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Tax Technology Adoption and Corporate Tax Compliance in the Coretax Era: The Moderating Role of External Consultants

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Abstract: The implementation of the Coretax system in Indonesia introduces structural demands for Foreign Direct Investment (PMA) companies, requiring alignment between internal financial systems and tax administration requirements. Synthesizing the Technology Acceptance Model (TAM), Contingency Theory, and Stakeholder Theory, this study examines the effects of Artificial Intelligence (AI) and cloud accounting adoption on corporate tax compliance and the moderating role of external tax consultants. The study contributes to the literature by demonstrating how external professional expertise helps align internal digital infrastructure with dynamic tax administration requirements and complex cross-border regulations. Using an explanatory quantitative approach, primary data were collected through structured questionnaires from 150 fiscal functional leaders of PMA companies in the Bekasi industrial cluster. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4. The findings show that AI adoption ($\beta = 0.312$, $p = 0.001$) and cloud accounting adoption ($\beta = 0.285$, $p = 0.003$) significantly enhance corporate tax compliance. Furthermore, external tax consultants significantly strengthen the positive effects of AI adoption ($\beta = 0.241$, $p = 0.011$) and cloud accounting adoption ($\beta = 0.198$, $p = 0.032$) on corporate tax compliance. These findings provide strategic insights into corporate fiscal governance in the Coretax era.

Keyword: Artificial Intelligence, Cloud Accounting, External Tax Consultant, Corporate Tax Compliance, Coretax System, Contingency Theory, Stakeholder Theory.

INTRODUCTION

The global landscape of public finance and tax administration is undergoing a fundamental digital transformation. Advanced revenue authorities worldwide are transitioning from periodic self-assessment declarations toward automated monitoring and real-time transactional data processing (OECD, 2024). In Indonesia, this paradigm shift is

exemplified by the Directorate General of Taxes (DGT) through the nationwide deployment of the Coretax system. Coretax establishes an interconnected digital ecosystem that integrates taxpayer financial records, e-invoicing (e-Faktur), e-withholding (e-Bupot), and other relevant financial data into a unified analytical environment. Consequently, corporate taxpayers, particularly Foreign Direct Investment (PMA) companies, face increasing pressure to maintain real-time fiscal accuracy, as traditional manual accounting and retrospective tax reconciliation may be insufficient in an increasingly digital tax administration environment (Evans et al., 2020).

To navigate these operational pressures, multinational and PMA corporations in Indonesia are increasingly modernizing their accounting information systems through the adoption of Artificial Intelligence (AI) and cloud accounting infrastructure. AI applications enable real-time transactional anomaly detection, automated ledger-to-tax mapping, and predictive risk scoring (Kokina & Davenport, 2017; Zhang et al., 2024). Concurrently, cloud accounting platforms provide API integration, multi-location database accessibility, and continuous data synchronization across decentralized corporate entities (Wardani & Pratama, 2024). Through the lens of the Technology Acceptance Model (TAM) (Davis, 1989), the adoption of these technologies is associated with perceived usefulness in enhancing operational efficiency and perceived ease of use in automating complex compliance workflows.

However, reliance on internal digital infrastructure introduces a critical structural challenge referred to in this study as the "Complexity Gap." While AI algorithms and cloud software are effective in processing high volumes of data, they remain limited in interpreting ambiguous statutory language, evolving administrative guidelines, and complex cross-border transfer pricing structures typical of PMA firms (Rosid et al., 2023; Shah, 2025). When tax authorities employ increasingly automated compliance and audit processes, firms that rely solely on uncalibrated digital tools may face the risk of producing technically processed but legally inappropriate tax reporting.

