The Effect of Online Tutorial Availability and Tax Knowledge Level on Satisfaction in Using Coretax (Case Study of MSMEs in Medan Petisah District)

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The purpose of this study is to determine and analyze the influence of the Availability of Online Tutorials and the Level of Tax Knowledge on Coretax User Satisfaction (A Case Study of MSMEs in Medan Petisah District). The research method used in this study is quantitative research. The population in this study consisted of 233 respondents, while the sample was determined using the Slovin formula, resulting in 147 samples. The results of the study indicate that partially, the Availability of Online Tutorials has a positive and significant effect on Coretax User Satisfaction. The Level of Tax Knowledge also has a positive and significant effect on Coretax User Satisfaction. Simultaneously, the Availability of Online Tutorials and the Level of Tax Knowledge have a positive and significant effect on Coretax User Satisfaction.
Keywords: Online Tutorials, Level of Tax Knowledge, Coretax User Satisfaction

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1. Introduction

The taxation sector plays an important role in supporting national development in Indonesia because taxes are the main source of state revenue used to finance infrastructure development, education, healthcare, and other public services. In an effort to improve the effectiveness of tax administration, the government through the Directorate General of Taxes (DGT) has implemented a digital transformation via the Coretax Administration System (Coretax). This system is designed to facilitate taxpayers in conducting online tax administration, including tax reporting, payments, and tax data management.

However, the implementation of Coretax still faces various challenges in practice. Based on information from the Directorate General of Taxes, there are still complaints from taxpayers regarding system access difficulties, complicated reporting processes, and a lack of user understanding of application features. In addition, several reports indicate that during the early stages of Coretax implementation, many users experienced technical issues and confusion in the online tax reporting process. This condition shows that the use of Coretax has not yet fully provided satisfaction to taxpayers.

In Medan Petisah District, the use of digital tax services continues to increase along with the growing number of MSME actors required to fulfill their tax obligations electronically. Based on data from the Central Bureau of Statistics (BPS), Medan Petisah District is one of the areas with a relatively high level of business activity in Medan City. The increasing number of MSMEs has made the need for an easy and efficient tax reporting system increasingly important. However, initial interviews with several Coretax users revealed that most users still experience difficulties in the registration process, data entry, and tax reporting completion.

One of the main factors contributing to the low level of satisfaction in using Coretax is the suboptimal availability of online tutorials, which are supposed to function as practical guidance for taxpayers. Many users complain that explanations regarding the use of the application are not presented comprehensively, making it difficult for them to complete registration, input data, and finalize tax reporting. In addition, some available tutorials are considered less attractive, not always updated with the latest system features, and lacking relevant case examples. This condition indicates that the availability of online tutorials plays an important role in user understanding and ultimately affects their satisfaction in using Coretax in Medan Petisah. This study is in line with previous research by Idkhan & Idris (2023) and Nugroho et al. (2019), which state that e-learning has a positive and significant effect on user satisfaction.

In addition to online tutorial availability, the level of tax knowledge owned by taxpayers is also an important factor affecting the low satisfaction in using Coretax. Tax education should be obtained by every taxpayer so that they have a better understanding of taxation (Susanti et al., 2020). Differences in understanding of tax regulations, reporting procedures, and data entry methods cause some users to experience difficulties in operating application features. Users with limited tax knowledge generally require more time to understand the usage flow, are more prone to making errors, and more frequently require additional assistance. This study is consistent with previous research by Oktafia & Sudiyatmoko (2025), Chrissia (2023), and Priantina & Kamela (2025), which state that tax understanding has a positive and significant effect on user satisfaction.

Interviews with five taxpayers using Coretax show that most of them do not fully understand the tax reporting process using the application. Some users reported difficulties in registration, data input, and reporting completion due to a lack of available guidance or insufficient tax knowledge. These findings confirm that low user satisfaction is not only related to the system itself but also influenced by external factors such as the availability of clear online tutorials and the level of tax knowledge of each user.

