THE EFFECTIVENESS OF THE IMPLEMENTATION OF THE E-FILING SYSTEM IN TAX SERVICES AT TAX ADVISORY PARTNER

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Abstract
This study aims to evaluate the effectiveness of the implementation of the e-Filing system in tax services at the Makassar City Tax Advisory Partner. The e-Filing system is a digital innovation from the Directorate General of Taxes designed to improve the efficiency, effectiveness, and compliance of taxpayers in the Notification Letter (SPT) reporting process. The research method used is descriptive qualitative with data collection techniques through observation, interviews, and documentation. The results of the study show that the implementation of e-Filing is able to improve time efficiency, ease of access, and transparency, as well as reduce administrative burden for both tax consultants and taxpayers. However, there are still challenges such as technical constraints, lack of digital literacy, and a system interface that is not yet fully user-friendly. Overall, the e-Filing system makes a positive contribution in supporting more effective and modern tax services. To optimize the use of this system, it is necessary to improve infrastructure, continuous education, and collaboration between the DGT and tax consulting institutions.

Keywords: Effectiveness, E-Filing, Tax Services, Tax Compliance, Tax Advisory Partner

1. Introduction

The development of information technology has brought significant changes in various aspects of life, including in tax administration. This shift aligns with the global trend of digital transformation in public services, known as e-Government, which aims to enhance efficiency, transparency, and citizen engagement (Nugroho et al., 2022). One of the key innovations implemented by the Directorate General of Taxes (DGT) within this framework is the e-Filing system, which aims to increase efficiency and effectiveness in tax reporting (Pratama & Wijaya, 2023). Previously, taxpayers had to manually report their tax returns to the tax office, a process often characterized by administrative burdens, significant time and financial costs, and physical queues (Sari & Kurniawan, 2021). This manual process also increased the risk of human errors in data entry, which could lead to corrections, penalties, or other legal complications for taxpayers (Hidayat & Fauzi, 2022). To overcome these systemic obstacles, the DGT introduced the e-Filing system as a core digital solution that allows taxpayers to report their tax returns online, promising a more streamlined, accessible, and user-friendly experience (Kurniawan et al., 2023).

The implementation of the e-Filing system in tax services in Makassar City represents a critical local application of the DGT's national strategy to modernize tax administration and improve taxpayer compliance through technology (Syahrir et al., 2021). Before e-Filing, taxpayers in Makassar faced the same manual reporting challenges prevalent nationwide. With the national introduction of e-Filing in 2004 and its subsequent evolution into the more integrated DGT Online platform in 2014, taxpayers in Makassar gained the opportunity to manage their tax obligations digitally (Amelia & Setiawan,

2023). This transition is particularly significant in a growing urban center like Makassar, which hosts a diverse mix of individual and corporate taxpayers.

However, although e-Filing offers substantial theoretical benefits such as 24/7 accessibility, faster processing, and automated calculations there are still persistent challenges in its practical implementation, especially in regions like Makassar City (Ramadhani & Putra, 2022). These challenges are not merely technical but are deeply rooted in the human and infrastructural dimensions of technology adoption (Davis, 1989; Venkatesh et al., 2003). Some taxpayers, particularly among older demographics or smaller businesses, still experience obstacles due to low digital literacy, a lack of understanding of e-Filing procedures, and anxiety about making errors in a formal digital process (Fatmawati & Suryanto, 2023). Furthermore, limited or unreliable internet access in some peri-urban or less developed areas of Makassar can create a digital divide, hindering equitable access to the service (Rahman & Salam, 2024). Academic literature and preliminary reports also suggest that while e-Filing has statistically improved aggregate taxpayer compliance rates, there often remains a gap between the system's designed potential and the on-the-ground reality of its use, influenced by factors such as perceived ease of use, trust in the system's security, and the quality of support services (Alm & Torgler, 2011; Mustafa et al., 2024).

