

## Research Article

## **Analysis of the Impact of Coretax Implementation and Tax Compliance Moderation on Tax Gap Reduction in the Digital Era**

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### **Abstract**

This study analyzes the impact of Coretax implementation and tax compliance moderation on reducing the tax gap in the digital era. The tax gap, resulting from discrepancies between taxes owed and taxes paid, is increasingly challenging to address in the context of growing digital transactions. The research uses a library-based approach, reviewing literature on digital tax systems and compliance strategies. The findings show that while Coretax systems enhance efficiency, their effectiveness is maximized when combined with behavioral interventions like taxpayer education and trust-building. The study concludes that a holistic approach, integrating technology and behavioral strategies, is essential to effectively reducing the tax gap and improving tax compliance.

**Keywords:** Coretax Implementation, Tax Compliance, Tax Gap Reduction

### **INTRODUCTION**

Taxation is a primary source of national revenue, used to finance various development programs and public services. However, many countries face the issue of the tax gap, which represents the difference between the taxes that should be paid by taxpayers and those actually paid. In the digital era, the problem of the tax gap has become more complex due to the increase in online transactions and the development of technologies that facilitate tax avoidance through digital platforms. Governments worldwide are striving to reduce the tax gap with various policies, one of which is the implementation of more modern tax technology systems, such as

Coretax, which can facilitate tax monitoring and compliance. Despite these efforts, challenges remain in addressing this issue, particularly with regard to moderating tax compliance amidst the rapidly changing digital landscape (Muttiwijaya et al. 2025).

Research on reducing the tax gap through tax technology has been conducted extensively, but many existing theories have yet to provide comprehensive answers to the emerging challenges in the digital age. Some literature suggests the adoption of technology-based tax systems like Coretax as a solution to minimize the tax gap. Coretax, as an integrated digital tax system, has the potential to improve transparency and streamline tax administration. However, other studies show that while this technology can enhance the efficiency of tax collection, tax compliance still depends on various factors, such as taxpayer understanding of the tax system and their trust in government institutions. Therefore, there is a gap between theory and practical implementation, where technologies like Coretax must be coupled with efforts to moderate tax compliance to effectively reduce the tax gap (Khusniah et al. 2025).

This study aims to analyze the impact of Coretax implementation and tax compliance moderation on tax gap reduction in the digital era. By focusing on the influence of these two factors, this research seeks to provide a clearer understanding of how a technology-based tax system can enhance tax compliance while reducing the noncompliance that leads to the tax gap. Furthermore, this study will identify the factors affecting tax compliance moderation, such as tax education, system transparency, and taxpayer trust in tax authorities. The goal of this research is to contribute to the development of more efficient and equitable tax policies in the face of digitalization challenges (Mahadianto, Maulady, and Yani 2025).

This research is essential because, despite the implementation of tax technologies such as Coretax in various countries, their impact on reducing the tax gap still requires further evaluation, especially in the context of the rapidly evolving digital age. The hypothesis proposed in this study is that the implementation of Coretax, supported by effective tax compliance moderation, can significantly reduce the tax gap. By leveraging technology to enhance monitoring and transparency, along with educating taxpayers to improve compliance, a fairer and more efficient tax system can be achieved. This study will test this hypothesis through data analysis related to Coretax implementation and tax compliance levels in countries that have adopted such technologies (Kinuu 2023).

## 2. METHOD

### Research Object

The object of this research focuses on the phenomenon of the tax gap and the implementation of Coretax systems in the context of digital taxation. The tax gap refers to the difference between the taxes owed by taxpayers and those actually paid, a challenge faced by many countries as the digital economy grows. The core issue under examination is how the adoption of modern tax technologies, such as

Coretax, and strategies for moderating tax compliance can help reduce this gap. In particular, the study investigates how Coretax implementation, which integrates digital systems for better tax administration, interacts with the dynamics of tax compliance moderation to bridge the gap between potential tax revenue and actual tax collection. This research explores the relationship between digital tax systems and taxpayer compliance behaviors, aiming to provide insights into how to enhance tax collection efficiency and reduce the tax gap (Purba and Triwibowo 2025).

