
| RESEARCH ARTICLE

Coretax in Practice: How Tax Consultants Perceive Digital Tax Reporting Effectiveness

M. Naufal Shidqii Dhiya Ulhaq¹✉ and Nataherwin^{2*}

^{1,2} *Professional Accounting Education, Tarumanagara University, Jakarta, Indonesia*

Corresponding Author: M. Naufal Shidqii DhiyaUlhaq, **E-mail:** naufal2610@gmail.com

| ABSTRACT

This study aims to analyze the effectiveness of the tax reporting process in the Core Tax Administration System (Coretax) from the perspective of tax consultants in 2025. The study employs a quantitative approach by integrating the DeLone and McLean Information System Success Model and the Technology Acceptance Model (TAM). Data were collected through a questionnaire administered to 250 tax consultants/Coretax users and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The variables examined comprise system quality, information quality, service quality, perceived ease of use as a mediating variable, and tax reporting effectiveness as the dependent variable. The instrument test results indicate that all items are valid and all constructs are reliable, with Cronbach's Alpha values ranging from 0.740 to 0.933, Composite Reliability values from 0.834 to 0.952, and AVE values from 0.504 to 0.799. The structural model shows that system quality, information quality, and service quality positively affect perceived ease of use. System quality and information quality also significantly affect tax reporting effectiveness, whereas service quality does not have a significant direct effect. Perceived ease of use is proven to mediate the effects of system quality and information quality on tax reporting effectiveness. The Importance-Performance Map Analysis (IPMA) indicates that system quality is the most important factor to be maintained, while information quality represents the most realistic improvement area for organizational management. These findings contribute to the literature on tax digitalization and provide practical recommendations for Coretax system managers in improving the quality of tax reporting.

| KEYWORDS

Coretax; system quality; information quality; service quality; perceived ease of use; tax reporting effectiveness;

| ARTICLE INFORMATION

ACCEPTED: 20 June 2026

PUBLISHED: 29 June 2026

DOI: 10.32996/jefas.2026.8.8.2

1. Introduction

The digitalization of tax administration has encouraged tax authorities to develop systems that are not only administrative in nature but also function as compliance infrastructure by improving efficiency, transparency, service speed, ease of use, and taxpayer compliance (Rustendi, 2026). In Indonesia, the implementation of the Core Tax Administration System (Coretax) forms part of the modernization agenda of the tax administration system and is expected to improve administrative efficiency through integrated digital processes (Arianty, 2024; Joselin et al., 2024). Coretax is designed to integrate registration, payment, reporting, services, audit, collection, and law enforcement processes into a more unified platform (Mara & Munandar, 2025). In the context of tax reporting, Coretax changes the workflow, data format, and user interaction model in the submission of tax returns, particularly for corporate taxpayers.

These changes position tax consultants as a strategically important user group because tax professionals are more intensively involved in using digital tax administration services than ordinary taxpayers (Saptono et al., 2023). Tax consultants not only assist taxpayers in meeting formal obligations, such as preparing and submitting tax returns, but also act as intermediaries and gatekeepers of tax compliance. Their intensive interaction with multiple clients and various types of tax reporting enables

them to provide a critical assessment of whether Coretax improves the effectiveness of tax reporting in practice (Saptono et al., 2023).

The effectiveness of tax reporting through Coretax can be observed from the system's ability to accelerate reporting processes, reduce administrative errors, improve data accuracy, provide relevant information, and facilitate users in completing tax obligations (Mara & Munandar, 2025; Arianty, 2024; Rustendi, 2026). Nevertheless, early implementation may also generate challenges, including system errors, downtime, data synchronization problems, changes in interface design, and the need for user adaptation and retraining. These issues may influence users' perceived ease of use and the overall effectiveness of the reporting process, particularly when they are associated with digital literacy, technological infrastructure, human resource readiness, and data security risks (Arianty, 2024).

Prior studies on tax digitalization have tended to focus on e-filing, e-billing, e-Form, e-Bupot, or electronic tax systems in general (Wicaksono et al., 2021), while empirical research that specifically examines Coretax from the perspective of tax consultants remains limited (Tofan, 2023). This study addresses this gap by combining the Information System Success Model and the Technology Acceptance Model (TAM) to evaluate the effectiveness of tax reporting through Coretax (DeLone & McLean, 2003; Davis, 1989).

