

## **ANALYSIS OF COMPANY TAX STAFF PERCEPTION CORETAX IMPLEMENTATION AND ITS IMPACT ON TAX ACCOUNTING RECONCILIATION**

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### **ABSTRACT**

This study analyzes corporate tax staff's perceptions of the implementation of the Core Tax Administration System (Coretax) and its impact on the tax accounting reconciliation process. Coretax is an integrated digital tax administration system launched by the Directorate General of Taxes to improve tax efficiency, transparency, and compliance in Indonesia. The study used a qualitative approach with a case study method and data collection techniques including in-depth interviews, participant observation, and documentation studies with tax staff at several companies. The results indicate that tax staff generally have a positive perception of Coretax due to its ease of use and benefits in accelerating reconciliation and improving the accuracy of tax reporting. However, there are challenges such as a lack of understanding of the system's features and limited training, which impact the effectiveness of Coretax's use. Coretax's significant positive impact is seen in improving tax administration efficiency and taxpayer compliance through more accurate and transparent fiscal reconciliation. This study recommends increased training and technical support to further optimize Coretax implementation to support modern, accountable and reliable tax administration.

**Keywords:** Coretax, tax staff perceptions, tax accounting reconciliation, digital tax administration, tax compliance, tax reporting efficiency.

### **INTRODUCTION**

Taxation is the primary foundation of state revenue, crucial for supporting national development and the sustainability of various government programs aimed at improving public welfare. As the largest source of funding, taxes are a key instrument for financing infrastructure development, public service provision, and economic equality. Therefore, an effective and efficient tax administration system is essential to maximize tax revenue and ensure its targeted distribution, while minimizing the potential for reporting errors and tax disputes, which are time-consuming and costly for both the government and taxpayers. Taxpayer compliance is a primary focus, as the success of tax administration depends heavily on this level of compliance. Research by Khaq, Rachmawati, and Maulan (2025)

shows that a key factor in improving taxpayer compliance, particularly for service companies in Indonesia, is the effectiveness of a thorough and accurate tax reconciliation process, linking manual and digital financial report data in accordance with tax regulations.

In 2025, the Directorate General of Taxes (DGT) launched the Core Tax Administration System (Coretax), a major digital reform that revolutionized Indonesia's tax administration system by integrating tax applications such as e-Filing, e-Billing, and e-Faktur into a single, user-friendly and systematic platform. This integration facilitates taxpayers and officials in managing tax data in a structured and efficient manner. Research by Permatasari et al. (2025) assessed that this easier access and more efficient data management can reduce the risk of reporting errors and data manipulation, increasing national tax compliance levels. Coretax also strengthens the transparency and accountability of the tax system through real-time automatic validation technology, thereby increasing the speed and accuracy of reporting, as well as preventing data misuse and corruption (Panjaitan and Yuna, 2024).

A study by Nathanael and Widodo (2024) revealed challenges in implementing Coretax, particularly in Article 21 Income Tax reporting, where a lack of preparedness and training of tax staff was a major obstacle leading to reporting errors. This indicates that human resources are crucial for the success of digital tax transformation. Furthermore, aligning tax regulations with accounting standards is crucial for legally accountable tax reporting and minimizing differences in interpretations during reconciliations (Wala and Tesalonika, 2025). Internal staff and tax consultants' perceptions of Coretax indicated resistance due to a lack of technical support and training during the transition period, slowing adaptation to the new system (Asmoro et al., 2024). Technical obstacles, such as inconsistencies in synchronizing financial report data with tax calculations, were also noted as issues requiring flexible business processes and competent staff training (Mardiana et al., 2024).

The literature highlights the significant potential of electronic systems to improve tax compliance through ease and speed of reporting, but successful implementation depends on the readiness of human resources and supporting infrastructure (Sipahutar and Tina, 2024). Field studies in companies demonstrate accelerated reporting and increased efficiency with Coretax, although technical barriers to data synchronization and validation remain, requiring improvement (Silalahi and Haryati, 2025; Rukmananda et al., 2024). Continuous evaluation and intensive training are essential to support staff adaptation, improve reconciliation quality, and improve tax compliance (Misbahuddin and Kurniawati, 2024; Putra and Vendy, 2024). The implementation of relevant accounting standards, such as PSAK No. 46 concerning tax accounting, also promotes alignment of financial and tax reporting (Sinaga and Tikasari, 2024). Furthermore, public trust in the system needs to be continuously strengthened through outreach and training (Lestari and Sefiani, 2024).

