

ABSTRAK

Penelitian ini dilatarbelakangi oleh penerapan sistem *Coretax* dalam administrasi perpajakan serta pentingnya memahami faktor-faktor yang memengaruhi penerimaan sistem oleh Wajib Pajak Badan. Penelitian ini bertujuan untuk menganalisis faktor-faktor penerimaan sistem *Coretax* Wajib Pajak Badan menggunakan pendekatan *Unified Theory of Acceptance and Use of Technology* (UTAUT). Metode yang digunakan adalah metode kuantitatif dengan pendekatan deskriptif dan verifikatif. Data diperoleh melalui penyebaran kuesioner kepada 84 Wajib Pajak Badan pengguna sistem *Coretax* yang dipilih menggunakan teknik *purposive sampling*. Analisis data dilakukan menggunakan Structural Equation Modeling berbasis Partial Least Square (SEM-PLS). Hasil penelitian menunjukkan bahwa *Performance Expectancy* berpengaruh signifikan terhadap *Behavioral Intention*, sedangkan *Effort Expectancy* dan Kualitas Sistem tidak berpengaruh signifikan terhadap *Behavioral Intention*. Selanjutnya, *Effort Expectancy* berpengaruh signifikan terhadap *Use Behavior*, sedangkan *Performance Expectancy*, Kualitas Sistem, dan *Behavioral Intention* tidak berpengaruh signifikan terhadap *Use Behavior*. Penelitian ini menyimpulkan bahwa *Performance Expectancy* berpengaruh terhadap *Behavioral Intention*, sedangkan *Effort Expectancy* berpengaruh terhadap *Use Behavior* pada penggunaan sistem *Coretax* oleh Wajib Pajak Badan.

Kata kunci: *Coretax*, *Unified Theory of Acceptance and Use of Technology* (UTAUT), *Performance Expectancy*, *Effort Expectancy*, Kualitas Sistem.

ABSTRACT

This study is motivated by the implementation of the Coretax system in tax administration and the importance of understanding the factors influencing its acceptance among corporate taxpayers. This study aims to analyze the factors influencing the acceptance of the Coretax system among corporate taxpayers using the Unified Theory of Acceptance and Use of Technology (UTAUT) approach. The method used was quantitative research with descriptive and verificative approaches. Data were collected through questionnaires distributed to 84 corporate taxpayers who use the Coretax system and were selected using purposive sampling. Data were analyzed using Structural Equation Modeling based on Partial Least Squares (SEM-PLS). The results showed that Performance Expectancy had a significant effect on Behavioral Intention, while Effort Expectancy and System Quality had no significant effect on Behavioral Intention. Furthermore, Effort Expectancy had a significant effect on Use Behavior, while Performance Expectancy, System Quality, and Behavioral Intention had no significant effect on Use Behavior. This study concludes that Performance Expectancy has an effect on Behavioral Intention, while Effort Expectancy has an effect on Use Behavior in the use of the Coretax system among corporate taxpayers.

Keywords: *Coretax, Unified Theory of Acceptance and Use of Technology (UTAUT), Performance Expectancy, Effort Expectancy, System Quality*