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The Influence Of Coretax System Implementation On Tax Revenue Effectiveness At KPP Pratama Bandar Lampung Satu With Leadership Commitment As A Moderating Variable

Muhammad Yusuf
Universitas Bandar Lampung, Indonesia
Khairudin
Universitas Bandar Lampung, Indonesia

Corresponding Author: poce89@gmail.com

Abstract

This study analyzes the effect of Coretax System implementation on tax revenue effectiveness at KPP Pratama Bandar Lampung Satu. It also examines the moderating role of leadership commitment. Grounded in the Technology Acceptance Model (TAM), technology adoption directly influences organizational performance. This causal-associative quantitative study surveyed 87 employees at KPP Pratama Bandar Lampung Satu using a saturation sampling technique. Data collection utilized a 5-point Likert scale questionnaire. Data analysis employed Structural Equation Modeling-Partial Least Squares (SEM-PLS) via SmartPLS 4 software. The empirical results indicate that Coretax System implementation has a positive and significant effect on tax revenue effectiveness (β= 0.764$, t = 18.639, p = 0.000). In contrast, leadership commitment does not moderate the relationship between the Coretax System and tax revenue effectiveness (β = 0.038$, t = 1.681, p = 0.093). A coefficient of determination (R^2) of 0.659 demonstrates that the model explains 65.9% of the variance in tax revenue effectiveness. These findings reinforce the relevance of TAM within public sector digital transformation. The Directorate General of Taxes must refine system user interfaces and streamline data entry processes to optimize tax revenue performance.

Keywords: Coretax System, Tax Revenue Effectiveness, Leadership Commitment, Technology Acceptance Model, SEM-PLS.

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INTRODUCTION

One of the strategically important sources of government revenue is taxes. Ramadanti and Kistanti (2024) assert that taxes have a strategic role in promoting economic progress. Sihombing and Tambunan (2020) state that Local Own-Source Revenue (PAD) can rise in response to an increase in tax revenue. Furthermore, according to Ajeigbe and Enowkenwa (2024), tax revenue can contribute to the achievement of sustainable development. The fluctuations in tax revenue are believed to be caused by several factors, including technological innovation (Raspati et al. 2024), changes in the global economy, the effectiveness of ongoing tax administration reforms (Masyhari et al. 2024), and leadership commitment to ensuring sustained taxpayer compliance (Murtina et al., 2022).

A key component of the government's attempts to employ digital technology to produce more effective, efficient, transparent, and responsible tax governance is the digitalization of tax administration. Prior research has typically concentrated on how adopting digital-based tax systems can improve taxpayer compliance, increase administrative effectiveness, streamline tax services, and raise the standard of public services in the tax industry. In one study, Ramadhan and Wijaya (2025) analyzed the implementation of the Coretax system using the Technology Acceptance Model (TAM) framework, which emphasizes that the acceptance of a technology is influenced by perceived ease of use and perceived usefulness (Khairudin et al., 2022).

At the Kediri Primary Tax Office, Artavia and Kusumaningarti (2025) investigated the effects of Coretax adoption on the effectiveness of tax administration procedures and taxpayer satisfaction. Using a systematic literature review approach, research by Matana et al. (2025) demonstrates that issues of technological readiness, human resource competence, administrative effectiveness, and taxpayer compliance continue to dominate studies on Coretax in Indonesia. On the other hand, Permatasari et al. (2025) discovered that Coretax's implementation still faces a number of technological difficulties, problems with infrastructure readiness, and the requirement to improve human resources. Indeed, a number of publications suggest that the smooth operation of tax administration and government income could be impacted by disruptions to the Coretax system during its initial installation (Widiastuti et al., 2025; Reuters, 2025).

Empirical studies that specifically examine the direct impact of the Coretax System's implementation on tax revenue effectiveness at the operational level of Tax Service Offices are still scarce, especially when it comes to the Bandar Lampung Satu Primary Tax Office, despite the

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fact that numerous studies have addressed the implementation of digital-based tax systems. The majority of earlier research has not given a complete picture of how the Coretax System's implementation can enhance the optimization of tax revenue because it has mostly concentrated on the technical aspects of information systems, taxpayer compliance, or the caliber of tax administration services.

Additionally, there is still very little research that incorporates leadership commitment as a moderating variable in the relationship between the implementation of the Coretax System and tax collection effectiveness. From the standpoint of digital transformation in the public sector, the success of implementing information technology is not only influenced by the sophistication of the system, digital infrastructure, or human resource competencies, but also heavily depends on leadership commitment and support in steering organizational change, fostering an adaptive work culture, allocating adequate resources, and ensuring the sustainability of the transformation process. According to Ciancarini et al. (2023), highly committed leadership is a strategic factor that can enhance the efficacy of digital technology implementation through better organizational readiness, cross-functional coordination, and sustainable change management; thus, the implementation of the Coretax System is expected to contribute more optimally to increasing tax revenue.

The novelty of this study lies in the empirical examination of the impact of the Coretax System's implementation on tax revenue effectiveness by incorporating leadership commitment as a moderating variable within the context of the Bandar Lampung Satu Primary Tax Office. This study is expected to expand the body of research on tax management, enrich the literature on digital transformation in the public sector, and produce a more comprehensive conceptual model to explain the success of the Coretax System's implementation in achieving tax revenue targets.