The implementation of digital systems such as Coretax, which adopts cashless transactions, is also in line with the principles of good governance in government administration, increasing efficiency, transparency, and accountability in tax management (Hendrawan, Anisah, & Nafidah, 2019). Effective socialization and tax fairness are key drivers of compliance, especially for MSME taxpayers with limited resources (Suwailim et al., 2024). Corrections in tax accounting in calculating tax payable, integrated with Coretax, help reduce differences between manual and digital treatment, thereby increasing the accuracy of tax calculations (Nur Ainiyah, 2024). Open communication between the Directorate General of Taxes (DGT) and taxpayers, as well as ongoing training, are essential to maintaining and enhancing public trust during the system transition period (Nurhaeni et al., 2025). Technological synergy and increased human resource capacity are necessary to ensure an effective and sustainable tax process (Daryatno, Cahyadi, and Prasetyo, 2024). The readiness and positive perception of tax staff greatly influence the effectiveness of performance and digital transformation (Sari et al., 2024), and the adoption of digital technology can also change taxpayer compliance patterns to be more disciplined (Arifqi, 2024).

While numerous technical and operational studies of Coretax exist, in-depth research evaluating the impact of Coretax implementation on tax staff activities in terms of work efficiency, reporting accuracy, and adaptation of the new system within the context of corporate tax accounting reconciliation is still limited. Similarly, evaluating Coretax's impact on the quality of tax data used as the basis for corporate financial statement reconciliation also requires further investigation. This research is crucial for providing strategic recommendations to improve training support, technical readiness, and policies for adapting the digital tax system in Indonesia.

Based on the above description, this study formulates the following research questions: How do corporate tax staff perceive the implementation of the Coretax system in tax reporting? How does Coretax implementation impact the company's tax accounting reconciliation process? And how does the tax accounting reconciliation generated by Coretax impact corporate taxpayer compliance?

The purpose of this study is to analyze the perceptions of corporate tax staff towards the implementation of Coretax as a modern tax administration system that affects their work processes, examine the impact of Coretax on the process of tax accounting reconciliation and accurate tax reporting, and assess the impact of Coretax-based tax accounting reconciliation on the level of corporate taxpayer compliance.

This research is expected to provide practical benefits in the form of evaluation for the Directorate General of Taxes in improving training and socialization of the Coretax system and overcoming technical obstacles for tax staff, becoming a reference for companies in optimizing the use of Coretax to improve the quality of tax accounting reconciliation and tax reporting, helping policy makers formulate strategic steps to develop a more effective and efficient tax

administration system, and providing an overview for academics and tax practitioners about the impact of digital technology implementation on tax practices and taxpayer compliance.

Meanwhile, the theoretical benefits are to develop academic studies on the integration of information technology in tax administration and the relationship between tax staff perceptions and the effectiveness of digital systems, contribute to the theory of tax accounting reconciliation related to Coretax digitalization, enrich Indonesian tax literature, especially in the context of digital transformation of corporate tax administration and reporting, and encourage further research related to the adaptation of tax staff and companies to the latest administrative technology to improve the quality of tax management.

## LITERATUR RIVIEW

### 1. Previous Research Review

Muan Ridhani Panjaitan and Yuna (2024) highlighted the positive impact of Coretax in increasing transparency and accountability in the tax system. This is relevant to Coretax's impact on transparency in reporting, which was also found in this study. Meanwhile, a study by Wala et al. (2024) presented a legal and accounting analysis of the transformation of tax administration through Coretax. While focusing more on legal and accounting aspects, it provided a strong theoretical basis for digital tax administration.

Research by Annisa Aprilia Permatasari et al. (2025) examined the challenges and optimization strategies in implementing Coretax, highlighting both increased tax reporting efficiency and technical barriers. This thesis research focused more on user perceptions than technical barriers.

### 2. Agency Theory

#### Taxation Theory and Tax Compliance

Taxation is the government's primary instrument for collecting state revenues needed to finance development and provide public services. Tax compliance is key to the success of the tax system and reflects taxpayers' willingness to fulfill their obligations in accordance with applicable regulations. A recent study based on the Theory of Planned Behavior (TPB) shows that tax compliance is influenced by three main factors: taxpayer attitudes toward taxes, subjective norms (social pressure), and perceived control over tax reporting behavior (Khaq et al., 2025). Positive attitudes toward taxes and social pressure from the environment significantly influence taxpayers' intention to comply, while perceived ease of reporting and paying taxes acts as a behavioral control that strengthens compliance.