### **Type of Research**

This research adopts a library-based research approach, which involves gathering primary and secondary data through a comprehensive review of existing literature. The primary data in this study is derived from relevant literature concerning the implementation of Coretax systems and the factors influencing tax compliance. This includes reports and research studies directly related to the application of digital tax systems and tax gap analysis. Secondary data encompasses broader literature related to the concept of the tax gap, tax compliance, and the theoretical frameworks surrounding these issues, with a focus on books, journal articles, and previous research studies that contribute to understanding how technology and compliance strategies impact tax collection. The literature reviewed is sourced from academic journals, books, and other scholarly articles, ensuring that the research is built on a strong foundation of existing knowledge (Smaldino 2020).

### **Theoretical Framework**

The theoretical foundation of this research is based on several key theories related to tax compliance and technology adoption. One primary theory applied in this study is the Theory of Planned Behavior (TPB), developed by Icek Ajzen in 1985. This theory posits that individual behavior is influenced by three factors: attitudes toward the behavior, subjective norms, and perceived behavioral control. In the context of tax compliance, this theory suggests that taxpayers' willingness to comply with tax regulations is influenced by their attitudes towards taxation, the social norms regarding tax payment, and the perceived ease or difficulty of complying with tax laws. This theory helps explain the role of Coretax systems in shaping taxpayers' behavior, particularly in how technology can influence their perception of the tax system's efficiency and fairness. Additionally, the Technology Acceptance Model (TAM), proposed by Fred Davis in 1989, is used to assess how perceived ease of use and perceived usefulness of Coretax systems influence taxpayer adoption of digital tax solutions (Stocker et al. 2022).

### **Research Process and Data Collection Techniques**

The research process involved several stages of data collection, with a focus on gathering and analyzing information from existing literature. The primary technique used for data collection was a systematic literature review, which involved reading and analyzing various written sources such as books, previous research papers, reports, journal articles, and other academic publications related to

tax compliance and digital tax systems. These sources were selected based on their relevance to the research problem, with a particular emphasis on studies that have explored the use of technology in tax administration and the impact of compliance strategies on reducing tax gaps. The literature was reviewed to identify key themes and insights, as well as to gather data on the effectiveness of Coretax systems in improving tax compliance and reducing the tax gap (Bourgeois et al. 2023).

### **Data Analysis Technique**

In this study, the data analysis technique used is content analysis, which involves systematically analyzing the content of written material to identify key patterns, relationships, and relevant information. This technique allows for the extraction of meaningful insights from the reviewed literature, focusing on how digital tax systems like Coretax influence taxpayer behavior and contribute to tax gap reduction. Content analysis helps identify recurring themes and trends, enabling the researcher to synthesize the findings and draw conclusions about the effectiveness of Coretax systems and tax compliance moderation. By analyzing the content of various studies and reports, the research provides a comprehensive understanding of the factors that contribute to tax compliance and the role of technology in improving tax collection and reducing the tax gap (Mustafee and Katsaliaki 2020).

## **3. RESULT AND DISCUSSION**

The results of this research reveal significant insights into the relationship between Coretax implementation, tax compliance moderation, and the reduction of the tax gap in the digital era. The literature review indicated that Coretax systems have played a crucial role in enhancing tax administration through increased transparency, improved data collection, and more streamlined processes. The research suggests that these systems help tax authorities monitor taxpayer activity more efficiently, thereby reducing the opportunities for tax evasion. The integration of digital technology has provided a more accurate and real-time view of tax compliance, which is essential for minimizing the tax gap in modern economies (Jensen et al. 2023).

One of the key findings of the study is that Coretax systems contribute to the reduction of the tax gap by improving taxpayer compliance. By automating tax processes and simplifying reporting mechanisms, Coretax has made it easier for taxpayers to comply with tax laws. Digital systems have also enhanced the accuracy of tax assessments, reducing errors that previously contributed to discrepancies between the tax owed and the tax paid. As a result, tax compliance has increased, and the tax gap has been reduced in jurisdictions where Coretax systems have been successfully implemented (Imran et al. 2024).

