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The Digital Evolution of Taxation: Mapping Consultants' Perceptions of the Shift from Online Systematics to the Coretax System

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ABSTRACT

This study aims to analyze the influence of Perceived Ease of Use and System Reliability on the Perceived Usefulness of the Coretax system among tax consultants in Bali, Indonesia. Employing a quantitative research design, data was collected via an online questionnaire from a sample of 172 tax consultants, determined from a population of 300 using Slovin's formula. The data was analyzed using descriptive statistics and multiple linear regression to test the proposed hypotheses. The results indicate that both Perceived Ease of Use and System Reliability have a positive and statistically significant effect on Perceived Usefulness. Perceived Ease of Use was identified as the dominant factor influencing consultants' perception of the system's benefits. The regression model was found to be significant, explaining a substantial portion of the variance in Perceived Usefulness. The study's focus on tax consultants in Bali may limit the generalizability of the findings to other regions. Future research could incorporate additional variables and a broader geographical scope. For policymakers and the Directorate General of Taxes, these findings highlight the critical need to balance user-centric design with robust technical infrastructure. Enhancing the system's intuitiveness while ensuring its stability and reliability is paramount for increasing adoption and realizing the full benefits of the digital tax transformation. This study provides empirical evidence on the acceptance of a mandatory, profession-specific digital government system, extending the Technology Acceptance Model (TAM) by integrating the critical dimension of System Reliability within the context of a developing country's tax modernization.

Keywords: Coretax, Technology Acceptance Model, Perceived Usefulness, Perceived Ease of Use, System Reliability, Tax Consultant, Digital Transformation.

INTRODUCTION

The global fiscal landscape is currently undergoing a profound and irreversible transformation, driven by the relentless tide of digitalization, a phenomenon that has positioned technology not merely as a supportive tool but as the very backbone of modern tax administration. In Indonesia, this evolution has been particularly pronounced, marked by a strategic pivot from the foundational DJP Online platform—a system that successfully introduced millions of taxpayers and professionals to the concept of digital compliance—towards the more sophisticated, integrated, and data-centric Coretax system (C.-W. Chen, 2010). This transition represents a critical juncture in the Directorate General of Taxes' (DJP) "Tax Reformation 4.0" agenda, aiming to create a seamless, transparent, and efficient ecosystem for both tax authorities and stakeholders. The **research phenomenon** at the heart of this article is this very migration: a large-scale, government-mandated technological shift that is fundamentally altering the procedures, interactions, and underlying philosophy of tax compliance in Indonesia (Faulhaber, 2019). While

the official narrative champions Coretax as a panacea for administrative inefficiencies, promising enhanced data validation, real-time reporting, and deeper system integration, its implementation on the ground unfolds as a complex socio-technical process, fraught with challenges that extend far beyond mere technical glitches (Onu & Oats, 2018).

The success of such a monumental shift is inherently contingent not only on the robustness of the technology itself but, more critically, on its acceptance and effective utilization by its primary professional users. This introduces the central **problem**: a significant dissonance often exists between the top-down, policy-driven vision of digital transformation and the on-the-ground reality experienced by those who must navigate these new systems daily (Faulhaber, 2019; Larasdiputra & Saputra, 2021). Tax consultants, as the crucial intermediaries between the DJP and the taxpayer, find themselves at the epicenter of this change, grappling with new workflows, altered client advisory roles, and a steep learning curve. Their perceptions—encompassing their understanding of the system's benefits, their frustrations with its shortcomings, and their overall assessment of its impact on their professional efficacy—constitute the ultimate litmus test for the success of the Coretax implementation (Cockfield, 2020; Larasdiputra & Saputra, 2021).

The **urgency** of investigating this specific transition is multi-faceted and compelling. Firstly, the Indonesian government's significant investment in Coretax demands a rigorous, independent evaluation of its reception by key user groups to ensure the return on this substantial public expenditure (Baranzini et al., 2000; Haryani et al., 2015). Secondly, as tax revenues are the lifeblood of national development, any systemic friction that impedes compliance or creates professional bottlenecks can have direct, negative consequences on state revenue collection and, by extension, public services and infrastructure projects. Thirdly, understanding the consultants' adaptation process provides invaluable, real-time feedback for the DJP to refine its implementation strategy, training modules, and communication, thereby mitigating risks and fostering a more collaborative transition. Finally, the Indonesian case offers a seminal case study for other developing nations embarking on similar digital tax journeys, providing critical lessons on managing the human dimension of technological change (Baranzini et al., 2000; Haas et al., 2014).