Based on this background, the study aims to analyze the effects of system quality, information quality, and service quality on tax reporting effectiveness through perceived ease of use as a mediating variable. The findings are expected to contribute theoretically to the literature on tax information systems and practically to the improvement of Coretax implementation and management (DeLone & McLean, 2003; Davis, 1989).

2. Literature Review and Hypothesis Development

2.1 DeLone and McLean Information System Success Model

The DeLone and McLean Information System Success Model explains that the success of an information system can be understood through system quality, information quality, service quality, use, user satisfaction, and net benefits (DeLone & McLean, 2003). In this study, system quality, information quality, and service quality are positioned as independent variables, while tax reporting effectiveness is conceptualized as the perceived net benefit of using Coretax (DeLone & McLean, 2003).

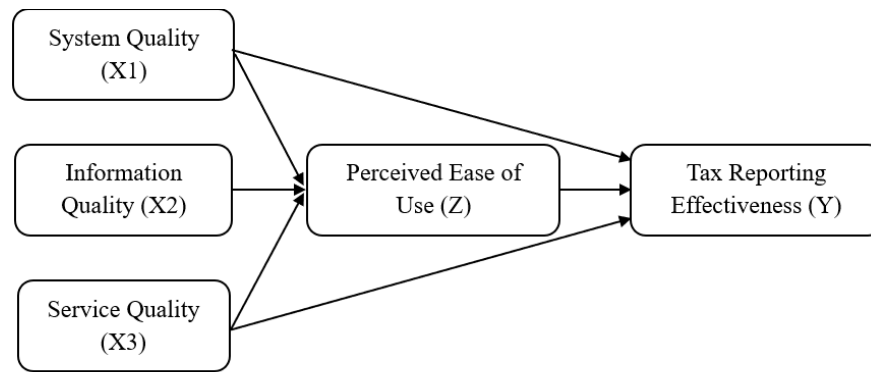
System quality reflects the technical capability of a system, including stability, response speed, security, availability, and feature completeness (DeLone & McLean, 2003). Information quality refers to the quality of information produced by the system, including accuracy, completeness, relevance, clarity, and timeliness (Saptono et al., 2023). Service quality relates to supporting services provided to users, such as helpdesk responsiveness, clarity of guidance, and the ability to resolve problems (Saptono et al., 2023).

2.2 Technology Acceptance Model

The Technology Acceptance Model (TAM) explains technology acceptance through the core constructs of perceived usefulness and perceived ease of use (Davis, 1989). This study focuses on perceived ease of use as a mediating variable because users who perceive a system as easy to learn, easy to operate, and requiring minimal effort are more likely to experience an effective reporting process (Septianingsih et al., 2024). In the context of Coretax, perceived ease of use is important because system changes require tax consultants to adapt quickly to new workflows and interfaces.

2.3 Research Framework and Hypotheses

The research framework places system quality (X1), information quality (X2), and service quality (X3) as predictors of perceived ease of use (Z) and tax reporting effectiveness (Y). Perceived ease of use is positioned as a mediating variable that explains how the three quality dimensions of Coretax are transformed into user-perceived reporting outcomes (Hair et al., 2021). The hypotheses are formulated as follows:



Pict 2. 1. Framework of thinking

- a) H1: System quality has a positive effect on perceived ease of use.
- b) H2: Information quality has a positive effect on perceived ease of use.
- c) H3: Service quality has a positive effect on perceived ease of use.
- d) H4: Perceived ease of use has a positive effect on tax reporting effectiveness.
- e) H5: System quality has a positive effect on tax reporting effectiveness.
- f) H6: Information quality has a positive effect on tax reporting effectiveness.
- g) H7: Service quality has a positive effect on tax reporting effectiveness.
- h) H8: Perceived ease of use mediates the effects of system quality on tax reporting effectiveness.
- i) H9: Perceived ease of use mediates the effects of information quality on tax reporting effectiveness.
- j) H10: Perceived ease of use mediates the effects of service quality on tax reporting effectiveness.

