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Analysis of Coretax System Implementation at the Abdul Rachman Tax Accountant and Consultant Services Office: Technology Acceptance Model Approach

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ABSTRACT

Based on the Decree of the Minister of Finance Number KMK-885/ KMK.03/2016 on the Establishment of the Tax Reform Team (Reform Team) tasked with reforming the tax system in Indonesia, the coretax system was created. Coretax or Coretax Administration System, is a technology-based system that modernizes the management of tax administration through the application of more sophisticated information technology. The research method used is a qualitative method conducted at the Abdul Rachman Tax Accountant and Consultant Services Office. Data will be obtained by conducting direct interviews with the leadership and 2 staff at KJA and KKP Abdul Rachman regarding the coretax system that has been operated with the triangulation analysis method. The results of the study show that the implementation process of the Coretax system is carried out in stages through simulation activities, training, workshops, and internal adaptation. However, substantive challenges were also found, such as system instability, failures in the creation of billing codes, data insynchronization between Coretax and Webinvoice, as well as system features that have not worked optimally, such as errors when editing tax invoices that have been uploaded. These technical issues have a direct impact on operational activities, lead to delays in client reporting, and in some cases pose a risk of late sanctions. This study uses TAM (Technology Acceptance Model) as an analysis tool by grouping the interview findings into two main constructs, namely perceived usefulness and perceived ease of use. The two constructs of TAM ease of use and usefulness are not only the theme of the results, but also an analytical tool to answer the formulation of this research problem, namely, low ease of use due to technical constraints to early adoption barriers, high usefulness is the main motivation for use even though there are technical obstacles.

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INTRODUCTION

Modernization and digitalization of the tax administration system is one of the Directorate General of Taxes ways to increase tax revenue in Indonesia (Butarbutar, 2024). In Indonesia, digitalization in the field of taxation has been pursued as a solution to improve the efficiency

and effectiveness of tax administration (Purnomo et al., 2025). Through a modern tax digitization system, it is easier for taxpayers to fulfill their tax obligations, both in registration, payment calculations and reporting. Based on the Decree of the Minister of Finance Number KMK-885 / KMK.03 / 2016 concerning the Establishment of a Tax Reform Team (Reform Team) tasked with reforming the tax system in Indonesia, a coretax system was created which began to be prepared with the issuance of Presidential Regulation of the Republic of Indonesia Number 40 of 2018 concerning the renewal of the tax administration system, namely Coretax.

The Coretax Administration System is a modern, technology-driven platform designed to improve tax administration management through advanced information systems (Panjaitan, 2024). The main purpose of Coretax is to integrate the entire core of tax Visit administration such as taxpayer registration, tax return reporting, tax payments, to tax audits and collections that exist in different applications or access locations, so that they can be carried out and managed in one system, namely Coretax. Coretax has been officially used as a tax administration system, which began in early January 2025. Reported based on the official website of the Directorate General of Taxes, the procurement carried out to develop the Coretax system has spent approximately Rp. 1,395,916,399,530 (A. Tofan, 2023) . This amount of funds shows that the government has high hopes that Coretax can be implemented as a new and integrated tax administration system in increasing the tax ratio in Indonesia.

The renewal of the Core Tax Administration System (PSIP), namely the Coretax Administration System (CTAS), has been regulated in Minister of Finance Decree No.483/ KMK.03/2020. The renewal of this system shows that the Directorate General of Taxes Core System (SIDJP) used previously has not been adequate and fully capable of carrying out tax administration activities effectively. Coretax is able to make the tax system more effective and efficient, so as to increase transparency and accountability in the tax system. This is in accordance with research conducted by Panjaitan (2024) which states that Coretax has a significant effect on increasing transparency and accountability in the tax system. Although Coretax has advantages that can make the tax system better, in its application and implementation there are still many problems and challenges that must be addressed again since the official use of this application until now.

