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Tax Consultants' Perceptions of the Level of Acceptance of the CoreTax System in Supporting Tax Administration Efficiency

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Abstract

This study aims to examine the perceptions of tax consultants regarding the acceptance of the CoreTax System and investigate its impact on improving tax administration efficiency at the Tax Consultant Office of PT Fisca Hutama Consultant. This study uses a qualitative approach with data collection through in-depth interviews and direct observation in the field, enabling a comprehensive picture of their views and experiences with the system. The results of the study show that most tax consultants welcome the implementation of the CoreTax System positively, as its automation features and real-time data management are able to speed up work processes and reduce the risk of errors. However, some challenges remain, such as downtime and the need for ongoing training to ensure all users can maximize the system's potential. Overall, the acceptance of this system significantly contributes to improving the efficiency and accuracy of tax administration, and its success heavily depends on continuous technical development and support. The findings of this study are expected to serve as a reference for developing more effective systems and enhancing implementation strategies in the future.

1. Introduction

One of the government's efforts to increase tax revenue in Indonesia is to continue tax reform through the Directorate General of Taxes (DJP). The government has created a digital innovation called the Core Tax Administration System (CTAS), which has been developed since 2018. The government has designed the Core Tax Administration System (CTAS) by adopting a Commercial Off The Shelf or COTS System that is already used by various countries in order to build a robust tax system.

The Core Tax Administration System (CTAS) is an information technology-based system designed to streamline data management and tax processes for businesses. This system is expected to accelerate administrative processes, reduce human error, and strengthen taxpayer compliance. The primary objective of developing CTAS is to modernize the current tax administration system, which is overly complex and fragmented. CoreTax integrates all core tax administration business processes, from taxpayer registration, tax return reporting, tax payment, to tax audit and collection, into one integrated channel (Utama & Yuliana, 2025).

However, the success of CoreTax implementation and acceptance does not only depend on technological aspects but is also greatly influenced by tax consultants' perceptions of the system. This perception includes their assessment of the system's ease of use, data security, benefits, and its impact on their services and work effectiveness. If tax consultants have a positive perception of the system, they are likely to be more enthusiastic and effective in supporting the implementation process, ultimately increasing the system's acceptance and usage in office operations.

In Erstiawan's (2025) research, it was found that the initial implementation of the CoreTax system in Indonesia was fraught with fundamental technical challenges and had significant negative impacts on users. The system, which was designed to support the efficiency of the tax administration process, was seriously plagued by disruptions such as errors, access difficulties, and instability, which directly resulted in increased administrative burdens, operational obstacles for businesses and tax consultants, and widespread public complaints.

The observations conducted by Aqilah et al. (2025) indicate that the implementation of Coretax has not been fully effective in improving tax administration efficiency. Coretax was indeed designed to simplify and accelerate the taxation process, but in reality, the system still frequently experiences technical disruptions such as errors, downtime, and access difficulties. Additionally, the lack of user guides and unstable data import processes also pose significant obstacles. This finding underscores that efficiency does not solely depend on the presence of a digital system but also on the readiness of infrastructure, the quality of technical support, and users' adaptability.

Meanwhile, Purnomo et al. (2025) found different results, concluding that the implementation of the Coretax application has a positive impact on improving tax reporting efficiency in Indonesia. The current phenomenon shows that despite increasingly advanced technology and adequate regulatory support, there are still challenges in improving positive perceptions of tax professionals toward this new system. Factors influencing these perceptions include their level of understanding of the technology, usage experience, and perceptions of its benefits and risks.

Therefore, this study is important to explore in depth the perceptions of tax consultant professionals toward the CoreTax system and how these perceptions influence the level of acceptance and their contribution to tax administration efficiency at PT Fisca Hutama Consulting. It is hoped that the results of this research will provide a comprehensive overview as a basis for developing strategies to enhance acceptance and optimize the use of the system.

2. Literature Review

Previous Research

Previous research consists of a collection of interrelated studies that serve as references and benchmarks for a particular study. Researchers have compiled several references related to tax consultants' perceptions of the Coretax system in supporting tax administration efficiency.

The study conducted by Purnomo et al (2025) titled Analysis of the Implementation of the CoreTax Tax Application in Improving Tax Compliance and Reporting Efficiency in Indonesia used a descriptive-qualitative approach. The results of the study indicate that the implementation of the CoreTax application has a positive impact on improving tax compliance and reporting efficiency in Indonesia. CoreTax simplifies the tax reporting process through automation features, data integration, and comprehensive user guides. Additionally, the application's implementation positively impacts taxpayer compliance by reducing reporting errors and accelerating the reporting process. However, the study also identified some challenges, such as low levels of technological literacy and the need for additional training for certain users. Strategic recommendations are provided to improve the adoption and performance of the CoreTax application in the future.

