

DO CORETAX APPLICATIONS MATTER FOR THE SUCCESS OF TAX ADMINISTRATION IN JAWA TIMUR

¹Nunuk Latifah

²Rani Arifah Normawati

^{1,2}Akademi Komunitas Negeri Putra Sang Fajar Blitar, Indonesia

³Sandi Eka Suprajang

³Sekolah Tinggi Ilmu Ekonomi Kesuma Negara Blitar, Indonesia

nunuklatifah76@akb.ac.id

Abstract

*Digitalization of tax administration via the Coretax platform is designed to strengthen efficiency, transparency, and taxpayer compliance, yet evidence regarding its effectiveness in producing net benefits for users remains limited. This study is designed to investigate the Net Benefit of the Coretax system using the DeLone and McLean framework, focusing on how key factors influence its effectiveness from the user perspective. The population consisted of taxpayers in East Java using the Coretax application. The number of respondents was derived using G*Power 3.1.9.7. Data were analyzed using the PLS-SEM approach, incorporating both outer and inner model evaluations based on the DeLone and McLean framework, integrates six fundamental dimensions: System Quality (SQ), Information Quality (IQ), Service Quality (EQ), Usage (UE), User Satisfaction (US), and Net Benefits (NB). The findings suggest that the successful implementation of Coretax is heavily contingent upon user perceptions regarding service, information, and system quality. However, the results indicate that not every variable yields a significant impact on system usage or satisfaction. Specifically, Service Quality influences user satisfaction but does not drive usage, whereas Information Quality encourages usage without directly affecting satisfaction levels. Notably, System Quality demonstrated a negative correlation with usage, signaling underlying technical impediments. Ultimately, both usage and user satisfaction were found to be critical drivers of net benefits. The performance of Coretax is dictated by service, information, and system quality, where user satisfaction serves as the pivotal factor in determining whether the system delivers tangible net benefits*

Keywords : Coretax Application; Information System Success.

JEL Classification : H26, M15, O33

Submission date : May 16, 2026

Accepted date : July 9, 2026

Revised date : July 2, 2026

1. INTRODUCTION

Digital transformation has become a strategic priority for governments worldwide to improve public service quality, administrative efficiency, transparency, and accountability while supporting sustainable economic growth. In the taxation sector, digital technologies enable governments to modernize tax administration, simplify compliance procedures, and optimize state revenue collection. In Indonesia, the nationwide implementation of Coretax represents one of the largest digital tax reforms, integrating taxpayer registration, filing, payment, and reporting into a centralized platform. In accordance with Government Regulation No. 40 of 2018, Coretax is expected to streamline tax administration processes, improve operational efficiency, enhance transparency, and ultimately increase the national tax ratio (Dimetheo et al., 2023); (Joselin et al., 2024); (Muda & Wulandari, 2025); (Romauli et al., 2025). Furthermore, the deployment of Coretax is intended to strengthen taxpayer compliance and institutional integrity through a more accountable digital tax administration system (Purnomo et al., 2025).

Despite its anticipated advantages, the initial implementation of Coretax across Indonesia was accompanied by several operational and technical challenges. Shortly after its nationwide rollout in January 2025, users encountered various issues, including login failures, slow system performance, data synchronization errors, and obstacles in filing tax returns and generating electronic tax invoices. To address these problems, the Directorate General of Taxes (DJP) implemented a series of corrective measures, such as strengthening system infrastructure, improving application performance, and temporarily waiving administrative penalties for taxpayers affected by system disruptions during the transition period. These implementation challenges underscore that the effectiveness of Coretax should not be assessed merely by its deployment, but by its ability to provide reliable digital services, meet users' expectations, and generate tangible benefits for tax administration (DJP, 2025; Ideatax, 2025; MUC Consulting, 2025; Susanti, 2025).

The success of an information system is commonly evaluated using the DeLone and McLean Information Systems Success Model (D&M IS Success Model), which conceptualizes system success through six interrelated dimensions: system quality, information quality, service quality, use, user satisfaction, and net benefits (Delone & Mclean, 2003) (Satriyono et al., 2022). Beyond the technology acceptance perspective offered by TAM and UTAUT, which primarily explain users' behavioral intentions toward technology adoption, the D&M IS Success Model provides a more comprehensive evaluation by linking system quality with user satisfaction and organizational outcomes (Rosmiati et al., 2022); (Latifah et al., 2023), (Almaiah et al., 2019); (Priatna et al., 2024). Consequently, the model has been widely adopted to evaluate the effectiveness of information systems in both public and private organizations (Ramadhan, 2025).

Previous empirical studies generally support the relationships proposed by the D&M IS Success Model, demonstrating that the model's quality dimensions contribute to successful system utilization, greater user satisfaction, and ultimately improved

organizational outcomes. Evidence from the Financial Billing Management System (FBMS) demonstrates that users' satisfaction is closely associated with perceived system, information, and service quality (Annisa, R., & Nor, 2026; Maharani, A. S., & Putra, 2024). Similar relationships have also been reported across various digital environments, including village information systems (Katili et al., 2024), e-learning platforms (Widyaningrum et al., 2024), e-government services (Rahmatullah et al., 2025), accounting information systems (Nugroho & Prasetyo, 2018) and online reservation platforms (Virianto & Sfenrianto, 2021). Despite the broad empirical support for the model, inconsistent findings have also emerged. For example, some studies found that system and information quality did not significantly influence system use or user satisfaction, indicating that these relationships may depend on the characteristics of the information system and its users.

