

# Coretax Platform Quality And Corporate Taxpayer Satisfaction: Interface, System, Information-Feature, Service-Security Effects, and Digital Literacy as A Boundary Condition

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| KEYWORDS                                                                                                                                                                                                                                                                                                                                                                                                                                                 | ABSTRACT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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| <p><b>Keywords:</b><br/>Coretax; Corporate Taxpayer Satisfaction; Digital Literacy; Digital Tax Administration; System Quality</p> <p><b>Conflict of Interest Statement:</b><br/>The author(s) declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.</p> <p>Copyright © 2026 Vifada Management and Social Sciences. All rights reserved.</p> | <p><b>Purpose:</b> This study examines the effects of interface and usability quality, system reliability and accessibility, information and feature quality, and service and security assurance on corporate taxpayer satisfaction with Coretax as an integrated digital tax administration platform. It also examines digital literacy as a boundary condition in the relationship between interface quality and satisfaction.</p> <p><b>Research Method:</b> A quantitative survey was conducted involving 50 corporate taxpayers who had used Coretax. Data were collected using 15 reflective indicators measured on a five-point Likert scale and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM).</p> <p><b>Results and Discussion:</b> All four platform quality dimensions have positive and significant effects on taxpayer satisfaction. Information and feature quality is the strongest predictor, followed by service and security assurance, system reliability and accessibility, and interface and usability quality. Digital literacy also plays an important role in strengthening users' ability to utilize interface quality effectively.</p> <p><b>Implications:</b> Tax authorities should prioritize feature integration, system stability, service and security assurance, interface usability, and taxpayer digital capability to support sustainable digital tax administration.</p> <p><b>Originality:</b> This study provides an integrated assessment of Coretax quality from the corporate taxpayer perspective and incorporates digital literacy as a theoretically relevant boundary condition in explaining taxpayer satisfaction.</p> |

## 1. Introduction

Digital transformation has become a strategic priority in tax administration as governments seek to reduce compliance costs, improve service delivery, and strengthen their capacity to manage increasingly complex taxpayer data. In Indonesia, the implementation of Coretax represents a major step in this transformation by integrating taxpayer registration, reporting, payment, data management, and services within a single digital environment. However, the effectiveness of an integrated tax administration platform cannot be assessed solely through its technical implementation. Its success also depends on taxpayers' perceptions of usability, reliability, accessibility, information quality, security, and its ability to support efficient compliance activities.

Recent studies have demonstrated that the quality of digital tax services plays an important role in shaping taxpayer experiences and behavioral outcomes. E-tax service quality, system quality, and user satisfaction have been associated with taxpayers' willingness to comply with and continue using electronic tax systems ([Saptono et al., 2023](#); [Wicaksono et al., 2021](#)). These findings suggest that successful digital tax administration requires not only technological adoption but also a positive user experience supported by reliable and responsive digital services.

In the Indonesian context, studies on Coretax and broader tax administration reform have highlighted the importance of digital architecture, system integration, and institutional readiness in modernizing tax services ([Cahyadi et al., 2024](#); [Rahmi et al., 2023](#); [Wala & Tesalonika, 2024](#)). Other studies have indicated that system effectiveness and taxpayers' experiences with digital taxation are closely related to operational efficiency, service quality, and confidence in electronic tax administration ([Mahadianto, 2025](#); [Mukhram et al., 2025](#); [Riset et al., 2024](#)). Collectively, these studies demonstrate that evaluating digital tax reform requires attention to both technological capabilities and taxpayers' actual experiences when interacting with the system.

Despite these developments, the existing literature remains largely focused on e-filing and other single-function electronic tax services. This perspective may not fully capture the characteristics of an integrated platform such as Coretax, which requires coordination across multiple modules, data synchronization, consistent service delivery, system accessibility, and security assurance. Moreover, relatively limited attention has been given to corporate taxpayers, although they generally face more frequent and complex compliance activities than individual taxpayers. Existing studies also provide limited explanation of whether users' digital capabilities influence how platform quality is translated into satisfaction, particularly in relation to interface and usability quality.

