

DIGITAL TRANSFORMATION OF TAXATION: TECHNOLOGICAL INFRASTRUCTURE AND THE IMPACT OF CORETAX (ONE STEP SYSTEM) ON CORPORATE TAXPAYER SATISFACTION AT THE KPP PRATAMA MAJENE

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Abstract. Digital transformation of taxation through the Coretax system (One Step System) is an important strategy in improving the efficiency and quality of services to taxpayers. This study aims to analyze the effect of digital transformation of taxation and technology infrastructure on the satisfaction of corporate taxpayers at the Majene Tax Office, with Coretax as an intervening variable. A quantitative approach was applied using primary data from questionnaires distributed to 53 corporate taxpayers, analyzed through Partial Least Square (PLS) with the help of SmartPLS. The results show that digital tax transformation and technology infrastructure do not have a significant direct effect on corporate taxpayer satisfaction. The impact of Coretax was also not proven to be a significant mediator in this relationship. The coefficient of determination (R^2) value of 0.463 indicates that 46.3% of the variation in satisfaction can be explained by the research model, while the remaining 53.7% is influenced by other factors outside the model. These findings indicate that technology implementation needs to be supported by improvements in digital literacy, infrastructure quality, and system design that is more responsive to user needs. This study provides policy implications that tax digitalization must be accompanied by education strategies and the optimization of inclusive services, especially in the Majene region, which is only the capital of the regency and not the provincial capital.

Keywords: Digital transformation of taxation; Coretax; corporate taxpayer satisfaction; KPP Pratama Majene

I. INTRODUCTION

Digital transformation of taxation is the use of information and communication technology to automate and simplify the tax administration process carried out by taxpayers in general. The main components of the digital tax system consist of online taxpayer registration (*e-registration*), electronic tax payments (*e-billing*), electronic tax reporting (*e-filing*) and other assistance information services (1-4). Based on this, it shows that each tax administration is filled in a separate platform, thus impacting administrative inefficiency which will require different management and maintenance, difficulties in data integration are characterized by data scattered across various platforms which will be difficult to integrate so that it is difficult to obtain accurate and integrated information about the obligations and rights of taxpayers (5-7). Based on this, it can be concluded that the previous condition, taxpayer registration, payment and tax reporting had a fragmented platform so that platform simplification is needed in fulfilling tax administration.

The Directorate General of Taxes (DGT) is undertaking

various initiatives to streamline the tax system through digital transformation integration, a process that shifts digital systems from non-integration to one-stop integration (8-11). One such initiative is the introduction of an integrated system, *Coretax*. (*One Step System*) is a new information technology system developed by the Directorate General of Taxes (DGT) of the Ministry of Finance of the Republic of Indonesia on January 1, 2025, designed to integrate tax registration, payment, and reporting in one platform. The *Coretax system* aims to integrate all tax administration processes, especially for Corporate Taxpayers, by providing convenience without using various types of platforms to report various tax administrations. The availability of technological infrastructure in *Coretax* is currently still implied for Corporate Taxpayers, which may develop over time (3,5,12)



Source: Majene Pratama Tax Office, 2025

Figure 1.1. : Number of Corporate Taxpayers registered at the Majene Pratama Tax Office, 2025 (13)

Based on Figure 1 above, the highest number of Corporate Taxpayers implementing *Coretax* is in Polewali Mandar Regency compared to Majene Regency and Mamasa Regency. This is due to economic and industrial factors, demographic factors and population density. Polewali Mandar Regency is more developed due to the large number of businesses and companies actively operating compared to other regencies. However, the impact of the implementation of the *Coretax* platform on the level of taxpayer satisfaction that has only been running for the past three months has identified various obstacles, starting from 1) technical obstacles (the *Coretax* system sometimes experiences slow response, errors, and downtime which can hinder the tax payment and reporting process), 2) data and integration obstacles (data integration from the old system transferred to the *Coretax* system sometimes experiences problems with data inaccuracy and data loss). Data loss can cause taxpayer data insecurity which will lead to data theft. 3) Managerial obstacles (unpreparedness of human resources in utilizing the digital transformation of taxation that directs administrative reporting in a one-step system, both from the DGT and taxpayers). Based on these obstacles, the implementation of *Coretax* for taxpayers still needs to be evaluated more deeply (14-16).

