

Transparency and Accountability of the Taxation System Towards Coretax Administration System

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ABSTRACT

This study was conducted with the tax authority at the Pratama Tax Office (KPP Pratama) in Pamekasan as the primary informant and corporate taxpayers in Sumenep Regency as supporting informants, using a descriptive qualitative approach. Data collection techniques employed in this research included interviews and observation. The findings indicate that the Coretax Administration System (CTAS) enhances transparency and accountability within the taxation system. In terms of transparency, internal improvements can be seen through clearer access to taxpayer information and more open tax-related transactions. According to corporate taxpayers, the perceived usefulness (PU) of the system is high, as it not only accelerates internal coordination but also facilitates interactions with external parties, namely taxpayers. Regarding accountability, CTAS supports more accurate data recording, structured and automated procedures, real-time tax administration, improved internal supervision, and increased efficiency in tax administration.

INTRODUCTION

Transparency and accountability are two main pillars in the modernization of the taxation system, aiming to increase public trust in the government. Transparency comes from the word "transparent," which signifies clarity, openness, and authenticity. Accountability is a concept derived from the English word "accountability," referring to a condition where one must provide justification or can be held responsible (Arwani & Priyadi, 2024). The transparency taxpayers expect is easy access to information regarding the allocation or use of tax revenue in development. If the government can prove to the public that tax funds have been managed correctly, taxpayers will be more likely to comply with tax regulations and provisions. Conversely, if the government cannot demonstrate proper management of tax revenue to the public, it can erode the trust of taxpayers in the government as the tax administrator (Putri & Andi2, 2020). Furthermore, a transparent and accountable taxation system plays a crucial role in the sustainable management of public finances. Transparency in the tax system enables taxpayers and the government to foster mutual trust. Meanwhile, accountability ensures that the government manages tax revenues efficiently and in a targeted manner. Accountability refers to the obligation to provide justification or to answer for and explain the performance and actions of an individual or the leadership of an organizational unit to parties who have the right or authority to demand such accountability (Arwani & Priyadi, 2024).

Core Tax Administration System (CTAS) represents a strategic initiative by the Directorate General of Taxes (DGT) as part of broader tax reform efforts. This system is designed to enhance transparency, accountability, and efficiency through the integration of taxpayer data, electronic reporting, and technology-based supervision. CTAS aims to minimize manual errors, accelerate the reporting process, and improve the accountability and transparency of the tax system. Furthermore, it serves as a key initiative in advancing tax reform. As demonstrated in the study conducted by (Panjaitan, 2024) demonstrated that the implementation of Core Tax Administration System (CTAS) has a significant impact on enhancing transparency and accountability within the tax system. From the accountability perspective, the literature also indicates that CTAS strengthens tax monitoring and reporting mechanisms. Technology-based taxation systems such as CTAS reduce the potential for fraud, as the data generated is more structured, traceable, and less susceptible to manipulation.

According to the Minister of Finance Regulation (PMK) No. 81 of 2024 concerning Tax Provisions in the Implementation of the Core Tax Administration System (CTAS), the issuance of this regulation serves as a regulatory necessity in the modernization of the tax administration system to make it more transparent, effective, efficient, accountable, and flexible. The implementation of CTAS is expected to enhance public trust by providing accurate, consistent, and easily accessible data for taxpayers. Furthermore, it aims to minimize opportunities for misconduct by both taxpayers and tax officials. This system is also designed to reduce the incidence of violations and increase state revenue. Through CTAS, the government seeks to improve transparency in tax administration, strengthen

accountability, and enhance the quality of services provided to taxpayers (Juwita & Qadri, 2024). There is also research conducted by (Rahmi et al., 2023) stating that CTAS is a project aimed at redesigning and reengineering tax administration business processes through the development of an information system based on Commercial Off-The-Shelf (COTS) solutions, accompanied by improvements in the tax database. This transformation aims to make the tax system simpler, more reliable, integrated, accurate, and certain to optimize service delivery, supervision, and law enforcement.

Although Coretax Administration System (CTAS) is designed to enhance transparency and accountability, its implementation still faces several challenges. Some taxpayers have expressed difficulties in understanding how to use the system, and there is a perception that information is not always easily accessible or comprehensible. Others feel that access to tax information remains suboptimal. Furthermore, perceptions of the system's accountability are also influenced by concerns regarding taxpayer data security and the effectiveness of supervisory measures. However, it is important to address several challenges, including the preparation of skilled and professional human resources, increasing collaboration with digital payment platforms to ensure connectivity with tax data, and the availability of adequate internet access. Another significant challenge concerns legal certainty in taxation, particularly because digital taxes often involve cross-border transactions (Fuad et al., 2023).

