

Enhancing Tax Literacy and Workforce Readiness through Core-Tax Training for National Media Center (NMC) Vocational High School Students in Malang

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ABSTRACT

The Community Service program instructed National Media Center (NMC) vocational high school students on the core tax system to enhance tax literacy, digital tax administration, and employment readiness. This program utilized participation, experiential learning, problem-solving, and direct mentorship. We utilized participation, experiential learning, problem-solving, and direct mentorship. The exercise encompassed planning, training, evaluation, and reporting. The program included lectures, debates, simulations, fundamental tax practice, and introductory case studies on digital tax administration. The post-test scores indicated that students comprehended essential tax concepts and the Core Tax system more effectively than in the pre-test. Students may also autonomously reproduce tax data entry and acquire knowledge regarding digital tax administration. Participants actively participated in discussions and practical exercises. Students surmounted technical challenges during training with guidance from mentors. The exercise enhanced tax literacy and fundamental tax technical skills, offered training modules for future education, conferred certificates to participants, and recorded the activity in reports and publications. This exercise has enhanced students' readiness for employment, particularly in digital financial management and taxation. The core tax training program is anticipated to evolve into a sustainable initiative aimed at equipping vocational high school students for the digital-era workforce.

Keywords: Core Tax, Tax Literacy; Job Readiness; Vocational High School Student; Digital Training



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INTRODUCTION

The tax administration system in Indonesia has undergone a dramatic change due to the development of digital technologies (Anugrah et al., 2026). Efficiency, openness, and taxpayer compliance are the three goals of tax digitization. According to Asnifah & Fahriani (2024) research, taxpayers are more likely to comply with tax regulations when electronic filing and billing systems are put into place since these systems streamline the payment and reporting of taxes. The Directorate General of Taxes' service administration system, which modernizes and simplifies all tax processes in Indonesia, is known as Coretax.

The implementation of the Coretax system has produced mixed empirical findings concerning taxpayer readiness and understanding of digital tax administration. On one hand, several studies suggest that taxpayers who have engaged with Coretax hold relatively positive perceptions. Furthermore, the use of Coretax, bolstered by tax understanding, digital tax education, and technological experience, appears to facilitate tax compliance (Putri et al., 2025; Marcellina et al., 2026). On the other hand, other studies reveal that significant obstacles remain, including low digital literacy, limited technical competence, resistance to new technologies, and insufficient understanding among taxpayers and MSMEs (Nisa et al., 2026; Mustofa et al., 2025). These contrasting findings highlight an empirical gap regarding the degree to which various groups of taxpayers are sufficiently prepared to comprehend and utilize Coretax. Familiarity with technology does not necessarily equate to tax literacy or the capability to independently navigate digital tax administration. So that, this digital revolution requires human personnel who can operate and understand technology-based systems (Nawangsih, 2021; Ana et al., 2024; Mekonnin & Ayenew, 2025) while possessing a firm grasp of tax principles. Tax literacy is an important component for this digital system's success (Dwiyanti et al., 2026). The capacity to comprehend and autonomously carry out one's tax responsibilities is the essence of tax literacy. Salsabila dan Kurniawan (2024) discovered that tax literacy significantly influences taxpayer compliance, particularly among the younger generation. Improving students' understanding of tax laws is an important focus in vocational schools, especially Specialized Vocational High Schools (VHS). VHSs are crucial in ensuring that graduates play a vital role in preparing them for the workforce. But there's still a disconnect between what employer's demand and what graduates can really do. Practical skills and experience learning have a significant impact on the employment preparation of vocational high school pupils (Veronica, 2026).

