

COLLABORATION OF SUCCESS MODEL AND TAM ON CORETAX NET BENEFITS: USER EXPERIENCE

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ABSTRACT

This study examines the effects of Perceived Ease of Use, System Quality, and Information Quality on Perceived Net Benefits, and evaluates whether User IT Experience moderates the relationships between those three factors and Perceived Net Benefits. The sample comprised 152 corporate taxpayers who currently use or have previously used the Coretax Administration System. Data were analyzed using PLS 4. Findings indicate that Perceived Ease of Use, System Quality, and Information Quality each have a positive and significant impact on Perceived Net Benefits. User IT Experience likewise demonstrates a positive and significant effect on Perceived Net Benefits. Based on these results, the researchers recommend that the West Denpasar Tax Office (KPP) provide regular, scheduled outreach and training for taxpayers and publish a user guide. The KPP should also be prepared to assist taxpayers when the Coretax system encounters problems or errors, and to help taxpayers access accurate and timely Coretax information.

Keywords: Perceived Ease of Use, System Quality, Information Quality, User IT Experience, Perceived Net Benefits

I. INTRODUCTION

The development of information technology encourages organizations and public institutions to make quick and accurate decisions. The implementation of information technology-based systems is expected to provide tangible benefits as they can support strategic decision-making and enhance the effectiveness of various business functions such as accounting, finance, operations, and human resource management (O'Brien & Marakas, 2014). This aligns with the concept of Perceived Net Benefits (PNB), which refers to the extent to which users perceive added value from a system after considering its benefits and costs. The greater the perceived benefits, the higher the positive perception of the system (Petter et al., 2008).

As part of the modernization of the tax administration system, the Directorate General of Taxes launched DJP Online in 2014 as an integrated digital platform to provide convenient services to taxpayers. Through this system, taxpayers can utilize various electronic facilities such as e-filing, e-Billing, and e-Form to register,

report, and make tax payments online without having to visit the Tax Office. The presence of DJP Online provides significant efficiency as reporting can be done anytime and anywhere, thereby reducing queues at tax offices and minimizing the risk of late reporting that can lead to penalties (Directorate General of Taxes, 2020). This digitalization is part of the tax reform agenda implemented by DJP since 2014, which emphasizes improving transparency, effectiveness, and taxpayer compliance through digital transformation and enhancement of core business processes (Basri et al., 2021; Ministry of Finance of the Republic of Indonesia, 2021).

Although the implementation of DJP Online has provided many benefits in improving tax administration efficiency, its implementation still faces various challenges in the field. Some taxpayers experience difficulties in using the system due to limited digital literacy and internet access, especially in areas with inadequate technological infrastructure (Sukmawati & Supriyadi, 2021). With various constraints in the DJP Online system, the Directorate General of Taxes continues to make improvements and service innovations to realize more effective and efficient tax administration. One strategic step taken is the development of the Core Tax Administration System (Coretax), a modern, integrated digital tax technology system oriented toward improving service quality. Coretax is designed to strengthen transparency, accountability, and efficiency of tax administration through real-time tax data integration, simplification of regulatory updates, and strengthening of supervision mechanisms (Directorate General of Taxes, 2023). Through the implementation of Coretax, various problems that previously emerged in DJP Online, such as server overload and NTPN reading failures, are expected to be minimized. Thus, the implementation of Coretax not only simplifies the tax administration process but also increases PNB in the form of convenience, speed, and public trust in the national tax system (Rizal & Rahmawati, 2024).

