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# The Influence of Coretax System Implementation, Tax Administration Effectiveness, and Tax Understanding on Tax Reporting Compliance Among Taxpayers at KPP Surabaya Pabean Cantikan in 2026

**Andreas Martha Oktolaseya [1], Ibnu Fajarudin [2]**

Accounting Program, Faculty of Economics and Business, Narotama University, 60117, Indonesia
Email: andreasmarthaelfishy@gmail.com [1], ibnufajarudin35@gmail.com [2]
* Correspondence: andreasmarthaelfishy@gmail.com

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**Abstract:** This study aims to examine and identify the effects of the implementation of the Coretax System, tax administration effectiveness, and tax understanding on tax reporting compliance, both partially and simultaneously. The study was conducted among taxpayers registered at the Surabaya Pabean Cantikan Tax Office. The sample size was determined using the Lemeshow formula, resulting in 97 respondents. Data were analyzed using multiple linear regression analysis. This study employed a quantitative approach using primary data collected through questionnaires distributed to taxpayers registered at the Surabaya Pabean Cantikan Tax Office. The data consisted of respondents' scores measuring the implementation of the Coretax System, tax administration effectiveness, tax understanding, and tax reporting compliance. The collected data were tabulated using Microsoft Excel and subsequently analyzed with SPSS. Classical assumption tests and multiple linear regression analysis were performed to test the research hypotheses. The results indicate that the implementation of the Coretax System, tax administration effectiveness, and tax understanding each have a positive and significant effect on tax reporting compliance. Furthermore, the simultaneous test demonstrates that the implementation of the Coretax System, tax administration effectiveness, and tax understanding collectively have a positive and significant effect on tax reporting compliance.

**Keywords:** Coretax System Implementation; Tax Administration Effectiveness; Tax Understanding; Tax Reporting Compliance

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## 1. Introduction

Tax reporting compliance is a key factor in ensuring the effectiveness of a country's tax system and supporting sustainable government revenue. In Indonesia, the Directorate General of Taxes has introduced various tax administration reforms to improve taxpayer compliance, one of which is the implementation of the Coretax System. This integrated digital tax administration system is expected to simplify tax services, improve data accuracy, enhance transparency, and increase the efficiency of tax reporting processes. However, the successful implementation of the system depends not only on technological readiness but also on the effectiveness of tax administration and taxpayers' understanding of tax regulations.

Several previous studies have shown that digital tax systems, effective tax administration, and tax understanding can influence taxpayer compliance. Nevertheless, empirical findings remain inconsistent.

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Some studies report that digital tax systems and tax understanding significantly improve taxpayer compliance, while others indicate that technological adaptation challenges, limited taxpayer understanding, and administrative constraints reduce their effectiveness. These inconsistent findings indicate the need for further research, particularly after the implementation of the Coretax System in Indonesia, to provide empirical evidence regarding its impact on tax reporting compliance.

Based on these conditions, this study aims to examine the effects of the implementation of the Coretax System, tax administration effectiveness, and tax understanding on tax reporting compliance among taxpayers registered at the Surabaya Pabean Cantikan Tax Office, both individually and simultaneously. The findings are expected to contribute to the development of taxation literature and provide practical recommendations for the Directorate General of Taxes in improving digital tax administration services and strengthening taxpayer compliance.

## 2. Materials and Methods

### 2.1. Materials

The materials used in this study consisted of primary data collected from taxpayers registered at the Surabaya Pabean Cantikan Tax Office in 2026. The study focused on four variables, namely the implementation of the Coretax System, tax administration effectiveness, tax understanding, and tax reporting compliance. Data were obtained through a structured questionnaire using a five-point Likert scale ranging from strongly disagree (1) to strongly agree (5). The research population comprised taxpayers registered at the Surabaya Pabean Cantikan Tax Office. Since the population size was unknown, the sample size was determined using the Lemeshow formula, resulting in 97 respondents.

### 2.2. Methods

This study employed a quantitative research approach to examine the effects of the implementation of the Coretax System, tax administration effectiveness, and tax understanding on tax reporting compliance. Primary data were collected by distributing questionnaires directly to the respondents. The collected data were tabulated using Microsoft Excel and analyzed using IBM SPSS Statistics. The analysis consisted of descriptive statistics, validity and reliability tests, classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests, followed by multiple linear regression analysis. Hypothesis testing was conducted using the coefficient of determination ($R^2$), partial significance test (t-test), and simultaneous significance test (F-test) with a significance level of 5%.