Based on the background above, the problem formulation in this research is as follows:

1. What is the influence of the level of digitalization on ease of access (*e-registration, e-filing and e-billing*) as an implementation of the *Coretax* system? (*One Step System*) on the satisfaction of Corporate Taxpayers at Majene Pratama Tax Office?
 2. *Coretax* system data integration works (*One Step System*) through the level of tax data integration, speed and accuracy of data transfer from the old system to the new system for Majene Primary Taxpayers?
 3. To what extent is the impact of *Coretax* implementation (*One Step System*) on the effectiveness and efficiency of the taxation process for Corporate Taxpayers at the Majene Pratama Tax Office?
 4. How is the quality of service and user experience as an impact of *Coretax* implementation? (*One Step System*) for Corporate Taxpayers at Majene Pratama Tax Office?
- The research urgency is to help identify the readiness of

Coretax's technological infrastructure to identify areas requiring future improvement and to identify the impact of *Coretax* implementation on taxpayer satisfaction, which can be measured by increases or decreases in taxpayer compliance. This research is urgent and will contribute to the following:

1. Technological Innovation. This research will provide recommendations for the development of an integrated technology-based tax system, not only at the Majene Tax Office but also at other tax offices throughout Indonesia. This will identify which features or menus are user-friendly or not for taxpayers.
2. Improving Data Accuracy. This research will provide recommendations for developing a tax system by determining the validity and reliability of tax data in *Coretax*, which will improve information accuracy and enhance data security.
3. Improving Public Services. This research can serve as recommendations for system developers regarding increasing effectiveness (*Coretax* as a one-step system) and efficiency (increasing process speed, productivity, and data accuracy).

Policy Evaluation. The results of this study can serve as evaluation material for the Directorate General of Taxes (DGT) in measuring the success of *Coretax* implementation and identifying factors that hinder *Coretax* use and influence the level of corporate taxpayer satisfaction at the Majene Pratama Tax Office.

II. RESEARCH METHODS

The type of research conducted is quantitative research through a survey approach. Furthermore, it was analyzed using descriptive and inferential statistical techniques. The survey approach used in this study is an *explanatory research approach* that aims to explain the causal relationship between digital tax transformation and technological infrastructure implemented in a *Coretax* platform on corporate taxpayer satisfaction. Descriptive statistical analysis is used to describe the respondent data in general before further analysis is carried out. Respondent characteristics in this study include industry type, business scale, time period starting from registration as a taxpayer and experience using *Coretax* in completing tax administration. Inferential statistical techniques are used to test the relationship between variables in the research model using *Structural Equation Modeling* (SEM) PLS (31–35).

The data collection technique to obtain the data needed in this research is carried out in the following manner:

1. Primary Data Collection Techniques

- a. Field Observation Method. Researchers will directly observe the results of the technology infrastructure and the impact of *Coretax* (*One Step System*) on corporate taxpayer satisfaction. If corporate taxpayer satisfaction is met, it will increase taxpayer compliance through the use of *Coretax* (*One Step System*).
- b. Questionnaire Method (*Survey Research*). This researcher used a closed-ended questionnaire based on a

Likert scale distributed to 53 Corporate Taxpayers at the Majene Tax Office (KPP Pratama). The respondents were 20 taxpayers from Majene Regency, 24 taxpayers from Polewali Mandar Regency, and 9 taxpayers from Mamasa Regency. The questionnaires were distributed *online* (Google Form) to taxpayers with internet access and *offline* (hardcopy through direct visits) to taxpayers less familiar with digital technology.

2. Secondary Data Collection Techniques

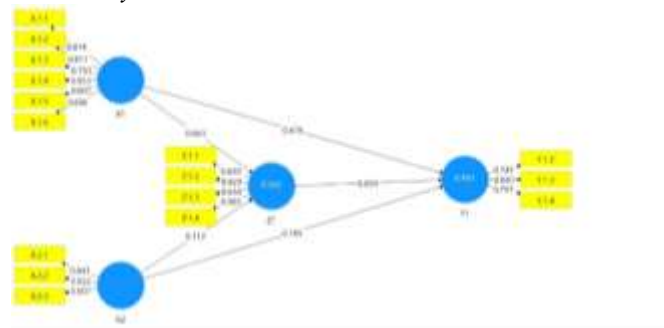
- based research method consisting of reports from the Directorate General of Taxes and Majene Pratama Tax Office (statistics on corporate taxpayer compliance through the *Coretax system*)
- based research methods consisting of academic journals on tax digitalization and digital tax regulations from the Ministry of Finance.

