

## Analysis of Tax Authority Readiness in Implementing the Core Tax Administration System (CTAS) in Indonesia (a Study at the Manado Pratama Tax Service Office)

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### ABSTRACT

This study examines the perceptions and experiences of Tax Authorities at the Pratama Manado Tax Office regarding their readiness for the Core Tax Administration System (CTAS) implementation. Using a qualitative case study approach, data were collected through in-depth interviews, participant observation, and a UTAUT-based Likert scale questionnaire to validate findings. Thematic analysis reveals varying perceptions, with high readiness in performance expectancy and social influence but lower scores in effort expectancy and facilitating conditions. While optimistic, challenges remain in taxpayer adaptation, knowledge gaps, and the need for continuous training. Readiness is shaped by resources, social support, and internal dynamics, highlighting the importance of Tax Authorities' perspectives in understanding CTAS implementation.

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## INTRODUCTION

Sustainable development is the world's focus, reflected in the 17 Sustainable Development Goals (SDGs) agreed by UN members. One of them emphasizes sustainable economic growth, in line with the theme of the 2024 State Budget, namely "Accelerating Inclusive and Sustainable Economic Transformation." (Ministry of Finance, 2024). President Joko Widodo, in the Plenary Meeting of the House of Representatives of the Republic of Indonesia on August 16, 2023, emphasized the importance of the 2024 State Budget in supporting economic transformation while maintaining fiscal health through fiscal reforms, including optimizing state revenues (Directorate General of Budget, Ministry of Finance, 2023).

The 2024 State Budget emphasizes fiscal reforms, especially revenue optimization through taxes, to support economic transformation and the SDGs.

Table 1. Composition of State Revenue Realization in 2019-2023 (in Billions of Rupiah)

Years	Total State Revenue	Tax Revenue	Percentage
2019	1.955.136	1.546.141	79,08%
2020	1.628.950	1.285.136	78,89%
2021	2.006.334	1.547.841	77,15%
2022	2.630.147	2.034.552	77,35%
2023	2.634.148	2.118.348	80,41%

Source: Central Statistics Agency (2024)

From table 1 it can be concluded that from 2019 to 2022 more than 70% of national revenue in recent years came from taxes is an indisputable thing (Ministry of Finance, 2024). All development efforts financed by the government, from infrastructure to education, health, and other subsidies, depend on tax contributions (Septiani, 2019). Thus, the larger the budget allocation for development, the higher the tax revenue target set by the Government of Indonesia.

Based on the posture of the 2024 State Budget quoted through the website of the Ministry of Finance of the Republic of Indonesia (2024), of the total state revenue of IDR 2,802.3 trillion, revenue from the tax sector is expected to be IDR 2,309.9 trillion or 82.44% while the remaining IDR 492 trillion of 17.55% comes from non-tax revenues and IDR 400 billion of 0.01% comes from grants. The vital role of the tax sector encourages the government to continue to optimize its potential (Sinaga, 2018).

These optimization efforts are manifested in tax administration reform, one of which is through the development of the Core Tax Administration System (CTAS) or the Tax Administration Core System (SIAP) (Prakoso, 2022). The Tax Service Office (KPP) as a representative of the Tax Authority, will soon adopt CTAS starting December 2024. CTAS is here to replace the Information System of the Directorate General of Taxes (SIDJP) which is considered to have limitations in accommodating the latest needs, such as data integration, cybersecurity, and information technology developments (Nasly, 2024). CTAS is expected to overcome these challenges, increase taxpayer compliance, simplify administration, and optimize state revenue (Dharmawan, 2024).

CTAS, as an integrated information technology platform (Directorate General of Taxes, 2023), automates 21 core business processes of the DGT, including registration, payment, tax return management, to audit and billing (Wildan, 2021). Its implementation is regulated in Presidential Regulation (Perpres) Number 40 of 2018 concerning the Renewal of the Tax Administration System. Although it is predicted to bring significant changes, the implementation of CTAS raises various challenges and opportunities for both Tax Authorities and Taxpayers (Serafin & Tjaraka, 2024). This is where the urgency of this research lies. Although there has been research on CTAS, the focus is more on the technical aspects and tax reform in general. This research actually wants to explore the existing gap by focusing on the readiness of the implementation of CTAS at the Manado Pratama Tax Service Office, especially from the side of the Tax Authority as a user experience.