This study aims to analyze the effect of the implementation of the Coretax System on tax revenue effectiveness at the Bandar Lampung Satu Primary Tax Office and to examine the role of leadership commitment in moderating that effect. This study is expected to make a theoretical contribution to the development of public sector management research, particularly regarding tax information systems and digital transformation. Practically, the research findings are expected to provide insights for tax agencies in improving the effectiveness of the Coretax System's implementation and optimizing tax revenue through leadership support and commitment.

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LITERATURE REVIEW

Technology Acceptance Model (TAM)

TAM is one of the most widely applied theories in information systems, management, and technology research because of its ability to explain the factors influencing technology adoption by individuals and organizations. According to Davis (1989), an individual's decision to accept and use an information system is influenced by two main constructs: perceived usefulness and perceived ease of use. Perceived usefulness refers to the belief that using a technology can improve effectiveness, productivity, and performance in completing tasks, while perceived ease of use reflects the degree to which an individual believes that a technology can be operated easily without requiring excessive effort.

The higher an individual's perception of the usefulness and ease of use of a system, the greater the tendency to accept, utilize, and continuously use the technology. Therefore, the Technology Acceptance Model provides a relevant theoretical foundation for explaining relationships among variables in research concerning the acceptance, use, and successful implementation of information technology. The Technology Acceptance Model (TAM) is based on the view that an individual's level of acceptance of information technology is not solely determined by the characteristics or sophistication of the technology itself, but is more strongly influenced by cognitive processes that shape users' beliefs, perceptions, and attitudes toward utilizing the technology (Haninun et al., 2016).

According to Davis (1989), the two main constructs of TAM, namely perceived usefulness and perceived ease of use, are fundamental factors influencing an individual's intention to use technology, which is subsequently reflected in actual usage behavior. The higher the perception that a system can improve work effectiveness, efficiency, and productivity, and the easier the system is to understand and operate, the greater the likelihood that the technology will be accepted by its users. Therefore, TAM provides a relevant theoretical framework for explaining the acceptance and use of the Coretax System as the core tax administration system of the Directorate General of Taxes, as its implementation is strongly influenced by employees' perceptions of the benefits obtained and the ease of using the system to support task implementation and improve the quality of tax services.

The strength of TAM lies in its ability to explain technology acceptance behavior in a simple yet highly predictive manner. However, a limitation of TAM is that it does not comprehensively explain organizational and environmental factors that may influence

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technology acceptance. Therefore, this study integrates TAM with an organizational factor, namely leadership commitment, as a moderating variable to provide a more comprehensive explanation of the successful implementation of the Coretax System.

Perceived Ease of Use

Perceived ease of use (PEOU) refers to an individual's belief that using a system does not require substantial effort. According to Davis (1989), the easier a technology is to use, the greater the likelihood that it will be accepted by users. In the implementation of the Coretax System, perceived ease of use is an important factor because the system replaces various tax applications that were previously used separately. Based on TAM, perceived ease of use is an initial factor influencing perceived usefulness and the intention to use technology. Thus, the successful implementation of the Coretax System is determined not only by technological sophistication but also by the system's ability to provide users with an easy and convenient experience.

Perceived Usefulness

Perceived usefulness (PU) refers to the extent to which individuals believe that using a technology or information system can provide tangible benefits in improving the quality and effectiveness of task performance. According to Davis (1989), perceived usefulness is a primary factor influencing technology acceptance. In the context of tax administration, the benefits of the Coretax System can be observed through the integration of tax data, accelerated administrative processes, improved data accuracy, and enhanced monitoring of tax transactions. Recent research indicates that perceived usefulness is a dominant factor influencing the acceptance of Coretax and other digital tax administration systems. From the TAM perspective, perceived usefulness has a direct influence on technology use intention.

Behavioral Intention to Use

Behavioral Intention to Use refers to an individual's tendency, willingness, and commitment to continue utilizing a technology to support their activities in the present and future. Davis (1989) explains that Behavioral Intention to Use is a major predictor that can be used to estimate actual use in information system utilization. Therefore, the higher an individual's intention to use a technology, the greater the likelihood that the technology will be adopted and consistently utilized in daily activities. In the implementation of the Coretax System,

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usage intention reflects employees' readiness to utilize the system in carrying out daily tax administration tasks.

Implementation of the Coretax System

The Coretax System is a core tax administration system developed by the Directorate General of Taxes as part of tax reform and public sector digital transformation aimed at improving the quality of tax governance in Indonesia. The Coretax System is designed as a platform that integrates all tax administration processes, including taxpayer registration, tax return filing, tax payments, data management, monitoring, and compliance enforcement within a single interconnected system. From the TAM perspective, the success of Coretax implementation is strongly influenced by users' level of acceptance of the system. When employees perceive the system as useful and easy to use, Coretax implementation is expected to operate more effectively and potentially improve organizational performance.

Tax Revenue Effectiveness

Tax revenue effectiveness refers to the degree to which an organization successfully achieves predetermined tax revenue targets through effective, efficient, and accountable tax administration. According to Mardiasmo (2023), effectiveness indicates the extent to which predetermined objectives are achieved. In the taxation context, tax revenue effectiveness reflects an organization's ability to optimize the available tax revenue potential. The implementation of the Coretax System is expected to support tax revenue optimization through data integration, improved monitoring quality, and more efficient tax administration processes. Thus, an effective tax information system serves as an important instrument in supporting the achievement of tax revenue targets.