According to research conducted by Korat & Munandar (2025) there are still problems and challenges that exist in the coretax system such as, the coretax system has not been able to reach all taxpayers in Indonesia, some data from the previous system is not all synchronized and compatible with the coretax system so that it requires an intensive data cleaning and conversion process and there are still many taxpayers who have not been able to use the coretax system so that it raises concerns about its implementation. Therefore, researchers are interested in conducting research on the coretax system in terms of its implementation. Some previous studies have discussed coretax in terms of compliance, but research that directly explores the technical constraints of coretax implementation by professionals, especially since the official launch of coretax is still very limited.

This study will focus more on the experience of coretax users who have implemented it in carrying out their tax activities such as the Accountant Services Office (KJA) and the Tax Consultant Office (KKP). This research will be conducted at KJA and KKP Abdul Rachman which are consulting companies that provide financial reporting and taxation services. As is known that the company's financial statements always coexist with taxes, because in the company's operational activities either from sales or income earned by the company, will be taxed according to applicable tax laws and policies. KJA and KKP Abdul Rachman also have clients in the form of personal taxpayers and corporate taxpayers, so that taxation activities that use the coretax system as a whole, have been carried out by KJA and KKP Abdul Rachman since the application has been launched. Based on initial observations of the application of coretax that researchers made during an internship at KJA and KKP Abdul Rachman on Thursday, May 01, 2025, several technical problems were found when the coretax system was used. The problems are servers that are often down, systems that suddenly exit user accounts and failure to upload tax documents that often occur. From these problems, it can be seen that there is a gap between the ideal coretax system design and the actual implementation conditions in the field. Therefore, this research is important to do in analyzing the experience of coretax users directly, namely at KJA and KKP Abdul Rachman in terms of constraints and challenges as well as benefits and conveniences as described in the Technology Acceptance Model (TAM) approach. TAM is

an information technology acceptance approach model that is applied in seeing the usefulness and ease of use of information technology (Wardani, 2021).

The purpose of this research is to identify and analyze the implementation of the coretax system that has been carried out by KJA and KKP Abdul Rachman, explore the administrative challenges and obstacles faced, and see when the coretax is used. This research also aims to make a theoretical contribution to the development of the Technology Acceptance Model (TAM). By applying TAM in the context of the implementation of the Coretax system in KJA and KKP Abdul Rachman, this study explores how *indicators of perceived usefulness* and *perceived ease of use* emerge in practice among professional users of tax services. These findings are expected to enrich the TAM framework, especially in the realm of digital transformation of the public sector and the coretax tax administration system. This research is useful to increase the literature in the field of tax administration and provide insights and suggestions for the Directorate General of Taxes in evaluating the effectiveness of coretax based on user experience. Based on the above background description, this research is focused on answering how to implement the coretax system in KJA and KKP Abdul Rachman, what are the administrative obstacles and challenges faced, as well as *perceived usefulness* and *perceived ease of use* with the TAM theory on the coretax system.

LITERATURE REVIEW

Technology Acceptance Model (TAM)

TAM is a model of information technology acceptance approach that is applied in seeing the benefits and ease of use of information technology (Wardani, 2021). TAM is the most popular research model for predicting the use and acceptance of information systems and technology by individual users (Siswoyo & Irianto, 2023). The TAM model is widely used in research on the acceptance of information technology applications, because this model is based on the use of information technology innovations, based on social psychology theories or user behavior and research is supported by empirical data (Davis 1989). In this study, TAM is an analytical framework to understand how coretax users in KJA and KKP Abdul Rachman views the perceived usefulness and perceived ease of use of the Coretax system. These two main constructs in TAM are used as the basis for categorizing and interpreting interview results, thus helping to identify the advantages and challenges faced in daily operations. The application of this TAM provides a systematic analytical structure to relate the user experience to the theoretical concept of the acceptance of technology in the context of tax professionals. Therefore, in the context of coretax implementation, TAM is a relevant model approach to analyze the level of technology acceptance by users. Through this approach, it is hoped that it can create an in-depth understanding of the obstacles and challenges in the use of coretax as well as solutions that can improve the development of the use of the coretax system.