Furthermore, the study highlights the importance of moderating tax compliance behavior in conjunction with technological improvements. While Coretax systems have proven to be effective in facilitating tax compliance, they are not a panacea for the tax gap. Research indicated that additional efforts are required

to address the underlying factors that influence taxpayer behavior, such as trust in government institutions, perceptions of fairness in the tax system, and the level of tax education among the population. Taxpayers who have a positive attitude toward taxation and perceive the system as fair are more likely to comply with tax laws, and these behaviors are critical for reducing the tax gap in the long term (Kusumawati, Agustian, and Rosyalita 2025).

The study also demonstrated that a combination of technology and behavioral interventions is necessary to achieve the best outcomes in reducing the tax gap. For example, countries that have implemented Coretax systems alongside public education campaigns on tax obligations and the benefits of tax compliance have seen more substantial reductions in the tax gap. This suggests that, while Coretax systems provide the tools to enhance efficiency, the human element of tax compliance, including taxpayer trust and understanding, plays a significant role in achieving long-term tax gap reduction (Abdussamad et al. 2024).

Moreover, the research indicates that Coretax systems are particularly effective in addressing the challenges posed by the digital economy. The rise of online transactions and cross-border digital commerce has made it difficult for traditional tax systems to capture all taxable activity. However, Coretax systems are designed to track digital transactions more effectively, ensuring that businesses and individuals who operate in the digital sphere are held accountable for their tax obligations. This has contributed to a reduction in tax evasion and avoidance, which are major contributors to the tax gap in many countries.

In addition to the benefits of technological advancements, the study found that policy reforms that support tax compliance, such as stricter enforcement measures and better taxpayer services, also contribute to the effectiveness of Coretax systems. Tax authorities that have adopted both technology and a customer-oriented approach to enforcement have seen improvements in voluntary compliance. By making it easier for taxpayers to understand their obligations and by reducing the complexity of the tax system, governments can further reduce the tax gap and encourage greater tax participation.

Lastly, the results from this research support the hypothesis that the integration of technology like Coretax, coupled with behavioral approaches to moderating tax compliance, can significantly reduce the tax gap. The findings suggest that while digital tools provide efficiency and accuracy in tax collection, the human aspect of compliance, including trust, education, and perceptions of fairness, must also be addressed to ensure that technology alone is not a sufficient solution. Therefore, a multifaceted approach, combining technological innovation with efforts to improve taxpayer engagement and understanding, is essential for minimizing the tax gap in the digital era.

## **Discussion**

### **Impact of Coretax Implementation on Tax Gap Reduction**

The implementation of Coretax systems has proven to be a significant step toward addressing the tax gap, particularly in the digital era. As digital transactions increase, the capacity to accurately track and manage tax obligations becomes more critical. Coretax, by integrating advanced technologies, allows tax authorities to automate tax reporting, streamline compliance processes, and reduce errors in tax assessments. This technological advancement significantly improves the efficiency of tax collection by minimizing human error and enhancing data accuracy. The automation of tax filings reduces the administrative burden, making it easier for taxpayers to comply with tax laws and for authorities to ensure compliance. As a result, the tax gap—the difference between taxes owed and taxes paid—has been reduced in jurisdictions where Coretax has been fully implemented, demonstrating the power of digital tax systems.

Furthermore, Coretax systems provide a real-time overview of taxpayer activity, which is crucial in identifying inconsistencies or discrepancies in tax filings. This increased transparency allows tax authorities to quickly identify tax evasion or underreporting, improving the overall effectiveness of tax enforcement. By having access to up-to-date data, tax authorities can also provide timely feedback to taxpayers, ensuring that any errors are corrected before they grow into larger compliance issues. The result is a more equitable and efficient tax collection system, which significantly reduces the tax gap and enhances government revenue collection.

Table detailing the implementation and benefits of Coretax systems in addressing the tax gap, especially in the context of increasing digital transactions

Aspect	Detailed Description	Specific Benefits
Purpose of Coretax	Coretax systems integrate advanced digital technologies such as automation, data analytics, and real-time data processing to manage tax obligations accurately in a digital economy.	Ensures precise tracking and management of tax liabilities, minimizing human errors and improving data reliability.
Automation and Efficiency	The system automates tax reporting and filing processes, reducing manual input and administrative workload for both taxpayers and tax authorities.	Streamlines compliance, accelerates tax collection cycles, and reduces chances of errors or fraudulent filings.
Impact on Tax Gap	By improving data accuracy and enabling continuous monitoring, Coretax helps narrow the gap between taxes owed and paid, addressing underreporting and evasion issues.	Jurisdictions with full Coretax adoption have documented measurable decreases in their tax gap, enhancing fiscal revenues.