However, the reality shows that the implementation of the Coretax Administration System still faces various challenges in the early stages of its implementation. The process of migrating large amounts of taxpayer data often causes information discrepancies, so some users experience obstacles when accessing services (DJP, 2022). In addition, tax officials at several Tax Service Offices (KPP) still need time to adapt, while taxpayers, especially MSME actors, experience difficulties due to limited digital literacy (Directorate General of Taxes, 2023). Considering that Coretax has just been implemented and still faces several obstacles, research on the adoption and success of implementing this system becomes very interesting. This can be seen at KPP Denpasar Barat, which is the object of this research. Service performance at KPP Pratama Denpasar Barat is currently under scrutiny due to increasing taxpayer complaints regarding the annual tax return reporting process. Although reporting should be able to be done online through DJP Online, various system disruptions that often occur force many taxpayers to come directly to the tax office, causing long queues and exhausting waiting times. The transition to the new Coretax system at KPP Pratama Denpasar Barat has not shown significant improvement, even causing confusion and frustration due to high system errors. This condition confirms the need for service improvements so that tax obligations can be carried out more easily, efficiently, and in accordance with public expectations (Indvasi Media Indonesia, 2025).

This study differs from previous studies by adding the moderating variable User IT Experience to examine the extent to which user experience influences the relationship between Perceived Ease of Use (PEU), System Quality, and Information Quality on PNB from the use of Coretax. User IT Experience describes the level of individual ability and experience in using information technology, which reflects the extent to which users understand, adapt, and utilize digital systems such as Coretax effectively in their activities. This experience plays an important role in determining the success of system implementation, as users with high experience tend to more easily assess the system as beneficial and easy to use (Venkatesh & Davis, 2000). Thompson et al. (1991) found that technology experience influences the intensity of system use, as users familiar with technology have lower barriers in interacting with new systems.

Several previous studies also support the importance of the role of User IT Experience in improving the effectiveness of information system use. Castaneda et al. (2007) found that user IT capability strengthens the relationship between PEU and Attitude Towards Website, showing that technology experience can enhance positive attitudes toward system use. Gravill et al. (2006) also proved that user experience significantly influences their accuracy and perception of information systems, where highly experienced users are more objective in assessing system ease and usefulness. This is in line with the findings of Sun & Zhang (2006), which confirm that user experience can strengthen the positive effects of technology perception on information system performance outcomes.

Various previous studies that discuss Coretax generally focus on aspects of technology adoption and user satisfaction, but none have comprehensively integrated the TAM with the DeLone & McLean Information System Success Model in one research framework. In addition, previous research has not considered the role of User IT Experience as a moderating variable that can strengthen or weaken the relationships between variables in the model. Based on this research gap, this study focuses on analyzing the Collaboration of the Success Model and TAM on PNB of Coretax at KPP Pratama Denpasar Barat: The Role of User IT Experience.

II. LITERATURE REVIEW

2.1 Information System Success Model

The DeLone and McLean model is a framework used to assess the success level of an information system. This model is known for its simplicity yet remains valid as it provides a comprehensive overview with the principle of parsimony (Hartono, 2007). In this study, researchers refer to the DeLone and McLean (2003) study to measure the success of Coretax implementation. The research by DeLone and McLean (2003) is an update of the DeLone and McLean (1992) information system success model.

2.2 Technology Acceptance Model (TAM)

TAM is a theoretical framework that emphasizes two main factors that shape user acceptance of technology. PEU describes users' belief that technology is easy to understand and operate, while PUU refers to the extent to which the technology is believed to improve performance or assist in task completion (Wei et al., 2022).

2.3 User IT Experience

User Experience according to Alben (1996) encompasses all aspects of user experience when interacting with an interactive product, ranging from ease of understanding how it works, feelings that arise during use, to user success in achieving desired goals. Mirnig et al. (2015) added that user experience not only involves direct interaction but also includes emotions, beliefs, perceptions, choices, as well as physical and psychological responses that arise before, during, and after users access a website.

2.4 Business Performance

Business performance is one of the important aspects in assessing the extent to which an organization or company has succeeded in achieving the goals that have been set. Business performance not only reflects the end results of operational activities, but also includes effectiveness and efficiency in managing the resources owned. In general, business performance is considered an indicator of success in achieving business growth, profitability, competitiveness, and sustainability, Wulandari et al. (2020).