Research on transparency and accountability in Indonesia's taxation system shows significant progress; however, it still leaves some gaps that require further exploration. Although several studies have highlighted the positive contributions of CTAS in enhancing transparency, such as those by Panjaitan (2024) The implementation of the Core Tax Administration System can enhance transparency in tax reporting by enabling tax authorities to monitor and analyze data in real-time, thereby reducing the likelihood of tax evasion. However, challenges remain in digital literacy and the readiness of technological infrastructure, which may affect its implementation. Additionally, although CTAS has the potential to reduce corruption by minimizing direct interactions between taxpayers and tax authorities, concerns regarding the protection of taxpayers' personal data remain a significant issue that has yet to be fully addressed. Previous studies have also shown that although the system improves control and accountability, challenges remain regarding the human resource capacity within the tax authorities to fully optimize the benefits of CTAS. Therefore, there is a need for further research on CTAS to explore taxpayers' perceptions of the system as well as its long-term impact on transparency in tax management and accountability.

The implementation of CTAS as a modern tax administration system presents an opportunity to evaluate the effectiveness of this technology in enhancing transparency and accountability within the taxation system. Sumenep Regency, with its diverse socioeconomic characteristics and varying levels of digital literacy among its population, serves as an appropriate setting to understand the challenges and opportunities in CTAS implementation. According to preliminary observations conducted by the researcher, Sumenep faces several obstacles in tax digitalization, such as varying degrees of public understanding of technology and differing levels of acceptance toward the tax system. Thus, this study not only contributes academically but also supports the development of more effective and adaptive tax policies tailored to regional needs.

This study is important for evaluating the impact of the implementation of the Core Tax Administration System on the transparency and accountability of the taxation system. Although this technology has been implemented, empirical studies exploring the real effects of the Core Tax Administration System on the perceptions of taxpayers and tax officials in Indonesia remain limited. By assessing the effectiveness of this system, the research can provide recommendations to the Directorate General of Taxes (DGT) for improving the implementation of the Core Tax Administration System moving forward. The application of CTAS undoubtedly affects those who utilize it; therefore, the researcher is interested in examining its influence on the transparency and accountability of the taxation system in Sumenep Regency. Based on this, the researcher formulates the research title "Transparency and Accountability of the Taxation System towards the Coretax Administration System".

LITERATURE REVIEW

Theory Technology Acceptance Model

In the context of research on the transparency and accountability of the tax system concerning the Coretax Administration System (CTAS), there's an interconnection among the five main factors of the Technology Acceptance Model (TAM) theory. For the Perceived Usefulness (PU) factor, CTAS is designed to enhance tax administration efficiency, such as automating reporting processes. When both taxpayers and tax authorities perceive that CTAS simplifies tax management, this can boost transparency through real-time information availability and accountability through more accurate reports. Furthermore, regarding the PEOU factor, users who find CTAS easy to use such as easy access to tax data and digital services can increase the transparency and accountability of the tax system.

Taxation

Taxation stands as the largest revenue source for the state budget, which is subsequently utilized for national development and public welfare. The government is also mandated to manage this national income judiciously (Sudirman et al., 2020). According to Article 1 of Law No. 6 of 1983 on General Provisions and Tax Procedures of the Republic of Indonesia, as last amended by Law No. 6 of 2023 on the Stipulation of Government Regulations, tax is defined as a compulsory contribution to the state owed by individuals or entities, which is coercive in nature based on law, without direct reciprocal compensation, and is used for state purposes to achieve the greatest possible prosperity of the people.

Tax Administration System

The Directorate General of Taxes (DGT) has developed and implemented a modern tax administration system by providing e-system based services such as e-SPT, e-Filing, e-Payment, and e-Registration. The development of this modern tax administration system offers several benefits for taxpayers, including time savings, increased accuracy, a paperless process, and faster tax reporting and payment. It is expected that this system will improve taxpayer compliance, thereby increasing tax revenue that can be allocated for national development (Bangun et al., 2022). The modern tax administration program adheres to the principles of Good Governance, emphasizing transparency and accountability in tax implementation. This approach also incorporates the concept of delivering excellent services while providing intensive supervision of taxpayers (Septriliani et al., 2020).

