EDUCORETAX
Volume 6 No.11, 2026

THE INFLUENCE OF SYSTEM QUALITY, INFORMATION QUALITY, SERVICE QUALITY, AND SOCIAL INFLUENCE ON USER SATISFACTION OF CORETAX: A CASE STUDY ON THE PERCEPTION OF TAX CONSULTANTS IN BANDUNG

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Abstract
The implementation of the Core Tax Administration System (Coretax) highlights the need to evaluate user satisfaction, particularly among tax consultants who rely on the system to manage their clients' tax obligations. This study aims to examine the effects of system quality, information quality, service quality, and social influence on Coretax user satisfaction among tax consultants in Bandung. A quantitative approach was employed using purposive sampling. Data were collected through an online questionnaire administered to 77 tax consultants registered with the Bandung Branch of the Indonesian Tax Consultants Association (IKPI) and analyzed using multiple linear regression. Based on one-tailed hypothesis testing, the results indicate that information quality had a positive and statistically significant effect on user satisfaction ($\beta = 0.507$; $p < 0.0005$). In contrast, system quality ($p \approx 0.1435$), service quality ($p \approx 0.4925$), and social influence ($p \approx 0.3060$) did not demonstrate statistically significant effects. The simultaneous F-test indicated that the overall regression model was statistically significant ($F = 7.137$; $p < 0.001$), with an Adjusted R Square value of 0.244. These findings identify information quality as the strongest statistically significant predictor of Coretax user satisfaction within the research model. Therefore, improving the accuracy, relevance, completeness, and timeliness of information should be prioritized in the development of Coretax to support satisfaction among tax consultants as professional users.
Keywords: Coretax; Information quality; Social influence; Tax consultants; User satisfaction

INTRODUCTION

Tax revenue constitutes a major source of government funding in Indonesia. In 2025, total taxation revenue reached IDR 2,217.9 trillion out of total state revenue of IDR 2,756.3 trillion, accounting for approximately 80% (Kementerian Keuangan Republik Indonesia, 2026b). This substantial dependence on taxation revenue highlights the need for an efficient and reliable tax administration system. Previously, the Directorate General of Taxes (DGT) provided electronic tax services through DJP Online, which consisted of several applications, including e-Registration, e-Billing, e-Faktur, e-Bupot, and e-Filing. Each service operated through a separate system with its own authentication mechanism, resulting in tax administration processes that were not fully integrated into a single platform (Hidayat & Inayati, 2025; Rizki et al., 2025). To address this fragmentation, the DGT developed the Coretax Administration System as part of the Tax Administration System Modernization Program (Pemerintah Pusat Indonesia, 2018). Coretax was regulated under Minister of Finance Regulation (PMK) Number 81 of 2024 and was officially implemented nationwide on January 1, 2025(Kementerian Keuangan Republik Indonesia, 2024a). The system integrates tax registration, reporting, payment, supervision, and collection into a unified platform.

During its initial implementation, Coretax encountered various technical challenges. Tax revenue in January 2024 was recorded at IDR 149.25 trillion, declining to IDR 88.89 trillion in January 2025, when Coretax was first implemented, before increasing to IDR 116.2 trillion in January 2026 (Kementerian Keuangan Republik Indonesia, 2024b, 2026a). Furthermore, the number of tax invoices issued in January 2025 reached only 20 million, substantially lower than the 60 million invoices issued during the corresponding period of the previous year (Fatimah, 2025). The Indonesian Tax Consultants Association (Ikatan Konsultan Pajak Indonesia, IKPI) also identified dozens of technical issues and reported them to the DGT

(Monitor Indonesia, 2025), while (MUC Consulting, 2025) documented 22 problems experienced by taxpayers. Subsequently, the DGT conducted a Coretax user satisfaction survey through Announcement Number PENG-6/PJ.09/2026; however, the results had not yet been publicly released (Direktorat Jenderal Pajak, 2026). These circumstances highlight the importance of further investigating Coretax user satisfaction, particularly from the perspective of tax consultants as professional users.

User satisfaction is an essential indicator of information system success. According to the Information Systems Success Model developed by DeLone & McLean (2003), user satisfaction is influenced by system quality, information quality, and service quality. In the context of electronic taxation systems, Saptono et al. (2023) identified user satisfaction as a mediating variable between electronic tax system quality and tax compliance intention. However, previous empirical findings have been inconsistent. In the context of e-Filing, Oktavia (2022) and Setyoko et al. (2023) found that service quality significantly influenced user satisfaction, whereas Kresnandita et al. (2023) and Nurlanda & Saebani (2025) reported no significant relationship. Regarding Coretax, Hibrizi et al. (2025) found that system quality and information quality influenced user satisfaction through user trust.