This study differs from previous research by Saputri & Puspitaningrum (2026) titled “The Effect of System and Information Quality on Coretax Application on User Satisfaction Among Taxpayers,” where this study uses Online Tutorial Availability and Tax Knowledge Level as independent variables, while the previous study used System and Information Quality. The sample in this study consists of 147 respondents, while the previous study used 100 respondents.

2. Literature Review

Online Tutorial (X1)

E-learning refers to the educational and training process that uses information and communication technology to deliver learning materials (Wajdi et al., 2025). This definition includes the use of various digital media such as the internet, learning software, and mobile applications to deliver educational content flexibly and interactively.

Electronic tutorials are known in distance learning systems, which are tutorials conducted using the internet or through internet-facsimile systems (Susanti & Dewiki, 2012).
Indicators of online tutorial availability include:

1. Learning content provided
2. Ease of access
3. Device compatibility
4. Frequency of learning updates

Tax Knowledge (X2)

Tax knowledge is the ability of taxpayers to understand their rights and obligations as taxpayers, enabling them to avoid tax sanctions (Wardani & Rahmadini, 2022). Knowledge in this context refers to what taxpayers understand so they can fulfill their tax obligations in accordance with applicable regulations. Tax knowledge is generally influenced by tax socialization (Nugroho & Apriladiestya, 2023).
Indicators of tax knowledge include:

1. Knowledge of General Provisions and Tax Procedures
2. Knowledge of the tax system in Indonesia
3. Knowledge of tax functions

User Satisfaction (Y)

Customer satisfaction is a form of business success that leads to repeat purchases, brand loyalty, and positive word-of-mouth communication (Hasan, 2020).
Indicators of user satisfaction (Doll & Torkzadeh, 1998):

1. Content
2. Accuracy
3. Format
4. Ease of Use
5. Timeliness

3. Research Hypotheses

Effect of Online Tutorial Availability on User Satisfaction

Online tutorials can adjust to users with different levels of knowledge. For beginners, tutorials provide basic understanding of electronic tax reporting mechanisms, while for experienced users, they deepen understanding of complex features. Thus, tutorials reduce errors and increase user confidence. High-quality service indirectly encourages user loyalty (Frans & Aisyah, 2018). Online tutorials are important because they provide flexible, self-learning access anytime and anywhere. This study supports previous research by Ritonga et al. (2023), which found a relationship between online learning and user satisfaction.
H1: Online Tutorial Availability has a positive and significant effect on User Satisfaction.

Effect of Tax Knowledge on User Satisfaction

Previous research by Susanti et al. (2020) states that low tax knowledge often leads to non-compliance due to complex regulations. Higher tax knowledge enables users to better understand procedures and use the application more effectively. It reduces errors and increases efficiency and satisfaction. Thus, tax knowledge positively influences user satisfaction.

H2: Tax Knowledge has a positive and significant effect on User Satisfaction.

Effect of Online Tutorial Availability and Tax Knowledge on User Satisfaction

Tax knowledge plays an important role in helping users effectively utilize Coretax, leading to higher satisfaction (Oktafia & Sudiyatmoko, 2025). Online tutorials and tax knowledge complement each other. Tutorials provide practical guidance, while tax knowledge provides conceptual understanding. Together, they improve efficiency, reduce errors, and enhance user confidence. Research shows that system ease of use significantly influences user adoption (Difaru, 2025).

H3: Online Tutorial Availability and Tax Knowledge simultaneously have a positive and significant effect on User Satisfaction.

4. Research Methodology

Quantitative research is an approach that emphasizes the collection and analysis of numerical data with the aim of testing hypotheses or examining relationships between specific variables (Wijaya et al., 2025). A cross-sectional research design is a study design that measures variables at the same time across different sample groups (Widodo et al., 2023).

Population is not merely the total number of objects or subjects under study, but also includes all characteristics or attributes possessed by those objects or subjects (Saat & Mania, 2020). The population used in this study consists of all MSMEs in the Medan Petisah District registered in the Central Bureau of Statistics (BPS) of Medan City for the 2025 period, totaling 233 MSMEs (medankota.bps.go.id/id). A sample is taken when the population is large and it is not possible for the researcher to study the entire population due to limitations of time, effort, and cost (Saat & Mania, 2020). The sample size was determined using the Slovin formula, resulting in 147 respondents.