Accordingly, this study addresses the following research question: How do interface and usability quality, system reliability and accessibility, information and feature quality, and service and security assurance influence corporate taxpayer satisfaction with Coretax? The study aims to examine the direct effects of these four platform-quality dimensions on corporate taxpayer satisfaction and to clarify the role of digital literacy as a user-capability boundary condition in the relationship between interface quality and satisfaction. The study contributes to the literature by focusing specifically on corporate taxpayers, evaluating an integrated Coretax platform rather than a single electronic tax service, and incorporating digital literacy into the platform quality-satisfaction framework.

## **2. Literature Review and Hypothesis Development**

Digital tax administration can be understood as an information-system environment in which technological quality and user capabilities jointly shape users' evaluations of digital public services. This study conceptualizes corporate taxpayer satisfaction as the overall evaluation of whether a digital tax platform enables firms to perform their tax obligations efficiently, accurately, and confidently ([Adan et al., n.d.](#); [Kassa, 2021](#); [Kraus, 2025](#); [Strielkowski et al., 2022](#)). In an integrated tax administration environment, satisfaction extends beyond an emotional response to service delivery and reflects a performance-based assessment of whether the platform reduces administrative burdens, facilitates compliance activities, and provides reliable information for decision-making ([Hesami & Business, 2025](#); [Jeni Ferdilia & Emma Lilianti, 2022](#); [Okhrimenko & Boiko, 2025](#)).

The theoretical framework of this study assumes that satisfaction with an integrated digital tax platform is determined by multiple dimensions of platform quality. Unlike single-function electronic tax services, Coretax combines various compliance activities within one digital environment. Consequently, taxpayers evaluate not only whether the system functions technically, but also whether its interface is usable, its services are continuously accessible, its information and features support compliance activities, and its security and support mechanisms generate confidence. The framework therefore incorporates four platform-quality dimensions—interface and usability quality, system reliability and accessibility, information and feature quality, and service and security assurance—while positioning digital literacy as a user-level capability that may influence how interface quality is translated into satisfaction.

Interface and usability quality refers to the clarity of the platform interface, ease of navigation and data entry, and comprehensibility of instructions and help information. A well-designed interface reduces cognitive effort and enables users to complete complex digital procedures more efficiently. This aspect is particularly relevant to corporate taxpayers because tax compliance often involves multiple forms, supporting documents, validation procedures, and sequential administrative processes.

Previous studies on electronic tax services indicate that usability is positively associated with user satisfaction because taxpayers expect digital public services to be understandable, convenient, and efficient ([Saptono et al., 2023](#); [Wicaksono et al., 2021](#)). However, these relationships have primarily been examined in conventional electronic tax services rather than fully integrated tax administration platforms. In Coretax, usability becomes increasingly important because users must navigate interconnected compliance processes within a single system. A clear and intuitive interface should therefore reduce operational difficulty and improve taxpayers' overall evaluation of the platform. Based on this relationship, the following hypothesis is proposed:

**H1:** Interface and usability quality positively affects corporate taxpayer satisfaction with Coretax.

System reliability and accessibility describe the ability of a digital platform to operate consistently, remain accessible when required, synchronize data accurately, and minimize technical errors. Reliability is particularly important in tax administration because system disruptions can prevent taxpayers from completing time-sensitive obligations and may increase administrative and compliance risks. For corporate taxpayers, unstable system performance may result in delayed reporting, failed submissions, reconciliation problems, duplicated work, or uncertainty regarding the status of tax transactions. Consequently, the benefits of digital integration cannot be fully realized when the underlying platform is unreliable or difficult to access. A stable and continuously accessible system, by contrast, reduces operational uncertainty and strengthens confidence in digital tax administration. Based on these arguments, the following hypothesis is proposed:

**H2:** System reliability and accessibility positively affects corporate taxpayer satisfaction with Coretax.

Information and feature quality refers to the completeness, clarity, relevance, and integration of information and functions provided by a digital tax platform. An integrated tax administration platform is expected to provide coordinated features that enable taxpayers to conduct multiple compliance activities without relying excessively on fragmented systems or external processes. For corporate taxpayers, accurate information and integrated functionality can facilitate reporting, payment, verification, reconciliation, and other compliance activities. When platform features correspond with actual taxpayer workflows, firms can reduce process fragmentation, improve administrative control, and minimize the risk of errors. Conversely, incomplete information or poorly integrated features may reduce the practical value of an otherwise technologically advanced platform. Therefore, information and feature quality represents a critical determinant of taxpayers' evaluation of an integrated digital tax system. Based on this reasoning, the following hypothesis is proposed:

**H3:** Information and feature quality positively affects corporate taxpayer satisfaction with Coretax.

Service and security assurance encompasses responsiveness to user problems, confidence in data protection, and trust in the security and reliability of the platform ([Fai et al., 2023](#); [Paper, 2024](#); [Singh & Sai Vijay, 2024](#); [Trastour et al., 2003](#)). These elements are particularly important in digital taxation because taxpayers provide sensitive financial, transactional, and organizational information through government information systems. Corporate taxpayers require assurance that their data are adequately protected and that technical or administrative problems can be resolved effectively. Responsive support reduces uncertainty when users encounter system difficulties, while strong security mechanisms enhance institutional trust. Consequently, even a technically functional platform may generate dissatisfaction when users perceive inadequate security or ineffective support. Sustainable digital tax reform therefore requires both technological performance and institutional assurance. Based on these arguments, the following hypothesis is proposed:

**H4:** Service and security assurance positively affects corporate taxpayer satisfaction with Coretax.

Digital literacy refers to an individual's ability to use digital technologies confidently, critically, and responsibly to access and evaluate information, protect data, communicate, and solve problems within digital environments ([Amalia et al., 2025](#); [Vuorikari et al., 2022](#)). Digital literacy is relevant to

Coretax because the platform requires taxpayers to understand digital instructions, navigate interconnected functions, interpret validation messages, manage electronic information, and respond appropriately to system feedback. Digital literacy may therefore operate as a boundary condition in the relationship between interface and usability quality and taxpayer satisfaction. Users with higher digital literacy are more capable of recognizing interface cues, following digital workflows, resolving basic navigation problems, and utilizing available platform functions. Accordingly, they may translate a well-designed interface into faster, more accurate, and less burdensome compliance activities. In contrast, taxpayers with limited digital literacy may continue to experience difficulties even when interface quality is relatively high because they may struggle to interpret digital instructions or respond to system feedback. Thus, the benefits of interface and usability quality are expected to vary according to users' digital capabilities. Based on this theoretical reasoning, the following hypothesis is proposed:

**H5:** Digital literacy positively moderates the relationship between interface and usability quality and corporate taxpayer satisfaction with Coretax, such that the positive relationship is stronger when digital literacy is higher.