Prior taxation literature has predominantly relied on standalone TAM frameworks (e.g., Sari & Nugroho, 2022), treating technology adoption as a linear determinant of compliance while giving limited attention to dynamic regulatory environments (Bornman & Wassermann, 2020). This study addresses this theoretical gap by integrating TAM with Contingency Theory (Donaldson, 2001; Lisi, 2014; Kastlunger et al., 2013) and Stakeholder Theory (Pride et al., 2017; Limanto & Handoko, 2022). TAM explains the internal adoption and use of digital technologies, while Contingency Theory explains how organizational outcomes depend on the alignment between internal capabilities and external environmental conditions. In this context, external tax consultants represent a contingency mechanism that may help align internal AI and cloud accounting capabilities with evolving tax administration requirements (Gangl et al., 2015). Stakeholder Theory provides an additional governance perspective by emphasizing corporate responsibilities toward institutional stakeholders, including government and tax authorities (Alm, 2019).

The primary objective of this study is to examine the direct effects of AI and cloud accounting adoption on corporate tax compliance and to investigate the moderating role of external tax consultants within the Coretax environment.

Literature Review and Hypotheses Development

1. Theoretical Integration: TAM, Contingency Theory, and Stakeholder Theory

To construct a comprehensive explanatory framework for corporate tax compliance in the digital era, this study integrates three complementary theoretical perspectives. The Technology Acceptance Model (TAM), introduced by Davis (1989), serves as the baseline framework for explaining internal technology adoption. TAM posits that user acceptance of

information systems is influenced by Perceived Usefulness (PU), defined as the extent to which an individual believes that a system enhances job performance, and Perceived Ease of Use (PEOU), referring to the extent to which system use is perceived to require minimal effort. In corporate fiscal management, AI tools and cloud accounting platforms may be adopted because they improve the accuracy and speed of ledger reconciliation while reducing administrative workloads.

However, TAM alone is insufficient to explain compliance outcomes in highly dynamic regulatory environments because its primary focus is on technology acceptance and internal system use. To address this limitation, Contingency Theory (Donaldson, 2001) is incorporated. Contingency Theory asserts that there is no universally optimal organizational structure; rather, organizational effectiveness depends on the alignment between internal organizational arrangements and external environmental conditions. In digital taxation, regulatory frameworks represent an important external contingency. Internal technologies such as AI and cloud accounting therefore need to be aligned with changing tax regulations and digital tax administration requirements. External tax consultants may serve as a moderating mechanism that helps bridge internal technological capabilities and external regulatory demands (Lisi, 2014; Kastlunger et al., 2013).

Finally, Stakeholder Theory (Pride et al., 2017) provides a normative governance perspective. Corporate governance extends beyond obligations to shareholders and includes responsibilities toward important institutional stakeholders, particularly government and tax authorities (Alm, 2019; Limanto & Handoko, 2022). Accurate, timely, and transparent tax compliance through integrated digital and advisory capabilities may contribute to corporate responsibility, reputation, and legal risk management (Pradinata et al., 2024; Setiawan & Handoko, 2024; Natalia & Handoko, 2026).

The integration of these three theories therefore provides complementary explanations. TAM explains why firms adopt and use digital technologies; Contingency Theory explains why the effectiveness of those technologies depends on alignment with external regulatory conditions; and Stakeholder Theory explains the broader governance responsibility associated with corporate tax compliance.

2. Artificial Intelligence Adoption and Corporate Tax Compliance

Artificial Intelligence in accounting encompasses machine learning algorithms, natural language processing for document ingestion, and automated decision-support routines (Kokina & Davenport, 2017). In corporate tax management, AI systems can analyze transactional databases to identify discrepancies between commercial accounting standards (SAK) and fiscal tax rules (UU PPh/PPN). By reducing manual data entry and processing errors, AI tools can improve reporting accuracy, tax classification, and the detection of potential compliance risks (Zhang et al., 2024).

Under TAM, the perceived usefulness of AI in processing large volumes of transactional data is expected to contribute to higher technical accuracy and tax compliance. AI adoption can therefore support organizations in managing complex and high-volume tax information more efficiently.

Thus, the following hypothesis is formulated:

H1a: Artificial Intelligence adoption has a positive effect on corporate tax compliance.

3. Cloud Accounting Adoption and Corporate Tax Compliance

Cloud accounting software replaces localized accounting systems with centralized, internet-based financial platforms that provide real-time data accessibility, automated updates, and multi-user collaboration (Wardani & Pratama, 2024). In the Coretax environment, cloud accounting may facilitate synchronization between corporate financial records and digital tax administration systems, supporting the preparation and validation of VAT e-invoices and withholding certificates.