Coretax Administration System (CTAS)

Coretax Administration System is a core system designed to integrate all tax administration processes in one integrated digital platform (Wala & Tesalonika, 2024). Previously, the tax administration process was carried out on different platforms so that administrative management was not effective and efficient. The implementation of the Core Tax Administration System (CTAS) aims to improve the tax infrastructure that is currently not integrated (Cindy & Chelsya, 2024). Integration of taxpayer data through CTAS will support compliance risk management through increased audits, which is a variable that strengthens compliance strength, technological improvements and updates through CTAS, and ease of service, which is a variable that strengthens the trust dimension of compliance (Darmayasa & Hardika, 2024). This can be seen from the comparison between SIDJP (Directorate General of Taxes Core System) and CTAS in Table 1.

Based on Table 1, it can be seen that coretax can make the tax administration system more effective and efficient for use by interested parties in taxation. However, coretax also has challenges in its application, namely in the form of cybersecurity threats being the main risk for the Directorate General of Taxes (DGT) because the system contains important and confidential information related to taxation in Indonesia and malware threats such as viruses, worms, and hacking can damage or control this system (Arianty, 2024). Therefore, extra security is needed because almost all personal data is collected in the coretax system.

RESEARCH METHOD

The research was conducted using qualitative research methods. The location of the re-

search was conducted at the Abdul Rachman Tax Accountant and Consultant Service Office located on Jl. Tiga Dara, Simpang Baru, Tampan District, Pekanbaru City, Riau 28292. In the context of this study, Coretax is not used directly by Individual or Corporate Taxpayers, but rather by tax consultants on behalf of their clients. KJA and KKP as service providers, have been authorized to be responsible for carrying out their clients' tax activities using the coretax system. Data will be obtained by conducting direct interviews with 1 leader and 2 staff at KJA and KKP Abdul Rachman regarding the coretax system that has been operated. To enrich the data, this study is also equipped with field observation and direct documentation to obtain more detailed and accurate results.

This qualitative research can be an alternative in enriching understanding, and also intends to understand the phenomena of what the research subject experiences such as behavior, perception, motivation, actions and others (Safrudin et al., 2023). The data analysis method used in this study is triangulation analysis. Triangulation is an approach that involves using multiple methods, data sources, or viewpoints to collect, analyze, and interpret data with the goal of improving the validity and reliability of research findings by confirming or complementing findings from multiple sources or perspectives (Rifa'i, 2023). In this study, the triangulation analysis method used was source triangulation analysis and technique triangulation. Source triangulation is carried out by using more than one source or type of informant to obtain information on the same topic, so that the data obtained is more valid and unbiased, while technical triangulation is carried out by comparing the data of the interview results with the documentation and results of direct observation. This approach is intended to improve the validity and reliability of findings through cross-verification of various sources of information.

Conceptual Framework

This research departs from the context of tax reform carried out by the Directorate General of Taxes in the form of updating the Core Tax Administration System (PSIP), namely the Coretax Administration System (CTAS) which has been regulated in the Decree of the Minister of Finance No.483/KMK.03/2020. Coretax is a tax administration system designed to replace the old system (SIDJP) with the aim of integrating the tax system, increasing efficiency

Table 1 The comparison between SIDJP and CTAS

Aspects	SIDJP	CTAS
Tax Compliance	Difficult to detect tax fraud	Use of Compliance Risk Management (CRM) that can assess taxpayer compliance and detect fraud
System Performanc e	Slow and unresponsive during peak usage periods	Single Application
Data Accuracy and Integration	There is still error and inconsistent data	Real-time and valid data presentation
	Not yet integrated	Integrated system, All Core Function
Security	Less secure	Comprehensive, secure, and secure security scheme
Compatibilit y	Less in accordance with the tax administratio n systems of other countries	It is already compatible with other countries' tax administration systems with the help of the AEoI system

