

# Descriptive Analysis of the Efficiency of Vat Period Tax Return (SPT Masa PPN) Reporting Before and After the Full Implementation of the Coretax System at PT Jasa Citra Lestari

Fitri Handayani<sup>1</sup>, Latersia Br Gurusinga<sup>2</sup>, Kennie Khoshashi<sup>3</sup>

<sup>1,2,3</sup>Sekolah Tinggi Manajemen Bisnis Multi Sarana Manajemen Administrasi dan Rekayasa Teknologi Medan, Indonesia  
Email: kenniekho21@gmail.com

This study aims to determine the effect of the efficiency of VAT Periodic Tax Return (SPT Masa PPN) reporting before and after the full implementation of the Coretax system at PT Jasa Citra Lestari. The research method used is a quantitative approach, with PT Jasa Citra Lestari as the object of the study. Data analysis was conducted through stages of data coding and reduction, data display, as well as conclusion drawing and verification. The results show that prior to the implementation of the Coretax system, VAT reporting was carried out using separate systems such as e-Faktur and webfaktur, and frequently encountered technical issues such as system errors and slow servers, resulting in longer processing time and inefficiency. After the implementation of Coretax, the reporting process became simpler and more integrated within a single system, supported by automation and validation features that accelerate the process, reduce errors, and improve data accuracy, making it more efficient and effective. Therefore, there is a significant difference in efficiency before and after Coretax implementation, indicated by time savings, reduced workload, and improved reporting quality.

**Keywords:** Efficiency, VAT SPT, Coretax

This is an open access article under the [CC BY-NC](#) license



## Corresponding Author:

Kennie Khoshashi  
Sekolah Tinggi Manajemen Bisnis Multi Sarana Manajemen Administrasi dan Rekayasa Teknologi  
Medan  
kenniekho21@gmail.com

## 1. Introduction

Tax is the foundation of a modern state's mutual cooperation system. Without tax contributions, the state would lose its primary instrument for providing basic public services. Based on the 2025 State Budget (APBN) report, more than 82.1% of state revenue comes from taxation (taxes, customs, and excise), increasing from 77.5% in the previous year. These funds are allocated to various strategic needs such as education (IDR 612.2 trillion), health (IDR 178.7 trillion), and social protection (IDR 476 trillion). Without taxes, all of these allocations could disappear (Tamba, 2025). Therefore, the effectiveness of the taxation system is a crucial factor in sustaining national development. Tax is not only seen as a civic obligation but also as a form of active public contribution to national progress.

Among various types of taxes, Value Added Tax (VAT) holds a strategic position because it is imposed on almost all goods and services consumption activities. VAT is an indirect tax, making its implementation relatively easy and covering various sectors such as trade, services, and industry. In Indonesia's taxation system, VAT reporting is carried out through the VAT Period Tax Return (SPT Masa PPN), which must be submitted monthly by Taxable Entrepreneurs (PKP) as a form of accountability for taxes collected and remitted to the state.

PT Jasa Citra Lestari, located in Tanjung Balai, is a company engaged in tax consulting services. The company provides professional services to individuals and business entities in tax planning, management, and reporting in accordance with applicable tax regulations in Indonesia. With its expertise in taxation, PT

Descriptive Analysis of the Efficiency of Vat Period Tax Return (SPT Masa PPN) Reporting Before and After the Full Implementation of the Coretax System at PT Jasa Citra Lestari. Fitri Handayani et.al

Jasa Citra Lestari helps clients fulfill their tax obligations on time, minimize the risk of errors or sanctions, and provide strategic solutions related to tax optimization. The services offered include tax report preparation, consultation on updated tax regulations, and assistance during tax audits or examinations by relevant authorities. The company aims to provide convenience and legal certainty for clients in managing taxation matters professionally.

Before the implementation of Coretax, PT Jasa Citra Lestari often faced challenges in the reporting process. For instance, delays occurred due to unstable internet connections, errors in the use of e-Faktur, and unstable servers from the Directorate General of Taxes (DGT).

The transition to the Coretax system is a tax administration modernization initiative implemented by the Directorate General of Taxes (DGT) to replace various previously separate systems, including e-Faktur, e-Bupot, and other tax reporting systems. Coretax is an integrated information technology-based system that combines all tax processes, from registration, reporting, payment, to supervision in a single unified platform.

The main difference between Coretax and e-Faktur lies in their scope and function. While e-Faktur only focuses on VAT invoice creation and reporting, Coretax covers all types of taxes and the entire tax administration process comprehensively. In addition, Coretax uses a single database that enables real-time data synchronization, improving accuracy, efficiency, and transparency in tax management, so taxpayers no longer need to use multiple separate applications as before.

Problems with the e-Faktur application typically occur between the 11th and 15th of each month, when the Directorate General of Taxes (DGT) servers often go down. This happens because almost all taxpayers in Indonesia upload data during this period, as it is close to the deadline, since tax invoices can only be accessed until the 15th of the following month. Similar issues also often occur during the last five days of each month, which also cause DGT servers to become unstable. This frequently leads to delays for taxpayers in uploading output tax invoices as well as crediting input tax invoices.

Based on a review of previous studies, a research gap was identified that forms the basis for this study. Previous studies have mostly focused on taxpayer compliance in the context of Coretax implementation. Studies such as those conducted by (Khotmi et al., 2025), (Prastika & Priono, 2025), (Afandi & Vizandra, 2025), and (Desnia et al., 2025) show that the main focus of prior research is analyzing the extent to which Coretax implementation improves taxpayer compliance.