Although the D&M IS Success Model has been extensively validated in various information system settings, empirical evidence concerning the implementation of Coretax remains limited. Existing studies predominantly discuss tax digitalization, taxpayer compliance, or administrative reform, while relatively few studies comprehensively evaluate Coretax using the D&M IS Success Model. More importantly, limited research has comprehensively examined the causal relationships proposed by the D&M IS Success Model within Indonesia's newly implemented national tax administration system. This limitation represents an important gap in the literature because evaluating the success of Coretax requires not only understanding technology adoption but also assessing whether the system creates meaningful value for taxpayers and tax administration.

Accordingly, this study evaluates the success of Indonesia's Coretax Administration System using the D&M IS Success Model, providing empirical evidence on the model's applicability within a national digital tax administration environment. The findings are expected to enrich the information systems literature while offering practical recommendations for improving the effectiveness and sustainability of digital tax services in Indonesia.

2. LITERATURE REVIEW

DeLone and McLean Information Systems Success Model (D&M IS Success Model)

The success of an information system can be explained through the DeLone and McLean Information Systems Success Model (D&M IS Success Model), which is one of the most widely adopted frameworks for evaluating information systems. The updated model proposed by DeLone & Mclean (2003) suggests that system quality, information quality, and service quality are the primary determinants of system use and user satisfaction, which subsequently generate net benefits for individuals and organizations. The model emphasizes that the success of an information system should not be measured solely by its technical performance, but also by the value it creates through users'

experiences and organizational outcomes (Ojo, 2017). This model has taken into account technology adoption, data quality, and user interaction, among other aspects, to ensure the system is functional and meets its intended purpose (Casimiro, J. B., Modelo, J. C. E., Natividad, R. L., Casimiro, J. B., Modelo, J. C., & Natividad, 2026).

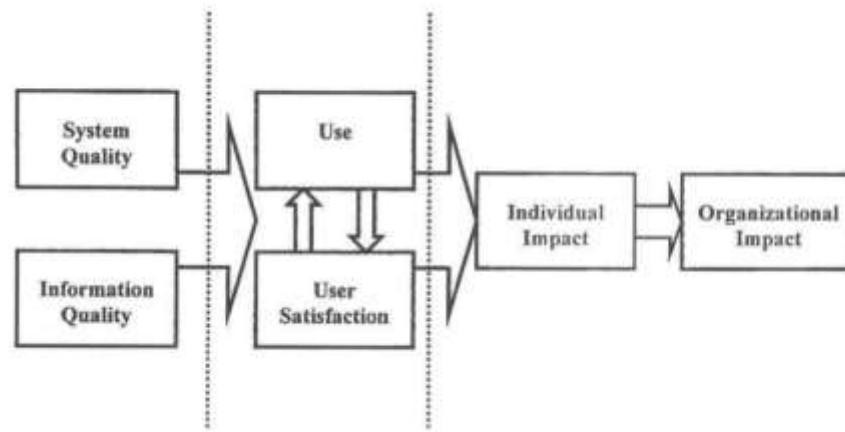


Figure 1.
D&M IS Success Model
(Source: Delone & Mclean, 2003)

Hypothesis Development

The Effect of System Quality on Use and User Satisfaction

From the perspective of the DeLone and McLean IS Success Model, the technical capability of an information system forms the foundation of its overall effectiveness. This capability is reflected in attributes such as ease of use, reliability, availability, adaptability, and response speed, which collectively shape users' ability to complete their activities efficiently and with minimal operational barriers. Consequently, systems that consistently deliver stable and dependable performance are more likely to create positive user experiences and support successful system implementation (Delone & Mclean, 2003). The D&M IS Success Model proposes that System Quality positively influences Use from both process and causal perspectives. From the process perspective, an information system is initially developed with specific technical characteristics, and users subsequently experience these characteristics through system use. Therefore, system quality serves as a prerequisite for effective system utilization. From the causal perspective, improvements in system quality are expected to increase the frequency and intensity of system use because users are more likely to adopt systems that are reliable, accessible, and easy to operate. Conversely, poor system quality may discourage system use and reduce the effectiveness of information system implementation (DeLone & McLean, 2003). Recent empirical studies provide mixed evidence regarding the relationship between System Quality and Use. Rahmatullah et al. (2025), found that high system quality significantly encourages users' intention to use e-government systems, highlighting the importance of reliable technical performance. In contrast, Widyaningrum et al. (2024) and Viriando & Sfenrianto (2021) reported that system

quality did not significantly influence system use, suggesting that this relationship may depend on the characteristics of the system and its users. In the context of Coretax, a stable, secure, and responsive system is expected to facilitate tax administration activities and encourage taxpayers to use the system more effectively. Therefore, based on the DeLone and McLean IS Success Model and previous empirical findings, the following hypothesis is proposed:

H1: System Quality positively affects Use.

The D&M IS Success Model posits that System Quality is a primary determinant of User Satisfaction. Unlike system use, which reflects users' interaction with the system, user satisfaction represents users' overall evaluation of their experience after using an information system. The model explains that satisfaction emerges when a system consistently delivers reliable performance, is easy to use, responds quickly to user requests, and meets users' functional needs. Consequently, higher system quality is expected to enhance users' satisfaction because it reduces operational difficulties and improves the overall user experience (DeLone & Mclean, 2003). Empirical evidence consistently reinforces the proposed link between system quality and user satisfaction. A comprehensive review by DeLone and McLean (2003) showed that the vast majority of hypothesized relationships within the IS Success Model were supported across previous studies. This conclusion is further strengthened by the findings of Seddon and Kiew (1994) and Rai et al. (2002), both of whom verified that improvements in system quality are associated with greater user satisfaction. Empirical evidence generally indicates that System Quality is an important determinant of User Satisfaction. Studies conducted in village information systems, e-learning platforms, e-government, accounting software, and online reservation systems consistently demonstrate that users are more satisfied when information systems are reliable, easy to use, responsive, and capable of supporting their tasks effectively (Katili et al., 2024; Nugroho & Prasetyo, 2018; Rahmatullah et al., 2025; Viriando & Sfenrianto, 2021; Widyaningrum et al., 2024). In the context of Coretax, system stability, security, and operational reliability are expected to enhance taxpayers' experience when performing tax-related activities, thereby increasing their overall satisfaction. Accordingly, based on the DeLone and McLean Information Systems Success Model and prior empirical findings, the following hypothesis is proposed:

H2: System Quality positively affects User Satisfaction.