The research conducted by Aqilah et al (2025) entitled Analysis of the Efficiency of the Core Tax Administration System (CTAS): A Case Study at PT X used a qualitative approach and obtained data through in-depth interviews, direct observation, documentation studies, and literature reviews. The results of the study indicate that Coretax has not yet provided optimal administrative efficiency. This is due to various technical constraints, such as frequent errors, system downtime, and a complicated login process. In addition, the lack of clear usage guidelines makes it difficult for users to adapt. To address these issues, a comprehensive evaluation of the system, improvement of technological infrastructure, development of more structured technical guidelines, and regular training for users are required. This study emphasizes the importance of system stability and responsive technical support to support the successful implementation of tax administration digitization.

Research conducted by Erstiawan (2025) entitled Analysis of Challenges and Stakeholder Responses to the Implementation of the Coretax System in Indonesia: This study adopts a qualitative content analysis method, examining 66 news summaries from various Indonesian online media outlets between November 2024 and March 2025. The results show a dominance of reports on massive technical disruptions (errors, difficulty accessing the system) and significant negative impacts on users (administrative burden, complaints). The government's response tends to be reactive (removal of sanctions, promises of improvement), while the issue has expanded into the realms of governance, external oversight (DPR, KPK), and fiscal concerns. Weaknesses in system readiness, socialization, and pre-implementation testing are identified as critical factors. The implications of this research underscore the inherent complexity and challenges of large-scale public sector digitalization in Indonesia, emphasizing the urgency of fundamental improvements in planning, testing, project governance, and stakeholder engagement for the successful implementation of Coretax and future digital initiatives.

Tax Consultants

According to the provisions of Minister of Finance Regulation No. 111/PMK.03/2014, tax consultants are individuals or business entities that specifically offer consulting services in the field of taxation to taxpayers. Their main task is to assist taxpayers in exercising their rights and fulfilling their tax obligations in accordance with applicable laws and regulations. In practice, the presence of tax consultants provides significant benefits, especially for taxpayers who have limited knowledge or understanding of tax regulations that are constantly evolving. Taxpayers have the right and freedom to choose to use the services of a tax consultant, given that the applicable tax system is often considered complex and confusing. They generally require professional assistance to ensure that all tax obligations are fulfilled on time and in accordance with legal provisions. Tax consultants not only support administrative and technical aspects but also play a crucial role in enhancing taxpayers' compliance with applicable tax regulations. With the services of tax consultants, the process of tax reporting and payment is expected to become easier, more accurate, and in accordance with regulations, thereby indirectly increasing state revenue from the taxation sector (Nugraheni et al., 2021).

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) was developed by Davis et al (1989). The Technology Acceptance Model (TAM) is a theory that considers the use of information technology as one of the factors influencing individuals to use information technology systems. The Technology Acceptance Model (TAM) has the main objective of providing a basis for the impact of external factors on internal beliefs, attitudes, and intentions. Information systems are currently developing in the taxation sector, so this theory can describe taxpayer behavior toward the taxation system. One information system that facilitates taxpayers is the core taxation administration system (Coretax). The modernization of this system will certainly have an impact on improving the efficiency of taxation administration.

Tax Administration System Update

The tax administration system update is regulated through Presidential Regulation No. 40 of 2018 as the main guideline for the government in developing an effective and efficient tax system. This update process covers five main components, namely organization, human resources, legislation, business processes, and information technology and databases. The implementation of this tax administration system update will continue to be carried out by the Directorate General of Taxes (DJP) along with other supporting agencies.

CoreTax System

CoreTax is the latest innovative technology in the field of taxation used to manage all tax administration processes, from registration, payment, supervision, to inspection. Its main objective is to improve transparency, time efficiency, and data accuracy, as well as accelerate tax collection. By utilizing CoreTax technology, all tax administration processes can be automated, such as e-filing, e-payment, and real-time monitoring of tax obligations. In general, the implementation of CoreTax aims to create a more effective, efficient, and accountable tax system by the government, while also increasing taxpayer compliance, as defined by the DJP (2024). From this explanation, it can be concluded that CoreTax is a cutting-edge technology specifically designed by the government in the field of taxation to transform the tax system to better align with modern developments and address future challenges in national revenue collection.