## 3. Results

### 3.1. Respondent Profile

The respondents' demographic characteristics were described based on taxpayer category, gender, age, and occupation.

**Table 1.** Respondent Profile

| Profile | Frequency | Percentage |
|---|---|---|
| **Taxpayer Category:** | | |
| Individual Taxpayer | 55 | 56.7% |
| Corporate Taxpayer | 42 | 43.3% |
| **Total** | 97 | 100% |
| **Gender:** | | |
| Male | 35 | 63.6% |
| Female | 20 | 36.4% |
| **Total** | 55 | 100% |
| **Age:** | | |
| < 20 years | 2 | 3.6% |
| 20–30 years | 10 | 18.2% |

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| | | |
|---|---|---|
| 31–40 years | 29 | 52.7% |
| > 40 years | 14 | 25.5% |
| **Total** | 55 | 100% |

| **Occupation:** | | |
|---|---|---|
| Civil Servant | 10 | 18.2% |
| Private Employee | 30 | 54.5% |
| Entrepreneur | 6 | 10.9% |
| Others | 9 | 16.4% |
| **Total** | 55 | 100% |

Table 1. shows that the majority of respondents were individual taxpayers, accounting for 56.7% of the total sample, while corporate taxpayers represented 43.3%. Based on gender, male respondents constituted the largest proportion at 63.6%, followed by female respondents at 36.4%. In terms of age, most respondents were between 31 and 40 years old (52.7%), followed by those aged over 40 years (25.5%), 20–30 years (18.2%), and under 20 years (3.6%). Regarding occupation, the largest group of respondents were private employees (54.5%), followed by civil servants (18.2%), others (16.4%), and entrepreneurs (10.9%).

## 3.2. Respondents Responses

The respondents' responses in this study describe the average perceptions regarding the implementation of the Coretax System, tax administration effectiveness, tax understanding, and tax reporting compliance

**Table 2.** Respondents Responses

| Variable | SD | D | N | A | SA | Total Score | Mean |
|---|---|---|---|---|---|---|---|
| Implementation of the Coretax System | 0 | 9 | 134 | 298 | 44 | 1,832 | 3.78 |
| Tax Administration Effectiveness | 1 | 6 | 187 | 252 | 39 | 1,777 | 3.66 |
| Tax Understanding | 4 | 32 | 98 | 204 | 50 | 1,428 | 3.68 |
| Tax Reporting Compliance | 1 | 12 | 94 | 217 | 64 | 1,495 | 3.85 |

Notes: SD = Strongly Disagree, D = Disagree, N = Neutral, A = Agree, SA = Strongly Agree.

Table 2. indicates that, on average, respondents agreed with the statements regarding the implementation of the Coretax System, tax administration effectiveness, tax understanding, and tax reporting compliance. This finding is reflected in the mean scores of all variables, which fall within the interval of $3.40 < x \leq 4.20$, indicating the Agree category.

## 3.3. Descriptive Statistics Analysis

The results of the descriptive statistical analysis are presented in Table 3.

**Table 3.** Descriptive Statistics

| Variable | N | Minimum | Maximum | Mean | Standard Deviation |
|---|---|---|---|---|---|
| Implementation of the Coretax System | 97 | 13.00 | 25.00 | 18.8866 | 2.04571 |
| Tax Administration Effectiveness | 97 | 12.00 | 25.00 | 18.3196 | 2.37849 |
| Tax Understanding | 97 | 8.00 | 20.00 | 14.7216 | 2.53205 |
| Tax Reporting Compliance | 97 | 10.00 | 19.00 | 15.4124 | 1.92436 |
| Valid N (listwise) | 97 | | | | |

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Table 3. Based on the descriptive statistical analysis, all research variables, namely the implementation of the Coretax System, tax administration effectiveness, tax understanding, and tax reporting compliance, have mean values that are higher than their respective standard deviation values. This indicates that the data are relatively homogeneous, exhibit low variability, and do not show substantial deviations. Furthermore, the minimum and maximum values of each variable demonstrate an adequate distribution of responses, suggesting that the data are normally distributed and suitable for subsequent statistical analyses.