This study uses a purposive sampling technique, which is a sampling method based on specific considerations or criteria relevant to the research objectives. The criteria for respondents in this study are: respondents must have used the Coretax system at least once within the last 12 months, must reside or conduct business activities in Medan Petisah District, must be registered taxpayers at the Medan Petisah Tax Office (KPP), and must be willing to participate by completing the provided questionnaire.

5. Results and Discussion

Validity Test

The results of the validity test for the Online Tutorial Availability variable (X1) are as follows:

Table 1. Validity Test Results for Online Tutorial Availability Variable (X1)

No	Statement	rcount	rtable	Conclusion
1	The online tutorials available in the Coretax system provide clear and easy-to-understand learning materials.	0.673	0.361	Valid
2	Coretax online tutorial materials are in accordance with users' needs in understanding system usage.	0.444	0.361	Valid
3	Coretax online tutorials are easy to find and access when needed.	0.411	0.361	Valid
4	Users can access Coretax online tutorials without significant technical issues.	0.461	0.361	Valid
5	Coretax online tutorials can be accessed properly across various devices such as computers, laptops, and smartphones.	0.691	0.361	Valid
6	The appearance of Coretax online tutorials remains clear and user-friendly across different devices.	0.647	0.361	Valid
7	Coretax online tutorials are updated regularly to match system developments and user needs.	0.562	0.361	Valid
8	Information in Coretax online tutorials is consistently updated to remain relevant and accurate.	0.647	0.361	Valid

Source: Research Results (Processed Data), 2026

The table above shows that based on the validity test results for all statements of the Online Tutorial Availability variable, the calculated r-value (rcount) is greater than the r-table value. Therefore, it can be

concluded that all questionnaire items are declared valid. The validity test results for the Tax Knowledge Level variable (X2) are as follows:

Table 2. Validity Test Results for Tax Knowledge Level Variable (X2)

No	Statement	rcount	rtable	Conclusion
1	I understand the rights and obligations of taxpayers in accordance with general provisions and tax procedures.	0.630	0.361	Valid
2	I am aware of the procedures for tax registration, calculation, and payment in accordance with applicable tax regulations.	0.714	0.361	Valid
3	I understand that the tax system in Indonesia uses a self-assessment system.	0.549	0.361	Valid
4	I know that taxpayers are responsible for calculating, paying, and reporting their own taxes.	0.631	0.361	Valid
5	I understand that taxes are the main source of state revenue.	0.529	0.361	Valid
6	I know that taxes are used to finance development and public services for the community.	0.604	0.361	Valid

Source: Research Results (Processed Data), 2026

The table above shows that based on the validity test results for all statements of the Tax Knowledge Level variable, the calculated r-value (rcount) is greater than the r-table value. Therefore, it can be concluded that all questionnaire items are declared valid. The validity test results for the Coretax User Satisfaction variable (Y) are as follows:

Table 3. Validity Test Results for Coretax User Satisfaction Variable (Y)

No	Statement	rcount	rtable	Conclusion
1	The content or information provided in the Coretax system is complete and meets user needs.	0.652	0.361	Valid
2	The information provided by Coretax helps users in fulfilling their tax obligations.	0.715	0.361	Valid
3	The Coretax system is able to produce accurate information without data processing errors.	0.384	0.361	Valid
4	The output provided by Coretax corresponds to the data entered by the user.	0.623	0.361	Valid
5	The Coretax interface is well-structured and easy for users to understand.	0.517	0.361	Valid
6	The presentation of information in the Coretax system is clear and facilitates data reading for users.	0.578	0.361	Valid
7	The Coretax system is easy to learn and use.	0.648	0.361	Valid
8	The features in Coretax make it easier for users to input data and obtain needed information.	0.609	0.361	Valid
9	The Coretax system is able to display information quickly when needed.	0.592	0.361	Valid
10	The information generated by Coretax is available in a timely manner, helping users fulfill their tax obligations.	0.527	0.361	Valid

Source: Research Results (Processed Data), 2026

The table above shows that based on the validity test results for all statements of the Coretax User Satisfaction variable, the calculated r-value (rcount) is greater than the r-table value. Therefore, it can be concluded that all questionnaire items are declared valid.

