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E-Filing training implementation for employee tax compliance at CV. Jaya Utama Consultant Banjarbaru

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Abstract

The advancement of information technology in public administration has led to the digital transformation of tax services in Indonesia, including the implementation of the e-Filing system by the Directorate General of Taxes. Despite its benefits in improving efficiency and compliance, challenges remain due to users' limited digital literacy and lack of experience, particularly in non-financial sectors. This community service project aimed to address these gaps through e-Filing training for employees of CV Jaya Utama Konsultan in Banjarbaru. Using interactive lectures and hands-on simulations, the training enhanced participants' understanding and practical skills in digital tax reporting. The activity involved lecturers and students from Tanah Laut State Polytechnic and was well-received by participants, evidenced by high engagement and positive feedback. Results show that participants gained both conceptual knowledge and technical ability to independently complete online tax filings. The training also offered theoretical contributions to the discourse on digital literacy and tax compliance and demonstrated a replicable model for collaboration between academia and industry to foster transparent and responsible tax practices.

Keywords: e-Filling, Digital Tax Literacy, Tax Compliance, Community Secvice Training

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1. Introduction

The development of information technology in the public administration sector has encouraged the Indonesian government to transform various manual services into electronic-based systems. One strategic innovation is the implementation of the e-Filing system by the Directorate General of Taxes (DJP), allowing taxpayers to report Annual Tax Returns (SPT) online. This system is designed to increase efficiency, reduce administrative burdens, and encourage tax compliance (Wimayo, 2018). Research shows that e-Filing can reduce compliance costs and reporting time, especially for business entities. The success of this system depends not only on the sophistication of the technology, but also on the level of digital literacy and tax understanding of its users. Several studies show that although e-Filing is widely accessible, not all taxpayers have independent operational capabilities, especially in corporations without a special tax division (Hanum, 2019). Low digital literacy and minimal training pose significant obstacles to the implementation of this system. Hidayanto, Aprilia, and Nababan (2023) emphasized that the perception of ease of use and usefulness of e-Filing has a significant effect on corporate taxpayer compliance.

In addition to ease of use, the level of security also plays a crucial role in the adoption of the e-Filing system (HS, R. L., & Rahmadhani, A. I., 2025). Research by Tahar et al (2020) found that the perceived security factor also influences the interest in using e-Filing. In addition, Angeline (2024) showed that user satisfaction and readiness of information technology also influence the intensity of use of the system. In this context, CV. Jaya Utama Consultant (architecture & engineering) in Banjarbaru faces similar challenges. The majority of employees come from non-financial technical backgrounds and are not yet familiar with electronic tax reporting. Dependence on third parties is prone to inaccuracies and administrative risks. Therefore, intervention in the form of practical and structured training is needed to increase individual capacity in carrying out tax reporting independently.

This e-Filing training also offers theoretical and practical contributions. Theoretically, this activity strengthens the insight that literacy and training are important in improving technology-based tax compliance (Qadri & Darmawan, 2021). Practically, this training is a best practice of community-based service that can be replicated in other service sectors in South Kalimantan. The participatory approach is expected to not only improve technical skills but also build a culture of transparent and responsible tax reporting.

2. Research Design and Method

The topic of this community service activity is tax digitalization education, specifically training on the use of e-Filing for employees of CV. Jaya Utama Konsultan (Consultant - Architect - Engineer) located in Banjarbaru City. This activity is carried out based on real needs in the field, where most employees do not yet have adequate understanding regarding online tax reporting, either due to non-accounting educational backgrounds or lack of direct experience in using the e-Filing system. Therefore, this activity aims to improve participants' knowledge and skills in carrying out tax obligations independently through the e-Filing system.

The method of implementing this activity uses an interactive lecture approach and direct practice, which is carried out at the partner's location, namely the CV. Jaya Utama Konsultan office. The selection of this method is based on the results of initial observations that participants are not yet familiar with the online tax reporting process. In this training, the presenter uses a laptop and LCD projector to deliver the material visually, including how to access the DJP Online page, fill out and submit the Annual Tax Return, and upload supporting documents. Participants are also given an explanation of the basics of calculating income tax and regulations relevant to their taxpayer status.