Leadership Commitment

Leadership commitment refers to the level of involvement, support, and dedication demonstrated by leaders in promoting the success of a program or organizational change. According to Robbins and Judge (2022), the success of organizational change is strongly influenced by leadership support because leaders serve as directors, decision-makers, and drivers of change. In this study, leadership commitment is positioned as a moderating variable that is expected to strengthen the effect of Coretax System implementation on tax revenue

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effectiveness. The higher the level of leadership commitment to supporting Coretax System implementation, the greater the likelihood that the system will have a positive impact on tax revenue effectiveness.

Framework

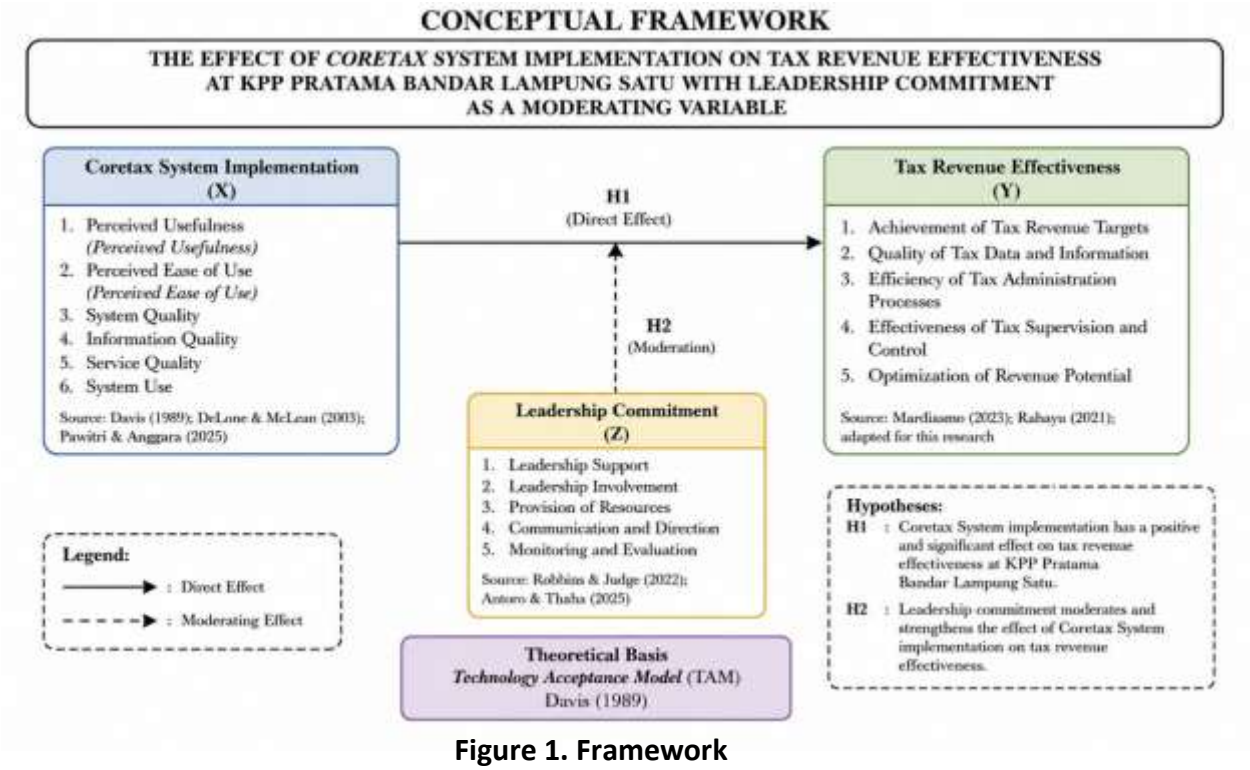


Figure 1. Framework

Research Hypotheses

In this study, the hypotheses are formulated based on the Technology Acceptance Model (TAM) introduced by Fred D. Davis (1989). The model explains that the acceptance and use of technology are influenced by two main constructs: perceived usefulness, which describes an individual's belief that technology can improve effectiveness and performance, and perceived ease of use, which reflects the belief that technology can be used easily without requiring excessive effort. Therefore, the hypotheses in this study are developed based on the assumption that the higher the perceived usefulness and ease of use of a technology, the greater the

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likelihood of effective technology adoption behavior, thereby supporting the achievement of organizational objectives.

The Effect of Coretax System Implementation on Tax Revenue Effectiveness

According to the Technology Acceptance Model (TAM) developed by Davis (1989), the successful implementation of an information system is not determined solely by the sophistication of the technology but also by the extent to which users perceive the system as easy to learn (perceived ease of use) and capable of providing tangible benefits in improving work performance (perceived usefulness). Ramadhan and Wijaya (2025) demonstrated that perceived usefulness and perceived ease of use have positive effects on the acceptance and use of the Coretax System. This finding is supported by Pawitri and Anggara (2025), who found that higher acceptance of tax technology can improve the effectiveness of tax administration.

These findings indicate that optimal implementation of a tax information system not only improves the quality of operational processes but also contributes to organizational performance through more efficient, accurate, transparent, and integrated administrative management. Therefore, the more effectively the Coretax System is implemented to support tax-related activities, the greater the opportunity for the organization to improve tax revenue effectiveness sustainably. Based on the theoretical discussion and findings of previous studies, the following hypothesis is proposed:

Ha_1: The implementation of the Coretax System has a positive and significant effect on tax revenue effectiveness at KPP Pratama Bandar Lampung Satu.