The Effect of Information Quality on Use and User Satisfaction

According to the D&M IS Success Model, Information Quality represents the semantic success of an information system, referring to the quality of information produced by the system in terms of accuracy, relevance, timeliness, completeness, and understandability (DeLone & Mclean, 2003). High-quality information enables users to perform their tasks efficiently and supports informed decision-making, thereby encouraging greater system use. The model proposes that information quality, either independently or jointly with system quality and service quality, positively influences

users' willingness to utilize an information system. Empirical evidence regarding this relationship, however, remains mixed across different application contexts. Katili et al. (2024) found that information quality significantly influenced the use of the Village Information System ($p = 0.005$), indicating that complete, relevant, and accurate information encouraged users to access the system more frequently. Similarly, Viriando & Sfenrianto (2021) reported a significant positive effect of information quality on the use of an online reservation platform ($p < 0.001$), where accurate and up-to-date information increased users' transaction activities. In contrast, Widyaningrum et al. (2024) found no significant relationship between information quality and system use in the SIPEJAR e-learning platform ($p = 0.519$), arguing that system usage was mandatory for students regardless of information quality. Likewise, Rahmatullah et al. (2025) reported that information quality did not significantly affect behavioral intention to use an e-government system ($p = 0.177$), suggesting that information quality alone may not determine system use in mandatory public-sector environments. These findings indicate that the influence of information quality on system use may depend on the context of system implementation and users' autonomy in deciding whether to use the system. In the context of Coretax, where taxpayers depend on accurate and timely information to complete tax registration, filing, and payment procedures, high-quality information is expected to encourage greater use of the system. Therefore, the following hypothesis is proposed:

H3: Information Quality positively affects Use.

The D&M IS Success Model also identifies Information Quality as a key determinant of User Satisfaction. Information that is accurate, relevant, complete, timely, and easy to understand enables users to accomplish their tasks effectively, thereby creating a positive evaluation of the information system (Delone & Mclean, 2003). Consequently, users are more likely to be satisfied when the information generated by the system consistently meets their expectations and supports their operational needs. This relationship has been consistently supported by previous studies. Katili et al. (2024) found that information quality had a highly significant positive effect on user satisfaction in the Village Information System, as users appreciated information that was clear, understandable, and regularly updated. Similarly, Widyaningrum et al. (2024) reported that information quality significantly improved student satisfaction with the SIPEJAR e-learning platform, highlighting the importance of concise and accurate learning information. Studies by Viriando & Sfenrianto (2021) and Nugroho & Prasetyo (2018) also confirmed that accurate and reliable information significantly enhances end-user satisfaction across digital service platforms and accounting information systems. However, Rahmatullah et al. (2025) found no significant relationship between information quality and user satisfaction in an e-government environment, suggesting that government information quality may already be perceived as a basic service standard rather than a source of additional satisfaction. The positive relationship between information quality and user satisfaction has also been validated in the original DeLone

and McLean framework. Seddon and Kiew (1994) demonstrated that information quality significantly influenced user satisfaction in an accounting information system, while Rai et al. (2002) confirmed the significance of this relationship through an overall goodness-of-fit assessment of the D&M IS Success Model. Moreover, DeLone and McLean (2003) reported that the relationship between information quality and individual impacts, including user satisfaction, was consistently supported across the empirical studies reviewed. In the Coretax environment, taxpayers require accurate, complete, and timely tax information to fulfill their tax obligations effectively. Information that is reliable and easy to understand is therefore expected to improve users' overall satisfaction with the digital tax administration system. Based on the DeLone and McLean IS Success Model and the supporting empirical evidence, the following hypothesis is proposed:

H4: Information Quality positively affects User Satisfaction.

The Effect of Service Quality on Use and User Satisfaction

The D&M IS Success Model identifies Service Quality as an essential dimension of information system success, particularly in environments where users require continuous technical support and assistance. Unlike System Quality, which focuses on the technical characteristics of the system, Service Quality reflects the quality of support provided by the information system service provider. It encompasses responsiveness, assurance, empathy, and the ability to resolve users' problems effectively. DeLone and McLean (2003) further emphasized that service quality has become increasingly important because information system units function not only as information providers but also as service providers that support users throughout system implementation. Previous studies generally indicate that high service quality encourages greater system use. For example, research conducted by Widyaningrum et al. (2024) and Rahmatullah et al., (2025) found that responsive technical support and reliable services significantly promoted the continued use of e-learning and e-government systems. Similar evidence was reported by Viriando & Sfenrianto (2021), who showed that users were more likely to continue using an online reservation platform when they perceived the service to be reliable and secure. However, Katili et al. (2024) reported that service quality did not significantly influence the use of the Village Information System, suggesting that external factors such as limited digital literacy, internet accessibility, and users' preference for face-to-face services may reduce the influence of service quality on system usage. Effective technical assistance and timely problem resolution can reduce barriers to system use and foster continuous user engagement. In the context of Coretax, these service characteristics are expected to encourage sustained utilization. Hence, the following hypothesis is proposed:

H5: Service Quality positively affects Use.