Tax Administration Efficiency

Tax administration efficiency is a crucial aspect in improving the quality of services and state revenue. According to Cia et al. (2018), efficiency in tax administration can be achieved through the implementation of modern information and communication technology, thereby making data processing and tax reporting faster, more accurate, and transparent. This is further supported by research from Hidayat et al. (2020), which states that the use of digital systems such as e-filing and e-payment contributes significantly to increased efficiency and taxpayer compliance. In Indonesia, digital transformation in the field of taxation has become a key focus of the DJP (Directorate General of Taxes) in its efforts to improve the efficiency of the administrative system. According to Saptati B (2023), the implementation of PSIAP and other integrated information systems can reduce administrative burdens, improve data accuracy, and accelerate service processes for taxpayers. Additionally, a study by Utomo et al (2020) emphasizes that the success of tax system reforms does not solely depend on the technology implemented but is also influenced by users' perceptions of the system's ease of use and security. Another study by Mahendra et al (2022) emphasizes that improving tax administration efficiency must be accompanied by increased digital literacy and effective socialization to all stakeholders. The cumulative implementation of automated systems and process digitization can boost efficiency and support the development of a more accountable and responsive tax system in line with the challenges of the times.

3. Research Methods

The method used in this study is qualitative, which is a descriptive research method that analyzes the phenomena being studied by collecting data from individuals or informants, then analyzing the data and drawing conclusions. This study employs a qualitative method with a case study approach to explore perceptions, experiences, challenges, and the impact of using CoreTax. The case study approach was chosen as the primary method because it enables a thorough analysis of users' perceptions of CoreTax at PT Fisca Hutama Consulting.

The researcher used this qualitative method because this study focuses on the perceptions of tax consultants regarding the acceptance of the CoreTax system in supporting tax administration efficiency, where obtaining data relevant to this study and then describing it requires the use of a qualitative method.

In this study, purposive sampling was used, which is the selection of samples based on specific criteria set by the researcher. Three participants from the tax consulting firm PT Fisca Hutama Consulting were selected because they were deemed relevant and met the criteria aligned with the research objectives.

According to John et al. (2014), in-depth interviews are the primary technique enabling researchers to obtain subjective data and personal meanings from respondents regarding their experiences and perceptions of the implemented system. This technique provides a deep understanding of the attitudes and perspectives of professional staff.

The researcher applied the interactive data analysis model developed by Miles and Huberman, which consists of four steps: data collection, data reduction, data presentation, and conclusion drawing or verification (Miles & Huberman, 1992). The data collection process is conducted in a structured manner to obtain relevant information, with a focus on accuracy and objectivity. After the data is collected, the next step is data reduction, which involves selecting and simplifying information so that only relevant data is analyzed. Next, the data is presented in an easily understandable format, such as graphs, tables, or narratives, to facilitate researchers and readers in interpreting and drawing conclusions. In the final stage, conclusions and verification are drawn by linking the findings to the problem statement, accompanied by critical reflection to ensure that the results obtained are accurate and in-depth.

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4. Results and Discussion

Ease of use

Ease of use is one of the key aspects that can support the successful adoption of a new system development by its users. A system designed with simplicity, clear features, and ease of understanding—including for those less familiar with technology—is essential. This ease of use not only minimizes training time but also boosts users' confidence in performing their daily tasks. Conversely, if a system is designed to be overly complex and difficult to understand, it is likely to encounter resistance and rejection from users. Therefore, focusing on usability in system design is the key to ensuring the acceptance and sustained success of technology adoption.

From the research interviews, it was found that the Coretax system greatly helps tax consultants in performing their work faster and more automatically. Integrated and real-time data facilitates monitoring and administrative management and can minimize the risk of errors. The following are the results of interviews with AP, MN, and NS.

> *"This system is quite easy to understand once we adapt to it. At first, it takes a little time to adjust because we need to learn the features available. The system is not too complicated. If there are any issues, I look for guidance or directly call the tax office, and they can assist quickly," said AP.*

It can be concluded that the ease of use of this system can be achieved through adaptation and training.

> *"Features like automatic calculations and due date reminders are very helpful in managing tax reporting," said MN.*

MN's response regarding the automatic features indicates that the system greatly simplifies administrative processes and supports work efficiency.

> *"Perhaps because I am already accustomed to tax reporting, I find the system fairly easy to use. It is simple and*

not confusing, so I don't encounter many difficulties." Response from informant NS

From the informants' responses above, it can be seen that the adaptation and training process can enhance the perception of ease of use and acceptance of the system.