Leadership Commitment as a Moderator of the Effect of Coretax System Implementation on Tax Revenue Effectiveness

The Technology Acceptance Model explains that external organizational factors can influence users' successful acceptance of technology Davis (1989). Strong leadership support can increase employees' confidence in the benefits of technology, encourage adaptation to changes in work systems, and reduce resistance to new technologies. Stephen P. Robbins and Timothy A. Judge (2022) mentioned that top management support is an important factor in the successful implementation of organizational and information technology changes. Antoro and Thaha (2025) found that management support plays a significant role in improving the successful implementation of technology-based administrative systems. According to Robbins and Judge

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(2022), leadership commitment is reflected in providing a clear vision, making consistent decisions, allocating adequate resources, and motivating all organizational members to support the change process.

Therefore, in the implementation of the Coretax System, strong leadership commitment is expected to strengthen the effect of the system on tax revenue effectiveness because employees receive clear guidance, operational support, training, motivation, and the resources required to operate the system optimally. Based on the theoretical arguments and findings from previous studies, the following hypothesis is proposed:

Ha_2: Leadership commitment moderates and strengthens the effect of Coretax System implementation on tax revenue effectiveness at KPP Pratama Bandar Lampung Satu.

RESEARCH METHODS

This study employs a quantitative approach, which the data were obtained through quantitative research are numerical in nature, allowing statistical analysis to be conducted to test hypotheses and draw empirical conclusions (Creswell & Creswell, 2018). This approach was selected because the study focuses on analyzing the effect of Coretax System implementation as the independent variable on tax revenue effectiveness as the dependent variable, with leadership commitment serving as a moderating variable that is expected to strengthen or weaken the relationship between these variables.

Further, this study also conducted explanatory research employing a survey research method. This approach was selected based on the objective of the study, which is to analyze the effect of Coretax System implementation on tax revenue effectiveness and to examine the role of leadership commitment in moderating this relationship at KPP Pratama Bandar Lampung Satu. The data collection method employed in this study is survey research. It was conducted by distributing questionnaires to employees of KPP Pratama Bandar Lampung Satu who are directly involved in the implementation of the Coretax System, so that the information obtained reflects respondents' experiences and perceptions regarding the implementation of the system. All collected data were subsequently processed through coding, tabulation, and statistical analysis as a basis for testing the research hypotheses and drawing conclusions in accordance with the objectives of the study.

Furthermore, the independent variable in this study is Coretax System Implementation (X) – is measured using the Technology Acceptance Model (TAM) developed by Davis (1989),

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through two main dimensions: Perceived Ease of Use and Perceived Usefulness. Meanwhile, the dependent variable in this study is Tax Revenue Effectiveness (Y) – is measured through the effectiveness of tax revenue management, optimization of tax data, and tax revenue effectiveness performance. The moderating variable in this study is Leadership Commitment (Z) – leadership commitment is a moderating variable that reflects the extent of a leader's support, active participation, and consistency in directing, overseeing, and ensuring the successful implementation of the Coretax System within the organization.

The population consists of all employees working at KPP Pratama Bandar Lampung Satu who are involved in tax administration activities and the implementation of the Coretax System. The selection of employees as the research population is based on the consideration that they are directly involved in using, operating, supervising, or implementing the Coretax System in their daily tax administration activities. Further, the use of saturated sampling is also appropriate for the Structural Equation Modeling–Partial Least Squares (SEM-PLS) analysis employed in this study. Based on the above explanation, the sample in this study consists of all employees of KPP Pratama Bandar Lampung Satu, totaling 87 employees, making the sample size equal to the population size. The sampling technique applied in this study is saturated sampling. The researcher distributed questionnaires directly to the respondents using Microsoft Forms.

Variable operationalization is developed based on the Technology Acceptance Model (TAM) as the grand theory, using a five-point Likert scale: Strongly Disagree (SD) = 1, Disagree (D) = 2, Neutral (N) = 3, Agree (A) = 4, and Strongly Agree (SA) = 5.

Table 1. Operationalization of Research Variables

Variable	Dimension	Indicator	Item Code
Coretax System Implementation (X)	*Perceived Ease of Use*	Easy to learn the system	X1.1
		Easy to understand system features	X1.2
		Easy to operate the system	X1.3
		Easy to use system features	X1.4

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Variable	Dimension	Indicator	Item Code
		Easy to input data	X1.5
		System guidelines are easy to understand	X1.6
	Perceived Usefulness	Speeds up task completion	X2.1
		Improves work effectiveness	X2.2
		Improves work productivity	X2.3
		Facilitates tax data management	X2.4
		Improves the quality of tax services	X2.5
		Supports tax administration	X2.6
Tax Revenue Effectiveness (Y)	**Effectiveness of Tax Revenue Management**	Effectiveness of tax administration	Y1.1
		Effectiveness of tax supervision	Y1.2
		Identification of tax potential	Y1.3
		Control of tax revenue	Y1.4
	Tax Data Optimization	Integration of tax data	Y2.1
		Accuracy of tax data	Y2.2
		Ease of access to tax information	Y2.3
		Data support for decision-making	Y2.4
	Tax Revenue Effectiveness Performance	Supports achievement of revenue targets	Y3.1