The D&M IS Success Model also proposes that Service Quality is a significant determinant of User Satisfaction. High-quality support services help users resolve technical issues efficiently, reduce frustration, and improve their overall experience with

an information system. Consequently, users are more likely to be satisfied when service providers respond promptly, offer competent assistance, and maintain reliable communication throughout the system usage process (Delone & Mclean, 2003). The inclusion of Service Quality in the updated D&M IS model reflects the growing recognition that the success of information systems depends not only on technical performance but also on the quality of services delivered to users. Empirical evidence consistently supports this relationship across various digital environments. Studies by (Katili et al., (2024); Rahmatullah et al. (2025); Viriando & Sfenrianto (2021); Widyaningrum et al. (2024) all reported that service quality significantly enhanced user satisfaction. These studies consistently demonstrate that responsive technical support, secure services, and effective problem handling contribute to more positive user experiences. Likewise, Nugroho & Prasetyo (2018) found that service quality significantly improved end-user satisfaction in internally developed accounting software, emphasizing that continuous user support is an important organizational strategy for improving information system success. Beyond technical performance, the quality of user support is essential for ensuring a satisfactory experience with digital tax services. Effective assistance throughout the use of Coretax is therefore expected to enhance taxpayers' overall satisfaction. Accordingly, the following hypothesis is proposed:

H6: Service Quality positively affects User Satisfaction.

The Effect of Use on User Satisfaction

Use and User Satisfaction are closely interrelated dimensions of information system success. From a process perspective, system use precedes user satisfaction because users must first interact with the system before evaluating their experience. From a causal perspective, positive experiences during system use enhance user satisfaction, while higher levels of satisfaction may subsequently reinforce users' intention to continue using the system (Delone & Mclean, 2003). Empirical evidence consistently supports this relationship across various digital platforms. Studies conducted on the Village Information System, SIPEJAR e-learning platform, e-government systems, and online reservation platforms all reported that greater system use significantly improves user satisfaction (Katili et al., 2024; Rahmatullah et al., 2025; Viriando & Sfenrianto, 2021; Widyaningrum et al., 2024). These findings indicate that users who frequently interact with a system and accomplish their tasks tend to develop more positive perceptions of the system. Although Nugroho & Prasetyo (2018) employed Perceived Value as a substitute for the use construct, their findings similarly demonstrated that users who perceive greater value from system utilization experience higher levels of satisfaction. More recently, Saba et al. (2025) argued that the relationship between use and satisfaction should be interpreted carefully, as increased system use does not always indicate greater success. In contemporary digital environments, excessive use may generate negative consequences, highlighting the importance of emphasizing effective and meaningful use rather than usage intensity alone. Effective utilization of the Coretax system is expected to enable taxpayers to complete registration, tax filing, and payment more efficiently. As

users become more familiar with these digital services, they are likely to develop a more positive evaluation of the system, leading to higher user satisfaction. Accordingly, the following hypothesis is proposed:

H7: Use positively affects User Satisfaction.

The Effect of Use and User Satisfaction on Net Benefit

Use reflects the extent to which users interact with an information system to accomplish their tasks and obtain the expected outcomes. Within the D&M IS Model, system use is considered a key mechanism through which information systems generate Net Benefits, including improved effectiveness, efficiency, productivity, and decision-making at both the individual and organizational levels (Delone & Mclean, 2003). However, the model also emphasizes that the benefits derived from system use depend not only on usage intensity but also on the effectiveness and appropriateness of system utilization. Empirical evidence generally supports this relationship across various digital platforms. Studies by Rahmatullah et al., (2025) and Viriando & Sfenrianto (2021) demonstrated that greater system use contributes to higher perceived benefits by improving work performance, service efficiency, and transaction effectiveness. Likewise, Nugroho & Prasetyo (2018) found that users who perceived greater value from system utilization also perceived greater organizational benefits. Nevertheless, Katili et al. (2024) reported that system use did not significantly influence net benefits in the Village Information System, suggesting that intensive use alone does not necessarily create value when the system has not fully met users' needs. More recently, Saba et al., (2025) argued that excessive system use may even produce negative outcomes in certain digital environments, emphasizing that meaningful and effective use is more important than usage frequency alone. Taxpayers who effectively utilize the system for tax registration, filing, and payment are expected to experience greater administrative efficiency, reduced processing time, and improved compliance. Therefore, higher levels of effective system use are expected to generate greater net benefits.

H8: Use positively affects Net Benefits.

User Satisfaction represents users' overall evaluation of their experiences after interacting with an information system. Satisfied users are more likely to perceive that the system provides meaningful value, supports their objectives, and improves their performance. Accordingly, user satisfaction is regarded as one of the strongest predictors of Net Benefits, as positive user experiences often translate into higher productivity, service effectiveness, and organizational value (Delone & Mclean, 2003). This relationship has been consistently validated across different information system contexts. Research by Katili et al. (2024), Rahmatullah et al. (2025), and Viriando and Sfenrianto (2021) demonstrated that satisfied users were more likely to perceive tangible benefits from digital systems, including greater transparency, service efficiency, and operational effectiveness. Similarly, Nugroho and Prasetyo (2018) identified user satisfaction as the strongest determinant of net benefits in internally developed accounting software,

indicating that positive user experiences are essential for maximizing organizational returns from information system investments. The robustness of this relationship was also confirmed by Rai et al. (2002) through the validation of the DeLone and McLean IS Success Model. The extent to which Coretax delivers meaningful outcomes depends not only on its technical performance but also on users' overall satisfaction with the system. Satisfied taxpayers are expected to perceive greater value from digital tax services, leading to enhanced net benefits. Accordingly, the following hypothesis is proposed:

H9: User Satisfaction positively affects Net Benefits.

