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The Influence of Tax Approach on Auditor Performance and Value Added Tax (VAT) Compliance through Digital Transformation as a Mediating Variable and Data Quality as a Moderating Variable: An Empirical Study on the Implementation of Coretax

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Abstract: The digital transformation of taxation in Indonesia reaches its peak through the implementation of the Core Tax Administration System (CTAS) or CoreTax. This study examines the impact of the quality of the CoreTax system on voluntary tax compliance and enforced tax compliance, by integrating Tax Authority Legitimacy as a mediating variable and Tax Morale as a moderator. Using an explanatory quantitative design, data were collected from 96 taxpayer respondents in the Special Region of Yogyakarta through purposive sampling techniques and analyzed using Structural Equation Modeling-Partial Least Squares (SEM-PLS). The research results theoretically synthesize the technical-cognitive and institutional-psychological dimensions to explain the "duality paradigm of compliance." The findings are expected to show that the quality of the system not only functions as an administrative tool but also as a restorer of authority legitimacy. The role of moderating Tax Morale is analyzed as an "amplifier effect" where intrinsic motivation increases taxpayers' sensitivity to the quality of digital services. Practically, this study provides recommendations for the Directorate General of Taxes (DJP) to mitigate the anomalies of bureaucratic digitalization, particularly in balancing technology investments with strengthening public trust to ensure long-term fiscal stability.

Keyword: Tax Approach, Auditor Performance, VAT Compliance, Digital Transformation, Data Quality, Coretax System.

INTRODUCTION

Indonesia's national development as a developing economic entity heavily relies on the optimization of state revenue collection, where taxes play a strategic role as a pillar of national independence (Trianto et al., 2024). However, the challenge of low taxpayer compliance remains a systemic obstacle that threatens fiscal stability. As a fundamental response, the government-initiated tax reform through the digitalization of administration as outlined in Presidential Regulation No. 40/2018 and Minister of Finance Regulation No. 81/2024 through the implementation of the Core Tax Administration System (CoreTax). The urgency of this transition is evident from the scale of its implementation; the DJP has conducted intensive socialization to 52,964 large taxpayers with significant transactions to prepare for official use on January 1, 2025. However, this digitalization process is not without stability threats. Siti Fatimah's study (2025) notes the potential for a temporary decline in tax revenue of up to 30% in the initial phase due to technical constraints and system instability. This phenomenon indicates the presence of a "bureaucratic digitalization anomaly" where system modernization is necessary but not sufficient. Technical challenges such as bugs in critical functions and the limitations of Commercial Off-The-Shelf (COTS) software, which are less adaptive to domestic tax laws, often create systemic rigidity (Claresta et al., 2025). In the perspective of Procedural Justice, the rigidity of this system risks eroding taxpayer trust if administrative aspirations are not accommodated. Therefore, there is an urgent need to examine how the technical quality of the digital system interacts with psychological-institutional variables such as authority legitimacy and tax morality to create a stable and sustainable compliance ecosystem.

This research is conducted because there is still a research gap regarding the influence of the Tax Approach on VAT compliance and auditor performance, particularly in the context of Coretax implementation. Previous research by Siglé et al. (2022) showed that the influence of the Tax Approach on VAT compliance has not yielded significant results, necessitating re-examination in different contexts, periods, and tax administration environments. The novelty of this research lies in testing the Tax Approach on Auditor Performance and VAT Compliance, with Digital Transformation as a mediating variable and Data Quality as a moderating variable, in the context of Coretax implementation in Indonesia. The model is expected to provide a more comprehensive understanding of how the tax approach, digital transformation, and data quality can support the effectiveness of administration and tax compliance.

This research constructs the "Multi-dimensional Framework of Digital Tax Compliance" by synthesizing six theoretical foundations into two main groups of determinants: 1. Technical-Cognitive Determinants: This model is rooted in the Information System Success Model (DeLone & McLean, 1992, 2003) and the Theory of Planned Behavior (TPB) (Ajzen, 1991). The quality of the CoreTax system, information, and services not only enhances user satisfaction but also strengthens perceived behavioral control. When taxpayers feel that the system is easy to use and reliable, cognitive barriers to compliance with the rules are reduced, which directly fosters the intention to comply voluntarily. 2. Institutional-Psychological Regulators: The synthesis of the Slippery Slope Framework (Kirchler, 2008), Procedural Justice Theory (Tyler, 2006), and Economic Deterrence Theory (Becker, 1968) explains the mechanism of compliance through the interaction of power and trust. The quality of the CoreTax system strengthens coercive power through the accuracy of automatic detection, but on the other hand, the transparency and procedural fairness offered by the system build legitimate power. This is where the Behavioral Economics of Tax Morale (Torgler, 2011) comes into play; the intrinsic motivation of taxpayers acts as a filter that determines whether digital technology will be accepted as a form of service (encouraging voluntary compliance) or regarded as a repressive surveillance tool (encouraging forced

compliance). This integration shows that the legitimate power of authority is a crucial bridge that transforms the technical quality of the system into stable voluntary compliance. Without legitimacy, the sophistication of technology will only trigger long-term resistance.

