

ACCOUNTING INFORMATION TECHNOLOGY IN TAX ADMINISTRATION: CORETAX SYSTEM TRAINING FOR CHURCH CONGREGATION MEMBERS IN SURABAYA

Renna Magdalena ^{1,*}, Josephine Kurniawati Tjahjono², Go George Herbert³, Imelda Alodia Arditya ⁴,
Florenca Chyntike Setiawan ⁵

¹)Faculty of Economics and Business, Universitas Pelita Harapan

*e-mail: renna.magdalena@uph.edu

ABSTRACT

The implementation of the Coretax System beginning in 2025 marks a fundamental shift in Indonesia's tax administration infrastructure, introducing a fully integrated accounting information technology platform that affects all taxpayer categories. Despite its potential to improve efficiency and transparency, many taxpayers within community settings lack the technical readiness to operate the system correctly. This paper reports on a Community Service (Pengabdian Kepada Masyarakat/PKM) activity conducted by the Tax Center, Accounting Study Program, Universitas Pelita Harapan Surabaya Campus, held on March 6, 2026 at GSJA Ebenhaezer Church, Surabaya. The workshop was specifically designed for members of the church congregation, comprising professionals, employees, and small business owners who share the common need to fulfill their annual tax obligations through the new Coretax platform. Through a hands-on training format covering Coretax account activation and the practical filing of the 2025 Annual Tax Return (SPT Tahunan), the workshop successfully met its target attendance of at least 25 participants, with over 85% completing the full session. Findings indicate that structured, community-embedded accounting information technology training significantly improves participants' confidence and competence in using the Coretax System. This initiative demonstrates that university Tax Centers can serve as effective bridges between government-led digital tax reform and the practical readiness of community-based taxpayer groups.

Keywords: Coretax System, Accounting Information Technology, Tax Compliance, Annual Tax Return, Community Service

1. Introduction

The adoption of accounting information technology in public sector administration has accelerated considerably over the past decade, reshaping how governments collect, process, and verify financial and fiscal data. In Indonesia, this transformation has reached a critical milestone with the introduction of the Coretax System (Core Tax Administration System), an integrated digital platform developed by the Directorate General of Taxes (DGT) that consolidates all tax administration processes into a single, unified interface (Directorate General of Taxes, 2024). Beginning in 2025, Coretax replaced the legacy DJP Online platform and introduced new procedures for taxpayer account activation, data entry, return filing, and payment processing. This system transition represents one of the most consequential updates to Indonesian tax administration in recent history, directly affecting tens of millions of individual and corporate taxpayers across the country.

From an accounting information systems perspective, the Coretax System embodies the principles of integrated enterprise resource planning applied to public tax administration. It automates data flows between taxpayers and the tax authority, enables pre-populated return templates derived from third-party data, and supports real-time audit trail functionality (Pratama, 2024). However, as with any large-scale information system implementation, the benefits of Coretax can only be fully realized when its users — in this case, the taxpaying public — possess adequate technical knowledge and skills to operate the system effectively. The gap between system capability and user readiness constitutes a

significant implementation challenge that must be addressed through targeted education and training.

Community groups, including church congregations, represent an important but often overlooked segment of the taxpaying population in the context of digital tax system transitions. Members of church communities span a wide range of occupational and economic profiles, including salaried professionals, self-employed individuals, and small business operators, each of whom faces distinct obligations and procedural requirements under the Coretax framework. Without specific guidance tailored to their circumstances, these individuals are at heightened risk of administrative errors, late filings, and potential penalties arising from unfamiliarity with the new system.

Universitas Pelita Harapan (UPH) Surabaya Campus, through its Tax Center and Accounting Study Program, engaged this need directly by organizing a practical Coretax training workshop for the congregation of GSJA Ebenhaezer Church, Surabaya. This initiative reflects the university's commitment to the Tri Dharma mandate of community service and its strategic positioning as an academic hub for accounting information technology education. The workshop was designed not merely as a one-time assistance event but as a structured learning experience grounded in the principles of applied accounting information systems education.

The objectives of this paper are: (1) to describe the design and implementation of the Coretax System training workshop as a community service activity; (2) to examine the relationship between accounting information technology literacy and tax compliance behavior in community settings; and (3) to evaluate the effectiveness of the workshop in improving participants' practical readiness for Coretax-based SPT filing.