## 3.4. Validity and Reliability Test Results

The results of the validity and reliability tests for each research variable are presented in Table 3.4

**Table 4.** Validity and Reliability Test Results

| Variable | Indicators | Pearson Correlation | Significance Level | Cronbach's Alpha |
|---|---|---|---|---|
| Implementation of the Coretax System | ISC Item 1 | 0.791 | 0.000 | 0.799 |
| | ISC Item 2 | 0.696 | 0.000 | |
| | ISC Item 3 | 0.764 | 0.000 | |
| | ISC Item 4 | 0.681 | 0.000 | |
| | ISC Item 5 | 0.806 | 0.000 | |
| Tax Administration Effectiveness | TAE Item 1 | 0.854 | 0.000 | 0.891 |
| | TAE Item 2 | 0.814 | 0.000 | |
| | TAE Item 3 | 0.784 | 0.000 | |
| | TAE Item 4 | 0.840 | 0.000 | |
| | TAE Item 5 | 0.883 | 0.000 | |
| Tax Understanding | TK Item 1 | 0.798 | 0.000 | 0.751 |
| | TK Item 2 | 0.780 | 0.000 | |
| | TK Item 3 | 0.823 | 0.000 | |
| | TK Item 4 | 0.631 | 0.000 | |
| Tax Reporting Compliance | TRC Item 1 | 0.780 | 0.000 | 0.637 |
| | TRC Item 2 | 0.780 | 0.000 | |
| | TRC Item 3 | 0.573 | 0.000 | |
| | TRC Item 4 | 0.670 | 0.000 | |

Table 4. all questionnaire items for each research variable have significance values below 0.05 in the correlation test, indicating that all questionnaire items are valid. Furthermore, the reliability test results show that the Cronbach's Alpha values for the implementation of the Coretax System, tax administration effectiveness, tax understanding, and tax reporting compliance variables are all above 0.60. These findings indicate that the measurement items for each variable are reliable and appropriate for use in this study.

## 3.5. Normality Test

The results of the normality test, which was conducted using the graphical method, are presented in the normality graph shown in the figure below.

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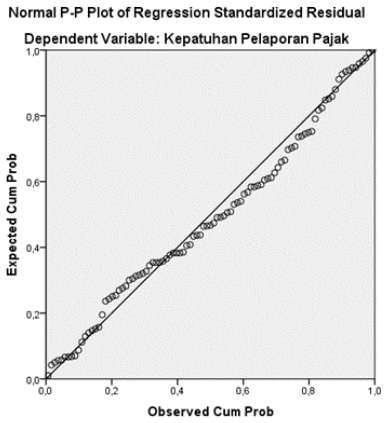



**Figure 1.** Normality Test

As shown in the figure above, the data points closely follow the diagonal line from the origin (0) to the intersection of the Y-axis (Expected Cumulative Probability) and the X-axis (Observed Cumulative Probability). This indicates that the data used in this study satisfy the assumption of normality and are therefore considered to be normally distributed.

## 3.6. Multicollinearity Test

The results of the multicollinearity test are presented in Table 3.6 as follows.

**Table 5.** Multicollinearity Test Results

| Variable | Tolerance Value | VIF Value | Conclusion |
|---|---|---|---|
| Coretax System Implementation | 0.541 | 1.849 | No Multicollinearity |
| Tax Administration Effectiveness | 0.475 | 2.104 | No Multicollinearity |
| Tax Understanding | 0.745 | 1.342 | No Multicollinearity |

As presented in Table 5. the results of the multicollinearity test show that the Variance Inflation Factor (VIF) values for all independent variables, namely Coretax system implementation, tax administration effectiveness, and tax understanding, are all below the threshold value of 10. Therefore, it can be concluded that the regression model does not exhibit multicollinearity, indicating that there is no strong correlation among the independent variables used in this study.