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Variable	Dimension	Indicator	Item Code
		Optimization of tax revenue potential	Y3.2
		Improvement of tax administration quality	Y3.3
		Improves tax revenue effectiveness	Y3.4
Leadership Commitment (Z)	**Leadership Support**	Support for *Coretax System* implementation	Z1.1
		Provision of resources	Z1.2
		Employee motivation	Z1.3
		Support for digital transformation	Z1.4
	Leadership Involvement	Involvement in system implementation	Z2.1
		Provision of guidance	Z2.2
		Implementation monitoring	Z2.3
		Implementation evaluation	Z2.4
	Leadership Consistency	Consistency of support	Z3.1
		Response to obstacles	Z3.2
		Support for continuous improvement	Z3.3
		Exemplary use of technology	Z3.4

Source: Processed Data, 2026

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Hypothesis testing in this study is conducted using the Bootstrapping method with the assistance of SmartPLS 4 software. Decisions regarding the acceptance or rejection of hypotheses are made by considering several key parameters, namely the Path Coefficient, which indicates the direction and magnitude of the effect among variables; T-statistics, which indicate the strength of the relationship and are compared with the critical value; and P-values, which are used to determine the significance level of the relationship. Thus, the results of the Bootstrapping procedure provide empirical evidence regarding the relationships among variables in the structural model. The decision criteria are as follows:

1. T-statistics > 1.96 indicates that the relationship between variables is statistically significant at the 5% significance level.
2. P-values < 0.05 indicate that the alternative hypothesis is accepted.
3. The path coefficient is used to determine the direction and magnitude of the effect between variables.

If all of these criteria are satisfied, the research hypothesis is accepted. Conversely, if the T-statistics value is ≤ 1.96 or the P-value is ≥ 0.05, the research hypothesis is rejected.

The moderating variable test is conducted to determine whether Leadership Commitment is capable of strengthening or weakening the effect of Coretax System Implementation on Tax Revenue Effectiveness. The test is conducted by forming an interaction term between the independent variable and the moderating variable using SmartPLS 4. The existence of a moderating effect is determined based on the Path Coefficient, T-statistics, and P-values of the interaction construct. If the P-value is less than 0.05 and the T-statistics is greater than 1.96, the moderating variable is considered to have a statistically significant effect. Conversely, if these values do not meet the significance criteria, the moderating variable is considered not to moderate the relationship between the independent and dependent variables.

RESULT AND DISCUSSION

Respondent Characteristics

Table 2. Respondent Characteristics

Characteristics	Category	Frequency	Percentage (%)
Gender	Male	45	51.7%
	Female	42	48.3%

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Characteristics	Category	Frequency	Percentage (%)
	Total	**87**	**100%**
Age	25–35 years	35	40.2%
	36–45 years	21	24.1%
	>45 years	31	35.6%
	Total	**87**	**100%**
Highest Level of Education	Diploma	15	17.2%
	Bachelor's Degree (S1)	50	57.5%
	Master's Degree (S2)	21	24.1%
	Other	1	1.1%
	Total	**87**	**100%**
Length of Service	<5 years	1	1.1%
	5–10 years	29	33.3%
	11–15 years	25	28.7%
	>15 years	32	36.8%
	Total	**87**	**100%**
Work Unit	Supervision	42	48.3%
	Services	11	12.6%
	Examination	11	12.6%
	Secretariat/Administration	10	11.5%
	Tax Collection	6	6.9%
	Other	7	8.0%
	Total	**87**	**100%**

Source: Processed Data, 2026

Based on the table above, the characteristics of the respondents can be described as follows:

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1. Gender: Most respondents were male, totaling 45 people (51.7%), while 42 respondents (48.3%) were female. This indicates that the employee composition at KPP Pratama Bandar Lampung Satu is relatively balanced between males and females.
2. Age: The respondents were predominantly employees aged 25–35 years, totaling 35 people (40.2%), followed by those aged >45 years, totaling 31 people (35.6%), and those aged 36–45 years, totaling 21 people (24.1%). This indicates that the majority of employees are within a relatively young productive age range, which should support their adaptation to new technologies such as the Coretax System.
3. Highest Level of Education: Most respondents held a Bachelor's Degree (S1), totaling 50 people (57.5%), followed by Master's Degree (S2) holders with 21 people (24.1%), Diploma holders with 15 people (17.2%), and other educational backgrounds with 1 person (1.1%). The relatively high level of education indicates that employees possess adequate intellectual capacity to understand and operate digital tax administration systems.
4. Length of Service: Respondents with more than 15 years of service constituted the largest group, totaling 32 people (36.8%), followed by those with 5–10 years of service, totaling 29 people (33.3%), those with 11–15 years of service, totaling 25 people (28.7%), and those with less than 5 years of service, totaling only 1 person (1.1%). The dominance of employees with long work experience indicates that most respondents have substantial experience in tax administration, which may influence their perceptions of Coretax System implementation.
5. Work Unit: Most respondents came from the Supervision work unit, totaling 42 people (48.3%), indicating that the implementation of the Coretax System is closely related to tax supervision activities at KPP Pratama Bandar Lampung Satu. Other work units included Services (12.6%), Examination (12.6%), Secretariat/Administration (11.5%), Tax Collection (6.9%), and Other (8.0%). This also indicates that the respondents possess relevant capacities and experience to assess the implementation of the system from various functional perspectives.