This study is grounded in two major theoretical perspectives: the Technology Acceptance Model (TAM) and the DeLone and McLean Information System Success Model. TAM explains that users' acceptance and utilization of technology are strongly influenced by their perception of how easy and useful the technology is to use. In this study, Perceived Ease of Use is adopted from TAM to explain how corporate taxpayers evaluate the usability of the Coretax Administration System. Meanwhile, the DeLone and McLean Information System Success Model emphasizes that the success of an information system can be evaluated through several dimensions, including System Quality, Information Quality, and Net Benefits. Therefore, this study integrates TAM and the Information System Success Model to explain the determinants of Perceived Net Benefits in the implementation of Coretax. In addition, User IT Experience is positioned as a moderating variable because previous studies indicate that user experience in information technology can influence how users perceive, adopt, and benefit from digital systems.

2.5 Perceived Ease of Use and Perceived Net Benefits

The Technology Acceptance Model states that Perceived Ease of Use is one of the main determinants of technology acceptance. Perceived Ease of Use refers to the extent to which users believe that a system can be understood and operated without excessive effort. In the context of Coretax, corporate taxpayers who perceive the system as easy to use are more likely to complete tax administration activities efficiently, reduce operational difficulties, and experience greater benefits from the system. A system that is easy to understand, simple to navigate, and supported by clear instructions can reduce user effort and increase the effectiveness of system utilization. Previous studies have shown that Perceived Ease of Use positively influences user perceptions of system usefulness and system benefits. In digital tax administration, ease of use becomes particularly important because taxpayers are required to interact with the system to fulfill their reporting and administrative obligations. Therefore, when Coretax is perceived as easier to use, users are expected to perceive greater net benefits from the system.

H₁: Perceived Ease of Use has a positive effect on Perceived Net Benefits

2.6 System Quality and Perceived Net Benefits

The DeLone and McLean Information System Success Model explains that System Quality is an important dimension in determining the success of an information system. System Quality reflects the technical performance of a system, including reliability, accessibility, response speed, flexibility, security, stability, and the ability to minimize errors. A high-quality system enables users to perform their tasks more effectively and efficiently. In the Coretax context, good System Quality allows corporate taxpayers to access the system smoothly, complete tax reporting processes accurately, and reduce the risk of technical disruptions. A system that is reliable, secure, and responsive can increase user confidence and improve the perceived benefits of using Coretax. Prior research also indicates that System Quality has a positive influence on system use, user satisfaction, and net benefits. Thus, the better the quality of the Coretax system, the greater the benefits perceived by users.

H₂: System Quality has a positive effect on Perceived Net Benefits.

2.7 Information Quality and Perceived Net Benefits

Information Quality is another key dimension in the DeLone and McLean Information System Success Model. It refers to the quality of information produced by an information system, including accuracy, relevance, completeness, clarity, timeliness, consistency, and reliability. High-quality information helps users make better decisions, understand system outputs, and complete their tasks more effectively. In the implementation of Coretax, corporate taxpayers rely on system-generated information to understand tax obligations, complete reporting requirements, and avoid errors in tax administration. If the information provided by Coretax is accurate, clear, timely, and relevant, taxpayers are more likely to perceive the system as useful and beneficial. Previous studies have also found that Information Quality significantly contributes to perceived benefits because users obtain more value when the system provides reliable and understandable information. Therefore, higher Information Quality is expected to increase Perceived Net Benefits.

H₃: Information Quality has a positive effect on Perceived Net Benefits.

2.8 Information Quality and Perceived Net Benefits

User IT Experience refers to users' knowledge, skills, familiarity, and prior experience in using information technology. From the perspective of TAM, users' technological experience can influence how they perceive and utilize a system. Users with higher IT experience tend to adapt more easily to new systems, understand digital features more quickly, and solve technical problems more independently. In the Coretax system, experienced users are more capable of utilizing the ease provided by the system. When the system is easy to use, users with strong IT experience can optimize its features and complete tax-related tasks more efficiently. Previous studies suggest that user experience strengthens the relationship between ease of use and system benefits because experienced users can transform system usability into more effective performance outcomes. Therefore,

User IT Experience is expected to strengthen the positive effect of Perceived Ease of Use on Perceived Net Benefits.

H4: User IT Experience positively moderates the relationship between Perceived Ease of Use and Perceived Net Benefits.