Cloud platforms can also reduce data loss risks, maintain continuous audit trails, and facilitate standardized tax reporting across multiple corporate entities (Shah, 2025). These characteristics are particularly relevant for PMA companies that operate across multiple organizational units and jurisdictions. Consequently, cloud accounting adoption is expected to support corporate tax compliance.

Thus, the following hypothesis is formulated:

H1b: Cloud accounting adoption has a positive effect on corporate tax compliance.

4. The Moderating Role of External Tax Consultants

Although AI and cloud accounting provide substantial processing capacity and data accessibility, these technologies have limitations in professional judgment, legal contextualization, and strategic interpretation. Tax regulations may contain ambiguous provisions, subjective requirements such as arm's-length transfer pricing considerations, and administrative changes that require professional interpretation (Rosid et al., 2023). External tax consultants possess specialized tax knowledge and professional experience that may assist firms in interpreting regulatory requirements and managing interactions with tax authorities (Gangl et al., 2015).

From a Contingency Theory perspective, external tax consultants may serve as a moderating mechanism. They can review AI-generated risk alerts, verify tax configurations within cloud accounting systems, and provide professional interpretation of complex transactions. By combining digital processing capabilities with professional oversight, firms may reduce the "Complexity Gap" between technological outputs and regulatory requirements.

The role of external tax consultants is therefore not positioned as a replacement for digital technology. Rather, consultants are conceptualized as an external contingency that helps organizations adapt and align internal technological capabilities with a changing regulatory environment. Accordingly, external tax consultants are expected to strengthen the positive effects of AI and cloud accounting adoption on corporate tax compliance.

Thus, the following hypotheses are formulated:

H2a: External tax consultants strengthen the positive effect of Artificial Intelligence adoption on corporate tax compliance.

H2b: External tax consultants strengthen the positive effect of cloud accounting adoption on corporate tax compliance.

METHOD

Research Design and Context

This study utilizes an explanatory quantitative research design employing Partial Least Squares Structural Equation Modeling (PLS-SEM) through SmartPLS version 4. PLS-SEM was selected because the research model contains direct relationships and moderating interactions while emphasizing the explanation of variance in the target construct (Hair et al., 2022).

The empirical setting is the Bekasi industrial cluster in West Java, Indonesia, including the MM2100, Jababeka, and EJIP industrial estates. Bekasi was selected as the sampling domain because of its substantial concentration of manufacturing companies and foreign direct investment (PMA). PMA enterprises may face specific fiscal challenges, including cross-border transfer pricing, multi-currency reporting, dividend tax withholding, and expatriate taxation. These characteristics make PMA firms in Bekasi relevant for examining the relationship between tax technology adoption, external advisory services, and corporate tax compliance.

Sampling Strategy and Data Collection

The target population comprised key decision-makers responsible for corporate fiscal operations within PMA manufacturing companies in Bekasi. Purposive sampling was applied using the following inclusion criteria:

1. The company must be a registered PMA operating in Bekasi.
2. The company must have implemented both AI and cloud accounting technologies and actively retained external certified tax consultants. This criterion was applied to ensure that respondents had direct experience with the combined digital and advisory ecosystem examined in this study.
3. The respondent must hold an executive functional position, such as Tax Manager, Accounting Manager, Chief Financial Officer, or Senior Controller, with direct responsibility for or oversight of tax compliance.

The requirement for both digital technology adoption and external tax consultancy was intentionally applied because the study examines whether external consultants strengthen the relationship between internal digital technologies and corporate tax compliance. Consequently, firms without either the specified digital technologies or external tax consultants were outside the scope of the moderation analysis. This criterion facilitates direct observation of the proposed digital-advisory ecosystem but may reduce the generalizability of the findings to firms with different levels of technology adoption or external advisory support.

Data were collected through structured electronic questionnaires distributed between February and May 2026. A total of 185 questionnaires were distributed, of which 156 were returned. After screening for incomplete responses and unengaged response patterns, 150 valid questionnaires were retained for the final analysis, resulting in an effective response rate of 81.1%.