2. Literature Review

2.1. Accounting Information Technology and Tax Administration

Accounting information technology encompasses the hardware, software, networks, and human processes that organizations use to collect, store, process, and communicate financial and accounting data (Romney & Steinbart, 2021). In the public sector, the application of accounting information technology to tax administration has been shown to improve data accuracy, reduce compliance costs, and enhance the capacity of tax authorities to detect non-compliance through cross-referencing and automated audit procedures (OECD, 2022). The development of integrated tax administration platforms, analogous to enterprise resource planning systems in the private sector, represents the current frontier of this technological application.

The Coretax System fits squarely within this framework. As an integrated accounting information technology platform for tax administration, it connects taxpayer-facing functions such as return filing and payment with backend DGT functions including audit selection, data analytics, and compliance monitoring (Directorate General of Taxes, 2024). For taxpayers, interacting with Coretax requires a level of digital and accounting information technology literacy that goes beyond basic computer use, encompassing an understanding of data input requirements, system navigation, document management, and electronic authentication. These demands make the

transition from legacy systems non-trivial, particularly for taxpayers with limited prior exposure to integrated digital platforms.

2.2. Tax Literacy, Digital Readiness, and Compliance

Tax literacy refers to the breadth of knowledge individuals possess regarding their tax obligations, rights, and the procedural requirements for compliance (Kirchler, 2007). Research consistently demonstrates a positive relationship between tax literacy and voluntary compliance: taxpayers who understand both the substantive rules and the administrative procedures of the tax system are significantly more likely to file accurately and on time (Alm, 2019; Saad, 2014). In the context of digital tax administration, tax literacy must be augmented by what Susanto (2023) terms "digital tax readiness," which incorporates proficiency with the specific technology platforms through which compliance obligations are fulfilled.

The introduction of Coretax creates a specific and immediate digital tax readiness requirement for all Indonesian taxpayers. Studies of similar large-scale tax information system transitions in other countries have found that user training and support programs are among the most important determinants of successful adoption and ongoing compliance (OECD, 2022; Rakhman & Widodo, 2021). Without such programs, taxpayers particularly those in non-corporate and community settings tend to delay filing, submit inaccurate returns, or disengage from the system altogether, undermining the objectives of the reform. This literature strongly supports the case for proactive, community-targeted Coretax training initiatives such as the one described in this paper.

2.3. Community Service as a Vehicle for Accounting Information Technology Education

Community service activities within Indonesian higher education are mandated by the Tri Dharma framework, which requires universities to balance teaching and research with active societal engagement. In accounting and taxation, PKM activities often take the form of tax assistance programs, financial literacy workshops, or training sessions on specific regulatory changes (Widjaja & Santoso, 2022). These activities serve a dual purpose: they fulfill the social responsibility of the institution while providing students and faculty with applied learning opportunities that reinforce theoretical knowledge through real-world practice.

The application of accounting information technology training as a community service modality is relatively recent but growing in importance. As government services and financial reporting requirements migrate to digital platforms, the ability to use these platforms effectively constitutes a form of civic literacy that higher education institutions are uniquely positioned to provide. Nugroho et al. (2020) found that community-based tax training programs delivered by university teams produced measurable improvements in compliance-related knowledge and behavior among participants, with effects that persisted beyond the immediate training event. This evidence supports investment in structured, university-led accounting information technology training as a high-impact form of community service.

2.4. Church Congregations as Community Learning Environments

Churches and other faith-based institutions function as significant community anchors in Indonesian society, providing trusted social networks, accessible meeting spaces, and established communication channels through which educational initiatives can be

efficiently delivered (Kusumawijaya, 2020). In the context of tax education, the church congregation setting offers several practical advantages: it reaches a self-selected community of individuals who share a common institutional affiliation and social trust, it provides a non-intimidating environment in which participants feel comfortable asking questions and admitting knowledge gaps, and it enables the organization of follow-up activities through the existing church communication infrastructure. These characteristics make faith-based community settings particularly well-suited as venues for accounting information technology training programs that require high levels of participant engagement and hands-on practice.

3. Research Method

This study employs a descriptive qualitative approach to document and evaluate the design and implementation of the Coretax System training workshop as a community service activity. Data collection methods included participatory observation by the organizing team during the workshop, event documentation including attendance records and program materials, and post-event evaluative reflection by the faculty team. This methodology is appropriate for community service research contexts where the primary objective is to produce a rich, contextualized account of program design, implementation, and observed outcomes rather than to generate statistically generalizable findings.

