



Evaluation of Tax Information System Through Accurate Online in Supporting TCF

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Abstract

Amid Indonesia's push for digital tax governance, this study evaluates Accurate Online's ability to support VAT compliance under the OECD Tax Control Framework's six principles using a qualitative evaluative case study that combines VAT document review and in-depth interviews with PT ABC users, two comparator firms, and tax/IT consultants, with triangulation to strengthen validity. Findings show that hardware and peopleware adequately meet TCF expectations through clear role assignments, governance documentation, and routine control testing; the software automates e-invoicing, reconciliations, and VAT returns, yet intermittent invoice-upload failures occur during network latency spikes. The network is well-governed but under-provisioned, and integration with the Directorate General of Taxes remains partial, necessitating manual retries and workarounds. Overall, Accurate Online contributes positively to compliance, but optimal performance requires bandwidth upgrades and redundancy, tighter API integration with DGT, enhanced user training and exception-handling SOPs, and formalized evidence of TCF activities for assurance. The study is limited to one focal firm with two comparators, qualitative data, and a VAT-only scope, suggesting future multi-firm quantitative research across other tax types. The originality lies in holistically applying the Tax Control Framework to a cloud-based tax information system through a four-component IT lens, translating control principles into actionable system, network, and human-capability improvements for more resilient VAT compliance.

Keywords: Effectiveness, Tax Information System, Accurate Online, Tax Control Framework, VAT.

INTRODUCTION

The rapid development of technology has driven the growth of the digital industry in Indonesia. The ASEAN Federation of Accountants (AFA) (2023) shows that 70% of companies have adopted cloud-based accounting software, and 60% have started to integrate artificial intelligence (AI) and robotic process automation (RPA) technology into their operations. These advancements provide various conveniences to improve the efficiency and accuracy of business data management, including tax management.

The digital industry is a business sector that utilizes innovation and technology to provide the best service to achieve business goals (Damanik et al., 2024). Tax administration compliance

in the digital industry is important in maintaining financial stability and business development. Therefore, it is necessary to implement good tax management to avoid sanctions and tax burdens and improve financial efficiency. Tax management in the digital industry is still interesting to study because of its unique business strategy and its faster growth speed compared to conventional businesses. As done by PT ABC, a technology company that since 1998 offers various software products and services for various business purposes.

As PT ABC grows, tax management becomes more complex due to increased transactions and wider business sectors. PT ABC became a Taxable Entrepreneur (PKP) in 2016 and started using Accurate Online software in 2022 to manage its taxation. Accurate Online is a web-based accounting software with cloud storage, providing easy access and integration of accounting records and tax systems.

Real-time reporting improves transparency, planning, and tax compliance as part of the digital transformation of finance (Aroba & Abayomi, 2023). However, the implementation of Accurate Online still encounters several obstacles such as failure and inaccuracy in the automation of tax invoice generation. Therefore, periodic evaluations are needed to assess system effectiveness, identify risks, and ensure compliance with frequently changing tax regulations.

An information system is a collection of interconnected components that collect, process, store, and disseminate information to support decision making and enterprise control. Information technology is a major component of information systems (IS) consisting of hardware, software, networks, and peopleware (Laudon & Laudon, 2018). These components are interrelated and cannot be separated. Therefore, the evaluation of Accurate Online's performance must cover all aspects of the company's information technology.

In this study, we focus on evaluating the performance of PT ABC's information technology system in supporting tax compliance for value added tax (VAT). This is because VAT is more complex than other types of taxes, for example, in the process of automating the generation of tax invoices in Accurate Online, which is prone to delivery errors. In addition, PT ABC's daily business activities are most directly related to VAT tax types, so the risk of compliance costs tends to be higher than for other taxes.

The Directorate General of Taxes (DGT) is currently developing the Coretax system as part of the modernization of tax administration, which will be mandatory as of January 1, 2025 (pajak.go.id, 2025). Coretax aims to simplify tax administration, improve compliance and increase transparency. However, it currently faces obstacles such as server instability, integration limitations, and a lack of technological understanding among tax officials (Ningsih et al., 2024). With automation features that integrate accounting and tax systems, Accurate Online helps to manage taxes more efficiently, reduce input errors, and ensure compliance with changing regulations, especially amidst the challenges of Coretax implementation.