Sample size adequacy was assessed using G*Power 3.1. For a model with five predictors/interactions, a statistical power of 0.95 at $\alpha = 0.05$ required a minimum sample size of 138. Therefore, the final sample of 150 respondents exceeded the minimum required sample size and was considered adequate for the analysis.

Ethical Considerations and Diagnostic Tests

Ethical protocols were observed throughout the data collection process. All respondents received a formal cover letter explaining the academic purpose of the study and provided digital informed consent. Firm identities, individual names, and proprietary financial information were anonymized through secure coding procedures.

To address potential Common Method Bias (CMB) associated with a single-source survey design, both procedural and statistical remedies were implemented. Procedurally, questionnaire items were randomly ordered, and construct definitions were not disclosed to respondents to reduce evaluation apprehension. Statistically, full collinearity diagnostics were conducted using SmartPLS 4 (Kock, 2015). VIF values for all latent constructs ranged from 1.412 to 2.150, below the conservative threshold of 3.3, indicating no substantial evidence of common method bias. Structural VIF values for the independent variables were also below 3.0, indicating that problematic multicollinearity was not present.

Measurement Instrumentation

All constructs were measured using five-point Likert scales ranging from 1 = Strongly Disagree to 5 = Strongly Agree. Measurement items were adapted from established literature.

- a) Artificial Intelligence Adoption (X1): Three indicators measured automated ledger reconciliation, tax anomaly detection, and predictive fiscal risk scoring (adapted from Kokina & Davenport, 2017; Zhang et al., 2024).

- b) Cloud Accounting Adoption (X2): Three indicators measured real-time cloud data access, automated API synchronization with DGT portals, and integrated multi-entity tax reporting (adapted from Wardani & Pratama, 2024).
- c) External Tax Consultant (M): Three indicators measured professional regulatory interpretation, pre-filing compliance review, and strategic assistance in DGT audit matters (adapted from Gangl et al., 2015; Rosid et al., 2023).
- d) Corporate Tax Compliance (Y): Three indicators measured timely tax return filing, accurate tax liability calculation, and the absence of administrative tax sanctions (adapted from Alm, 2019; Evans et al., 2020).
- e) Control Variable: Firm size, measured as the logarithm of total assets, was included as a control variable to account for potential structural differences in corporate scale.

RESULT AND DISCUSSION

Evaluation of the Measurement Model (Outer Model)

The measurement model was evaluated in terms of convergent validity, internal consistency reliability, and discriminant validity following Hair et al. (2022). All indicator outer loadings exceeded the recommended threshold of 0.70, ranging from 0.789 to 0.865. Construct reliability was established because Composite Reliability (CR) values ranged from 0.853 to 0.869 and Cronbach's Alpha coefficients ranged from 0.812 to 0.887, exceeding the recommended threshold of 0.70. Convergent validity was also confirmed, with Average Variance Extracted (AVE) values ranging from 0.659 to 0.687, above the recommended threshold of 0.50.

Table 1. Measurement Model Evaluation Results

Latent Variable	Indicator	Outer Loading	AVE	Composite Reliability (CR)	Cronbach's Alpha	Status
AI Adoption (X1)	X1.1	0.812	0.665	0.856	0.845	Valid & Reliable
AI Adoption (X1)	X1.2	0.789	0.665	0.856	0.845	Valid & Reliable
AI Adoption (X1)	X1.3	0.845	0.665	0.856	0.845	Valid & Reliable
Cloud Accounting (X2)	X2.1	0.855	0.681	0.865	0.812	Valid & Reliable
Cloud Accounting (X2)	X2.2	0.821	0.681	0.865	0.812	Valid & Reliable
Cloud Accounting (X2)	X2.3	0.798	0.681	0.865	0.812	Valid & Reliable
External Consultant (M)	M1	0.865	0.687	0.869	0.887	Valid & Reliable
External Consultant (M)	M2	0.814	0.687	0.869	0.887	Valid & Reliable
External Consultant (M)	M3	0.808	0.687	0.869	0.887	Valid & Reliable
Tax Compliance (Y)	Y1	0.818	0.659	0.853	0.834	Valid & Reliable
Tax Compliance (Y)	Y2	0.809	0.659	0.853	0.834	Valid & Reliable
Tax Compliance (Y)	Y3	0.807	0.659	0.853	0.834	Valid & Reliable