Reliability Test

The reliability test results for all variables are as follows:

Table 4. Reliability Test Results

No	Variable	Cronbach's Alpha	Number of Items	Conclusion (Cronbach's Alpha > 0.6)
1	Online Tutorial Availability	0.692	8	Reliable
2	Tax Knowledge Level	0.664	6	Reliable
3	Coretax User Satisfaction	0.772	10	Reliable

Source: Research Results (Processed Data), 2026

Based on the table above, it can be stated that the variables Online Tutorial Availability, Tax Knowledge Level, and Coretax User Satisfaction all have Cronbach's Alpha values greater than 0.6. Therefore, the reliability of the research variables can be concluded as reliable.

Classical Assumption Test

Normality Test

The results of the normality test are as follows:

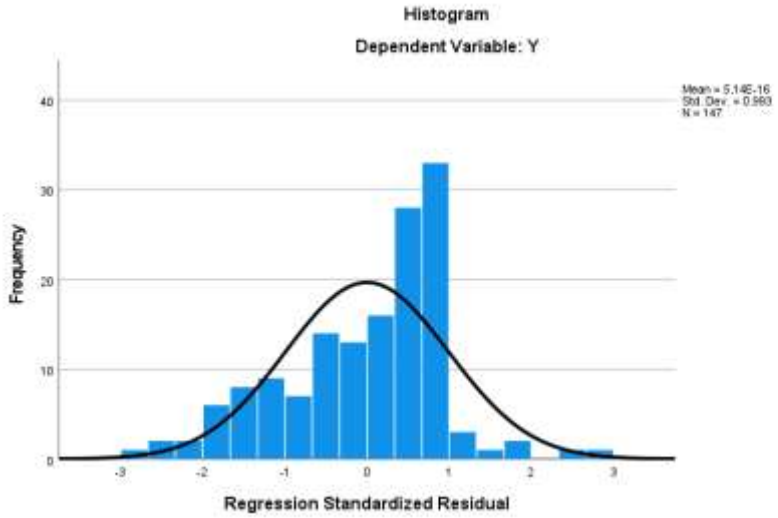

Figure 1 Histogram

Source: Research Results (Processed Data), 2026

Based on Figure 1 above, it can be explained that the curve forms a bell-shaped pattern without being skewed to the left or right. The results of this test indicate that the data is normally distributed.

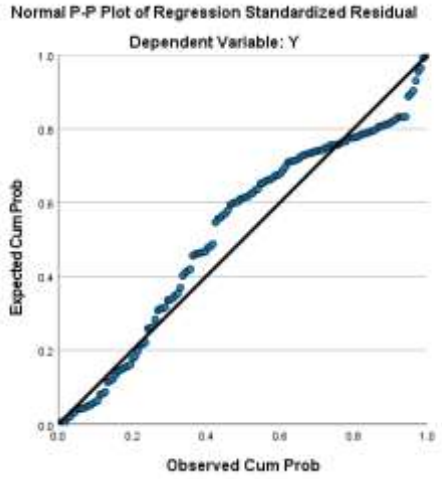

Figure 2 Normal P-P Plot

Source: Research Results (Processed Data), 2026

Based on Figure 2 above, it can be explained that the data points are distributed along and follow the diagonal line. The results of this test indicate that the data is normally distributed.

Table 5 Normality Test

Item	Value
N	147
Normal Parameters	
Mean	38.3877551
Std. Deviation	3.72168563
Most Extreme Differences	
Absolute	0.065
Positive	0.033
Negative	-0.065
Test Statistic	0.065
Asymp. Sig. (2-tailed)	0.200

Source: Research Results (Processed Data), 2026

From the table above, it can be seen that the results of the Kolmogorov–Smirnov normality test show that the obtained Asymp. Sig. value is greater than 0.05, namely 0.200. Therefore, it can be concluded that the data are normally distributed.