Descriptive Statistical Analysis of Research Variables

Table 3. Descriptive Statistics of Research Variables

Variable	Minimum	Maximum	Mean	Standard Deviation
Coretax System Implementation	1.58	5.00	3.570	0.823

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Variable	Minimum	Maximum	Mean	Standard Deviation
Tax Revenue Effectiveness	2.25	5.00	3.746	0.662
Leadership Commitment	2.50	5.00	4.205	0.664

Source: Primary Data, Processed, 2026

Based on Table 3, the Coretax System Implementation variable has a mean value of 3.570 and a standard deviation of 0.823. This value indicates that, in general, respondents provided a positive assessment of the implementation of the Coretax System. The Tax Revenue Effectiveness variable has a mean value of 3.746 and a standard deviation of 0.662. This indicates that respondents tended to provide a positive assessment of the effectiveness of tax revenue collection in the implementation of tax administration. Meanwhile, Leadership Commitment has the highest mean value of 4.205, with a standard deviation of 0.664. This result indicates that respondents provided a relatively high assessment of leadership support, involvement, and consistency in supporting the implementation of the Coretax System.

Measurement Model Testing Results (Outer Model)

Convergent Validity Test

Convergent Validity was assessed by examining the Outer Loading and Average Variance Extracted (AVE) values. The results are as follows:

1) ***Outer Loading***

Table 4. Results of the Outer Loading Test

Variable	Indicator	Outer Loading	Description
Coretax Implementation	X1.1	0.787	Valid
	X1.2	0.856	Valid
	X1.3	0.917	Valid
	X1.4	0.800	Valid
	X1.5	0.828	Valid

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Variable	Indicator	Outer Loading	Description
	X1.6	0.824	Valid
	X2.1	0.803	Valid
	X2.2	0.868	Valid
	X2.3	0.897	Valid
	X2.4	0.868	Valid
	X2.5	0.770	Valid
	X2.6	0.738	Valid
Tax Revenue Effectiveness	Y1.1	0.867	Valid
	Y1.2	0.825	Valid
	Y1.3	0.871	Valid
	Y1.4	0.801	Valid
	Y2.1	0.615	Dropped
	Y2.2	0.774	Valid
	Y2.3	0.852	Valid
	Y2.4	0.830	Valid
	Y3.1	0.649	Dropped
	Y3.2	0.594	Dropped
	Y3.3	0.804	Valid
	Y3.4	0.865	Valid
Leadership Commitment	Z1.1	0.890	Valid
	Z1.2	0.887	Valid
	Z1.3	0.889	Valid

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Variable	Indicator	Outer Loading	Description
	Z1.4	0.832	Valid
	Z2.1	0.903	Valid
	Z2.2	0.917	Valid
	Z2.3	0.854	Valid
	Z2.4	0.794	Valid
	Z3.1	0.799	Valid
	Z3.2	0.899	Valid
	Z3.3	0.645	Dropped
	Z3.4	0.904	Valid

Source: Processed Data, 2026

Based on the criteria proposed by Hair et al. (2022), an *Outer Loading* value < 0.60 is considered not to meet the requirements for convergent validity. Therefore, indicators Y2.1, Y3.1, Y3.2, and Z3.3 were excluded from the analytical model because they had loading values below 0.60. Meanwhile, indicators from Y1.1 to Y3.4 that remained valid indicate that the dimensions of Management Effectiveness, Data Optimization, and Effectiveness Performance are still adequately represented.

2) *Average Variance Extracted (AVE)*

Table 5. Results of the AVE Test

Variable	AVE	Description
Coretax Implementation	0.705	Valid
Tax Revenue Effectiveness	0.665	Valid
Leadership Commitment	0.719	Valid

Source: Processed Data, 2026

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All variables have AVE values above 0.50. Therefore, it can be concluded that each construct demonstrates good convergent validity.

Discriminant Validity Test

1) Fornell-Larcker Criterion

Table 6. Results of the Fornell-Larcker Test

Variable	Coretax Implementation	Tax Revenue Effectiveness	Leadership Commitment
Coretax Implementation	0.840		
Tax Revenue Effectiveness	0.743	0.816	
Leadership Commitment	0.416	0.435	0.848

Source: Processed Data, 2026

The square root of the AVE values on the diagonal (0.840; 0.816; 0.848) is greater than the correlations between constructs. This indicates that discriminant validity is adequately established.

2) Heterotrait-Monotrait Ratio (HTMT) Criterion

Henseler et al. (2015) stated that an HTMT value < 0.90 indicates that discriminant validity is adequately established.

Table 7. Results of the HTMT Test

Relationship Between Constructs	HTMT	Description
Tax Revenue Effectiveness ↔ Coretax Implementation	0.950	Does Not Meet Criterion
Leadership Commitment ↔ Coretax Implementation	0.683	Meets Criterion
Leadership Commitment ↔ Tax Revenue Effectiveness	0.755	Meets Criterion

Source: Processed Data, 2026

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Based on the table above, one HTMT value exceeds the required threshold, namely the relationship between Tax Revenue Effectiveness and Coretax Implementation, with a value of 0.950 (> 0.90). This indicates that discriminant validity between the two constructs remains a concern due to their very high correlation. Based on these considerations, although the HTMT value between X and Y slightly exceeds the 0.90 threshold, the overall discriminant validity of the research model can still be considered acceptable, while taking into account the Fornell-Larcker criterion and cross-loadings that have been fulfilled.