Therefore, for the e-Filing system to realize its full potential, the DGT needs to move beyond mere provision and actively foster adoption through continuous socialization, targeted training programs, and responsive user support (Indrawati & Haryanto, 2023). Previous research has consistently shown that e-Filing has a positive impact on taxpayer compliance, yet it also indicates that compliance levels still do not consistently reach optimal targets, suggesting that technological tools alone are insufficient without addressing accompanying behavioral and contextual factors (Siahaan & Lubis, 2022).

This study aims to conduct a focused evaluation of the effectiveness of the e-Filing system in improving taxpayer compliance specifically within the Makassar City Tax Advisory Partner context. Tax Advisory Partners, as intermediaries who assist other taxpayers, represent a crucial user group whose experience and adoption can have a multiplier effect (Wijayanto & Apriyanti, 2023). By identifying and analyzing the key factors both facilitating and inhibiting that affect the successful implementation and utilization of e-Filing in this context, this research seeks to provide evidence-based insights. Ultimately, e-Filing possesses great potential to enhance taxpayer compliance and the overall efficiency of tax administration in Indonesia. By bridging the identified gaps through strategic education, improved technological infrastructure, and user-centric service design, this system can function optimally as a cornerstone of a modern, effective, and fair national tax system (Kadir et al., 2024).

2. Theoretical Background
2.1. Definition of Effectiveness
Effectiveness fundamentally refers to the degree to which predetermined goals or objectives are successfully achieved (Gibson et al., 2012). It is a critical measure of organizational or system performance, indicating whether outcomes align with the intended plans. If the set goals are accomplished as planned, the process or system is deemed effective; conversely, failure to meet these goals signifies ineffectiveness. More broadly, effectiveness is the level of success an organization or system attains in reaching its objectives while utilizing available resources optimally (Daft, 2015). As Steers (1985) posits, effectiveness is specifically measured by the timely attainment of organizational

goals with satisfactory results. In the context of this study, effectiveness is operationalized as the extent to which the e-Filing system achieves its primary goals of simplifying tax reporting, increasing efficiency, and ultimately enhancing taxpayer compliance within the Makassar City Tax Advisory Partner ecosystem.

2.2. Tax Compliance

Tax compliance denotes the extent to which taxpayers fulfill their tax obligations in accordance with prevailing laws and regulations (Alm, 2019). It is a multifaceted concept influenced by various factors, including the perceived ease of fulfilling obligations, time efficiency, the complexity of tax rules, and the taxpayer's understanding of these rules (Kirchler, 2007). The introduction of digital tax administration tools, such as the e-Filing system, aims directly at improving compliance by reducing the administrative burden, minimizing errors through automation, and making the reporting process more accessible and convenient (Muehlbacher et al., 2011). By simplifying procedures, e-Filing seeks to lower compliance costs and foster a more cooperative relationship between the tax authority and the taxpayer, thereby enhancing voluntary compliance.

2.3. E-Filing System in Tax Services

The E-Filing System is an electronic platform developed by the Directorate General of Taxes (DGT) of Indonesia to enable taxpayers to submit their Tax Return Notifications (*Surat Pemberitahuan* / SPT) online. It is formally regulated under the Minister of Finance Regulation Number 9/PMK.03/2018, which stipulates e-Filing as the electronic submission of SPT via the internet through the DGT's official website or approved Tax Application Service Providers (*Penyedia Jasa Aplikasi Perpajakan* / PJAP). This system represents a core component of E-Government implementation, aiming to streamline interactions between the government and citizens by providing faster, more efficient, and transparent services (Heeks, 2001). The adoption of e-Filing is expected to reduce paperwork, processing time, and physical visits to tax offices. Supporting this, research by Indriyati et al. (2021) emphasizes that e-Filing not only facilitates tax reporting but also enhances transparency and accountability in tax administration. The effectiveness of e-Filing implementation, particularly at the Makassar City Tax Advisory Partner, can be assessed through several service quality dimensions contributing to user satisfaction, including system reliability, ease of use, and perceived usefulness (Sari et al., 2022).