However, studies that specifically examine reporting efficiency, particularly in relation to VAT Period Tax Return (SPT Masa PPN) reporting, are still very limited. This means that although Coretax is expected not only to improve compliance but also to simplify and accelerate administrative processes, this efficiency aspect has not been extensively studied. Therefore, this study is important to fill this gap by analyzing the comparison of reporting efficiency before and after Coretax implementation.

The urgency of this study lies in the need for a comprehensive evaluation of the Coretax system, which has recently been implemented nationally by the Directorate General of Taxes (DGT). Although the system is expected to simplify tax reporting processes and improve administrative efficiency, empirical evidence supporting this claim is still limited, particularly in relation to VAT Period Tax Return reporting. Therefore, this study is important to provide a real picture of Coretax effectiveness in practice and to serve as a basis for policy development and future improvements in Indonesia's digital taxation system.

## 2. Theoretical Review

### Efficiency Theory

Efficiency theory explains how an organization, individual, or system utilizes limited resources (such as time, labor, capital, and materials) to produce maximum output. Efficiency means “doing something in the best way while using the least amount of resources” (Wadhwa & Syamala, 2015).

Efficiency theory explains how an organization, individual, or economic system uses limited resources to achieve maximum results. The concept of efficiency was first scientifically introduced by Farrell (1957), who defined efficiency as the ability of a production unit to achieve maximum output from a given set of inputs or to use minimum inputs to produce a certain level of output. In this view, efficiency is not only related to cost savings but also to optimizing work processes to avoid resource wastage.

Furthermore, this theory was developed by Tatje et al. (2018), who emphasized that efficiency has several dimensions, including technical efficiency, allocative efficiency, and dynamic efficiency. Technical efficiency refers to the ability to produce maximum output, allocative efficiency relates to the optimal use of inputs based on their economic value and cost, while dynamic efficiency focuses on improving efficiency over time through innovation and technological adaptation.

### Tax

Tax is a compulsory contribution to the state (which can be enforced) owed by taxpayers according to regulations, without receiving direct compensation, and is used to finance public expenditures related to the government’s duty to administer governance (Pamuji & Nasihuddin, 2020). Tax is any form of wealth transferred from citizens or the public to the state as an obligation and as part of routine state expenditure (Ariningrum, 2022).

### Coretax

Coretax is a tax administration service system developed by the Directorate General of Taxes that provides convenience for users. The development of Coretax is part of the Tax Administration Core System Reform Project (PSIAP), regulated under Presidential Regulation No. 40 of 2018. The PSIAP is a redesign of tax administration business processes through the development of an information system based on Commercial Off-the-Shelf (COTS) technology, accompanied by improvements to the tax database (DJP, 2025).

### Logical Relationship Between Tax System Digitalization and Efficiency Improvement

Digitalization has transformed many aspects of life, including tax administration. In Indonesia, modernization efforts continue to be promoted by the Directorate General of Taxes (DGT) to create a more effective and efficient system. One concrete form of this effort is the implementation of the Coretax system, an innovation that not only provides convenience in tax reporting but also strengthens the integration between tax and customs systems (Priyono, 2025).

Tax digitalization through e-filing not only simplifies the tax reporting process but also improves transparency, efficiency, and accountability in national tax management. This study aims to analyze the effect of tax digitalization on the compliance of individual taxpayers in the e-filing era (Barri & Hidayat, 2025).

### 3. Method

The research method used in this study is qualitative research. Qualitative research offers a flexible and in-depth approach to answering complex research questions (Abdussamad et al., 2024). In qualitative research, data are collected through observation, interviews, or document analysis, which allows researchers to gain deep insights into the experiences, beliefs, and subjective perspectives of individuals or groups being studied.

The type of research in this study is descriptive comparative research. Comparative research is a method that examines relationships by directly observing factors that are assumed to be causes as points of comparison (Sahir, 2021). Data analysis is the process of organizing data sequences, structuring them into patterns, categories, and basic descriptive units. It involves three steps: data reduction, data display, and conclusion drawing/verification (Haryoko et al., 2020).

### 4. Results and Discussion

#### Description of Research Informants

This study uses a qualitative approach with in-depth interview techniques as the main data collection method. Therefore, the selection of informants is an important aspect to obtain relevant and in-depth data in accordance with the research objectives. Informants in this study were selected using purposive sampling, based on the consideration that they possess knowledge, experience, and direct involvement in the VAT Period Tax Return (SPT Masa PPN) reporting process at PT Jasa Citra Lestari, both before and after the full implementation of the Coretax system.

Efficiency of VAT Period Tax Return (SPT Masa PPN) Reporting Before and After Full Implementation of the Coretax System. After the gradual implementation of the Coretax Administration System by the Directorate General of Taxes (DGT) in 2025, PT Jasa Citra Lestari began transitioning from the use of separate applications such as e-Faktur to a more integrated tax reporting system, namely Coretax.

In its implementation, the process of issuing tax invoices at PT Jasa Citra Lestari is now carried out directly through the Coretax website under the e-Faktur menu after logging in and impersonating the corporate taxpayer account. The required transaction data is then entered. This transaction data is no longer input manually and separately but is recorded and stored directly in a system that is automatically connected to the VAT Period Tax Return (SPT Masa PPN) reporting module.

