

The Strategic Role of Coretax System as a Pillar of Tax Digitalization In Indonesia

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Abstract: The rapid growth of the digital economy has created new business models and increasingly complex transaction patterns, thereby demanding a more adaptive and responsive tax system. Digital transformation in tax administration is no longer merely an option, but an urgent necessity to ensure the sustainability of the national tax system. Digitalization of tax administration through coretax system offers various strategic advantages, such as improving data accuracy, enhancing processing time efficiency, and minimizing human error in tax administration. The use of coretax system is relatively simple, as taxpayers only need to access the coretax platform via the website. This study employs a literature review of scientific publications, regulations, and official reports to examine coretax strategic role in building a smart tax system aligned with Indonesia's digital transformation agenda. The findings imply that coretax plays a crucial role in strengthening Indonesia's tax system by improving data integration, efficiency, and compliance in the digital economy era. Its implementation also supports government efforts in expanding the tax base, monitoring cross-border and digital transactions, and ensuring long-term adaptability to technological and policy changes. To maximize its impact, strategic measures such as improving digital literacy, strengthening cyber security and conducting regular system evaluations are essential.

Keywords: Coretax, Digitalization, Digital Economy, Tax System

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1. INTRODUCTION

Indonesia as one of the largest economies in Southeast Asia, faces considerable challenges in optimizing tax revenue amid increasingly complex digital transactions (Purnomo et al., 2023). The rapid growth of the digital economy has created new business models and increasingly complex transaction patterns, thereby demanding a more adaptive and responsive tax administration system (Kurniawan et al., 2023). Data show that the value of Indonesia's digital economy is projected to reach USD 146 billion by 2025, which could generate a significant potential tax base that must be managed effectively (Wibowo et al., 2023). Digital transformation in tax administration is no longer merely an option, but an urgent necessity to ensure the sustainability of the national tax system. More than just the digitalization of processes, this transformation involves fundamental changes in the way taxation is managed, monitored, and enforced (Kusuma et al., 2023).

Over the past decade, the Directorate General of Taxes has demonstrated a strong commitment to adopting digital technology to enhance the effectiveness and efficiency of the national tax system (Rahman et al., 2023). One of the key innovation milestones is the implementation of coretax, a core system designed to integrate all tax administration processes into a single, unified digital platform. The development of coretax is regulated under Presidential Regulation No. 40 of 2018 as a strategic government initiative to strengthen the national tax system and support the achievement of optimal tax revenue targets. This system not only modernizes tax administration processes but also reinforces the foundation for sustainable digital economic growth. This innovation aligns with the national digital transformation agenda and addresses the demands of the industrial revolution 4.0 era (Widodo et al., 2023). The digitalization of tax administration through coretax offers various strategic advantages, such as improving data accuracy, enhancing processing time efficiency, and minimizing human error in tax administration (Gunawan et al., 2023). The system also facilitates better data integration between taxpayers, the government, and other stakeholders, ultimately improving tax compliance and transparency (Hermawan et al., 2023).

In addition, to ensure a smooth adaptation of taxpayers to the new regulations accompanying the implementation of the coretax system, a deep understanding of the latest rules becomes a crucial requirement. One of the main provisions that must be mastered is Minister of Finance Regulation No. 81 of 2024 concerning Tax Regulations for the Implementation of the CoreTax Administration System. This regulation outlines guidelines on tax reporting procedures, tax payment processes, as well as penalties or sanctions imposed on taxpayers who fail to comply with the rules. Coretax is designed to automate various aspects of the taxation system, ranging from registration, payment, and reporting to tax supervision (Utama & Yuliana, 2025). With an integrated system, the government can exercise better oversight of taxpayers, minimize tax evasion, and accelerate tax revenue collection. Furthermore, taxpayers can easily access online tax services, making it easier for them to fulfill their obligations (Rahmi et al., 2023). Research conducted by Khusniah et al. (2025) reveals that the coretax system is capable of improving tax data management, enhancing integration between previously fragmented systems, and supporting faster and more transparent services for taxpayers. Moreover, the system is designed to adapt to evolving tax policies and future digital reform needs, positioning it as a key foundation in building a modern tax authority that is reliable and responsive to contemporary challenges.