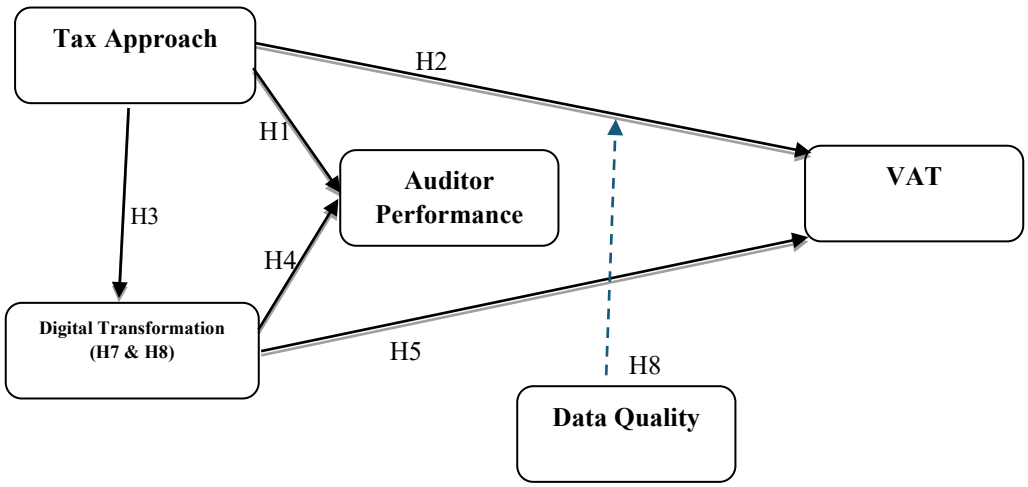


Figure 1. Conceptual Framework

METHOD

This research uses an explanatory quantitative approach with a cross-sectional design to examine causal relationships between variables within a single time period. Population and Sample: The population includes taxpayers using CoreTax in the DIY region. With purposive sampling techniques targeting respondents who have direct experience with the DJP digital system, the sample size is set to a minimum of 60 respondents based on the Cochran formula (95% confidence level, 10% error). Data Analysis Technique (SEM-PLS): The use of SEM-PLS with SmartPLS 3.0 is very appropriate for this complex model because it can handle latent variables with reflective indicators as well as simultaneous mediation and moderation testing.

Table 1. Data Analysis

Variable	Operational Definition	Indicator	Source
Tax Approach	Methods, strategies, or policies used by taxpayers (both individuals and companies) or tax authorities to manage, prepare, and report tax obligations.	Collaborative approach and preventive approach Reporting	Santosa et al. (2025); SK Rahayu (2023)
Value Added Tax (VAT) Compliance	A trust-based relationship between authorities and taxpayers is related to the context of increasing voluntary compliance.	compliance; Payment compliance	Dewani & Setiyawati (2025); OECD (2020); M. A. Siglé et al. (2022); Huiskers-Stoop & Gribnau (2019)
Digital Transformation	The use of technology makes it easier for taxpayers to understand and fulfilll their tax obligations, as well as to enhance compliance through tax awareness campaigns.	Digitalization of work processes (e-Faktur, e-Bupot, e-SPT), automation and system integration (Coretax, big data, data matching), utilization of data analytics, adaptation and readiness of human resources.	Krisnalia (2025); Sinuhaji et al. (2024).

Variable	Operational Definition	Indicator	Source
Data Quality	Dimensions of data quality such as accuracy, completeness, consistency, and timeliness where data quality is the level of reliability, completeness, consistency, and timeliness of data used in information systems to support decision-making and audit processes.	Accuracy and Completeness of Data	Utami (2025); Kondadadi et al. (2022)
Auditor Performance	The ability to add value to the organization through effectiveness, efficiency, and integrity in the audit process,	Effectiveness of the audit, efficiency of time and resources, accuracy and precision of audit results, and utilization of audit technology	Hegazy (2024); Sawyer (1973); Mardiasmo (2018)

RESULT AND DISCUSSION

This study involves 60 respondents who work as auditors or tax examiners. Based on demographic characteristics, the respondents were predominantly male, with 36 individuals (60%), aged 31–40 years with 27 individuals (45%), holding a bachelor's degree with 42 individuals (70%), and having a background in Accounting/Finance with 30 individuals (50%). From the perspective of work experience, the majority have 6–10 years of work experience, with 21 people (35%), while 75% of respondents have experience handling VAT audits with a frequency of often to very often. In terms of digital readiness for the implementation of Coretax (CTAS), 45% have attended special Coretax training/workshops and 20% are involved as task force members, trainers, or key users, while 60% of respondents use or test CTAS frequently to very frequently. In general, these characteristics indicate that the respondents have educational backgrounds, audit experience, as well as levels of understanding and digital engagement that are relevant to research on digital transformation, data quality, and VAT compliance.

Table 2. Description of the Research Object

	Frequency (n)					Persentase (%)					Mean
	1	2	3	4	5	1	2	3	4	5	
TA1	2	4	24	6	24	3.33%	6.67%	40.00%	10.00%	40.00%	3.767
TA2	0	6	28	8	18	0.00%	10.00%	46.67%	13.33%	30.00%	3.633
TA3	0	6	24	8	22	0.00%	10.00%	40.00%	13.33%	36.67%	3.767
TD1	2	4	28	2	24	3.33%	6.67%	46.67%	3.33%	40.00%	3.700
TD2	2	4	30	2	22	3.33%	6.67%	50.00%	3.33%	36.67%	3.633
TD3	0	6	24	10	20	0.00%	10.00%	40.00%	16.67%	33.33%	3.733
DQ1	0	4	24	8	24	0.00%	6.67%	40.00%	13.33%	40.00%	3.867
DQ2	0	6	24	4	26	0.00%	10.00%	40.00%	6.67%	43.33%	3.833
DQ3	0	0	6	24	30	0.00%	0.00%	10.00%	40.00%	50.00%	4.400
KA1	0	4	26	4	26	0.00%	6.67%	43.33%	6.67%	43.33%	3.867
KA2	0	4	26	4	26	0.00%	6.67%	43.33%	6.67%	43.33%	3.867
KA3	0	4	24	2	30	0.00%	6.67%	40.00%	3.33%	50.00%	3.967
VAT1	0	6	18	4	32	0.00%	10.00%	30.00%	6.67%	53.33%	4.033
VAT2	0	8	22	4	26	0.00%	13.33%	36.67%	6.67%	43.33%	3.800
VAT3	0	4	28	0	28	0.00%	6.67%	46.67%	0.00%	46.67%	3.867

Descriptive analysis of 60 respondents shows that all research variables received a generally positive response. The Tax Approach variable has a mean of 3.633–3.767, indicating acceptance of the preventive, early detection, and collaborative approach through Coretax. Digital Transformation obtained a mean of 3.633–3.733, primarily related to automation, system integration, and digital workflows. Data Quality shows a relatively high

rating with a mean of 3.833–4.400, with reliability indicators and real-time data updates as the highest values. The Auditor Performance received a mean score of 3.867–3.962, reflecting a positive perception of time efficiency, the quality of findings, and the audit trail. Meanwhile, VAT compliance has a mean of 3.800–4.033, indicating that Coretax is considered to support the accuracy of reporting, invoice transparency, and VAT remittance. Overall, the descriptive results show respondents' perceptions tend to be positive regarding the implementation of Coretax in supporting digital transformation, data quality, auditor performance, tax approach, and VAT compliance.