Source: Primary data processed (2026)

Discriminant validity was assessed using the Heterotrait-Monotrait ratio of correlations (HTMT). All HTMT values were below the strict threshold of 0.85, with the highest value observed between Cloud Accounting and Tax Compliance at 0.734. These results indicate adequate discriminant validity and distinct construct boundaries.

Evaluation of the Structural Model (Inner Model) and Hypothesis Testing

The structural model was assessed using a 5,000-bootstrap resampling procedure in SmartPLS 4. The model achieved an adjusted coefficient of determination (R^2_{adj}) of 0.684 for Corporate Tax Compliance (Y). This indicates that 68.4% of the variance in corporate tax compliance is explained by AI adoption, cloud accounting adoption, external tax consultants, their interaction terms, and firm size.

The Stone-Geisser predictive relevance value (Q^2) was 0.442, which is above zero and indicates predictive relevance. Out-of-sample predictive capability was further assessed using PLSpredict. The results showed that the key target indicators had lower RMSE values under the PLS-SEM model than under the naive linear benchmark, with $Q^2_{\text{predict}} > 0$, providing additional evidence of predictive capability.

Table 2. Path Coefficients and Hypothesis Testing Results

Hypothesis	Structural Path	Path Coefficient (β)	t-Statistics	p-Values	Effect Size (f^2)	Decision
H1a	AI Adoption (X1) → Tax Compliance (Y)	0.312	4.150	0.001	0.185	Supported
H1b	Cloud Accounting (X2) → Tax Compliance (Y)	0.285	3.820	0.003	0.210	Supported
H2a	AI × Consultant (X1 × M) → Compliance (Y)	0.241	2.543	0.011	0.095	Supported (Strengthened)
H2b	Cloud × Consultant (X2 × M) → Compliance (Y)	0.198	2.145	0.032	0.112	Supported (Strengthened)
Control	Firm Size → Tax Compliance (Y)	0.012	0.422	0.673	0.002	Not Significant

Source: Primary data processed (2026)

In-Depth Discussion and Critical Synthesis

The empirical findings provide support for all hypothesized direct and moderating relationships. Hypothesis H1a is supported ($\beta = 0.312$, $t = 4.150$, $p = 0.001$, $f^2 = 0.185$), demonstrating that AI adoption has a statistically significant positive effect on corporate tax compliance. This finding is consistent with technology adoption literature (Kokina & Davenport, 2017; Zhang et al., 2024), suggesting that automated transaction classification and risk detection can reduce reporting errors in high-volume environments.

Similarly, H1b is supported ($\beta = 0.285$, $t = 3.820$, $p = 0.003$, $f^2 = 0.210$), indicating that cloud accounting adoption has a statistically significant positive effect on corporate tax compliance. This finding suggests that real-time data accessibility, standardized reporting, and digital synchronization can facilitate tax compliance processes (Wardani & Pratama, 2024).

The primary theoretical contribution of this study lies in the moderation analysis represented by H2a and H2b. H2a is supported, indicating that external tax consultants significantly strengthen the positive effect of AI adoption on corporate tax compliance ($\beta = 0.241$, $t = 2.543$, $p = 0.011$, $f^2 = 0.095$). Likewise, H2b is supported, demonstrating that external tax consultants strengthen the positive effect of cloud accounting adoption on corporate tax compliance ($\beta = 0.198$, $t = 2.145$, $p = 0.032$, $f^2 = 0.112$).

These moderation findings provide empirical support for the application of Contingency Theory in digital taxation (Donaldson, 2001; Lisi, 2014; Kastlunger et al., 2013). Although AI and cloud accounting platforms provide efficient data processing and accessibility, they have limitations in legal reasoning and contextual interpretation. External tax consultants can review AI-generated risk alerts and assess cloud accounting configurations against regulatory requirements, thereby helping firms address the “Complexity Gap” between technological capabilities and regulatory complexity (Gangl et al., 2015; Rosid et al., 2023; Shah, 2025).