2.4 Digital Tax Reporting and Professional Users

The evaluation of a digital tax system should consider the characteristics of professional users. Unlike individual taxpayers who generally use tax systems for personal compliance needs, tax consultants use the system intensively for multiple clients, various transaction types, and different reporting periods. This professional usage pattern makes their perceptions highly relevant for assessing the operational effectiveness of Coretax (Saptono et al., 2023).

As a core tax administration system, Coretax should not only be assessed from the standpoint of technological implementation but also from its ability to reduce administrative compliance burdens. An effective system should make the preparation, validation, submission, and monitoring of tax reporting more accurate, efficient, and reliable through better data integration and transparent reporting processes (Arianty, 2024).

Therefore, an empirical assessment of Coretax should go beyond whether the system is used and examine how system quality shapes perceived ease of use and how this perception contributes to reporting outcomes. PLS-SEM is considered appropriate because the research model involves multiple latent variables, direct effects, indirect effects, and a prediction-oriented objective (Hair et al., 2021).

3. Methodology

This study adopts a quantitative approach with an explanatory research design. This approach is selected because the study aims to test causal relationships among variables based on information system and technology acceptance theories using a variance-based structural equation modeling approach (Hair et al., 2021). Primary data were collected using a structured questionnaire with a five-point Likert scale ranging from strongly disagree to strongly agree.

The population consists of tax consultants/Coretax users involved in clients' tax reporting processes. The sample comprises 250 respondents. This sample size satisfies the minimum requirement suggested by Hair et al., namely five to ten times the number of indicators and is also adequate for PLS-SEM analysis of a model with multiple latent variables (Hair et al., 2021). The research instrument consists of 25 indicators representing five latent constructs.

The variables in this study include system quality (X1), information quality (X2), service quality (X3), perceived ease of use (Z), and tax reporting effectiveness (Y). System quality is measured using reliability, access speed, availability, security, and feature completeness. Information quality is measured using accuracy, completeness, relevance, understandability, and timeliness. Service quality is measured using responsiveness, clarity of assistance, problem-solving ability, assurance, and empathy. Perceived ease of use is measured using ease of learning, ease of use, clear interaction, low effort, and user proficiency. Tax reporting effectiveness is measured using timeliness, accuracy, efficiency, error reduction, and completion of tax obligations.

These indicators were developed by adapting the Information System Success Model, TAM, and prior studies on digital tax systems (Septianingsih et al., 2024).

Table 1. Operational Definition of Variables

Variable	Code	Main Indicators	Scale
System Quality	X1	Reliability, access speed, availability, security, feature completeness	Likert 1-5
Information Quality	X2	Accuracy, completeness, relevance, understandability, timeliness	Likert 1-5
Service Quality	X3	Responsiveness, clarity of assistance, problem-solving ability, assurance, empathy	Likert 1-5
Perceived Ease of Use	Z	Easy to learn, easy to use, clear instructions, low effort, quick proficiency	Likert 1-5
Tax Reporting Effectiveness	Y	Timely, accurate, efficient, error reduction, completion of obligations	Likert 1-5

Data analysis was conducted using PLS-SEM. The analysis began with validity and reliability testing of the instrument, followed by evaluation of the measurement model and the structural model. The measurement model was evaluated using outer loading, Cronbach's Alpha, Composite Reliability, Average Variance Extracted (AVE), and discriminant validity (Hair et al., 2021). The structural model was evaluated using R-square, path coefficients, t-statistics, p-values, mediation analysis, and Importance-Performance Map Analysis (IPMA) (Hair et al., 2021).

4. Results and Discussion

4.1 Instrument Validity and Reliability

Before testing the research model, the quality of the instrument was assessed through validity and reliability tests. Validity was evaluated using corrected item-total correlation. With 250 respondents, 248 degrees of freedom, and a 5% significance level, the r-table value was 0.124. All 25 indicators had r-count values greater than 0.124; therefore, all questionnaire items were declared valid. The validity assessment was conducted to ensure that the measurement items adequately represent the constructs being examined (Hair et al., 2021).

