

## **ROLE OF TAX CONSULTANTS IN ENCOURAGING CORPORATE TAXPAYER COMPLIANCE WITH THE CORETAX ADMINISTRATION SYSTEM AS A MODERATING VARIABLE**

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### **ABSTRACT**

This study investigates the effect of the role of Tax Consultants on Corporate Taxpayer Compliance by examining the Coretax Administration System as a moderating variable during its implementation in 2025. The year 2025 marks a transitional period in the digitalization of tax administration aimed at strengthening sustainable tax governance. Tax compliance plays a vital role in maintaining state revenue stability to support sustainable social, economic, and environmental development. This research employs a quantitative approach with a sample of 86 corporate taxpayers who receive professional assistance from tax consultants in fulfilling their tax obligations and have utilized the Coretax system throughout 2025. Data were analyzed using Partial Least Squares-Structural Equation Modeling (PLS-SEM) with SmartPLS version 4 to assess the measurement model, structural relationships, and research hypotheses. The findings reveal that the role of Tax Consultants has a positive and statistically significant effect on Corporate Taxpayer Compliance. However, the Coretax Administration System does not exhibit a significant moderating effect on the relationship between Tax Consultants and Corporate Taxpayer Compliance. These results indicate that professional assistance provided by Tax Consultants remains a key determinant in enhancing corporate taxpayer compliance despite ongoing changes in the tax administration system.

**Keywords:** Tax Consultant, Corporate Taxpayer, Coretax Administration System, Taxpayer Compliance, Tax Governance.

### **1. Introduction**

Tax compliance plays a crucial role in supporting sustainable development by ensuring stable public revenue for social, economic, and environmental programs. The implementation of the Coretax Administration System represents Indonesia's effort to strengthen sustainable tax governance through digitalization. However, challenges during the early implementation phase raise concerns regarding compliance sustainability, particularly for corporate taxpayers. In this context, tax consultants may act as key intermediaries in facilitating sustainable compliance.

The implementation of the Coretax Administration System has now been carried out comprehensively for taxpayers to fulfill their tax administration obligations, which began to be used simultaneously since the beginning of January 2025. The Indonesian government developed Coretax to integrate various tax administration services that were previously divided into several portals in order to reduce compliance costs for taxpayers and make it easier to fulfill their tax rights and obligations (Direktorat Jenderal Pajak, 2024).

The implementation of the Coretax Administration System brings significant changes compared to the previous tax administration system. In the initial implementation phase, which will begin in 2025, Coretax is still not running completely stable. Various system adjustments, differences in administrative processes, and technical obstacles that arise in daily practice pose unique challenges for corporate taxpayers.

Based on Article 1 Paragraph 1 of the Minister of Finance Regulation Number 175/PMK.01/2022, a Tax Consultant is a person who provides tax consulting services to Taxpayers in order to exercise their rights and fulfill their tax obligations in accordance with tax laws and regulations. In the implementation of Coretax, Tax Consultants not only act as companions for Corporate Taxpayers in understanding tax regulations, but also act as intermediaries in helping clients understand the flow and mechanisms of the Coretax digital system. Assistance from Tax Consultants can effectively improve Taxpayer Compliance. (Kurachman, 2025).

While numerous previous studies have examined taxpayer compliance, research on the role of tax consultants as intermediaries in encouraging compliance in the face of challenges in the early stages of Coretax implementation in 2025 remains limited. Therefore, this study aims to examine the influence of tax consultants on corporate taxpayer compliance in the early stages of Coretax implementation. This research is also expected to contribute to the government's evaluation of the Coretax Administration System implementation.

## **2. Literature Review**

The agency theory proposed by Jensen and Meckling (1976) explains that the relationship between a principal and an agent in carrying out duties on behalf of the principal has the potential to give rise to conflicting interests and agency costs. In the context of taxation, regulatory complexity and changes in the tax administration system can increase the risk of reporting errors and non-compliance, which can lead to tax sanctions. This situation indicates the need for assistance from external parties to help maintain taxpayer compliance.