2.4. The Role of Tax Consultants in E-Filing Adoption

Tax consultants (or Tax Advisory Partners) play a pivotal intermediary role in the successful implementation and adoption of the e-Filing system, especially for taxpayers who may lack digital literacy or a thorough understanding of electronic reporting protocols (Loo et al., 2009). Their role extends beyond traditional tax advice to include facilitating the digital transition. Consultants assist taxpayers by clarifying regulations, ensuring accurate completion of digital tax documents, and troubleshooting technical issues that may arise within the e-Filing system (Daniel, 2009). Furthermore, they act as key educators and socialization agents, raising awareness about the benefits of e-Filing and encouraging a shift from manual to digital reporting methods. By bridging the knowledge and trust gap between the tax authority and the taxpayer, tax consultants significantly influence the adoption rate and effective utilization of the e-Filing system, thereby amplifying its overall impact on compliance (Wijayanto & Apriyanti, 2023).

3. Methods

3.1. Research Design

This study employs a qualitative research design with a descriptive case study approach. The case study focuses on the implementation of the e-Filing system at the Makassar City Tax Advisory Partner. A qualitative approach was selected as it enables an in-depth exploration of complex social phenomena, allowing researchers to understand the experiences, perceptions, and subjective views of stakeholders regarding the system's effectiveness, its impact on compliance, and user satisfaction (Creswell & Poth, 2018). This design is suitable for capturing the nuanced realities of the collaboration between the Tax Advisory Partner and the Makassar Intermediate Tax Service Office, as well as the lived experiences of end-users.

3.2. Research Object

The primary research object is the e-Filing system ecosystem at the Makassar City Tax Advisory Partner. The study population includes key stakeholders within this ecosystem:

1) Tax Consultants/Advisors: Personnel from the Tax Advisory Partner who facilitate and assist with e-Filing usage.
2) Taxpayers: Individual and corporate clients of the Tax Advisory Partner who use the e-Filing system, purposively sampled to include users with varying levels of digital proficiency and experience.
3) Administrative Officers: Staff from both the Tax Advisory Partner and the Makassar Intermediate Tax Service Office involved in the digitization program's administration and support.

Purposive and snowball sampling techniques were used to identify information-rich participants who could provide comprehensive insights into the system's performance, challenges, and developmental impact.

3.3. Data Collection Techniques

Data was triangulated using multiple qualitative methods to ensure robustness and depth:

1) In-depth Interviews: Semi-structured interviews were conducted with tax consultants (n=5), taxpayers (n=12), and administrative officers (n=3). Interview guides explored themes of system efficiency, ease of use, encountered obstacles (e.g., internet connectivity, interface navigation, data security concerns), impact on operational costs and reporting time, and perceptions of system development and transparency.
2) Participant Observation: Researchers observed e-Filing assistance sessions at the Tax Advisory Partner's office to document real-time user interactions, technical difficulties, and the administrative process flow.
3) Document Analysis: Internal reports from the Tax Advisory Partner detailing e-Filing usage statistics, feedback logs, and records of collaboration activities with the Tax Service Office were reviewed to contextualize interview and observational data.

3.4. Operational Definitions of Research Variables

The core constructs of the study were explored through the following operational lenses:

1) System Effectiveness & Efficiency: Measured through qualitative data on time savings (comparing manual vs. digital processes), reduction in physical documentation and face-to-face meetings, user-reported productivity gains, and the frequency and nature of errors encountered.

2) User Experience & Satisfaction: Assessed through narratives describing the ease of navigation, intuitiveness of the user interface, accessibility, perceived reliability, and overall contentment with the service.
3) Impact on Tax Compliance Facilitation: Inferred from user behaviors and perceptions, such as increased proactive management of tax obligations, utilization of system transparency features (transaction history, status monitoring), and reduced reporting delays.
4) System Development & Integration: Evaluated based on stakeholder feedback regarding system updates, responsiveness to user input, integration with broader tax service infrastructure, and the scalability of the digitization program.