In Malang City, there is a vocational school called the National Media Center (NMC) Vocational High School that specializes in digital business and information technology. They are a partner for this event. Students show outstanding promise in becoming digital technology experts with majors including software engineering, multimedia, and business management and marketing. A strategic opportunity to include online tax education has arisen. However, initial observations indicate that most students still have only a basic understanding of taxes. Students still lack a firm grasp of both digital tax administration best practices and fundamental tax ideas. This indicates that there is a disconnect between students' preparedness for the workforce and the advancement of digital tax systems. Given that modern jobs need more than just technological know-how, this gap is growing in significance. Graduating from a vocational high school with knowledge of financial systems and proficiency in digital administration is an asset. Digital administration expertise is one of the most important talents for the Industry (Widiastuti et al., 2025).

The growth of the internet economy also creates chances for young people to start their businesses (Xia et al., 2024). For companies to successfully meet their tax responsibilities, tax literacy is essential in this context. There is a favorable correlation between tax literacy and tax compliance among MSMEs. Zebua & Putra (2025) demonstrated a favorable correlation between tax literacy and tax compliance among MSMEs. The development of future tax awareness relies heavily on early tax education. Suripto et al. (2024) assert that exposure to tax education significantly impacts students' tax knowledge. An applied educational program is necessary to tackle this problem. One

practical option is to provide training on how to use digital tax systems like Core Tax. Students acquire practical skills that may improve their employability in addition to academic knowledge. The problem of vocational high school students' low understanding of Coretax is not solely due to the complexity of the digital tax system; it is a result of several interrelated factors (see Figure 1: Fishbone Diagram of Root Cause Analysis). First, students possess limited foundational knowledge of taxation and do not recognize tax obligations as a competency relevant to their lives and future careers. Second, while students may be adept at using digital technology, this skill does not automatically translate to digital tax literacy. Third, their limited exposure to Coretax and lack of practical experience hinder their ability to operate the digital tax administration system independently. Additionally, the insufficient outreach specifically directed at vocational high school students, combined with the absence of digital tax literacy integration into vocational education, exacerbates this issue. Therefore, implementing Coretax training that combines tax knowledge, system understanding, and hands-on practice is a pertinent intervention to enhance tax literacy and support vocational high school students' job readiness.

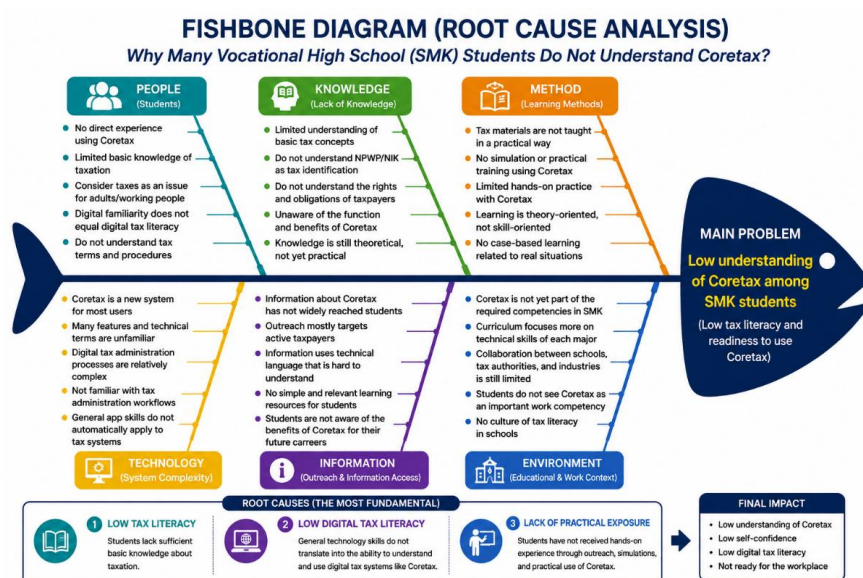


Figure 1. Fishbone Diagram (Root Cause Analysis)

Source: Created by the Authors via ChatGPT (2026)

Improving student competence: A practice-based learning method has successfully improved student competence. using a practice-based learning method. Thus, it is of the utmost importance that students at NMC Vocational School participate in this community service project to enhance their knowledge of taxes and digital administration.