This study presents a new perspective by examining the role of coretax not only as a tax administration system but also as a foundation for realizing a smart tax system that is adaptive to the digital economic transformation in Indonesia. Furthermore, the urgency of this research arises from various digital-based economic activities, such as cross-border transactions, e-commerce, and digital assets, which are difficult to monitor using conventional systems. By analyzing the coretax system from the perspective of a long-term tax digitalization strategy, this study is expected to contribute to the development of a smart tax system roadmap that is more responsive to changes in digital economic behavior.

2. LITERATURE REVIEW

Technology Acceptance Model (TAM)

According to Davis (1989), the Technology Acceptance Model (TAM) is an information systems theory designed to explain how users understand and utilize information technology. TAM aims to explain and predict user acceptance of a particular technology. Several factors influence an individual's interest in adopting technology, namely: (1) perceived usefulness, and (2) perceived ease of use. The purpose of employing TAM as the theoretical foundation of this study is to explain the factors that determine the level of acceptance in the use of computers, as well as to describe the behavior of end-users of a given technology. This model is expected to provide insights into how tax digitalization may influence the compliance of individual taxpayers. The primary objectives of digitalization in taxation are to save time, enhance convenience, improve accuracy, and promote a paperless system.

Self assessment system

Self assessment system is a taxation system that allows taxpayers to independently calculate, report, and pay their tax obligations in accordance with applicable tax regulations. Under this system, taxpayers are entrusted with the responsibility to determine the amount of tax payable based on their own calculations, while adhering to the provisions and regulations established by the government (Yan & Carless, 2022). Taxpayers are also required to report the results of these calculations through a tax return to the tax authorities. This system is intended to help taxpayers better understand their tax obligations while streamlining the overall tax administration process. The implementation of the self assessment system fosters trust by enabling taxpayers to fulfill their obligations transparently and accurately, while reducing the direct involvement of tax authorities in administrative processes. Nevertheless, this system necessitates strict oversight by tax authorities to ensure that taxpayers calculations and reports comply with the relevant regulations. Moreover, it promotes greater tax compliance, as taxpayers retain full control over their reporting and payment processes, while remaining expected to exercise responsibility and integrity in meeting their obligations.

Coretax system

The coretax system is an information technology platform designed to support the digital and integrated management of tax administration. This system aims to modernize and accelerate tax administration processes by automating various stages, from registration and reporting to tax payment. Coretax enables taxpayers

to complete all tax-related processes online, allows for more efficient monitoring and supervision by tax authorities, and enhances transparency and accountability in tax management. By offering an integrated platform, coretax seeks to reduce human errors in tax calculation and reporting while expediting the processing of tax data (Cindy & Chelsya, 2024). The primary function of the coretax system is to provide a platform that simplifies tax administration for both taxpayers and tax authorities. It grants taxpayers real-time access to track the status of their submissions and receive timely updates regarding their tax obligations. Additionally, coretax system assists the government in optimizing tax monitoring and control by providing more accurate and easily accessible reports and data.

The overarching goal of implementing the coretax system is to enhance efficiency, effectiveness, and accountability in tax administration. By minimizing manual processes, the system is expected to shorten administrative processing times and improve taxpayer compliance through better accessibility and transparency. The usage of coretax is relatively straightforward: taxpayers only need to access the Coretax platform via the official website or application provided by the tax authority. After registering and entering the necessary information, taxpayers can calculate, report, and pay their taxes online. Coretax also offers guidance and resources to help taxpayers accurately complete and file their tax returns along with notifications regarding the status of tax reporting and payment (Alfirdaus & Anas, 2024).

3. RESEARCH METHOD

This study employs a literature review approach as the primary method for obtaining and analyzing relevant information. This method emphasizes critical analysis derived from the relevance of knowledge, which can be obtained from previous theories, concepts, and arguments (Hart, 2018). In general, this research method comprises four main components: (1) a research design in the form of a qualitative study based on literature review; (2) research subjects consisting of documents and scientific publications; (3) data collection techniques through systematic literature selection; and (4) data analysis techniques using a qualitative descriptive analysis approach to build the research argumentation and conclusions.