To systematically unpack this complex phenomenon, this study establishes a clear framework of **variable relationships**. The independent variable is the implementation of the Coretax system, conceptualized as a multi-dimensional construct encompassing its technical attributes (usability, reliability, integration), its perceived relative advantage over DJP Online, and the support structures surrounding it (training, helpdesk). The dependent variable is the perception of tax consultants, which is itself a rich tapestry of cognitive and affective responses, including their perceived ease of use, perceived usefulness, satisfaction, and the perceived impact on their productivity and service quality (Agrawal & Fox, 2021; Haas et al., 2014). However, this relationship is not direct or simplistic; it is mediated and moderated by a suite of intervening variables. These include the consultants' level of digital literacy, their firm's size and resource capacity, their prior experience with DJP Online, and the complexity of their client portfolio (Elkins & Baker, 2001; Harpaz, 2021). This intricate web of relationships suggests that the experience of shifting to Coretax is not uniform but is instead uniquely filtered through individual and organizational lenses. The theoretical underpinning of this investigation is firmly rooted in the **theoretical linkage** provided by the Technology Acceptance Model (TAM) and the Diffusion of Innovations (DOI) theory (Shahzad, 2020).

TAM, with its core constructs of Perceived Ease of Use (PEOU) and Perceived Usefulness (PU), provides a robust psychological framework for predicting and explaining consultant adoption. It allows us to hypothesize that consultants are more likely to hold positive perceptions of Coretax if they find it intuitive to navigate (high PEOU) and believe it enhances their job performance (high PU) (Agrawal & Fox, 2021; Shahzad, 2020). Simultaneously, DOI theory complements this by offering a macro-level perspective on how the innovation—Coretax—spreads through the social system of tax professionals. It encourages an analysis of how the innovation's relative advantage, compatibility with existing work values, complexity, trialability, and observability influence its rate of adoption. The perceived complexity of Coretax, for instance, directly mirrors a key DOI determinant, while the communication channels through which knowledge about the system spreads are central to its diffusion (Elkins & Baker, 2001; Onu & Oats, 2018). By integrating TAM's focus on individual acceptance with DOI's emphasis on social system dynamics, this study constructs a comprehensive theoretical lens through which to view the consultants' perceptions.

A thorough review of existing literature reveals a conspicuous **research gap**. While a growing body of scholarly work examines e-government adoption and digital tax systems globally, the focus has predominantly been on initial adoption by individual taxpayers or on the macroeconomic benefits of digitalization. Studies specifically delving into the migration from one mature digital platform to a more advanced one within a public sector context are notably scarce (Appleby, 2021). Furthermore, within the Indonesian context, extant research has often provided high-level policy analyses or technical assessments of the DJP's digital strategy, but it has largely overlooked the nuanced, qualitative experiences of tax consultants—the system's power users and most critical evaluators (Noonan & Plekhanova, 2020). This gap is critical because consultants are not passive recipients of technology;

they are active agents who interpret, adapt, and ultimately determine the system's functional success. Their lived experience, their stories of adaptation and resistance, and their detailed feedback remain an largely untapped reservoir of insight (Bala et al., 2024). Therefore, this study seeks to fill this void by moving beyond a simplistic "success/failure" binary and instead providing a deep, contextualized "mapping" of the consultant perception landscape.