3.5. Data Analysis Technique
The collected data from transcripts, field notes, and documents were analyzed using a thematic analysis framework (Braun & Clarke, 2006). The process involved:
1) Familiarization and Coding: Repeated reading of data and generation of initial codes (e.g., "time efficiency," "interface complaint," "security worry," "transparency benefit").
2) Theme Development: Codes were collated into candidate themes such as "Operational Efficiency Gains," "Technical and Usability Barriers," "Perceived Benefits of Digitization," and "Gaps in System Development and Support."
3) Theme Review and Refinement: Themes were reviewed against the complete dataset to ensure accuracy and coherence, leading to the final thematic structure presented in the Results and Discussion.
4) Interpretation and Reporting: Findings were interpreted in the context of existing literature on e-government and tax compliance, and vivid verbatim extracts from participants were used to support the discussion on successes, persistent challenges, and future development needs.

4. Results and Discussion
4.1 Results
The analysis of interview transcripts, observational notes, and documents revealed several core themes regarding the implementation of the e-Filing system at the Makassar City Tax Advisory Partner.
4.1.1 Enhanced Efficiency and Productivity
The collaborative effort between the Makassar City Tax Advisory Partner and the Makassar Intermediate Tax Service Office has been pivotal in promoting the digitization program. Data indicates that the e-Filing system has become the preferred method for a majority of assisted taxpayers due to its perceived efficiency. Interview participants consistently reported significant reductions in the time required for tax reporting. As one tax consultant noted, *"Processes that previously required clients to allocate half a day for a office visit can now be finalized online in under 30 minutes."* This shift has minimized the reliance on physical documents and reduced the frequency of face-to-face meetings, leading to direct savings in operational costs for both the service provider and the taxpayers.

Table 1. Key Reported Benefits and Challenges of e-Filing Implementation

Theme	Key Findings from Qualitative Data	Illustrative Quote
Operational Efficiency	Significant time savings; Reduced need for physical documentation and travel.	*"We no longer need to print stacks of forms or wait in long*

Theme	Key Findings from Qualitative Data	Illustrative Quote
		queues at the tax office." (Taxpayer, Interview)
Persistent Barriers	Non-intuitive user interface for new users; Occasional technical glitches during data input; Concerns over data security.	*"The menu layout is confusing for my older clients. They often click the wrong button and get frustrated." (Tax Consultant, Interview)*
Digital Divide	A segment of taxpayers still relies on manual reporting, indicating a need for targeted education and better infrastructure.	*Internal report noted a 15% increase in manual submissions among small, traditional business owners in Q3 2023.*
Transparency & Control	Users value the ability to monitor reporting status and access historical data online.	*"I can now check my payment history anytime, which makes planning my finances easier." (Taxpayer, Interview)*

Source: Processed research data (2024)

4.1.2 Identified Challenges and User Experience Gaps

Despite its advantages, the implementation faces notable hurdles. A recurring theme in user feedback was criticism of the system's user interface, described as lacking intuitive navigation, particularly for novice users. Technical issues, such as system errors during data entry and dependence on stable internet connectivity, were also frequently cited as obstacles. Furthermore, an analysis of service data reveals a concurrent increase in manual reporting for a specific demographic, suggesting a digital divide. This group, often comprising older taxpayers or those with limited digital literacy, requires focused educational intervention and reassurance regarding data security a common concern that emerged during interviews.

4.1.3 System Development and Future Potential

Stakeholders acknowledged that the e-Filing system has undergone updates and has delivered a tangible positive impact. However, feedback indicates that the development cycle is not yet fully responsive to user input. The future potential of the system is seen to hinge on continuous improvement based on taxpayer feedback, expanded user education programs, and more seamless system integration to broaden accessibility and benefits across Makassar City.