The DeLone and McLean model primarily emphasizes system-related characteristics and does not explicitly incorporate the social environment of users. However, Coretax is a newly implemented, mandatory tax administration system that initially experienced various operational difficulties. Consequently, users' evaluations of the system may be shaped not only by their technical experiences but also by social influences. Within the Unified Theory of Acceptance and Use of Technology (UTAUT), Venkatesh et al. (2003) defined social influence as the extent to which individuals perceive that important people in their social environment believe they should use a new system. Social influence operates through three mechanisms: compliance, internalization, and identification. Venkatesh et al. (2003) further demonstrated that social influence can significantly affect technology acceptance in mandatory settings through the compliance mechanism, while its influence tends to weaken in voluntary settings. Therefore, the mandatory nature of Coretax does not diminish the relevance of social influence. Instead, it makes the compliance mechanism particularly relevant.

Nevertheless, in the original UTAUT model, social influence predicts behavioral intention rather than user satisfaction. Therefore, examining its relationship with satisfaction requires additional theoretical justification. In the DeLone & McLean (2003) model, intention to use and actual system use are interrelated with user satisfaction, suggesting that factors shaping users' evaluations of system use may also contribute to their satisfaction. User satisfaction itself represents a post-use evaluation formed through interactions with a system. Among professional users who belong to the same community, such evaluations may depend not only on personal experiences but also on social considerations. Colleagues' perceptions of the system (subjective norm), support from fellow users when encountering difficulties (social factors), and the perception that system use reflects professional competence (image) may influence how individuals evaluate the system. These three concepts were incorporated by Venkatesh et al. (2003) into the social influence construct. Accordingly, the relationship between social influence and user satisfaction in the present study is treated as an empirically testable proposition rather than a direct relationship specified in the original UTAUT model.

Empirical evidence from digital government services has produced varying findings. Azomah & Murniati (2025), in their study of a regional government library service website, reported that UTAUT constructs, including social influence, affected user satisfaction. In contrast, Solihin & Pratminingsih (2026), who examined the Sapawarga application in Bandung, found that social influence did not significantly affect user satisfaction. Similarly, Panigoro et al. (2025), in their study of the I-SimPeg system, found that social influence did not

significantly influence behavioral intention, whereas behavioral intention significantly influenced user satisfaction. However, the relationship between social influence and user satisfaction remains relatively underexplored in the context of digital taxation systems.

This study focuses on tax consultants because they directly operate Coretax as authorized representatives of taxpayers and manage tax administration processes for multiple clients simultaneously. Compared with individual taxpayers who use the system for their own tax obligations, tax consultants generally interact with Coretax more frequently and over longer periods. Saptono et al. (2023) and Sastri et al. (2025) also highlighted the relevance of tax consultants as professional users affected by changes in electronic tax administration systems. The study was conducted among members of the IKPI Bandung Branch, a professional community whose members exchange information and experiences regarding tax administration practices. Respondents consisted of tax consultants who had used Coretax for at least three months as authorized representatives of their clients.

Based on this background, the present study aims to analyze the effects of system quality, information quality, service quality, and social influence on Coretax user satisfaction among tax consultants registered with the IKPI Bandung Branch. This study makes three contributions. First, it applies the DeLone and McLean Information Systems Success Model to Coretax, a relatively new integrated tax administration system. Second, it examines social influence, derived from UTAUT, as a potential determinant of user satisfaction rather than behavioral intention within a mandatory system environment. Third, it provides empirical insights from the perspective of professional users, a group that has received relatively limited attention in previous studies.

LITERATURE REVIEW

Information Systems Success Model. The Information Systems Success Model developed by DeLone & McLean (2003) explains information system success through six dimensions: system quality, information quality, service quality, system use, user satisfaction, and net benefits. In this study, three quality dimensions are employed as independent variables hypothesized to influence Coretax user satisfaction. System quality refers to the technical characteristics of a system, including ease of use, reliability, flexibility, and response time. Information quality relates to the quality of system outputs, particularly relevance, fitness for purpose, timeliness, and accuracy. Meanwhile, service quality refers to the support provided by system providers to assist users in operating an information system.