The selection of KPP Pratama Manado is based on its excellent performance and achievements in several aspects. KPP Pratama Manado, which is located at Jalan Mt. Klabat, Tj. Batu, Wanea District, Manado City, North Sulawesi and accommodating 1 KP2KP, recorded a brilliant achievement as a KPP with 100% compliance with the Annual Income Tax Return for corporate and individual taxpayers according to the target, KPP with the achievement of 100% tax revenue according to the target, won the title of Stakeholder Data Secondary Data for the most responsive and quality economic growth in 2023, won the title of Integrity Zone towards a Corruption-Free Zone (ZI-WBK), and ranked 4th Best Performing Work Unit in the 2023 Tax Reform Change Network. These extraordinary achievements show that KPP Pratama Manado has a very good system and human resources so that it is expected to be an example in the implementation of CTAS. However, it is necessary to ensure that the already good system and human resources are also ready to face the transformation towards a new tax administration system. A positive user experience is crucial because the success of CTAS implementation is not only determined by the sophistication of technology, but also by how the technology can be accepted and used optimally by the Tax Authority. Poor user experience, such as complicated system interfaces or lack of adequate training, can lead to resistance, misuse, and reduce the effectiveness of CTAS implementation.

Therefore, this study will analyze the readiness of Tax Authorities in the Implementation of CTAS at KPP Pratama Manado using the Unified Theory of Acceptance and Use of Technology (UTAUT) framework which focuses on four aspects: Performance Expectancy, Effort Expectancy, Social Influence, and Facilitating Conditions. This research is expected to provide a comprehensive understanding of the factors that affect the readiness of CTAS implementation and provide recommendations to improve user experience for the success of tax administration reform in Indonesia. Thus, this study critically raises the title "Analysis of Tax Authority Readiness in the Implementation of Core Tax Administration System (CTAS) in Indonesia (Study on the Manado Pratama Tax Service Office)", reflecting the importance and relevance of this research in the context of the ongoing tax transformation.

## **THEORETICAL REVIEW**

### ***Accountancy***

Accounting is an information system that produces reports on economic activities and company conditions to interested parties (Warren in Astuti & Andayani, 2022). Meanwhile, Baridwan in Astuti & Andayani (2022) defines accounting as a service activity that provides quantitative data, especially financial ones, to assist in economic decision-making. Thus, accounting is the process of identifying, measuring, and recording economic events in an organization to support the right decisions.

### ***Tax Accounting***

According to Siswanto & Tarmidi (2020) in *Tax Accounting: Theory and Practice*, tax accounting is the process of recording, classifying, and summarizing financial transactions related to tax obligations, which then ends with the preparation of financial statements in accordance with applicable tax regulations.

### ***Tax Concept***

Taxes are defined as mandatory contributions from individuals or entities to the state that are coercive and do not receive direct rewards, and are used for state purposes for the prosperity of the people (Mardiasmo, 2023). Functions and functions regulate (regularend) for economic and social policies. Taxes consist of the function of the budget (budgetair) as a source of state revenue.

### ***Tax Administration and Tax Authorities***

Tax administration includes the management of the tax system, starting from registration, reporting, payment, to tax audit. The Directorate General of Taxes (DGT) as the tax authority is responsible for the management of this system to ensure taxpayer compliance and optimize state revenue.

### ***Information Technology in Tax Administration***

The use of information technology in tax administration aims to increase efficiency, transparency, and compliance of taxpayers. Modern tax administration systems, such as the Core Tax Administration System (CTAS), are expected to simplify the tax process and strengthen digital tax supervision and services.

### ***Core Tax Administration System (CTAS)***

CTAS is a tax administration system designed to improve the efficiency of tax management by integrating various tax functions in one centralized system. The implementation of CTAS is expected to increase taxpayer compliance, reduce administrative costs, and strengthen tax transparency and supervision (DGT, 2024).

### ***Unified Theory of Acceptance and Use of Technology (UTAUT)***

The UTAUT theory was developed by Venkatesh et al. (2003) to explain the factors that affect the acceptance and use of technology. The model includes four main variables, namely:

- a. Performance Expectancy – The extent to which users believe that technology will improve their performance.
- b. Effort Expectancy – The level of ease of using new technology.
- c. Social influence – Social influence that encourages a person to use technology.
- d. Facilitating Conditions – Availability of infrastructure and organizational support in technology adoption.