2.9 The Moderating Role of User IT Experience in the Relationship between System Quality and Perceived Net Benefits

Although System Quality is an important determinant of information system success, the extent to which users can gain benefits from a high-quality system may depend on their IT experience. Users with higher IT experience are generally more capable of understanding system functions, identifying system reliability, utilizing available features, and responding appropriately to technical conditions. In the Coretax context, a reliable, secure, and responsive system will provide greater benefits when used by taxpayers who have sufficient experience in information technology. Experienced users can take advantage of system quality more effectively because they are better able to operate the system, understand its technical features, and minimize usage barriers. Previous research has shown that user experience can strengthen the relationship between system characteristics and system outcomes. Therefore, User IT Experience is expected to strengthen the effect of System Quality on Perceived Net Benefits.

H5: User IT Experience positively moderates the relationship between System Quality and Perceived Net Benefits.

2.10 The Moderating Role of User IT Experience in the Relationship between Information Quality and Perceived Net Benefits

The DeLone and McLean Information System Success Model emphasizes that Information Quality contributes to system success by supporting user decision-making and task completion. However, the benefits of high-quality information may vary depending on users' ability to interpret and apply the information provided by the system. Users with higher IT experience are more capable of processing digital information, identifying relevant information, and using system outputs to support their activities. In the Coretax system, accurate, complete, and timely tax information will generate greater benefits when users are able to understand and apply the information effectively. Corporate taxpayers with stronger IT experience are expected to be more competent in interpreting Coretax information, reducing reporting errors, and improving tax administration efficiency. Prior studies indicate that user experience enhances users' ability to obtain value from information systems. Therefore, User IT Experience is expected to strengthen the positive relationship between Information Quality and Perceived Net Benefits.

H6: User IT Experience positively moderates the relationship between Information Quality and Perceived Net Benefits.

Based on the integration of TAM and the DeLone and McLean Information System Success Model, this study proposes that Perceived Net Benefits of the Coretax Administration System are determined by Perceived Ease of Use, System Quality, and Information Quality. Perceived Ease of Use represents the TAM perspective, while System Quality and Information Quality represent the Information System Success Model. Furthermore, User IT Experience is included

as a moderating variable that strengthens the relationships between the three independent variables and Perceived Net Benefits. The conceptual framework can be described as follows:

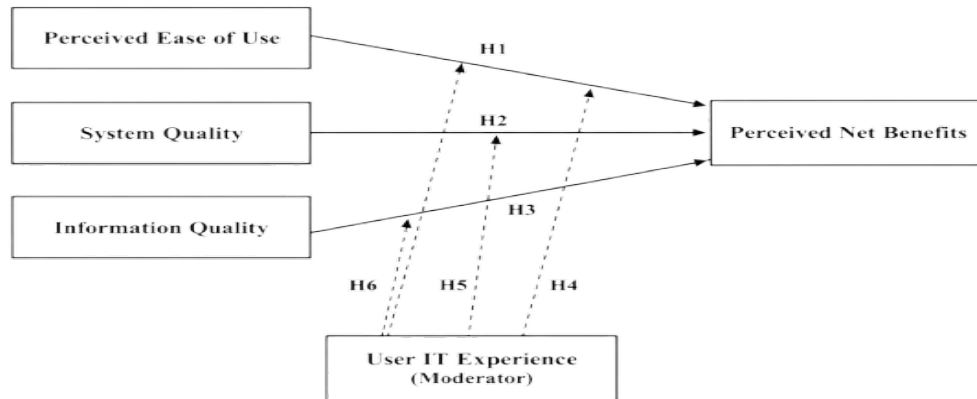


Figure 1.
Research Model

III. RESEARCH METHOD

The location of this research was conducted at one of the Primary Tax Offices in Bali, namely KPP Pratama Denpasar Barat, Denpasar City, Bali, located at Jalan Raya Puputan No. 13, Dangin Puri Kelod, Kec. Denpasar Timur, Denpasar City, Bali 80234. The object of this research is the Coretax Administration System, which was evaluated to determine its success level in implementation for Corporate Taxpayers registered at KPP Pratama Denpasar Barat. The assessment is based on the information system success model developed by DeLone and McLean (2003), using the model version refined by Wang and Liao (2008).