**Table 1** Comparison Before and After Coretax System Implementation

Aspect	Before Coretax Implementation	After Coretax Implementation
System Platform	Tax invoice creation through e-Faktur; SPT reporting through Webfaktur	Integrated into a single web-based system (Coretax)
System Installation	Manual installation; system updates depend on tax regulations	No installation required as all processes are accessed via a web-based platform
Data Entry Process	Data is entered manually or imported (CSV format)	Data is entered manually or imported (XML format)
Digital Signature	Requires Corporate Electronic Certificate and must be renewed every 2 years	Only requires entering the electronic certificate passcode of the PIC or impersonation of a designated PIC via Coretax super user account

Aspect	Before Coretax Implementation	After Coretax Implementation
SPT Reporting Process	Conducted via Webfaktur; data must be exported from e-Faktur in CSV format	Conducted directly through Coretax
Notifications	No notification for reporting deadlines	Provides deadline notifications
Infrastructure Requirements	Relies on local installation and manual updates	Relies on internet connection and online access
User Convenience	Less practical due to the use of two separate systems	More practical as all features are integrated into one system

Source: Processed data by the researcher (2026)

### Results of Key Informant Interview

Based on interviews with the key informant, namely Mr. Jonny as the owner of PT Jasa Citra Lestari, the reporting of the Value Added Tax (VAT) Period Tax Return (SPT Masa PPN) is considered a highly important obligation for the continuity of the company's operations. According to the informant, compliance in VAT reporting is not only related to fulfilling obligations to the state but also reflects the company's professionalism and reputation in the eyes of tax authorities. Timely, orderly, and compliant reporting is considered capable of minimizing the risk of administrative sanctions and ensuring the smooth running of the company's business activities.

Based on the theory of Tatje et al. (2018), companies are expected to utilize resources appropriately to fulfill tax obligations and avoid sanctions. By reporting on time and in accordance with regulations, companies can minimize additional costs such as fines or administrative penalties. Before the full implementation of the Coretax system, the VAT reporting process at PT Jasa Citra Lestari was carried out using separate systems such as e-Faktur and DJP Online. The informant explained that the process began with collecting VAT transaction data from the finance department, followed by manual input of tax invoice data and preparation of the VAT Period Tax Return by the tax department. This process required a considerable amount of time due to multiple manual stages and intensive coordination between departments.

In addition, the system used before Coretax was considered not fully supportive of reporting convenience. The researcher concludes that this condition indicates that the company had not yet achieved technical efficiency, as it was unable to produce maximum output (tax reports) with minimal input (time and effort). The large number of manual processes and lack of system integration led to resource wastage. Thus, the old system created inefficiency due to the inability to optimize input usage in the tax reporting process.

During implementation, the key informant stated that the company frequently encountered various obstacles before using Coretax. The most common issues were technical system disruptions, such as slow system access, errors during data input or upload processes, and data inconsistencies between systems. These conditions often caused delays in reporting and increased employees' workload, especially near the VAT reporting deadline.

From the perspective of efficiency theory, this indicates technical inefficiency, as the system was unable to support the reporting process optimally. According to Wadhwa & Syamala (2015), efficiency requires the effective and economical use of resources; however, technical disruptions increased working time and labor burden. Thus, technical issues became a major factor hindering efficiency due to wasted time and energy.

Regarding efficiency levels, the informant assessed that VAT reporting before Coretax implementation was still relatively inefficient. The long and unintegrated process resulted in high usage of time and effort, as

well as an increased risk of administrative errors. Therefore, the company viewed the need for a new system capable of simplifying and accelerating the tax reporting process.

The main informant emphasized that efficiency before Coretax was still low due to the lengthy and unintegrated process. This aligns with Farrell's (1957) efficiency theory, which states that efficiency is achieved when maximum output is produced from a given level of input. In this case, a large amount of time and effort was required to produce a single report, indicating inefficiency. Thus, before Coretax, the company had not achieved efficiency due to suboptimal resource utilization.

The main reason PT Jasa Citra Lestari supported and fully implemented the Coretax system was the expectation of a more integrated, efficient, and user-friendly tax reporting system. The informant explained that Coretax was expected to reduce previous technical problems and improve the accuracy and timeliness of VAT reporting. In addition, Coretax implementation was also seen as an effort to adapt to the development of government tax administration systems.

The researcher concludes that the company expected a more integrated, efficient, and user-friendly system, and this decision reflects an effort to improve efficiency through technological innovation. Coretax implementation represents the company's adaptation to developments in tax administration systems to enhance operational performance.

After full implementation of Coretax, the key informant explained that there were changes in the VAT reporting procedure. The reporting process became simpler and more structured because tax data was integrated into a single system. This facilitated monitoring, control, and evaluation of tax reporting in each tax period.

After Coretax, the reporting process became simpler and more integrated. This indicates an improvement in technical efficiency, as the workflow became shorter and more systematic. Based on efficiency theory, system integration reduces redundancy and accelerates workflows. Thus, this change reflects improved resource utilization.

The informant also stated that after using Coretax, the company experienced increased efficiency in VAT reporting. This was reflected in reduced time required for reporting, decreased employee workload, and fewer errors in tax data processing. As a result, reporting could be carried out more quickly and systematically.

The researcher concludes that Coretax enables the reduction of input (time and labor) while maintaining or improving output quality. Thus, efficiency improvements occurred due to automation and system integration that optimized the workflow. In addition to improving operational efficiency, Coretax implementation also affected managerial decision-making related to tax management. The informant explained that tax data presented in a more organized and accurate manner through Coretax helped management evaluate and plan taxation strategies more effectively.