Source : (Dimetheo et al., 2023)

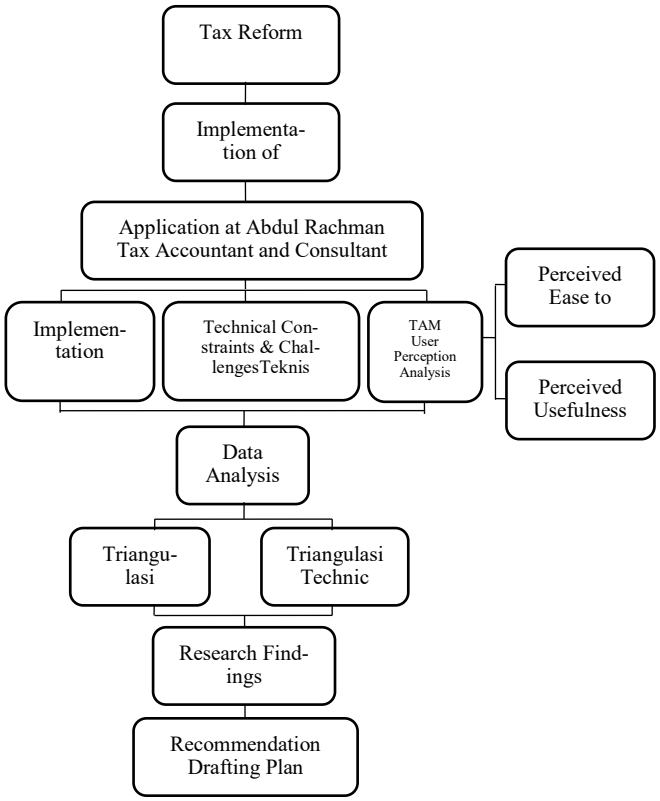

Figure 1 Conceptual Framework
(Source : Researcher's Processed Data)

and transparency so that the tax system becomes effective and efficient.

One form of Coretax implementation is carried out at KJA and KKP Abdul Rachman as the most active tax professional user using the Coretax system. This is because KJA and KKP Abdul Rachman handle all financial and tax affairs of all their corporate clients, both corporate and individual taxpayers. The research focuses on answering how the implementation of the coretax system at KJA and KKP Abdul Rachman, what are the obstacles and administrative Tax Reform Coretax (CTAS) Implementation Application in KJA & KKP Abdul Rachman Implementation Process TAM User Perception Analysis Data Analysis Research Findings Process Technical Constraints & Challenges Triangulation Technique Source Triangulation Perceived Usability Perceived Ease Recommendation Drafting Plan challenges faced, and user perceptions of the ease and usefulness of the coretax system according to the Technology Acceptance Model (TAM) approach. These three aspects become material in qualitative data analysis with data obtained through interviews. Triangulation is the analysis method that will be used in this study. Source triangulation analysis, namely by conducting interviews with several parties such as leaders and several KJA staff at different times and the results of the interviews will be categorized according to the implementation process, technical challenges & constraints as well as indicators in the TAM (*perceived usefulness* and *perceived ease of use)* at the time of operating Coretax. Technical triangulation analysis is carried out by comparing interview data with documentation (such as system guides, screenshots of technical constraints), and direct observation. All processes that have been carried out will lead to research findings and will provide an overview of how the implementation of coretax continues, how this system is accepted and what recommendations will be input for the development of coretax in the future.