Based on the theoretical arguments of the D&M IS Model and the empirical evidence discussed in the previous section, this study develops a research model that illustrates the proposed relationships among the constructs. The proposed research model is presented in Figure 2.

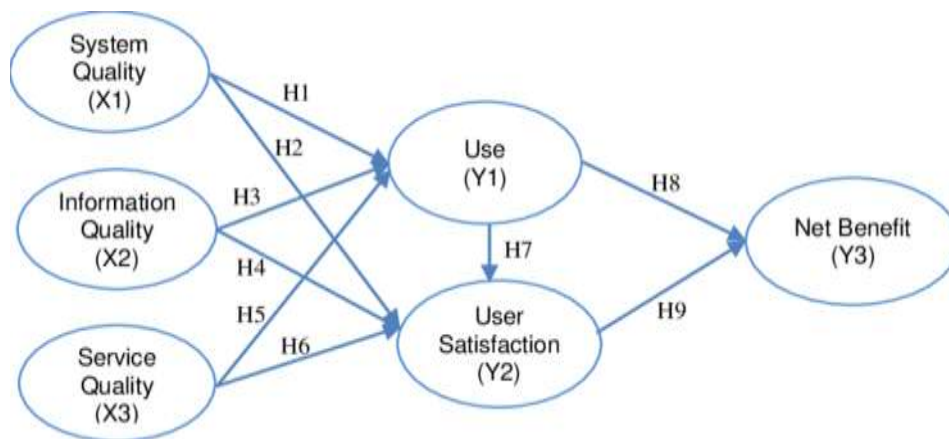


Figure 2.
Structural Model Framework
(Source: Processed by the Author, 2025)

3. METHODOLOGY

Population and Sample

This study focuses on users of the Coretax application as the population. Respondents were identified through purposive sampling based on predetermined eligibility requirements aligned with the research objectives. To ensure that respondents were able to provide reliable evaluations of the system, participants were required to have prior experience using the Coretax application for tax-related activities. Accordingly, the respondents included business owners, employees, and members of the general public who had actively used the Coretax application and were therefore capable of assessing its system quality, information quality, service quality, user satisfaction, and perceived net benefits.

To evaluate the adequacy of the sample size, an a priori power analysis was conducted using G*Power 3.1.9.7, which facilitates the estimation of the minimum sample size required for metric-scale data analysis (Mega, K. I., Rukmigarsari, E., & El Walida, 2021). Following Cohen (1988), a medium effect size ($f^2 = 0.15$), a statistical power of 0.80, a significance level (α) of 0.05, and four predictors were specified. The number of predictors was determined based on the maximum number of exogenous constructs directly influencing a single endogenous construct (User Satisfaction) in the proposed structural model. The analysis indicated that the minimum required sample size was 85 respondents (Figure 2). Since this study obtained 92 valid responses, the final sample exceeded the minimum requirement by 7 respondents, indicating that the sample size was adequate for hypothesis testing using PLS-SEM.

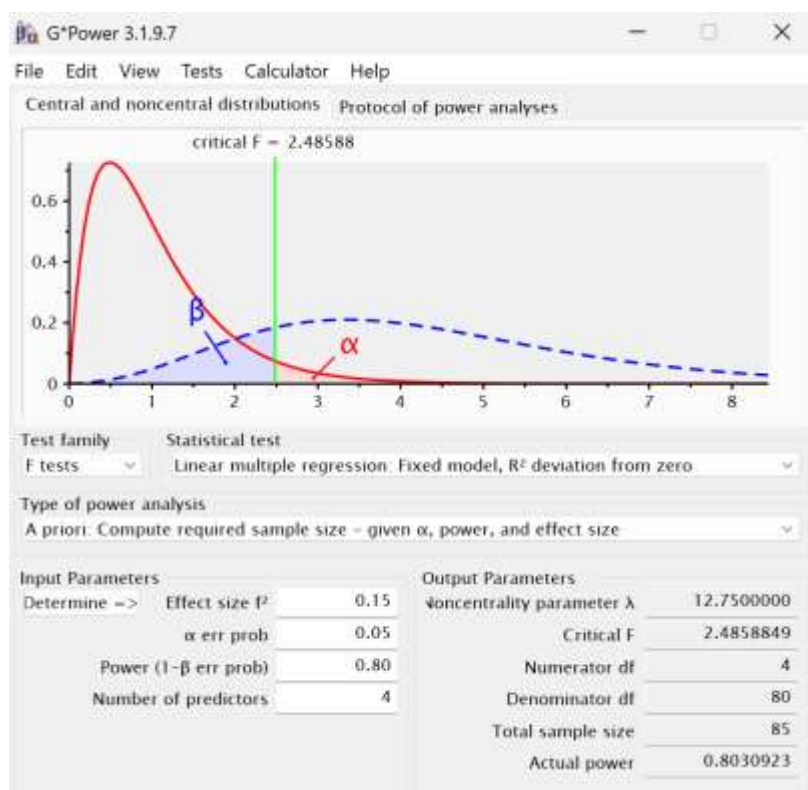


Figure 3.

