

POLITICAL NARRATIVES, CORETAX, AND MSME BUSINESS SUSTAINABILITY

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Abstract : The sustainability of Micro, Small, and Medium Enterprises (MSMEs) is influenced not only by internal managerial factors but also by external institutional dynamics, particularly political communication and tax system transformation. This study examines the effect of political narratives and the digital taxation system (Coretax) on MSME business sustainability in Karawang Regency. A quantitative research design was employed using primary data collected through questionnaires distributed to 126 MSME owners selected via purposive sampling. Data were analyzed using Partial Least Squares (PLS) with SmartPLS 4.0. The results indicate that political narratives have a positive and significant effect on MSME sustainability ($\beta = 0.292$; $p = 0.006$). Similarly, the digital taxation system (Coretax) also shows a positive and significant influence on MSME sustainability ($\beta = 0.317$; $p = 0.004$). These findings suggest that consistent and pro-MSME political narratives enhance business trust and certainty, while the implementation of an inclusive digital tax system improves administrative efficiency and compliance. This study concludes that the interaction between political stability and adaptive digital taxation plays a crucial role in supporting the long-term sustainability of MSMEs.

Keywords: Political Narratives, Coretax, MSMEs, Business Sustainability, Digital Taxation.

Code JEL : H25; H26; L26; Q01; P16

INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) play a strategic role in the Indonesian economy due to their capacity to absorb labor and stimulate local economic activity [1]. The sustainability of MSMEs, however, is not solely determined by internal business capabilities but is also shaped by external institutional factors, including public policy, political stability, and taxation systems [2]. In a dynamic economic environment, MSMEs require regulatory certainty and institutional support to maintain long-term business continuity [12].

Political narratives constructed by political actors function as a form of public communication that shapes perceptions of policy direction and government commitment [3]. For MSMEs, consistent and pro-business political narratives can foster trust in government institutions, which in turn influences strategic decisions related to investment, market expansion, and participation in government support programs [4]. Conversely, unstable or opportunistic

political narratives may generate uncertainty, weaken business confidence, and hinder sustainable business planning [5]. Previous studies emphasize that political stability and credible political communication contribute to a more conducive business climate for MSMEs [6].

In addition to political dynamics, the transformation of tax administration through digital systems such as Coretax represents a significant institutional change affecting MSMEs [7]. Digital taxation systems are designed to improve efficiency, transparency, and accuracy in tax administration, while simultaneously encouraging compliance [13]. For MSMEs, digital tax systems may reduce administrative burdens and enhance operational efficiency; however, limited digital literacy and technological readiness remain notable challenges, particularly in semi-urban regions [8]. Government support through socialization and assistance is therefore essential to ensure that tax digitalization strengthens, rather than constrains, MSME sustainability [9].

The interaction between political narratives and digital taxation systems reflects broader institutional pressures that shape MSME behavior and adaptation [14]. A supportive political environment combined with an inclusive digital tax system is expected to enhance regulatory legitimacy, improve compliance, and reinforce the long-term sustainability of MSMEs amid economic digitalization and globalization pressures [10], [11], [12].

1. THE LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Political narratives refer to discourses constructed by political actors to influence public opinion, legitimize policy directions, and guide institutional behavior [3], [17]. These narratives are communicated through public statements, policy programs, and media channels, shaping perceptions of government stability and regulatory commitment [18]. In the context of MSMEs, political narratives play a critical role in forming expectations regarding policy continuity, regulatory support, and access to economic incentives [6].

Consistent and pro-MSME political narratives contribute to the development of institutional trust, which is a key determinant of business confidence and long-term strategic planning [4], [10]. Trust generated through credible political communication encourages MSMEs to invest, expand operations, and engage with formal economic systems, thereby supporting business sustainability [6]. Conversely, inconsistent or populist political narratives may create uncertainty, weaken institutional legitimacy, and discourage entrepreneurial activity, particularly

among small business actors who are more vulnerable to policy fluctuations [5], [19]. Empirical studies have shown that political instability and ambiguous policy communication negatively affect MSME resilience and growth, especially at the regional level [20].