Cortex produces more accurate and structured data. In efficiency theory, particularly informational efficiency, decision quality depends heavily on data quality. A well-designed system produces fast and accurate information, supporting optimal decision-making. Thus, Coretax improves managerial efficiency by providing higher-quality information.

However, the key informant acknowledged that Coretax implementation also presented new challenges, especially during the initial adoption stage. These included the need for system adaptation and improved technical understanding among users. Over time, these challenges were gradually overcome through learning and adjustment processes.

The researcher concludes that adaptation and system understanding challenges exist. In the initial stage, efficiency may temporarily decline as users adapt, but it improves over time. Thus, these challenges are a normal phase in the long-term efficiency improvement process. Overall, the key informant assessed that the Coretax system has successfully met the company's expectations in improving VAT reporting efficiency. The implementation of this system provides significant benefits for the company, both operationally and managerially, and supports improved tax compliance at PT Jasa Citra Lestari.

The informant's assessment indicates that Coretax has achieved better efficiency compared to the previous system. This condition suggests that the company is closer to an efficient state. Thus, Coretax implementation has proven to successfully improve tax reporting efficiency both operationally and managerially.

### **Interview Results with the Key Informant**

Based on the interview with the key informant, Misyra, a tax staff member at PT Jasa Citra Lestari, it is known that prior to the full implementation of the Coretax system, the reporting process for the Value Added Tax (VAT) Periodic Return (SPT Masa PPN) involved several lengthy and complex stages. The informant explained that the process began with the receipt of VAT transaction data from the finance department, followed by tax invoice input using the e-Faktur application and processing of VAT return data through the DJP Online system. All of these processes required a high level of accuracy because the data had to be manually checked and adjusted to avoid reporting errors.

Based on the interview results, after analysis, this condition indicates that the company had not yet achieved efficiency, as it still required significant time and effort to produce tax reports. The manual and repetitive processes reflect resource inefficiency. Thus, it can be concluded that the lengthy workflow prior to Coretax was the main cause of low reporting efficiency. Before using Coretax, the informant stated that several separate applications or systems had to be used in VAT reporting. The use of these non-integrated systems often caused technical issues, such as slow application access, errors during data input or upload, and network disruptions. These technical problems frequently occurred, especially near the reporting deadline, leading to delays in VAT return submission and increasing workload pressure on tax staff.

Based on the interview results and subsequent analysis, the use of non-integrated systems indicates inefficiency due to increased process complexity. According to Wadhwa & Syamala (2015), efficiency requires optimal use of resources; however, separate systems instead caused work duplication and increased processing time. Therefore, the use of multiple applications became a factor that hindered operational efficiency.

According to the key informant, technical issues in using e-Faktur and the previous DJP system mostly occurred during the upload of tax invoices, especially starting five days before the deadline. Uploading even a single tax invoice could take a long time due to unstable servers caused by a high number of simultaneous users. The most frequent problems were slow servers and upload errors, particularly near reporting deadlines. This condition indicates technical inefficiency, where the system is unable to support work processes optimally. High server load increased processing time, resulting in wasted time. Thus, these technical constraints became a major cause of disrupted reporting efficiency.

The informant also stated that technical issues prior to Coretax implementation significantly affected the timeliness of VAT return reporting. Tasks that should have been completed quickly were delayed due to system downtime or the need for manual data correction. This condition increased workload and required tax staff to work longer to ensure timely reporting. The informant emphasized that technical issues caused reporting delays and increased workload. These delays indicate that the system was not yet able to optimize

time as a key resource. Thus, system disruptions directly reduced time efficiency and increased work pressure.

After the full implementation of the Coretax system, the informant explained that the VAT reporting process experienced significant changes. Coretax enables tax data processing within a single integrated system, reducing the need to use multiple applications. The informant stated that the reporting process became simpler because transaction data could be processed in a more systematic and structured manner.

Based on the researcher's analysis after Coretax implementation, the reporting process became simpler and integrated into a single system. This indicates improved efficiency, as the workflow became shorter and more systematic. Thus, Coretax successfully improved efficiency through process simplification. The most noticeable difference between the previous system and Coretax is ease of use. The informant considered Coretax easier to understand and operate compared to the previous system. In addition, the system also reduces repetitive data entry, making work more efficient. Coretax also shortens reporting time because the reporting stages are more streamlined.

The informant stated that Coretax is easier to use and reduces repetitive data entry. In relation to efficiency theory, ease of use reflects process optimization. According to Wadhwa & Syamala (2015), efficiency is achieved when work can be performed in a simpler and more resource-efficient way. Thus, system usability contributes to improved operational efficiency.

The use of Coretax, after adaptation and once the system server became stable, significantly reduced working time. Previously, VAT reporting required exporting files from the eTaxInvoice program, followed by reporting through the webfaktur website. If there was a tax underpayment, payment had to be completed first before reporting could proceed. With Coretax, VAT reporting has become easier because all processes are conducted within a single platform, and once payment is made, the return is automatically reported.

The informant explained that Coretax reduces processing time because there is no need for export-import procedures, and all processes are integrated into one system. In Farrell's efficiency theory (1957), this reflects an improvement in efficiency due to reduced inputs (time and effort) to produce the same output. The integration of payment and reporting eliminates additional steps. Thus, Coretax improves time efficiency through process integration and automation.