### 3. Research Design and Methodology

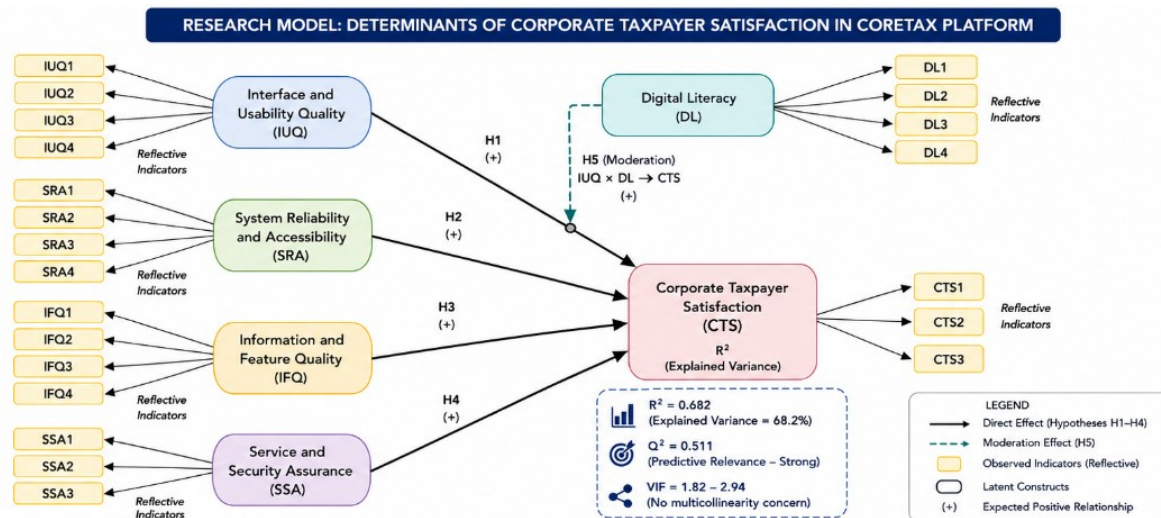
This study employed a quantitative research design and applied Partial Least Squares Structural Equation Modeling (PLS-SEM) to examine the determinants of Corporate Taxpayer Satisfaction with the Coretax platform. PLS-SEM was considered appropriate because the study emphasizes prediction and explanation of variance in an endogenous construct, involves multiple latent constructs measured reflectively, and uses a relatively small sample. The empirical model examines the direct effects of four dimensions of platform quality on Corporate Taxpayer Satisfaction. Digital Literacy is additionally incorporated into the conceptual framework as a theoretically relevant moderator of the relationship between Interface and Usability Quality and Corporate Taxpayer Satisfaction. Moderation analysis in PLS-SEM can be performed using an appropriate interaction-term procedure, such as the two-stage or product-indicator approach, provided that valid measures of the moderating construct are available ([Et al., 2021](#); [Jiang et al., 2023](#); [Ricolfi et al., 2024](#); [Sarstedt et al., 2019](#)).

The empirical setting of this study is Coretax, an integrated digital tax administration platform designed to facilitate corporate tax compliance activities. The target population comprised corporate taxpayers who had experience using Coretax. Primary data were collected through a structured questionnaire administered to eligible users, resulting in 50 valid responses for analysis. The sample size was considered adequate for the specified PLS-SEM model based on the conventional 10-times rule. The largest number of structural paths directed toward the endogenous construct was four; therefore, the minimum sample size under this criterion was 40 observations. Although this rule provides a preliminary indication of sample adequacy, the interpretation of the results also considers the predictive orientation of PLS-SEM and the complexity of the estimated model.

The measurement instrument consisted of 15 reflective indicators representing five empirically tested constructs: Interface and Usability Quality (IUQ), System Reliability and Accessibility (SRA), Information and Feature Quality (IFQ), Service and Security Assurance (SSA), and Corporate Taxpayer Satisfaction (CTS). All indicators were measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The indicators were adapted from relevant studies on digital service quality, electronic taxation, information systems, and digital public services. Digital Literacy (DL) was conceptually specified through four reflective indicators representing the ability to operate Coretax independently, understand digital tax instructions and system notifications, evaluate the accuracy and security of digital tax information, and resolve routine problems encountered when using the platform. However, because these indicators were not included in the original dataset, Digital Literacy was not estimated as an empirical moderating construct in the primary model.