From the perspective of Institutional Theory, political narratives function as a form of normative pressure that shapes organizational behavior by reinforcing legitimacy and social acceptance [28]. MSMEs operating within a stable political narrative environment are more likely to adapt to regulatory frameworks and align their business practices with government objectives, thereby enhancing sustainability across economic and social dimensions [30], [31].

The digital taxation system, particularly Coretax, represents a transformation of conventional tax administration into an integrated digital platform encompassing registration, reporting, payment, and monitoring processes [7], [15]. This transformation is driven by regulatory pressures to improve fiscal efficiency, transparency, and compliance in line with global standards [14]. Digital taxation systems are expected to reduce administrative complexity, minimize reporting errors, and enhance service accessibility for taxpayers, including MSMEs [13], [26].

For MSMEs, the implementation of Coretax offers both opportunities and challenges. On one hand, digital tax systems can improve operational efficiency, reduce compliance costs, and strengthen business legality, which are essential for long-term sustainability [11], [25]. On the other hand, limited digital literacy, inadequate technological infrastructure, and lack of familiarity with digital platforms may hinder effective adoption, particularly in semi-urban and developing regions [8], [16]. Previous studies emphasize that without adequate government support, digital tax reforms may unintentionally increase the administrative burden on MSMEs [9].

Institutional Theory views digital taxation as a form of coercive pressure that compels organizations to conform to regulatory requirements in order to maintain legitimacy [28]. MSMEs that successfully adapt to Coretax are more likely to achieve regulatory compliance, improve efficiency, and enhance their economic sustainability [13]. Furthermore, digital tax systems support environmentally sustainable practices by reducing paper usage and physical administrative processes, indirectly contributing to broader sustainability objectives [7].

MSME business sustainability refers to the ability of enterprises to survive, grow, and adapt to environmental changes over the long term [21], [27]. This concept is commonly framed within the triple bottom line approach, encompassing economic, social, and environmental dimensions [22], [24]. Economic sustainability involves profitability, market expansion, and operational efficiency [1], while social sustainability relates to employment creation, employee welfare, and community contributions [23]. Environmental sustainability focuses on responsible resource use and environmentally friendly business practices [24].

External institutional factors, such as political stability and taxation systems, significantly influence MSME sustainability by shaping the business environment and regulatory landscape [12]. A supportive political narrative enhances normative legitimacy, while an inclusive digital taxation system strengthens regulatory legitimacy through compliance and transparency [18], [26]. The interaction of these institutional forces is expected to create a conducive business climate that supports MSME resilience and long-term sustainability [25].

Conceptual Framework and Hypotheses Development

Based on Institutional Theory, political narratives and digital taxation systems represent normative and coercive institutional pressures that influence MSME behavior and sustainability [28], [31]. Consistent political narratives strengthen trust and policy legitimacy, while effective implementation of Coretax enhances compliance, efficiency, and business legality [6], [13]. The integration of these factors is expected to positively affect MSME sustainability across economic, social, and environmental dimensions [12], [27].

In general, prior studies indicate that MSME sustainability is shaped by the interaction between political communication and institutional regulatory systems. This study builds on Institutional Theory to examine how political narratives and the digital taxation system jointly influence MSME business sustainability in the regional context.

Based on this theoretical synthesis, the following research objectives and hypotheses are formulated:

H1: Political narratives influence the sustainability of MSME businesses in Karawang Regency.

H2: The digital taxation system (*Coretax*) affects the sustainability of MSME businesses in Karawang Regency.

Based on this, the conceptual framework in this study is structured as follows:

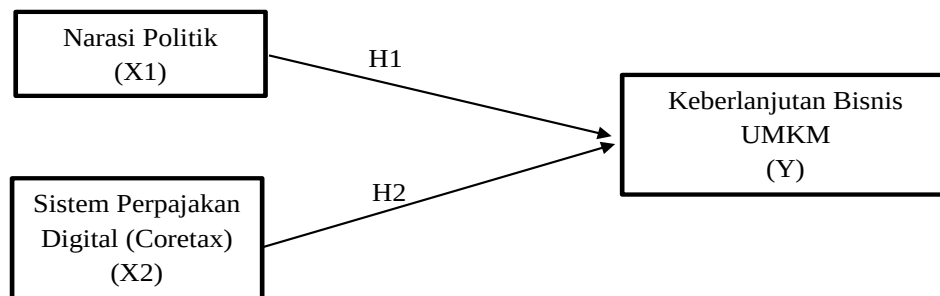


Figure 1. Framework (direct relations)

Resource: owned works

Based on the conceptual framework presented, the hypotheses proposed in this study can be detailed as follows:

H1: Political narratives influence the sustainability of MSME businesses in Karawang Regency.