Calculation of Research Sample

(Source: Processed by the Author using GPower, 2026)

Research Instrument

Primary data formed the basis of this study and were obtained through an online questionnaire. Respondents' assessment of the success of the system was measured using a 5-point Likert scale, to accommodate respondents' neutral or uncertain answers, so that it can produce accurate and tested data to measure the attitudes, opinions, and perceptions of a person or group of people (Santika, A. A, et., 2023). This approach aligns with (Juhariyani, R., & Marmoah, 2026), (Siti, R., Silvia, J., & Ahmad, 2025). This method

ensures the reliability and validity of the indicators for each variable used in the DeLone & McLean method. System Quality (SQ), Information Quality (IQ), Service Quality (EQ), Use (UE), User Satisfaction (US) dan Net Benefit (NB).

Table 1
Research Instrument

No	Variabel	Code	Item	Reference
1	SQ <i>System Quality</i>	SQ1	The Coretax application rarely experiences issues or system errors.	(Erwin & Wijaya, 2019) (Abidin et al., 2023).
		SQ2	The Coretax application responds quickly during use	
		SQ3	The Coretax application is easily accessible	
		SQ4	The Coretax application protects user confidentiality	
2	IQ <i>Information Quality</i>	IQ1	The information provided by the Coretax application is comprehensive	(Gordon B. Davis., 1991), (MCLEAN, 2003)
		IQ2	The information provided by the Coretax application is easy to understand	
		IQ3	Reports are generated quickly to meet user needs	
		IQ4	Information generated by the Coretax application has a low error rate	
		IQ5	The information presented by the Coretax application is concise and clear	
3	EQ <i>Service Quality</i>	EQ1	I feel secure when accessing the Coretax application	(Gunawan, 2022) (Lutfi, 2023)
		EQ2	The Coretax application understands user needs	
		EQ3	Support services on the Coretax application are provided promptly and quickly	
4	UE <i>Use</i>	UE1	I use the Coretax application for tax reporting	(Ridwan, M. et., 2024), (Diah, P. A., & Popong, 2023), and (Lutfi, 2023)
		UE2	The Coretax application will be the tax administration system that I use	
5	US <i>User Satisfaction</i>	US1	The Coretax application meets user needs	(Diah, P. A., Harianto, & Popong, 2023), (Aghiesna, P. I. A. P. I., et, 2025)
		US2	The Coretax application is effective to use	
		US3	The Coretax application is efficient to use	
		US4	I am satisfied using the Coretax application.	
6	NB <i>Net benefit</i>	NB1	There is no fee for using the Coretax application	(Baginda, F. O., Takdir, R., & Zakaria, 2025).
		NB2	Using the Coretax application saves time on tax reporting	
		NB3	The use of the Coretax application serves as a reminder about taxation	

Source: Processed by the Author (2026)

Data Analysis Technique

This research design aims to measure the value or magnitude of statistical measures in evaluating the success of the Coretax application using the DeLone & McLean model. Because the existing literature shows that only a few studies have investigated the net benefits of the Coretax application based on the DeLone and McLean model using PLS-SEM analysis. Hypothesis testing is conducted through the inner and outer models based on a 95% confidence level and a 5% acceptable error rate. The measurement results will provide solutions to the research problems, following the stages outlined by Latifah et al. (2023):

1. Outer Model, which ensures that the selected measurements are valid and reliable.
 - a. *Convergent validity* is assessed using factor loadings, where latent variable loadings should exceed 0.7 relative to their indicators.
 - b. *Composite reliability*, where the construct reliability value must be greater than 0.7.
 - c. *Cronbach's alpha* value should be above 0.6.
2. Inner Model, which tests the relationships among latent constructs.
 - a. *R-square (R^2)* ranges from 0 to 1; a higher R^2 value, approaching 1, indicates a better model fit (Rahadi, 2023).
 - b. *Hypothesis testing* is based on T-statistics and p-values, where acceptance occurs when the T-statistic exceeds the critical value and the p-value is below 0.05.

4. RESULT AND DISCUSSION

The results of this study are presented in this section, starting with a descriptive statistical analysis. This stage provides an initial overview of the data set, highlighting the distribution and general patterns of the variables under investigation (Table 2). Based on table 2 the characteristics of respondents are dominated by women at 57.53%, with a bachelor's degree educational background and working as employees and business actors in the Blitar area.

Table 2
Respondent Characteristics

Respondent Characteristics		Number	Percentage (%)
Gender	Male	40	42,47
	Female	52	57,53
Education	Senior High School	21	22,82
	Diploma 1	-	-
	Diploma 2	5	5,43
	Diploma 3	5	5,43
	Diploma 4	2	2,17
	Bachelor	50	54,34
	Master	9	9,78
Profession	MSME Owners	41	44,57
	Private Employees	46	50,00
Location	Blitar	48	52,17
	Kediri	8	8,69
	Trenggalek	3	3,26
	Mojokerto	3	3,26
	Tulungagung	6	6,52
	Banyuwangi	2	2,17
	Malang	11	11,95
	Sidoarjo	3	3,26
	Madiun	3	3,26
	Bojonegoro	1	1,08
	Probolinggo	1	1,08
	Nganjuk	1	1,08

Source: Processed by the Author (2026)

Measurement Model

1. Outer Model Analysis

The analysis continues with the assessment of the outer model, aimed at evaluating the measurement quality of the constructs through tests of validity and reliability.

a. Convergent Validity

The outer loading results reveal that all indicators exceed the 0.70 threshold. This pattern suggests a strong alignment between each indicator and the construct it represents, indicating that the measurement items consistently capture the intended concepts. Such conditions imply that the measurement model operates within acceptable limits, thereby permitting further stages of validity assessment to be conducted. In this setting, convergent validity is implicitly demonstrated through the strength of the loadings, reflecting the degree to which indicators converge in representing their respective constructs.