METHODS

The community service team consisted of three lecturers from the Management Study Program and one lecturer from the Accounting Study Program at Institut Teknologi dan Bisnis Asia Malang. The Taxation Basics Workshop was delivered by Yuniar Fitriyani, S.E., M.M., while the Core-Tax Workshop was delivered by Heru Kustanto, S.E., M.M. Evaluation of practice and output was conducted by Pipit Rosita Andarsari, S.E., M.M., and Widiya Dewi Anjaningrum, S.Si., M.M. The activity was held at the SMK-National Media Center (NMC) Computer Laboratory on 12 May 2026, and was executed in four stages: preparation, implementation, evaluation, and reporting (Figure 2).

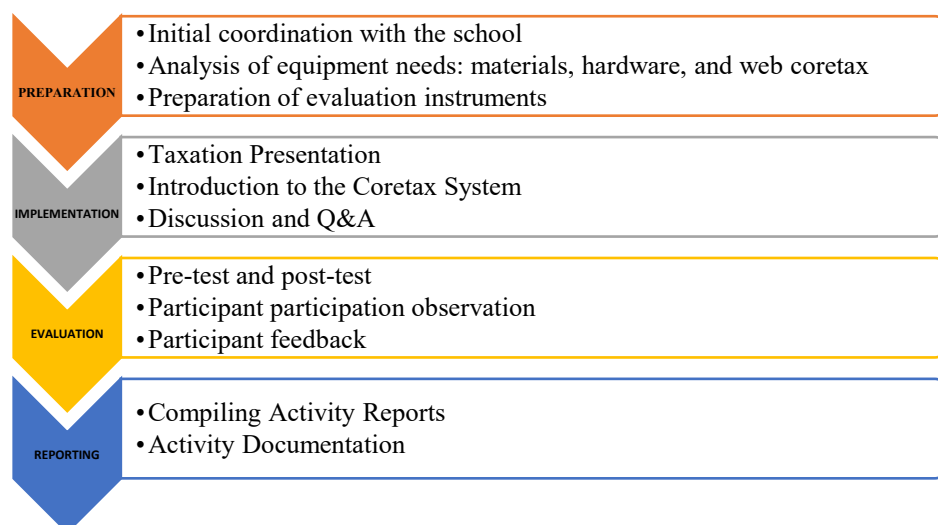


Figure 2. Stages of Implementation of the Proposed Community Service Program

Source: Designed by the Authors (2026)

Evaluation Design

This program used a one-group pretest-posttest design, a pre-experimental evaluation design appropriate for a single-cohort community-service intervention conducted without a comparable control group. Effectiveness was assessed against five pre-determined indicators: (1) improvement in basic tax understanding, (2) Coretax operating capability, (3) activity/engagement level, (4) ability to complete case studies, and (5) participant satisfaction (see Table 1). Defining measurable, target-linked indicators in advance rather than assessing success only in narrative terms after the fact was intended to make the evaluation auditable and comparable across future iterations of the program.

Instruments:

1. Tax-literacy pre/post-test: 20 multiple-choice items (max. score 100), covering four content domains: basic tax concepts, taxpayer obligations, digital tax-administration procedures, and Coretax system navigation (5 items each). The identical instrument was administered before and after training.
2. Coretax operating-skill rubric: a structured observation checklist scored by the evaluating lecturers across five criteria, system login/authentication, data-input accuracy, submission procedure, error handling, and ability to complete the simulation independently, during hands-on practice.
3. Engagement observation checklist: structured observation of participation in discussion, question-and-answer sessions, and hands-on practice, recorded by the two evaluating lecturers.
4. Case-study completion rubric: scored completion of a simplified, realistic tax-administration case assigned during the workshop.
5. Satisfaction questionnaire: an 8-item, 5-point Likert instrument administered after training, covering content clarity, mentor quality, material relevance, and format satisfaction; "satisfied" was operationalized as a mean item score ≥ 4 .