Measurement Model Analysis

Before conducting hypothesis testing to predict the relationships between latent variables in the structural model, an evaluation of the measurement model is first carried out to verify the indicators and latent variables that can be tested subsequently. The measurement model is conducted on the outer model and inner model so that the accuracy of the constructed constructs can be determined. In the measurement of the outer model, a conceptual framework is used where the entire measurement model is built by a reflective indicator model. Thus, the criteria used to evaluate the measurement model include indicators, convergent validity, discriminant validity, reliability, and composite reliability. Meanwhile, the measurement conducted on the inner model consists of R^2, F^2, Q^2 tests, variable collinearity, and hypothesis testing.

Outer Model Measurement

Outer model measurement is conducted by examining individual items through convergent validity, discriminant validity, and reliability. Convergent validity is assessed by looking at the standardized loading factor value. Discriminant validity is evaluated by examining the cross-loading values in the construct measurement, and it can also be done by comparing the square root of the AVE of each construct with the correlation between constructs. Additionally, it can be measured using the Fornell-Larcker criterion with the constructs. The measurement of reliability can be conducted using two approaches, namely composite reliability and the resulting Cronbach’s alpha.

Convergent Validity

Convergent validity is used to prove that the statements on each latent variable in this study can be understood by respondents in the same way as intended by the researcher. Convergent Validity is conducted by examining item reliability (validity indicators) indicated by the loading factor value. The loading factor is a number that indicates the correlation between the score of a question item and the score of the construct indicator that measures that construct. The value of convergent validity is used to determine the validity of a construct. Indicators are considered valid if the factor loading value is above 0.5 (original sample value). In the evaluation of convergent validity from the examination of individual item reliability, it can be seen from the standardized loading factor. The standardized loading factor illustrates the magnitude of the correlation between each measurement item (indicator) and its construct. Here are the outer loading values of each indicator in the research variable:

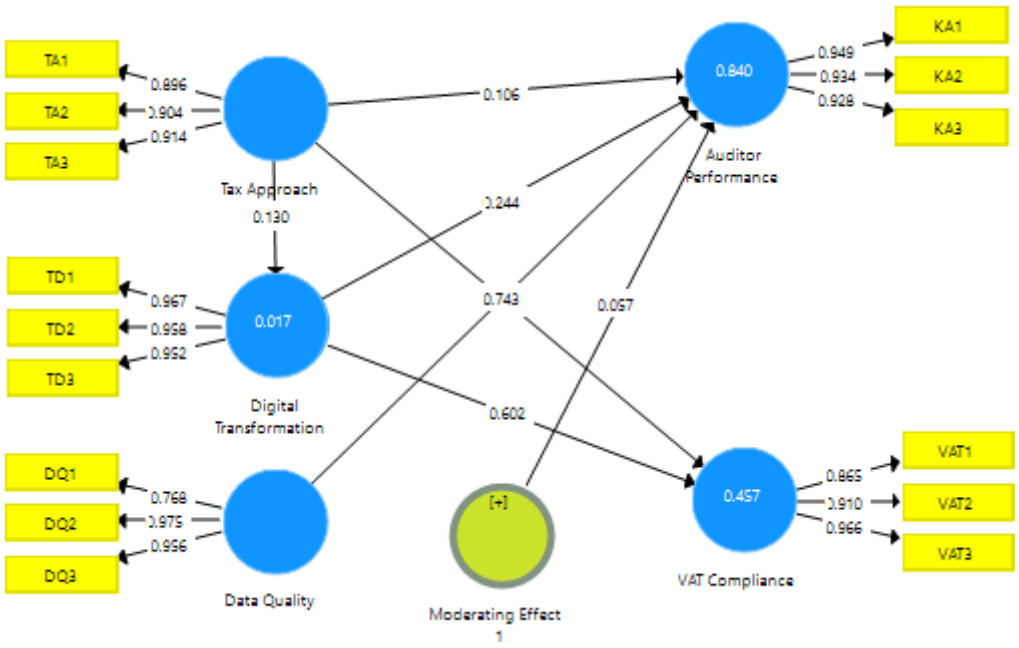


Figure 2. Full Outer Model

Table 3. Outer Loadings

	Outer loadings
DQ1 <- Data Quality	0.784
DQ2 <- Data Quality	0.970
DQ3 <- Data Quality	0.949
KA1 <- Auditor Performance	0.944
KA2 <- Auditor Performance	0.936
KA3 <- Auditor Performance	0.930
TA1 <- Tax Approach	0.896
TA2 <- Tax Approach	0.903
TA3 <- Tax Approach	0.914
TD1 <- Digital Transformation	0.967
TD2 <- Digital Transformation	0.958
TD3 <- Digital Transformation	0.952
VAT1 <- Value Added Tax (VAT) Compliance	0.860
VAT2 <- Value Added Tax (VAT) Compliance	0.913
VAT3 <- Value Added Tax (VAT) Compliance	0.967

Based on the data presented in the table and figure above, it is known that each indicator of the research variable has an outer loading value > 0.7. The data above shows that the indicators are classified as valid.

Discriminant Validity

Discriminant validity measures how far a construct is truly different from other constructs. A high discriminant validity value provides evidence that a construct is unique and capable of capturing the measured phenomenon. The AVE (Average Variance Extracted) value is used to determine the validity of a construct. The AVE (Average Variance Extracted) criterion for a variable to be valid is that it must be above 0.50.