Service quality can also be understood through the SERVQUAL model developed by Parasuraman et al. (1988), which comprises five dimensions: tangibles, reliability, responsiveness, assurance, and empathy. In this study, service quality is operationalized through technical support, responsiveness of assistance services, adequacy of supporting infrastructure, service reliability and consistency, and the usefulness of service outputs for Coretax users. The three quality dimensions of the DeLone & McLean (2003) model are used to evaluate the extent to which system characteristics and support services are associated with tax consultants' satisfaction when using Coretax.

Unified Theory of Acceptance and Use of Technology. The Unified Theory of Acceptance and Use of Technology (UTAUT) was developed by Venkatesh et al. (2003) to explain technology acceptance and use through four main constructs: performance expectancy, effort expectancy, social influence, and facilitating conditions. This study selectively adopts the social influence construct to examine the potential role of the social environment in Coretax user satisfaction. Social influence is defined as the extent to which individuals perceive that people who are important to them believe they should use a particular system. This construct is measured through subjective norm, social factors, and image. Venkatesh et al. (2003) explained

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that social influence operates through the mechanisms of compliance, internalization, and identification, and may play an important role in shaping behavioral intention in mandatory technology-use settings.

User Satisfaction. User satisfaction refers to a subjective response formed through users' experiences of interacting with an information system and their evaluations of the system's ability to meet their needs and expectations. According to DeLone & McLean (2003), user satisfaction is an essential dimension in evaluating information system success. In this study, Coretax user satisfaction is measured through satisfaction with system functions, the extent to which available features meet users' expectations, the ease and efficiency of fulfilling clients' tax obligations, and overall satisfaction with the system.

Hypothesis Development

System quality is one of the dimensions of information system success in the DeLone & McLean (2003) model, encompassing ease of use, reliability, flexibility, and response time. A high-quality system is expected to support users in performing their activities effectively and efficiently, thereby enhancing user satisfaction. Previous studies by Kresnandita et al. (2023), Oktavia (2022), and Setyoko et al. (2023) demonstrated that system quality positively influences e-filing user satisfaction. Meanwhile, Hibrizi et al. (2025) found that Coretax system quality significantly influenced user trust, which was subsequently associated with user satisfaction. Unlike systems that have been in use for longer periods, Coretax is still undergoing adjustments following its implementation, and users may encounter technical difficulties during this transition. These circumstances make system quality particularly relevant to investigate, especially among tax consultants who rely on Coretax to manage their clients' tax obligations. Higher perceived system quality is therefore expected to be associated with greater user satisfaction. Based on these considerations, the first hypothesis is formulated as follows

H1: System quality has a positive and significant effect on Coretax user satisfaction among tax consultants in Bandung.

Information quality is one of the dimensions of information system success in the DeLone & McLean (2003) model, encompassing relevance, fitness for purpose, timeliness, and accuracy. High-quality information is expected to support users in performing their tasks effectively and efficiently, thereby enhancing user satisfaction. Previous studies by Awaliah F et al. (2024), Kresnandita et al. (2023), Oktavia (2022), and Setyoko et al. (2023) demonstrated that information quality positively influences e-filing user satisfaction. Meanwhile, Hibrizi et al. (2025) found that Coretax information quality influenced user trust, which was subsequently associated with user satisfaction. In the context of Coretax, information quality is particularly important because tax consultants use the system to manage tax obligations for multiple clients, including tax reporting, invoice issuance, and tax data management. Accurate, relevant, and timely information is expected to minimize the risk of administrative errors and support the timely fulfillment of tax obligations. Therefore, higher information quality provided by Coretax is expected to lead to greater user satisfaction. Based on these considerations, the second hypothesis is formulated as follows.

H2: Information quality has a positive and significant effect on Coretax user satisfaction among tax consultants in Bandung.

Service quality is one of the dimensions of information system success in the DeLone & McLean (2003) model, encompassing technical support, the availability of supporting infrastructure, service reliability and consistency, and the usefulness of services to users. Responsive, reliable, and effective support services are expected to help users overcome difficulties encountered during system use, thereby enhancing user satisfaction. Previous studies by Awaliah F et al. (2024), Oktavia (2022), and Setyoko et al. (2023) demonstrated that service quality positively influences e-filing user satisfaction. However, Kresnandita et al.

