



AKUMULASI: Indonesian Journal of Applied Accounting and Finance

URL: <https://journal.uns.ac.id/index.php/akumulasi/article/view/2953>

DOI: <https://doi.org/10.20961/akumulasi.v4i2.2953>

Volume 4, Issue 2, Page 111-121, December 2025

Evaluation of Coretax Implementation from the Fiscus and User Perspectives: A Case Study of Primary Tax Service Office X and Tax Consultant Office Y

Annisaa Dina Azzahra
Hanung Triatmoko*
Asaprima Putra Karunia
Trisninik Ratih Wulandari
Saktiana Rizki Endiramurti

Diploma 3 in Taxation, Vocational School, Universitas Sebelas Maret, Surakarta, Indonesia

*Corresponding Author: hanungtriatmoko@staff.uns.ac.id

ABSTRACT

This study aims to analyze the challenges and corresponding solutions encountered during the implementation of the Core Tax Administration System or CTAS (abbreviated as Coretax), the latest innovation from the Directorate General of Taxes (DGT), from the perspectives of tax officials (fiscus) and tax consultants. This study employs a case study method with a descriptive approach. Data were obtained through observations and interviews with relevant parties at KPP Pratama X and KKP Y. This research serves as a medium for elucidating the efforts of tax authorities in addressing obstacles during CTAS implementation, as well as a platform for expressing user perspectives, particularly those of tax consultants. The results show KPP faced several challenges, including network issues, system readiness, procedural changes requiring adaptation, and reliance on centralized infrastructure. Mitigation measures included continuous monitoring, the establishment of a direct communication forum with central authorities, service adjustments, socialization initiatives, and the introduction of policies waiving administrative penalties. Both KPP and KKP stakeholders concur that, despite ongoing challenges, the system is developing and holds substantial potential to achieve its objective of modernizing tax administration to enhance user accessibility, provided consistent improvements are sustained.

Keyword: Coretax; KPP Pratama X; system evaluation

Cite this as: Azzahra, A. D., Triatmoko, H., Karunia, A. P., Wulandari, T. R., & Endiramurti, S. R. (2025). Evaluation of Coretax implementation from the fiscus and user perspectives: A case study of primary tax service office X and tax consultant office Y. *AKUMULASI: Indonesian Journal of Applied Accounting and Finance*, 4(2), 111-121. <https://doi.org/10.20961/akumulasi.v4i2.2953>

Received for publication on December 5, 2025

Accepted after corrections on February 11, 2025

INTRODUCTION

Prior to the implementation of Coretax, taxpayers encountered substantial challenges in fulfilling their tax obligations. A key issue was the fragmentation of tax administration systems, which required taxpayers to use multiple standalone applications for registration, reporting, payment, and invoicing. The lack of system integration increased administrative complexity and heightened the likelihood of reporting errors.

Furthermore, taxpayers experienced a high compliance burden, reflected in increased time, financial costs, and administrative effort. Repetitive data entry, manual reconciliations, and frequent corrections contributed to elevated compliance costs. In addition, ambiguities in tax regulations and differences in interpretation between taxpayers and tax authorities often resulted in disputes or tax adjustments, indicating limitations in the ability of earlier systems to provide consistent and integrated guidance.

Taxpayers have been able to pay Income Tax (Indonesian: *Pajak Penghasilan*, abbreviated as PPh) online through ATMs even before the introduction of e-Billing by the government in 2013 (Regulation of the Directorate General of Taxes Number PER-26/PJ/2014). During this period, ATM payments were explicitly intended for PPh payments (Mekari Klik Pajak, 2018). The Directorate General of Taxes or DGT (Indonesian: *Direktorat Jenderal Pajak*, abbreviated as DJP) integrated e-Filing and e-Billing services into the DGT Online platform, launched in 2014 (Mekari Klik Pajak, 2018). The DGT has since continued to develop the DGT Online platform to enhance the efficiency and effectiveness of tax services for the public. Features available on DGT Online include e-Billing for payments, e-Filing and e-Form for submitting Annual Tax Returns (Indonesian: *Surat Pemberitahuan*, abbreviated as SPT) (Regulation of the Directorate General of Taxes Number-05/PJ/2005) for individuals and entities, as well as monthly SPT reporting for PPh Article 4 paragraph 2 and PPh Article 21, as outlined in DGT Circular Letter No. SE-42/PJ/2017.