Multicollinearity Test

The results of the multicollinearity test are as follows:

Table 6. Multicollinearity Test Results

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.	Tolerance	VIF
(Constant)	8.837	3.863	—	2.288	0.024	—	—
Online Tutorial Availability	0.546	0.134	0.316	4.067	0.000	0.759	1.317
Tax Knowledge Level	0.529	0.115	0.357	4.588	0.000	0.759	1.317

Source: Research Results (Processed Data), 2026

Based on the table above, it can be seen that the correlation values for the Online Tutorial Availability and Tax Knowledge Level variables show a Tolerance value of 0.759 > 0.1 and a VIF value of 1.317 < 10. Therefore, it can be concluded that there is no multicollinearity problem between the Online Tutorial Availability and Tax Knowledge Level variables.

Heteroscedasticity Test

The results of the heteroscedasticity test are as follows:

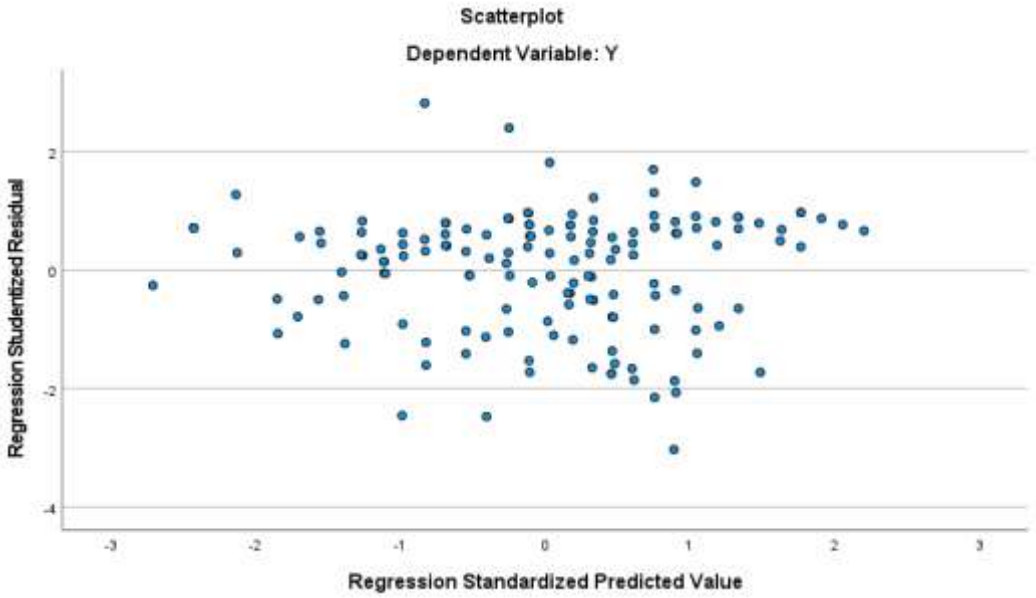

Figure 3 Scatterplot Graph
Source: Research Results (Processed Data), 2026

Based on Figure 3 above, it can be seen that the points are spread randomly and distributed above and below the value 0 on the Y-axis. This indicates that there is no heteroscedasticity in the data.

Linearity Test

The results of the linearity test are as follows:

Table 7. Online Tutorial Availability (X1)

Online Tutorial Availability * Coretax User Satisfaction	Sum of Squares	df	Mean Square	F	Sig.
Between Groups (Combined)	1724.051	17	101.415	3.076	0.000
Linearity	1444.095	1	1444.095	43.803	0.000
Deviation from Linearity	279.956	16	17.497	0.531	0.927
Within Groups	4252.847	129	32.968		
Total	5976.898	146			

Source: Research Results (Processed Data), 2026

The results in the table above show that the Deviation from Linearity value is 0.740 > 0.05. Therefore, it can be concluded that there is a linear relationship between the variables, indicating that Online Tutorial Availability has a linear relationship with Coretax User Satisfaction.