The population in this study consists of employees of corporate taxpayers registered at KPP Pratama Denpasar Barat who use both the process and output of Coretax in fulfilling their tax obligations. This study uses a non-probability sampling method with an accidental sampling technique, which is sampling based on subjects who are coincidentally encountered and meet the criteria as Coretax users. Thus, the research respondents are Corporate Taxpayers at KPP Pratama Denpasar Barat who happen to access, use, or interact with Coretax services at the time of questionnaire completion.

The study uses Structural Equation Modeling (SEM) as the analytical tool. Following Hair et al. (1998), the required sample size is determined by multiplying the number of indicators by 5–10. With 19 indicators, the minimum sample is $19 \times 5 = 95$ and the maximum is $19 \times 10 = 190$, so an appropriate sample range is 95–190 respondents. This research employs quantitative primary data collected through a survey, and data analysis will follow a hypothesis-testing approach.

IV. RESULT AND DISCUSSION

4.1 Coefficient of Determination Test (R-Square)

Table 1.
R-Squared Test Results

	R-Square	R Square Adjusted
Perceived Net Benefits	0,598	0,578

Source: data processed (2026)

The adjusted R-squared for Perceived Net Benefits is 0.598. In other words, 59.8% of the variability in Perceived Net Benefits is accounted for by Perceived Ease of Use, System Quality, Information Quality, and User IT Experience. Because the R^2 value is above 0.33, the model's explanatory power is classified as moderate. The remaining 40.2% of variance is due to other variables not examined in this study.

4.2 Hypothesis Testing

Table 2.
Hypotesis Testing Results

	Original Sample	T Statistics	P Values	Keterangan
Information Quality -> Perceived Net Benefits	0,265	2,685	0,007	Accepted
Perceived Ease of Use -> Perceived Net Benefits	0,205	2,543	0,011	Accepted
System Quality -> Perceived Net Benefits	0,234	2,643	0,008	Accepted
User IT Experience x Perceived Ease of Use -> Perceived Net Benefits	0,156	2,382	0,017	Accepted
User IT Experience x System Quality -> Perceived Net Benefits	0,178	2,051	0,040	Accepted
User IT Experience x Information Quality -> Perceived Net Benefits	0,193	2,539	0,011	Accepted

Source: Processed data (2026)

The hypothesis tests indicate that Perceived Ease of Use exerts a positive and statistically significant influence on Perceived Net Benefits, with a path coefficient of 0.205 ($t = 2.543$, $p = 0.011$). This suggests that improvements in the ease with which users interact with the Coretax system are associated with higher perceived benefits. System Quality also shows a positive and significant effect on Perceived Net Benefits (path coefficient = 0.234, $t = 2.643$, $p = 0.008$), indicating that a more reliable, well-performing system contributes to greater perceived gains for users. Information Quality demonstrates the strongest direct effect among the predictors, with a path coefficient of 0.265 ($t = 2.685$, $p = 0.007$), implying that accurate,

timely, and relevant information from the system substantially increases perceived net benefits.

The moderating role of User IT Experience was also significant across all tested relationships. User IT Experience positively moderates the relationship between Perceived Ease of Use and Perceived Net Benefits (interaction coefficient = 0.156, $t = 2.382$, $p = 0.017$), meaning the beneficial impact of ease of use is stronger for users with greater IT experience. A similar strengthening effect is observed for System Quality (interaction coefficient = 0.178, $t = 2.051$, $p = 0.040$), where experienced users derive comparatively more net benefit from higher system quality. The moderation of Information Quality by User IT Experience is also positive and significant (interaction coefficient = 0.193, $t = 2.539$, $p = 0.011$), indicating that the positive effect of information quality on perceived benefits is amplified among users with higher IT expertise.