The reliability test shows that all constructs have Cronbach's Alpha values greater than 0.70. System quality obtained a value of 0.933, information quality 0.839, service quality 0.874, perceived ease of use 0.740, and tax reporting effectiveness 0.922. These results indicate that the research instrument has good internal consistency and is appropriate for further model testing, as Cronbach's Alpha and Composite Reliability are commonly used to evaluate internal consistency reliability in PLS-SEM (Hair et al., 2021).

Table 2. Construct Reliability and Convergent Validity

Construct	Cronbach's Alpha	Composite Reliability	AVE	Conclusion
System Quality (X1)	0.933	0.952	0.799	Meets the criterion
Information Quality (X2)	0.839	0.894	0.630	Meets the criterion
Service Quality (X3)	0.874	0.913	0.679	Meets the criterion
Perceived Ease of Use (Z)	0.740	0.834	0.504	Meets the criterion
Tax Reporting Effectiveness (Y)	0.922	0.943	0.768	Meets the criterion

4.2 Measurement Model

The measurement model evaluation was conducted to ensure that the indicators adequately represent their latent constructs. Based on the testing results, most outer loadings are above 0.70. In the perceived ease of use construct, several indicators have outer loadings ranging from 0.627 to 0.804. Although some indicators are relatively lower than those of other constructs, they remain acceptable because the values exceed 0.60 and the construct meets the reliability and AVE criteria; indicators with loadings between 0.40 and 0.70 may be retained when they support content validity and the overall construct quality remains adequate (Hair et al., 2021).

Table 3. Summary of Outer Loading

Construct	Outer Loading Range	Decision
X1	0.816-0.929	Meets the criterion
X2	0.723-0.880	Meets the criterion
X3	0.753-0.948	Meets the criterion
Z	0.627-0.804	Meets the criterion, with note on relatively low indicators that remain > 0.60
Y	0.751-0.941	Meets the criterion

Convergent validity is demonstrated by AVE values above 0.50 for all constructs. System quality has the highest AVE of 0.799, followed by tax reporting effectiveness at 0.768, service quality at 0.679, information quality at 0.630, and perceived ease of use at 0.504. These results indicate that each construct is able to explain more than half of the variance of its indicators, which supports convergent validity in reflective measurement models (Hair et al., 2021).

Although reliability and convergent validity are fulfilled, the discriminant validity evaluation indicates high correlations among several constructs, particularly system quality, service quality, perceived ease of use, and tax reporting effectiveness. This suggests that respondents may perceive several aspects of Coretax quality as closely related. Conceptually, this condition is understandable because system reliability, service support, user ease, and reporting effectiveness are experienced simultaneously by professional users during the tax reporting process. Therefore, discriminant validity should be interpreted carefully by considering HTMT and the conceptual distinction among constructs (Henseler et al., 2015).

4.3 Structural Model

The structural model was tested to assess predictive power and the significance of relationships among variables. The R-square value for perceived ease of use is 0.864, indicating that system quality, information quality, and service quality explain 86.4% of the variance in perceived ease of use. The R-square value for tax reporting effectiveness is 0.767, meaning that the independent and mediating variables explain 76.7% of the variance in tax reporting effectiveness. Both values fall into a substantial category, indicating that the model has strong explanatory power for the endogenous constructs (Hair et al., 2021).

Table 4. R-square Results

Endogenous Construct	R-square	Adjusted R-square	Category
Perceived Ease of Use (Z)	0.864	0.862	Substantial
Tax Reporting Effectiveness (Y)	0.767	0.763	Substantial

The direct path testing results indicate that system quality has a positive and significant effect on perceived ease of use (beta = 0.503; p < 0.001). Information quality also has a positive and significant effect on perceived ease of use (beta = 0.278; p < 0.001). Furthermore, service quality has a positive and significant effect on perceived ease of use (beta = 0.207; p = 0.005). Thus, H1, H2, and H3 are supported. The significance of direct paths was assessed using bootstrapping, which is commonly applied in PLS-SEM to test the significance of model coefficients (Hair et al., 2021).