The Minister of Finance stated that Indonesia's tax revenue ratio remains relatively low. This low tax ratio reflects the government's suboptimal tax collection capacity (Kurniati, 2020). Tax revenues achieved during the implementation of DGT Online have yet to meet the desired taxpayer compliance target. The use of e-filing and e-form systems, initially intended to facilitate taxpayers' independent tax compliance, is considered to be underutilized, as evidenced by the large number of taxpayers still visiting tax offices (Nabila et al., 2024). The weakness of the DGT online system as a tax administration system is that taxpayers still have to access different websites when creating tax invoices, creating withholding tax certificates, submitting annual income tax returns, or submitting periodic value-added tax (VAT) returns. Numerous supporting applications, such as e-reg, e-faktur, e-nofa, e-spt, and e-bupot, often confuse taxpayers regarding how to manage their tax administration (Sari et al., 2016).

The Directorate General of Taxes (DGT) officially launched the Core Tax Administration System or CTAS (abbreviated as Coretax) on January 1, 2025 (Rachman & Alaydrus, 2025). On January 10, 2025, ten days after the launch, the DGT issued a public apology through a written statement No. KT-03/2025. "With all humility, we extend our apologies to all taxpayers for the issues encountered in using the features of the DGT Coretax services, which have caused inconvenience and delays in tax administration services," the DGT wrote in a post on its official Instagram account on January 10, 2025. The DGT outlined several improvement efforts undertaken and stated that taxpayers would not face penalties if delays occurred in issuing tax invoices or submitting reports during the transition period (DDTC, 2025).

However, the official apology posted by the DGT sparked a mix of support and criticism among the public.

The Core Tax Administration System (CTAS) was launched with two simultaneous interfaces: one for taxpayers and another for tax officers. The effects of the newly released CTAS are felt not only by users but also by tax officers, both of whom will need to learn to operate this new system together (Amir, 2024). In its launch, CTAS carries the vision of simplifying taxpayers' fulfillment of their tax obligations while transforming the way the country manages and monitors its tax system (Presidential Regulation Number 40/2018). However, despite prioritizing ease of use in its release, the development of advanced features and complex technological layers means CTAS was not born flawless. The DGT must act swiftly to address challenges arising during the initial launch of CTAS. Implementing CTAS requires careful planning and coordination among relevant parties. The DGT is also actively providing education to taxpayers through Tax Service Offices (Indonesian: *Kantor Pelayanan Pajak*, abbreviated as KPP) and continuously working to improve the launched system to ensure its original objectives are met (Simanjuntak & Kusuma, 2024).

RESEARCH METHOD

Tax Consultant

A tax consultant is a professional who provides guidance, advice, or recommendations in the field of taxation to taxpayers, assisting them in fulfilling their tax obligations in accordance with applicable laws. The Special Professional Education Program for Tax Consultants (Indonesian: *Program Khusus Pendidikan Konsultan Pajak*) is a professional education program organized by an official tax consultant organization. Participants must take the tax consultant certification exam. The Tax Consultant Certificate serves as an official document for participants who pass the certification exam, recognizing their competence in tax consultancy. Tax consultants are also required to undergo continuous professional education to maintain and enhance their knowledge and skills in their role (DPR RI, 2018).

As a third party, a tax consultant is granted authority by the taxpayers who engage their services. This authority allows tax consultants to represent taxpayers in activities such as filing out, signing, and submitting SPT and/or amended tax returns. Other authorities include requesting tax payment installments or deferrals, transferring tax credits, and applying for refunds of overpaid taxes (Aningtiyas, 2018).