Coretax Administration System

A significant development in the tax sector currently being implemented by the tax authority is the Coretax Administration System (CTAS). According to Minister of Finance Regulation No. 81 of 2024 concerning Tax Provisions in the Implementation of the Coretax Administration System, the modernization of the tax administration system aims to create a more transparent, effective, efficient, accountable, and flexible system. This requires legislative restructuring in the tax sector to ensure fairness and legal certainty, thereby increasing tax revenue and supporting the national economy. CTAS represents an embodiment of e-government designed to deliver accessible and transparent services, minimizing the costs incurred by taxpayers. (Rahmi et al., 2023). CTAS utilizes a Commercial Off-The-Shelf (COTS) information system, which facilitates decision-making processes within the Directorate General of Taxes (DGT). CTAS is also expected to enhance the country's tax ratio. The tax ratio reflects the performance of a nation's tax system; developing countries are recommended to achieve a tax ratio of at least 15% to support sustainable economic growth (Ni Made Wina Arsani, 2024).

Transparency in the Taxation System

In the context of taxation, transparency means that taxpayers have easy access to information regarding tax regulations, administrative procedures, as well as their rights and obligations as taxpayers. This theory emphasizes that the higher the level of transparency, the better the taxpayers' perception of the tax authorities, which ultimately leads to increased tax compliance (Panjaitan, 2024). Tax transparency is related to: (1) the preparation of accurate information that prevents misinterpretation, as well as transparency in management related to the administration and utilization of funds, which is essential to eliminate or reduce suspicion and distrust; (2) the determination of the amount of tax payable; (3) the use or allocation of tax revenues; and (4) accountability, which encompasses the public's right to hold the government responsible (Putri & Andi2, 2020).

Accountability in the Taxation System

In the taxation system, accountability means that the government must be responsible to the public for the management of collected taxes, including how those taxes are utilized for the public interest (Panjaitan, 2024). Indikator prinsip akuntabilitas (Kusuma, 2016), dapat diukur melalui lima indikator yaitu: 1) Reliability; 2) Responsiveness; 3) Assurance; 4) Emphaty; 5) Tangible.

Previous Studies

First, the study conducted by Cindy & Chelsya (2024) entitled "Persepsi mahasiswa Terhadap Penerapan Coretax Administration System (CTAS) di Indonesia". The study employed a qualitative descriptive approach using a survey method by distributing questionnaires via Google Forms, which were completed by students of the Accounting undergraduate program at Tarumanagara University. The results indicate that students agree with the implementation of the Core Tax Administration System (CTAS) as it is perceived to improve tax compliance. Furthermore, the findings suggest that student understanding of CTAS should be enhanced through socialization efforts such as seminars or workshops.

Second, in the study conducted by Panjaitan (2024) entitled "Pengaruh Core tax Administration terhadap transparansi dan Akuntabilitas Sistem Perpajakan". a qualitative approach was used through a literature review method. The study found that the implementation of the Core Tax Administration System significantly contributes to enhancing transparency by providing taxpayers with real-time access to tax information, minimizing reporting errors, and improving access to regulatory information. From the perspective of accountability, Core Tax strengthens the tax authority's ability to track transaction data, reduces the potential for manipulation, and accelerates the audit process. The researcher also noted that challenges related to digital literacy and technological infrastructure readiness still need to be addressed in order to fully optimize these positive impacts in Indonesia.

Third, the study conducted by Darmayasa & Hardika (2024) entitled “Coretax Administration System: the power and trust dimensions of slippery slope framework tax compliance model”. employed a qualitative approach using Krippendorff’s analysis technique. The study found that the implementation of the Core Tax Administration System (CTAS) has begun to strengthen the authority of the tax office, accompanied by increased public trust. This enhanced authority provides legitimacy for the tax authorities to develop programs supporting the improvement of tax revenue following the integration of taxpayer profile data.

Content Framework

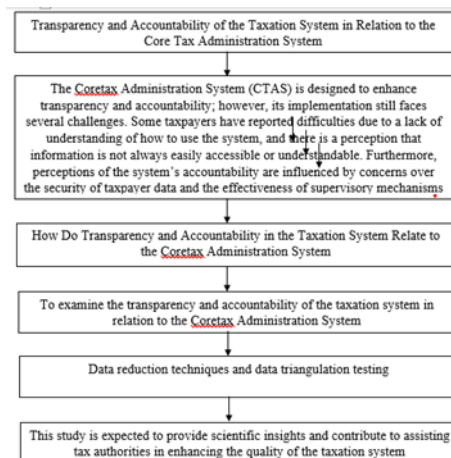


Figure 1. Content Framework
Source: Researcher (2025)

METHODOLOGY

Type of Research

The objective of this study is to examine the transparency and accountability of the taxation system concerning the Core Tax Administration System (CTAS). Based on this objective, the research employs a descriptive qualitative approach. According to Creswell (2013) The qualitative approach is used in research to explore individuals' views, experiences, and perceptions. A descriptive qualitative approach can produce data in the form of written or oral sources, as well as observations. In this study, the researcher will conduct direct interviews with several corporate taxpayers in Sumenep Regency and tax authorities at the Primary Tax Office (KPP Pratama) in Pamekasan.