Table 4. AVE (Average Variance Extracted)

	Average variance extracted (AVE)
Data Quality	0.819
Value Added Tax (VAT) Compliance	0.836
Auditor Performance	0.878
Tax Approach	0.818
Digital Transformation	0.919

Reliability

Composite Reliability is an index that indicates the extent to which a measuring instrument can be trusted to be reliable. Data with a composite reliability > 0.7 has high reliability. Based on the composite reliability values presented in the Table, it shows that the latent variables have composite reliability values above 0.7. This means that the established indicators have been able to measure each latent variable (construct) well, or in other words, based on the obtained composite reliability values, it indicates that the measurement model is reliable.

Table 5. CR (Composite reliability)

	Composite reliability (rho_c)
Data Quality	0.931
Value Added Tax (VAT) Compliance	0.939
Auditor Performance	0.956
Tax Approach	0.931
Digital Transformation	0.972

Cronbach's Alpha

Reliability testing with composite reliability above can be strengthened by using Cronbach's alpha value. A variable can be declared reliable or meet Cronbach's alpha if it has a Cronbach's alpha value > 0.7. The classification of reliability categories using the Cronbach's alpha indicator is as follows: (1) scale 0 – 0.2 is categorized as very unreliable, (2) 0.21-0.41 is categorized as unreliable, (3) 0.42-0.60 is categorized as fairly reliable, (4) 0.61-0.80 is categorized as reliable, and 0.81-1.00 is categorized as very reliable. Here are the Cronbach's alpha values for each variable:

Table 6. Cronbach's Alpha

	Cronbach's Alpha
Data Quality	0.886
Value Added Tax (VAT) Compliance	0.901
Auditor Performance	0.930
Tax Approach	0.889
Digital Transformation	0.956

Discriminant Validity

Discriminant validity aims to ensure that a construct or latent variable is empirically unique and capable of capturing phenomena not represented by other constructs in the testing model. The testing of discriminant validity in this research is conducted through three main approaches, namely the Fornell-Larcker criterion (FLC), Cross Loading value, and the Heterotrait-Monotrait Ratio of Correlations (HTMT) method: Fornell-Larcker Criterion (FLC): This method evaluates discriminant validity at the construct level by comparing the square root of the Average Variance Extracted (AVE) of each construct with the correlation values between that construct and other constructs. Discriminant validity is considered

fulfilled if the square root of the AVE of a construct is greater than the highest correlation value of that construct with other constructs.

Cross Loading: This test is conducted at the indicator level by comparing the correlation value of an indicator with the construction of it measures against other constructs. The criteria for discriminant validity are met if the loading (correlation) value of an indicator on the intended construct is much greater than the correlation value of that indicator on other constructs (cross loading).

Heterotrait-Monotrait Ratio (HTMT): HTMT is a modern method considered more sensitive and accurate in detecting discriminant validity issues compared to the two previous methods. HTMT measures the ratio of the average correlation of indicators across constructs to the average correlation of indicators within the same construct. Discriminant validity is deemed good if the HTMT value between constructs is below the threshold of 0.85 (conservative criterion) or a maximum of 0.90 (lenient criterion).

Table 7. Heterotrait-Monotrait Ratio (HTMT)

	Heterotrait-Monotrait Ratio (HTMT)
Value Added Tax (VAT) Compliance <-> Data Quality	0.695
Auditor Performance<-> Data Quality	0.756
Auditor Performance<-> Value Added Tax (VAT) Compliance	0.788
Tax Approach <-> Data Quality	0.536
Tax Approach <-> Value Added Tax (VAT) Compliance	0.354
Tax Approach <-> Auditor Performance	0.563
Digital Transformation <-> Data Quality	0.383
Digital Transformation <-> Value Added Tax (VAT) Compliance	0.681
Digital Transformation <-> Auditor Performance	0.555
Digital Transformation <-> Tax Approach	0.145

The results of the Heterotrait-Monotrait Ratio (HTMT) test show that all HTMT values between constructs are below the general threshold of 0.90, thus it can be concluded that the measurement model has met the criteria for discriminant validity. The HTMT value between VAT Compliance and Data Quality is 0.695, between Auditor Performance and Data Quality is 0.756, and between Auditor Performance and VAT Compliance is 0.788. Although these three relationships show a relatively higher construct correlation compared to other construct pairs, their values are still below the threshold of 0.90, allowing each construct to be empirically distinguished.

Next, the Tax Approach has an HTMT value of 0.536 for Data Quality, 0.354 for VAT Compliance, and 0.563 for Auditor Performance. These values indicate that the Tax Approach has a sufficient distinction from the other three constructs. Similarly, Digital Transformation shows an HTMT value of 0.383 toward Data Quality, 0.681 toward VAT Compliance, 0.555 toward Auditor Performance, and 0.145 toward Tax Approach. All these values are well below the 0.90 threshold. Thus, there are no indications of discriminant validity issues in the Digital Transformation or Tax Approach constructs. Overall, the HTMT values, all <0.90, indicate that each construct in the model measures different concepts and there is no excessive overlap of constructs, thus the measurement model is declared to meet discriminant validity.

Table 8. Fornell-Larcker Criterion (FLC)

	Data Quality	VAT Compliance	Auditor Performance	Tax Approach	Transformasi Digital
Data Quality	0.905				
Value Added Tax (VAT) Compliance	0.626	0.915			
Auditor Performance	0.879	0.724	0.937		
Tax Approach	0.476	0.316	0.519	0.905	
Digital Transformation	0.365	0.633	0.523	0.130	0.959

Based on the results of the Fornell-Larcker Criterion (FLC) test, the diagonal values in bold represent the square root of the Average Variance Extracted (√AVE) of each construct, while the off-diagonal values represent the correlations between constructs. The Fornell-Larcker criterion is met if the √AVE value of a construct is greater than its correlation with other constructs. In this study, the √AVE values for Data Quality are 0.905, VAT Compliance is 0.915, Auditor Performance is 0.937, Tax Approach is 0.905, and Digital Transformation is 0.959. All these √AVE values are higher than the correlation values of the respective constructs with other constructs. For example, the √AVE of Data Quality is 0.905, which is higher than its correlation with Auditor Performance at 0.879 or VAT Compliance at 0.626. The same is observed in the VAT Compliance construct, with a √AVE of 0.915, which is higher than its correlation with Auditor Performance at 0.724, Data Quality at 0.626, Tax Approach at 0.316, and Digital Transformation at 0.633. Auditor Performance has a √AVE of 0.937, which is also greater than all its correlations with other constructs, with the highest correlation being with Data Quality at 0.879. Meanwhile, the Tax Approach has a √AVE of 0.905, which is much higher than its correlation with Auditor Performance at 0.519, Data Quality at 0.476, VAT Compliance at 0.316, and Digital Transformation at 0.130. Digital Transformation shows the highest √AVE value at 0.959, which is greater than all its correlations with other constructs.