4.2 Discussion

The findings align with and extend the existing discourse on e-Government and tax digitization.

4.2.1 Realizing Efficiency Gains and Overcoming Inertia

The dramatic improvement in time efficiency corroborates the core promise of e-Government services: to simplify administrative processes and reduce compliance costs (Heeks, 2001). The elimination of geographical and temporal constraints, allowing reporting "anytime and anywhere," is a direct driver of the increased productivity observed at the Tax Advisory Partner. This finding supports the Technology Acceptance Model (TAM), where Perceived Usefulness defined by time savings and effort reduction is a primary determinant of system adoption (Davis, 1989). However, the persistence of manual reporting among some groups highlights the "slippery slope" framework of

compliance (Kirchler, 2007), where trust and ease of use are as critical as enforcement. The resistance indicates that perceived barriers (complex interface, security fears) can outweigh perceived benefits for certain populations, necessitating targeted support rather than purely technical solutions.

4.2.2 The Dual Edges of Transparency and Technical Debt

The value users place on transparency and control being able to monitor status and access archives underscores how digital systems can foster a more cooperative, trust-based relationship between taxpayers and the authority (Alm & Torgler, 2011). This feature moves beyond mere efficiency to enhance perceived fairness and accountability. Conversely, the criticisms regarding a non-intuitive interface and technical glitches point to accumulated "technical debt" in the system's design. A user interface that is "less friendly to new users" directly impacts the Perceived Ease of Use, another cornerstone of TAM, and can stifle wider adoption (Venkatesh et al., 2003). This creates a paradoxical situation where a system designed to improve accessibility inadvertently excludes the less digitally savvy.

4.2.3 Strategic Implications for Sustainable Implementation

The results suggest that success depends on a holistic strategy beyond software deployment. First, continuous, inclusive user education is required to bridge the digital divide and allay security concerns. Second, user-centric design iterations are critical; the system's development must be more agile and responsive to frontline feedback from both taxpayers and consultants. Third, collaborative governance between the Tax Service Office and Advisory Partners, as evidenced here, is essential for effective grassroots implementation and support. Future development must balance technological advancement with these human and institutional factors to fully realize the system's potential in enhancing compliance and service quality sustainably.

5. Conclusion

This study aimed to evaluate the effectiveness of the e-Filing system implemented at the Makassar City Tax Advisory Partner. Based on the analysis of qualitative data from taxpayers, tax consultants, and administrative officers, the research concludes that the system has significantly enhanced the overall effectiveness of tax services, aligning with the national goal of tax administration digitization.

The findings confirm that the e-Filing system delivers substantial operational benefits. Its most prominent impact is the drastic improvement in time efficiency, transforming a process that once required hours of manual work and office visits into one that can be completed online in minutes. This core efficiency, coupled with ease of access, cost reduction, and increased system reliability, has collectively elevated taxpayer satisfaction. Furthermore, the system fosters greater transparency and control, allowing taxpayers to monitor their reporting status and access historical data, which in turn encourages proactive tax management and strengthens trust in the digital ecosystem.

However, the study also identifies critical challenges that moderate its full effectiveness. These include a user interface that is not intuitive for novice users, persistent technical issues and dependence on stable internet connectivity, and a notable digital divide evidenced by continued manual reporting among certain taxpayer groups due to low digital literacy and security concerns.

Therefore, achieving optimal and sustainable impact requires a multi-faceted strategy. The conclusion underscores that technological deployment alone is insufficient. Continuous, targeted user education is essential to bridge the digital divide. Agile, user-centric system development that is responsive to feedback is crucial to improve usability. Finally, the strategic collaboration between the Tax Advisory Partner and the Makassar Intermediate Tax Service Office must be strengthened to provide inclusive support. By addressing these human, technical, and institutional dimensions, the e-Filing system can fully realize its potential as a cornerstone for improving taxpayer compliance and ensuring the effectiveness of tax services in the digital era.

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