Types and Sources of Data

The type of data used in this study is subjective data. Subjective data in this research consist of opinions, attitudes, and experiences that provide an in-depth understanding of the transparency and accountability of the taxation system regarding the Coretax Administration System. Additionally, the subjective data include interview results aimed at exploring the impact, transparency, and accountability of the taxation system related to the Coretax Administration System. The source of data in this study is primary data. Primary data refers to data that has been collected directly by the researcher (Purwanza et al., 2022).

According to Sugiyono (2022), Primary data can be obtained from individuals or persons. The primary data sources are collected through interviews with research subjects and through direct observation in the field.

Informants

Informants are regarded as individuals who possess the ability to reflect upon and clearly express their experiences, values, beliefs, and opinions (Purwanza et al., 2022). The key informants in this study are the tax authorities at KPP Pratama Pamekasan who are directly involved in the operation of the Coretax Administration System. The supporting informants in this study consist of corporate taxpayers in Sumenep Regency who are registered at the Pratama Tax Office (KPP Pratama) in Pamekasan and have been using the Coretax Administration System for a minimum period of one month.

Table 1. Research Informants

Initials	Category	Description
PP-01	Tax Authority at KPP Pratama Pamekasan	Examination, Assessment, and Collection Section of KPP Pratama Pamekasan
PP-02	Tax Authority at KPP Pratama Pamekasan	Supervision Section at KPP Pratama Pamekasan
PP-03	Tax Authority at KPP Pratama Pamekasan	General and Internal Compliance Subdivision at KPP Pratama Pamekasan
WP-01	Corporate Taxpayers in Sumenep Regency	Director of CV AWBS
WP-02	Corporate Taxpayers in Sumenep Regency	Treasurer of the Education Office of Sumenep Regency
WP-03	Corporate Taxpayers in Sumenep Regency	Treasurer of PT Perak Polana Alomampa

Source: Processed by Researcher (2025)

Data Collection Techniques

The data collection techniques used in this study are as follows :

1. Observation

The researcher will conduct direct observations of several corporate taxpayers in Kabupaten Sumenep as well as the tax authorities at KPP Pratama Pamekasan. In this research, the observation technique involves reviewing the operational activities of the Coretax Administration System (CTAS) among corporate taxpayers and tax authorities concerning the transparency and accountability of the taxation system.

2. Interview

Next, the data collection technique uses interviews. According to Sugiyono, (2022) Interview is a meeting between two people to exchange information and ideas through questions and answers, thereby constructing meaning on a particular topic. This interview consists of questions that will be answered by corporate taxpayers registered at KPP Pratama Pamekasan in Kabupaten Sumenep who have used the CTAS, as

well as by tax authorities at KPP Pratama Pamekasan who are directly involved in the operation of CTAS, as outlined in the attached list of questions.

Data Analysis Techniques

In this study, the data analysis technique used is the data analysis method according to Miles and Huberman (2014). The data reduction process in this study begins with the collection of information through in-depth interviews with corporate taxpayers in Sumenep Regency and tax authorities at the Pratama Tax Office (KPP Pratama) in Pamekasan. The collected data will be summarized and simplified through verbatim transcription and repeated readings to identify central themes relevant to the research focus. Relevant data will be selected based on clearly defined inclusion and exclusion criteria. This allows the researcher to classify and organize the data efficiently, thereby enabling the study to provide a clear overview of how the Coretax Administration System (CTAS) influences transparency and accountability within the taxation system.

Data presentation in this study involves compiling detailed transcripts of interview results. Considering that the data originate from informants with different perspectives, the presentation aims to fairly summarize these views. The data will be presented in the form of in-depth descriptive narratives, elaborating on themes relevant to the research objectives. Quotes from corporate taxpayers in Kabupaten Sumenep and tax authorities at KPP Pratama Pamekasan will be used to strengthen the validity of the findings. With clear, detailed, and systematic data presentation, it is expected that the analysis results will be well understood regarding the impact of the Coretax Administration System (CTAS) on the transparency and accountability of the tax administration system.