## 3.7. Heteroskedasticity Test

The results of the heteroscedasticity test are illustrated in the figure below:

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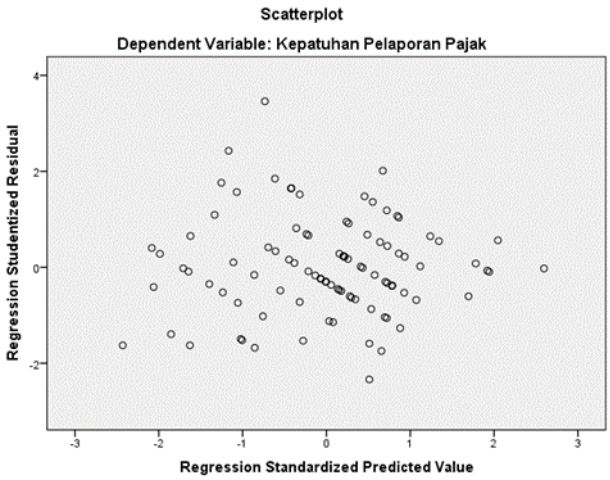



**Figure 2.** Heteroskedasticity Test

As shown in the figure above, the results of the heteroscedasticity test indicate that the data points are randomly scattered, do not form a distinct pattern, and are distributed both above and below the zero value on the Y-axis. These findings suggest that the regression model does not exhibit heteroscedasticity.

## 3.8. Multiple Linear Regression Analysis

The results of the multiple linear regression analysis examining the effects of Coretax system implementation, tax administration effectiveness, and tax understanding on tax reporting compliance are presented in Table 6.

**Table 6.** Multiple Linear Regression Analysis Results

| Independent Variables | Regression Coefficient | Sig. |
|---|---|---|
| Coretax System Implementation | 0.233 | 0.012 |
| Tax Administration Effectiveness | 0.290 | 0.001 |
| Tax Understanding | 0.201 | 0.002 |
| Constant | 2.739 | |
| F-test Significance | 0.000 | |
| R | 0.725 | |
| $R^2$ | 0.525 | |

Based on Table 6. the estimated multiple linear regression equation is as follows:

$$Y = 2.739 + 0.233X1 + 0.290X2 + 0.201X3$$

The regression model can be interpreted as follows. First, the constant value is 2.739, indicating that when the independent variables, namely Coretax system implementation, tax administration effectiveness, and tax understanding, are assumed to remain constant or equal to zero, the predicted level of tax reporting compliance at KPP Surabaya Pabean Cantikan is 2.739.

Second, the regression coefficients for Coretax system implementation, tax administration effectiveness, and tax understanding are all positive, indicating a positive relationship between each independent variable and tax reporting compliance. This means that improvements in the implementation of the Coretax system, the effectiveness of tax administration, and taxpayers' understanding of taxation are associated with higher levels of tax reporting compliance at KPP Surabaya Pabean Cantikan.

The coefficient of determination ($R^2$) is 0.525, indicating that 52.5% of the variation in tax reporting compliance can be explained jointly by Coretax system implementation, tax administration effectiveness, and tax understanding. The remaining 47.5% is explained by other factors not included in this research model.

Furthermore, the multiple correlation coefficient (R) is 0.725, indicating a strong positive relationship between the three independent variables collectively and tax reporting compliance. This result suggests that

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improvements in Coretax system implementation, tax administration effectiveness, and tax understanding are strongly associated with increased tax reporting compliance among taxpayers at KPP Surabaya Pabean Cantikan.

## 4. Discussion

### 4.1. The Effect of Coretax System Implementation on Tax Reporting Compliance

The findings of this study indicate that Coretax system implementation has a positive and significant effect on tax reporting compliance at KPP Surabaya Pabean Cantikan. This suggests that better implementation of the Coretax system leads to higher levels of taxpayer compliance in submitting Tax Returns (SPT). As an integrated tax administration platform, Coretax streamlines the entire taxation process, including taxpayer registration, tax reporting, and tax payment, thereby reducing compliance costs and simplifying administrative procedures. Its real-time integration with third-party data sources, such as banking institutions and Customs and Excise, enhances data accuracy, transparency, and the effectiveness of tax supervision. In addition, automated features such as pre-filled tax returns, filing deadline reminders, and real-time filing status notifications minimize human error and reduce the likelihood of late submissions. These capabilities increase taxpayers' awareness that their tax-related activities are subject to effective monitoring, thereby encouraging greater compliance. Consistent with the Technology Acceptance Model (TAM), the perceived usefulness and perceived ease of use of the Coretax system promote greater acceptance and utilization of the system, leading taxpayers to fulfill their tax reporting obligations more accurately, completely, and on time.