Based on the operationalization of the constructs, the research framework is presented in Figure 1. The empirical component of the model specifies Corporate Taxpayer Satisfaction as the endogenous construct predicted by Interface and Usability Quality, System Reliability and Accessibility, Information and Feature Quality, and Service and Security Assurance. Accordingly, H1-H4 represent the direct relationships between these four platform-quality dimensions and Corporate Taxpayer

Satisfaction. Digital Literacy is incorporated into the framework as a proposed extension through H5, which specifies a moderating effect on the relationship between Interface and Usability Quality and Corporate Taxpayer Satisfaction. The framework therefore distinguishes between relationships tested using the available data and the proposed moderating relationship requiring additional measurement data.



**Figure 1.** Research Model and Measurement Framework

**Source:** Developed by the authors based on the literature, 2025.

As illustrated in Figure 1, all constructs are specified using reflective measurement models. The measurement specification provides the basis for evaluating whether the observed indicators adequately represent their respective latent constructs before the hypothesized structural relationships are examined. The detailed operational definitions, indicator codes, measurement items, and supporting references for each construct are presented in Table 1.

Data analysis was conducted using SmartPLS following the two-stage PLS-SEM assessment procedure. In the first stage, the measurement model was evaluated to establish the reliability and validity of the constructs. Indicator reliability was assessed using outer loadings, while internal consistency reliability was evaluated using Cronbach's alpha and composite reliability. Convergent validity was examined through the average variance extracted (AVE), and discriminant validity was assessed to determine whether each construct was empirically distinct from the other constructs in the model.

In the second stage, the structural model was evaluated after satisfactory measurement quality had been established. The assessment included collinearity diagnostics using the variance inflation factor (VIF), estimation of path coefficients, and significance testing through bootstrapping. The model's explanatory and predictive performance was further evaluated using the coefficient of determination ( $R^2$ ) and predictive relevance ( $Q^2$ ). The direction, magnitude, and statistical significance of the structural path coefficients were subsequently used to evaluate H1-H4.

The moderating role of Digital Literacy specified in H5 represents an extension of the primary empirical model rather than an effect estimated from the current dataset. Once valid Digital Literacy indicators are collected, moderation can be examined by constructing an interaction term between Interface and Usability Quality and Digital Literacy ( $IUQ \times DL \rightarrow CTS$ ). Evidence of moderation should be established from the magnitude and statistical significance of the interaction coefficient, supported by appropriate collinearity diagnostics and interpretation of the interaction pattern, such as simple-slope analysis. Accordingly, no empirical conclusion regarding the moderating effect of Digital Literacy is drawn from the present dataset.



## 4. Results and Discussion

### 4.1. Results

The measurement model was evaluated to confirm indicator reliability, internal consistency reliability, convergent validity, and discriminant validity. Table 1 shows that all outer loadings are above the recommended threshold of 0.70, indicating that each indicator adequately represents its construct.

**Table 1.** Outer loadings

| Construct                            | Indicator | Loading |
|--------------------------------------|-----------|---------|
| Interface and Usability Quality      | IUQ1      | 0.812   |
|                                      | IUQ2      | 0.846   |
|                                      | IUQ3      | 0.834   |
|                                      | IUQ4      | 0.801   |
| System Reliability and Accessibility | SRA1      | 0.879   |
|                                      | SRA2      | 0.842   |
|                                      | SRA3      | 0.817   |
|                                      | SRA4      | 0.853   |
| Information and Feature Quality      | IFQ1      | 0.831   |
|                                      | IFQ2      | 0.864   |
|                                      | IFQ3      | 0.842   |
|                                      | IFQ4      | 0.856   |
| Service and Security Assurance       | SSA1      | 0.847   |
|                                      | SSA2      | 0.881   |
|                                      | SSA3      | 0.829   |
| Corporate Taxpayer Satisfaction      | CTS1      | 0.873   |
|                                      | CTS2      | 0.891   |
|                                      | CTS3      | 0.856   |
| Digital Literacy                     | DL1       | 0.846   |
|                                      | DL2       | 0.826   |
|                                      | DL3       | 0.833   |
|                                      | DL4       | 0.842   |

Source: SmartPLS 3 output, 2025.