Real-time Monitoring	Coretax provides tax authorities with real-time dashboards summarizing taxpayer activities, flagging discrepancies or suspicious patterns instantly.	Facilitates faster detection of tax evasion, enabling timely interventions and enforcement actions to ensure compliance.
Transparency and Taxpayer Feedback	Continuous data updates allow authorities to give prompt feedback to taxpayers, allowing quick correction of filing mistakes and improved taxpayer communication.	Reduces prolonged non-compliance issues, promotes taxpayer trust, and encourages voluntary compliance.
Overall System Improvement	The technological infrastructure supports an equitable, transparent, and efficient tax ecosystem, leveraging automation and data intelligence.	Strengthens government revenue streams, raises public confidence in tax systems, and supports sustainable fiscal policy.

Moreover, Coretax systems are particularly effective in managing complex tax environments, such as those found in cross-border transactions and e-commerce. As global business activities become more digital, traditional tax systems struggle to keep pace with the growth of online transactions. Coretax's ability to track digital business activities in real-time makes it a vital tool for reducing the tax gap in these sectors. By ensuring that online transactions are appropriately taxed, Coretax helps mitigate the risk of tax avoidance and evasion that is often associated with digital platforms. This also levels the playing field for businesses, ensuring that all economic activities, whether traditional or digital, contribute fairly to national tax revenues.

Coretax systems also promote greater consistency in tax administration. In the past, discrepancies in tax collection were often caused by variations in the methods used by different tax authorities. With a unified digital system like Coretax, tax compliance procedures are standardized, leading to more consistent tax reporting and enforcement across different regions. This standardization not only reduces errors but also provides taxpayers with a clearer understanding of their obligations, improving overall compliance. As a result, tax authorities are better equipped to address the challenges posed by the tax gap, ensuring that taxes are collected more equitably and efficiently.

Despite its advantages, the effectiveness of Coretax in reducing the tax gap is not without its challenges. The implementation of such systems requires significant investment in both technology and infrastructure. Additionally, there may be resistance from taxpayers who are not familiar with digital tax systems. It is crucial for tax authorities to manage this transition effectively, providing education and support to ensure that taxpayers understand and can fully benefit from the new system. Therefore, while Coretax implementation can significantly reduce the tax gap, it must be coupled with comprehensive support and education programs for taxpayers to realize its full potential.

## **Tax Compliance Moderation and Its Role in Closing the Tax Gap**

While technology plays a crucial role in improving tax compliance, moderating taxpayer behavior remains an essential factor in closing the tax gap. The effectiveness of Coretax systems depends largely on the willingness of taxpayers to comply with tax regulations. In many cases, taxpayers' decision to comply is influenced by factors such as trust in government institutions, perceived fairness of the tax system, and understanding of their tax obligations. The research has shown that when taxpayers feel the system is transparent and fair, they are more likely to comply, thereby reducing the overall tax gap. Thus, it is not enough to simply implement technological solutions; behavioral factors must also be addressed to achieve the desired outcomes in tax compliance.

Moderating tax compliance involves addressing the root causes of non-compliance. One key factor is taxpayer education. The complexity of tax systems can discourage individuals and businesses from complying with tax obligations. By simplifying tax procedures and providing clear guidance on tax requirements, tax authorities can encourage greater compliance. Education campaigns, particularly those targeting small businesses and self-employed individuals, can significantly improve understanding of tax obligations, thus moderating non-compliance. This, in turn, contributes to reducing the tax gap by ensuring that all taxpayers are aware of their responsibilities.

Trust in tax authorities is another crucial factor that influences compliance behavior. Research has shown that when taxpayers trust the institutions responsible for collecting taxes, they are more likely to fulfill their obligations. To build this trust, tax authorities must be transparent in their operations and demonstrate that taxes are being used effectively for public goods and services. By fostering a sense of confidence in the tax system, governments can create an environment where taxpayers are more willing to comply, which can significantly reduce the tax gap over time. Therefore, a key strategy in moderating tax compliance is to strengthen taxpayer trust through transparent governance.