Data collection in this study uses a documentation approach by gathering various written sources such as books, scientific journals, public policy reports, laws and regulations, and official publications from the Directorate General of Taxes or other relevant institutions. This method was chosen because it is considered the most suitable for exploring in depth, analyzing, evaluating, and reviewing the implementation of the Coretax system in supporting the smart tax system in Indonesia. Through this approach, the researcher is not only able to evaluate the actual effectiveness and efficiency of using the Coretax system services but also to compare the current research findings with various previous studies discussing similar topics. This enables the researcher to identify developments, differences, and patterns that have occurred in the implementation of Coretax over time. In addition, the analysis results will be able to formulate answers to the research problems and identify the role of Coretax as a pillar of tax digitalization in Indonesia.

The data analysis stages used in this study include: (1) Data reduction, which involves filtering and simplifying the collected information to focus on aspects that

support the research theme; (2) Data presentation, which organizes the reduced information into a systematic format to enable interpretation and meaning-making; and (3) Verification and conclusion drawing, which formulates key findings that provide an overview of the strategic role of Coretax as a pillar of tax digitalization in Indonesia.

4. RESULTS AND DISCUSSION

Comparison Between Coretax and DJP Online

The comparison shows that DJP Online primarily functions as a service-oriented platform, focusing on basic compliance activities such as e-Filing and e-Billing. In contrast, Coretax represents a more advanced and integrated system designed to digitalize the entire tax administration process. By offering higher data accuracy, real-time validation, and broader inter-agency integration, Coretax not only facilitates taxpayer compliance but also strengthens oversight in digital transactions. Therefore, Coretax is positioned as a strategic pillar of Indonesia's tax digitalization agenda, ensuring adaptability, efficiency, and sustainability in the evolving digital economy.

Table 1. Comparison Between Coretax and DJP Online

Description	Coretax	DJP Online
Taxpayer Registration and Management	Online registration integrated with other agencies such as the Civil Registry Office	Registration requires manual procedures and involves filling out physical documents.
	Tax Identification Number is issued digitally	Tax Identification Number requires several days for issuance through a manual process.
Tax Reporting	Taxpayer data is managed on a single platform, including transaction history.	Data is spread across various systems but is not interconnected
	Web-based e-filing with automatic validation and faster data entry	Manual reporting or through a basic platform with limited validation.
Tax Payment	Reporting can be done anytime with 24/7 online access	Reporting depends on tax office working hours or a website with limited capacity
	Payment integrated with various digital methods (<i>e-wallet, QRIS, internet banking</i>).	Payments are often limited to traditional methods, such as manual bank transfers or counter transactions
Monitoring and Collection	Real-time integration between payments and tax reports, with automatic notifications on payment status	Tax payments require manual verification by the tax authorities and often necessitate checking payment status separately.
	The system can automatically detect	Compliance detection is carried out based on

	compliance based on the analysis of existing reporting data.	physical data and requires manual inspection
	Correspondence is received digitally via email or the system	Collection is carried out through physical letters and takes a long time
Disputes, Objections, Filings, and Decisions	Disputes and objections can be filed online through the system portal, with real-time status tracking	Filings can be done manually, involving a lengthy process
	Filings and decisions can be processed through a digital platform	Taxpayers need to visit the tax office in person to resolve issues
Analysis and Data	Big data and predictive analytics to detect fraud and taxpayer behavior patterns.	Data analysis is still limited and often conducted manually
	Tax revenue report data can be obtained in real time	Revenue reporting is often delayed due to manual processes.
Security and Privacy	Using advanced technology to protect taxpayer data.	Security systems often do not meet modern standards, making them vulnerable to data breaches.
	An audit trail ensures that every activity in the system is to record	Transparency in administrative processes is still limited
Data Accuracy	Presentation of real-time and valid data	There is still erroneous and inconsistent data
Tax Compliance	The use of Compliance Risk Management (CRM) which can assess taxpayer compliance and detect fraud	It is difficult to detect tax fraud

Strengthening Data Integration

The coretax system integrates by leveraging information technology and a centralized system architecture that enables the exchange, processing, and utilization of data from various internal and external sources automatically, in real time, and continuously. Coretax is also integrated with various agencies and external sources such as the Civil Registry Office, Banking institutions, Financial Services Authority, Marketplaces, foreign digital service providers, digital payment systems, ministries, and other relevant agencies. This system consolidates all tax administration processes from registration, reporting, and payment to monitoring into a single interconnected platform.