Drawing conclusions in this study is conducted inductively by summarizing the findings from the data analysis regarding the perceptions of corporate taxpayers in Kabupaten Sumenep and tax authorities at KPP Pratama Pamekasan about the impact of CTAS on the transparency and accountability of the tax administration system. The conclusions focus on whether the implementation of CTAS has improved transparency and accountability compared to the period before its implementation, as well as identifying supporting and inhibiting factors. Following the conclusion drawing, the next step is verification. Verification is carried out by revisiting the findings to ensure the reliability and accuracy of the data. This can be done by referring back to the raw data collected and presenting the findings to informants to confirm that the researcher's interpretations align with their experiences and perceptions. This verification process is crucial to enhance the validity and reliability of the research conclusions, ensuring that the conclusions are based on strong and representative empirical evidence.

Data Validity Test

Data validity testing in this study serves as a foundation to ensure that the research findings are trustworthy. Since this study involves informants from two distinct groups, source triangulation is employed. Source triangulation is conducted by comparing information obtained from various sources, namely corporate taxpayers in Kabupaten Sumenep and tax authorities at KPP Pratama Pamekasan. This approach aims to identify any differences in perceptions or interests between the two parties regarding the Coretax Administration System (CTAS). By comparing information from these two sources, the researcher can obtain a more comprehensive understanding and minimize potential bias that may arise from relying on a single source of information.

RESEARCH RESULT

Implementation of the Coretax Administration System



Figure 2. The Main Interface of the Coretax Administration System
Source: Portal DJP (2025)

a. **Implementation of the Coretax Administration System**

Based on the interview with PP-01, a tax authority official from the Examination, Assessment, and Collection Section at KPP Pratama Pamekasan, it was explained that.

"This system has been fully implemented at KPP Pratama Pamekasan to process taxpayer applications since January 1, 2025".

A similar statement was made by PP-02, a supervisor at the Supervision Section of KPP Pratama Pamekasan, who stated that.

"Coretax has been used since the beginning of 2025, starting from January 1, 2025, with the transition process and synchronization being carried out continuously."

Based on statements from PP-01 and PP-02, the Coretax Administration System (CTAS) was officially implemented on January 1, 2025. The implementation of CTAS at KPP Pratama Pamekasan has been fully carried out to process all existing tax administration. The transition process from the old system to the new system is being conducted gradually and continuously by the Directorate General of Taxes (DGT). This means that all data recorded in the previous system will be automatically transferred to the new system. Additionally, administrative data from external tax-related agencies are now automatically integrated

into CTAS, such as data from the Population and Civil Registration Agency (DUKCAPIL) and the Ministry of Law and Human Rights (AHU).

b. Transition Period of the Coretax Administration System

An interview with WP-01, the Director of CV AWBS, revealed that.

“Since this system has only recently been implemented, there are still many challenges. The Coretax system often experiences errors, especially in the early stages when it was not possible to print invoices at all. However, it seems that the system has started to run more smoothly this month, possibly due to gradual improvements made by the Directorate General of Taxes (DGT)”.

However, the transition from the old system to CTAS has not been an easy process. Various challenges and obstacles have arisen during this system transition, both technical and non-technical. As stated by WP-02, the second corporate taxpayer informant,

“Well, since this is a new system, I still have a lot to learn about its features. Certainly, the features are more advanced and different compared to those in DJP Online. However, the Excel export format is still in XSMML, not the latest format like the current Excel versions. Even now, I often find myself confused about navigating Coretax unsure of which buttons to click, where to press, or where to create certain documents”.

Based on the interview results, it is evident that taxpayers still experience confusion during the transition to the new tax system. While CTAS includes effective features and advanced technology, some functions, such as the file export feature, still use an outdated format rather than the more current formats commonly used by the public.

Transparency of the Tax System through the Coretax Administration System

a. Information Access and Data Transparency

Based on the interview, PP-01, an officer from the Examination, Assessment, and Collection Section at KPP Pratama Pamekasan, stated that.

“The CTAS application significantly enhances the transparency of tax information and data, as all processes can be tracked within the system, allowing the public to access them online and in real-time, anytime and anywhere”.

A similar statement was made by PP-02, an official from the Supervision Section, who stated that.

“Yes, the Coretax application is an integrated system designed to fulfill all tax-related needs”.

The tax office (KPP), as the internal party and main informant, explained that CTAS is designed to support data transparency and provide clear and comprehensive access to information. Based on the interview results, CTAS can improve information access and data openness. It is designed to facilitate taxpayer access anytime and anywhere in real-time.