H2: The digital taxation system (*Coretax*) affects the sustainability of MSME businesses in Karawang Regency.

1. METHODS

This study employed a quantitative research design to examine the relationships between political narratives, the digital taxation system (*Coretax*), and MSME business sustainability. A survey method was used to collect primary data from MSME owners in Karawang Regency. The quantitative approach was selected to enable statistical testing of the proposed hypotheses and to assess the magnitude of causal relationships among variables using numerical data.

The research population comprised all registered MSMEs operating in Karawang Regency, totaling 177,022 business units. The sample size was initially determined using the Slovin formula, resulting in a minimum requirement of 399 respondents. However, due to field constraints, response availability, and data completeness considerations, 126 questionnaires met the criteria for analysis. This sample size remains acceptable for Partial Least Squares–Structural Equation Modeling (PLS-SEM), which emphasizes predictive accuracy and is suitable for exploratory and theory-building research with relatively small samples. A purposive sampling technique was applied to ensure that respondents met specific criteria relevant to the research objectives. The inclusion criteria were MSME owners or managers located in Karawang Regency who had

operated their businesses for at least one year and were familiar with government policies and tax administration processes.

Data were collected through structured questionnaires distributed directly to MSME owners. The questionnaire items were developed based on established indicators from prior studies and adapted to the context of political narratives, digital taxation systems, and MSME sustainability. Before distribution, the questionnaire was reviewed to ensure clarity and relevance to the research variables.

All variables in this study were measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The operationalization of variables and their indicators is presented in Table 1. Political narratives were measured using five indicators reflecting policy consistency, trust in government narratives, transparency of political communication, regulatory support, and perceptions of political stability. The digital taxation system (Coretax) was measured using six indicators capturing ease of access, clarity of procedures, reporting and payment speed, data security, error minimization, and administrative efficiency. MSME business sustainability was measured using six indicators representing economic, social, and environmental dimensions, including revenue growth, market expansion, employee retention, social responsibility, environmentally friendly practices, and continuous innovation.

Data analysis was conducted using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS version 4.0. PLS-SEM was selected due to its suitability for predictive analysis, complex models with multiple constructs, and relatively small sample sizes. The analysis process consisted of two main stages: evaluation of the measurement model (outer model) and evaluation of the structural model (inner model). The measurement model was assessed through convergent validity, discriminant validity, composite reliability, and Cronbach’s alpha. Convergent validity was evaluated using factor loadings and Average Variance Extracted (AVE), with acceptable thresholds of >0.70 and >0.50 , respectively. Reliability was assessed using composite reliability and Cronbach’s alpha, with minimum acceptable values of 0.70 and 0.60 . The structural model was evaluated by examining path coefficients, t-statistics, p-values, coefficient of determination (R^2), and effect size (f^2). Hypotheses were considered supported if the t-statistics exceeded 1.96 and p-values were below 0.05.

Table 1. Measurement Variables and indicators

Variables	Indicators
Political narratives (X1)	1. Consistency of government policies in supporting MSMEs. 2. MSME owners’ trust in political narratives delivered by the government. 3. Transparency of political communication in conveying economic programs. 4. Regulatory and policy support for MSME development. 5. Perception of political stability and its impact on the business climate.

Variables	Indicators
Digital Taxation System (Coretax) (X2)	1. Ease of access to the digital taxation system (Coretax). 2. Clarity of procedures and user guidelines within the system. 3. Speed of reporting and tax payment processes. 4. Security and confidentiality of taxpayer data. 5. The system's ability to minimize input errors. 6. Efficiency in time and cost through the use of digital systems.
MSME Business Sustainability (Y)	1. Growth in business revenue or profit. 2. Increase in the number of customers or market reach. 3. Ability to retain employees. 4. Concern for employee welfare and community well-being. 5. Implementation of environmentally friendly business practices. 6. Continuous innovation to maintain competitiveness.