Regarding data errors, the informant stated that before Coretax implementation, the likelihood of administrative errors was relatively high due to many manual processes. However, after using Coretax, data errors have decreased because the system includes validation features that help minimize input mistakes. Therefore, the informant concluded that Coretax significantly improves efficiency and accuracy in VAT reporting.

Based on the interview and analysis, it can be concluded that before Coretax, data errors were relatively high due to manual processing, whereas after Coretax, errors decreased due to validation features. In efficiency theory, particularly technical efficiency, errors are considered waste because they require rework. Systems with automatic validation reduce errors and improve output quality. Thus, the reduction in errors indicates improved data processing efficiency.

Overall, the key informant concluded that the Coretax system is more efficient and effective compared to the previous system in supporting VAT reporting at PT Jasa Citra Lestari. The system not only simplifies staff work but also helps the company fulfill its tax obligations accurately and on time. The informant stated that Coretax improves both efficiency and reporting accuracy. An integrated system is able to produce more accurate data with less effort. Thus, Coretax improves both efficiency and the quality of tax reporting.

According to the informant, Coretax simplifies the reporting process because all tax-related activities can be carried out within a single integrated system. In addition, it reduces manual data entry, minimizes administrative errors, and accelerates the reporting process. Therefore, compared to the previous system that used multiple separate applications, Coretax is considered more efficient and effective in supporting VAT reporting.

Overall, the informant assessed that Coretax is more efficient and effective than the previous system. The transition to Coretax represents an improvement in efficiency through technological innovation. The company has been able to adapt to the new system to achieve better performance. Thus, Coretax can be considered a more efficient system because it optimizes resource use and improves output quality.

### **Interview Results with Supporting Informant**

Based on the interview with the supporting informant, Citra Dewi, a finance staff member at PT Jasa Citra Lestari, it is known that the finance department plays an important role in the VAT Periodic Return (SPT Masa PPN) reporting process. The informant explained that the finance department is responsible for recording all VAT-related transactions, both output tax and input tax, as well as preparing supporting data required by the tax department in compiling the VAT return.

Based on the researcher's analysis, the finance department plays a crucial role in recording all VAT transactions and preparing supporting data for the tax department. This division of tasks reflects the appropriate allocation of resources according to each unit's function, ensuring that each department operates optimally in line with its competencies. Thus, the role of the finance department supports efficiency by ensuring that the data produced is relevant and ready for use in the reporting process.

Before the full implementation of the Coretax system, coordination between the finance and tax departments was still conducted manually. The informant stated that VAT transaction data was submitted in the form of documents or supporting files, which were then reprocessed by the tax department. This process required considerable time and effort due to frequent data adjustments and clarifications between the two departments. In addition, administrative issues such as delayed data submission and discrepancies in recording were also common before the use of Coretax.

Based on the researcher's analysis, before Coretax, coordination was carried out manually through documents or files submitted to the tax department. From the perspective of efficiency theory, this condition indicates inefficiency because manual processes increase coordination time and the potential for errors. Thus, manual coordination was a major cause of low interdepartmental efficiency.

According to the supporting informant, VAT reporting prior to Coretax was quite time-consuming and labor-intensive from the finance department's perspective. The VAT data reconciliation process required a high level of accuracy to ensure that the submitted data matched the company's financial records. This condition increased the workload of the finance department, especially at the end of the tax period.

Based on the researcher's analysis, the informant stated that the reporting process before Coretax required significant time and effort, particularly in data reconciliation. According to efficiency theory, this condition indicates that the inputs (time and labor) were still high to produce a given output, meaning technical efficiency had not yet been achieved. Thus, the high workload reflects resource wastage in the reporting process.

Based on the interview results, the administrative constraints frequently encountered before Coretax implementation included delays in the collection of VAT transaction data from related departments, which hindered the reporting process. In addition, discrepancies often occurred between data recorded by the

finance department and data processed by the tax department, requiring time-consuming clarification and adjustments.

Based on the researcher's analysis, these constraints included delayed data collection and inconsistencies between finance and tax records. From the perspective of efficiency theory, this condition reflects inefficiency due to rework that requires additional time and effort. In theory, an efficient process should minimize errors and the need for corrections. Thus, these administrative issues became a factor that hindered operational efficiency.

After the implementation of the Coretax system, the informant explained that the finance department's workflow improved significantly. Coretax was considered to facilitate the processes of recording, reporting, and reconciling VAT-related financial data. The resulting data became more organized and easier to access, enabling more effective coordination with the tax department.

After Coretax implementation, the workflow became more structured and integrated. This indicates an improvement in technical efficiency, as work processes became more systematic and easier to control. System integration allows data to be accessed directly without multiple stages. Thus, Coretax improves efficiency through process simplification and integration.

Coretax also simplifies the recording, reporting, and reconciliation of VAT-related financial data, particularly regarding counterparties, as tax invoices issued by business partners can now be directly downloaded from the Coretax system instead of being requested manually.

Based on the researcher's analysis, the informant stated that Coretax simplifies recording and reconciliation processes, including easier access to tax invoices from counterparties. In efficiency theory, ease of data access indicates optimized resource utilization. Thus, Coretax reduces non-value-added activities, thereby improving efficiency.

The informant also stated that the use of Coretax has a positive impact on the time efficiency of the finance department. The processes of recording and preparing supporting data have become faster and more structured, reducing the need for rework. In addition, the level of administrative errors after Coretax implementation has decreased because the system ensures better data consistency and orderliness.