3.1. Partner Organization

The workshop was conducted in partnership with GSJA Ebenhaezer Surabaya (Gereja Sidang Jemaat Allah Ebenhaezer), an Assembly of God congregation located at Jl. Ambengan No. 2, Surabaya. The church provided the venue for the event, specifically the Gedung Serbaguna (Multipurpose Hall, left wing), and facilitated the mobilization of congregation members as participants. The target participant group consisted exclusively of adult members of the GSJA Ebenhaezer congregation, representing a diverse range of taxpayer profiles including salaried employees, professionals, and small business owners.

3.2. Organizing Team

The workshop was organized by the Tax Center of the Accounting Study Program, Universitas Pelita Harapan Surabaya Campus. The principal trainer and resource person was Josephine Kurniawati Tjahjono, Head of the Tax Center, whose expertise in Indonesian taxation and direct experience with the Coretax System made her ideally suited to deliver practical system training. The activity was supervised by Dr. Renna Magdalena, S.T., S.E., M.Ak, Head of the Accounting Study Program. A student organizing committee from the Accounting Study Program Batch 2024 supported event logistics, with key roles filled by Imelda Alodia Arditya S. (Events Division), Kensi Isa Nathanael (Publication and Documentation Division), and Florencia Chyntike Setiawan (Registration Division).

3.3. Workshop Design and Format

The workshop was designed as a full-day, onsite training session held on Friday, March 6, 2026. The format integrated theoretical instruction with hands-on system practice, structured around three progressive learning modules delivered by the principal trainer. The program followed a structured rundown: participant registration (08:30 to 09:00); opening prayer (09:00 to 09:15); welcoming remarks by the UPH Surabaya representative (09:15 to 09:30); first instructional module and Coretax practice (09:30 to 09:45); second instructional module and practice (09:45 to 09:50);

extended third module and practice (09:50 to 11:00); and open question-and-answer session with live SPT filing practice (11:00 until completion). Total program duration was approximately four hours.

3.4. Target Participants and Success Indicators

Participation was open to all adult members of the GSJA Ebenhaezer congregation. Pre-established success indicators for the event included: a minimum of 25 registered participants in attendance; program adherence to the scheduled rundown with a maximum permissible delay of 15 minutes; full session attendance by at least 85% of registered participants; and active participation with demonstrated improvement in Coretax understanding by at least 80% of attendees, as assessed through facilitator observation during hands-on practice exercises.

4. Result and Discussion

4.1. Workshop Implementation

The Coretax System training workshop was carried out as planned on March 6, 2026, at the GSJA Ebenhaezer Multipurpose Hall. The event proceeded according to the structured rundown with minimal deviation, and all pre-event technical preparations including equipment testing and system access verification were completed during the registration period. The welcoming remarks delivered by the UPH Surabaya representative positioned the workshop within the broader context of Indonesia's digital tax transformation, emphasizing the practical urgency of Coretax literacy for every individual taxpayer.

The core training was structured across three progressive modules. The first module provided participants with a conceptual foundation for understanding the Coretax System as an accounting information technology platform. The trainer explained how Coretax functions as an integrated system that connects taxpayer-side data entry with DGT backend processes, drawing an accessible analogy between Coretax and the integrated information systems that businesses use to manage their financial records. This framing helped participants appreciate the logic underlying the system's design and the importance of accurate, timely data input. Key topics in this module included the architecture of the Coretax platform, the regulatory basis for its implementation, and the principal differences between Coretax and the previous DJP Online system.

The second module addressed the Coretax account activation process in step-by-step detail. Participants were guided through the identity verification requirements, the activation of their Electronic Filing Identification Number (EFIN), and the initial account setup process within the Coretax interface. The trainer demonstrated each step on a projected screen while participants followed along on their own devices, with student facilitators circulating to provide individual assistance where needed. This module was particularly important for congregation members who had not yet activated their Coretax accounts, as activation is a prerequisite for any subsequent system transaction.

The third and most extensive module focused on the practical completion and submission of the 2025 Annual Tax Return (SPT Tahunan 2025) through the Coretax interface. The trainer walked participants through the full SPT filing workflow, from the initial selection of the appropriate return form through income and deduction data

entry, tax liability calculation, and final electronic submission. Particular attention was given to the specific data fields relevant to the occupational profiles represented in the participant group, including employment income reporting, other income sources, and applicable personal deductions. The trainer also addressed common errors and system-generated error messages, providing troubleshooting guidance that participants found directly applicable to their filing situations.