Before the implementation of the activity, several stages of preparation were carried out, namely: 1) submitting a permit to carry out the activity to the campus and the management of the partner company, 2) preparing training materials in the form of concise handouts that are distributed to participants, 3) preparing supporting equipment such as LCD, sound systems, and ensuring adequate internet connection at the training location, 4) during the training, the presenter also acts as a facilitator who opens a discussion and question and answer room, so that participants can express obstacles or confusion faced during the e-Filing filling practice.

It is hoped that through this activity, all participants will not only gain conceptual knowledge, but also have technical skills that can be directly applied in fulfilling tax obligations digitally. In addition, this activity is expected to be able to foster a better tax compliance culture in the partner work environment.

3. Results and Discussion

Community service activities in the form of e-Filing training for employees of CV Jaya Utama Konsultan (Consultant - Architect - Engineer) were held on April 28, 2025 at the CV Jaya Utama Konsultan Office, Banjarbaru City. This activity is a form of collaboration between lecturers and students from the Tanah Laut State Polytechnic with business partners engaged in engineering and architectural consulting services. The number of participants in this activity was five people, all of whom were active employees at the company. In addition, this activity also involved four lecturers and two students from the Accounting Study Program. The activity began with technical preparations, including room arrangement, installation of LCD and projector screens, and distribution of training materials in printed form. The presence of participants was recorded through the attendance list, as well as to ensure active participation during the activity. The stages of implementing the activity began with remarks from the Coordinator of the Accounting Study Program, Bella Puspita Rininda, S.Ak., MA, who also officially opened the event. Furthermore, representatives from CV Jaya Utama Konsultan gave remarks as a form of appreciation for the academic initiative in increasing the capacity of human resources in the company environment.

Figure 1. Implementation of Community Service Activities

The training materials were delivered alternately by a team of lecturers, namely Audina Rahmi, S.Ak., M.A., Annisa Tri Hidhayati, S.Ak., M.Ak., and Rahmatullah Alfikri, S.E., M.Ak., Eni Suasri, S.E., M.M., and M. Bastian, S.E, M. Si. The materials included an introduction to the e-Filing system, how to access DJP Online, steps for filling out SPT, and simple calculations of Income Tax (PPh) for individual taxpayers. During the training, participants were given time to carry out direct simulations with assistance from the presenters and students. This aims to ensure that each participant not only understands the theory, but is also able to practice electronic tax reporting directly. The discussion and question and answer session that took place after the presentation of the material showed the participants' enthusiasm for the topic given. Participants asked questions related to technical obstacles in filling out e-Filing, such as forgetting the DJP Online account password, confusion in choosing the type of SPT form, to calculating taxable income components.

The speakers provided detailed and solution-oriented explanations, and guided participants individually in overcoming the problems they faced. This two-way interaction is an indicator that the training was effective and in accordance with the needs of the participants. The activity was closed with a group photo session as a form of documentation and a symbol of cooperation between educational institutions and the business world. The official closing was carried out by representatives of CV Jaya Utama Konsultan, who expressed the hope that this kind of training could continue in the future and cover other tax topics. Based on the results of observations and responses from participants, this activity was considered very helpful in improving understanding and practical skills in using digital-based tax services, as well as encouraging independent tax compliance in the work environment.

4. Conclusions

The e-Filing training conducted by a team of lecturers and students of Tanah Laut State Polytechnic at CV Jaya Utama Konsultan successfully improved employee understanding and skills in online tax reporting. This activity answers real needs in the field, where most participants are not familiar with the digital taxation system due to their non-accounting educational background. Through interactive lecture methods and direct practice, participants not only gain conceptual understanding, but are also able to apply the filling of SPT independently through DJP Online.

The enthusiasm of the participants during the discussion and practice sessions showed the effectiveness of the approach used, as well as the relevance of the material to their needs. This activity also provides theoretical contributions in supporting the literature on the importance of digital literacy and training in encouraging tax compliance. In practice, this training is a model of service based on collaboration between educational institutions and the business world that can be replicated in other service sectors. The sustainability of this training program is expected to be able to create a more transparent and responsible tax reporting culture in the partner work environment.

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