Some of the key functions of this system include collecting tax data, creating and submitting tax returns electronically and making tax payments through integrated channels (Setiadi et al., 2024). Coretax also provides taxpayers with access to monitor the status of their tax filings in real time and receive information regarding their tax obligations. In addition, Coretax assists the government in optimizing tax monitoring and control by providing more accurate and easily accessible reports and data.

The use of coretax is relatively simple, as taxpayers only need to access the coretax platform via the website or application provided by the tax authority. After registering and entering the relevant data, taxpayers can calculate, report, and pay their taxes online. Coretax also offers guidance and information to help taxpayers correctly fill out and submit their tax returns, as well as notifications regarding payment and reporting status (Alfirdaus & Anas, 2024).

With an integrated digital system, coretax reduces direct interaction between taxpayers and tax officers, thereby minimizing opportunities for corruption. The entire taxation process, from reporting to payment, can be carried out online, reducing the likelihood of abuse of authority by certain individuals. This strengthens the perception that the tax system is more transparent due to fewer opportunities for corrupt practices (Rahayu et al., 2025). Thus, coretax plays a strategic role in tax digitalization and in enhancing the effectiveness of state revenue management in the digital economy era.

Enhancing Administrative Efficiency and Public Service

The implementation of coretax system directly improves service efficiency and reduces tax administration costs (cost of compliance) for both the Directorate General of Taxes and taxpayers. Based on field findings, the coretax system has successfully replaced manual procedures that were previously prone to administrative errors, service delays, and fraud risks. For example, the system can automatically validate tax returns, thereby speeding up the review process and reducing the workload of tax officers.

One of the key aspects of coretax's impact on tax services in terms of accountability is its ability to provide well documented data. The system digitally records every tax transaction, from tax reporting and payment to dispute resolution. With coretax system, data input, tax calculation, and reporting processes can be performed automatically and in a structured manner (Fauzi et al., 2023). This not only saves time but also reduces the risk of human error that could lead to tax penalties or fines.

Reducing administrative burdens allows taxpayers to focus more on business development, increasing productivity and competitiveness (Hendrawati, 2025). In addition, with the coretax system, the administrative workload at tax service offices can be reduced, enabling tax officers to focus on supervision and taxpayer education activities. Thus, the coretax system can shorten tax obligation processing times, save labor and costs through automation mechanisms, and improve accessibility to tax information searches.

Enhancing Transparency and Public Trust

In transparency theory, it is stated that the government has an obligation to provide accurate, clear and accessible information to the public. In the context of taxation, transparency means that every taxpayer can easily access information about tax regulations, administrative procedures, as well as their rights and obligations as taxpayers (Frihatni et al., 2021). This theory emphasizes that the higher the level of transparency, the better taxpayers' perception of the tax authority, which in turn leads to higher tax compliance. With this system, reporting and auditing processes can be carried out more openly, thereby minimizing opportunities for irregularities. The coretax system also provides a digital infrastructure that supports transparency through various mechanisms that enhance information disclosure, improve reporting efficiency, and reduce the

complexity of tax administration. One significant impact of coretax on transparency is the ease of access to tax information for individual taxpayers. The system allows taxpayers to more easily access real time information related to their tax obligations, including the status of tax reporting and payments. This minimizes misunderstandings that often occur due to a lack of access to accurate information. In this context, transparency increases because taxpayers have greater control over their tax obligations.

Digital tax technologies such as coretax can improve the openness of the tax system and strengthen the relationship between taxpayers and the tax authority. Coretax system enables the tax authority to provide important information such as regulatory changes, reporting guidelines, and tax payment schedules in a format that is easy to access and understand. Before the existence of coretax system, there were often delays in delivering important information, making it difficult for taxpayers to keep up with the latest regulations. With coretax system, information can be published in real time, thereby minimizing errors or non-compliance caused by a lack of timely information available to taxpayers.