Table 9. Structural Model Testing

	Data Quality	(VAT) Compliance	Auditor Performance	Tax Approach	Transformasi Digital
DQ1	0.784	0.472	0.601	0.416	0.156
DQ2	0.970	0.643	0.918	0.462	0.432
DQ3	0.949	0.569	0.832	0.416	0.366
KA1	0.844	0.705	0.944	0.404	0.509
KA2	0.766	0.664	0.936	0.474	0.487
KA3	0.856	0.667	0.930	0.568	0.476
TA1	0.369	0.216	0.431	0.896	0.231
TA2	0.449	0.315	0.505	0.903	0.105
TA3	0.468	0.318	0.467	0.914	0.025
TD1	0.323	0.636	0.455	0.083	0.967
TD2	0.367	0.583	0.534	0.131	0.958
TD3	0.359	0.603	0.514	0.158	0.952
VAT1	0.526	0.860	0.576	0.367	0.516
VAT2	0.576	0.913	0.687	0.213	0.637
VAT3	0.612	0.967	0.715	0.297	0.579

Based on the results of the cross-loading test, all indicators show the highest loading values on the constructs they are supposed to measure compared to the loading values on other constructs. In the Data Quality construct, indicators DQ1, DQ2, and DQ3 have loadings of 0.784, 0.970, and 0.949, respectively. These values are the highest compared to the loadings of the same indicators on other constructs. The same pattern is observed in the Auditor Performance construct, where KA1, KA2, and KA3 have loadings of 0.944, 0.936, and 0.930, respectively, all of which are higher than the cross-loading values against other

constructs. In the Tax Approach construct, indicators TA1, TA2, and TA3 have loadings of 0.896, 0.903, and 0.914, respectively. These three values also represent the highest loadings for each indicator. Next, the Digital Transformation indicators, namely TD1, TD2, and TD3, show loadings of 0.967, 0.958, and 0.952, respectively. Those values are much higher compared to their cross-loadings with other constructs. Meanwhile, the VAT Compliance indicators, namely VAT1, VAT2, and VAT3, have loadings of 0.860, 0.913, and 0.967 respectively, which are also the highest values compared to their correlations with other constructs.

Thus, the cross-loading results indicate that all indicators have the strongest association with their respective constructs. There are no indicators that have higher loading on other constructs compared to their original constructs. This finding provides evidence that each indicator is able to represent the construction of its dimensions more specifically and has adequate discriminative ability against other constructs. These results also reinforce the findings from the previous Fornell-Larcker Criterion and HTMT tests; thus, it can be concluded that the measurement model has met the criteria for discriminant validity.

Table 10. F-Square

	F-Square
Data Quality -> Value Added Tax (VAT) Compliance	0.355
Tax Approach -> Value Added Tax (VAT) Compliance	0.005
Tax Approach -> Auditor Performance	0.398
Digital Transformation-> Auditor Performance	0.207
Digital Transformation-> Value Added Tax (VAT) Compliance	0.512
Digital Transformation-> Auditor Performance	0.407
Data Quality x Tax Approach -> Value Added Tax (VAT) Compliance	0.040

Based on the results of the effect size (f-square) test, the magnitude of the influence of each exogenous construct on the endogenous construct can be categorized based on general criteria, namely 0.02 indicates a small effect, 0.15 indicates a medium effect, and 0.35 indicates a large effect. The analysis results show that Data Quality on VAT Compliance has an f^2 value of 0.355, which is slightly above the 0.35 threshold, indicating a large effect. This indicates that Data Quality makes a substantial contribution to explaining changes in VAT Compliance. Meanwhile, Tax Approach on VAT Compliance has an f^2 value of 0.005, which is below 0.02, indicating a very small or negligible effect.

In the relationship between Tax Approach and Auditor Performance, an f^2 value of 0.398 was obtained, which falls into the category of large effects. This means that the presence of Tax Approach provides a strong contribution to the model's ability to explain Auditor Performance. The relationship between Digital Transformation and Auditor Performance has an f^2 value of 0.207, which falls into the category of medium effects, indicating that Digital Transformation makes a significant contribution to Auditor Performance. Furthermore, the relationship between Digital Transformation and VAT Compliance has an f^2 value of 0.512, which falls into the category of large effects. Thus, Digital Transformation is one of the constructs that provide the strongest contribution in explaining VAT Compliance. There is also a relationship between Digital Transformation and Auditor Performance with an f^2 value of 0.407, which falls into the category of large effects. However, in the table, there are two rows for Digital Transformation → Auditor Performance with different values (0.207 and 0.407). If both are not typographical errors, it is necessary to recheck the SmartPLS output, because for the same pair of constructs, there is generally only one f^2 value. Finally, the interaction of Data Quality × Tax Approach on VAT Compliance has an f^2 value of 0.040, which is considered a small effect. This indicates that the moderating effect of the Tax Approach in the relationship between Data Quality and VAT

Compliance provides a relatively small additional contribution to the model's ability to explain VAT Compliance.

Table 11. R-Square

	R-Square	R-Square Adjusted
Value Added Tax (VAT) Compliance	0.599	0.570
Auditor Performance	0.480	0.462
Digital Transformation	0.017	0.000

The structural model explains 59.9% of the variance in VAT Compliance (adjusted R^2 = 57.0%) and 48.0% in Auditor Performance (adjusted R^2 = 46.2%), indicating adequate explanatory power. In contrast, Digital Transformation has a low R^2 of 0.017 and adjusted R^2 of 0.000, reflecting its role as an exogenous construct rather than a weakness of the model. Overall, the model demonstrates stronger explanatory capability for VAT Compliance than Auditor Performance and provides adequate structural explanatory power for the main endogenous constructs.

