its taxation program. However, this study is limited to a comparison of two academic curriculum catalogs and therefore does not directly assess learning implementation, students' actual competency levels, or the impact of curriculum changes on graduates' work readiness. Future research should complement document analysis with interviews involving lecturers and students, observations or evaluations of practical learning, and graduate tracer studies. UT is also encouraged to develop case-based assessments and digital portfolios, improve student access to tax simulation tools, and use tracer study findings and employer feedback to evaluate the alignment of GLOs with professional requirements.

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