Effective tax management requires information systems as internal controls to ensure tax compliance and transparency. The Tax Control Framework (TCF) helps manage tax risks through structured strategies, clear management responsibilities, and systematic documentation, thereby reducing administrative errors and the risk of tax disputes (OECD, 2016).

The use of information technology in taxation can support tax compliance by improving the efficiency of tax administration and building trust between taxpayers and tax authorities (Darmayasa & Hardika, 2024; Li et al., 2024). Accurate online software can help automate tax calculations and records, comply with frequently changing regulations, and facilitate audits. With a tax system aligned with TCF principles, companies will be better prepared to face regulatory changes such as Coretax and build better transparency with tax authorities.

Research by Daryatno & Sibarani (2022) and Triyani et al. (2024) shows that Accurate Online contributes positively to financial recording, tax compliance, and operational efficiency of the company. Unlike previous studies that emphasize financial aspects and operational efficiency, this study will focus on a thorough evaluation of the effectiveness of tax information systems through the use of Accurate Online in support of TCF.

The evaluation in this study includes all interrelated information technology components, namely hardware, software, network, and human resources (HR), to understand how each IT component contributes to the performance of the system. Thus, this research not only evaluates the effectiveness of Accurate Online as software, but also how the entire information technology infrastructure supports corporate tax compliance and efficiency using the OECD (2016) TCF criteria.

Through this research, it is expected to evaluate the effectiveness of the information system performance of PT ABC in supporting tax compliance on VAT. The evaluation results are expected to provide recommendations to improve the implementation of PT ABC's tax information system, in order to support more optimal corporate tax compliance. Therefore, the author will conduct related research: "The Effectiveness of Tax Information Systems through Accurate Online in Supporting the Tax Control Framework (TCF) in the Digital Industry".

METHOD

This research uses a qualitative method with an evaluation type case study approach. According to Ellet (2018), evaluation aims to determine the value and effectiveness of an action or system that has been implemented, where the results of the evaluation can be in the form of recommendations to improve or maintain the system. The subject of this research is the tax management of PT ABC as a user of the tax system, while the object of research is the effectiveness of the tax information system in supporting the compliance with the Value Added Tax (VAT) based on the principles of the OECD (2016) Tax Control Framework (TCF).

Primary data sources in this study are data obtained directly from data sources or first parties, in the form of resource persons' perceptions obtained through interviews. Meanwhile, secondary data is obtained from company documentation related to VAT such as tax bills, invoices, proof of deposit, proof of tax reporting.

Secondary data is obtained from company documents related to VAT within the period of 2021 to 2024. Meanwhile, primary data was collected through semi-structured interviews with predetermined resource persons. The interviews were conducted in a flexible manner in

order to delve deeper into the implementation of the tax information system and the obstacles faced by the users. This research uses purposive sampling method, where samples are selected based on certain considerations such as licensing and objectives relevant to the research focus. The research informants are shown in Table 1.

Table 1. Research Informant

Name	Agency	Position
Interviewee 1	PT ABC	Tax Manager
Interviewee 2	Comparator Company 1 (PB1)	Tax Manager
Interviewee 3	Comparator Company 2 (PB2)	Tax Manager
Interviewee 4	Tax Consultant Office	Tax Consultant
Interviewee 5	IT Consultant Office	IT Consultant

Source: Authors' own creation, 2025.

This study employs the OECD (2016) Tax Control Framework (TCF) to evaluate the effectiveness of the tax system. The TCF includes six main principles: tax strategy, comprehensive implementation, management responsibility, tax governance documentation, testing and maintenance, and assurance provision. The PT ABC VAT documents were analyzed using content analysis. Content analysis is a research method that analyzes symbolic content to understand the meaning of the data being analyzed (Hamid & Prasetyowati, 2022). The information in the documents was used to analyze the compliance suitability in formal and material aspects based on applicable tax provisions. The list of questions for the tax division is in Table 2.