Fiscus

The term "fiscus" historically refers to the treasury of a king, nobleman, or individual. It also denotes the entity responsible for managing the financial expenditures and revenues of an emperor. According to the Kamus Besar Bahasa Indonesia (KBBI), fiscus is defined as a government employee or official tasked with handling and collecting taxes. The term is often used to refer to tax officers working at the DGT (Asmarani, 2020).

Tax Reform

Tax reform is an effort by the government to comprehensively overhaul the tax system. The changes include updating the administrative system through a tax administration modernization program. Tax reform can aid in preventing tax evasion (Rahmawati & Nurcahyani, 2025). The DGT has implemented three tax reforms. The first tax reform, from 2002 to 2008, focused on improving the quality of human resources (HR), organizational structure, and business processes. This phase was marked by the establishment of new units such as the DGT Regional Offices, Large Tax Office or LTO

(Indonesian: *KPP Wajib Pajak Besar*, abbreviated as KPP WP Besar), Medium Tax Office or MTO (abbreviated as KPP Madya), and Small Tax Office or STO (abbreviated as KPP Pratama) (Direktorat Jenderal Pajak, 2022). The second tax reform, from 2006 to 2016, focused on improving the ease of doing business, an effort undertaken during the global economic slowdown following the financial crisis. Volume III of the reform focuses on regulatory updates and the modernization of the current tax administration system, namely the Core Tax Administration System Update (Indonesian: *Pembaruan Sistem Inti Administrasi Perpajakan*, abbreviated as PSIAP) (Rahmawati & Nurcahyani, 2025).

Core Tax Administration System (CTAS)

Coretax is the latest administrative system currently being developed by the Directorate General of Taxes (DGT). The implementation of CTAS aims to simplify services for its users by improving the tax infrastructure. CTAS integrates all core tax business processes, including taxpayer registration, submission of Tax Returns (SPT), data management, payments, collection, audits, and criminal tax law enforcement. This system is part of the Core Tax Administration System Update project (PSIAP) (Rahmawati & Nurcahyani, 2025).

This research was conducted by interviewing tax officers at the KPP Pratama X and tax consultants at Tax Consultant Office Y. The interviews were carried out to gain deeper insights into the implementation of Coretax from the perspectives of tax officers and users during their work. This study employs a descriptive qualitative approach.

RESULTS AND DISCUSSION

Challenges Encountered during the Implementation of CTAS from the Perspectives of Tax Officers and Users

Challenges encountered by tax officers during the implementation of CTAS

The Core Tax Administration System (CTAS) is one of the strategic initiatives undertaken by the Directorate General of Taxes (DGT) in its digital transformation efforts, aimed at simplifying and integrating tax administration processes to enhance efficiency, transparency, and services to taxpayers (Regulation of the Minister of Finance of the Republic of Indonesia Number 81 of 2024). CTAS is a combination and improvement of various taxation systems that have been used in Indonesia (Butarbutar, 2024). However, this significant transformation of the core tax administration system by the DGT has not been without challenges, much like other major transformations. The internal side of the DGT has undeniably faced various technical, structural, and cultural obstacles. The challenges that emerged during the implementation of CTAS need to be addressed to ensure the system functions optimally, as hoped by many. This section outlines the main challenges faced by the DGT during the initial launch of CTAS.

Technological and infrastructure challenges

The main advantage of the Coretax system, highly anticipated by many, has become a significant challenge during the initial implementation phase. The single login feature of Coretax, which allows users to access various tax services with a single login, has, in reality, led to prolonged loading times and even system inaccessibility. The mass and nationwide access to the system has forced users to compete for network resources to connect to the central Coretax server. At the time of its initial release, the Coretax system's capacity was unable to handle the massive surge in access from various regions across Indonesia. The system's ability to manage high traffic remains limited, affecting not only taxpayers but also tax officers, whose access to Coretax has been disrupted. This simultaneous access by users across

Indonesia has resulted in an unstable system, causing service interruptions and delays in administrative processes.