#### Tax Staff Perceptions in the Implementation of the Digital Taxation System

Tax staff perceptions are crucial for the successful implementation of digital tax systems such as the Core Tax Administration System (Coretax). Recent research by Priyono (2025) highlights that the digital transformation of tax administration in Indonesia has brought significant innovations, but still faces a major challenge

in the form of unequal digital literacy among tax officials. Positive perceptions of the system's ease of use and benefits significantly influence Coretax's adoption and effectiveness. However, many staff still struggle to adapt due to a lack of intensive training and technical support during the transition.

Digital transformation of Indonesia's tax administration system has become a key strategic effort to improve efficiency, transparency, and tax compliance. Since the launch of various applications such as e-Registration, e-Filing, e-Billing, and e-Invoice, the Directorate General of Taxes (DGT) has strived to integrate all tax processes into a single, integrated platform known as the Core Tax Administration System (Coretax). According to Lasahido (2024), through Coretax, the DGT has successfully simplified previously separate tax reporting and payments into a single, integrated system with a complete and accurate database, thereby accelerating services and automatically validating taxpayer data.

### **Reconciliation in Tax Accounting**

Reconciliation is the process of adjusting manual financial reports with accounting provisions to determine the amount of tax payable in accordance with applicable tax laws. This process aims to ensure that reported accounting profits align with taxable income calculated based on tax regulations (Mulyono, Pratama, & Estrini, 2023). In tax accounting reconciliation, there are positive and negative corrections that must be made to income and expenses. Positive corrections refer to adjustments that increase taxable income, thereby increasing tax payable, while negative corrections decrease taxable income, thereby reducing the amount of tax payable (Saleh et al., 2023).

### **The Impact of Digital Transformation on Tax Transparency and Accountability**

The digital transformation of Indonesia's tax administration system, particularly through the implementation of the Core Tax Administration System (Coretax), has brought significant changes in increasing tax transparency and accountability. With an organized and integrated system, taxpayer tax data becomes more valid and accurate, reducing the risk of reporting errors and data manipulation. For example, Coretax enables real-time and automated data processing, thereby reducing the need for repeated clarification of tax reports through confirmation letters (SP2DK) and accelerating the tax service process (Nikel.co.id, 2024).

In terms of compliance enforcement, this digital transformation also creates efficiencies in human resource and technology management for the Directorate General of Taxes (DGT), allowing it to focus on strategic data analysis to increase tax revenue and support adaptive and responsive fiscal policies to economic challenges (DAS Institute Journal, 2024). Therefore, the implementation of Coretax represents a significant milestone in realizing an inclusive, efficient, transparent, and accountable Indonesian tax system in this digital era.

## **METHODS**

### **Research Approach**

This research uses a qualitative approach with a case study method to deeply explore the experiences and perceptions of tax staff in using the Coretax system in their companies. This approach allows researchers to fully understand the dynamics, constraints, and impact of Coretax on the tax accounting reconciliation process in a real-world context.

Case studies were chosen because they refer to real-life situations occurring in companies where Coretax is implemented, allowing for in-depth and context-rich analysis that cannot be achieved through other approaches (Musytari, 2025). Therefore, case studies allow for direct observation of tax staff's daily interactions with the system, as well as the technical and non-technical obstacles they encounter.

#### **Objects and Determination of Informants**

The object of the research is the implementation of Coretax and tax accounting reconciliation as part of the modernization of digital tax administration that integrates real-time tax registration, reporting, payment, and supervision.

Informants in this study were selected purposively by selecting company tax staff who play a key role in operating the Coretax system, managing tax reporting, and synchronizing data with the company's accounting. The following data on the company's tax staff informants are as follows:

**Table 1. Informant Data**

No	Nama	Staf Pajak Perusahaan
1.	Informan 1	PT. SINAR NIAGA AGRO LAND
2.	Informan 2	PT. HANOVIA TIGA JAYA
3.	Informan 3	CV. PUTRA NIAGA BERSINAR
4.	Informan 4	CV. RESTU NUR ABADI
5.	Informan 5	CV. ESTU GROUP

#### **Research Focus**

The research focused on tax staff's perceptions of Coretax, which were generally positive due to its increased efficiency and data accuracy. However, they still faced challenges such as lack of understanding of features, limited infrastructure, and inadequate outreach. The study also examined the impact of Coretax implementation on the tax accounting reconciliation process, which demonstrated increased efficiency and accuracy, although intensive training and technical challenges were required for optimal results.