Table 2. Research Informant

Information System Components	OECD TCF Principles (2016)	Interview Questions
Hardware (Laptop, UPS/Generator)	<ul style="list-style-type: none"> • Comprehensive implementation. • Testing and maintenance. • Assurance provision 	<ol style="list-style-type: none"> 1. Can the hardware used reliably support the performance of the Accurate Online system? 2. How often is the hardware tested or maintained to ensure optimal functioning? 3. Does the hardware used provide assurance of reliability in timely and accurate tax data processing?
Software	<ul style="list-style-type: none"> • Tax Strategy • Comprehensive Implementation. • Management Responsibility • Testing and Maintenance • Tax Governance Documentation. • Provision of Assurance 	<ol style="list-style-type: none"> 1. Does Accurate Online provide complete information about tax rights and obligations, including tax calculation, bookkeeping, and reporting? 2. Is Accurate Online easy to use and facilitate the management of tax data by PT ABC management? 3. Are Accurate Online features tested and updated to ensure the system functions properly and in accordance with the latest tax regulations? 4. Does Accurate Online produce tax documentation and reporting in accordance

Information System Components	OECD TCF Principles (2016)	Interview Questions
		with tax regulations? 5. How does Accurate Online ensure tax data remains secure from the risk of leakage or unauthorized access?
Networking	<ul style="list-style-type: none"> • Comprehensive Implementation. • Testing and Maintenance 	1. Is the network connection stable enough to support real-time tax transactions and maintain tax data security? 2. How often is the network tested and maintained to ensure there are no interruptions when accessing Accurate Online?
Peopleware (Users)	<ul style="list-style-type: none"> • Tax Strategy • Testing and Maintenance 	1. How competent is the tax staff at operating Accurate Online to ensure tax calculations and reports are in accordance with regulations? 2. Is the training or socialization provided enough to help staff understand and use the tax system properly?

Source: Authors' own creation, 2025.

This research employs two approaches for data analysis. First, a content analysis was performed on collected VAT documents to identify the level of corporate tax compliance. Second, the interview data were analyzed using Miles et al. (2014) three-stage method: data reduction, data presentation, and conclusion drawing. This process aims to systematically analyze the interview data to produce relevant recommendations for the company.

RESULTS AND DISCUSSION

This study aims to evaluate the effectiveness of Accurate Online implementation in tax management on VAT at PT ABC based on the OECD (2016) Tax Control Framework (TCF) principles. Data is obtained through tax documentation, interviews with internal and external parties, and comparison with two other companies. The results are organized systematically from documentation analysis to interviews and integrative analysis.

VAT Documentation

Based on the evaluation of PT ABC's VAT administrative documents, it is found that almost all rights and obligations of PKP have been carried out in accordance with the provisions. The documents include VAT Monthly Return, output and input tax invoices, proof of deposit (BPN), and proof of reporting (BPE).

Table 3. Results of VAT Documentation Analysis

Rights and Obligations of a Taxable Person for VAT	VAT Documents	Data Collection Results	Analysis Findings
VAT Collection	Invoices and	Each invoice and cooperation agreement for a particular transaction has been	None

	Cooperation Agreements	properly prepared, including determining whether the transaction is subject to VAT, selecting the tax rate and calculation method, determining when the tax is payable, and determining the tax base.	
VAT Deposit.	State Revenue Receipt (BPN)	ach BPN is equipped with an NTPN and includes the appropriate counterparty identity and deposit type code (KJS). The deposit date stated in the BPN never exceeds the specified payment deadline.	None
VAT Reporting	- Periodic VAT Return - Electronic Proof of Receipt (BPE).	Each periodic tax return is prepared and signed in accordance with applicable regulations. The Electronic Receipt Evidence (BPE) for each reporting period is obtained before the VAT return reporting deadline.	There has only been one-time SPT correction in the tax period ranging from 2022 to 2024.
Tax Invoice Issuance	Output Tax Invoice (FP)	Setiap faktur pajak yang diterbitkan melalui sistem Accurate Online telah diisi sesuai dengan rincian yang tercantum dalam invoice, dan selalu di <i>upload</i> tepat waktu tanpa mengalami keterlambatan.	- FP failed 1% of total invoices (average 76 per tax period) - FP void on average 25 per tax period

Source: Authors' own creation, 2025.