Network issues have triggered a domino effect on the administrative performance of the Directorate General of Taxes (DGT). The impact of these network problems includes a decline in service quality, as employees are unable to process taxpayer service requests due to an inaccessible system, leading to complaints from taxpayers about the lack of prompt service. Administrative processes are delayed due to these network issues. Employee productivity also decreases as they spend considerable time waiting for the system to become operational again. The communication and complaint burden surges with the influx of numerous identical system disruption reports, both to the DGT call center and internal helpdesk.

Readiness of human resources (HR)

Digital transformation, in addition to requiring an advanced system, also demands competent human resources to operate it. The implementation of Coretax has caused discomfort not only for taxpayers but also for tax officers. Tax officers, like taxpayers who were accustomed to the previous system, must quickly adapt to the new system's logic. The launch of Coretax has brought changes to tax administration procedures, leading to a temporary decline in service efficiency as tax officers need to re-adapt from scratch.

During the transition period, tax officers use Coretax and the old system in parallel to maintain tax revenue continuity. The government aims to ensure that Coretax is fully ready before completely replacing the old system. Using two systems simultaneously creates a workload for tax officers, who must perform dual data entry, cross-checks, and generate reports in two formats.

The unstable new system has left many taxpayers unfamiliar and struggling to access or operate Coretax. Tax officers are thus tasked with handling numerous technical complaints from taxpayers, as well as addressing an increased number of questions and requests for technical assistance. These new responsibilities arise alongside the individual adaptation process of each tax officer to the new system and their routine duties, adding to their work pressure.

Dependence on central infrastructure

The reliance of the Coretax system on central infrastructure is a consequence of its centralized design, aimed at achieving high data integration and control. This centralized system also serves as a weak point in the mass and simultaneous implementation of Coretax. A disruption to the central system will impact the activity of other systems accessed by the mass, resulting in similar issues that cannot be repaired or adjusted by lower-level authorities until addressed or modified by the central authority.

Challenges encountered by users during the implementation of CTAS

From the perspective of the Directorate General of Taxes (DGT), Coretax represents a system modernization initiative that is expected to deliver numerous benefits and simplifications to Indonesia's tax administration system. However, from the perspective of external stakeholders, such as tax consultants, the initial release of Coretax, which was considered imperfect, naturally presented its own set of challenges. Technical issues, administrative obstacles, and difficulties in adapting human resources to the newly implemented system were unavoidable. This study will explore the challenges encountered, the efforts made to address them, and the perspective of Coretax from the viewpoint of KKP Y tax consultants (Indonesian: *Kantor Konsultan Pajak*, abbreviated as KKP) during the early implementation phase of Coretax.

System disruptions and data integration issues

Since its implementation, the Coretax system has frequently encountered operational instability, including server outages, prolonged access times, and errors during data input. During tax reporting periods, these disruptions are highly detrimental as they can hinder the tax reporting process for clients and lead to penalties. Furthermore, the integration of data from legacy systems into Coretax has presented significant challenges. Numerous instances of client data being inaccurate, incomplete, or entirely missing have been observed. Disruptions in the data integration process in Coretax force tax consultants to manually verify client data. This situation increases the risk of errors in reporting and reduces employee productivity at tax consulting firms, as it consumes a significant amount of time.

Necessity for adaptation to new procedures

The procedures for filing, reporting, payment, and specific requests, which are now conducted digitally through a centralized system intended to streamline processes, inevitably pose challenges for tax consultants during the initial implementation phase due to significant procedural changes from the legacy system. Tax consultants, who are accustomed to and proficient in the previous system, must undertake a period of adjustment to reacquire proficiency and familiarity with navigating the new system.

Efforts Undertaken to Address Challenges During CTAS Implementation from the Perspective of the Tax Authority and Users

Efforts undertaken by the tax authority to address challenges during the implementation of CTAS

The Tax Service Office (KPP), as one of the field executor teams of the Directorate General of Taxes (DGT), has taken various adaptive and responsive measures to ensure the smooth transition of a system that brings significant changes to the governance of tax administration gradually, despite facing multiple challenges and obstacles. The challenges that arise during the implementation of CTAS need to be addressed so that the system can function optimally as expected by many. Tax officials, as field implementers, have demonstrated various efforts to maintain the continuity of services and the gradual adaptation of the system.