RESULTS AND DISCUSSIONS

This research involved 3 interviewees, namely the head of KJA and KKP Abdul Rachman (referred to as R1) and 2 staff who work at KJA and KKP Abdul Rachman, these 2 staff are responsible for carrying out tax activities using the coretax system (referred to as R2 and R3). The interview will be held directly in May 2025 where the results of the interviews will be analyzed using the triangulation method of sources and techniques that will be presented using a thematic analysis approach. Thematic analysis is interpretive as a method by identifying, analyzing and reporting themes or patterns contained in data (Sitasari, 2022). This method is a very effective method if a researcher intends to explore in detail the qualitative data they have in order to find the relationship between patterns in a phenomenon and explain the extent to which a phenomenon occurs through the researcher's lens (Fereday & Muir-Cochrane, 2006).

In this study, the application of thematic analysis began by transcribing all the results of interviews from three informants (the leader and two staff of KJA and KKP Abdul Rachman). The transcripts were then read repeatedly to find patterns that were repeated in the participants' experiences. Furthermore, the data is encoded and grouped into main themes that are in accordance with the formulation of the research problem, namely: the Coretax implementation process, technical challenges and constraints as well as *perceived* usefulness, and *perceived ease of use*. Each theme was compiled based on the similarity of statements between informants and analyzed using the Technology Acceptance Model (TAM) framework. This approach allows researchers to not only describe phenomena, but also relate them to theoretical constructs to answer the focus of the research.

Process of Coretax System Implementation at KJA and KKP Abdul Rachman

The implementation of the Coretax system at KJA and KKP Abdul Rachman will be carried out in stages from the simulation period until it is officially used in early January 2025. This process begins with the participation of leaders and staff in training and workshops organized by the DGT, as well as independent learning through technical guidance. In the early stages, there were internal adjustments both in technical aspects and work habits because all old systems, such as DGT Online, Webfaktur, and e-Billing, had been merged into one Coretax platform.

"We checked everything related to our work, and started to make adjustments from the old system to the new system, because when the official coretax was used, not all tax activities could be done in this coretax, so it took a lot of effort to be able to implement this system which

was coupled with the many obstacles that also occurred in this coretax system" (R1)

"We staff are given education by the Directorate General of Taxes, where in the education we are taught how to use it, then the tools and tools in coretax, which later we will educate our clients again." (R2)

"I attended workshops, read guides, and participated in training to be able to understand before using the application." (R3)

Informant R1 mentioned that the adjustment was made in stages because not all taxation processes were directly available on Coretax when it was launched. R2 and R3 also stated that initial education from the DGT helped, but the adaptation process still required effort as it had to re-deliver new features and processes to the client. The implementation process is carried out through workshops, training, internal adaptation and independent learning carried out by users. These findings are in line with research Mahardhika (2025) who found that the implementation of Coretax demanded structural adaptation and prolonged training in order for users to utilize the system efficiently. Moreover Purnomo et al., (2025) in their study they stated that the automation and data integration features in Coretax have the potential to improve tax reporting efficiency, although it still requires synergy between training, technical support, and IT infrastructure readiness. This shows that the implementation of coretax in KJA and KKP Abdul Rachman has been running according to the government's direction, but it is still not fully optimal.

Technical Obstacles and Challenges Faced by KJA and KKP Abdul Rachman as Coretax Users Who Are Active in Managing Client Tax Activities

Technical obstacles were the most dominant findings from the results of interviews with the three speakers. The most commonly cited problems are server instability, long loading, failed logins, and automatic logout systems, which have a direct impact on the tax reporting process, invoicing, and client tax payments. This condition not only interferes with internal work, but also causes complaints from clients, and even potential fines due to late reporting.

"The system often loads and logs out on its own. If you want to submit documents, it can take a long time, so it takes a lot of time to do work in this coretax system" (R1)

"The network often has problems, errors keep appearing. It seems that the system is not ready but has been launched so it is a challenge to continue learning in order to be able to use and run this coretax system related to all tax administration activities in this coretax." (R3)

In addition, there were substantial findings related to data insynchronization between the old system and Coretax, such as VAT compensation from the previous year that was not legible in the new system, so the reporting process became inaccurate. This indicates the risk of administrative failures that can harm taxpayers and increase the workload of consultants.