Overall, all direct and moderating hypotheses are supported at the 5% significance level. These findings highlight that while system characteristics and information quality directly drive perceived benefits, the extent of those benefits depends in part on users' IT experience—experienced users gain more from improvements in usability, system performance, and information quality.

4.3 Discussions

The discussion is presented based on the six proposed hypotheses. Overall, the findings show that Perceived Ease of Use, System Quality, and Information Quality have positive and significant effects on Perceived Net Benefits. In addition, User IT Experience is proven to strengthen the relationships between those three variables and Perceived Net Benefits.

Perceived Ease of Use has a positive effect on Perceived Net Benefits

The results show that Perceived Ease of Use has a positive and significant effect on Perceived Net Benefits, with a path coefficient of 0.205, t -statistic of 2.543, and p -value of 0.011. Since the p -value is below 0.05, H1 is accepted. This means that the easier the Coretax system is perceived to be used, the greater the benefits perceived by corporate taxpayers.

This finding supports the Technology Acceptance Model (TAM), which states that users are more likely to accept and benefit from a system when they perceive it as easy to understand and operate. In the Coretax context, an easy-to-use system can help taxpayers complete tax reporting more efficiently, reduce errors, and save time. This result is consistent with Ariani and Supriyanto (2021), Nadia et al. (2025), and Wicaksono and Maharani (2020), who found that Perceived Ease of Use positively affects Perceived Net Benefits.

System Quality has a positive effect on Perceived Net Benefits

System Quality is found to have a positive and significant effect on Perceived Net Benefits, with a path coefficient of 0.234, t -statistic of 2.643, and p -value of 0.008. Thus, H2 is accepted. This indicates that better Coretax system quality leads to higher perceived benefits among corporate taxpayers.

This finding is in line with the DeLone and McLean Information System Success Model, which explains that system quality is an important determinant of information system success. A reliable, accessible, responsive, secure, and stable system can help users complete their tax obligations more effectively. This result supports Maghfiroh and Nuryana (2022) and Katili et al. (2024), who stated that System Quality significantly improves Perceived Net Benefits.

Information Quality has a positive effect on Perceived Net Benefits

The results indicate that Information Quality has a positive and significant effect on Perceived Net Benefits, with a path coefficient of 0.265, t-statistic of 2.685, and p-value of 0.007. Therefore, H3 is accepted. This means that the higher the quality of information provided by Coretax, the higher the benefits perceived by users.

This finding supports the DeLone and McLean Information System Success Model, which emphasizes Information Quality as a key factor in system success. Accurate, relevant, complete, timely, and clear information helps taxpayers understand their obligations, reduce reporting errors, and make better decisions. This result is consistent with Pambudi et al. (2024), who found that Information Quality positively influences Perceived Net Benefits. Among the direct effects, Information Quality has the highest coefficient, indicating that information quality is the strongest predictor of Perceived Net Benefits in this study.

The Moderating Role of User IT Experience on Perceived Ease of Use and Perceived Net Benefits

User IT Experience significantly strengthens the relationship between Perceived Ease of Use and Perceived Net Benefits, with a path coefficient of 0.156, t-statistic of 2.382, and p-value of 0.017. Thus, H4 is accepted. This finding shows that the positive effect of ease of use on perceived benefits becomes stronger when users have higher IT experience. This result supports TAM, which recognizes that user-related factors can influence technology acceptance. Users with greater IT experience are more capable of understanding system features, navigating Coretax, and completing tax-related tasks efficiently. This finding is consistent with Castaneda et al. (2007), who found that user technology experience strengthens the relationship between ease of use and perceived system benefits.

The Moderating Role of User IT Experience on System Quality and Perceived Net Benefits

The results show that User IT Experience positively and significantly moderates the relationship between System Quality and Perceived Net Benefits, with a path coefficient of 0.178, t-statistic of 2.051, and p-value of 0.040. Therefore, H5 is accepted. This means that users with higher IT experience gain greater benefits from a high-quality Coretax system. This finding extends the DeLone and McLean Information System Success Model by showing that system quality produces stronger benefits when users have adequate IT experience. Experienced users are better able to utilize system features, evaluate system reliability, and handle system procedures more effectively. This result is supported by Salsabilla

and Very (2025), Septiana et al. (2024), Castaneda et al. (2007), and Kalayou et al. (2020).