This result aligns with Davis' theory regarding the Technology Acceptance Model (TAM), where users perceive the ease of use of the Coretax system.

Common challenges

It cannot be denied that obstacles often arise from various factors, ranging from technical issues such as network problems, challenges in adaptation, and others. Additionally, data security aspects are a primary concern that influences users' trust in the system. If not handled properly, this can hinder the success of implementation. Below are the results of interviews with three informants regarding the obstacles they experienced.

"The challenges I've faced while using this application are usually downtime. And when downtime occurs, we can't do anything except wait until the system is back up and running," the same response was given by AP, MN, and NS.

From the interview results above, it can be seen that downtime is the main obstacle during system use, which can affect the effectiveness of work processes and cause inconvenience. This can also impact service to taxpayers. These interview results align with the research findings of Erstiawan (2025), who stated that the main challenge during the implementation of the Coretax system is technical issues, including system errors.

Relationship with taxpayers and work efficiency

Based on the provisions set forth in Minister of Finance Regulation No. 111/PMK.03/2014, tax consultants are individuals or business entities that specifically offer consulting services in the field of taxation to taxpayers. Their main task is to assist taxpayers in exercising their rights and fulfilling their tax obligations in accordance with the provisions of the applicable laws and regulations. In practice, the presence of tax consultants provides significant benefits, especially for taxpayers who have limited knowledge or understanding of tax regulations that are constantly evolving.

"They feel more confident and transparent because the data can be accessed at any time. This makes communication smooth," said AP.

"Because of this system, we no longer need to collect data manually or go back and forth to the tax office. Everything can be done remotely and automatically. Since the process is fast, taxpayers are satisfied with our service as well," answered MN.

"Because the data is organized and the reporting process is automated, work is done quickly and with minimal errors. As a result, taxpayers also feel that our services are accurate," said NS.

From the responses of AP, MN, and NS, it can be concluded that the ease of accessing data and the resulting transparency foster taxpayers' trust in the services provided.

Efficiency of the Coretax Administration System

The purpose of the Coretax Administration System design is to simplify the tax administration process, which previously involved too many applications, into a single application. This system is believed to enhance the efficiency of tax administration processes in Indonesia. In its implementation at PT Fisca Hutama Consulting, the system has successfully improved tax administration efficiency.

> *"Since using this system, the administrative process has indeed become much faster. Data input is automated, and reports are generated instantly without requiring much time," said AP.*

> *"Previously, we used multiple applications, so we had to switch between them frequently, which was time-consuming during the reporting process. With this system, I feel that administrative work has become more efficient and reliable," said MN.*

> *"Previously, the administrative process was time-consuming and prone to errors, but now, after using Coretax, everything has become more systematic and automated. During the initial implementation phase, there were frequent downtimes, but now such issues are rare," said NS.*

Based on observations and interviews, during the initial phase of use, there were indeed frequent technical issues such as errors, downtime, and other disruptions, resulting in delays in the reporting process. However, these technical issues have gradually improved, with such incidents now occurring rarely. This aligns with Saptati's (2023) theory of efficiency, where the system reduces administrative burdens, improves data accuracy, and accelerates service processes for taxpayers.

5. Conclusion

Based on the results and discussion above, it can be concluded that the implementation of the CoreTax System generally has a positive impact on the efficiency and effectiveness of their work. This system is able to accelerate the reporting process and data management automatically and in an integrated manner, making work more practical and accurate. The presence of features such as automation and real-time data access reinforces the perception that this system is very helpful in supporting daily work. However, it cannot be denied that there are still obstacles, especially related to technical constraints such as unstable system errors and the initial adaptation process that requires time and sufficient training. These obstacles indicate that the success of the system implementation still depends heavily on adequate infrastructure and training support. Overall, despite the obstacles, respondents indicated that the system is well-received and capable of strengthening the relationship between tax consultants and taxpayers, as well as improving their work efficiency.

6. Recommendations

Based on these findings, several recommendations can be made:

Improvement of technological infrastructure:

The government or system

administrators need to improve the quality of the internet network, especially in areas that still experience obstacles, so that the data upload and access processes can run more smoothly.

Continuous training:

Regular advanced training and the provision of digital guidance materials that can be accessed at any time are needed so that users become more proficient and confident in utilizing the system's features.

With the implementation of these recommendations, it is hoped that the CoreTax system can run more optimally and support increased efficiency and trust from users in the future.

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