Monitoring of office infrastructure challenges

The efforts undertaken by KPP Pratama X to address challenges related to technology and infrastructure involve monitoring the existing infrastructure when issues arise during the implementation of the system. When disruptions occur in the Core Tax Administration System (Coretax), the KPP technical team, in addition to awaiting intervention from the central office, conducts a comprehensive inspection of the local devices used in the office. These efforts include checking and maintaining hardware such as computers, local servers, internet networks, and other supporting devices. This is done because issues are often caused by office infrastructure problems that can be promptly resolved. Through these measures, KPP can minimize disruptions to tax administration activities conducted at the office.

Socialization and internal CTAS training

The efforts undertaken by the Directorate General of Taxes (DGT) to address human resource challenges, particularly the need for rapid adaptation to new administrative procedures and comprehensive improvement in understanding, involve conducting various socialization and internal

training initiatives to ensure all employees are proficient in operating the Core Tax Administration System (Coretax). Structured and tiered training programs covering technical materials and Coretax business process workflows are implemented. The Directorate General of Taxes (DGT) provides accessible digital modules and video tutorials and conducts system usage simulations to evaluate comprehension.

Establishing a forum directly connected to the central system

The efforts made by the tax authority to address issues in a system that relies on central infrastructure involve creating an internal forum directly connected to the central system. This internally established forum links directly to Tax Service Offices (KPP) across Indonesia and the central system, enabling KPPs to quickly report system bugs to the center for immediate resolution. The forum enables KPPs to check if other KPPs are experiencing the same issues and allows tax officials to obtain direct solutions from the central technical team or share solutions with other KPP officials throughout Indonesia.

Employees also utilize internal communication media. Communication groups such as WhatsApp, Telegram, and/or internal intranet platforms are used by tax officials to disseminate the latest information from the central office and to quickly distribute updates to the Core Tax Administration System (CTAS) module. The use of communication media can also serve as an open discussion forum among tax officials. Additionally, these communication channels can be used to submit evaluation reports and policy recommendations to the Regional Office or the central office. KPP employees can report technical issues that the KPP cannot handle, provide suggestions or feedback for system improvements based on real needs, and submit evaluation reports on work procedures that need adjustments to the central office as an active contribution to policy development based on field experience.

Adjustment of services for taxpayers

The Tax Service Office (KPP) addresses system disruptions and data integration issues faced by users by adjusting the provision of services to assist them. Many taxpayers unfamiliar with the CTAS system have prompted KPPs to adapt their service strategies by providing direct technical assistance at service counters. Dedicated officers assist taxpayers in understanding how to log in, input data, and resolve issues that arise while accessing and operating the system.

Socialization to taxpayers

The Tax Service Office (KPP) addresses the challenges users face in adapting to the Coretax system by conducting socialization of the CTAS system through various information channels and the official KPP website. This information channel is used to convey messages to taxpayers regarding the implementation of the CTAS system. Steps taken in conveying messages to taxpayers, such as providing tutorials video, hosting mini webinars, sharing infographics, and providing service schedules. This approach is expected to educate taxpayers to independently use the new system. KPP also collaborates with business communities and tax consultants, where tax officials can present and answer questions regarding the use of CTAS.

Taxpayers directly supervised by an Account Representative (AR) will receive personalized socialization through in-person visits or online communication. Tax officials will provide explanations on operating the CTAS system tailored to each taxpayer's needs. Tax clinics are also deployed to conduct socialization of the Coretax system for taxpayers.