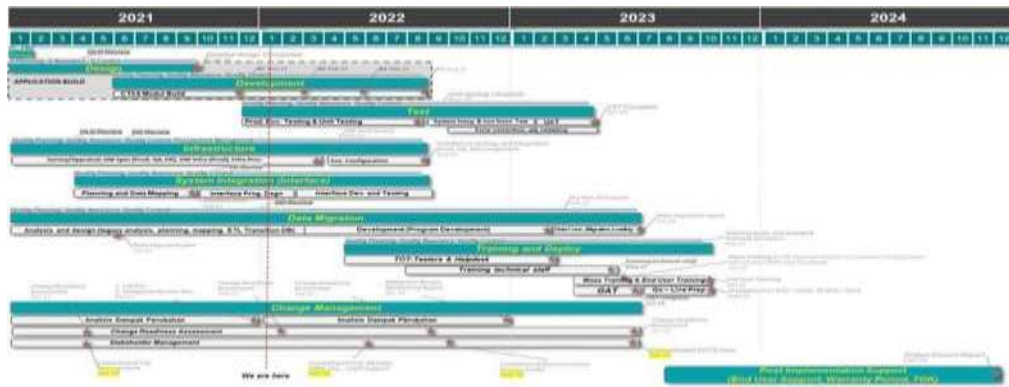
### **METHODOLOGY**

This study uses a qualitative approach with a case study design to understand the readiness of the Tax Authority at KPP Pratama Manado in facing the implementation of the Core Tax Administration System (CTAS). Data was collected through in-depth interviews, participatory observations, and questionnaires based on the Unified Theory of Acceptance and Use of Technology (UTAUT) which measured Performance Expectancy, Effort Expectancy, Social Influence, and Facilitating Conditions. This research was carried out for four months, from July to November 2024. The data sources consist of primary data obtained directly from interviews and questionnaires, as well as secondary data from official documents and previous research. The questionnaire was distributed to 35 Tax Authorities with a Likert scale of 5 points to measure their readiness. Qualitative data were analyzed using the Miles and Huberman model which included data reduction, data presentation, and conclusion drawn, while quantitative data was analyzed descriptively to support qualitative findings. The results of this study are expected to provide an in-depth understanding of the readiness of the Tax Authority in implementing CTAS and the factors that affect this readiness.

### **RESULTS AND DISCUSSION**

#### ***Tax Authority's Perception of the Implementation of the Core Tax Administration System (CTAS) at KPP Pratama Manado***

The modernization of tax administration at the Directorate General of Taxes (DGT) is realized through the implementation of the Renewal of the Core Tax Administration System (PSIAP) or known as the Core Tax Administration System (CTAS) or the designation of Coretax among Tax Authorities. This information system is designed to automate business processes and tax services, with the aim of realizing a tax system that is easily accessible, reliable, integrated, and accurate. Furthermore, Coretax is expected to optimize the functions of service, supervision, and law enforcement in the field of taxation.



**Figure 1. Roadmap for the Development of the Core System of Tax Administration (SIAP)**

Source: Directorate General of Taxes, 2024

*Analysis of Tax Authority's Readiness in the Implementation of CTAS reviewed from Performance Expectations*

Table 2. The level of readiness of tax authorities in the implementation of CTAS is reviewed from Performance Expectations

Code	Statement	Respondents	Readiness Score	Readiness Category
X1.1	CTAS will increase Efficiency in my work.	35	4,71	Ready, and can be continued
X1.2	CTAS will help me in providing better services to taxpayers.	35	4,74	Ready, and can be continued
X1.3	CTAS will increase transparency in tax administration.	35	4,74	Ready, and can be continued
X1.4	CTAS will make it easier for me to access tax data and information.	35	4,8	Ready, and can be continued
X1.5	CTAS will help in Improving Taxpayer compliance.	35	4,6	Ready, and can be continued
Overall score			4,72	Ready, and can be continued

Source: Researcher's questionnaire data processing, 2024

Table 2. presenting the results of the analysis of the level of readiness of the Tax Authority in the implementation of CTAS reviewed from the perception of benefits or Performance Expectancy. This table provides an overview of how

the Tax Authority at KPP Pratama Manado views the ability of CTAS to bring positive change to the DGT and taxpayers. The data in this table was collected through a questionnaire filled out by 35 respondents, who were representatives of the Tax Authority at KPP Pratama Manado Each statement in the table represents one aspect of the expected benefits of the implementation of CTAS.

The data in this table shows that all statements related to the benefits of CTAS, both in terms of increasing efficiency, improving services to taxpayers, increasing transparency, ease of access to data, and increasing taxpayer compliance, received a positive response from respondents with an average score above 4.5. This indicates that the Tax Authority at KPP Pratama Manado has a strong belief in the benefits of CTAS in revolutionizing the tax administration system in Indonesia.