4.2. Participant Engagement and Outcomes

The workshop attracted congregation members representing a cross-section of the taxpaying profiles present within the GSJA Ebenhaezer community, meeting the minimum attendance target of 25 participants. The diversity of occupational backgrounds among attendees meant that the training addressed a corresponding variety of tax situations, enriching the collective learning experience through the discussion of multiple real-world scenarios. Full session attendance exceeded the 85% target, indicating sustained engagement throughout the four-hour program. The open question-and-answer session generated substantial and varied engagement.

Participants raised practical questions reflecting their specific circumstances, including the correct treatment of income from multiple employers, the procedures for reporting freelance or self-employment income alongside salaried income, the documentation requirements for personal deductions, and the steps to follow when the Coretax system generates a validation error during submission. The specificity and depth of these questions demonstrated that participants were actively applying the training content to their own tax situations rather than engaging with the material purely in the abstract.

Facilitator observations during the hands-on practice sessions indicated that the substantial majority of participants successfully completed the key tasks of account activation and SPT filing simulation within the workshop, surpassing the 80% target for demonstrated improvement. Participants who encountered difficulties received prompt individualized support from the trainer and student committee members, ensuring that all attendees were able to progress through the practical exercises. Several participants who had previously postponed their SPT filing due to uncertainty about the Coretax system indicated that they felt sufficiently confident to complete their returns independently following the workshop.

4.3. Discussion: Accounting Information Technology Training as a Community Service Model

The outcomes of this workshop yield several insights relevant to the design of accounting information technology training as a community service modality. First, the results confirm that structured, hands-on training in a community setting can effectively close the gap between accounting information technology system capabilities and user readiness, even within a diverse participant group with varying levels of prior digital experience. The progressive three-module structure employed in this workshop proved well-suited to this objective, allowing the trainer to build participants' conceptual understanding before introducing procedural complexity.

Second, the church congregation setting demonstrated clear strengths as a venue for accounting information technology training. The pre-existing social trust and

communication infrastructure of the congregation facilitated effective participant mobilization, while the familiar and non-formal environment reduced the psychological barriers that might otherwise prevent individuals from admitting knowledge gaps or asking basic questions. These contextual factors are important enablers of effective adult learning, particularly in technology training contexts where participants may feel self-conscious about their digital proficiency relative to others.

Third, the active involvement of student organizers in the workshop added significant value beyond logistical support. Students' familiarity with the Coretax interface, gained through their academic accounting information systems coursework, enabled them to serve as credible peer facilitators during the hands-on practice sessions. This integration of student learning with community service delivery reflects the Tri Dharma ideal of applied academic engagement and provides a model for how university accounting programs can leverage their student resources to amplify the reach and impact of community outreach activities.

Finally, the experience highlights an important dimension of accounting information technology implementation that is often overlooked in policy discussions: the differential impact of digital system transitions on community-based taxpayer groups whose compliance behavior is shaped not only by knowledge and motivation but also by access to appropriate training and support. Higher education institutions, particularly those with dedicated Tax Centers and accounting information systems expertise, are uniquely positioned to address this gap through targeted community service programs. The GSJA Ebenhaezer workshop offers a replicable model for extending this form of support to other community organizations across the Surabaya region and beyond.

5. Conclusion

This paper has documented the design, implementation, and outcomes of a Coretax System training workshop organized by the Tax Center of the Accounting Study Program, Universitas Pelita Harapan Surabaya Campus, in collaboration with GSJA Ebenhaezer Surabaya. Conducted on March 6, 2026, the workshop addressed a pressing community need arising from the rollout of Indonesia's integrated accounting information technology platform for tax administration.

The workshop successfully equipped congregation members from diverse occupational backgrounds with the knowledge and practical skills required to activate their Coretax accounts and file the 2025 Annual Tax Return. All pre-established success indicators were met or exceeded, confirming both the operational effectiveness of the organizing team and the substantial demand for this type of targeted accounting information technology training among community-based taxpayer groups.

The church congregation setting proved to be a highly effective platform for this type of community service activity, offering trusted social networks, accessible facilities, and a non-intimidating learning environment that supported active participant engagement. The partnership between the UPH Tax Center and GSJA Ebenhaezer represents a scalable and replicable model for extending accounting information technology training to other community organizations across the region.

For future programs, it is recommended that pre-event and post-event assessments be incorporated to formally measure knowledge gains, that participant-specific case materials be developed to reflect the distinct tax profiles of different congregation member groups, and that follow-up consultation sessions be offered to support participants as they apply their Coretax skills independently. The sustained development of university Tax Centers as hubs for community accounting information technology education represents a high-value investment in the long-term success of Indonesia's digital tax administration reform agenda.

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