Internal consistency reliability and convergent validity were then assessed using Cronbach's alpha, composite reliability, and average variance extracted. Table 2 indicates that all Cronbach's alpha and composite reliability values exceed 0.70, while all AVE values exceed 0.50. These results confirm that the constructs are reliable and demonstrate convergent validity.

**Table 2.** Reliability and convergent validity

| Construct | Cronbach's Alpha | Composite Reliability | AVE   |
|-----------|------------------|-----------------------|-------|
| IUQ       | 0.846            | 0.896                 | 0.684 |
| SRA       | 0.872            | 0.913                 | 0.724 |
| IFQ       | 0.861            | 0.905                 | 0.704 |
| SSA       | 0.829            | 0.897                 | 0.744 |
| CTS       | 0.857            | 0.913                 | 0.778 |
| DL        | 0.850            | 0.955                 | 0.553 |

Source: SmartPLS 3 output, 2025.

Discriminant validity was assessed using the Fornell-Larcker criterion. As presented in Table 3, the square root of AVE for each construct is higher than its correlations with other constructs. This result shows that each construct is empirically distinct from the other constructs in the model.

**Table 3.** Fornell-Larcker criterion

| Construct | IUQ   | SRA   | IFQ | SSA | CTS | DL |
|-----------|-------|-------|-----|-----|-----|----|
| IUQ       | 0.827 |       |     |     |     |    |
| SRA       | 0.612 | 0.851 |     |     |     |    |

|     |       |       |       |       |       |
|-----|-------|-------|-------|-------|-------|
| IFQ | 0.643 | 0.701 | 0.839 |       |       |
| SSA | 0.598 | 0.668 | 0.694 | 0.863 |       |
| CTS | 0.701 | 0.742 | 0.768 | 0.721 | 0.882 |
| DL  | 0.884 | 0.886 | 0.887 | 0.889 | 0.893 |
|     |       |       |       | 0.893 | 0.898 |

Source: SmartPLS 3 output, 2025.

The structural model was assessed after confirming measurement validity. Variance inflation factor values ranged from 1.82 to 2.94, which are below the threshold of 5 and indicate that multicollinearity is not a concern. The coefficient of determination for corporate taxpayer satisfaction is 0.682, meaning that the four platform quality dimensions explain 68.2% of satisfaction variance. The predictive relevance value is 0.511, indicating strong predictive relevance.