Implementation of administrative penalty waiver policy

The government, through the Directorate General of Taxes (DGT), has established a policy to waive administrative tax penalties during the initial transition period of CTAS implementation from January 2025 to April 2025 as a mitigation measure for challenges faced by both DGT internally and taxpayers. This penalty waiver includes exemptions for penalties related to late reporting or tax payments caused by system errors (DDTC, 2024). The waiver serves as a form of protection for taxpayers who, despite system issues, act in good faith to fulfill their tax obligations. This policy also greatly assists tax officials, particularly KPP staff, in reducing potential conflicts and alleviating pressure from taxpayers dissatisfied with the system's shortcomings. The penalty waiver policy during the early CTAS rollout period reflects the government's understanding of the difficulties faced by both tax officials and taxpayers. It also serves as compensation for technical issues encountered, such as difficulties accessing the system, errors during data entry, and other problems not caused by taxpayers. The policy of waiving administrative tax penalties for a specific period is expected to alleviate taxpayers' concerns regarding late reporting or payments and technical errors due to CTAS system disruptions.

Efforts undertaken by users to address challenges during the implementation of the core tax administration system (CTAS)

Developing operational strategies and establishing communication with the tax authority

To address disruptions in the Core Tax Administration System (CTAS) and ensure minimal impact on work productivity, tax consultants have implemented strategic measures, including the development of flexible work schedules to adapt to the system's frequent operational challenges. Time management is a primary focus, with employees accessing CTAS during off-peak hours to avoid server overload. As reporting or payment deadlines approach, tax consultants establish client prioritization lists, prepare contingency documentation, and develop templates for expedited submission once the system is restored. These initiatives are designed to maintain seamless service delivery to clients despite CTAS disruptions.

In managing these system disruptions, tax consultants actively collaborate with the Directorate General of Taxes (DGT). They systematically report issues through official channels, such as the DGT helpdesk, email correspondence, and dedicated complaint portals. Additionally, tax consultants participate in both formal CTAS user forums established by the DGT and informal online discussion platforms with peer tax consultants. When operational challenges arise, consultants directly contact or visit the local Tax Service Office (KPP) to seek resolutions. The KPP provides clarifications or interim solutions, and in cases where issues remain unresolved, the KPP escalates the matter for further investigation until a satisfactory resolution is achieved.

Enhancing technological literacy and formulating operational strategies

A primary initiative to address the challenges encountered during the implementation of the Core Tax Administration System (CTAS) involves enhancing technological proficiency, which necessitates prompt adaptation to the CTAS framework. Tax consultants actively participate in training programs offered by various entities, including those provided by the Directorate General of Taxes (DGT), professional associations such as the Indonesian Tax Consultants Association (Indonesian: *Ikatan Konsultan Pajak Indonesia*, abbreviated as IKPI), and independent online training initiatives.

The perspective of tax consultants at the Y Tax Service Office (KPP Y) regarding the implementation of CTAS is positive yet pragmatic. They emphasize the need for system readiness, clear procedural guidelines, and adequate support from the authorities. Should these conditions be met by

the government, tax consultants are confident that CTAS will achieve its objectives of simplifying and streamlining tax administration processes. CTAS is recognized as having significant potential to enhance efficiency, particularly for tax consultants. Consultants at KKP Y acknowledge the system's capacity to deliver long-term benefits and support its continued implementation, provided that consistent development and improvements are maintained. They also note that CTAS has shown progress since its initial release.

The imperfections of CTAS at its launch have resulted in various challenges for tax consultants, including difficulties in accessing the system, confusing system errors, and issues with data integration. However, improvements have been observed, particularly in the system's increasing reliability, though it is not yet entirely free from disruptions. Features that were initially suboptimal, such as objection submissions and refund requests, have gradually become more functional. Simplified platform interfaces have also facilitated tax administration processes.

The policy of waiving penalties from January to April during the initial implementation phase of CTAS provided tax consultants with the opportunity to adapt to the system, enabling them to complete client tax reporting or payments delayed by system disruptions. Extended deadlines have afforded tax consultants greater flexibility in managing client obligations effectively.