(2023), and Nurlanda & Saebani (2025) found that service quality did not have a statistically significant effect on user satisfaction. These differing findings suggest that the relationship between service quality and user satisfaction may vary depending on the characteristics of the system and its users. In the context of Coretax, service quality is particularly important because tax consultants require support from the Directorate General of Taxes (DGT), such as the Kring Pajak assistance service, user guides, and assistance from tax officers when encountering technical difficulties during the system's transition period. Given that tax consultants manage tax obligations for multiple clients under specific deadlines, the availability of prompt, reliable, and effective support services is expected to reduce operational difficulties and enhance user satisfaction. Based on these considerations, the third hypothesis is formulated as follows.

H3: Service quality has a positive and significant effect on Coretax user satisfaction among tax consultants in Bandung.

Social influence is one of the constructs in the Unified Theory of Acceptance and Use of Technology (UTAUT) model, which explains how the perceptions and expectations of significant others can influence an individual's intention to use technology Venkatesh et al. (2003). In mandatory technology-use settings, social influence may operate through the compliance mechanism, whereby individuals adjust their behavior in response to social demands or expectations. However, in the original UTAUT model, social influence predicts behavioral intention rather than user satisfaction. Therefore, this study extends the relationship between social influence and user satisfaction based on the assumption that the professional environment may shape users' expectations and evaluations of a system. In the DeLone & McLean (2003) model, system use and user satisfaction are interrelated. Although this relationship does not directly establish an effect of social influence on satisfaction, colleagues' perceptions, information obtained from peers or senior professionals, and perceptions of professional image are hypothesized to influence how tax consultants evaluate their experiences with Coretax. These influences within the professional environment may contribute to more positive evaluations, thereby potentially enhancing user satisfaction.

Solihin & Pratminingsih (2026) directly examined the effect of social influence on user satisfaction among users of the Sapawarga application in Bandung and found that the relationship was not statistically significant. Meanwhile, Panigoro et al. (2025), in their study of the I-SimPeg system, found that social influence did not significantly affect behavioral intention, whereas behavioral intention had a significant effect on user satisfaction. Although these studies examined different relationships, their findings suggest that social influence does not necessarily have a statistically significant relationship with user satisfaction in digital government services. In the context of Coretax, which is used to fulfill tax administration obligations, tax consultants may experience social influences from their professional environment. However, social pressure to use a system does not automatically determine satisfaction after its use. Therefore, this study examines whether social influence, reflected in subjective norms, social factors, and professional image, has a positive effect on Coretax user satisfaction. This relationship is treated as an empirically testable hypothesis rather than a direct relationship established in the original UTAUT model. Based on these theoretical arguments and previous empirical findings, the fourth hypothesis is formulated as follows.

H4: Social influence has a positive and significant effect on Coretax user satisfaction among tax consultants in Bandung.

METHODS

This study employed a quantitative approach with an explanatory research design using a survey method to examine the effects of system quality, information quality, service quality, and social influence on Coretax user satisfaction. The study population consisted of 339 tax

consultants registered as members of the Indonesian Tax Consultants Association (Ikatan Konsultan Pajak Indonesia, IKPI) Bandung Branch. The sample size was determined using Slovin's formula with a 10% error tolerance, while respondents were selected through purposive sampling. The inclusion criteria required respondents to be registered members of the IKPI Bandung Branch, to have used Coretax for at least three months, and to have operated the system as authorized representatives of taxpayers in managing their clients' tax obligations. Of the 85 questionnaire responses received, 77 met the inclusion criteria and were included in the analysis, while the remaining eight responses were excluded.

Primary data were collected through an online questionnaire administered using Google Forms and distributed via the WhatsApp group of the IKPI Bandung Branch. The research instrument consisted of 25 statements, comprising five items each for system quality, information quality, service quality, social influence, and user satisfaction. All statements were measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The instrument was developed based on indicators derived from the DeLone & McLean (2003) Information Systems Success Model, the Unified Theory of Acceptance and Use of Technology (UTAUT) developed by Venkatesh et al. (2003), and relevant previous studies. The research variables and their corresponding indicators are presented in Table 1.

Table 1. Research Instrument

Variable	Indicators	Number Of Items
System Quality (X1)	Ease of use, System reliability, System flexibility, Response time	5
Information Quality (X2)	Relevance, Appropriateness, Timeliness, Accuracy	5
Service Quality (X3)	Technical support, Infrastructure, Reliability, Service usefulness	5
Social Influence (X4)	Subjective Norm, Social Factors, Image	5
User Satisfaction (Y)	System function, Ease of tax reporting, Overall system satisfaction	5

Source: Previous studies, compiled by the author (2026).