***Analysis of Tax Authority Readiness in the Implementation of CTAS reviewed from Effort Expectation***

Table 3. The level of readiness of tax authorities in the implementation of CTAS is reviewed from Effort Expectancy

Code	Statement	Respondents	Readiness Score	Readiness Category
X2.1	I easily understand how to use CTAS.	35	4,05	Ready, but needs a little upgrade
X2.2	I got adequate training to use CTAS.	35	4,08	Ready, but needs a little upgrade
X2.3	CTAS training materials are easy to understand	35	4,14	Ready, but needs a little upgrade
X2.4	I'm ready to adapt to the CTAS system	35	4,71	Ready, but needs a little upgrade
X2.5	I am confident that I can use CTAS smoothly.	35	4,62	Ready, but needs a little upgrade
Overall score			4,32	Ready, but needs a little upgrade

Source: Researcher's questionnaire data processing, 2024

Table 3 shows that overall, the Tax Authority at KPP Pratama Manado has a positive perception of the ease of preparation in facing the implementation of CTAS. While readiness generally indicates the "Ready, but requires slight improvement" category, there are significant differences in the X2.4 and X2.5 statements.

On the X2.4 ("I'm ready to adapt to the CTAS system") and X2.5 ("I'm confident I can use CTAS smoothly"), the scores obtained indicate the "Ready,

and can continue" category. This indicates that the Tax Authority at KPP Pratama Manado has high confidence in their ability to adapt to the CTAS system and use it effectively.

In contrast, the X2.1, X2.2, and X2.3 statements show relatively lower scores compared to the X2.4 and X2.5 statements. This shows that there are still few doubts or concerns related to the ease of understanding how to use CTAS, the availability of adequate training, and the ease of understanding the training material.

***Analysis of Tax Authority's Readiness in the Implementation of CTAS Reviewed from Social Influence***

Table 4. The level of readiness of tax authorities in the implementation of CTAS is reviewed from Social Support for CTAS (Social Influence)

Code	Statement	Respondents	Readiness Score	Readiness Category
X3.1	My colleagues support the implementation of CTAS.	35	4,57	Ready, but needs a little upgrade
X3.2	My boss gave full support in the implementation of CTAS.	35	4,74	Ready, but needs a little upgrade
X3.3	There is a discussion forum to share information and obstacles related to CTAS	35	4,11	Ready, but needs a little upgrade
X3.4	I feel comfortable asking questions and asking for help related to CTAS.	35	4,25	Ready, but needs a little upgrade
X3.5	I feel optimistic about the implementation of CTAS at KPP Pratama Manado.	35	4,54	Ready, but needs a little upgrade
Overall score			4,44	Ready, but needs a little upgrade

Source: Researcher's questionnaire data processing, 2024

Statement X3.2 ("My employer provides full support in the implementation of CTAS") gets the highest score of 4.74. This shows that the Tax Authority is confident and optimistic that their leadership will provide full support in the implementation of CTAS. However, the X3.3 statement ("There is a discussion forum for sharing information and constraints related to CTAS") got

the lowest score of 4.11. This indicates that there is still room for improvement in terms of providing an effective platform or communication medium for Tax Authorities to discuss, share information, and resolve obstacles that may arise during the CTAS implementation process.

*Analysis of Tax Authorities' Readiness in the Implementation of CTAS Reviewed from Facilitating Conditions*

Table 5. The level of readiness of tax authorities in the implementation of CTAS is reviewed from Infrastructure Readiness and Support (Facilitating Conditions)

Code	Statement	Respondents	Readiness Score	Readiness Category
X4.1	The information technology (IT) infrastructure at KPP Pratama Manado is adequate for the implementation of CTAS.	35	4,17	Ready, but needs a little upgrade
X4.2	The internet connection at KPP Pratama Manado is stable and fast.	35	4,08	Ready, but needs a little upgrade
X4.3	There is a technical team that is ready to help in case of technical problems related to CTAS.	35	4,17	Ready, but needs a little upgrade
X4.4	I easily gained access to the hardware and software needed to use CTAS.	35	4,17	Ready, but needs a little upgrade
X4.5	I feel confident that the implementation of CTAS at KPP Pratama Manado will run smoothly.	35	4,4	Ready, but needs a little upgrade
Overall score			4,2	Ready, but needs a little upgrade

Source: Researcher questionnaire data processing, 2024

Based on Table 5, it can be concluded that in general, the Tax Authority at KPP Pratama Manado is optimistic about the implementation of CTAS from the perspective of infrastructure readiness and support. This can be seen from the

average overall score of the statement which shows the category "Ready, but needs a little improvement".