Taxpayer compliance reflects compliance in fulfilling tax obligations in accordance with statutory regulations, which is reflected in the timeliness of reporting Tax Returns, the absence of tax arrears, and not being involved in tax violations or crimes (Purnamasari and Handayani, 2023). Taxpayer compliance is not only influenced by the internal awareness of taxpayers, but is also influenced by external factors such as the quality of tax administration services and support from professional services such as Tax Consultants.

With the dynamic changes in tax regulations in Indonesia, taxpayers face several obstacles that can impact compliance levels. To maintain compliance, many companies utilize the professional services of tax consultants, as they play a strategic role in assisting taxpayers in fulfilling their tax obligations correctly and in accordance with applicable tax regulations (Samosir, 2025). Research conducted by Samosir, 2025 states that tax consultants have a positive influence on fulfilling tax obligations. The presence of tax consultants helps minimize the risk of errors in fulfilling tax obligations and can improve corporate taxpayer compliance. The presence of a Tax Consultant helps minimize the risk of errors in fulfilling tax obligations and can increase Corporate Taxpayer Compliance. However, Wulandari's (2021) research states otherwise that Tax Consultants have no influence on Taxpayer Compliance.

In addition to tax consultant services, system updates for tax administration can also impact taxpayer compliance. In 2025, the Directorate General of Taxes (DGT) launched a digital-based tax administration system called Coretax to integrate all tax administration business processes, reducing compliance costs for taxpayers and simplifying the fulfillment of their tax rights and obligations (Direktorat Jenderal Pajak, 2024). The launch of Coretax is one of the Indonesian government's efforts to strengthen sustainable tax governance through digitalization.

The implementation of the Coretax Administration System in agency theory (Jensen and Meckling, 1976) can be understood as a form of supervisory mechanism to reduce information asymmetry between the government and corporate taxpayers so as to minimize the emergence of agency costs. The Coretax Administration System helps increase transparency and accuracy in fulfilling tax obligations because it can integrate all tax administration business processes. This makes things easier for Tax Consultants because research Artavia et al., (2026) states that implementing the Coretax Administration System has been proven to make the tax administration process more efficient. When the Coretax Administration System runs stably without any problems, the role of Tax Consultants becomes more effective in assisting Corporate Taxpayers. Therefore, the implementation of the Coretax Administration System is expected to strengthen the positive influence of Tax Consultants on Corporate Taxpayer Compliance. Therefore, the implementation of the Coretax Administration System is expected to strengthen the positive influence of the role of Tax Consultants on Corporate Taxpayer Compliance.

Research on the role of Tax Consultants on Corporate Taxpayer Compliance has been widely tested by previous researchers but shows varying results and tends to test the direct influence and does not test how the quality of the tax administration system moderates the role of Tax Consultants during the initial implementation of the Coretax Administration System in 2025. Therefore, this study is entitled "The Role of Tax Consultants in Encouraging Corporate Taxpayer Compliance with the Coretax Administration System as a Moderating Variable".

H1: Tax consultants have a positive influence on corporate taxpayer compliance.

H2: The implementation of the Coretax Administration System strengthens the positive influence of tax consultants on corporate taxpayer compliance.

### **3. Research Method**

This research uses a quantitative approach, namely research whose data is in the form of numbers and is analyzed using statistics (Sugiyono, 2013). Population is all objects or subjects selected by researchers because they have certain characteristics that they want to study and then draw conclusions from, not just the number, but all the characteristics they have (Sugiyono, 2013). The population used in this study is corporate taxpayers. The sample is a portion of the population selected for research and must be truly representative so that the research results can represent the population as a whole (Sugiyono, 2013). This study uses purposive sampling by setting the following criteria:

1. Corporate Taxpayers assisted by a Tax Consultant in fulfilling their tax obligations.
2. Corporate Taxpayers who have used the Coretax Administration System through 2025.