Improving Tax Compliance

The increase in tax revenue over the past five years reflects a trend of improved compliance. This can be linked to the intensive efforts of the Directorate General of Taxes in strengthening the tax administration system, including the establishment of a compliance committee that focuses on enhancing monitoring of taxpayers. According to the theory proposed by Darussalam, et al (2019) taxpayer compliance is influenced by five main elements: deterrence, social and personal norms, opportunity, fairness, and economic conditions. High revenue realization indicates that a combination of deterrence through risk-based supervision, improved perceptions of fairness in the tax system, and technology-based services has created an environment that supports compliance.

The findings of Sudiantin, et al (2023) suggest that a digital taxation system strengthens control mechanisms, which indirectly improves compliance since every tax transaction and report can be clearly tracked. In line with this, research by Panjaitan & Yuna (2024) states that the implementation of the coretax system has made a significant contribution to improving taxpayer compliance. With data that is permanently recorded and cannot be altered without leaving a digital trace, the potential for manipulation or misreporting can be minimized.

Research by Korat & Munandar (2025) notes that the experiences of countries such as Malaysia, Singapore, and Australia in implementing technology-based tax administration systems demonstrate that digitalization not only enhances efficiency and transparency but also significantly contributes to improving taxpayer compliance. Malaysia, with its MyTax system, has succeeded in simplifying taxpayers' obligations through integrated e-Filing and e-Payment services, as well as intensive tax education. Singapore, through its myTax Portal, has developed an advanced technology-based system that facilitates tax administration processes efficiently and is responsive to business needs. Meanwhile, Australia with e-Tax system can manage data in real time, consolidate information from various sources such as banking and business transactions, and implement automated verification systems to minimize errors and irregularities. By strengthening information accessibility, coretax increases taxpayer trust in the tax authority and promotes higher tax compliance in the digital economy era.

5. CONCLUSION

The implementation of the coretax system is a strategic step by the government to strengthen the foundation of tax digitalization in order to address the challenges and seize the opportunities of the digital economy era. As the core of tax administration, coretax not only modernizes the processes of registration, payment, reporting, and tax supervision, but also enhances data integration, operational efficiency, information accuracy, and transparency in the relationship between taxpayers and tax authorities.

The existence of coretax aligns with the national digital transformation agenda and serves as a catalyst in realizing a smart tax system that is adaptive to technological advancements, changes in business models, and the complexity of digital transactions. With appropriate regulatory support, such as Minister of Finance Regulation No. 81 of 2024, this system can strengthen compliance, minimize the potential for tax evasion, and optimize state revenue.

Thus, coretax system is not merely a technical instrument but a strategic foundation for building a modern tax authority that is sustainable, responsive to the dynamics of the digital economy, and supportive of inclusive national economic growth.

In addition, this study provides several strategic recommendations to optimize the implementation of coretax system in supporting tax digitalization in the digital economy era, including: 1) Providing digital outreach and education for taxpayers, particularly MSMEs and individuals, to enable them to utilize digital services independently; 2) Ensuring the availability of servers and backup systems to avoid operational disruptions; 3) Strengthening cybersecurity and protecting taxpayer data confidentiality; 4) Enhancing cooperation with government agencies, banking institutions, and digital platforms to expand the tax database; 5) Conducting regular evaluations of coretax system implementation to promptly address technical and non-technical issues; 6) Establishing clear regulations regarding data protection, the use of big data, and the governance of digital tax technology.

This study has several limitations. First, it is largely based on secondary data from scientific literature and regulations, making the findings highly dependent on the completeness and accuracy of those sources. Second, the analysis does not include an in depth technical evaluation of the coretax system performance due to limited access to the Directorate General of Taxes internal data. Third, the research focuses more on the strategic benefits perspective, thus not comprehensively addressing operational aspects and technical challenges in the field. Fourth, this study has not involved direct surveys or interviews with taxpayers or tax officials, which could have provided richer insights into perceptions, satisfaction levels, and implementation challenges. These limitations are expected to serve as a basis for future research to employ empirical approaches and mixed methods in order to provide a deeper and more holistic understanding.

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