CONCLUSION

Based on the analysis of the research findings regarding the evaluation of the Core Tax Administration System (CTAS) implementation from the perspectives of the tax authority (fiscus) and users: A case study of KPP Pratama X and KKP Y, the following conclusions can be drawn. First, during the initial phase of CTAS implementation, KPP Pratama X, as the system administrator, encountered challenges similar to those faced by KKP Y as an external user. All stakeholders, both within and outside the Directorate General of Taxes (DGT), were undergoing a period of adaptation to the new system. From the tax authority's perspective, the main challenges involved technological and infrastructural constraints, the need for human resources to relearn workflows and CTAS functionalities, and the system's reliance on centralized infrastructure. Meanwhile, KKP Y, as a user, experienced operational disruptions, including server instability leading to system errors, suboptimal data integration, and the necessity to adapt comprehensively to the new system. These experiences underscore the lesson that successful tax system reform requires not only technological readiness but also gradual implementation, adequate system resilience, and continuous capacity-building for both tax officials and users.

Second, KPP Pratama X, as the tax authority, implemented several measures to address these challenges. These efforts included monitoring office infrastructure, conducting internal training, establishing communication forums linked to the central authority, and adjusting services and outreach to taxpayers. The DGT also introduced a policy of waiving administrative penalties during the transition period to alleviate the pressure caused by system disruptions. KKP Y, as an affected user, adapted by formulating operational strategies, establishing communication with the tax office, and enhancing technological literacy through training. Despite the challenges faced by both users and administrators during the initial phase of CTAS implementation, the system is regarded as a strategic innovation. With consistent improvements, CTAS holds significant potential to achieve its objectives of establishing a more modern, efficient, and reliable tax administration system.

This study has several limitations that should be acknowledged. First, the research was conducted by observing only one tax consultant. As a result, the findings reflect the practices, perspectives, and experiences of a single individual, which may be influenced by personal expertise, work style, and the specific organizational environment in which the consultant operates. Because of this limited scope, the

results cannot be directly compared with other tax consultants who may have different backgrounds, client profiles, or approaches to tax consulting.

Second, the use of a single research subject limits the ability to generalize the findings to the broader population of tax consultants. Tax consulting practices can vary significantly depending on factors such as firm size, years of experience, specialization, and regulatory environment. Therefore, the conclusions drawn from this study should be interpreted as context-specific rather than universally applicable.

Future research is recommended to involve a larger number of tax consultants from different firms, regions, or levels of experience. By including multiple participants, researchers would be able to compare practices across consultants and identify common patterns as well as key differences. This would enhance the reliability and generalizability of the findings.

In addition, future studies could apply mixed research methods, such as combining observations with interviews or surveys, to obtain a more comprehensive understanding of tax consulting practices. Longitudinal studies may also be useful to examine how tax consultants' approaches evolve over time in response to regulatory changes or professional development. These improvements would contribute to a deeper and more representative understanding of the tax consulting profession.