Based on the researcher's analysis, Coretax accelerates the process of recording and preparing data. According to efficiency theory, a reduction in working time indicates improved efficiency because fewer inputs are required to produce the same output. The integrated system reduces repetitive work. Thus, Coretax improves time efficiency in the finance department's activities. There has indeed been a reduction in administrative errors, particularly in the issuance of VAT billing IDs, as these are now generated automatically by the system. Previously, billing IDs had to be created manually, which increased the risk of errors.

Based on the researcher's analysis, after Coretax implementation, administrative errors decreased, especially in the creation of billing IDs that were previously done manually. In technical efficiency theory, errors represent waste because they require rework. Automated systems provided by Coretax reduce such errors. Thus, the reduction in errors indicates improved efficiency and output quality. From the perspective of transparency and reporting orderliness, the supporting informant assessed that Coretax significantly improves the quality of VAT reporting. The system assists the finance department in monitoring and controlling reported VAT data.

Based on the researcher's analysis, Coretax enhances transparency and reporting structure. In relation to efficiency theory, transparent and well-structured systems enable better supervision and minimize errors,

which also supports more efficient decision-making due to easier data monitoring. Thus, Coretax improves efficiency through better information quality.

Overall, the informant concluded that VAT reporting efficiency after Coretax implementation is significantly better compared to the previous system, both in terms of time, effort, and administrative accuracy.

Based on the researcher's analysis, the company has successfully improved efficiency through the implementation of new technology. Coretax, as a system innovation, optimizes resource utilization and enhances operational performance. Thus, it can be concluded that Coretax is a more efficient system because it reduces the use of time and effort while improving reporting accuracy.

## Discussion

Based on the research findings, the full implementation of the Coretax system at PT Jasa Citra Lestari shows an improvement in efficiency in VAT Periodic Return (SPT Masa PPN) reporting. Before the use of Coretax, the reporting process was still carried out through several separate systems such as e-Faktur and DJP Online, resulting in longer processing times, complex inter-department coordination, and a higher risk of administrative errors. After Coretax implementation, the reporting process became simpler, more integrated, and systematic because all stages are conducted within a single platform. This condition indicates an improvement in technical efficiency, where the company is able to produce reporting outputs more quickly and accurately with fewer inputs in terms of time and labor. These findings are consistent with Farrell's (1957) Efficiency Theory, which states that efficiency is achieved when an organization can produce maximum output with minimum input.

The results also show that Coretax has a positive impact on the company's operational efficiency. The key informant, primary informant, and supporting informant stated that system integration reduces repetitive data entry, minimizes manual processes, accelerates data reconciliation, and decreases the need for rework caused by administrative errors. The integrated system also improves coordination between the finance and tax departments because data can be accessed directly without manual submission. This indicates that Coretax enhances not only time efficiency but also process efficiency and tax information management efficiency.

These findings support previous research by Fajar & Putra (2025), which stated that Coretax simplifies VAT administration from invoice creation, VAT return reporting, to tax payment processes. At PT Jasa Citra Lestari, this simplification is reflected in the transformation of workflows from multiple applications into a single integrated system. Furthermore, this study strengthens Fajar & Putra's findings by providing a clear comparison between conditions before and after Coretax implementation, thereby directly illustrating the changes in efficiency levels.

This study is also in line with Khotmi et al. (2025), who found that tax efficiency affects VAT reporting compliance. In this study, increased efficiency through Coretax contributes to timely reporting and facilitates the company in fulfilling its tax obligations. Although Khotmi et al. emphasize digital literacy as a supporting factor, the findings at PT Jasa Citra Lestari show that user adaptation to the new system is also a crucial factor in the successful implementation of Coretax.

Furthermore, this study supports Firdaus & Nawangsari (2025), who stated that Coretax improves timeliness, accuracy, transparency, and simplifies auditing through more systematic data. At PT Jasa Citra Lestari, these benefits are reflected in improved data quality that is more organized and easier to monitor. Informants also stated that structured data presentation helps management evaluate tax performance and make data-driven decisions.

The findings are also consistent with Prastika & Priono (2025), who found that Coretax improves ease of use, timeliness, and data accuracy in VAT reporting. In this study, the key informant stated that Coretax is easier to use compared to the previous system because it eliminates export-import processes and integrates payment and reporting within a single platform. This improves efficiency and reduces the administrative burden on tax staff.

This research further strengthens Afandi & Vizandra (2025), who found that Coretax improves reporting efficiency, data accuracy, and timeliness of VAT submission. At PT Jasa Citra Lestari, this improvement is evident in reduced working time, fewer input errors, and reduced administrative obstacles caused by manual systems. In addition, successful implementation is also supported by user adaptation and learning processes.

The results also support Desnia et al. (2025), who stated that Coretax improves efficiency in terms of time, cost, and human resources through system integration and automation. At PT Jasa Citra Lestari, the integration between tax reporting and payment eliminates the need for manual input and reduces additional procedural steps. Thus, Coretax simplifies tax administration processes and improves internal governance. In addition, this study aligns with Sihombing et al. (2025), who found that Coretax reduces reporting errors and improves administrative efficiency. In this study, the reduction in administrative errors is reflected in automatic validation features and system-generated billing ID issuance. This reduces the risk of input errors that frequently occurred in manual processes.