"The website is down, failed to login, invoices are not sent and VAT compensation for 2024 does not appear in the Coretax 2025 system, even though it has been input through Webfaktur so we can't do much to overcome it, because the problem is really from the center, so we can only do a referral to refresh the website and wait for the coretax website to stabilize again." (R2)

There were also problems with data input and validation, namely during the invoice editing process, where the contents of the invoice were lost when the "edit" button was clicked, even though the outside display still showed the nominal DPP and VAT. This condition causes the work to be repeated from the beginning and

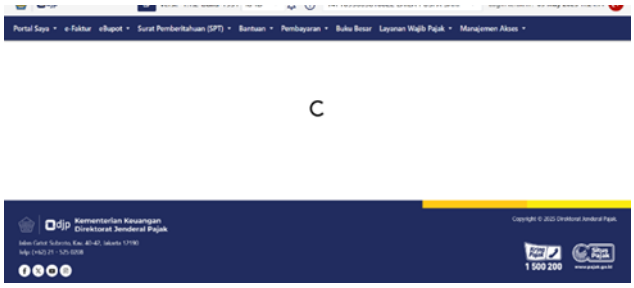

Figure 2 Loading Due to Server Down
(Source: Researcher's Processed Data)

Figure 3 Accounts log out by themselves
(Source: Researcher's Processed Data)

wastes significant time. The following is a documentation of the obstacles that occur when operating the coretax system:

Regarding technical obstacles in the form of system errors, server limitations, and feature unpreparedness still hinder full efficiency. This is in line with research conducted by Korat & Munandar (2025) which indicates that the conversion of the legacy system to Coretax raises data compatibility and infrastructure readiness issues. This is also a challenge as a coretax user to continue to update and continue to learn and practice to be able to use the coretax system effectively and efficiently.

Perception of Convenience and Perception of Usability (TAM) of KJA and KKP Abdul Rachman as Active Users of the Coretax System in Managing Client Tax Activities

In the TAM approach, user perception is divided into the perception of convenience and the perception of usability felt by users of the coretax system. At KJA and KKP, Abdul Rachman, leaders and staff as Users feel the benefits of system integration, but still need additional training. User perceptions within the TAM framework show that acceptance of Coretax is quite good, but it is still dependent on technical improvements and future feature improvements. The following are excerpts from the interview:

Perceived ease of use:

From the results of the interviews, it was found that although users initially experienced difficulties such as new terms and different appearances, but after regular use, they began to find the system easier to use. This is in accordance with the *constructed perceived ease of use* in TAM, which is the belief that the system can be used with minimal effort.

"At first it was a bit difficult, where we had to recognize the new features and the new look in this coretax system, but this is not too much of a problem now, because it is a new look, but the concept and working process are almost similar to the old system, so with the frequent use of this coretax system, I am now used to it so it can be said that it is quite easy." (R2)

However, technical constraints such as automatic logout and long loading indicate that *ease of use* is still problematic:

"The tools are confusing, the terms are different from the old system. So it's like fumbling." (R1)

"Features such as articles 21, 23, VAT look clearer and simpler than the old system. When the process of creating documents becomes faster and more time-efficient" (R3)

According to research Triwibowo et al., (2024), Perceived ease of use does not always have a significant effect on the adoption of the digital tax system but if perceived usefulness is high, users will still make an effort despite difficulties. This finding is in line with the conditions in the KJA/KKP, namely low technical control does not stop them from continuing to use Coretax.

perceived usefulness:

All informants agree that Coretax provides significant efficiency in invoicing, reporting, and paying taxes. Everything can be done from a single platform. This reflects high perceived usefulness, which is the belief that the use of the system improves job performance.