Interview Results

Interviews were conducted with five individuals, including one representative from PT ABC, two representatives from comparison companies (PB1 and PB2), one tax consultant (KP), and one IT expert (KIT). These representatives were selected based on their experience, competence, and positions related to knowledge of the implementation of tax management at PT ABC. A summary of the interviews can be seen in Table 4. Informant, Code, Date, Duration

Table 4. Interview Implementation

No.	Informant	Code	Date	Duration
1.	Tax Manager ABC	ABC	March 21, 2025 March 28, 2025	75 minutes 40 minutes
2.	Tax Manager PB1	PB1	March 29, 2025	42 minutes
3.	Tax Manager PB2	PB2	March 30, 2025	37 minutes
4.	Tax Consultant	KP	April 22, 2025	54 minutes
5.	IT Consultant	KIT	April 23, 2025	20 minutes

Source: Authors' own creation, 2025.

The interview results confirmed the following:

- ABC uses Accurate Online thoroughly and has good internal controls, but faces technical challenges, such as FP failures and cancellations.
- PB1 and PB2 experienced similar challenges but had less systematic documentation, structure, and training than ABC.
- KP emphasized the importance of written SOPs and customer communication to mitigate the risk of FP aborts.

- d. KIT recommends strengthening the network and monitoring mechanisms to maintain system stability and reduce FP failures and cancellations.

Discussion

Hardware

Based on an evaluation of the documentation and interviews, the hardware used in PT ABC's tax information system shows that it effectively supports the TCF principles, particularly with regard to application, testing, and assurance. PT ABC uses laptops with medium-to-high specifications (8–16 GB of RAM, SSD storage, and an Intel Core i5 processor) to access Accurate Online and has performed routine maintenance. This aligns with the interviewee's statement: "The laptop we use is quite stable, and we have never experienced problems accessing Accurate Online for VAT management" (ABC, 2025).

In terms of maintenance, PT ABC has implemented a preventive approach involving regular monitoring by the HR team and independent maintenance by each device user. Inspection schedules are carried out every three months to maintain system performance and reduce potential disruptions during tax reporting. This approach reflects the "Testing Performed" principle in TCF, where testing and maintenance are integral to information system control.

Additionally, PT ABC has implemented backup power in the form of generators and uninterruptible power supplies (UPS) in anticipation of external disruptions, such as power outages. This system ensures that the reporting process continues without interruption, thus supporting the Assurance Provided principle. This demonstrates that PT ABC is utilizing technology not only for efficiency, but also to strengthen sustainability and tax compliance.

In contrast, the two comparator companies in this study have not fully implemented a similar approach. One still uses low-specification hardware and lacks a regular maintenance system, and the other lacks backup resources, such as generators. These differences demonstrate that the effectiveness of the digital taxation system is greatly influenced by the proactive and planned readiness of the technical infrastructure.

These results align with those of Syuhada et al. (2025) and Atadoga et al. (2024), who emphasize that adequate hardware specifications and consistent maintenance practices significantly improve the efficiency of cloud-based tax systems. Laudon & Laudon (2018) assert that information system failures often stem from neglecting technical infrastructure, particularly in organizations that depend on real-time systems. Therefore, hardware evaluation must be prioritized in designing and managing compliance-oriented tax information systems.

Software

Based on the evaluation of documentation and interviews, Accurate Online software is considered effective in supporting the TCF principle in PT ABC's tax information system, especially in the areas of application, responsibility assignment, governance documentation, testing performance, and assurance provision. However, the Tax Strategy Established principle

has not been fully implemented. All divisions use Accurate Online thoroughly in business processes, from recording transactions to tax reporting. This creates consistent and efficient system integration. This illustrates the level of comprehensive and coordinated system adoption.