Data Analysis Methods

The structural equation model in this study describes the direct and indirect relationships between research variables, namely independent variables: Digital transformation of taxation (X1) and technological infrastructure (X2) with the impact of *Coretax (One Step System)* (Z1) as a mediating (intervening) variable then the dependent variable: Corporate Taxpayer Satisfaction (Y1). This research test uses PLS (*Partial Least Square*) as a data analysis method with the help of the SmartPLS applications.

III. RESULT AND DISCUSSION

Data Analysis



Based on Figure above, each latent variable (X1, X2, Z1, and Y1) is measured by several indicators. In this study, after processing the data through PLS-SEM 3, specifically in variables X1, X2, and Y1, there is 1 indicator each that is eliminated from the previous conceptual framework. This is because it does not meet the measurement model. Variable X1, the eliminated indicator is "data integration: data synchronization time (X1.7)". Variable X2, the eliminated indicator is "increased efficiency of the administrative process (X2.4)". Variable Y1, the eliminated indicator is "benefit of assistance information (Y1.1)". Thus, the processed data is adjusted to the indicators that are not eliminated. In addition, there are numbers between the rows showing how strong the relationship between variables is. Furthermore, the number that connects the indicator with the latent variable is called outer loading or factor loading. A high outer loading value

(generally > 0.7) indicates that the indicator contributes significantly to explaining the latent variable and has good convergent validity.

Variable X1 shows that all indicators are strong enough in measuring the latent variable X1 and the result is that all indicators have outer loading above 0.7 except X1.6 which is close to 0.7. Furthermore, variable X2 shows very good measurement and is proven by all indicators having outer loading above 0.8. While the mediating variable (Z1) has indicators Z1.1 and Z1.2 with strong outer loading. However, Z1.3 (0.650) and Z1.4 (0.563) are below the threshold of 0.7 which indicates that these indicators are less strong in measuring Z1. In contrast to variable Y1 where all indicators have outer loading above 0.7 which indicates a good measurement of Y1.

Evaluation of the Measurement Model (Outer Model)

AVE	Outer Loadings					Status
		X1	X2	Y1	Z1	
0.637	X1.1	0.814				Valid
	X1.2	0.817				Valid
	X1.3	0.793				Valid
	X1.4	0.853				Valid
	X1.5	0.807				Valid
	X1.6	0.696				Valid
0.679	X2.1		0.843			Valid
	X2.2		0.822			Valid
	X2.3		0.807			Valid
0.610	Y1.2			0.743		Valid
	Y1.3			0.840		Valid
	Y1.4			0.757		Valid
0.525	Z1.1				0.820	Valid
	Z1.2				0.829	Valid
	Z1.3				0.650	Valid
	Z1.4				0.563	Valid

Outer Loading

The outer model is used to evaluate the relationship between indicators (manifest variables) and latent constructs. This test is conducted through factor loading (outer loading). The criteria used in outer loading are: (Hair et al., 2019).

- Loading factor > 0.70 indicates that the indicator is considered very good at reflecting the construct.
- Loading factor 0.60–0.70 indicates that it is still acceptable in the initial (exploratory) research stage.
- Loading factor < 0.50 indicates that the indicator should be eliminated because its contribution is weak.

Based on table 4.1, the results of the loading factor evaluation are as follows:

- Construct X1. The majority of indicators (X1.1–X1.5) loading 0.793–0.853 indicate very good indicators. Indicator X1.6 = 0.696 is still acceptable, although the indicator contribution is relatively low.
- Construct X2. All indicators (X2.1–X2.3) loading 0.807–0.843 indicate strong and stable indicators.
- Construct Y1. All indicators are valid (0.743–0.840).
- Construct Z1. Two indicators are very good (0.820 and 0.829). Whereas Z1.3 = 0.650 shows a fairly strong indicator and Z1.4 = 0.563 shows a variable indicator that is approaching the minimum limit, a weak contribution.

The outer model shows that most indicators are valid, with only a few indicators loading below the ideal standard (X1.6, Z1.3, and Z1.4). However, these indicators can still be

retained if they are theoretically important and do not significantly reduce the construct's reliability.

2) Average Variance Extracted (AVE)

AVE is a measure of the average variance successfully explained by an indicator in relation to its construct. The criteria used are as follows:

- AVE > 0.50 which means the construct is able to explain more than 50% of the indicator variance → convergently valid.
- AVE < 0.50 means the construct is invalid because the indicators explain more error variance than construct variance (Fornell & Larcker, 1981).