The X4.5 statement ("I feel optimistic about the implementation of CTAS at KPP Pratama Manado reviewed from Infrastructure and Support") received the highest score, which is 4.40, which shows that the Tax Authority has a fairly high confidence in the availability of adequate infrastructure and support to make the implementation of CTAS a success. However, the X4.2 statement ("KPP Pratama Manado has adequate human resources (HR) to operate CTAS") received the lowest score, which was 4.08. This indicates that there is still a need for efforts to increase the capacity of human resources to be better prepared to operate CTAS.

***The Readiness of the Tax Authority in the Implementation of CTAS at the Manado Pratama KPP is reviewed from the UTAUT Model***

Table 6. The Level of Readiness of the Tax Authorities in the Implementation of CTAS at KPP Pratama Manado

No.	Readiness Variables	Score	Readiness Category
1.	Perceived Benefits of CTAS (Performance Expectancy)	4,72	Ready, and can be resumed
2.	Perception of Ease of Preparation (Effort Expectancy)	4,32	Ready, and can be resumed
3.	Social Support for CTAS (Social Influence)	4,44	Ready, and can be resumed
4.	Infrastructure and Support (Facilitating Conditions)	4,2	Ready, but needs a little upgrade
<b>Total overall score</b>		4,42	Ready, and can be continued

Source: Researcher's questionnaire data processing, 2024

Table 6 shows the level of readiness of the Tax Authority in the implementation of CTAS at KPP Pratama Manado reviewed from each Unified Theory of Acceptance and Use of Technology (UTAUT) readiness variable. Based on the data obtained from the overall results of the questionnaire, the level of readiness reviewed from the variables Performance Expectancy, Effort Expectancy, and Social Influence was categorized as ready and can be continued (scores of 4.72, 4.32, and 4.44 > 4.21), and the Facilitating Conditions variable was categorized as ready but needed a slight improvement (score 4.2 < 4.21). From the scores obtained from each variable, the level of readiness of the Tax Authority in the implementation of CTAS at KPP Pratama Manado is categorized as ready and can be continued with an average score of 4.42 > 4.21.

**CONCLUSIONS AND RECOMMENDATIONS**

From the results of the research entitled "Analysis of the Readiness of the Tax Authorities in the Implementation of the Core Tax Administration System (CTAS) in Indonesia (Study at the Manado Pratama Tax Service Office)", it can be

concluded that the Tax Authority at the Manado Pratama Tax Office has high readiness in facing the implementation of CTAS. This is demonstrated by:

1. The Tax Authority at KPP Pratama Manado shows high readiness in receiving and using CTAS. This is reflected in the overall average score of the UTAUT variables (Performance Expectancy, Effort Expectancy, Social Influence, and Facilitating Conditions) which is in the category of "Ready, and can be continued".
2. The perception of the benefits (Performance Expectancy) of CTAS among Tax Authorities is very positive. They believe that CTAS will improve work efficiency, services to taxpayers, administrative transparency, ease of data access, and taxpayer compliance.
3. The perception of ease of preparation (Effort Expectancy) is also positive, although there are still some concerns regarding the understanding of the system and the availability of adequate training, especially for new employees. However, in general, the Tax Authority is confident that it can adapt and use CTAS smoothly.
4. Social Influence shows strong support from colleagues, superiors, and stakeholders. This support is a valuable asset in creating an environment conducive to the implementation of CTAS. However, there needs to be an improvement in terms of providing discussion forums and effective communication media related to CTAS.
5. Facilitating conditions, such as IT infrastructure and technical support, are considered adequate. However, there is still a slight improvement needed to ensure the smooth implementation and use of CTAS, especially related to the stability of internet connections and strengthening human resource capacity.
6. Several challenges were identified in the implementation of CTAS, namely:
  - a. Taxpayer Readiness: There are concerns regarding the ability of taxpayers, especially those who are less digitally literate, to adapt to CTAS.
  - b. Understanding Gap: There is a need for more intensive education and socialization efforts, both for taxpayers and tax officers, to ensure a common understanding of CTAS.

#### **FURTHER STUDY**

Further research can examine the impact of CTAS implementation on taxpayer compliance empirically.

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