PT ABC's tax responsibility structure is clearly defined, and the division of roles within the tax team is supported by Accurate Online's role-based access feature. Tax documentation is digitally and systematically recorded through the invoice status grouping feature (successful, failed, void, and replacement), as well as through the attachment of supporting documents. Nevertheless, implementing the tax strategy still presents technical challenges, as tax invoices sometimes fail or need to be canceled. As one interviewee noted, "The input and output are the same as the DGT, but sometimes invoices fail or need to be canceled due to incorrect input or canceled transactions" (ABC, 2025). This demonstrates that the system is incapable of preventing operational errors without the support of additional internal controls.

Accurate Online is regularly updated to keep up with regulatory changes, including the anticipated implementation of the Coretax system by the tax authorities. In line with the Testing Performed principle, system users provide direct feedback to developers to improve the system. Security features, such as access restrictions, password usage, and two-factor authentication, support the assurance provided principle, ensuring the security and integrity of tax data.

Compared to PB1 and PB2, PT ABC demonstrates a higher level of organized, consistent software adoption. One company experiences limitations in utilizing access and approval features, and another acknowledges technical obstacles when regulatory changes are not fully automated.

These findings are supported by Atadoga et al. (2024), who stated that the effectiveness of cloud-based software depends heavily on the implementation of internal controls and accurate transaction documentation. This aligns with Siglé et al. (2024), who emphasize that accounting information systems must be equipped with validation and supervision to ensure data reliability.

Thus, PT ABC's use of Accurate Online can be said to be substantially effective. However, there are still aspects of the strategy that need improvement. PT ABC has documented and implemented its tax strategy through Accurate Online, which supports automatic calculation and reporting. Nevertheless, problems with invoice management persist, including tax invoices that fail to be issued, canceled, or replaced. This suggests the need to integrate additional controls and procedures for handling transaction corrections to strengthen the existing system.

Networking

The results of the Accurate Online network component evaluation at PT ABC show that, despite the provision of relatively stable internet infrastructure and a backup mechanism, technical obstacles remain in the tax invoice upload process. These obstacles are primarily caused by limited bandwidth capacity and external interference from the DGT system. Thus, the Comprehensive Implementation principle in TCF has not been fully achieved. This finding aligns with Arep & Lating (2024) study, which emphasizes that cloud system effectiveness is strongly influenced by connection quality. However, the contexts differ: their study assesses financial reporting, while this study highlights tax management.

Regarding testing and maintenance, PT ABC has implemented proactive practices. The infrastructure team regularly monitors network metrics (latency, throughput, and packet loss) and responds quickly to disruptions, aligning with OECD (2016) recommendations. This approach supports real-time access reliability to Accurate Online and maintains tax data integrity. Unlike Hendri et al. (2022), who found that many organizations still rely on reactive maintenance, PT ABC has consistently blended preventive and responsive strategies.

These results theoretically corroborate Delone and McLean's framework, which emphasizes the importance of reliable technical infrastructure for information system success (Brahmantyo et al., 2023). In practice, increasing bandwidth capacity, implementing quality of service (QoS), and documenting service level agreements (SLAs) with internet service providers will minimize the risk of tax transaction delays and ensure digital compliance.

Based on the documentation and interviews, it can be concluded that PT ABC's network component has demonstrated effective proactive maintenance practices. However, it is not yet supported by sufficient bandwidth capacity for fast invoice uploads. Reinforcing the bandwidth and mitigating network risks are required to achieve full implementation. These findings confirm that network readiness is a critical prerequisite for digital tax management and that further improvements will strengthen compliance and operational efficiency.

Peopleware (Users)

Peopleware plays a central role in ensuring the Accurate Online-based tax system functions as intended. Laudon & Laudon (2018) emphasize that the success of information systems depends on more than just hardware and software; it also depends on the competence of system users.

