LEA MIRACHEL MARUSONI KORUA

Accounting Graduate | Banking & Taxation

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PROFESSIONAL SUMMARY

Accounting graduate from Universitas Sam Ratulangi with a GPA of 3.81/4.00, with a first-author publication in a Sinta 3-accredited journal. Experienced in banking through a role at PT Bank Negara Indonesia (Persero) Tbk, and in taxation through experience at the Direktorat Jenderal Pajak (DJP) Suluttenggomalut and as a Tax Volunteer. Skilled in data processing, administration, and Microsoft Excel, with a strong interest in Accounting, Tax, Finance, Banking, and Administration.

EDUCATION

Universitas Sam Ratulangi — Faculty of Economics and Business

Bachelor's Degree in Accounting — GPA 3.81 / 4.00

Thesis: A Comparative Analysis of Tax Digitalization through the Coretax Application

This study compared corporate Annual Tax Return filing before the implementation of Coretax (tax year 2024, via DJP Online/e-Form) and during the early implementation of the Coretax system (tax year 2025) at KPP Pratama Manado, using a qualitative descriptive-comparative approach supported by aggregate administrative data and interviews with tax officers and corporate taxpayers. The study found that the filing ratio declined from 65.08% to 48.70% and the on-time filing ratio declined from 62.24% to 40.16% during the early transition period, associated with technical barriers (server stability, mismatched pre-populated data) and users' adaptation to new procedures.

PUBLICATIONS

Korua, L. M. M., Warongan, J. D. L., & Wowor, P. E. (2026). Corporate Annual Tax Return Filing Before and During the Early Implementation of Indonesia's Coretax Administration System: Evidence from Manado. Asian Journal of Management, Entrepreneurship and Social Science (AJMESC), 6(03), 5250–5265. DOI: 10.63922/ajmesc.v6i03.2220

First author — Sinta 3-accredited journal, E-ISSN 2808-7399

WORK EXPERIENCE

PT Bank Negara Indonesia (Persero) Tbk — 2025

Intern / Operational Staff

Supported the branch's daily banking operations through accurate, timely administrative work and customer data management.

- Performed Customer Data Entry accurately in accordance with the bank's operational procedures, ensuring data was correctly recorded to support subsequent customer service processes.
- Carried out customer Data Management in a systematic manner to support smooth branch operations and maintain the accuracy of internal reporting.

Direktorat Jenderal Pajak (DJP) Suluttenggomalut — 2024

Intern / Tax Operations Support Staff

Supported the tax operations unit in serving taxpayers, particularly during the Annual Tax Return filing period.

- Assisted taxpayers with Annual Tax Return Preparation, including verifying that required supporting documents were complete before filing.
- Supported the Annual Tax Return Filing process in accordance with applicable tax regulations, helping taxpayers meet their obligations on time.
- Carried out Data Processing related to tax documents and administration, keeping records organized and easy to retrieve.
- Assisted with Tax Administration within the relevant work unit, supporting the overall efficiency of the team's workflow.

Tax Volunteer — 2024

Tax Volunteer

Took part in the official Tax Volunteer program to help members of the public complete their annual tax reporting obligations.

- Assisted the public/taxpayers with Annual Tax Return preparation and filing, including providing step-by-step guidance for those unfamiliar with the reporting system.
- Provided guidance on Tax Administration matters to taxpayers, helping improve their understanding of and compliance with tax obligations.

CERTIFICATE OF COMPLETION

- Completed the Pelatihan Pajak Terapan Brevet A & B, covering practical taxation knowledge and skills, with 118 SKP (5,880 minutes) of training at the Faculty of Economics and Business, Universitas Sam Ratulangi.
- Completed the Pelatihan e-SPT Brevet Pajak A & B at the Faculty of Economics and Business, Universitas Sam Ratulangi, with 10 SKP (480 minutes) of training.

AREAS OF INTEREST

Accounting, Tax, Finance, Banking, Administration