The findings therefore suggest that the effectiveness of digital tax technologies is influenced not only by the technologies themselves but also by the organizational mechanisms used to align those technologies with the external regulatory environment. In this sense, external tax consultants function as a contingency mechanism that complements rather than replaces internal digital capabilities. This finding extends the application of

Contingency Theory by demonstrating how external professional expertise can influence the effectiveness of internal digital resources within a rapidly changing tax environment.

From a Stakeholder Theory perspective, the combination of digital technology and professional tax expertise may also support corporate responsibilities toward government and tax authorities. More accurate and timely tax reporting can contribute to transparency, reduce regulatory risks, and support the broader institutional expectations associated with corporate tax compliance (Alm, 2019; Limanto & Handoko, 2022; Natalia & Handoko, 2026).

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

This study demonstrates that Artificial Intelligence adoption and cloud accounting adoption significantly enhance corporate tax compliance among PMA companies operating under Indonesia's Coretax system. The findings further demonstrate that external tax consultants significantly strengthen the positive effects of these digital technologies on corporate tax compliance.

The integration of TAM, Contingency Theory, and Stakeholder Theory provides a complementary framework for understanding digital tax compliance. TAM explains the role of technological adoption, Contingency Theory explains the importance of alignment between internal technological capabilities and external regulatory conditions, and Stakeholder Theory provides a broader governance perspective on corporate tax responsibilities.

The moderation findings further indicate that digital technology alone does not fully explain corporate tax compliance in a complex regulatory environment. External tax consultants can strengthen the effectiveness of AI and cloud accounting by providing professional interpretation and helping organizations align digital outputs with evolving tax requirements. This finding highlights the importance of combining technological capabilities with appropriate external expertise in managing digital tax compliance.

Managerial and Policy Implications

For corporate executive boards and CFOs of multinational PMA firms, the findings indicate that investment in AI and cloud accounting technologies can support tax compliance but may not be sufficient without appropriate professional oversight. External tax consultants can be integrated into corporate fiscal governance as strategic advisors who help calibrate internal accounting technologies to changing regulatory requirements.

Managers should therefore consider digital tax technology and external tax expertise as complementary resources rather than independent alternatives. Organizations may benefit from establishing processes in which tax consultants periodically review AI-generated risk assessments, tax configurations within cloud accounting systems, and the treatment of complex or cross-border transactions.

For tax authorities (DGT), the findings suggest that tax administration policies can recognize certified tax consultants as relevant participants in the broader tax ecosystem. Strengthening collaboration among tax authorities, taxpayers, technology providers, and professional advisors may support taxpayer education and facilitate organizational adaptation during major digital tax system implementations.

Limitations and Future Research Directions

Several limitations should be acknowledged. First, the cross-sectional design captures corporate tax compliance during the initial implementation phase of Coretax in 2026. Because the study relies on data collected at one point in time, causal interpretations should

be made with appropriate caution. Future research could employ longitudinal designs to examine changes in technology adoption and tax compliance as the Coretax system matures.

Second, the sample was restricted to foreign manufacturing PMA firms in the Bekasi industrial cluster. This limits the generalizability of the findings to domestic firms, small and medium-sized enterprises (SMEs), service-sector organizations, and firms operating in other geographical regions. Future studies should expand the sampling frame to include broader organizational and geographical contexts.

Third, the inclusion criteria required firms to have implemented both AI and cloud accounting technologies and to retain external tax consultants. Although this criterion was appropriate for examining the proposed digital-advisory ecosystem and the moderating relationships, it may exclude firms with different levels of technological adoption or external advisory arrangements. Future research could compare firms with different combinations of digital technology adoption and external advisory support.

Future studies may also examine additional contingency variables, including internal IT infrastructure capabilities, managerial digital literacy, organizational readiness, and perceived regulatory uncertainty. Comparative studies across industries and countries could further determine whether the moderating role of external tax consultants is context-specific or generalizable across different digital tax administration environments.

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