Regarding tax reporting effectiveness, system quality has the strongest significant effect (beta = 0.694; p < 0.001), followed by information quality (beta = 0.239; p < 0.001). Perceived ease of use has a positive but relatively weak significant effect at the 5% level (beta = 0.144; p = 0.041). By contrast, service quality does not have a significant direct effect on tax reporting

effectiveness ($\beta = -0.162$; $p = 0.080$). Therefore, H4, H5, and H6 are supported, while H7 is not supported. These path coefficients indicate the relative strength and direction of relationships among constructs in the structural model (Hair et al., 2021).

Table 5. Direct Effect Testing

Hypothesis	Path	Coefficient	T-statistic	P-value	Decision
H1	X1 -> Z	0.503	6.568	<0.001	Supported
H2	X2 -> Z	0.278	10.762	<0.001	Supported
H3	X3 -> Z	0.207	2.784	0.005	Supported
H4	Z -> Y	0.144	2.039	0.041	Supported, but weak effect
H5	X1 -> Y	0.694	5.945	<0.001	Supported
H6	X2 -> Y	0.239	6.688	<0.001	Supported
H7	X3 -> Y	-0.162	1.752	0.080	Not supported

4.4 Mediation Analysis

Mediation testing was conducted to determine whether perceived ease of use functions as a mechanism explaining the effects of system quality, information quality, and service quality on tax reporting effectiveness. The results show that perceived ease of use mediates the effect of system quality on tax reporting effectiveness (coefficient = 0.072; $p = 0.018$) and the effect of information quality on tax reporting effectiveness (coefficient = 0.040; $p = 0.046$). However, the indirect effect of service quality through perceived ease of use is not significant (coefficient = 0.030; $p = 0.201$). Mediation analysis is appropriate when a third construct transmits the effect of an independent variable to a dependent variable through an indirect path (Hair et al., 2021).

These findings suggest that system quality and information quality affect reporting effectiveness not only directly but also indirectly by improving perceived ease of use. In other words, a stable, fast, secure, and informative system becomes more effective when users perceive it as easy to operate. Conversely, service quality appears to enhance ease of use but is not sufficiently strong to produce a significant indirect effect on reporting effectiveness. This interpretation is consistent with TAM, which emphasizes perceived ease of use as a meaningful belief that can influence technology-related outcomes (Davis, 1989).

Table 6. Indirect Effect Testing

Hypothesis	Indirect Path	Coefficient	T-statistic	P-value	Decision
H8	X1 -> Z -> Y	0.072	2.362	0.018	Supported
H9	X2 -> Z -> Y	0.040	1.996	0.046	Supported
H10	X3 -> Z -> Y	0.030	1.278	0.201	Not supported

4.5 Importance-Performance Map Analysis (IPMA)

IPMA was used to provide managerial input by combining two key pieces of information: importance and performance. Importance represents the total effect of a construct on tax reporting effectiveness, whereas performance reflects the level of construct performance based on respondents' scores transformed into a 0-100 scale. This analysis helps management identify which factors should be maintained and which should be prioritized for improvement, because IPMA extends standard PLS-SEM results by contrasting total effects with latent variable scores (Hair et al., 2021).