The findings of this study are supported by three previous studies. The first study, conducted by Sari and Hidayati at KPP Pratama Surabaya Sawahan (Ningsih, 2026), found that Coretax system implementation had a positive and significant effect on individual taxpayer compliance, with a significance value of 0.000. The second study by Aprilani and Astuti (Aprilani & Astuti, 2025) also reported that the implementation of the Core Tax Administration System had a positive and significant effect on individual taxpayer compliance. The third study by Korat and Munandar (Korat & Munandar, 2025) examined the implementation of the Core Tax Administration System as part of Indonesia's tax policy reform. Their findings highlighted that the system improves the efficiency and transparency of tax administration while promoting taxpayer compliance, although the authors also identified challenges related to technological infrastructure readiness and resistance to change. These findings are consistent with the Technology Acceptance Model (TAM), which suggests that the perceived ease of use and integrated reporting services provided by the Coretax system reduce the administrative burden and minimize errors in tax filing, thereby encouraging higher levels of taxpayer compliance.

### 4.2. The Effect of Tax Administration Effectiveness on Tax Reporting Compliance

The findings of this study indicate that tax administration effectiveness has a positive and significant effect on tax reporting compliance at KPP Surabaya Pabean Cantikan. This suggests that a more effective tax administration system leads to higher levels of taxpayer compliance in submitting Tax Returns (SPT). An effective tax administration system facilitates taxpayers in fulfilling their tax obligations, including taxpayer registration, tax payment, and tax return filing, thereby reducing the time, cost, and complexity of administrative procedures. In addition, an efficient tax administration system enhances data accuracy, transparency, and the effectiveness of tax supervision, which strengthens taxpayers' confidence in the tax system and encourages voluntary compliance with tax regulations. These findings are consistent with the Slippery Slope Framework, which posits that tax compliance is influenced by two key dimensions: the authority's power to enforce tax regulations and taxpayers' trust in the tax authority. An effective tax administration system, characterized by responsive services, clear procedures, and consistent enforcement of tax regulations, strengthens taxpayers' trust in the tax authority, thereby promoting voluntary tax reporting compliance rather than compliance driven solely by the fear of penalties.

The findings of this study are supported by three previous studies that consistently demonstrate the positive role of tax administration effectiveness in improving taxpayer compliance. First, the study conducted by Sari and Jati (Sari & Jati, 2019) examined the effects of the modern tax administration system, tax understanding, and the quality of tax officers' services on individual taxpayer compliance at KPP Pratama Denpasar Timur. Second, the study by Supriatiningsih (Supriatiningsih, 2023) investigated the influence of the tax administration system and taxpayer awareness on taxpayer compliance. Third, the study

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by Ardi, Barusman, and Defrizal (Ardi et al., 2020) found that the modern tax administration system had a positive and significant effect on corporate taxpayer compliance at KPP Pratama Teluk Betung. These studies concluded that tax administration reforms, supported by more efficient procedures and higher-quality tax services, enhance taxpayers' willingness to fulfill their tax obligations, thereby improving overall tax compliance.

## 4.3. The Effect of Tax Understanding on Tax Reporting Compliance

The findings of this study indicate that tax understanding has a positive and significant effect on tax reporting compliance at KPP Surabaya Pabean Cantikan. This suggests that taxpayers with a better understanding of tax regulations, tax calculation procedures, tax payment, and tax return filing are more likely to comply with their tax reporting obligations. A sound understanding of taxation enables taxpayers to recognize their rights and responsibilities under the applicable tax laws, encouraging them to submit Tax Returns (SPT) accurately, completely, and on time. It also reduces administrative errors by improving taxpayers' understanding of tax return preparation, tax calculation, and filing deadlines, thereby minimizing the likelihood of late or inaccurate reporting. Furthermore, taxpayers with a high level of tax understanding are more aware of the importance of taxation as a primary source of government revenue and as a form of civic responsibility, which fosters voluntary compliance. These findings are consistent with the Theory of Planned Behavior (TPB), which posits that an individual's behavior is influenced by their understanding and understanding. As taxpayers gain a better understanding of their tax obligations, they develop stronger perceived behavioral control and greater confidence in fulfilling their tax responsibilities, leading to higher levels of tax reporting compliance.