Table 8. Online Tutorial Availability

Tax Knowledge Level * Coretax User Satisfaction	Sum of Squares	df	Mean Square	F	Sig.
Between Groups (Combined)	2007.423	19	105.654	3.380	0.000
Linearity	1568.006	1	1568.006	50.167	0.000
Deviation from Linearity	439.417	18	24.412	0.781	0.719
Within Groups	3969.475	127	31.256		
Total	5976.898	146			

Source: Research Results (Processed Data), 2026

The results in the table above show that the Deviation from Linearity value is 0.719 > 0.05. Therefore, it can be concluded that there is a linear relationship between the variables, indicating that Tax Knowledge Level has a linear relationship with Coretax User Satisfaction.

Multiple Linear Regression Analysis

The results of the multiple linear regression analysis are as follows:

Table 9. Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)
(Constant)	8.837	3.863	—
Online Tutorial Availability	0.546	0.134	0.316
Tax Knowledge Level	0.529	0.115	0.357

Source: Research Results (Processed Data), 2026

Based on the table above, the regression equation can be formulated as:

Coretax User Satisfaction = 8.837 + 0.546 Online Tutorial Availability + 0.529 Tax Knowledge Level + e

Based on the equation above, the interpretation is as follows:

1. Constant (8.837) indicates that if Online Tutorial Availability (X_1) and Tax Knowledge Level (X_2) are equal to zero, then Coretax User Satisfaction will remain at 8.837.
2. Online Tutorial Availability coefficient (0.546) indicates that every 1-unit increase in Online Tutorial Availability will increase Coretax User Satisfaction by 0.546, assuming other variables remain constant.
3. Tax Knowledge Level coefficient (0.529) indicates that every 1-unit increase in Tax Knowledge Level will increase Coretax User Satisfaction by 0.529, assuming other variables remain constant.

Partial Test (t-Test)

The results of the t-test are as follows:

Table 10. t-Test Results

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
(Constant)	9.446	5.528	—	1.709	0.092
Online Tutorial Availability	0.546	0.196	0.321	2.782	0.007
Tax Knowledge Level	0.517	0.177	0.338	2.927	0.005

Source: Research Results (Processed Data), 2026

Based on the table above, the following conclusions can be drawn:

1. Online Tutorial Availability (X_1) has a calculated t-value of 2.782 > t-table 1.98969 and a significance value of 0.007 < 0.01. Therefore, H1 is accepted, indicating that Online Tutorial Availability has a positive and significant effect on Coretax User Satisfaction.
2. Tax Knowledge Level (X_2) has a calculated t-value of 2.927 > t-table 1.98969 and a significance value of 0.005 < 0.01. Therefore, H2 is accepted, indicating that Tax Knowledge Level has a positive and significant effect on Coretax User Satisfaction.

Simultaneous Test (F-Test)

The results of the F-test are as follows:

Table 11. F-Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1019.083	2	509.541	16.174	0.000
Residual	2110.760	67	31.504		
Total	3129.843	69			

Source: Research Results (Processed Data), 2026

Based on Table 4.9 above, it can be concluded that the F-count value is 16.174 > F-table 3.13 with a significance value of 0.000 < 0.01. Therefore, H3 is accepted, indicating that Online Tutorial Availability and Tax Knowledge Level have a positive and significant effect on Coretax User Satisfaction.

Coefficient of Determination

The results of the coefficient of determination test are as follows:

Table 12. Coefficient of Determination Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.571	0.326	0.305	5.613

Source: Research Results (Processed Data), 2026

Based on the table above, the R Square (R^2) value is 0.326, meaning that the variable *manajemen laba* can be influenced by the variables *pajak tangguhan* and *penghindaran pajak* by 32.6%, while the remaining 67.4% is influenced by other factors outside this research model, such as taxpayer compliance and other relevant variables.

Discussion

Effect of Online Tutorial Availability on Coretax User Satisfaction

Based on hypothesis testing using the t-test, it is known that Online Tutorial Availability (X_1) has a t-value of 2.782 > t-table 1.98969 and a significance value of 0.007 < 0.1. Therefore, H1 is accepted, indicating that Online Tutorial Availability has a positive and significant effect on Coretax User Satisfaction.