Based on table 4.1, the AVE results show X1 = 0.637, which means valid (the construct explains 63.7% of the indicator variance). X2 = 0.679, which means very valid (67.9% of the indicator variance is explained by the construct). Y1 = 0.610, which means valid (61.0% of the indicator variance is explained). Z1 = 0.525, which means valid even though it is relatively lower than the others, but still meets the minimum requirement of > 0.50. All constructs (X1, X2, Y1, Z1) meet the convergent validity criteria based on AVE. However, Z1 has the lowest AVE (0.525), in line with the low loading of Z1.4 (0.563). This indicates that the indicator is the cause of the decline in AVE

Discriminant Validity

	X1	X2	Y1	Z1
X.1.1	0.814	0.468	0.461	0.774
X.1.2	0.817	0.581	0.590	0.553
X.1.3	0.793	0.577	0.560	0.595
X.1.4	0.853	0.650	0.554	0.540
X.1.5	0.807	0.767	0.590	0.527
X.1.6	0.696	0.447	0.426	0.551
X.2.1	0.523	0.843	0.530	0.533
X.2.2	0.597	0.822	0.420	0.414
X.2.3	0.688	0.807	0.469	0.509
Y.1.2	0.428	0.329	0.743	0.304
Y.1.3	0.556	0.560	0.840	0.515
Y.1.4	0.558	0.436	0.757	0.398
Z.1.1	0.820	0.526	0.475	0.820
Z.1.2	0.529	0.507	0.455	0.829
Z.1.3	0.261	0.309	0.375	0.650
Z.1.4	0.322	0.301	0.127	0.563

Cross-loading is used to assess discriminant validity, namely the extent to which an indicator differentiates one construct from another. An indicator is considered valid if the loading value on its original construct is higher than the loading value on another construct (Hair et al., 2019).

- Based on table 4.2, it can be seen that indicators X1.1–X1.6 have the highest loading on construct X1 compared to other constructs, so they are valid.
- Indicators X2.1–X2.3 also have consistently higher loadings on X2 compared to other constructs.
- The Y1.2–Y1.4 indicators are higher at Y1, and the Z1.1–Z1.4 indicators are higher at Z1.

This shows that the constructs in the model have good discriminant validity

Fornell-Larcker Criterion

	X1	X2	Y1	Z1
X1	0.798			
X2	0.728	0.824		
Y1	0.665	0.579	0.781	
Z1	0.744	0.594	0.531	0.725

The Fornell-Larcker Criterion evaluates discriminant validity by comparing the square root of the AVE on the diagonal with the correlation between constructs (Fornell & Larcker, 1981).

- The diagonal value (root AVE) is higher than the correlation between constructs. Based on Table 4.3, for X1, the root AVE value is 0.798, higher than its correlation with X2 (0.728), Y1 (0.665), and Z1 (0.744). This condition is the same for X2 and Y1, the root value has a higher value than the correlation between constructs.
- All constructs meet the Fornell-Larcker criteria, so it can be concluded that discriminant validity is met

The Heterotrait–Monotrait ratio (HTMT) is a contemporary method used to assess discriminant validity by examining the ratio of correlations between different constructs. According to Henseler et al. (2015), HTMT values should be below the threshold of 0.90 to confirm adequate discriminant validity. In this study, the HTMT values for the relationships between X1–X2 (0.890), X1–Y1 (0.845), and X1–Z1 (0.830) are all below the recommended cutoff. These results indicate the absence of multicollinearity among the constructs and confirm that discriminant validity has been satisfactorily established.

Composite Reliability and Cronbach's Alpha

	Cronbach's Alpha	rho_A	Composite Reliability	Status
X1	0.885	0.889	0.913	Reliabel
X2	0.765	0.772	0.864	Reliabel
Y1	0.683	0.697	0.824	NonReliabel
Z1	0.709	0.796	0.812	Reliabel

Construct reliability was assessed using two indicators, namely Composite Reliability (CR) and Cronbach's Alpha (CA), with minimum acceptable thresholds of CA ≥ 0.70 and CR ≥ 0.70 as suggested by Hair et al. (2019). The results presented in Table 4.5 indicate that construct X1 demonstrates strong reliability, with a CA value of 0.885 and a CR value of 0.913, while construct X2 is also considered reliable, evidenced by a CA of 0.765 and a CR of 0.864. Construct Z1 similarly meets the reliability criteria, with CA and CR values of 0.709 and 0.812, respectively. In contrast, construct Y1 shows a CA value of 0.683, which falls below the recommended threshold, indicating insufficient internal consistency, despite its CR value of 0.824 remaining acceptable. Overall, although most constructs satisfy the reliability requirements, construct Y1 requires particular attention due to its relatively weak internal reliability as reflected by Cronbach's Alpha.