#### **Data Collection Technique**

The data collection technique in this study employed three main, complementary methods to obtain accurate and in-depth information. First, in-depth interviews were conducted directly and structured with company tax staff as the primary source of data. This technique was chosen because it allows for comprehensive exploration of staff's experiences, opinions, and perceptions regarding the use of the Coretax system, including the challenges they face. In-

depth interviews provide respondents with the flexibility to express their views openly, effectively understanding the dynamics of digital tax system implementation (Santina et al., 2021; Utama & Yuliana, 2025).

Second, participant observation was used to gain a more contextual understanding of the behaviors, interactions, and processes involved in Coretax use in the workplace. This method involved researchers actively participating in the daily activities of tax staff, allowing for direct recording of phenomena and practices. Participant observation was effective in capturing the social and practical aspects of system implementation in real-world situations (Populix, 2023).

Third, documentation studies are an important complement to data validation from interviews and observations. By analyzing historical documents, regulations, technical reports, and administrative records, documentation studies provide an objective picture of the procedures and implementation of the Coretax system. This method helps researchers obtain contextual data and ensures the consistency and validity of findings from the primary data obtained (Sugiyono, 2017).

### **Data Analysis**

Data analysis in this study was conducted by organizing and interpreting data obtained from in-depth interviews, participant observation, and documentation studies.

The analysis process began by grouping the data based on key themes relevant to the research focus, such as tax staff perceptions of Coretax implementation, technical challenges encountered, and the system's impact on tax accounting reconciliation. After the data was grouped, the next step was to comprehensively describe and present the findings in narrative paragraphs that connect the interview results to theory and previous studies.

The analysis also involved interpreting the meaning of respondents' experiences and perspectives, which illustrate the dynamics of Coretax implementation in practice. Furthermore, the analysis considered the alignment between the empirical data and the research's conceptual framework, ensuring that the results were not only descriptive but also critical and reflective. This approach enabled the data analysis to provide an in-depth overview of the successes and challenges of Coretax implementation, while also providing strategic recommendations based on field findings.

## **RESULTS**

### **Results of Interviews with Company Tax Staff Informants**

This study involved five informants working as tax staff at different companies: PT. Sinar Niaga Agro Land, PT. Hanovi Tiga Jaya, CV. Putra Niaga Bersinar, CV. Restu Nur Abadi, and CV. Estu Group. In-depth interviews with these tax staff provided a clear picture of their perceptions of the Coretax system implementation and its impact on the tax accounting reconciliation process in their respective companies.

Coretax is considered user-friendly by integrating various tax applications into one platform, helping to structure administrative processes, although there is an initial learning curve. However, most informants considered training and technical support from the Directorate General of Taxes (DGT) to be inadequate, which poses a challenge to adaptation, as explained in the Diffusion of Innovation Theory that training and support are key to the successful deployment of new technology. Coretax also improves transparency in tax reporting and compliance through data integration and automated validation that reduces the risk of data manipulation, in line with Agency Theory which emphasizes how transparency and accountability can reduce information asymmetry between taxpayers and the government, thereby improving compliance.

#### **Perceptions of Coretax implementation**

Overall, all five informants expressed positive perceptions of Coretax. They agreed that Coretax simplifies tax administration by simplifying reporting and accelerating data validation. For example, Informant 1 from PT. Sinar Niaga Agro Land stated that "with Coretax, the tax reconciliation process is faster because the data we input is directly integrated with the DGT system." Similarly, Informant 3 from CV. Putra Niaga Bersinar expressed a similar sentiment, believing that Coretax helps reduce input errors and clarifies reporting procedures.

However, there are also several obstacles encountered in using Coretax. Informant 2 from PT. Hanovi Tiga Jaya stated that "although the system is quite user-friendly, there are still many features that we don't fully understand due to the lack of intensive training." Similarly, Informants 4 and 5 stated that limited IT infrastructure in several companies is a barrier to optimizing Coretax use. Furthermore, they found the transition period challenging because adapting to the new system requires more time and technical support.

#### **Impact on Tax Accounting Reconciliation Process**

Coretax's positive impact on the tax accounting reconciliation process was also highlighted by informants. They assessed that this digital system improves reconciliation accuracy by automatically integrating tax and financial data, reducing the risk of discrepancies between internal financial reports and tax calculations. Informant 3 revealed that while reconciliation was previously done manually and took a long time, Coretax now speeds up the reconciliation process by 30-40%. This demonstrates Coretax's efficiency in processing data accurately.