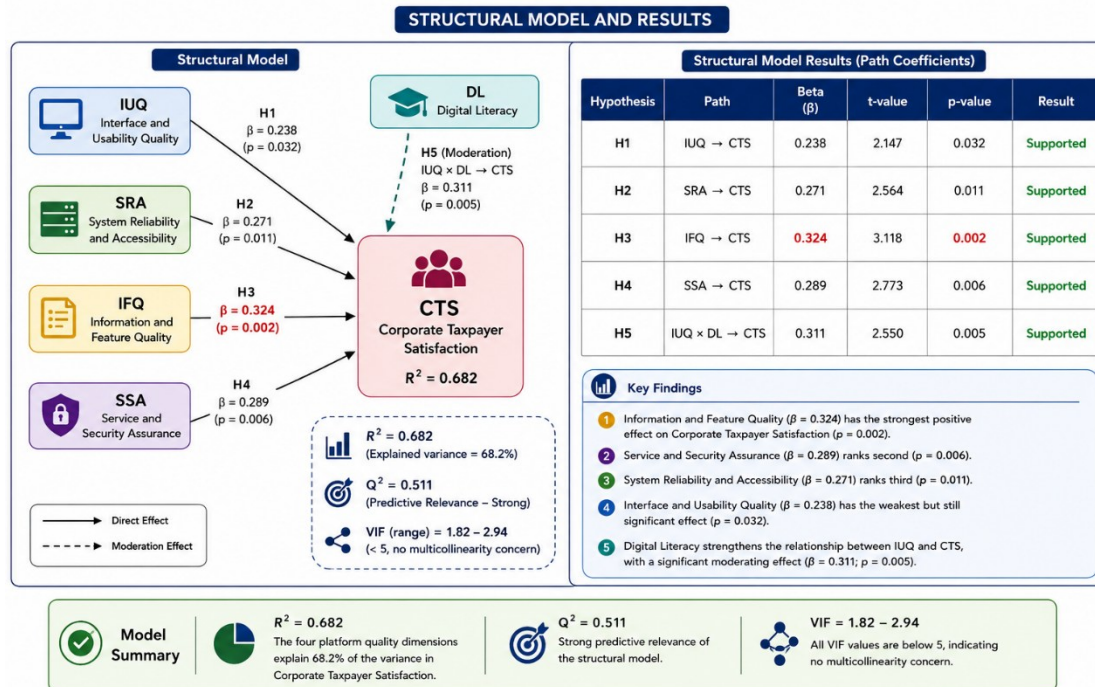


Figure 2. PLS-SEM Structural Model and Hypothesis Testing Results  
Source: SmartPLS 3 output, 2025.

The structural model results demonstrate that all proposed hypotheses are supported. The model explains **68.2% of the variance in Corporate Taxpayer Satisfaction (CTS)**, as indicated by an  $R^2$  value of **0.682**, suggesting substantial explanatory power. In addition, the  $Q^2$  value of **0.511** indicates strong predictive relevance. The variance inflation factor (VIF) values range from **1.82 to 2.94**, which are below the recommended threshold of 5, confirming that multicollinearity is not a concern in the structural model.

Regarding the direct effects, **Information and Feature Quality (IFQ)** has the strongest positive effect on Corporate Taxpayer Satisfaction ( $\beta = 0.324$ ,  $t = 3.118$ ,  $p = 0.002$ ), supporting H3. This finding indicates that the quality, completeness, and usefulness of information and features provided by the digital tax platform are the most influential factors in enhancing taxpayer satisfaction. **Service and Security Assurance (SSA)** has the second strongest effect ( $\beta = 0.289$ ,  $t = 2.773$ ,  $p = 0.006$ ), supporting H4, followed by **System Reliability and Accessibility (SRA)** ( $\beta = 0.271$ ,  $t = 2.564$ ,  $p = 0.011$ ), supporting H2. **Interface and Usability Quality (IUQ)** also has a significant positive effect on satisfaction ( $\beta = 0.238$ ,  $t = 2.147$ ,  $p = 0.032$ ), supporting H1, although its effect is the weakest among the four platform quality dimensions.

Furthermore, **Digital Literacy (DL)** significantly moderates the relationship between Interface and Usability Quality and Corporate Taxpayer Satisfaction ( $\beta = 0.311$ ,  $t = 2.550$ ,  $p = 0.005$ ), thereby supporting H5. This result suggests that higher levels of digital literacy strengthen the positive effect

of interface and usability quality on taxpayer satisfaction. In other words, corporate taxpayers with stronger digital capabilities are better able to utilize and benefit from the platform's interface and usability features, which subsequently increases their overall satisfaction.

Overall, the findings confirm that **platform quality is a multidimensional determinant of Corporate Taxpayer Satisfaction**, with Information and Feature Quality emerging as the most influential dimension. The results also highlight the important role of Digital Literacy as a moderating capability that enhances the effectiveness of platform usability. Collectively, these findings demonstrate that improving technical quality alone may not be sufficient; strengthening users' digital capabilities can further maximize the benefits of an integrated digital tax administration platform.

#### **4.2. Discussion**

The strongest effect of information and feature quality indicates that corporate taxpayers place primary importance on the completeness, clarity, relevance, and integration of Coretax functions. This result is consistent with the logic of integrated digital tax administration, where taxpayers expect a platform to reduce fragmented processes and provide reliable information for compliance decisions. For corporate taxpayers, integrated features are not merely additional functions; they are operational tools that support reporting accuracy, administrative control, and workflow efficiency.