Reliability Test

Reliability was assessed using Cronbach's Alpha and Composite Reliability. The required value is > 0.70.

Table 8. Results of the Reliability Test

Variable	Cronbach's Alpha	Composite Reliability	Description
Coretax Implementation	0.950	0.954	Reliable
Tax Revenue Effectiveness	0.944	0.950	Reliable
Leadership Commitment	0.967	0.970	Reliable

Source: Processed Data, 2026

All variables have Cronbach's Alpha and Composite Reliability values above 0.70. Therefore, it can be concluded that the research instrument is reliable and demonstrates very good internal consistency.

Structural Model Testing Results (*Inner Model*)

Coefficient of Determination (R^2)

The R^2 value indicates the extent to which variations in the dependent variable can be explained by its independent variables.

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Table 9. Results of the R^2 Test

Variable	R Square	Interpretation
Tax Revenue Effectiveness	0.659	Moderate

Source: Processed Data, 2026

Based on the table above, the R^2 value for Tax Revenue Effectiveness is 0.659. This indicates that Coretax System Implementation and Leadership Commitment simultaneously explain 65.9% of the variation in Tax Revenue Effectiveness, while the remaining 34.1% is explained by other factors outside the research model. Based on the criteria of Hair et al. (2022), an R^2 value of 0.659 falls within the moderate-to-strong category.

Effect Size (f^2)

Effect size measures the magnitude of the effect of an independent variable on a dependent variable at the construct level.

Table 10. Results of the f^2 Test

Variable	f^2	Interpretation
Coretax Implementation → Tax Revenue Effectiveness	0.498	Large
Leadership Commitment → Tax Revenue Effectiveness	0.128	Medium
Leadership Commitment × Coretax Implementation → Tax Revenue Effectiveness	0.016	Small

Source: Processed Data, 2026

The f^2 value for the effect of Coretax Implementation on Tax Revenue Effectiveness is 0.498, indicating a large effect. Meanwhile, the direct effect of Leadership Commitment on Tax Revenue Effectiveness is 0.128, which falls within the medium effect category.

Predictive Relevance (Q^2)

The Q^2 value is used to assess the predictive capability of the model.

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Table 11. Results of the Q^2 Test

Variable	Q^2
Tax Revenue Effectiveness	0.434

Source: Processed Data, 2026

The Q^2 value of 0.434 (> 0) indicates that the model has good predictive relevance.

Model Fit (SRMR)

The Standardized Root Mean Square Residual (SRMR) is used to assess the model fit by comparing the empirical correlation matrix with the correlation matrix implied by the model. An SRMR value below 0.10, or below 0.08 for a well-fitting model, is generally considered desirable.

Table 12. Results of the SRMR Test

Model	SRMR	Criterion	Description
Saturated Model	0.107	< 0.10	Close to Fit
Estimated Model	0.107	< 0.10	Close to Fit

Source: Processed Data, 2026

Based on the table above, the SRMR value of the model is 0.107. This value is slightly above the ideal threshold (< 0.10), but it remains within a tolerable range for an early-stage study (Hair et al., 2022). This indicates that the model demonstrates a close-to-good model fit.

Hypothesis Testing Results

Hypothesis testing was conducted using the Bootstrapping procedure in SmartPLS to determine the significance of the relationships among variables. A hypothesis is accepted when the T-Statistic > 1.96 and P-Values < 0.05.

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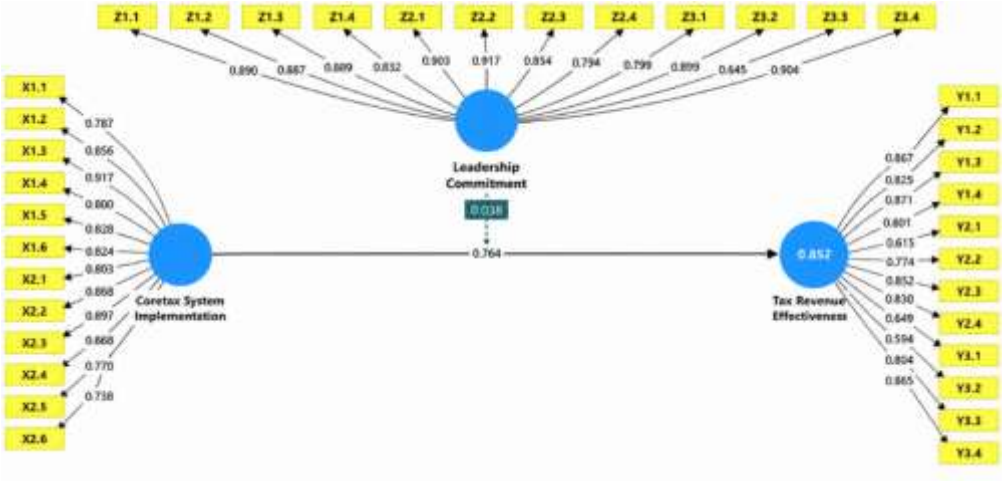


Figure 2. Structural Model of the PLS-SEM Testing Results

The Effect of *Coretax System* Implementation on Tax Revenue Effectiveness (H1)

Table 13. Results of the Direct Effect Test

Relationship	Path Coefficient (β)	T-Statistic	P-Values	Description
Coretax Implementation (X) → Tax Revenue Effectiveness (Y)	0.764	18.639	0.000	Significant

The test results indicate that Coretax System Implementation has a positive and significant effect on Tax Revenue Effectiveness. The path coefficient is 0.764, with a T-Statistic of 18.639 > 1.96 and a P-Value of 0.000 < 0.05. Therefore, Ha_1 is accepted.