Table 12. Q^2 Value

	SSO	SSE	Q^2 (=1-SSE/SSO)
Data Quality	180.000	180.000	0.000
Value Added Tax (VAT) Compliance	180.000	93.085	0.483
Auditor Performance	180.000	105.385	0.415
Tax Approach	180.000	180.000	0.000
Digital Transformation	180.000	178.249	0.010

The Stone-Geisser's Q^2 results indicate good predictive relevance for VAT Compliance (Q^2 = 0.483) and Auditor Performance (Q^2 = 0.415), as both values are substantially above zero. Digital Transformation also shows predictive relevance, but its Q^2 value of 0.010 indicates a very limited contribution. Data Quality and Tax Approach have Q^2 values of 0.000 because they are exogenous constructs and are not predicted by other variables. Overall, the structural model demonstrates strong predictive relevance for VAT Compliance and Auditor Performance, supporting the model's ability to explain and predict the relationships among the main endogenous constructs in the research model.

Hypothesis Test Results

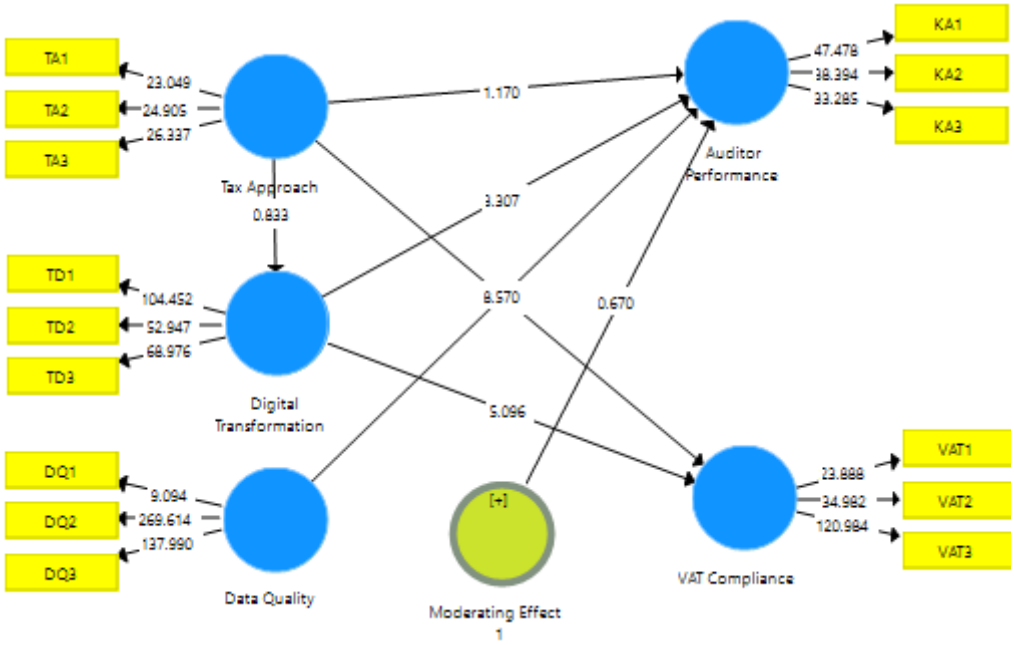


Figure 3. Hypothesis Test Results

Table 13. Hypothesis Test Results

Hypothesis	Path	Original Sample	T Statistics	P Values
H1	Tax Approach -> Auditor Performance	0.422	5.713	0.000
H2	Tax Approach -> Value Added Tax (VAT) Compliance	-0.067	1.119	0.263
H3	Tax Approach -> Digital Transformation	0.186	2.096	0.036
H4	Digital Transformation-> Auditor Performance	0.460	5.697	0.000
H5	Digital Transformation-> Value Added Tax (VAT) Compliance	0.384	4.840	0.000
H6	Tax Approach -> Digital Transformation-> Value Added Tax (VAT) Compliance	0.071	2.038	0.042
H7	Tax Approach -> Digital Transformation-> Auditor Performance	0.086	2.021	0.045
H8	Data Quality x Tax Approach -> Value Added Tax (VAT) Compliance	0.174	2.951	0.003

Based on the results of the path coefficient test using the bootstrapping method, it can be determined that most of the tested relationships show a significant influence. The testing criteria use a significance level of 5%, so the relationship is considered significant if the p-value < 0.05 or the t-statistics > 1.96.

In H1, the Tax Approach has a positive and significant effect on Auditor Performance, with an original sample value of 0.422, a t-statistics value of 5.713, and a p-value of 0.000. This result indicates that the better the implementation of the Tax Approach, the higher the Auditor Performance. Therefore, H1 is accepted. The magnitude of the coefficient also indicates that changes in the Tax Approach have a fairly strong positive relationship with Auditor Performance.

H2 shows that the Tax Approach does not significantly affect VAT Compliance. The original sample value is -0.067, the t-statistics is 1.119, and the p-value is 0.263. Although the direction of the influence is negative, the p-value is greater than 0.05, so the influence is not significant. Thus, H2 is rejected. This means that the improvement in the Tax Approach has not yet been statistically proven to increase or decrease VAT Compliance directly.

In H3, the Tax Approach has a positive and significant effect on Digital Transformation, with a coefficient value of 0.186, t-statistics of 2.096, and a p-value of 0.036. Since the p-value < 0.05, H3 is accepted. These findings indicate that a better implementation of the Tax Approach is related to an improvement in Digital Transformation.

Furthermore, H4 shows that Digital Transformation has a positive and significant effect on Auditor Performance, with a coefficient of 0.460, t-statistics of 5.697, and a p-value of 0.000. Therefore, H4 is accepted. These results indicate that the higher the level of Digital Transformation, the better the Auditor Performance. Compared to H1, the coefficient of H4 is even larger, thus Digital Transformation shows a strong direct contribution to Auditor Performance.