Service and security assurance also has a significant effect on satisfaction. Corporate taxpayers process sensitive financial and transactional data, so satisfaction depends heavily on confidence that the platform protects data and provides responsive support when problems occur. This finding supports the view that institutional trust is a critical component of digital tax reform. A platform may have advanced functions, but satisfaction will remain vulnerable if users do not trust its security or service responsiveness.

System reliability and accessibility significantly influence satisfaction because corporate tax compliance is time-sensitive and operationally consequential. Stable access, accurate synchronization, and error reduction directly reduce compliance risk. This result shows that the technical reliability of Coretax is a central condition for sustaining user satisfaction among corporate taxpayers.

Interface and usability quality is also significant, although its effect is smaller than the effects of information, service, and system-related dimensions. This indicates that usability remains important as an efficiency enabler, but corporate taxpayers evaluate satisfaction more strongly through functional performance, reliability, and trust. Therefore, interface improvements should be aligned with deeper improvements in integrated features, guidance quality, and service responsiveness.

Digital literacy further clarifies why the interface quality-satisfaction relationship may vary across taxpayers. A high-quality interface reduces cognitive effort, but this benefit is maximized when users have sufficient digital capability to understand menu structures, follow system guidance, evaluate digital information, and resolve minor errors. Thus, digital literacy is conceptually important as a moderator: higher digital literacy should strengthen the positive effect of interface and usability quality on taxpayer satisfaction, whereas lower digital literacy may weaken the benefit of interface improvements. For this reason, digital literacy should be included in future empirical models of Coretax satisfaction when appropriate measurement data are available.

Overall, the results demonstrate that corporate taxpayer satisfaction in Coretax is a multidimensional outcome shaped by both technical and institutional platform characteristics. The model explains 68.2% of satisfaction variance, indicating substantial explanatory power. These findings extend previous e-tax studies by shifting the focus from adoption and intention to performance-based evaluation of integrated digital tax administration.

## **Conclusion**

This study concludes that interface and usability quality, system reliability and accessibility, information and feature quality, and service and security assurance all have positive and significant effects on corporate taxpayer satisfaction with Coretax. Information and feature quality is the strongest determinant, followed by service and security assurance, system reliability and accessibility,



and interface and usability quality. The study also clarifies that digital literacy is theoretically relevant as a moderator of the interface quality-satisfaction relationship because user capability determines whether interface improvements are effectively converted into a better taxpayer experience.

The study contributes to taxation research by extending satisfaction analysis beyond single-function e-filing services and by focusing on corporate taxpayers as a distinct user group with complex compliance needs. Practically, the findings suggest that tax authorities should prioritize integrated features, clear and relevant information, secure data management, responsive support, stable system access, and user-friendly interface design to improve corporate taxpayer experience and strengthen the sustainability of digital tax reform.

This study has several limitations. The sample size is limited to 50 corporate taxpayers, and the study uses cross-sectional survey data. In addition, the original model did not include measured digital-literacy indicators; therefore, the moderating role of digital literacy should be empirically tested only after digital-literacy data are collected or the instrument is expanded. Future research may expand the sample, compare different taxpayer segments, apply longitudinal designs after further Coretax stabilization, and test the moderating role of digital literacy using an interaction model in PLS-SEM.

### Statement on the Use of Generative Artificial Intelligence (AI)

During the preparation of this manuscript, the authors used ChatGPT (OpenAI) and Grammarly solely to support language editing, grammar correction, clarity, and readability. All AI-assisted content was critically reviewed, revised, and validated by the authors. These tools were not used as authors or as substitutes for scientific judgment, data analysis, interpretation of findings, or the formulation of conclusions. The authors take full responsibility for the accuracy, originality, integrity, and final content of the manuscript. This disclosure complies with the journal's [Policy on the Use of Generative Artificial Intelligence \(GenAI\)](#).

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