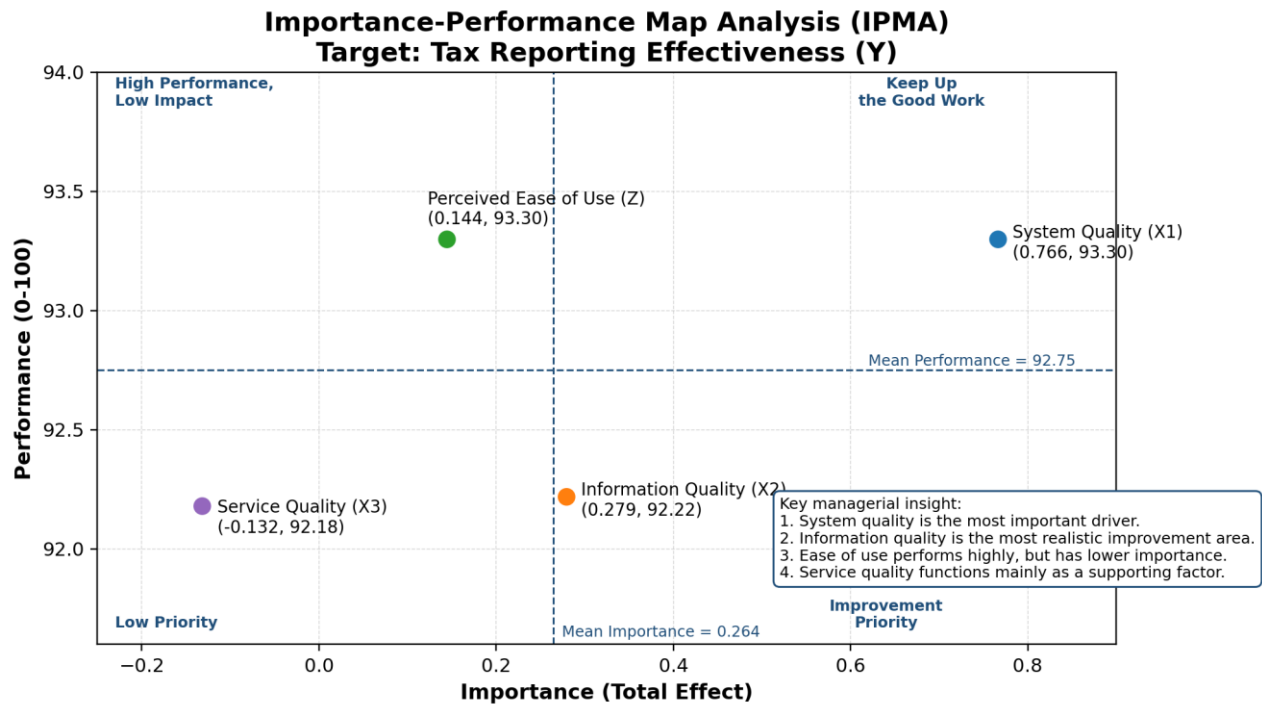


Figure 1. Importance-Performance Map Analysis (IPMA) for Tax Reporting Effectiveness (Y)

Table 7. IPMA Results

Construct	Importance	Performance	Managerial Implication
System Quality (X1)	0.766	93.30	Maintain and strengthen system stability, speed, security, and features
Information Quality (X2)	0.279	92.22	Quick win: improve information accuracy, completeness, and timeliness
Perceived Ease of Use (Z)	0.144	93.30	High performance; focus on transition guidance and interface design
Service Quality (X3)	-0.132	92.18	Not the main direct driver; maintain service quality as a supporting factor

The IPMA results indicate that system quality has the highest importance value of 0.766 with performance of 93.30. This position suggests that system quality is a strategic factor that must be maintained and continuously improved. Management should prioritize system stability, access speed, data security, system availability, and feature completeness, especially during peak reporting periods. These managerial priorities are consistent with prior Coretax studies emphasizing technological infrastructure, data accuracy, and integrated reporting as key implementation concerns (Arianty, 2024).

Information quality has an importance value of 0.279 and performance of 92.22. Although its effect is smaller than that of system quality, this construct represents the most realistic improvement area because it retains a positive influence and its performance is slightly lower than that of system quality. Improvements should focus on the accuracy of tax information, completeness of reporting data, clarity of system notifications, and timeliness of updates, as information quality has been identified as an important dimension in digital tax system improvement (Saptono et al., 2023).

Perceived ease of use has high performance of 93.30 but lower importance than system quality and information quality. This means that users generally perceive Coretax as relatively easy to use; however, further improvements in ease of use should be

aligned with enhancements in system and information quality. Service quality has the lowest importance value, indicating that it is not the main direct driver of reporting effectiveness. Nevertheless, service quality remains necessary as a supporting mechanism, particularly in the early adoption stage, because user support, guidance, and training remain important in digital tax system adoption (Mara & Munandar, 2025).

4.6 Discussion of Hypothesis Testing

The finding that system quality has the strongest effect on tax reporting effectiveness indicates that the technical aspects of Coretax constitute the foundation of successful reporting. For tax consultants, a reliable, fast, secure, and feature-complete system reduces technical barriers when preparing and submitting clients' tax returns. This finding aligns with the Information System Success Model, which emphasizes system quality as a major determinant of system benefits, and with digital tax studies showing the importance of system access, infrastructure readiness, and ease of use (Wicaksono et al., 2021).