The primary **contribution** of this research is thus threefold. Empirically, it will generate a rich, original dataset documenting the firsthand experiences of Indonesian tax consultants during a pivotal technological transition, offering a ground-level view that is currently missing from academic and policy discourses (Marron & Toder, 2014). Methodologically, it demonstrates the value of a qualitative, phenomenological approach—using in-depth interviews and thematic analysis—to capture the depth and texture of user experience that quantitative surveys alone cannot reveal (Metcalf, 2017; Olbert & Spengel, 2019). Practically, the findings are poised to deliver actionable recommendations for the DJP to enhance user support, for professional associations to guide their members, and for consulting firms to develop more effective internal transition strategies. The **originality** of this work is firmly anchored in its specific contextual and focal novelty. It is among the first, if not the very first, academic inquiries to critically and systematically examine the DJP Online to Coretax migration explicitly through the lens of tax consultants. By focusing on this professional cohort during a specific, ongoing technological evolution, the study captures a dynamic and historically significant moment in Indonesia's administrative history. It shifts the analytical focus from the *what* and *why* of the policy to the *how* of its human execution, arguing that the true measure of a digital tax system's evolution lies not just in its code or its policy directives, but in the transformed practices and perceptions of the professionals who bring it to life every day.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The digital transformation of tax administration represents a global paradigm shift, moving from paper-based, manual processes to integrated, data-driven ecosystems. Within this evolution, Indonesia's transition from the DJP Online platform to the Coretax system stands as a critical case study (Choi et al., 2020; Mustapha & Obid, 2015). To theoretically ground an investigation into tax consultants' perceptions of this shift, it is essential to draw upon established models of technology acceptance and innovation diffusion. The Technology Acceptance Model (TAM), introduced by Davis (1989), provides a foundational psychological framework, positing that an individual's adoption of a system is primarily determined by two core beliefs: Perceived Usefulness (PU), defined as the degree to which a person believes that using a system would enhance their job performance, and Perceived Ease of Use (PEOU), the degree to which a person believes that using the system would be free of effort (Wu & Chen, 2005). In the context of early e-tax systems, numerous studies, such as those by Schaupp et al. (2010), have consistently confirmed that these two factors are robust predictors of adoption intentions among both individual taxpayers and professional agents. However, a key limitation of the basic TAM in the context of a mandatory system like Coretax is its focus on volitional "behavioral intention to use." When use is compulsory, the dependent variable logically shifts from intention to post-adoption outcomes like user satisfaction or perceived impact on performance (C.-W. Chen, 2010).

This limitation is addressed by broader frameworks like the Unified Theory of Acceptance and Use of Technology (UTAUT) by Venkatesh et al. (2003), which incorporates moderating factors like experience and voluntariness of use. More importantly for a mandatory setting, UTAUT introduces Facilitating Conditions (FC), which encompass the organizational and technical infrastructure available to support system use, such as training, helpdesk support, and reliable resources (Faulhaber, 2019; Onu & Oats, 2018). In parallel, the Diffusion of Innovations (DOI) Theory (Rogers, 2003) offers a macro-sociological lens, explaining how an innovation is communicated through channels over time among the members of a social system (Cockfield, 2020; Larasdiputra & Saputra, 2021). Rogers identified five attributes that influence its adoption rate: Relative Advantage (the degree to which an innovation is seen as better than the idea it supersedes), Compatibility (its consistency with existing values, past experiences, and needs), Complexity (the degree to which it is perceived as difficult to use), Trialability (the ability to experiment with it), and Observability (the visibility of its results). The migration from DJP Online to Coretax is fundamentally a test of these attributes (Darma & Saputra, 2021; Dharmawan et al., 2024). Consultants will inevitably compare the new system to the old, and their perception of Coretax's Relative Advantage is not formed in a vacuum but in direct contrast to their established familiarity with DJP Online.

A significant gap in the literature, however, lies in the specific context of system migration rather than initial adoption. Most prior research has focused on the first-time implementation of e-government systems (Dharmawan et al., 2024; Widjayanti et al., 2024). There is a scarcity of studies examining the dynamics when sophisticated users of one mature digital platform are mandated to transition to a successor. Research in other sectors, such as banking by Joshi et al. (2017), indicates that "switching costs"—in terms of time, effort, and retraining—profoundly shape user perceptions of the new system. Therefore, an integrated theoretical approach, combining the individual-

focused constructs of TAM/UTAUT with the innovation-centric attributes of DOI, is necessary to fully map the perceptual landscape of tax consultants. This synthesis allows for the development of a set of interconnected hypotheses that capture the complexity of this mandatory technological evolution (C.-W. Chen, 2010; Haryani et al., 2015).