Validity and Reliability

Content validity of the tax-literacy test and the satisfaction questionnaire was established through expert judgment by two subject-matter lecturers in taxation and accounting prior to administration, who reviewed item-objective congruence against the training's four content domains. Given the single-session, small-cohort nature of the intervention, formal psychometric reliability testing (e.g., Cronbach's alpha) was not conducted.

Data Analysis

Pre-test and post-test results were analyzed using normalized-gain (N-gain) analysis, calculated as $(g) = (S(\text{post}) - S(\text{pre})) / (S(\text{max}) - S(\text{pre}))$, where a score ≥ 0.7 is categorized as high, $0.3-0.7$ as medium, and < 0.3 as low (Hake, 1998). This measure was chosen because it corrects for ceiling effects and remains interpretable when only aggregate pre/post averages, rather than paired individual-level data, are available, as was the case in this single-session evaluation of the program. A comparison test using the Wilcoxon signed-rank test, since the data did not meet the assumption of normality, was employed to examine whether there was a statistically significant difference in participants' knowledge before and after the training. Meanwhile, the other four indicators (operational skills, engagement, case resolution, satisfaction) were analyzed descriptively by comparing observed results with predetermined target achievement thresholds (Table 1).

The training itself used a participatory and applied approach (Karunarathne R.A. & Shayamali, 2025), emphasizing the active involvement of participants throughout the entire process. We select this participatory method to ensure that students actively engage in the learning experience rather than merely serving as training objects (Dara & Kesavan, 2025). Additionally, the approach is problem-solving in nature and aims to address real-world issues (Zhang et al., 2025). In this activity, students encounter simple case studies related to tax administration, allowing them to learn how to apply the concepts they have studied in scenarios that resemble real-life situations. This strategy is designed to sharpen critical thinking skills (Rusmin et al., 2024) and better prepare students to tackle real-world challenges in tax administration. Moreover, the activity incorporates a mentoring component (Kusumawati et al., 2024), providing participants with direct guidance throughout the training process. This mentoring is essential to ensure that each student can effectively grasp the material and receive support when facing difficulties (Alonzo et al., 2025). With mentoring, the transfer of knowledge and skills can be more effective and efficient (Wikström et al., 2023).

RESULTS AND DISCUSSION

Quantitative Evaluation Results

Table 1 presents the evaluation results against each indicator's pre-determined target. All five indicators exceeded their respective thresholds. Tax-literacy scores increased from a pre-test mean of 46 to a post-test mean of 79, a 72% increase; the corresponding normalized gain is $(g) = (79 - 46) / (100 - 46) = 0.61$, placing the improvement in the moderate category. Twenty-two of 25 participants (88%) completed the Coretax data-entry simulation independently and in accordance with the taught procedure; 24 of 25 (96%) were rated as actively engaged in discussion, question-and-answer sessions, and hands-on practice; 21 of 25 (84%) successfully completed the assigned case study; and 96% of participants reported satisfaction with the training.

Table 1. Evaluation Results

No.	Indicator	Measurement	Target	Result	Gap vs. Target
1	Improvement in basic tax understanding	Pre-test & post-test mean score (max. 100)	$\geq 60\%$ increase	72% increase (mean 46 $\rightarrow$ 79; N-gain = 0.61, moderate)	+12 pp
2	Core Tax operating capability	Direct practice / simulation of tax data entry	$\geq 85\%$ independent	88% (22/25 participants)	+3 pp
3	Activity / engagement level	Structured observation of	$\geq 85\%$ active	96% (24/25 participants)	+11 pp

		discussion, Q&A, practice			
4	Ability to complete case studies	Case-completion rubric (simple tax case)	$\geq 80\%$ able	84% (21/25 participants)	+4 pp
5	Participant satisfaction level	Likert questionnaire (post-training)	$\geq 85\%$ satisfied	96% satisfied	+11 pp

Source: Compiled by the Authors (2026)

Table 2. Test Statistics^a

Post-Test Score - Pre-Test Score	
Z	-4.455 ^b
Asymp. Sig. (2-tailed)	.000
a. Wilcoxon Signed Ranks Test	
b. Based on negative ranks.	