Information quality is also proven to affect tax reporting effectiveness. Accurate, complete, relevant, and timely information helps tax consultants ensure that reporting is prepared and submitted correctly. In the Coretax context, information does not merely include displayed data but also instructions, notifications, error messages, and summaries of tax obligations. This finding is consistent with the IS Success Model and prior digital tax studies that identify information quality, guidelines, and data security as important components of electronic tax systems (Saptono et al., 2023).

Service quality affects perceived ease of use but does not directly affect tax reporting effectiveness. This result can be interpreted as evidence that assistance services help users understand the system, but reporting effectiveness is more directly determined by the technical system and information generated by Coretax. Therefore, service quality should be positioned as a support system that facilitates adaptation rather than as the primary determinant of reporting outcomes. This interpretation remains consistent with prior studies that recognize service quality as a relevant but context-dependent dimension of digital tax system success (Saptono et al., 2023).

Perceived ease of use has a positive effect on tax reporting effectiveness and mediates the effects of system quality and information quality. This indicates that technical quality and information quality become more valuable when users perceive the system as easy to learn and operate. For professional users such as tax consultants, ease of use can reduce learning time, accelerate task completion, and improve confidence in using Coretax. This finding supports TAM and previous research on digital tax applications that found perceived ease of use to be an important factor in user satisfaction and acceptance (Septianingsih et al., 2024).

4.7 Managerial Implications

The main managerial implication of this study is the need to place system quality improvement as the top priority in Coretax development. Organizational management should ensure server capacity, access stability, data security protection, and feature completeness, particularly during high-volume reporting periods. Because system quality has the highest importance, any decline in this area may substantially reduce perceived reporting effectiveness. These priorities are consistent with recommendations in previous Coretax studies regarding server capacity, technological infrastructure, human resource readiness, and data security (Tofan, 2023).

The second priority is improving information quality. System managers need to ensure that every notification, error message, input instruction, and reporting summary is delivered clearly and consistently. Unclear information may cause users to hesitate, repeat processes, or seek additional assistance, thereby reducing reporting efficiency. This recommendation is consistent with prior findings that digital tax systems require clear user guidance, transparent information, and timely system information to minimize reporting errors (Mara & Munandar, 2025).

Service quality remains important even though it is not the main direct driver of reporting effectiveness. Assistance services should be designed to be educational rather than merely reactive. Helpdesks, technical manuals, consultation channels, and case-based training can help users adapt to Coretax and maintain confidence during the transition from legacy systems. Such support is important because Coretax implementation requires user adaptation, technical training, and responsive service assistance (Septianingsih et al., 2024).

4.8 Limitations and Future Research

This study has several limitations. First, the measurement is based on user perceptions; therefore, the results represent user-perceived effectiveness rather than macro-level measures such as tax revenue or tax ratio. This is consistent with TAM-based research, which treats perceived ease of use and perceived usefulness as subjective appraisals of effort and performance (Davis, 1989). Second, some constructs show high correlations, suggesting that future studies should refine indicators to more clearly distinguish system quality, service quality, perceived ease of use, and reporting effectiveness. Future refinements should consider discriminant validity assessment using approaches such as HTMT (Henseler et al., 2015).

Future research may expand the respondents to multiple regions and compare the perceptions of tax consultants, corporate taxpayers, and tax officers. In addition, longitudinal research can be conducted to observe whether user perceptions change after

the system becomes more stable and users become more experienced with Coretax. Expanding the respondent base is important because professional users and taxpayers may have different levels of involvement, experience, and expectations in using digital tax administration systems (Saptono et al., 2023).

5. Conclusion

This study demonstrates that the effectiveness of tax reporting through Coretax is strongly influenced by system quality and information quality. All research instruments are valid and reliable, while the measurement model indicates that the constructs meet the requirements of reliability and convergent validity. The structural model shows that system quality, information quality, and service quality significantly affect perceived ease of use. However, only system quality, information quality, and perceived ease of use significantly affect tax reporting effectiveness directly, whereas service quality does not have a significant direct effect. Perceived ease of use also mediates the effects of system quality and information quality on tax reporting effectiveness.