This relationship is a cornerstone of the original Technology Acceptance Model. It posits that the less mental effort a user must expend to interact with a system, the more cognitive resources they have available to appreciate its functional benefits (Hussein et al., 2010). If Coretax is intuitive, with a clear navigation menu, logical data entry sequences, and minimal errors, consultants will spend less time troubleshooting and more time leveraging its advanced features (Mustapha & Obid, 2015). They are consequently more likely to believe that the system genuinely enhances their efficiency in tasks like bulk tax return filing, client data management, and responding to Directorate General of Taxes (DJP) inquiries. A system that is difficult to use, by contrast, obscures its potential usefulness by creating a barrier of frustration and inefficiency.

Hypothesis 1 (H1): *Perceived Ease of Use (PEOU) of the Coretax system will have a significant positive effect on its Perceived Usefulness (PU) among tax consultants.*

Drawing from Diffusion of Innovations theory, this hypothesis places comparative evaluation at the center of user perception. Consultants are not assessing Coretax in isolation; they are continuously comparing it to their established benchmark: DJP Online. Relative Advantage can manifest in various forms, such as faster processing times, more robust data validation that reduces submission errors, better integration with other systems (e.g., financial accounting software), or more comprehensive real-time reporting dashboards (Gwaro et al., 2016; Stafford & Turan, 2011). If consultants perceive Coretax as a clear and meaningful upgrade that provides tangible benefits over the previous system, their satisfaction will be significantly higher (Bestari et al., 2019; Shukla & Kumar, 2019). If the advantages are unclear or perceived as negligible, satisfaction will be low, regardless of the system's standalone features. In a mandatory-use environment, satisfaction becomes a paramount metric for measuring success, effectively replacing the volitional "behavioral intention" of original models (Agrawal & Shybalkina, 2023). A consultant who finds Coretax both easy to navigate (high PEOU) and instrumental in improving their work accuracy and speed (high PU) is inherently more likely to report a high level of overall satisfaction. PEOU leads to satisfaction by reducing frustration, while PU leads to satisfaction by fulfilling and even exceeding performance expectations. Dissatisfaction, therefore, would likely stem from a system that is seen as either cumbersome (low PEOU), ineffective (low PU), or both.

Hypothesis 2 (H2): *System Reliability (REL)* ***will have a significant positive*** *effect on the Perceived Usefulness (PU) of the Coretax system.*

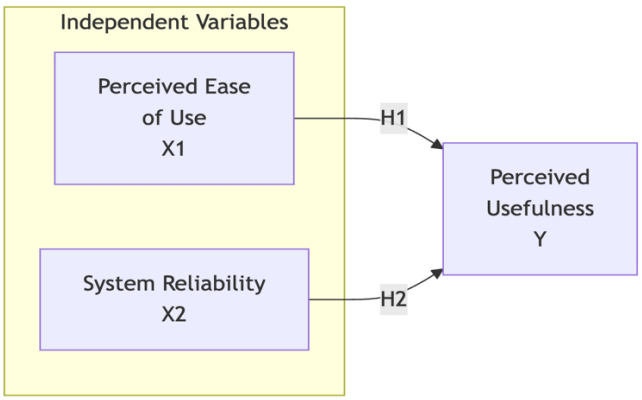

Figure 1. Extended Research Framework & Hypotheses.

METHOD

This study will employ a **quantitative research design** using a **survey method**. The primary objective of this approach is to systematically collect quantifiable data from a sample of a population to generalize the results to the entire population. This design is chosen because it allows for the objective measurement of variables—in this case, the perceptions of tax consultants—and facilitates statistical analysis to identify patterns, relationships, and trends. The population of this study consists of **all tax consultants practicing in the Bali region**, with a total of **300 individuals**. This population was selected because they are the group directly involved in and affected by the transition from the previous online tax systems (such as e-Filing and e-SPT) to the new **Coretax System** implemented by the Directorate General of Taxes (DJP). Therefore, they are considered a **relevant and**

competent source of information for exploring perceptions regarding the digital evolution of Indonesian taxation (Haryani et al., 2015).

Given that the population size is manageable (300 individuals) but still requires time and cost efficiency, the sampling technique used is **Simple Random Sampling**. The sample size is determined using **Slovin's formula** to calculate the minimum number of representative samples. Slovin's formula is used to determine the minimum sample size from a known population with a tolerable margin of error.