The findings are also consistent with Sofiana et al. (2024), who showed that digital VAT reporting innovations improve taxpayer compliance. At PT Jasa Citra Lestari, Coretax implementation not only improves efficiency but also supports timely and accurate VAT reporting compliance. This demonstrates that digitalization of tax administration can enhance tax compliance quality.

On the other hand, this study also supports Komariyah & Widodo (2025), who stated that although Coretax is perceived positively due to its convenience and efficiency, it still faces technical issues such as server disruptions and user adaptation challenges. Similar findings were observed at PT Jasa Citra Lestari, particularly during the initial implementation phase when users were still adjusting to the new system. However, these issues were temporary and could be resolved through learning processes and improved system stability.

Meanwhile, Kodu et al. (2025), which discussed the impact of the 12% VAT rate increase, is not directly related to Coretax system efficiency. However, it remains relevant in the context of tax administration. An increase in VAT rates may increase the complexity of corporate tax management, making efficient systems such as Coretax increasingly important to ensure accurate reporting and minimize administrative errors.

Overall, the findings indicate that the implementation of Coretax at PT Jasa Citra Lestari has a positive impact on VAT reporting efficiency. This study reinforces previous research stating that digitalization of tax systems improves efficiency, accuracy, transparency, and tax compliance. Therefore, Coretax can be considered an effective innovation in tax administration that supports the optimization of corporate tax reporting processes.

## 5. Conclusion

The conclusions of this study are as follows:

- a. The implementation of VAT Periodic Return (SPT Masa PPN) reporting prior to the full adoption of the Coretax system at PT Jasa Citra Lestari was still carried out using separate systems, such as e-Faktur and webfaktur. The e-Faktur system was used for issuing tax invoices and crediting input tax,

while the webfaktur website was used for VAT return reporting. In practice, several technical issues frequently occurred, such as system errors and slow server performance, which caused difficulties in issuing tax invoices (e-Faktur) and even made the webfaktur website inaccessible due to errors. These conditions resulted in wasted time due to waiting for system recovery. Therefore, VAT reporting prior to Coretax implementation can be considered inefficient due to the significant amount of time required to complete the process.

- b. After the full implementation of the Coretax system, the VAT reporting process became simpler, more integrated, and systematic. All tax-related processes can now be carried out within a single system and platform, reducing the use of separate applications and minimizing manual work (for example, input tax invoices issued by business partners can now be directly downloaded without requesting them manually). Coretax is also equipped with automation and validation features that help accelerate the reporting process, reduce errors, and improve data accuracy. In addition, interdepartmental coordination has become more effective because data can be accessed directly and in real time. Thus, VAT reporting after Coretax implementation is more efficient and effective.
- c. There is a significant difference in efficiency between the conditions before and after the implementation of the Coretax system. Before Coretax, the reporting process was inefficient due to lengthy procedures, lack of system integration, and high potential for errors and time wastage. After Coretax implementation, efficiency improved significantly, as shown by reduced working time, lower workload, and improved data accuracy and reporting quality. System integration and process automation are the main factors contributing to this improvement in efficiency.

The suggestions of this study are as follows:

- a. For the Company  
The company is advised to continue optimizing the use of the Coretax system in VAT Periodic Return (SPT Masa PPN) reporting. This optimization can be achieved by ensuring that all involved parties, especially the tax and finance departments, have adequate understanding of the Coretax system. In addition, the company should conduct regular training and knowledge updates so that employees can properly adapt to system developments and minimize errors in the reporting process. Strengthening coordination and communication between departments is also necessary to ensure that the VAT reporting workflow is more effective, structured, and timely. Regular evaluation of reporting implementation after Coretax adoption is also important as part of continuous improvement in the company's tax administration system.
- b. For Future Researchers  
Future researchers are encouraged to expand the scope of the study by involving more than one company or comparing several business sectors that have implemented the Coretax system. Future studies may also use quantitative or mixed-method approaches so that the results are not only descriptive but can also measure the level of tax reporting efficiency more objectively using indicators such as time, cost, and error rate. In addition, future researchers are encouraged to include other variables such as tax compliance level, tax information quality, or system user satisfaction, so that research on Coretax implementation can contribute more broadly to the development of knowledge in the field of taxation.

## 6. References

- Abdussamad, J., Sopongi, I., Setiawan, B., & Sibua, N. (2024). *Metode Penelitian Kuantitatif, Kualitatif, Dan Mixed Method*. PT Media Penerbit Indonesia.
- Afandi, A. R., & Vizandra, E. P. (2025). Optimalisasi Penggunaan E-Faktur Pajak pada Coretax untuk Meningkatkan Kepatuhan dalam Pelaporan SPT Masa PPN di PT XYZ. *Jurnal Riset Mahasiswa*
- Descriptive Analysis of the Efficiency of Vat Period Tax Return (SPT Masa PPN) Reporting Before and After the Full Implementation of the Coretax System at PT Jasa Citra Lestari. Fitri Handayani et.al

*Akuntansi*, 13(02), 132–138.