Validity and reliability were assessed using data from the 77 eligible respondents. Item validity was evaluated using Pearson's correlation coefficient, with items considered valid when the calculated correlation coefficient (r-value) exceeded the critical r-value at a significance level of 0.05. Internal consistency was assessed using Cronbach's Alpha, with a minimum acceptable threshold of 0.60. Subsequently, the Likert-scale data were transformed from an ordinal scale into an interval scale using the Method of Successive Interval (MSI) before multiple linear regression analysis was performed.

Data analysis was conducted using the Statistical Package for the Social Sciences (SPSS). Classical assumption tests included a residual normality test using the Kolmogorov–Smirnov method, a multicollinearity test based on tolerance values and the Variance Inflation Factor (VIF), and a heteroscedasticity test using the Glejser method. Multiple linear regression analysis was employed to examine the effects of system quality, information quality, service quality, and social influence on Coretax user satisfaction. As the hypotheses specified positive directional effects, hypothesis testing was conducted using one-tailed partial t-tests at a significance level of 0.05. The F-test, based on the analysis of variance (ANOVA) table, was used to assess the overall significance of the regression model. The adjusted coefficient of determination (Adjusted R Square) was used to evaluate the proportion of variation in user satisfaction explained by the independent variables.

RESULTS AND DISCUSSION

The study population consisted of 339 tax consultants registered as members of the Bandung Branch of the Indonesian Tax Consultants Association (IKPI). Data were collected through an online questionnaire from August 18 to September 15, 2026. A total of 85 questionnaires were received, of which 77 met the eligibility criteria and were included in the analysis, while eight were excluded. The characteristics of the respondents are presented in Table 2.

Table 2. Respondent Characteristics

Characteristic	Category	Frequency	Percentage (%)
Gender	Male	43	55,84%
	Female	34	44,16%
Education	Bachelor's degree/D4	57	74,03%
	Master's degree	19	24,68%
	Doctoral degree	1	1,30%
Age	>20	19	24,68%
	30 – 40	37	48,05%
	>40	21	27,27%
Professional experience	Less than 5 years	35	45,45%
	6–10 years	24	31,17%
	More than 10 years	18	23,38%
Duration of Coretax use	3–7 months	6	7,79%
	More than 7 months	71	92,21%

Source: Data processed by the author (2026).

As shown in Table 2, most respondents were male (55.84%), held a bachelor's degree or equivalent (74.03%), and had less than five years of professional experience (45.45%). Furthermore, the majority of respondents (92.21%) had used Coretax for more than seven months.

Descriptive Statistic Analysis

Table 3. Descriptive Statistic

Variabel	N	Mean	Std. Deviation
System Quality	77	17,00	3,483
Information Quality	77	18,27	2,817
Service Quality	77	15,08	3,132
Social Influence	77	20,19	2,428
User Satisfaction	77	19,86	2,437

Source: Data processed by the author (2026).

Validity and Reliability Tests

The validity test results indicated that all 25 questionnaire items had correlation coefficients exceeding the critical r-value of 0.2242. Meanwhile, the reliability test produced Cronbach's Alpha values of 0.651 for system quality, 0.603 for information quality, 0.625 for service quality, 0.704 for social influence, and 0.724 for user satisfaction. All values met the minimum reliability threshold of 0.60 applied in this study.

Normality Test Result

Tabel 4. Kolmogorov–Smirnov Normality Test Results

Indicator	Value
Sample	77
Test Statistic	0,066
Asymp. Sig. (2-tailed)	0,200

Source: Data processed by the author (2026).

As presented in Table 4, the Kolmogorov–Smirnov test produced a test statistic of 0.066 and a significance value of 0.200. Since the significance value exceeded 0.05, the results indicated no statistically significant deviation from the normality assumption of the regression residuals.

Multicollinearity and Heteroscedasticity Test Results

Table 5. Multicollinearity and Heteroscedasticity Test Results

Variable	Tolerance	VIF	Glejser Sig.
System Quality	0,974	1,027	0,441
Information Quality	0,908	1,101	0,204
Service Quality	0,894	1,119	0,660
Social Influence	0,994	1,006	0,867

Source: Data processed by the author (2026).