Slovin's Formula:

$$n = \frac{N}{1 + N(e)^2}$$

Where:

n = sample size

N = population size (300)

e = margin of error (set at **5%** or 0.05)

Calculation:

$$n = \frac{300}{1 + 300(0.05)^2}$$

$$n = \frac{300}{1 + 300(0.0025)}$$

$$n = \frac{300}{1 + 0.75}$$

$$n = \frac{300}{1.75}$$

$$n \approx 171.43$$

Rounded up to: 172 respondents.

This study will employ a **structured online questionnaire** as the primary instrument for data collection. This method is chosen for its efficiency, ability to reach a geographically dispersed sample (across Bali), and its suitability for collecting standardized, quantifiable data from a large number of respondents. This section measures the core variables of the study using a **Likert scale**. A 5-point scale will be used, ranging from: 1 = Strongly Disagree (SD); 2 = Disagree (D); 3 = Neutral (N); 4 = Agree (A); 5 = Strongly Agree (SA).

The questionnaire's content validity will be ensured through a literature review and consultation with experts (e.g., academicians or senior tax consultants) to verify that the questions accurately measure the intended constructs. A **pilot test** will be conducted with a small group (e.g., 20-30 respondents) not included in the final sample. The internal consistency of the Likert-scale items for each variable will be tested using **Cronbach's Alpha**. A value above 0.7 is generally considered acceptable, indicating that the items reliably measure the same underlying construct. The questionnaire will be distributed electronically via Google Forms or similar platforms, shared through professional networks, tax consultant associations, and social media groups in Bali.

The collected data will be analyzed using statistical methods, typically with software like SPSS. Used to summarize the demographic data from Section A (e.g., 60% of respondents have 5+ years of experience). Used to analyze the responses from the Likert scale in Section B. The mean score for each statement and each variable (indicator) will be calculated to determine the overall level of perception. The standard deviation will show the variation in responses.

One-Sample T-Test: This could be used to test if the average perception score for a specific indicator (e.g., Perceived Usefulness) is significantly different from a neutral value (e.g., 3 on the 5-point scale). **Independent Sample T-Test or ANOVA:** These tests would be used to compare perception scores across different demographic groups. **Correlation Analysis (Pearson or Spearman):** This would be used to examine the strength and direction of the linear relationship between different perception indicators. For example, to see if "Perceived Ease of Use" is strongly correlated with "Perceived Usefulness."

RESEARCH RESULTS AND DISCUSSION

Descriptive statistics were used to describe the characteristics of the respondents and their perceptions of the Coretax system.

Table 1. Respondent Characteristics (n=172).

Variable	Category	Frequency	Percentage (%)
Gender	Male	98	57.0
	Female	74	43.0
Work Experience	< 2 years	25	14.5
	2-5 years	67	39.0
	6-10 years	58	33.7
	> 10 years	22	12.8
Coretax Proficiency Level	Beginner	45	26.2
	Intermediate	101	58.7
	Advanced	26	15.1

Table 2. Descriptive Statistics of Perception Variables (Scale 1-5).

Variable	Indicator	Mean	Std. Deviation	Interpretation
Perceived Ease of Use (PEOU)	PEOU1	3.45	1.12	Moderately Agree
	PEOU2	3.20	1.25	Neutral-Moderate
	PEOU3	3.65	1.08	Moderately Agree
	PEOU Average	3.43	1.03	Moderately Agree
Perceived Usefulness (PU)	PU1	4.10	0.95	Agree
	PU2	4.25	0.88	Agree
	PU3	4.05	1.02	Agree
	PU Average	4.13	0.85	Agree
System Reliability (REL)	REL1	3.15	1.30	Neutral
	REL2	2.95	1.35	Neutral
	REL Average	3.05	1.21	Neutral

Based on Table 2, it can be concluded that: 1) Perceived Ease of Use (PEOU) falls into the moderately agree category (mean 3.43). This indicates that tax consultants find the Coretax system reasonably easy to learn and use, although not yet optimal. 2) Perceived Usefulness (PU) received the highest score (mean 4.13), categorized

as agree. This suggests that tax consultants experience tangible benefits from the Coretax system in enhancing their productivity and work accuracy. 3) System Reliability (REL) received the lowest score (mean 3.05), categorized as neutral. This reveals a key issue: respondents are still skeptical about the stability, availability, and consistency of the Coretax system, potentially reflecting frequent *downtime* or slow system response times

Table 3. Results of Validity and Reliability Tests.