- Ariningrum, H. (2022). *Perpajakan Teori dan Konsep*. UPPM Universitas Malahayati.
- Barri, A., & Hidayat, R. S. (2025). Pengaruh Digitalisasi Perpajakan terhadap Kepatuhan Wajib Pajak Orang Pribadi di Era E-Filing. *RIGGS*, 04(03), 7681–7687.
- Desnia, N., Kristiyanti, & Dewi, M. W. (2025). The Implementation Of *Coretax* On Corporate Taxpayer Compliance And Efficiency In Tax Reporting At CV. X. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 09(03), 777–784.
- DJP. (2025). *Coretax*. DJP. <https://pajak.go.id/id/reformdjp/Coretax>
- Fajar, & Putra, R. S. (2025). Analisis Mekanisme Administrasi Pengenaan Pajak Pertambahan Nilai (PPN) Wajib Pajak Badan pada Sistem *Coretax* oleh Kantor Konsultan Pajak Abdul Rahman. *JUMMA'45: Jurnal Mahasiswa Manajemen Dan Akuntansi*, 04(01), 670–681.
- Faradina, F. (2025). *Coretax DJP: 1 Aplikasi 7 Manfaat*. DJP.
- Farrel, M. J. (1957). The Measurement of Productive Efficiency. *Journal of the Royal Statistical Society*, 120, 253–290.
- Firdaus, N. R., & Nawangsari, A. T. (2025). Penerapan Sistem *Coretax* dalam Proses Pelaporan Pajak Pertambahan Nilai: Studi Kasus pada PT Integral. *Jurnal Mahasiswa Manajemen Dan Akuntansi*, 04(02), 1103–1110.
- Haryoko, S., Bactiar, & Arwadi, F. (2020). *Analisis Data Penelitian Kualitatif (Konsep, Teknik & Prosedur Analisis)*. Universitas Negeri Makassar.
- Khotmi, H., Suparlan, & Setiawati, E. (2025). Optimalisasi Kepatuhan Pelaporan PPN Melalui *Coretax* Dan Efisiensi Pajak. *Jurnal Aplikasi Perpajakan*, 06(01), 01–18.
- Kodu, A. R., Heri, H., Hasibuan, R. J., & Sunarsih, U. (2025). Pandangan Kenaikan Tarif PPN 12% dengan Menggunakan Sistem *Coretax*. Implikasi pada UMKM di Indonesia. *Jurnal Masharif Al-Syariah: Jurnal Ekonomi Dan Perbankan Syariah*, 10(01), 383–394.
- Komariyah, F. N., & Widodo, U. P. W. (2025). Analisis Persepsi Konsultan Pajak Terhadap Pelaporan Ppn Melalui *Coretax*. *Knowledge: Jurnal Inovasi Hasil Penelitian Dan Pengembangan*, 05(03), 746–757.
- Nataherwin, Dewi, S., & Widyasari. (2023). *Kajian Lengkap Tentang PPN dan PPnBM*. Uwais Inspirasi Indonesia.
- Pamuji, K., & Nasihuddin, A. A. (2020). *Buku Ajar Hukum Pajak*. Universitas Jenderal Soedirman.
- Prastika, Y. I., & Priono, H. (2025). Peran *Coretax* dalam Meningkatkan Kepatuhan Pengusaha Kena Pajak (PKP) Terhadap Kewajiban Pelaporan PPN. *Jurnal Riset Manajemen Dan Akuntansi (JURIMA)*, 05(02), 700–712.
- Priadana, S., & Sunarsi, D. (2021). *Metode Penelitian Kuantitatif*. Pascal Books.
- Priyono, E. (2025). *Transformasi Digital Administrasi Pajak: Antara Inovasi dan Tantangan Literasi*. Direktorat Jenderal Pajak.
- Purnomo, & Soerjatno. (2021). *PPN & PPnBM (Pajak Pertambahan Nilai & Pajak Penjualan Atas Barang Mewah) Teori Dan Praktik*. PT. Nas Media Indonesia.
- Sahir, S. H. (2021). *Metodologi Penelitian*. Penerbit KBM Indonesia.
- Sihombing, S., & Sibagariang, S. A. (2020). *Perpajakan (Teori dan Aplikasi)*. Widina Bhakti Persada.
- Sihombing, Wangkar, A., & Korompis, C. (2025). The Role of Tax Consultants in Core Tax-Based VAT Payment Compliance. *Formosa Journal of Applied Sciences (FJAS)*, 04(10), 3347–3358.
- Sofiana, K., Somya, M., & Sindhu, O. (2024). Kepatuhan Pengusaha Kena Pajak Sebelum dan Sesudah Penerapan Prepopulated Menudan Pelaporan Web E-Faktur. *Jurnal Akuntansi Dan Keuangan Universitas Jambi*, 09(02), 106–113.
- Sumarsan, T., & Cynthia. (2022). *Pajak Penghasilan & Pajak Pertambahan Nilai: Konsep Dan Penerapan Berdasarkan Undang-Undang Harmonisasi Peraturan Perpajakan*. CV Campustaka.

- Syarifudin, A. (2021). *Buku Ajar Perpajakan*. STIE Putra Bangsa.
- Tamba, S. P. (2025). *Pajak Tumbuh, Indonesia Tangguh*. DJP. <https://www.pajak.go.id/id/artikel/pajak-tumbuh-indonesia-tangguh>.
- Tatje, G., Emili, Lovell, Knox, & Sickles, R. (2018). *Overview of productivity analysis: history, issues and perspectives*. Oxford University.
- Wadhwa, K., & Syamala, S. R. (2015). An Empirical Examination of Efficiency Theory of Mergers in Emerging Market India. *Theoretical Economics Letters*, 05, 757–774.
- Wibawa, E. S. (2023). *Dasar-dasar Perpajakan*. Universitas STEKOM.