Source: SPSS's Output (2026)

Based on the results of the Wilcoxon Signed Ranks Test, it was found that Coretax training significantly improved tax literacy and digital tax administration skills among students at the National Media Center (NMC) Vocational School. The Wilcoxon significance value of 0.000 (<0.05) supports this finding (see Table 2). The results of the activity demonstrated an increase in students' practical skills in independently conducting simulations for tax data entry. This was evident in the participants' abilities during hands-on practice, discussions, and completion of case studies provided during the training. Based on pre- and post-test evaluations, students' understanding of taxation materials and the use of Coretax also improved.

Process Description

The Coretax training used a workshop model emphasizing an active, participatory, hands-on approach (Figure 3). Participants received theoretical material on fundamental tax concepts, were introduced to the Coretax system, and engaged in discussion and question-and-answer sessions (Figure 4) before completing a simulated digital tax-data-input exercise and a simplified case study. The presenters and community-service team circulated during practical sessions to assist participants encountering technical difficulties.



Figure 3. The Taxation Basics and Coretax Workshop

Source: The Authors's Documentation (2026)

This community service activity also produced outputs in the form of Coretax training modules/tutorials, participant certificates, activity documentation, and a final community service

report. Overall, this activity had a positive impact on students' job readiness, particularly in the areas of digital-based financial administration and taxation. The Coretax training utilizes a workshop model that emphasizes an active, participatory, and hands-on approach (see figure 3). Participants not only receive theoretical material but also engage directly through discussions, Q&A sessions (see Figure 4.), simulations, and practical exercises focused on completing the core tax system. This workshop method aims to provide an interactive learning experience, helping participants better understand the digital tax administration process with greater ease and effectiveness. The training covers fundamental tax concepts, introduces the Coretax system, and includes a simulation of digital tax data input. Participants are given simple case studies related to tax administration, allowing them to apply the material learned directly. The presenters and the community service program team actively assist participants during practical sessions, walking around to help those who encounter technical difficulties or struggle with the core tax-filing steps.



Figure 4. Q&A Sessions of Taxation Basics and Core-Tax Workshop

Source: The Authors's Documentation (2026)

Three participants (12%) required additional support during the initial stages of digital tax data entry; the community-service team provided intensive, individualized mentoring to address this, consistent with the pedagogical/exposure-level root cause identified above, these students had had the least prior informal exposure to digital administrative systems.

Comparison with Prior Studies and Theoretical Interpretation

These results extend, and partially diverge from, findings reported in related community-service and training literature. (Veronica, 2026) found that structured soft-skills training improved vocational students' generic workforce readiness; the present findings show a comparable, and in some indicators higher, level of engagement (96%) when the training additionally targets a concrete, sector-specific digital system rather than generic employability skills, suggesting that specificity of content may itself contribute to engagement. Similarly, Ana et al. (2024) reported that MSME technology adoption improved through a combination of training modules and mentoring; the comparable success pattern observed here (88% independent operating capability) reinforces that a participatory, mentoring-based model transfers across quite different technology-adoption contexts from MSME e-marketing to vocational digital-tax administration.

The mentoring literature helps explain why engagement and completion rates were high despite variation in participants' initial ability. Individualized mentoring is theorized to scaffold skill transfer and reduce the technical-difficulty barrier for less-prepared learners (Alonzo et al., 2025; Wikström et al., 2023); this is consistent with the finding that the 12% of participants needing additional support were able to complete the exercise once given direct, one-on-one guidance, rather than being left behind by a purely group-paced format. Kusumawati et al. (2024) similarly found mentoring central to strengthening a community livestock business's use of a management

information system, reinforcing mentoring's role as a general mechanism for technology-adoption success rather than one specific to this program.