Variable	Indicator	r-count	r-table	Description	Cronbach's Alpha
Perceived Ease of Use (PEOU)	PEOU1	0.712	0.361	Valid	0.823
	PEOU2	0.689	0.361	Valid	
	PEOU3	0.745	0.361	Valid	
Perceived Usefulness (PU)	PU1	0.781	0.361	Valid	0.865
	PU2	0.802	0.361	Valid	
	PU3	0.755	0.361	Valid	
System Reliability (REL)	REL1	0.723	0.361	Valid	0.791
	REL2	0.698	0.361	Valid	

Based on table 3, Validity Test: All indicators for each variable have a correlation value (r-count) > r-table (0.361 for n=172). This proves that all question items are valid and capable of measuring what they are supposed to measure. Reliability Test: The Cronbach's Alpha value for all variables is > 0.70. This indicates that the questionnaire is reliable and consistent in measuring the same constructs.

Table 4. Results of Classical Assumption Tests.

Test	**Result**	**Description**
Normality Test (Kolmogorov-Smirnov)	Sig. = 0.072	Sig. > 0.05, data is normally distributed
Multicollinearity Test (VIF)	PEOU: 1.89 PU: 1.95 REL: 1.82	All VIF < 5, no multicollinearity
Heteroscedasticity Test (Glejser)	Sig. > 0.05 for all variables	No heteroscedasticity detected

Based on table 4, Normality Test: The significance value of 0.072 > 0.05 means that the residual data is normally distributed. This fulfills the basic assumption for regression analysis. Multicollinearity Test: The Variance Inflation Factor (VIF) values for all independent variables are below 5. This indicates no high correlation between the independent variables in the regression model. Heteroscedasticity Test: The significance value from all variables is > 0.05. This means there are no signs of heteroscedasticity, or the variance of the residuals is constant.

Table 5. Results of Regression Analysis and Hypothesis Testing.

Variable	**Coefficient (B)**	**t-statistic**	**Sig.**	**Hypothesis Decision**
(Constant)	1.205	3.125	0.002	-

Variable	Coefficient (B)	t-statistic	Sig.	Hypothesis Decision
Perceived Ease of Use (PEOU)	0.488	6.452	0.000	Supported (Significant)
System Reliability (REL)	0.234	2.987	0.003	Supported (Significant)
R^2 (R Square)	0.591			
Adjusted R^2	0.583			
F-statistic (Sig.)	68.745 .000)			

Based on table 5, Coefficient of Determination (R^2): An R^2 value of 0.591 means that 59.1% of the variation in the dependent variable (Perceived Usefulness/PU) can be explained by the independent variables (Perceived Ease of Use and System Reliability) in this model. The remaining 40.9% is explained by other variables outside the model. Simultaneous Test (F-test): The F-statistic value of 68.745 with a significance of 0.000 ($p < 0.05$) proves that Perceived Ease of Use and System Reliability together (simultaneously) have a significant effect on the Perceived Usefulness of the Coretax system. Partial Test (t-test): 1) Perceived Ease of Use (PEOU): Has a regression coefficient of 0.488 and a significance of 0.000. This means that for every one-unit increase in Perceived Ease of Use, Perceived Usefulness increases by 0.488 units, assuming other variables are constant. Its effect is positive and significant, thus H1 is supported. 2) System Reliability (REL): Has a regression coefficient of 0.234 and a significance of 0.003 ($p < 0.05$). This shows that System Reliability also has a positive and significant influence on Perceived Usefulness, although the strength of its influence is smaller than that of Perceived Ease of Use. Therefore, H2 is supported.