This study uses a data collection technique in the form of a questionnaire using Google Forms and answers measured using a Likert scale of 1 to 5. This study uses an independent variable in the form of the role of Tax Consultants which is measured by the role of assistance

in understanding the procedures for using the tax system, processing tax administration, calculating taxes payable, reporting taxes, resolving obstacles, and minimizing the risk of errors. The dependent variable is in the form of Corporate Taxpayer Compliance which is measured by the accuracy of tax reporting, timeliness of reporting, correctness of tax calculation, timeliness of payment, absence of tax arrears, and following all procedures in the tax administration system. This study also uses a moderator variable in the form of the Coretax Administration System which is measured by reliability, responsiveness, availability, efficiency, and ease of use of the system.

Data analysis in this study was carried out using SmartPLS 4 (Partial Least Square) software to measure the model (outer model), model structure (inner model), and hypothesis testing.

## 4. Result and Discussion

### 4.1 Result

#### Descriptive Statistical Test

**Table 1. Descriptive Statistics**

Variable	N	Minimum	Maximum	Mean	Standard Deviation
Tax Consultant	86	1	5	4.145	0.939
Taxpayer Compliance	86	3	5	4.469	0.565
Coretax Administration System	86	2	5	3.076	0.850

Source: Data Processed by Researchers, 2026

The results of the descriptive statistical test above show that the Tax Consultant variable has an average value of 4.145 and is in the high category. This means that respondents generally gave a positive assessment of the role of Tax Consultants. Furthermore, the Taxpayer Compliance variable has an average value of 4.469 and is in the very high category. This condition means that respondents gave a positive value to compliance in fulfilling their tax obligations. Then, the Coretax Administration System variable has an average value of 3.076 and is in the medium category. This means that respondents gave a less than optimal assessment of the Coretax Administration System in the initial implementation stage in 2025. Among the three variables, Taxpayer Compliance has the highest average value, while the Coretax Administration System has the lowest average value.

The standard deviation values for the Tax Consultant and Coretax Administration System variables approached one, indicating that the distribution of respondents' answers tended to be moderate and relatively diverse. Meanwhile, for the Taxpayer Compliance variable, the standard deviation was lower, indicating that respondents' answers tended to be more concentrated.

### Measurement Model (Outer Model)

#### Validity Test

##### Convergent Validity

Convergent validity testing was conducted using Outer Loading and Average Variance Extracted (AVE). An indicator is considered to meet convergent validity if its outer loading is

greater than 0.7 and its AVE is greater than 0.5. The following are the outer loadings of each indicator on the research variables:

**Table 2. Outer Loading**

<b>Variabel</b>	<b>Indikator</b>	<b>Outer Loading</b>
Coretax Administration System (CT)	CT. 1	0.720
	CT. 2	0.793
	CT. 3	0.691
	CT. 4	0.878
Tax Consultant (KP)	KP. 1	0.927
	KP. 2	0.941
	KP. 3	0.940
	KP. 4	0.790
	KP. 5	0.923
	KP. 6	0.871
Taxpayer Compliance (KWP)	KWP. 1	0.733
	KWP. 2	0.715
	KWP. 3	0.829
	KWP. 4	0.789
	KWP. 5	0.768
	KWP. 6	0.872

Source: Data Processed by Researchers, 2026

Based on the outer loading table above, all indicators of the Tax Consultant and Taxpayer Compliance variables yield values greater than 0.7, thus they can be declared valid or worthy of further analysis. However, in the Coretax variable, there is one indicator with a value less than 0.7, namely the CT indicator. 3. Although there are two indicators in the Coretax Administration System variable that have outer loading values below 0.7, further testing is carried out by looking at the Average Variance Extracted (AVE) value in the Coretax Administration System variable.

The following are the results of the Average Variance Extracted (AVE) test for each research variable:

**Table 3. Average Variance Extracted (AVE)**

<b>Variable</b>	<b>Average Variance Extracted (AVE)</b>
Coretax Administration System	0.599
Tax Consultant	0.810
Taxpayer Compliance	0.618

Source: Data Processed by Researchers, 2026

Based on the Average Variance Extracted (AVE) table above, all variables yield values greater than 0.5, thus demonstrating good convergent validity. Although the outer loadings of the two indicators on the Coretax Administration System variable are smaller than 0.7, the AVE measurement shows that the Coretax Administration System variable has a value greater than 0.5. Therefore, these indicators can still be retained because they do not cause the variable's AVE value to fall below the minimum criterion of 0.5. Thus, all instruments are

declared to meet the convergent validity criteria and are suitable for further discriminant validity testing.