Based on the interview with PP-03, who serves as the General Affairs and Internal Compliance Subsection, it was conveyed that.

“Yes, all tax data will be integrated into a single platform on the official DJP website at <https://coretax.pajak.go.id/>”.

From the authorities' perspective, CTAS enhances information access and data transparency as all administrative processes are consolidated into a single platform, allowing real-time and online monitoring. Similarly, taxpayers perceive that information access and data openness are clear. However, taxpayers still face technical challenges in accessing their CTAS accounts, such as system errors. Broader data transparency and information access can be key factors in improving voluntary compliance. This underscores the need to strengthen two-way communication and actively involve taxpayers in the development of system features.

b. Ease of Monitoring Tax Transactions

In an in-depth interview, PP-03, who serves as the General Affairs and Internal Compliance Subsection at KPP Pratama Pamekasan, stated that.

“Each taxpayer has a single account within the system, and all tax-related activities (registration, payment, reporting, refund, and supervision) are recorded in one centralized platform.”

Based on these findings, CTAS is designed as an integrated system where each taxpayer is allowed to have only one CTAS account, except for taxpayers who act as responsible parties for corporate taxpayers. Taxpayers are also facilitated in monitoring their tax history through CTAS, ensuring that all tax-related activities are recorded within a single CTAS system.

Meanwhile, from the user side, informant WP-02, who serves as the treasurer of the Education Department of Sumenep Regency, stated that.

“We can now directly view the withholding tax slips to be created through the Coretax portal. This is very helpful for verification prior to reporting, especially given the large volume of withholding tax slips we handle”.

Based on the statements above, it can be stated that Coretax has made a significant contribution in accelerating and simplifying the monitoring process of tax transactions, both from the perspective of the tax authorities and taxpayers. This system also provides wide and structured access to tax data. Monitoring, which was previously reactive, can now be conducted proactively and online.

Accountability of the Tax System Regarding the Coretax Administration System

a. Clarity of Procedures and Data Tracking

According to PP-01, Section of Inspection, Assessment, and Collection at KPP Pratama Pamekasan, stated the following.

“This application is very real-time and integrated, so the tracking of the completion process can be clearly known.”

A similar statement was conveyed by PP-02, the Supervision Section, who said.

“CTAS already includes the e-invoice application, the SPT reporting application, and the data collection application within it, so that every tax data and/or transaction that occurs is directly integrated into one system”.

Based on the interview results, it can be concluded that CTAS improves the clarity of procedures and data tracking. With the integrated system, all tax administration processes are consolidated into a single platform. Previously, processes that were still separate and not automated made data tracking difficult and could lead to discrepancies in information. With CTAS, all tax administration processes have a digital trail. From the user side, informant WP-01 as the first supporting informant stated.

"In the current system, we can see clearly how far the process has progressed. For example, when making data changes, we can monitor the progress clearly – whether it is in the verification stage, document validation, or waiting for approval. Also, documents such as proof of receipt are available in the system, complete with the dates. So, we no longer need to keep asking tax officers about the status of our application".

Based on these findings, it is known that the existence of CTAS contributes to improving accountability in tax administration that can be accessed in real-time, especially in the clarity of procedures and data tracking. The digitally documented system provides comfort for taxpayers and strengthens the position of the tax authorities in carrying out fair and transparent supervisory functions.

b. Handling of Constraints and Accountability

In interviews conducted with corporate taxpayers, the experiences reported were quite diverse. WP-03, serving as the treasurer of PT Perak Polana Alomampa, stated that.

"We once experienced difficulties during the filing of our periodic tax return (SPT Masa). I had already reported the issue to a tax officer. The response I received was that the Coretax system was indeed experiencing an error, and I was simply told to wait. In the end, I had to complete the task in the middle of the night, as the system usually runs more smoothly during those hours. Occasionally, there are official notifications via social media if a major system disruption occurs".

Based on the interview results, in several instances of technical disruptions, taxpayers felt that the responses from the tax authority were slow and lacked sufficient information. However, the Directorate General of Taxes (DJP) has also made efforts to address this by issuing official announcements through its website and social media platforms.

Meanwhile, information from WP-02, who serves as the treasurer of the Education Office of Sumenep Regency, stated that.

"Usually, when issues arise, I communicate directly with the tax office. Fortunately, we have a WhatsApp group that includes all treasurers from the regional departments along with officers from the Pratama Tax Office (KPP) in Pamekasan and the KP2KP. So, whenever there is a problem, it can be reported immediately. The tax officers are also quite responsive. Additionally, the Coretax system includes a complaint service, so issues can be submitted directly through that feature as well".