The findings of this study are supported by previous empirical evidence demonstrating that tax understanding plays an important role in improving taxpayer compliance. Three previous studies are particularly relevant to this hypothesis. First, the study by Khodijah, Wahyudi, and Utami (Khodijah et al., 2021) found that tax understanding has a significant effect on individual taxpayer compliance. Second, the study conducted by Trihatmoko and Mubaraq (Trihatmoko & Mubaraq, 2020) reported that tax understanding has a positive and significant influence on taxpayer compliance. Their findings indicate that the better taxpayers understand tax regulations and procedures, the higher their level of compliance in fulfilling their tax obligations. Third, the study by Putri and Setiawan (Putri & Setiawan, 2020) also found that tax understanding and understanding have a positive effect on taxpayer compliance. The results suggest that taxpayers who have a comprehensive understanding of their rights, obligations, and tax procedures are more likely to comply with their tax reporting obligations.

## 4.4. The Simultaneous Effect of Coretax System Implementation, Tax Administration Effectiveness, and Tax Understanding on Tax Reporting Compliance

The findings of this study indicate that Coretax system implementation, tax administration effectiveness, and tax understanding simultaneously have a significant effect on tax reporting compliance at KPP Surabaya Pabean Cantikan. This suggests that variations in tax reporting compliance are largely determined by the combined effectiveness of these three factors. The Coretax system simplifies tax reporting by integrating tax services into a single platform and enabling real-time connectivity with third-party data. However, the benefits of the system can only be fully realized when supported by effective tax administration characterized by responsive services, clear procedures, and efficient administrative processes. In addition, taxpayers' understanding of taxation is essential to ensure that they can effectively utilize the system and comply with tax regulations without confusion or hesitation. These findings are consistent with the Theory of Planned Behavior (TPB), which suggests that compliance behavior is influenced by individuals' understanding, perceived behavioral control, and external support. From a practical perspective, the results imply that improving tax reporting compliance requires an integrated approach. The Directorate General of Taxes should not only continue to enhance the Coretax system but also strengthen tax administration services and expand taxpayer education programs. The synergy of these three factors is expected to promote higher and more sustainable levels of tax reporting compliance.

The simultaneous relationship identified in this study is supported by several previous studies. First, the study conducted by Sari and Hidayati at KPP Pratama Surabaya Sawahan (Ningsih, 2026) reported an F-statistic of 27.984 with a significance value of 0.000, indicating that Coretax system implementation, tax understanding, and other related variables jointly had a significant effect on taxpayer compliance. Their coefficient of determination further showed that these variables collectively explained nearly half of the

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variation in taxpayer compliance. Second, the study by Ardi, Barusman, and Defrizal (2020) and Ningsih (2026) found that the modern tax administration system had a positive and significant effect on taxpayer compliance. Third, the study by Putri and Setiawan (2020) and and Ningsih (2026) demonstrated that tax understanding and tax understanding positively influenced taxpayer compliance. Collectively, these findings reinforce the conclusion that improvements in tax administration systems, supported by adequate tax understanding, play a significant role in enhancing taxpayer compliance.

## 5. Conclusions

1. Coretax system implementation has a positive and significant effect on tax reporting compliance at KPP Surabaya Pabean Cantikan. This finding indicates that the implementation of the Coretax system, which provides tangible benefits (perceived usefulness) and ease of use (perceived ease of use), encourages taxpayers to utilize the system optimally in fulfilling their tax obligations.
2. Tax administration effectiveness has a positive and significant effect on tax reporting compliance at KPP Surabaya Pabean Cantikan. This finding suggests that an effective tax administration system facilitates taxpayers in carrying out their tax obligations, including taxpayer registration, tax payment, and the submission of Tax Returns (SPT). Such convenience reduces the time, cost, and complexity of administrative procedures, thereby encouraging taxpayers to fulfill their tax obligations accurately and in a timely manner.
3. Tax understanding has a positive and significant effect on tax reporting compliance at KPP Surabaya Pabean Cantikan. This finding indicates that taxpayers with a good understanding of taxation are aware of their rights and obligations under the applicable tax regulations. Such understanding encourages them to report their taxes accurately, completely, and on time, thereby improving the level of tax reporting compliance.
4. Coretax system implementation, tax administration effectiveness, and tax understanding simultaneously have a significant effect on tax reporting compliance at KPP Surabaya Pabean Cantikan. This finding demonstrates that these three factors complement one another in supporting the submission of Tax Returns (SPT). An advanced tax system must be supported by effective tax administration and taxpayers with adequate tax Understanding to achieve optimal tax reporting compliance.

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