Table 5 shows that all tolerance values exceeded 0.10, while all Variance Inflation Factor (VIF) values were below 10, indicating no evidence of multicollinearity among the independent variables. Furthermore, the heteroscedasticity test using the Glejser method produced significance values exceeding 0.05 for all independent variables. These results indicated no evidence of heteroscedasticity based on the test employed

Multiple Linear Regression Analysis

Table 6. ANOVA Results (Simultaneous F-Test)

Variable	*Sum of Squares*	Df	Mean Square.	F	Sig.
Regression	201,597	4	50,399	7,137	<0,001
Residual	508,441	72	7,062	-	-
Total	710,039	76	-	-	-

Source: Data processed by the author (2026).

The ANOVA results presented in Table 6 show an F-statistic of 7.137 with a significance level below 0.001. This finding indicates that the regression model comprising system quality, information quality, service quality, and social influence was statistically significant in explaining Coretax user satisfaction.

Multiple Linear Regression Results

Table 7. Multiple Linear Regression Result

Variable	B	Std. Error	Beta	t	Sig. (2-tailed)	Sig. (1-tailed)
(Constant)	6,642	2,704	-	2,456	0,016	0,008
System Quality	0,108	0,101	0,108	1,073	0,287	0,1435
Information Quality	0,533	0,110	0,507	4,845	<0,001	<0,0005
Service Quality	0,002	0,107	0,002	0,019	0,985	0,4925
Social Influence	0,050	0,098	0,051	0,509	0,612	0,3060

Source: Data processed by the author (2026).

As presented in Table 7, information quality had a positive and statistically significant effect on Coretax user satisfaction, with a regression coefficient of 0.533, a standardized beta coefficient of 0.507, and a one-tailed p-value below 0.0005. In contrast, system quality ($p \approx 0.1435$), service quality ($p \approx 0.4925$), and social influence ($p \approx 0.3060$) did not demonstrate statistically significant individual effects.

The regression model yielded an R Square value of 0.284 and an Adjusted R Square value of 0.244, indicating that the model explained approximately 24.4% of the variation in Coretax user satisfaction after adjusting for the number of predictors. The remaining 75.6% of the variation was not explained by the variables included in the model.

The Effect of System Quality on Coretax User Satisfaction (H1)

The results showed that system quality did not have a statistically significant effect on Coretax user satisfaction among tax consultants in Bandung, with a regression coefficient of 0.108, a t-statistic of 1.073, and a one-tailed p-value of 0.1435, which exceeded 0.05. Therefore, the first hypothesis (H1) was not empirically supported. Based on the descriptive statistics, system quality had a standard deviation of 3.483, the highest among all variables examined in this study. This indicates that respondents' perceptions of system quality varied more widely than their perceptions of the other variables. Furthermore, the system stability indicator recorded the lowest mean score of 2.857, suggesting that Coretax stability was rated relatively lower than other aspects of system quality. Thus, the nonsignificant effect of system quality cannot be attributed to limited variability in respondents' perceptions.

According to the DeLone & McLean (2003) model, system quality is one of the dimensions of information system success that can influence user satisfaction. However, this relationship was not statistically significant in the present study. This finding is consistent with Awaliah F et al. (2024), who found that system quality did not significantly affect e-filing user satisfaction. In contrast, the results differ from those of Kresnandita et al. (2023), Oktavia (2022), Setyoko et al. (2023), who reported a positive effect of system quality on user satisfaction. These differences suggest that the relationship between system quality and user satisfaction may vary depending on system characteristics and the context of use.

One possible explanation relates to the characteristics of tax consultants as professional users who may distinguish between the technical quality of a system as a work tool and the outcomes achieved through its use. In fulfilling their clients' tax obligations, tax consultants require not only a reliable and user-friendly system but also accurate and relevant information to complete their tasks. This interpretation is consistent with the findings of the present study, which showed that information quality had a positive and statistically significant effect on user satisfaction, whereas system quality did not. Nevertheless, the distinction between evaluations

of the system and work outcomes represents a contextual interpretation that was not directly examined in this study.

Another possible explanation involves other factors that may influence the relationship between system quality and user satisfaction. Hibrizi et al. (2025) found that Coretax system quality significantly influenced user trust, which subsequently affected user satisfaction. Their findings suggest that the relationship between system quality and satisfaction may involve trust as an intervening variable. However, the present study did not examine trust as a mediating variable and therefore cannot establish the existence of such an indirect effect. Furthermore, potential construct overlap between system quality and information quality cannot be confirmed without discriminant validity testing. Thus, the findings do not imply that system quality is unimportant, but rather that its direct effect on Coretax user satisfaction was not statistically significant among the respondents in this study.