The Moderating Role of User IT Experience on Information Quality and Perceived Net Benefits

User IT Experience also significantly moderates the relationship between Information Quality and Perceived Net Benefits, with a path coefficient of 0.193, t-statistic of 2.539, and p-value of 0.011. Thus, H6 is accepted. This indicates that users with stronger IT experience are better able to interpret and use high-quality information provided by Coretax. This finding is consistent with the DeLone and McLean Information System Success Model. Although accurate and timely information is important, its benefits become greater when users are able to understand and apply the information effectively. Experienced users can process system-generated information more efficiently, reduce reporting errors, and improve tax administration performance. This result is in line with Septiana et al. (2024), Castaneda et al. (2007), and Kalayou et al. (2020).

V. CONCLUSION AND RECOMMENDATION

Based on the research findings, it can be concluded that Perceived Ease of Use has a positive and significant influence on Perceived Net Benefits among Corporate Taxpayers at KPP Pratama Denpasar Barat. This indicates that when taxpayers perceive the Coretax system as easy to understand and operate, the benefits they gain from using the system also increase. In other words, a system that is simple, practical, and user-friendly can help taxpayers complete their tax obligations more effectively and efficiently. The findings also show that System Quality positively and significantly affects Perceived Net Benefits. This means that the better the quality of the Coretax system, the greater the benefits perceived by Corporate Taxpayers. A reliable, accessible, responsive, stable, and secure system can support taxpayers in carrying out tax reporting and administrative processes more smoothly. Therefore, system quality becomes an important factor in increasing the effectiveness and efficiency of system use. Furthermore, Information Quality is proven to have a positive and significant effect on Perceived Net Benefits. This result indicates that accurate, relevant, complete, clear, and timely information provided by Coretax can increase the benefits perceived by taxpayers. High-quality information helps taxpayers better understand their tax obligations, reduce errors in reporting, and support more appropriate decision-making. The study also concludes that User IT Experience positively and significantly moderates the relationship between Perceived Ease of Use and Perceived Net Benefits. This means that taxpayers with better experience in using information technology are more capable of utilizing the ease offered by Coretax. As a result, the positive effect of Perceived Ease of Use on Perceived Net Benefits becomes stronger. In addition, User IT Experience positively and significantly strengthens the relationship between System Quality and Perceived Net Benefits. This finding shows that taxpayers who have higher IT experience are better able to understand system features, use the system more optimally, and take advantage of the system's quality. Therefore, the impact of System Quality on Perceived Net Benefits becomes greater when users

have sufficient technological experience. Lastly, User IT Experience also positively and significantly strengthens the relationship between Information Quality and Perceived Net Benefits. This indicates that taxpayers with better IT experience are more capable of interpreting and utilizing the information provided by Coretax. Therefore, the higher the users' IT experience, the stronger the influence of Information Quality on the benefits perceived from using the system.

Based on these conclusions, several recommendations can be proposed. Since Perceived Ease of Use, System Quality, and Information Quality have been proven to positively and significantly influence Perceived Net Benefits, and User IT Experience is able to strengthen these relationships, KPP Pratama Denpasar Barat is expected to continuously improve taxpayer support in using Coretax. This can be done by providing regular socialization, technical assistance, user education, and practical guidebooks that are easy to understand. In addition, KPP Pratama Denpasar Barat should ensure that assistance is readily available when taxpayers experience system errors, technical problems, or difficulties in accessing information. By providing responsive support, taxpayers can obtain the information they need in a timely, accurate, and relevant manner.

For future researchers, it is recommended to include other variables that may influence Perceived Net Benefits, such as Perceived Usefulness, user satisfaction, service quality, or trust in the system. Future studies may also expand the research scope by involving taxpayers from other KPP offices or different taxpayer categories. By broadening the research object and adding relevant variables, future research is expected to provide more comprehensive findings regarding the factors that influence the perceived benefits of Coretax implementation.

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