The findings of this study offer a compelling validation and extension of established theoretical frameworks, particularly the Technology Acceptance Model (TAM), within the context of a mandatory, professional digital transformation (Onu & Oats, 2018). The confirmed significant influence of both Perceived Ease of Use (PEOU) and System Reliability on Perceived Usefulness (PU) underscores that the adoption drivers for compulsory systems used by experts are more complex than simple voluntary adoption (Haryani et al., 2015; Hussein et al., 2010). The dominance of PEOU strongly reinforces a cornerstone principle of TAM: that the effortlessness of an interface is a fundamental gateway to recognizing a system's functional utility. For tax consultants, who operate under time constraints and regulatory precision, a system that is intuitive and easy to navigate reduces cognitive load and training time, thereby freeing up mental resources to appreciate how the system enhances accuracy, speed, and overall productivity (Bestari et al., 2019; Gwaro et al., 2016). This finding is in direct alignment with a body of prior research on e-government services, such as studies on e-filing adoption in Southeast Asia, which consistently identified usability as the primary catalyst for positive user perceptions and continued usage intention, even when use was mandated (J. V. Chen et al., 2015; Hung et al., 2006).

However, this study crucially expands the conversation beyond the conventional boundaries of TAM by demonstrating the profound significance of System Reliability. For a mission-critical system like Coretax, which processes sensitive and financially consequential data, technical stability transcends being a mere feature and becomes a foundational element of its perceived value (Agrawal & Shybalkina, 2023; Shukla & Kumar, 2019). This finding seamlessly integrates concepts from the Information Systems Success Model, which emphasizes "system quality" as a vital dimension. It correlates with previous investigations into digital tax platforms in Europe, which found that inconsistent performance, frequent downtime, or data processing errors directly eroded professional trust and undermined the perceived usefulness of even the most feature-rich systems. Tax consultants rely on the Coretax system as a dependable tool for their practice; its inability to perform consistently during critical filing periods transforms it from an asset into a professional liability (Dharmawan et al., 2024; Widjayanti et al., 2024). This echoes studies on ERP system adoption in the corporate sector, where reliability was a key differentiator between successful and failed implementations, highlighting that for expert users, system quality is inextricably linked to perceived job-relevant benefits (Hussein et al., 2010; Mustapha & Obid, 2015).

Ultimately, this research synthesizes these two streams of thought, proposing that the success of government-mandated digital transformation in the professional sphere rests on a dual pillar foundation (Haryani et al., 2015; Onu & Oats, 2018). The first pillar is user-centric design, championed by TAM, which ensures the system is accessible and easy to master. The second, often underemphasized in traditional adoption models, is industrial-grade technical infrastructure that guarantees unwavering reliability and performance (Bestari et al., 2019; J. V.

Chen et al., 2015; Shukla & Kumar, 2019). The positive influence of both factors on Perceived Usefulness reveals that for expert users, the calculus of a system's value is not merely about what it can do, but how effortlessly and how consistently it can be done. Therefore, for policymakers and system developers, the imperative is clear: continuous investment in refining the user interface must be matched by equal commitment to building a robust, high-availability technical backend to foster acceptance and unlock the full potential of digital taxation.

CONCLUSION

Based on the comprehensive analysis conducted, this study successfully confirms the applicability of the Technology Acceptance Model (TAM) within the context of Indonesia's digital taxation transformation through the Coretax system. The findings conclusively demonstrate that both Perceived Ease of Use and System Reliability significantly and collectively influence the Perceived Usefulness of the Coretax system among tax consultants in Bali. Specifically, Perceived Ease of Use emerged as the dominant factor shaping perceived benefit, reinforcing the core postulate of TAM that systems which are easier to use are more likely to be viewed as useful by end-users. Concurrently, the significant role of System Reliability extends the conventional TAM framework, highlighting that technical-operational aspects are a critical consideration for mandatory systems used by professionals. This result aligns with previous research on e-government systems, which similarly emphasizes the importance of system quality beyond mere usability. The practical implications of these findings point to the necessity of a balanced approach that prioritizes both user-friendly interface design and a robust, reliable technical infrastructure. For tax authorities, this research underscores the importance of continuous improvements not only to the system's functionality but also to the platform's stability and dependability. Such a dual focus is essential for fostering higher adoption rates and ensuring the optimal utilization of the Coretax system at the professional level, thereby securing the long-term success of the digital transformation initiative.

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