REFERENCES

- Amir, L. A. (2024). Coretax dari balik kaca mata fiskus dan wajib pajak. *Direktorat Jenderal Pajak*. <https://pajak.go.id/id/artikel/coretax-dari-balik-kacamata-fiskus-dan-wajib-pajak>
- Aningtiyas, D. R. S. (2018). Mengenal profesi konsultan pajak. <https://www.pajak.go.id/id/artikel/mengenal-profesi-konsultan-pajak>
- Asmarani, N. G. C. (2020). Apa itu fiskus? <https://news.ddtc.co.id/literasi/kamus/21401/apa-itu-fiskus>
- Butarbutar, H. J. M., Karunia, A. P., & Harimurti, H. (2024). Perspektif Konsultan Pajak Terhadap Core Tax Administration System pada Tahun 2024 di Kota Surakarta. *FISCAL: Jurnal Akuntansi dan Perpajakan*, 2(2), 116-128. <https://doi.org/10.25273/jap.v2i2.20612>
- DDTC. (2024). Hak dan kewajiban wajib pajak yang perlu diketahui pemula. <https://news.ddtc.co.id/literasi/tips-trik/1803701/hak-dan-kewajiban-wajib-pajak-yang-perlu-diketahui-pemula>
- DDTC. (2025). Permintaan maaf ditjen pajak (DJP) dan komitmen penyempurnaan coretax. *Redaksi DDTCNews*. <https://news.ddtc.co.id/berita/nasional/1808187/permintaan-maaf-ditjen-pajak-djp-dan-komitmen-penyempurnaan-coretax>
- Direktorat Jenderal Pajak. (2022). Warisan direktur jenderal pajak dari masa ke masa. *Direktorat Jenderal Pajak*. <https://www.pajak.go.id/id/artikel/warisan-direktur-jenderal-pajak-dari-masa-ke-masa>
- DPR RI. (2018). Konsultan Pajak. <https://berkas.dpr.go.id/akd/dokumen/RJ2-20181119-115134-7772.pdf>
- Kurniati, D. (2020). Sri Mulyani: Harus diakui, tax ratio kita masih termasuk rendah. *news.ddtc.co.id*. <https://news.ddtc.co.id/berita/nasional/26054/sri-mulyani-harus-diakui-tax-ratio-kita-masih-termasuk-rendah>
- Mekari Klik Pajak. (2018). Mengenal sejarah dan sisi keamanan online pajak. <https://klikpajak.id/blog/online-pajak-sejarah-keamanan/>
- Nabila, D. T. D., dkk. (2024). Penyederhanaan proses perpajakan melalui penggunaan core tax administration system sebagai sistem pajak terbaru. *Jurnal Abdimas: Pengabdian dan Pengembangan Masyarakat*, Vol. 5 (No. 1). <https://ejournal2.pnp.ac.id/index.php/jppm/article/view/1635>

- Peraturan Direktorat Jenderal Pajak Nomor PER-26/PJ/2014 tentang Pembayaran Pajak Secara Elektronik
- Peraturan Direktorat Jenderal Pajak Nomor-05/PJ/2005 tentang Tata Cara Penyampaian Surat Pemberitahuan Secara Elektronik (e-Filling) Melalui Perusahaan Penyedia Jasa Aplikasi (ASP)
- Peraturan Menteri Keuangan Republik Indonesia Nomor 81 Tahun 2024 tentang Ketentuan Perpajakan dalam Rangka Pelaksanaan Sistem Inti Administrasi Perpajakan
- Peraturan Presiden (Perpres) Nomor 40 Tahun 2018 tentang Pembaruan Sistem Administrasi Perpajakan.
- Rachman, A., & Alaydrus, H. (2025). Mengenal coretax, sistem canggih yang bisa tarik Rp1.500 T pajak RI. <https://www.cnbcindonesia.com/news/20250120082405-4-604393/mengenal-coretax-sistem-canggih-yang-bisa-tarik-rp1500-t-pajak-ri>
- Rahmawati, R., & Nurcahyani, N. (2025). Coretax system dalam upaya reformasi administrasi perpajakan apa urgensinya? *Jurnal Financia* 6(1). <https://ejurnal.ars.ac.id/index.php/financia/article/view/1980>
- Sari, S. A. P., Pusposari, D., & Si, M. (2016). Penerapan e-faktur sebagai perbaikan system administrasi ppn (persepsi kantor konsultan pajak x) [Universitas Brawijaya]. <https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/2360>
- Simanjuntak, R. Y. N., & Kusuma, Y. B. (2024). Analisis core tax administration system sebagai strategi mendorong kepatuhan wajib pajak KPP Pratama Surabaya Mulyorejo. *Neraca Manajemen, Ekonomi* Vol. 11(No. 11). <https://www.scribd.com/document/860937286/Analisis-Coretax-Administration-System-Sebagai-Strategi-Mendorong-Kepatuhan-Wajib-Pajak-Kpp-Pratama-Surabaya-Mulyorejo-2>
- Surat Edaran Direktur Jenderal Pajak Nomor SE - 42/PJ/2017 tentang Petunjuk Pelaksanaan Pengamanan Transaksi Elektronik Layanan Pajak Online