Path Coefficient

Pengaruh Langsung				
Hubungan	Original Sample (O)	T Statistics (O/STDEV)	P Values	Signifikansi
X1 -> Y1	0.479	1,784	0.074	non sig
X2 -> Y1	0.195	1,315	0.188	non sig
Z1 -> Y1	0.059	0.251	0.802	non sig
Pengaruh tidak Langsung				
Hubungan	Original Sample (O)	T Statistics (O/STDEV)	P Values	Signifikansi
X1 -> Z1 -> Y1	0.232	0.244	0.807	non sig
X2 -> Z1 -> Y1	0.308	0.131	0.895	non sig

Based on Table, the intervening effect test demonstrates that neither direct nor indirect relationships among the examined variables are statistically significant. The direct effect analysis shows that Digital Tax Transformation (X1) does not have a significant impact on Corporate Taxpayer Satisfaction (Y1) ($p = 0.074 > 0.05$), indicating that government-led digital tax initiatives do not directly enhance corporate taxpayer satisfaction. Similarly, technological infrastructure readiness (X2) also exhibits no significant direct effect on corporate taxpayer satisfaction ($p = 0.188 > 0.05$), suggesting that limitations in human resource capabilities and network infrastructure, particularly in certain regions, may hinder perceived benefits. In addition, the Coretax system (Z1) does not directly influence Corporate Taxpayer Satisfaction ($p = 0.802 > 0.05$). The indirect effect analysis further confirms the absence of mediation, as Coretax does not significantly mediate the relationship between Digital Tax Transformation and Corporate Taxpayer Satisfaction ($p = 0.807 > 0.05$), nor between technological infrastructure readiness and Corporate Taxpayer Satisfaction ($p = 0.895 > 0.05$). Overall, the path analysis indicates that Coretax fails to function as an intervening variable in both relationships, leading to the conclusion that no mediation effect is present in the proposed model.

R Square (R²)

	R Square	R Square Adjusted
Y1	0.463	0.430
Z1	0.560	0.542

Based on Table, the results of the intervening effect test demonstrate the predictive capability of the research model, as reflected by the coefficient of determination (R^2), which indicates the proportion of variance explained by the independent variables (Chin, 1998). The R^2 value for Y1 is 0.463, indicating that X1, X2, and Z1 collectively explain 46.3% of the variance in Y1. Meanwhile, the R^2 value for Z1 is 0.560, suggesting that X1 and X2 account for 56% of the variance in Z1. These findings indicate a moderate to substantial explanatory power of the model for both endogenous variables.

Effect Size (F²)

	X1	X2	Y1	Z1
X1			0.137	0.469
X2			0.033	0.013
Y1				
Z1			0.003	

The effect size (f^2) assesses the relative contribution of each exogenous construct to the explained variance of the endogenous variable, following Cohen's (1988) benchmarks of 0.02 (small), 0.15 (medium), and 0.35 (large). As shown in Table 4.9, X1 demonstrates an effect size of 0.137 on Y1, indicating a small effect approaching a medium magnitude, whereas X2 exhibits a small effect on Y1 with an f^2 value of 0.033. With respect to Z1, X1 shows a substantial effect size of 0.469, which exceeds the threshold for a large effect, suggesting a strong explanatory contribution. In contrast, X2 has a very small effect on Z1 ($f^2 = 0.013$), and Z1 itself exerts a negligible effect on Y1 ($f^2 = 0.003$). Overall, these findings indicate that X1 plays a dominant role, exerting a strong influence on Z1 and a moderate influence on Y1, while the remaining constructs contribute only marginally to the explained variance of the dependent variables.

Predictive Relevance (Q²)

	Q ²
Y1	0.237

The Q^2 statistic measures the predictive ability of a model using the blindfolding technique proposed by Stone and Geisser (1974), where a Q^2 value greater than zero indicates that the model has predictive relevance. Based on Table 4.10, the Q^2 value for Y1 is 0.237, indicating that the research model demonstrates adequate predictive capability. Although this value confirms the presence of predictive relevance, it also suggests that the model's predictive power is moderate rather than strong.