Based on the interview with the treasurer of the Education Office of Sumenep Regency, it was found that the Tax Office (KPP) responds promptly to issues as part of its accountability in carrying out its duties. The CTAS platform also provides a dedicated service for complaints, suggestions, and appreciation, enabling taxpayers to submit feedback and recommendations directly to the Directorate General of Taxes (DJP) through the system.

Meanwhile, in an interview with PP-03, who serves in the Subdivision of General Affairs and Internal Compliance, it was stated that.

“The Directorate General of Taxes (DJP) continues to improve the CTAS system in order to maximize service satisfaction for taxpayers. In addition, internal staff at the Tax Office (KPP) also assist in addressing issues encountered by taxpayers by helping resolve system errors and forwarding the problems through the MELATI application to ensure appropriate resolution of the errors faced within the system.

PP-03 also added that.

“Yes, you can contact pengaduan@pajak.go.id or the Kring Pajak service at (021) 1500200.

Based on these findings, it can be concluded that the Directorate General of Taxes (DJP) has provided a platform for taxpayers to submit feedback and report issues encountered throughout the online tax administration process. DJP has established various channels and services for taxpayers. Although the CTAS system is not entirely free from problems, it is equipped with a systematic mechanism for handling issues by DJP. Moreover, DJP offers taxpayers opportunities to participate by providing input and suggestions. These include a dedicated complaint email, Kring Pajak service, CTAS platform, and several other available channels.

c. System Socialization and Education

In an in-depth interview, PP-01, who serves in the Section of Examination, Assessment, and Collection, stated that

“This application began to be used to serve and process taxpayer requests starting from January 1, 2025. The transition process had already been underway since 2024, involving the introduction of the Coretax dummy application, online learning and training, technical guidance (bimtek), and business process implementation manuals provided by the Directorate General of Taxes (DJP)”.

Based on these findings, it is evident that the Directorate General of Taxes (DJP) has undertaken various efforts to assist taxpayers in the implementation and understanding of CTAS. These efforts include socialization, education, learning, training, and technical guidance provided to taxpayers.

From the perspective of corporate taxpayers, WP-03, who serves as the treasurer of PT Perak Polana Alomampa, stated that.

“Yes, there was socialization from the tax office, but it was only through a Zoom meeting on December 31, 2025. There was no direct face-to-face interaction. Regarding the system itself, I asked tax officers and also tried to find out on my own”.

Based on the statements from corporate taxpayer informants, it is generally assessed that the Directorate General of Taxes (DJP) has made efforts in socialization; however, there remains a gap between the information provided and the understanding at the field level.

DISCUSSION

Analysis of Tax System Transparency Based on the Technology Acceptance Model Theory

Based on interviews with tax authorities at the Pratama Tax Office in Pamekasan, it was found that CTAS is designed with transparency as a foundational principle. CTAS is capable of recording and tracing all stages of tax administration, which provides significant benefits in enhancing taxpayer trust. Transparency from the internal side can be observed through clear access to taxpayer information and open tax transactions. Ease of access to information for taxpayers can improve the transparency of the tax system. Within CTAS, taxpayers are provided with convenience in obtaining necessary information, clarity of taxpayer data, and transparency regarding the processing of submitted requests. According to statements from corporate taxpayers, the Perceived Usefulness (PU) of this system is considered high because it not only accelerates internal coordination but also facilitates external parties, namely the taxpayers. Users find the system very helpful in providing real-time information, thereby reducing reliance on direct interactions that were previously often non-transparent. The system is also regarded as capable of expediting processes and providing a sense of security due to the presence of clear administrative trails.

However, challenges related to Perceived Ease of Use (PEOU) are still experienced. Based on the information obtained, there are difficulties in applying CTAS, as taxpayers still face obstacles that may disrupt the ease of use. These include a less intuitive interface, menu complexity, and a lack of digital literacy among users.

Analysis of Tax System Accountability Based on the Technology Acceptance Model Theory

Based on interviews with tax authorities, it was found that CTAS records the entire flow of tax administration processes in a structured manner. CTAS even displays the names of tax officials who handle and process requests from each taxpayer. In the context of TAM, this indicates a high Perceived Usefulness (PU) of the system, as it can enhance trust and data tracking efficiency. However, it should be noted that challenges exist regarding taxpayers' knowledge, which affects the ease of use aspect. Interviews with informants also revealed that the CTAS system provides a sense of security because every activity is recorded and, in the event of errors, can be traced within CTAS. Users also experience time

efficiency when using CTAS. However, informants also noted that some processes still require manual or direct assistance from tax officers.