The Effect of Information Quality on Coretax User Satisfaction (H2)

The results showed that information quality had a positive and statistically significant effect on Coretax user satisfaction among tax consultants in Bandung, with a regression coefficient of 0.533, a t-statistic of 4.845, and a one-tailed p-value below 0.0005. Therefore, the second hypothesis (H2) was empirically supported. Information quality also had a standardized beta coefficient of 0.507, the highest among the four independent variables in the research model. This finding indicates that information quality was the strongest predictor of Coretax user satisfaction among the variables examined in this study.

According to the DeLone & McLean (2003) model, information quality is one of the dimensions of information system success, encompassing the relevance, completeness, accuracy, and timeliness of information generated by a system. The findings of this study support this relationship in the context of Coretax use among tax consultants. Based on the descriptive statistics, information quality had a mean score of 18.27 and a standard deviation of 2.817. The indicator measuring the relevance of information to users' taxation needs recorded the highest mean score of 3.779, while the indicator measuring the extent to which information could be directly used to complete tax reporting tasks had the lowest mean score of 3.558. These findings suggest that the relevance of information to users' needs was rated relatively higher than its immediate applicability to task completion.

The positive effect of information quality can be understood in relation to the characteristics of tax consultants as professional users who manage tax obligations for multiple clients. In performing their duties, tax consultants require accurate, relevant, and timely information to support tax reporting, document management, and the completion of administrative obligations within established deadlines. High-quality information is expected to help minimize the risk of administrative errors and facilitate more efficient task completion. In the present study, information quality demonstrated a stronger relationship with user satisfaction than system quality, service quality, and social influence, as indicated by its standardized beta coefficient. However, this finding does not imply that the other dimensions are unimportant, but rather that the direct effects of these three variables were not statistically significant in the research model.

These findings are consistent with previous studies by Awaliah F et al. (2024), Kresnandita et al. (2023), Oktavia (2022), and Setyoko et al. (2023), which found that information quality positively influenced e-filing user satisfaction. Furthermore, Hibrizi et al. (2025) found that Coretax information quality influenced user trust, which was subsequently associated with user satisfaction. Nevertheless, the present study did not examine trust as a mediating variable and therefore cannot establish an indirect effect through trust. Thus, the findings provide further empirical evidence of the importance of information quality in

explaining user satisfaction with electronic tax administration systems, particularly among tax consultants as professional Coretax users.

The Effect of Service Quality on Coretax User Satisfaction (H3)

The results showed that service quality did not have a statistically significant effect on Coretax user satisfaction among tax consultants in Bandung, with a regression coefficient of 0.002, a t-statistic of 0.019, and a one-tailed p-value of 0.4925. Therefore, the third hypothesis (H3) was not empirically supported. Based on the descriptive statistics, service quality recorded the lowest mean score (15.08) among the variables examined, with a standard deviation of 3.132. Furthermore, the indicator related to the responsiveness of Coretax support services received the lowest mean score of 2.844, suggesting that responsiveness was rated relatively lower than other aspects of service quality.

According to the DeLone & McLean (2003) model, service quality is an important dimension of information system success that reflects the support provided to users. However, the findings of this study indicate that its direct effect on user satisfaction was not statistically significant. As professional users, tax consultants may evaluate their satisfaction based on the effectiveness of Coretax in supporting tax administration tasks rather than solely on the assistance provided by support services. Nevertheless, this explanation remains a contextual interpretation, as the factors underlying the nonsignificant relationship were not directly examined. The findings therefore do not imply that service quality is unimportant, particularly when users encounter technical difficulties or require assistance in fulfilling their clients' tax obligations.

These findings are consistent with Kresnandita et al. (2023) and Nurlanda & Saebani (2025) , who reported that service quality did not significantly affect user satisfaction. However, they differ from Awaliah F et al. (2024), Oktavia (2022), and Setyoko et al. (2023), who found a positive effect of service quality on e-filing user satisfaction. These differences suggest that the relationship between service quality and user satisfaction may vary across system characteristics and usage contexts. Thus, the present study indicates that the direct effect of service quality on Coretax user satisfaction was not statistically supported among the tax consultants surveyed.

The Effect of Social Influence on Coretax User Satisfaction (H4)

The results showed that social influence did not have a statistically significant effect on Coretax user satisfaction among tax consultants in Bandung, with a regression coefficient of 0.050, a t-statistic of 0.509, and a one-tailed p-value of 0.3060. Therefore, the fourth hypothesis (H4) was not empirically supported. Based on the descriptive statistics, social influence had the highest mean score of 20.19 and the lowest standard deviation of 2.428 among all variables examined. Furthermore, the professional image indicator recorded the highest mean score of 4.247, suggesting that respondents tended to associate Coretax use with their professional image as tax consultants. However, these relatively high social influence ratings were not accompanied by a statistically significant relationship with user satisfaction.