1. The influence of the level of digitalization on ease of access (e-registration, e-filing and e-billing) as an implementation of the Coretax system (One Step System) on the satisfaction of Corporate Taxpayers at the Majene Pratama Tax Office

PLS analysis shows that the direct effect of the Digital Transformation of Taxation variable (X1: e-registration, e-filing, e-billing) on Corporate Taxpayer Satisfaction (Y1) is not significant. This indicates that although the one-step platform (Coretax) provides functional convenience, this change is not enough to directly increase user satisfaction for Corporate Taxpayers at the Majene Pratama Tax Office (Corporate Taxpayers in Majene Regency, Polewali Mandar Regency, and Mamasa Regency). Influencing factors based on insignificant results due to non-technical obstacles include low digital literacy for some taxpayers

of the Majene Pratama Tax Office, thus reducing the perceived benefits of the *Coretax application*, service quality/bugs and system disruptions (slow system, errors and downtime) which become obstacles in operating the *Coretax application*, limited network infrastructure in the Regency area such as unreliable online access and security as well as data integrity issues (inaccuracy or loss of data transfers, thus reducing the trust of the Majene Pratama Tax Office's Corporate Taxpayers. The supporting theory is *the Technology Acceptance Model (TAM)*, namely satisfaction/intention to use is determined by *perceived usefulness* and *perceived ease of use*. If users do not feel the benefits due to disruption or difficulty in use, satisfaction does not increase. *The IS Success Model* (DeLone & McLean) namely *system quality*, *information quality*, and *service quality* affect *user satisfaction*; low quality of the system/information reduces satisfaction. Research that supports this research is Mahadianto (2025) who found an insignificant influence between digital tax interpretations on Corporate Taxpayer compliance, where digitalization has not been able to improve results use of tax applications.

2. **Coretax system data integration (One Step System) through the level of tax data integration, speed and accuracy of data transfer from the old system to the new system for Majene Primary Taxpayers**

The results show that the *Coretax application* is influenced by the digital transformation aspect (X1) but **not significantly**, this is due to technical integration failures (data migration, mapping, synchronization) limiting the accuracy and speed of transfer so that the benefits of integration are not fully realized to Corporate Taxpayer users. Data inaccuracy in the tax application results in a loss of trust in administrative management through the application where Corporate Taxpayers are forced to come to the office to complete tax administration. Influencing factors based on insignificant results due to the immature data migration process, limited server capacity and *bandwidth* causing synchronization delays and lack of post-data migration verification procedures. The theory supporting this study is *Sociotechnical systems theory*: data integration requires synchronization of technology, processes, and Human Resources, and best practices in *data governance* and *system integration* must be applied so that the one-step system is truly integrated.

3. **To what extent is the impact of Coretax implementation (One Step System) on the effectiveness and efficiency of the taxation process for Corporate Taxpayers at the Majene Pratama Tax Office**

The impact of *Coretax implementation* on Corporate Taxpayers at the Majene Pratama Tax Office in terms of effectiveness and efficiency **no significant**, due to several factors, such as network and server overload when combining various applications, frequent system bugs that cause automatic processes to stop, and gaps in internet access in the Majene Pratama Tax Office coverage area. This study contradicts Silalahia (2025)

and Wala (2024) who stated that *Coretax* has significantly increased efficiency and reduced administrative costs.

4. **Service quality and user experience as an impact of Coretax implementation (One Step System) for Corporate Taxpayers at the Majene Pratama Tax Office**

Based on the results of research interviews, field data focused on service issues, where when *Coretax* was accessed, system errors/downtimes were frequent, response times were slow, and local support/helpdesk was low. This caused the majority of Corporate Taxpayers to still choose to come to the tax office in person to complete their tax administration. Overall, the *Coretax application* had no significant effect on Corporate Taxpayer satisfaction at the Majene Pratama Tax Office

IV. CONCLUSIONS

Based on the research and analysis conducted by the The digital transformation, particularly in tax administration, implemented by the government has not had a significant impact on taxpayer satisfaction, given the lack of outreach and education by relevant parties and the lack of public understanding of digitalization, particularly among people in the regions. The government's technological infrastructure readiness has not yet fully reached the regions, particularly those of corporate taxpayers located in rural areas. Human resource and network facilities are not as well-equipped as those in large cities. Human resource challenges in the regions require special attention, including specialized education (intensive learning), particularly in the form of training and outreach programs, reaching remote areas. Furthermore, online complaint services are needed to resolve technical and administrative tax issues, easily accessible 24/7 without requiring a visit to the tax office (user-friendly).

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