Within the TAM framework, the accountability of the Coretax system receives positive responses in terms of Perceived Usefulness (PU), particularly because the system supports automatic documentation, process tracking, and enhanced procedural clarity. However, Perceived Ease of Use (PEOU) remains a challenge, as many users have yet to fully understand how to access or utilize tracking and audit trail features optimally. Consequently, while users acknowledge the benefits of CTAS, there is a need for comprehensive guidance and support from the DJP to maximize CTAS utilization. Therefore, strategies to enhance accountability through technology require improvements in user interface design and increased digital education. Responsive support and informative tracking will improve Perceived Ease of Use (PEOU). Meanwhile, clear notifications, document automation, and integrated accountability standards within the system will strengthen Perceived Usefulness (PU).

Supporting Factors and Barriers to the Implementation of the Coretax Administration System

From the perspective of Perceived Usefulness (PU), the majority of informants stated that CTAS provides significant benefits in supporting the efficiency of their work. CTAS is considered capable of simplifying tax administration processes that were previously performed manually and time-consuming. With data integration and process automation, CTAS is seen to facilitate validation, reporting, and tax supervision processes, thereby enhancing productivity. This serves as a key supporting factor driving technology acceptance. Additionally, CTAS is also regarded as strengthening the transparency and accountability of the tax system. Another supporting factor is the training and socialization provided by the Directorate General of Taxes (DJP). Several informants reported that the technical training offered before and during implementation helped in understanding the features available in CTAS. This socialization directly contributed to improving Perceived Ease of Use (PEOU), as users felt more confident in operating the system and adapted more quickly to procedural changes.

However, not all user experiences have been free of obstacles. Several informants revealed that CTAS still faces challenges in terms of ease of use, especially during the initial implementation phase. At the beginning of the rollout, the CTAS system often encountered errors and disruptions. In addition, users required a considerable amount of time to fully understand CTAS. This indicates that Perceived Ease of Use (PEOU) has not been fully achieved for some users. Another challenge lies in resistance to change. Some employees reported experiencing difficulties during the initial use of CTAS due to feeling overwhelmed by new features and the complexity of the system.

CONCLUSIONS AND RECOMMENDATIONS

Based on the findings of this study, it can be concluded that CTAS has the potential to enhance the transparency and accountability of the tax system. Transparency from the internal side is evident through the clarity of taxpayer information access and the openness of tax transactions. According to corporate taxpayers, the perceived usefulness (PU) of this system is high because it not only accelerates internal coordination but also facilitates external parties, namely the taxpayers. Meanwhile, from the accountability perspective, CTAS supports more accurate data recording, structured and automated procedures, real-time tax administration, more effective internal supervision, as well as increased efficiency in tax administration. CTAS is a newly implemented system, so several obstacles have been encountered in its application, such as taxpayers' limited understanding of CTAS and system disruptions or errors that can interfere with the smooth tax process. However, the Directorate General of Taxes (DJP) continues to evaluate and improve the system to provide convenience and ease of access for taxpayers. DJP also provides various channels for taxpayers experiencing difficulties, such as email, Kring Pajak hotline, direct complaints to tax authorities, and online complaint services. Since CTAS has only been implemented for a few months, this study's implications and impacts are still observed in the short-term usage period.

This study only covers certain areas or units. Therefore, the findings may not yet represent the overall conditions of CTAS implementation at the national level. The interview results and research analysis are influenced by certain perspectives, perceptions, or biases, depending on the background and understanding of both the researchers and the respondents. This may affect the validity and reliability of the study.

The researchers did not have full access to internal tax authority data and sensitive documents. This limited data availability may constrain a more in-depth analysis of the transparency and accountability of the tax system in relation to the Coretax Administration System (CTAS). The duration of this research was relatively short, which limited the scope of data collection and the depth of analysis regarding the dynamics of CTAS implementation. Furthermore, CTAS is a newly implemented system, which restricts the ability to assess its long-term impacts and influence.

ADVANCED RESEARCH

A combination of qualitative and quantitative approaches is recommended so that the research findings are not only descriptive but also statistically measurable, thereby supporting the validity of the results. Future studies with a similar focus can examine the technical aspects of CTAS in greater detail, such as system architecture, data security, system stability, and the effectiveness of data integration. Future research can be conducted over a longer time frame to monitor long-term changes and developments, allowing for a deeper understanding. Future research can examine the impact of the tax administration system, particularly the Coretax Administration System (CTAS), on improving the Tax Ratio.

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