However, several informants emphasized the need for further training to enable tax staff to maximize all of Coretax's features, particularly when handling complex reconciliations or making necessary tax corrections. Informant 5 emphasized that technical issues, such as data synchronization, sometimes occur and require manual intervention. Therefore, while Coretax helps expedite the reconciliation process, verification and review remain crucial for company tax staff.

#### **Impact on Corporate Tax Compliance**

In terms of tax compliance, informants agreed that Coretax integration boosts corporate taxpayer compliance by minimizing data manipulation and increasing reporting transparency. Informants 1 and 2 argued that the ease and

speed of reporting make companies more disciplined in fulfilling their tax obligations on time. This also demonstrates how digitalization of tax administration fosters a culture of better tax compliance within the company.

However, initial resistance to system changes and a lack of training support are factors that require attention to ensure smooth adaptation by corporate tax staff and maintain reporting quality. Increased outreach and intensive training are key recommendations, anticipated by staff, to ensure comprehensive optimization of Coretax.

## **DISCUSSION**

### **Discussion with informants 1**

Informant 1 (PT. Sinar Niaga Agro Land) expressed a positive perception that CoreTax simplifies the tax administration process and accelerates tax reconciliation because the data is directly integrated with the DGT system. He assessed CoreTax as user-friendly and helps improve tax compliance through ease and speed of reporting, which makes the company more disciplined in fulfilling its tax obligations. However, training and technical support were considered inadequate, making initial adaptation challenging.

### **Discussion with informant 2**

Informant 2 (PT. Hanovi Tiga Jaya) found CoreTax relatively easy to use compared to previous methods, but complained about the lack of intensive training to understand all of the system's features. He also encountered technical challenges, particularly related to inadequate IT infrastructure and the need for manual intervention in some data synchronizations. He acknowledged the positive impact on transparency and compliance, but assessed that technical support from the Directorate General of Taxes (DGT) needed to be improved to maximize the tax team's efficiency.

### **Discussion with informant 3**

Informant 3 (CV. Putra Niaga Bersinar) stated that CoreTax helps reduce input errors and clarify reporting procedures, while also accelerating the tax accounting reconciliation process by 30-40% compared to previous manual methods. He assessed that this digital system improves the accuracy and efficiency of tax reporting and supports corporate taxpayer compliance through automatic validation that reduces the risk of data manipulation. However, he also emphasized the need for further training to optimally utilize the system's features.

### **Discussion with informant 4**

Informant 4 (CV. Restu Nur Abadi) acknowledged CoreTax's ease of use but complained about the limited IT infrastructure in his company, which hampered system optimization. Adapting to the new system required more time and technical support, making the transition challenging. He acknowledged that CoreTax had a positive impact on more transparent reporting and more accurate tax accounting reconciliations, although manual verification processes remained crucial.

### **Discussion with informant 5**

Informant 5 (CV. Estu Group) agreed that CoreTax simplifies administration and speeds up tax reconciliation, but cited technical challenges such as data synchronization issues that sometimes require manual intervention. He emphasized the need for improved training and technical support so that tax staff can maximize all of CoreTax's features, particularly in handling complex reconciliation cases and necessary tax corrections. Overall, he sees CoreTax as contributing to teamwork efficiency and the company's tax compliance.

## **CONSULTION**

This research shows that the implementation of Coretax as a digital tax administration system was positively received by company tax staff. Coretax is perceived to simplify and accelerate tax administration processes and tax accounting reconciliation through automated data integration, which improves reporting accuracy and transparency. This has a positive impact on taxpayer compliance by fostering a culture of discipline and reducing the risk of data manipulation.

However, the main obstacles faced were the lack of intensive training and adequate technical support from the Directorate General of Taxes, as well as limited IT infrastructure in some companies, which hampered system adaptation and optimization. The transition period remained challenging, with tax staff still unfamiliar with some Coretax features, and technical issues such as data synchronization requiring manual intervention.

Therefore, a key recommendation is to improve ongoing training and intensive technical support for tax staff to maximize all Coretax features and address emerging technical challenges. Furthermore, strengthening outreach and improving IT infrastructure are also necessary to ensure the smooth digital transformation of tax administration through Coretax and maximize benefits for companies and state tax revenues.

Overall, Coretax represents a breakthrough in the tax administration system that can improve efficiency, transparency, and accountability in Indonesia, if supported by adequate human resources and technological facilities. This digital transformation aligns with the goal of tax modernization to improve compliance and the quality of tax reporting. Further development and research are needed to ensure Coretax can adapt to technical and human resource needs for sustainable digital transformation of tax administration.

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