Table 3
Results of Outer Loadings

No	Variable	Item	Factor Loading
1	SQ	SQ1	0,777
		SQ2	0,940
		SQ3	0,936
		SQ4	0,899
2	IQ	IQ1	0,846
		IQ2	0,895
		IQ3	0,950
		IQ4	0,882
		IQ5	0,942
3	EQ	EQ1	0,961
		EQ2	0,949
		EQ3	0,952
4	UE	UE1	0,896
		UE2	0,943
5	US	US1	0,925
		US2	0,960
		US3	0,964
		US4	0,955
6	NB	NB1	0,873
		NB2	0,945
		NB3	0,944

Source: Processed by the Author (2026)

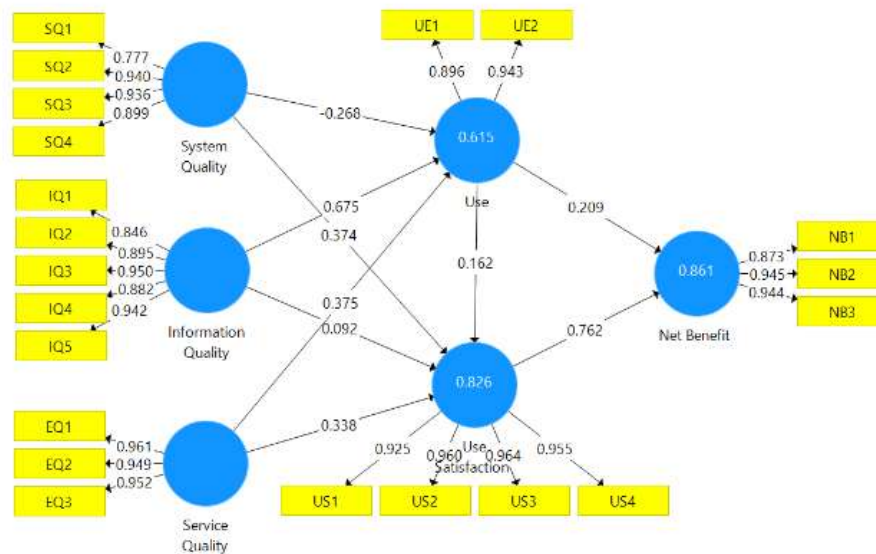


Figure 4.
Bootstrapping Model

(Source: Processed by the Author using smartPLS, 2026)

b. Composite Reliability

Reliability testing is assessed using Cronbach's Alpha (CA) and Composite Reliability (CR). Reliability testing measures the accuracy and consistency of an instrument to determine whether it is appropriate for use. A variable is considered reliable if the Cronbach's Alpha value exceeds 0.70. Meanwhile, the composite reliability results are also considered acceptable when the values exceed 0.60 (Nofita & Veri, 2024).

Table 4
Reliability Test Results

Variable	Cronbach's Alpha	Composite Reliability	Result
<i>SQ</i>	0,911	0,938	Reliable
<i>IQ</i>	0,944	0,957	Reliable
<i>EQ</i>	0,951	0,968	Reliable
<i>UE</i>	0,822	0,917	Reliable
<i>US</i>	0,965	0,974	Reliable
<i>NB</i>	0,910	0,944	Reliable

Source: Processed by the Author using smartPLS (2026)

2. Inner Model Analysis

The assessment of the structural model relied on R^2 values and the significance of relationships between constructs, as indicated by t-statistics and p-values.

a. Coefficient of Determination (R^2)

The structural relationships reveal a discernible linkage between exogenous and endogenous constructs. Among the endogenous variables, Net Benefit exhibits the

greatest explanatory strength ($R^2 = 0.874$), surpassing both Use and User Satisfaction. This pattern implies that the model captures a considerable share of variance in Net Benefit, indicating a more pronounced predictive capacity for this construct. In general, the observed R^2 values point to an adequate level of explanatory performance across the modeled variables (Jusmansyah, 2024).

Table 5
R-Square Results

	R Square	Adjusted R Square
Net Benefit	0,861	0,858
Use	0,615	0,602
User Satisfaction	0,826	0,818

Source: Processed by the Author using smartPLS (2026)

b. Hypothesis Testing

Before conducting the hypothesis testing, the T-table value was first determined. At a 95% confidence level ($\alpha = 5\%$) and with degrees of freedom ($df = n - 6 = 92 - 6 = 86$), the critical T-value is 1.9879. Hypothesis testing is performed using the Path Coefficients to determine whether there are significant effects among the latent constructs. The hypothesis test results from the SmartPLS bootstrapping data utilize a 5% significance level ($\alpha = 0.05$) with a two-tailed test and a T-table value of 1.96.

Table 6
Path Coefficients

Path Relationship	T-Statistic	P-Value	Conclusion
Information Quality -> Use	2,949	0,003	Accepted
Information Quality -> User Satisfaction	0,567	0,571	Rejected
Service Quality -> Use	1,379	0,168	Rejected
Service Quality -> User Satisfaction	2,101	0,036	Accepted
System Quality -> Use	1,09	0,276	Rejected
System Quality -> User Satisfaction	2,682	0,008	Accepted
Use -> Net Benefit	3,034	0,003	Accepted
Use -> User Satisfaction	1,957	0,051	Rejected
User Satisfaction -> Net Benefit	13,272	0,000	Accepted

Source: Processed by the Author using smartPLS (2026)

Discussion

Among the variables influencing Use, only Information Quality was found to have a positive and significant effect ($T = 2.949$). In contrast, Service Quality and System Quality did not directly influence the intensity of Coretax application usage. This finding supports the studies of Katili et al. (2024) and Viriando and Sfenrianto (2021), which reported that information quality significantly enhances the use of village information systems and online reservation platforms. However, it contradicts the findings of Widyaningrum et al. (2024) and Rahmatullah et al. (2025), who found no significant

relationship between information quality and system use in mandatory e-learning and e-government environments.

