ABSTRACT

This study aims to examine the effect of Coretax effectiveness on Micro, Small, and Medium Enterprises (MSME) taxpayer compliance in Semarang City and to analyze the moderating role of tax consultants in the relationship between Coretax effectiveness and MSME taxpayer compliance. This research employed a quantitative approach with an explanatory research design. Primary data were collected through questionnaires distributed to 382 MSME taxpayers in Semarang City. The data were analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS 4 software. The results showed that Coretax effectiveness had a positive and significant effect on MSME taxpayer compliance. This finding indicates that a more effective digital tax administration system improves taxpayers' ability to fulfill their tax obligations. Furthermore, the role of tax consultants significantly strengthened the relationship between Coretax effectiveness and MSME taxpayer compliance. The assistance provided by tax consultants helps taxpayers adapt to digital tax transformation, thereby enabling them to utilize Coretax more effectively in fulfilling their tax obligations. These findings indicate that improving MSME taxpayer compliance requires not only technological innovation in the tax administration system but also professional support mechanisms to facilitate taxpayers' adaptation and utilization of the system. The limitations of this study include the use of self-report questionnaires, differences in treatment between questionnaires administered directly and those completed online, and the lengthy data collection period caused by the data permit process. Therefore, future research is encouraged to standardize the data collection method. This study contributes to the digital taxation literature by integrating the Attribution Theory and Role Theory perspectives to explain the relationship between Coretax effectiveness, the role of tax consultants, and MSME taxpayer compliance.

Keywords: Coretax effectiveness, taxpayer compliance, MSMEs, tax consultants, Attribution Theory, Role Theory.