From the perspective of Attribution Theory, online tutorial availability is an external factor originating from the user's environment. Coretax users in Medan Petisah District tend to attribute their success in using and completing tax reporting through Coretax to the availability of adequate tutorial support provided by the system. This indicates that user satisfaction is not only influenced by individual ability but also by external support provided by the system. When online tutorials are perceived as helpful, users feel that the reporting process becomes easier and more efficient, thus increasing Coretax user satisfaction. Conversely, if tutorials are difficult to understand or insufficient, users tend to attribute difficulties to the lack of system support, which reduces satisfaction.

This finding is consistent with the study by Idkhan and Idris (2023), which stated that system quality, information quality, and service quality significantly affect e-learning user satisfaction. Online tutorials in

Coretax can be categorized as part of information and service quality because they provide guidance that helps users understand the system. Thus, better information and service support leads to higher Coretax user satisfaction.

Effect of Tax Knowledge Level on Coretax User Satisfaction

Based on the t-test results, Tax Knowledge Level (X_2) has a t-value of 2.927 > t-table 1.98969 and a significance value of 0.005 < 0.1. Therefore, H2 is accepted, indicating that Tax Knowledge Level has a positive and significant effect on Coretax User Satisfaction.

In Attribution Theory, tax knowledge is an internal factor derived from an individual's ability and understanding. Coretax users in Medan Petisah District who have good tax knowledge tend to attribute their successful use of the system to their own abilities. They feel more confident, understand system features faster, and are able to complete tax reporting independently. This creates satisfaction because users feel in control of their tax obligations. Conversely, users with low tax knowledge tend to experience difficulties in understanding Coretax, which may reduce satisfaction.

This finding is supported by Oktafia and Sudiyatmoko (2025), who found that tax understanding significantly affects e-filing user satisfaction. Chrissia (2025) also found that tax understanding significantly influences individual taxpayer satisfaction. These studies confirm that taxpayer knowledge is an important factor in creating satisfaction in digital tax systems.

Effect of Online Tutorial Availability and Tax Knowledge Level on Coretax User Satisfaction

Based on the F-test results, the F-value is 16.174 > F-table 3.13 with a significance value of 0.000 < 0.1. Therefore, H3 is accepted, indicating that Online Tutorial Availability and Tax Knowledge Level simultaneously have a positive and significant effect on Coretax User Satisfaction.

This study shows that Coretax user satisfaction is influenced by a combination of external and internal factors. Online tutorials help users understand how to use the system, while tax knowledge helps them understand taxation procedures more effectively. The combination of both factors enables users to adapt more easily, reduce errors, and improve comfort in using the system.

In Attribution Theory, this result shows that Coretax user satisfaction among taxpayers in Medan Petisah District is influenced by both external and internal attributions simultaneously. External factors such as online tutorials help users feel supported by the system, while internal factors such as tax knowledge help users feel capable of using the system independently. Thus, satisfaction increases when both factors work effectively together. This finding is also supported by Mahendra Adhi Nugroho (2019), who stated that user satisfaction plays an important role in encouraging continued use of e-learning systems.

6. Conclusion

The conclusions of this study are as follows:

1. Online Tutorial Availability has a positive and significant effect on Coretax User Satisfaction.
2. Tax Knowledge Level has a positive and significant effect on Coretax User Satisfaction.
3. Online Tutorial Availability and Tax Knowledge Level simultaneously have a positive and significant effect on Coretax User Satisfaction.

Recommendations

1. For MSMEs (Users)
   MSMEs are advised to utilize online tutorials and improve tax knowledge through training or self-learning so that Coretax usage becomes easier, faster, and minimizes errors. MSMEs are also

expected to actively follow developments in digital taxation systems to better adapt to technological changes and improve satisfaction in using Coretax.

2. For Tax Office
   The tax office is advised to continuously improve service quality and socialization regarding Coretax usage through online tutorials, training, webinars, and taxpayer assistance. Improving system quality and services will enhance convenience and taxpayer satisfaction in using Coretax.
3. For Future Researchers
   Future researchers are advised to add other variables influencing Coretax usage and expand the sample size and research area. Other methods such as qualitative or mixed methods can also be used to gain deeper insights into user experiences across different types of taxpayers.

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