The result suggests that, within the context of digital tax administration, the quality of information plays a more critical role in encouraging system usage than technical system characteristics or service-related aspects. Taxpayers are more likely to use Coretax when the system provides accurate, relevant, complete, understandable, and timely information that facilitates tax registration, filing, and payment processes. This finding is consistent with the role of information technology in creating a more efficient, transparent, and accurate tax administration system, thereby enhancing the effectiveness and professionalism of technology-based tax management (Saputri, 2026; Nurhaeni et al., 2025). Consequently, ensuring high-quality information should be a strategic priority for improving taxpayer engagement and maximizing the utilization of the Coretax system.

User Satisfaction was found to be significantly influenced by Service Quality ($T = 2.101$) and System Quality ($T = 2.682$). In contrast, Information Quality did not have a direct effect on User Satisfaction. These findings are consistent with previous studies, which identified system quality and service quality as important determinants of user satisfaction across various digital platforms (Katili et al., 2024; Nugroho & Prasetyo, 2018; Rahmatullah et al., 2025; Viriando & Sfenrianto, 2021; Widyaningrum et al., 2024). The results suggest that the determinants of system use and user satisfaction are fundamentally different. While taxpayers' decision to use Coretax is primarily driven by the quality of information provided by the system, their overall satisfaction depends more on the system's technical performance and the quality of services supporting its operation. In other words, users are more likely to evaluate their experience based on the reliability, responsiveness, and ease of using the system rather than the information itself.

Although Information Quality did not significantly influence User Satisfaction in this study, previous studies have demonstrated its positive contribution to users' overall satisfaction. Consistent with the End-User Computing Satisfaction (EUCS) framework adopted by Nadhifah (2024), Jannah et al. (2025) found that content quality, information accuracy, presentation format, ease of access, and real-time availability positively contributed to users' satisfaction with the Coretax application. This discrepancy suggests that, within the Coretax context, high-quality information primarily encourages taxpayers to use the system, whereas satisfaction is shaped more strongly by users' experiences with the system's functionality and service performance.

System success (Net Benefit) is determined by Use ($T=3.034$) and User Satisfaction ($T=13.272$), both of which exert a dominant and strong influence on Net Benefit. User feedback following the use of the information system serves as a benchmark for the system's success; consequently, improvements and evaluations are necessary to enhance the efficiency and transparency of tax administration.

5. CONCLUSION, IMPLICATION, AND SUGGESTION

Conclusion

This study examines the Net Benefit of the Coretax application using the DeLone and McLean Information Systems Success Model. The findings indicate that the success of the Coretax system is influenced by multiple dimensions of information system quality, although not all proposed relationships are statistically significant. Service Quality does not significantly influence Use, but it has a positive and significant effect on User Satisfaction, indicating that reliable, secure, and responsive services enhance users' overall evaluation of the system. Information Quality significantly influences Use but does not significantly affect User Satisfaction, suggesting that accurate and relevant information primarily encourages system utilization rather than directly increasing satisfaction. In addition, System Quality does not significantly influence User Satisfaction and shows a negative relationship with Use, indicating that technical issues such as interface complexity and usability limitations may discourage users from actively using the system.

Furthermore, use positively and significantly affects both User Satisfaction and Net Benefit, demonstrating that increased system utilization contributes to greater satisfaction and perceived organizational and individual benefits. User Satisfaction also has a significant positive effect on Net Benefit, confirming its central role in determining the overall success of the Coretax application. Overall, the findings emphasize that user satisfaction serves as the most important determinant of perceived net benefits within the DeLone and McLean framework.

Implication

The findings provide both theoretical and practical implications. From a theoretical perspective, this study supports the applicability of the DeLone and McLean Information Systems Success Model in evaluating digital tax administration systems while demonstrating that the influence of each quality dimension may vary depending on the characteristics of government information systems. The results highlight User Satisfaction as the primary mechanism through which system quality translates into organizational and individual benefits.

From a practical perspective, the Directorate General of Taxes and other public institutions implementing digital services should prioritize initiatives that improve user satisfaction. Although service quality contributes positively to satisfaction, improving system usability, simplifying navigation, and providing clearer guidance remain essential to encourage greater system use. Maintaining accurate, relevant, and regularly updated information is equally important to ensure continued user engagement. Strengthening technical support, improving interface design, and minimizing operational difficulties will enhance users' overall experience, ultimately increasing the net benefits generated by the Coretax system and supporting more effective digital public services.

Suggestion

Based on the findings of this study, several recommendations are proposed. First, system developers and policymakers should focus on improving the usability of the Coretax application by simplifying the interface, enhancing accessibility, and providing comprehensive user guidance to reduce barriers to system use. Second, the quality of information should be continuously maintained through regular updates, improved accuracy, and content that reflects users' evolving needs. Third, service quality should be further strengthened by ensuring responsive technical support, reliable system performance, and secure service delivery to sustain high levels of user satisfaction.

For future research, it is recommended to expand the research model by incorporating additional variables such as trust, perceived ease of use, digital literacy, technology readiness, or user experience, which may better explain users' acceptance and continued use of digital tax systems. Future studies may also employ longitudinal designs or comparative analyses across different regions or government digital platforms to provide a broader understanding of information system success and the long-term impact of digital transformation in public administration.

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