PT ABC designed and documented a comprehensive tax strategy and internalized it through ongoing training modules for the tax team. Staff are trained not only to master the input-output flow in Accurate Online but also to understand changes in tax regulations, ensuring that every system configuration is accurate and compliant. Accurate Online's "user-friendly" interface is combined with workshops and periodic competency evaluation programs to minimize the risk of misalignment between management policies and operational practices. This aligns with the results of an interview with Interviewee 1: "The tax team is competent in the latest tax regulations, from calculation to reporting, ensuring the alignment of input and output produced by the Accurate system. Of course, everyone can practice in the system because it is user-friendly" (ABC, 2025).

PB 1 and PB 2 demonstrated more ad hoc approaches: PB 1 relied on on-the-job learning and team discussions, and PB 2 followed sporadic vendor training. Both models risk inconsistencies when regulations or personnel change, as neither has a formal training framework or structured documentation of competencies.

PT ABC has implemented regular competency testing and maintenance. Morning briefings and weekly meetings test staff understanding of new system features and current regulations, as well as monitor alignment of operational practices with the established tax strategy. This approach reflects the proactive practices recommended by the OECD (2016), in which periodic evaluations and knowledge-sharing forums serve as means of testing peopleware.

Overall, the PT ABC Peopleware effectively supports documented tax strategies and regular competency testing in TCF. This aligns with Romney & Steinbart (n.d.) findings that structured training and periodic validation are essential for the reliability of accounting information systems.

Implications, limitations and research directions

This study has important theoretical and practical implications. Practically, the results can be used by PT ABC to improve the management of tax information systems, especially in terms of automated validation, strengthening internal controls, and tax policy documentation. This research can also serve as a reference for other digital industries in the development of an integrated and risk-based digital tax system.

Theoretically, the application of the TCF framework in this study shows that it can be used to assess the effectiveness of digital tax systems in different sectors. The TCF is shown to be able to identify the strengths and weaknesses of tax technology implementation and to provide new insights into the role of technology in promoting tax compliance and transparency.

However, the study has several limitations. First, the scope of the study is limited to one major company, so the generalizability of the results is still limited. Second, the qualitative approach used relies heavily on the perceptions of internal informants without the involvement of external parties. Third, the evaluation focused on the TCF framework and did not cover aspects such as user experience or compliance costs. Finally, the evaluation reflects only the perspective of the tax department and has not touched on the user experience of other departments.

Suggestions for further research include expanding the objects and variations of comparison companies across industries and business sizes, using mixed methods to increase objectivity, conducting long-term studies (longitudinal), comparing different tax ERP software, involving other external parties such as DGT, adding evaluation aspects outside of TCF such as cost efficiency and audit readiness.

In general, the Accurate Online system has supported the implementation of TCF principles at PT ABC, especially in the hardware and peopleware aspects. However, challenges remain in the software and network aspects, such as invoice upload failures and suboptimal system validation. These findings underscore the importance of synergy between technology, human resources, and tax strategy for the digital tax system to operate effectively and sustainably in line with the research objectives.

CONCLUSION

The implementation of Probation Officers (PK) in handling children in conflict with the law (ABH) at the Cirebon Class I Correctional Center occurs through pre-adjudication, adjudication, and post-adjudication stages but remains sub-optimal due to late PK involvement, limited social inquiry focused narrowly on nuclear-family data, absence of PK during trials which denies children emotional support and timely information, and a post-adjudication mentoring approach whose effectiveness depends heavily on the PK–

child relationship. Additional challenges include thin human resources, wide service coverage, an incomplete assistance approach, limited legal literacy for children, and fragile interpersonal dynamics, all of which hinder the fulfillment of children's rights and reveal gaps in the juvenile justice mandate. To enhance effectiveness, future efforts should ensure early PK activation through SOPs or MoUs with police and prosecutors, broaden social inquiries to include peers, schools, digital footprints, and community supports, guarantee PK presence in court with child-friendly explanations, strengthen PK capacity with manageable caseloads and trauma-informed, risk-needs-responsivity (RNR) training, raise legal literacy through pre-trial rights education, integrate services via shared digital case-management systems and community partnerships, and implement measurable KPIs linked to multi-agency periodic reviews. Future research should quantitatively assess the impact of these integrated improvements on judicial outcomes, recidivism rates, and children's psychosocial well-being across diverse regional settings.

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