The magnitude of the literacy gain can also be interpreted through Kolb's experiential learning cycle (Kolb, 1984 in Castillo et al., 2025), which holds that learning is strengthened when concrete experience, reflective observation, abstract conceptualization, and active experimentation occur in sequence. The training's structure: conceptual explanation, followed by simulation (concrete experience), discussion and Q&A (reflective observation), and independent case-study completion (active experimentation), approximates this cycle, offering a plausible mechanism for the moderate N-gain observed, rather than attributing the improvement to exposure alone. Whether this literacy gain translates into the compliance-related behaviors reported in adult-taxpayer studies (Salsabila & Kurniawan, 2024; Dwiyantri et al., 2026) cannot be established from a single post-training measurement, and remains an assumption rather than a demonstrated result of this study; it is flagged below as a direction for longitudinal follow-up.

Output versus Outcome, and Program Sustainability

This program produced tangible outputs, Coretax training modules/tutorials, participant certificates, activity documentation, and a final community-service report, that document the activity but do not, by themselves, demonstrate competency change. The substantive contribution of the program lies instead in its outcomes: the measured 0.61 normalized gain in tax literacy, the 88% independent Coretax operating competence, and the 96% engagement rate, each representing a behavioral or competency-level change rather than a delivered artifact.

Long-term impact and program sustainability were not directly measured within this single-session evaluation design. To move from a one-off intervention toward a sustainable initiative, as intended, the following mechanisms are proposed rather than reported as already implemented: (a) formal integration of a basic Coretax module into NMC's existing economics/entrepreneurship curriculum through a partnership agreement between the school and the community-service team; (b) periodic, e.g., semesterly, refresher mentoring sessions; (c) designating higher-performing trained students as peer "tax ambassadors" to support subsequent cohorts; and (d) a planned 3–6-month follow-up survey to assess retention of skills and any real-world application of the Coretax competencies acquired, a measure the current program did not yet include and which should accompany future iterations of this activity.



Figure 5. Closing of Taxation Basics and Core-Tax Workshop

Source: Source: The Authors's Documentation (2026)

CONCLUSION

This program demonstrated that a structured, indicator-based Coretax training intervention measurably improved National Media Center (NMC) Vocational High School students' tax literacy. Beyond these programmatic results, the study's contribution is methodological: it operationalizes tax-literacy and digital-competence gains as quantifiable outcomes through a defensible evaluation design, a one-group pretest-posttest model combined with normalized-gain analysis, addressing the common critique that community-service reporting relies on descriptive, activity-based narratives rather than outcome evidence. In principle, this evaluation framework is transferable to other community-service interventions that introduce sector-specific digital-government or administrative systems to pre-service vocational cohorts, extending tax-literacy research, previously concentrated on adult taxpayers, to a pre-employment population and connecting it with the vocational-readiness literature.

These findings should nonetheless be interpreted within clear limitations: a single-group design without a control cohort, a relatively small sample ($n = 25$) from a single school, and the absence of formal psychometric validation of the instruments used. The root-cause analysis further indicates that classroom-level intervention alone cannot resolve the underlying curricular and policy-level lag between vocational education and the national Core Tax rollout; the gains documented here are best understood as a first, necessary step rather than a complete solution. Future research and practice should therefore pursue: (a) multi-school replication with a comparable control cohort, (b) longitudinal follow-up of 3–6 months or longer to assess retention and real-world application, and (c) advocacy for formal integration of digital tax-administration content into relevant vocational curricula. Institutionalizing periodic mentoring and embedding the training within the school's curriculum, as proposed above, are necessary conditions for these outcomes to translate into sustained impact rather than a single, isolated improvement.

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