"It's very helpful, especially since all the features are integrated. Make invoices, report, billing can be issued immediately" (R3)

"It is more efficient because there is no need to move applications. It makes it easier for me to do my job" (R2)

"It helps in reporting VAT, income tax, and invoices because everything can be done from one platform. No need to move applications or websites anymore during the process" (R1)

Meanwhile, the positive perception of Coretax's integration of features and functional benefits reflects the *perceived high usefulness* as described in the TAM model (Davis, 1989). This is also consistent with studies Sukma (2022) who found that *perceived usefulness* and service quality of the online tax system greatly influenced the adoption of the digital tax system, even stronger than the ease of use.

In the context of the Technology Acceptance Model (TAM), the interview results show that the perceived usefulness of Coretax is quite high. Users feel work efficiency because the entire tax process from invoicing, reporting, to payment can be done through one platform. However, the perception of perceived ease of use has not been fully achieved, mainly due to confusing interfaces, unfamiliar terms, and unresolved technical difficulties. The two constructs of TAM ease of use and usefulness are not only the theme of the results, but also an analytical tool to answer the formulation of this research problem, namely, low ease of use due to technical constraints to early adoption barriers, high usefulness is the main motivation for use even though there are technical obstacles.

Recommendations from KJA and KKP Abdul Rachman on the Coretax System

The average interviewee said that the coretax system has great potential as an integrated system. However, there are still many

technical obstacles that hinder this potential. The following are excerpts from the interview:

"The server must be strengthened and the maintenance time is too long. Now it's down too often, so the work is getting a bit slow" (R3)

"I hope this application can completely replace the old system 100%, without any server issues." (R1)

"If possible, all taxpayers understand and can use this system. That would be very helpful." (R2).

The coretax system has started to run as it should. From the results of interviews with 3 respondents of KJA and KKP Abdul Rachman, it can be summarized that the main recommendations for improving the coretax system are technical strengthening of the system, improving features and data integration, and improving user education. These three aspects are very important to ensure the long-term sustainability, effectiveness, and efficiency of using Coretax, especially for professional users in the field of taxation.

CONCLUSIONS

Based on the results of the research conducted through in-depth interviews with the leadership and two staff of KJA and KKP Abdul Rachman, it can be concluded that the process of implementing the Coretax system in the tax professional environment has been carried out in stages and structured. These stages include training activities, workshops, simulations, and internal adaptation through independent learning by users. Although this system is a central policy of the Directorate General of Taxes, implementation at the executive level such as KJA and KKP still requires the readiness of human resources and internal organizational support.

In its implementation, various significant technical challenges and obstacles were found. Disruptions to the server, unstable systems, login failures, errors in the data editing feature, and data insynchronization between the Coretax system and the old system (Webfaktur), are the main obstacles faced. In addition, these technical obstacles have an impact on daily operations, ranging from reporting delays, obstacles in invoicing, to client complaints and the risk of being fined due to delays.

Within the framework of the Technology Acceptance Model (TAM), this study found that users' perception of the system's usefulness is relatively high, because Coretax is able to unite various tax services in one more efficient platform. However, the perception of perceived ease of use is not fully optimal due to technical obstacles that still often arise and lack of advanced technical education. User acceptance of Coretax is driven more by job needs and reporting obligations, rather than by a completely positive user experience. The two constructs of TAM ease of use and usefulness are not only the theme of the results, but also an analytical tool to answer the formulation of this research problem, namely, low ease of use due to technical constraints to early adoption barriers, high usefulness is the main motivation for use even though there are technical obstacles.

Thus, this study concludes that the successful implementation of the Coretax system does not only depend on the development of the system in terms of technology, but also on technical support, sustainability of training, and reliability of the system in daily operations. In addition to answering the formulation of the research problem, these results also enrich the understanding of the acceptance of technology in the context of professional tax services.

For further research, related to the scope of research, it can be carried out to other KJA/ KKP in various regions to obtain a more comprehensive and representative picture. Use other theoretical approaches such as DeLone & McLean to reinforce the system aspects and the impact of using the coretax system.

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