H5 also shows a positive and significant influence of Digital Transformation on VAT Compliance, with a coefficient value of 0.384, t-statistics of 4.840, and a p-value of 0.000. Therefore, H5 is accepted. These results indicate that the increase in Digital Transformation plays a role in enhancing VAT Compliance. This finding also suggests that digitalization can be an important mechanism in supporting the implementation of tax compliance.

In H6, the indirect effect of the Tax Approach on VAT Compliance through Digital Transformation shows a coefficient of 0.071, t-statistics of 2.038, and a p-value of 0.042. Because the p-value < 0.05, the indirect effect is significant and H6 is accepted. This finding is interesting because the Tax Approach does not have a significant direct effect on VAT Compliance (H2), but it becomes significant when its influence is channeled through Digital Transformation. Thus, Digital Transformation acts as a mediator in the relationship between the Tax Approach and VAT Compliance. Substantively, these results indicate that the tax approach can contribute to compliance when translated or realized through the process of digital transformation.

H7 shows that the Tax Approach has a positive and significant indirect effect on Auditor Performance through Digital Transformation, with a coefficient of 0.086, t-statistics of 2.021, and a p-value of 0.045. Therefore, H7 is accepted. These results indicate that part of the influence of the Tax Approach on Auditor Performance occurs through Digital Transformation. In other words, the Tax Approach not only has a direct impact on Auditor Performance as shown in H1, but also provides an additional influence through the enhancement of Digital Transformation. H8 shows that the interaction of Data Quality × Tax Approach has a positive and significant effect on VAT Compliance, with a coefficient of 0.174, t-statistics of 2.951, and a p-value of 0.003. Therefore, H8 is accepted. These results indicate that Data Quality moderates the relationship between Tax Approach and VAT Compliance. The positive direction of the coefficient suggests that the better the data quality, the stronger the positive relationship between Tax Approach and VAT Compliance. Thus, data quality becomes an important condition that can enhance the effectiveness of the tax approach in improving VAT compliance.

Table 14. Q^2 Predict

	Q^2 Predict	RMSE	MAE
Value Added Tax (VAT) Compliance	0.366	0.802	0.648
Auditor Performance	0.231	0.884	0.752
Digital Transformation	0.012	1.004	0.879

Based on the results of the PLS-Predict analysis, an evaluation was conducted to determine the predictive ability of the model on new observational data. In the interpretation of PLS-Predict, a Q^2predict value > 0 indicates that the model has predictive relevance, while the RMSE and MAE values are used to assess the magnitude of prediction errors, with smaller values indicating lower prediction errors.

The results show that VAT Compliance has a Q^2predict value of 0.366, indicating that the model has good predictive relevance for VAT Compliance. The RMSE value of 0.802 and the MAE value of 0.648 indicate a relatively low level of prediction error. Thus, the model has a fairly good ability to predict VAT Compliance in new observations.

Next, Auditor Performance has a Q^2predict value of 0.231, which is also greater than zero. This indicates that the model has predictive relevance for Auditor Performance. The RMSE value of 0.884 and MAE of 0.752 show that the prediction error for Auditor Performance is slightly higher compared to VAT Compliance. Nevertheless, the model still has adequate predictive ability because the Q^2predict value is positive.

Meanwhile, Digital Transformation has a Q^2predict value of 0.012. This value is still greater than zero, so technically the model still has predictive relevance for Digital Transformation. However, the very small Q^2predict value indicates that the model's predictive ability for Digital Transformation is very limited. This is consistent with the previous evaluation results, where the R^2 value for Digital Transformation was only 0.017. The RMSE value of 1.004 and the MAE value of 0.879 are also the highest compared to the other two constructs, indicating that the prediction of Digital Transformation has relatively larger errors.

Overall, the PLS-Predict results show that the model has the best predictive ability for VAT Compliance (Q^2predict = 0.366), followed by Auditor Performance (Q^2predict = 0.231). The predictive ability for Digital Transformation is very low, although it still shows a positive Q^2predict value. Thus, the developed structural model is more capable of generating predictions for VAT Compliance and Auditor Performance, while Digital Transformation is better understood as a construct that primarily serves as an exogenous/mediator variable in the model structure rather than as a construct that is strongly explained by the predictors in the model.

Table 15. PLS-Predict

	PLS Loss	IA Loss	Average Loss Difference	T Value	P Value
Value Added Tax (VAT) Compliance	0.872	1.249	-0.376	5.166	0.000
Auditor Performance	0.925	1.153	-0.228	2.667	0.008
Digital Transformation	1.224	1.237	-0.014	0.359	0.720
Overall	1.007	1.213	-0.206	4.422	0.000

Based on the PLS-Predict evaluation results, the comparison between PLS loss and IA loss (indicator average loss) is used to assess whether the predictions generated by PLS-SEM have lower errors compared to the benchmark model. The average loss difference value is calculated from the difference between PLS loss and IA loss. Since a lower PLS loss indicates smaller prediction errors, a negative difference value indicates that PLS-SEM produces better predictions compared to the IA benchmark. For VAT Compliance, a PLS loss of 0.872 was obtained, while the IA loss was 1.249, resulting in an average loss difference of -0.376. A t-value of 5.166 with a p-value of 0.000 indicates that the difference is significant. Thus, the PLS prediction error is significantly lower compared to the IA benchmark. This result shows that the PLS-SEM model has better prediction capability for VAT Compliance compared to the benchmark model.

For Auditor Performance, the PLS loss is 0.925, while the IA loss is 1.153, resulting in an average loss difference of -0.228. A t-value of 2.667 and a p-value of 0.008 indicate that the difference is significant. Thus, PLS-SEM also produces significantly lower prediction errors compared to IA. This means that the model has better predictive ability in explaining Auditor Performance compared to the benchmark.