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Leadership Commitment Moderates the Effect of *Coretax System* Implementation on Tax Revenue Effectiveness (H2)

Table 14. Results of the Moderating Effect Test

Relationship	Path Coefficient (β)	T-Statistic	P-Values	Description
Leadership Commitment × Coretax Implementation (Z×X) → Tax Revenue Effectiveness (Y)	0.038	1.681	0.093	Not Significant

Source: Processed Data, 2026

The results of the moderation effect test indicate that the interaction between Leadership Commitment and Coretax System Implementation has a T-Statistic of 1.681 (< 1.96) and a P-Value of 0.093 (> 0.05). This means that Leadership Commitment is not proven to significantly moderate the effect of Coretax System Implementation on Tax Revenue Effectiveness. Therefore, Ha_2 is rejected. Although the effect is not statistically significant, the positive coefficient (0.038) indicates a tendency for Leadership Commitment to strengthen the relationship; however, the effect is not sufficiently strong within the research sample.

DISCUSSION

The Effect of Coretax System Implementation on Tax Revenue Effectiveness

The results of this study indicate that Coretax System Implementation has a positive and significant effect on Tax Revenue Effectiveness at KPP Pratama Bandar Lampung Satu. This finding indicates that the implementation of an integrated digital tax administration system can improve the effectiveness of tax revenue management. This is consistent with the findings of Ramadhan and Wijaya (2025), who stated that perceived usefulness and perceived ease of use of the Coretax System increase user acceptance and reporting compliance.

This finding strengthens the Technology Acceptance Model (TAM) proposed by Davis (1989), which explains that technology acceptance among users—in this case, employees—is strongly influenced by perceived ease of use and perceived usefulness. When employees at KPP Pratama Bandar Lampung Satu perceive the Coretax System as easy to use and highly beneficial to their work, such as accelerating administrative processes, improving data accuracy, and

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facilitating supervision, the implementation of the system is more likely to operate effectively and support the achievement of tax revenue targets.

From a practical perspective, this finding confirms that the digitalization of tax administration through the Coretax System is a strategic initiative that has produced positive outcomes in supporting state revenue. However, the findings also indicate that the potential of the Coretax System has not yet been fully optimized, as several indicators still have relatively low mean scores, such as X1.5 concerning the ease of data input, which requires further attention.

Leadership Commitment as a Moderating Variable

The results of this study indicate that Leadership Commitment does not moderate the effect of Coretax System Implementation on Tax Revenue Effectiveness. This finding does not support the proposed hypothesis and differs from several previous studies, such as Antoro and Thaha (2025) and Wibowo and Mariani (2025), which found that management support can strengthen the relationship between technology acceptance and system performance. Nevertheless, several arguments may explain this finding:

1. Dominance of Technological Factors: The implementation of the Coretax System, which is standardized and centrally designed by the Directorate General of Taxes, may have a more dominant effect than internal organizational factors such as leadership commitment.
2. Similarity in Respondents' Perceptions: The descriptive data indicate that leadership commitment was rated very highly by respondents (mean > 4.0). The low variation, reflected by relatively small standard deviations in several leadership commitment indicators (e.g., Z1.4, Z2.3, and Z2.4), may have made the moderating effect difficult to detect statistically.
3. Leadership Commitment as an Antecedent Variable: Leadership commitment may function not as a moderating variable but rather as an antecedent variable that influences organizational readiness prior to implementation.

Although the moderation effect was not statistically significant, the positive coefficient (β = 0.038) indicates that leadership commitment still tends to strengthen the relationship, although the effect is small. This remains consistent with the leadership literature discussed by Robbins and Judge (2022), which suggests that leadership support is an important factor, although its influence may be indirect or attenuated by other structural factors.

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CONCLUSION

1. The Implementation of the Coretax System has an Effect on Tax Revenue Effectiveness.
2. Management Commitment does not Moderate the Effect of Coretax System Implementation on Tax Revenue Effectiveness.
3. Management Commitment has a Direct Effect on Tax Revenue Effectiveness.
4. The research model has a high explanatory power for Tax Revenue Effectiveness in the context of KPP Pratama Bandar Lampung Satu.

SUGGESTION

1. **Practical Suggestions**

   For the Directorate General of Taxes: Improving perceived ease of use, strengthening training and assistance, and optimizing data integration.

   For KPP Pratama Bandar Lampung Satu: Improving service and supervision quality, maintaining and strengthening management commitment, strengthening an organizational culture that supports digital transformation.

2. **Theoretical Recommendations**
   - Development of the research model: this study demonstrates that the Technology Acceptance Model (TAM) remains relevant in the context of digital transformation in the public sector. However, future research is recommended to develop the model by incorporating other variables, such as organizational readiness, organizational culture, system quality, or management support, as independent variables or antecedents to obtain a more comprehensive understanding of the factors influencing tax revenue effectiveness.
   - Testing in Different Contexts: Due to the limitation of the research setting, which was conducted at only one KPP, future studies are recommended to conduct research on a broader scale, such as across several KPP offices in different regions or at the Regional Office (Kanwil) level of the Directorate General of Taxes, in order to achieve stronger generalizability.

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