### Discriminant Validity

Discriminant validity using the Fornell-Larcker Criterion can be met if the square root of the Average Variance Extracted (AVE) for each latent variable is greater than the correlation value between that variable and other variables. Discriminant validity testing using the Fornell-Larcker Criterion yielded the following results:

**Table 4. Results of the Fornell-Larcker Criterion Test**

	Coretax Administration System	Tax Consultant	Taxpayer Compliance
Coretax Administration System	0.774		
Tax Consultant	0.381	0.900	
Taxpayer Compliance	0.334	0.446	0.786

Source: Data Processed by Researchers, 2026

The test results show that the square root of Average Variance Extracted for the Coretax Administration System variable is 0.744, which indicates that the value is greater than the Tax Consultant variable of 0.381 and the Taxpayer Compliance variable of 0.334. Then, the Tax Consultant variable shows the square root of Average Variance Extracted value of 0.900 where the value is greater than the Taxpayer Compliance variable of 0.446. Finally, the Taxpayer Compliance variable shows a value of 0.786 which shows that it is greater than the Coretax variable of 0.334 and the Tax Consultant variable of 0.446. So, it can be concluded that all variables in this study have met the discriminant validity criteria well.

### Reliability Test

Reliability testing is conducted to evaluate the consistency of a research instrument in producing stable data even when measurements are repeated under identical conditions. A reliability test is considered acceptable if it has a value greater than 0.7.

**Table 5. Reliability Test Results**

Variable	Cronbach's Alpha	Composite Reliability (rho_c)
Coretax Administration System	0.810	0.856
Tax Consultant	0.953	0.962
Taxpayer Compliance	0.876	0.906

Source: Data Processed by Researchers, 2026

Based on the table above, the results of the reliability test using Cronbach's alpha and composite reliability show that each variable produces a value greater than 0.7. Therefore, all three variables are declared to have met the reliability test because they have high reliability.

### Structural Model (Inner Model)

#### R-Square

**Table 6. Results of the Determination Coefficient Test**

	<b>R-Square</b>	<b>R-Square Adjusted</b>
Taxpayer Compliance	0.231	0.203

Source: Data Processed by Researchers, 2026

Based on the table above, the R-square coefficient of determination test yielded a value of 0.231. This indicates that the Tax Consultant variable and the moderating effect of the Coretax Administration System contributed 23.1% to Corporate Taxpayer Compliance. Therefore, this value falls into the weak category, indicating that other factors outside the model influence Corporate Taxpayer Compliance.

### Goodness of Fit

**Table 7. Model Fit Test Results**

	<b>Saturated Model</b>	<b>Estimated Model</b>
SRMR	0.080	0.080
d ULS	0.871	0.871
d G	0.478	0.478
Chi-Square	214.796	214.819
NFI	0.801	0.801

Source: Data Processed by Researchers, 2026

Based on the table above, the model fit test results show an SRMR of 0.080. This indicates that the model falls within the acceptable fit category, as it falls below the maximum limit of 0.10. Therefore, the research framework linking Tax Consultants, the Coretax Administration System, and Taxpayer Compliance is worthy of drawing conclusions.

### F Square

**Table 8. F Square Test Results**

	<b>CT</b>	<b>KP</b>	<b>KWP</b>	<b>CT x KWP</b>
CT			0.040	
KP			0.131	
KWP				
CT x KP			0.000	

Source: Data Processed by Researchers, 2026

Based on the table above, the results of the f-square test indicate that the ability of the moderating variable to impact the dependent variable is classified as having no effect because it is smaller than 0.02. Then, the ability of the independent variable (Tax Consultant) to provide a relatively small impact on the dependent variable (Taxpayer Compliance) because it produces a value above 0.02 but has not reached the moderate category limit of 0.15. Meanwhile, the interaction variable between the Coretax Administration System and Tax Consultant has an effect value of 0.00, which means that the ability of the interaction variable between the independent and moderating variables on the dependent variable provides a small effect because it is smaller than 0.02.