Meanwhile, in Digital Transformation, the PLS loss was 1.224 and the IA loss was 1.237, resulting in an average loss difference of only -0.014. The t-value of 0.359 with a p-value of 0.720 indicates that the difference between the two methods is not significant. Although the PLS loss is slightly lower than the IA loss, the advantage is not statistically significant. Thus, the predictive ability of PLS-SEM for Digital Transformation is not proven to be significantly better than the IA benchmark. Overall, the PLS loss value of 1.007 is lower than the IA loss value of 1.213, resulting in an average loss difference of -0.206. The t-value of 4.422 and p-value of 0.000 indicate that the difference is significant. Thus, overall, PLS-SEM has significantly lower prediction errors compared to the IA benchmark, indicating that the model can be considered to have good predictive capability.

By integrating these results with the previous Q^2predict test, it can be concluded that the most convincing predictive power of the model lies in VAT Compliance and Auditor Performance. Both not only have positive Q^2predict values (0.366 and 0.231, respectively) but also show significantly lower PLS loss compared to IA loss. On the other hand, Digital Transformation has a very small Q^2predict (0.012) and does not show a significant PLS predictive advantage over the benchmark. These findings further reinforce that the structural model built primarily has good predictive ability in explaining VAT Compliance and Auditor Performance, while the predictive ability toward Digital Transformation is still very limited.

Discussion of Hypotheses

H1: Tax Approach does not have a significant positive effect on Auditor Performance The results of the first hypothesis test indicate that the Tax Approach (cooperative compliance approach/corporate taxpayers) does not directly have a significant positive impact on auditor performance. This can be explained by the phenomenon of transition and early operational dysfunction during the implementation of the Coretax system launched in January 2025. Although the tax approach is theoretically designed to create an efficient work environment (Oktariyana & Junias, 2026), technical constraints and complaints from taxpayers (Susiana et al., 2025) have caused auditors to face additional administrative workloads to address system issues, making the tax approach itself unable to optimally boost their performance without a stable supporting system.

H2: Tax Approach does not have a significant positive effect on Value Added Tax (VAT) compliance The discussion on the second hypothesis shows that the Tax Approach does not significantly affect VAT compliance, in line with previous findings (M. A. Siglé et al., 2022) which did not find significance. However, in this study, it is reinforced by the moderation of Data Quality to provide evidence that in the current era of tax modernization, a more cooperative and persuasive approach toward corporations by providing valid data has successfully encouraged corporate taxpayers to be more compliant in reporting and remitting their VAT voluntarily.

H3: Tax Approach has a significant positive impact on Digital Transformation A Tax Approach that focuses on collaboration and transparency between tax authorities and taxpayers requires adequate infrastructure, which ultimately drives Digital Transformation. The need for an efficient tax approach underlies the government's decision to massively reform the tax system through the Core Tax Administration System Renewal Project (PSIAP) or Coretax (Kodu et al., 2025). The demand to provide transparent and accountable services to corporate taxpayers has accelerated the realization of this tax administration digitalization.

H4: Digital Transformation has a significantly positive impact on Auditor Performance The implementation of tax administration technology through Digital Transformation (Coretax) has proven to enhance auditor performance. Digitalization is capable of automating administrative processes, reducing the potential for human error, and speeding up the inspection process (Asri Yana Vita et al., 2023). With a system that integrates registration to

billing on a single platform, auditors can conduct risk evaluations more accurately and reduce administrative costs (Oktariyana & Junias, 2026), thereby making the oversight and inspection functions much more effective.

H5: Digital Transformation has a significantly positive impact on Value Added Tax (VAT) Compliance The presence of the Coretax system as a form of digital transformation provides extraordinary convenience for taxpayers. The system, which has been in effect since January 1, 2025, unifies various tax administrations into a single integrated platform (Utama & Lingga Yuliana, 2025). The ease of the registration, reporting, and payment processes directly reduces the compliance cost for entrepreneurs, thereby having a positive and significant impact on reducing fraud and increasing VAT payment compliance.

H6: The Influence of Tax Approach on VAT Compliance Mediated by Digital Transformation Digital transformation (Coretax system) has proven to be a bridge (mediator) that perfects the relationship between tax approach and VAT compliance. As noted in previous research gaps (M. A. Siglé et al., 2022), where tax approach sometimes is not significant when standing alone, the presence of Coretax ensures that the good intentions of cooperative compliance are supported by competent technological facilities. A good approach, if facilitated by a transparent and integrated digital reporting system, will result in a significant increase in VAT tax compliance.

H7: The Influence of Tax Approach on Auditor Performance is Mediated by Digital Transformation Addressing the findings in H1 (where the direct influence is not significant), this hypothesis proves that the Tax Approach requires a catalyst in the form of Digital Transformation to boost auditor performance. A cooperative approach with taxpayers will only facilitate the auditor's work if data and business processes are integrated into a digital system. Through Coretax, the tax approach can be realized as an accurate risk evaluation instrument because auditors are supported by an integrated digital record, reducing manual burdens, and ultimately improving auditor performance.

H8: The influence of the Tax Approach on VAT is moderated by Digital Transformation (and Data Quality) The success of the Tax Approach in improving VAT compliance heavily depends on the conditions of Digital Transformation and Data Quality as moderating variables. The implementation of Coretax with a budget of Rp 1.2 trillion is expected to produce high data quality. However, if there is an application dysfunction or technical issues (Susiana et al., 2025), the quality of the data produced will decline, thereby weakening (negatively moderating) taxpayers' compliance intentions. Conversely, digital transformation with a high-quality data ecosystem will strengthen (positively moderating) the effectiveness of the tax approach in enhancing VAT compliance.

CONCLUSIONS AND RECOMMENDATIONS

During the initial implementation of Coretax, the study found that Tax Approach did not directly significantly improve auditor performance due to transitional and technical challenges. However, it significantly supported VAT compliance and digital transformation. Digital Transformation also acted as a full mediator, strengthening the impact of Tax Approach on auditor efficiency and VAT compliance, while Digital Transformation and Data Quality moderated the relationship between Tax Approach and VAT compliance. Therefore, improving Coretax functionality, resolving technical issues, and ensuring reliable data quality are essential to achieving more effective, transparent, and accountable tax administration.

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