Social norms and peer pressure also play an important role in shaping taxpayer behavior. In societies where tax compliance is viewed as a civic duty and socially expected, individuals are more likely to comply with tax laws. As such, creating a culture of compliance can help close the tax gap. Governments and tax authorities can play a role in shaping these norms by publicly recognizing compliant taxpayers, implementing fairness measures, and encouraging social accountability. This cultural shift can lead to a greater sense of responsibility among taxpayers, ultimately contributing to a reduction in the tax gap.

Finally, it is essential to recognize that moderating tax compliance is not a one-time effort but a continuous process. As tax systems evolve and new technologies emerge, taxpayer behavior will continue to be influenced by changes in the tax environment. Tax authorities must remain proactive in adapting their compliance strategies to address new challenges, particularly in the context of the



digital economy. This ongoing effort to build compliance through education, transparency, and social engagement is essential to ensuring that tax policies remain effective in closing the tax gap.

### **The Synergy Between Technology and Behavioral Interventions**

One of the most striking conclusions of this study is the importance of integrating both technological solutions and behavioral interventions to achieve substantial reductions in the tax gap. The combination of Coretax systems, which streamline tax reporting and increase transparency, with efforts to moderate taxpayer behavior, creates a powerful synergy. This dual approach addresses both the technical and human aspects of tax compliance, ensuring that taxpayers have the tools they need to comply while also fostering a culture of voluntary compliance. Research indicates that when taxpayers trust the system and understand their obligations, they are more likely to adhere to tax laws, making technological systems like Coretax even more effective.

For example, while Coretax systems improve the efficiency of tax collection, they cannot automatically guarantee that taxpayers will comply. This is where behavioral interventions, such as taxpayer education programs and transparency initiatives, play a critical role. By educating taxpayers about the benefits of compliance and the consequences of non-compliance, tax authorities can motivate individuals to pay their taxes voluntarily. Such interventions complement the capabilities of Coretax systems by addressing the psychological and social factors that influence tax compliance. Together, these strategies provide a comprehensive solution to the tax gap problem.

In addition to education and transparency, the introduction of behavioral nudges can also help increase compliance. These nudges might include reminders about tax deadlines, simplified forms, or even behavioral incentives that reward timely compliance. By integrating these behavioral insights into the design of tax systems, authorities can guide taxpayers toward better compliance without resorting to punitive measures. This approach has been shown to be effective in improving tax compliance in several countries and can be a key tool in reducing the tax gap. Coretax systems can facilitate these interventions by providing data that enables tax authorities to personalize communication and tailor interventions to specific taxpayer groups.

Furthermore, it is important to recognize that the effectiveness of Coretax systems is maximized when they are part of a broader tax reform agenda. Tax authorities must not only focus on implementing digital solutions but also ensure that these solutions are integrated into a larger framework that includes robust taxpayer services, enforcement mechanisms, and continuous monitoring. The synergy between technology and behavioral interventions can only be realized when these elements work together cohesively. In countries where both technology and behavioral interventions are prioritized, the results have been promising, with noticeable reductions in the tax gap and improvements in overall compliance.

Ultimately, this research highlights the importance of taking a holistic approach to tax gap reduction. Technology alone is not enough to address the complexities of tax compliance. By integrating behavioral interventions that address taxpayer attitudes and behaviors, tax authorities can create a more effective and sustainable solution to the tax gap. This combined approach ensures that the benefits of Coretax systems are fully realized, leading to a fairer and more efficient tax system.

### **Coretax in the Digital Economy: Addressing New Challenges**

As the global economy increasingly shifts toward digital platforms, traditional tax systems are struggling to keep up with the rapid changes in business practices. Coretax systems, with their ability to track digital transactions and ensure tax compliance in the digital economy, offer a much-needed solution to this growing challenge. The rise of e-commerce, digital services, and cross-border transactions has made it more difficult for tax authorities to capture taxable activities, resulting in a widening tax gap. Coretax, however, is designed to handle these challenges by incorporating tools that specifically address the taxation of digital transactions.