Practically, the IPMA results confirm that organizational management should prioritize strengthening Coretax system quality as the factor with the highest importance. The main focus should be directed toward stability, speed, security, availability, and feature completeness. In addition, information quality should be improved through clearer instructions, more accurate data, more timely notifications, and more complete reporting summaries. These improvements are expected to enhance user confidence, reduce reporting errors, and strengthen the effectiveness of digital tax reporting through Coretax.

Funding

This research received no external funding.

Conflicts of Interest

The author declares no conflict of interest.

Publisher's Note

All claims expressed in this article are solely those of the author and do not necessarily represent those of affiliated organizations, the publisher, editors, or reviewers.

References

- [1] Arianty, F. (2024). Implementation challenges and opportunities Coretax Administration System on the efficiency of tax administration. *Jurnal Vokasi Indonesia*, 12(2), Article 2. <https://doi.org/10.7454/jvi.v12i2.1227>
- [2] Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS Quarterly*, 13(3), 319-340. <https://doi.org/10.2307/249008>
- [3] DeLone, W. H., & McLean, E. R. (2003). The DeLone and McLean model of information systems success: A ten-year update. *Journal of Management Information Systems*, 19(4), 9-30. <https://doi.org/10.1080/07421222.2003.11045748>
- [4] Hair, J. F., Hult, G. T. M., Ringle, C. M., Sarstedt, M., Danks, N. P., & Ray, S. (2021). *Partial least squares structural equation modeling (PLS-SEM) using R: A workbook*. Springer. <https://doi.org/10.1007/978-3-030-80519-7>
- [5] Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant validity in variance-based structural equation modeling. *Journal of the Academy of Marketing Science*, 43, 115-135. <https://doi.org/10.1007/s11747-014-0403-8>
- [6] Joselin, V. A., Setiawan, T., & Riswandari, E. (2024). Indonesia Core Tax System: Road Map to Implementation 2024. *International Journal of Economics, Business and Management Research*, 8(6), 46-56. <https://doi.org/10.51505/IJEBMR.2024.8604>
- [7] Mara, U. L., & Munandar, A. (2025). Digitalization of the tax system in Indonesia: Opportunities and challenges of Coretax implementation. *Indonesian Interdisciplinary Journal of Sharia Economics*, 8(3), 13202-13215.
- [8] Rustendi, E. (2026). Pengaruh digitalisasi administrasi perpajakan terhadap kepatuhan pajak perusahaan industri di kawasan industri. *Jurnal Lentera Bisnis*, 15(1), 1777-1787. <https://doi.org/10.34127/jrlab.v15i1.2128>
- [9] Saptono, P. B., Hodzic, S., Khozen, I., Mahmud, G., Pratiwi, I., Purwanto, D., Aditama, M. A., Haq, N., & Khodijah, S. (2023). Quality of e-tax system and tax compliance intention: The mediating role of user satisfaction. *Informatics*, 10(1), 22. <https://doi.org/10.3390/informatics10010022>
- [10] Septianingsih, C. A., Kartika, F., Awaliah, A. U., & Jimar, A. (2024). Pengaruh kualitas sistem, kualitas pelayanan dan perceived ease of use e-Bupot Unifikasi terhadap kepuasan wajib pajak badan dalam pelaporan SPT PPH Masa. Permana: *Jurnal Perpajakan, Manajemen, dan Akuntansi*, 16(2), 793-806.
- [11] Tofan, A. (2023). Core Tax System menurut persepsi konsultan dan usulan implementasi untuk pemerintah. *RATIO: Reviu Akuntansi Kontemporer Indonesia*, 4(2). <https://doi.org/10.30595/ratio.v4i2.18121>
- [12] Wicaksono, P. T., Tjen, C., & Indriani, V. (2021). Improving the tax e-filing system in Indonesia: An exploration of individual taxpayers' opinions. *Jurnal Akuntansi dan Auditing Indonesia*, 25(2), 136-151. <https://doi.org/10.20885/jaai.vol25.iss2.art4>