### Hypothesis Test

This study uses the P-value to evaluate the hypothesis. A P-value is considered valid if the statistical value is less than 0.05. The results of the hypothesis testing in this study are as follows:

**Table 9. Hypothesis Test Results**

Hypothesis	Influence of Variables	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values	Decision
H <sub>1</sub>	Tax Consultant on Taxpayer Compliance	0.368	0.375	0.124	2.957	<b>0.002</b>	Accepted
H <sub>2</sub>	Tax Consultant with Coretax moderation on Taxpayer Compliance	-0,014	-0.029	0.124	0.112	<b>0.455</b>	Rejected

Source: Data Processed by Researchers, 2026

Based on the results of the hypothesis test using P values through the bootstrapping procedure, the results obtained that the first hypothesis (H1) was declared accepted. This is because the P values showed a value of 0.002 so that it has met the significant requirements, namely below 0.05. Meanwhile, the second hypothesis (H2) was declared rejected because the P values showed a number greater than 0.05, namely 0.455. The hypothesis test also showed an interaction between the Coretax Administration System variable and Taxpayer Compliance and showed a P value of 0.042, indicating that both have an influence.

## 4.2 Discussion

### **The Influence of Tax Consultants (KP) on Corporate Taxpayer Compliance (KWP)**

Based on the research results, it shows that the Tax Consultant variable produces a P value of 0.002 where the minimum value determined in determining P values is less than 0.05. Thus, H1 is declared accepted and this means that Tax Consultants have a positive and significant effect on Corporate Taxpayer Compliance. This shows that the greater the role of Tax Consultants in assisting and assisting Corporate Taxpayers, the higher the level of compliance of Corporate Taxpayers in fulfilling their tax obligations.

The results of this study align with research conducted by Samosir (2025) which states that tax consultants have a positive influence on the fulfillment of tax obligations. The presence of tax consultants in assisting corporate taxpayers has been proven to increase compliance, in line with Agency Theory, where tax consultants act as a party that accompanies and assists corporate taxpayers in reducing tax information asymmetry and minimizing the risk of errors in fulfilling tax obligations.

### **The Influence of Tax Consultants (KP) on Corporate Taxpayer Compliance (KWP) with the Coretax Administration System (CT) as a Moderating Variable**

Based on the research results, it shows that the influence of Tax Consultants on Corporate Taxpayer Compliance moderated by the Coretax Administration System produces a P value of 0.455, which is greater than the significance limit of 0.05. Thus, H2 is rejected. The results show that the Coretax Administration System cannot strengthen or weaken the influence of Tax Consultants on Corporate Taxpayer Compliance.

Although the Coretax Administration System was still in its early stages of implementation in 2025 and experienced several technical challenges, these conditions were not proven to moderate the relationship between Tax Consultants and Corporate Taxpayer compliance. This occurred because Tax Consultants could still provide assistance to Corporate Taxpayers and were not significantly affected by the tax administration system updates.

## **5. Conclusion**

Based on the research results, Tax Consultants have a positive and significant influence on Corporate Taxpayer Compliance. This indicates that the increasing role of Tax Consultants is followed by an increase in the level of Corporate Taxpayer compliance. Meanwhile, the Coretax Administration System was not proven to moderate the influence of Tax Consultants on Corporate Taxpayer Compliance. Thus, the existence of the Coretax Administration System has not influenced the relationship between Tax Consultants and Corporate Taxpayer Compliance.

These findings indicate that corporate taxpayer compliance is still more influenced by the professional guidance and relational aspects provided by tax consultants than by technological system support. Tax consultants act as regulatory interpreters, compliance risk managers, and those who build a sense of security and trust among taxpayers in fulfilling their tax obligations. Meanwhile, the non-functioning Coretax Administration System as a moderating variable may reflect that the system is still in the adaptation stage, both in terms of infrastructure readiness, user understanding, and integration with tax consultant work practices. Consequently, although Coretax is designed to improve the efficiency and transparency of tax administration, its presence is not yet strong enough to strengthen or weaken the influence of tax consultants on compliance, so the human factor remains the primary determinant of corporate taxpayer compliance behavior.

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