According to the Unified Theory of Acceptance and Use of Technology (UTAUT) developed by Venkatesh et al. (2003), social influence primarily affects behavioral intention to use technology rather than directly predicting user satisfaction. In mandatory technology-use contexts, social influence may influence behavioral intention through a compliance mechanism, whereby individuals adjust their behavior in response to social expectations or professional demands. Therefore, the mandatory nature of Coretax use cannot be regarded as a direct explanation for the nonsignificant effect of social influence on user satisfaction. In the present study, the relationship between social influence and user satisfaction was examined based on the possibility that professional expectations and social perceptions could shape tax consultants'

evaluations of their experiences with Coretax. However, this proposed direct relationship was not empirically supported.

This finding is consistent with Solihin & Pratminingsih (2026), who found that social influence did not significantly affect user satisfaction with the Sapawarga application in Bandung. Meanwhile, Panigoro et al. (2025), in their study of the I-SimPeg system, found that social influence did not significantly affect behavioral intention, whereas behavioral intention significantly influenced user satisfaction. Although the relationships examined differed, both studies provide relevant comparisons in the context of digital government services and highlight the importance of distinguishing factors that encourage technology use from those associated with post-use satisfaction.

In the context of Coretax, tax consultants may experience social expectations from colleagues, professional networks, and workplace environments regarding the use of the system. However, these social pressures do not necessarily translate into satisfaction with the system's performance after use. The findings suggest that social influence and user satisfaction represent distinct aspects of technology use, particularly among tax consultants as professional users who rely on Coretax to fulfill their clients' tax obligations. Nevertheless, the mechanisms underlying this relationship were not directly examined in the present study. Thus, the findings indicate that the direct effect of social influence on Coretax user satisfaction was not statistically supported, rather than suggesting that mandatory system use eliminates the importance of social influence.

CONCLUSIONS

This study aimed to examine the effects of system quality, information quality, service quality, and social influence on Coretax user satisfaction among tax consultants registered with the Bandung Branch of the Indonesian Tax Consultants Association (IKPI). Based on the analysis of 77 respondents, information quality was the only variable that had a positive and statistically significant effect on Coretax user satisfaction, with a standardized beta coefficient of 0.507. In contrast, system quality, service quality, and social influence did not demonstrate statistically significant direct effects. The simultaneous F-test indicated that the overall regression model was statistically significant, with an F-statistic of 7.137 and a significance level below 0.001. The Adjusted R Square value of 0.244 indicated that the model explained 24.4% of the variation in Coretax user satisfaction.

These findings highlight the importance of information quality in supporting satisfaction among tax consultants as professional users who require accurate, relevant, complete, and timely tax information to manage their clients' tax obligations. The nonsignificant effects of system quality, service quality, and social influence do not imply that these dimensions are unimportant, but rather that their direct effects on user satisfaction were not statistically supported in this study. These findings should be interpreted in light of several limitations, including the study's focus on tax consultants registered with the IKPI Bandung Branch, the use of purposive sampling, and data collection during a specific period when Coretax implementation was still evolving. Furthermore, the study did not examine potential indirect effects through other variables, such as user trust and behavioral intention.

Recommendations

Based on the findings, the Directorate General of Taxes (DGT) is advised to prioritize improvements in the quality of information provided through Coretax, particularly by ensuring the accuracy, completeness, relevance, and timeliness of tax-related information. Such improvements are expected to better support tax consultants in managing their clients' tax administration activities. Furthermore, although system quality and service quality did not demonstrate statistically significant direct effects on user satisfaction, system stability and the

responsiveness of support services should still receive attention, as these aspects received relatively lower ratings in the descriptive statistics.

Future research is recommended to expand the respondent coverage to other IKPI branches and different groups of Coretax users, as well as to conduct studies over a longer implementation period to examine changes in user perceptions. Further studies could also consider additional variables, such as user trust as a potential mediator of the relationship between system quality and satisfaction, and behavioral intention to provide a more comprehensive explanation of the relationship between social influence and user satisfaction. In addition, collecting information on tax consultant certification levels, the number of clients managed, and the frequency of Coretax use could provide a more detailed respondent profile and support further analysis.

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