By providing real-time tracking of digital transactions, Coretax ensures that businesses operating in the digital economy are properly taxed, regardless of their location or the nature of their activities. This capability is especially important for global companies that operate across multiple jurisdictions, as Coretax systems can aggregate data from different regions and ensure that all digital transactions are captured. This comprehensive tracking reduces the risk of tax avoidance and evasion, which are prevalent in the digital economy. By closing these gaps, Coretax systems help ensure that the digital economy contributes fairly to national tax revenues, helping to reduce the overall tax gap.

Moreover, Coretax systems are flexible and scalable, meaning they can adapt to the rapidly changing nature of digital commerce. As new technologies and business models emerge, Coretax can be updated to address new tax challenges. This adaptability is crucial in a world where digital platforms evolve constantly, and traditional tax systems are often too slow to respond to these changes. By integrating digital solutions into the tax system, Coretax allows governments to stay ahead of emerging trends and ensure that tax laws are applied consistently across different sectors of the economy.

One of the key benefits of Coretax in the digital economy is its ability to reduce administrative costs. Traditional tax systems often require complex and manual processes to track and assess digital transactions, which can be both time-consuming and error-prone. Coretax automates much of this process, reducing the need for manual oversight and improving efficiency. This not only lowers administrative costs for tax authorities but also makes the tax system more transparent and accessible for taxpayers. In turn, this encourages greater compliance and contributes to closing the tax gap.

While Coretax is a powerful tool for addressing the challenges of the digital economy, its success depends on how effectively it is integrated into existing tax structures. Tax authorities must ensure that they have the necessary infrastructure to support Coretax systems and that they are working in partnership with other stakeholders, including digital platforms and businesses, to ensure compliance. By addressing the unique challenges of the digital economy and ensuring that all stakeholders are involved, Coretax can play a pivotal role in reducing the tax gap in the modern world.

### **Complementary Policy Reforms and Their Effect on Tax Compliance**

The effectiveness of Coretax systems in reducing the tax gap is significantly enhanced when they are complemented by policy reforms that improve tax compliance. These reforms can take many forms, including stronger enforcement measures, improved taxpayer services, and simplified tax regulations. Research has shown that countries that have implemented comprehensive tax reforms alongside the adoption of Coretax systems have seen more significant reductions in their tax gap. Enforcement measures, such as audits and penalties for non-compliance, provide an added layer of deterrence, ensuring that taxpayers fulfill their obligations.

However, enforcement alone is not enough to ensure long-term compliance. It is equally important to invest in improving taxpayer services, making the tax process easier and more transparent. This can include simplifying tax forms, providing better customer support, and offering guidance on how to comply with tax laws. When taxpayers have access to clear and user-friendly information, they are more likely to comply voluntarily, reducing the need for enforcement actions. By making the tax system more accessible and less burdensome, tax authorities can encourage greater compliance and help close the tax gap.

Moreover, simplifying tax regulations is a critical reform that can improve compliance. Overly complex tax systems can deter taxpayers from fulfilling their obligations, as they may find it difficult to understand their rights and responsibilities. By streamlining the tax code and reducing unnecessary complexity, tax authorities can make it easier for taxpayers to comply and reduce the likelihood of errors that lead to tax evasion. These reforms, when combined with digital tools like Coretax, create an environment where compliance becomes the default behavior.

Policy reforms that address taxpayer concerns, such as transparency in how taxes are spent, are also important for increasing trust in the system. When taxpayers see that their contributions are being used for the public good, they are more likely to comply. This trust is further enhanced by digital tax systems like Coretax, which promote transparency by providing real-time access to tax data. This transparency can help build a positive relationship between taxpayers and tax authorities, further reducing the tax gap.

## 4. CONCLUSION

This research highlights the critical role of Coretax systems in reducing the tax gap, particularly in the digital era, by improving the efficiency of tax collection and enhancing taxpayer compliance through better data accuracy and real-time monitoring. However, the study emphasizes that the success of Coretax systems relies not only on technological advancements but also on complementary behavioral interventions and policy reforms. Effective moderation of tax compliance through education, transparency, and trust-building is essential to encourage voluntary compliance, while complementary policy reforms, such as simplified regulations and improved taxpayer services, further support the reduction of the tax gap. A holistic approach combining technology, policy reforms, and behavioral strategies is therefore necessary for closing the tax gap and ensuring a more efficient and fair tax system in the digital age.

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