Resource : owned works

2. RESULTS & DISCUSSION

Convergent Validity Test

The convergent validity assessment shows that all indicator loading values exceed the recommended threshold of 0.70, indicating that each indicator adequately represents its respective construct. Therefore, the model satisfies the requirements for convergent validity and can proceed to further evaluation stages.

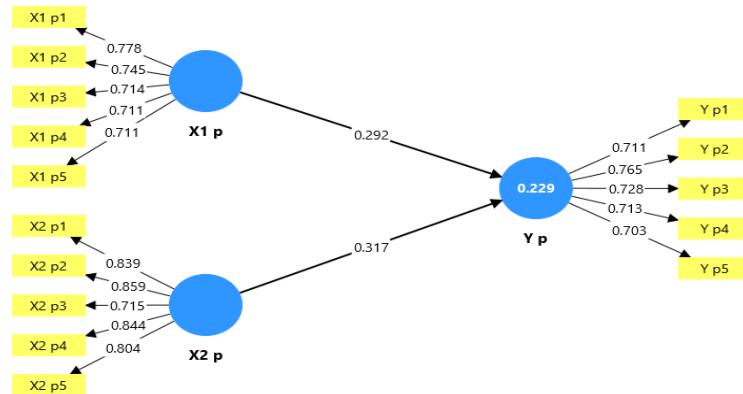


Figure 2. SmartPLS Model

Resource: owned works *SmartPLS 4*, 2025

Average Variance Extracted (AVE) Test

Table 2. Average Variance Extracted (AVE) Values

	Average variance extracted (AVE)
X1	0.536
X2	0.662
Y	0.525

Resource: owned works *SmartPLS 4*, 2025

The Average Variance Extracted (AVE) values for all constructs exceed the minimum threshold of 0.50, with political narratives (X1) at 0.536, the digital taxation system (X2) at 0.662, and MSME business sustainability (Y) at 0.525. These results indicate that each construct explains more than half of the variance of its indicators, confirming adequate discriminant validity.

Composite Reliability Test

In addition to being measured by assessing *convergent validity* and *average variance extracted*, the outer model can also be assessed by looking at the reliability of the variables measured by looking at *the composite reliability* of the indicator block that measures the variables.

Table 3. Composite Reliability

	Composite reliability (rho_a)
X1	0.800
X2	0.894
Y	0.778

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From the table above, it can be seen that the *composite reliability* values for all variables are above 0.70. Thus, it can be concluded that all variables have good reliability in accordance with the minimum value required.

Cronbach's Alpha Test

In addition to being measured by assessing *convergent validity*, *Average Variance Extracted*, and *Composite Reliability*, the outer model can also be assessed by looking at the

reliability of the variables measured using *Cronbach's alpha* from the indicator block that measures the variables. A variable is considered reliable if the *Cronbach's alpha* value is greater than 0.60.

Table 4. Cronbach's Alpha

	Cronbach's Alpha
X1	0.787
X2	0.873
Y	0.774

Resource: owned works *SmartPLS 4*, 2025

From the table above, it can be seen that the *Cronbach's Alpha* value for all variables is above 0.60. Thus, it can be concluded that all variables have good reliability in accordance with the minimum value required.

Reliability Testing

Reliability testing using composite reliability and Cronbach's alpha shows that all constructs exceed the minimum acceptable values. Composite reliability values range from 0.778 to 0.894, while Cronbach's alpha values range from 0.774 to 0.873. These findings confirm that all measurement instruments are internally consistent and reliable.

Inner Model Analysis

R Square Analysis

The *R-squared* value indicates the strength of the independent variable relative to the dependent variable. R^2 values can be categorized into three groups: 0.19 to less than 0.33 is considered weak, 0.33 to less than 0.67 is considered moderate, and ≥ 0.67 is considered strong. The higher the value, the better the strength.

Table 5. *R-Squared and Adj R-Square*

	R-square	Adjusted R-Square
Y	0.229	0.217

Resource: owned works *SmartPLS 4*, 2025

The R^2 value for MSME business sustainability is 0.229, indicating that political narratives and the digital taxation system jointly explain 22.9% of the variance in MSME sustainability. According to established criteria, this value falls within the weak category, suggesting that MSME sustainability is influenced by additional factors beyond the scope of this study.

F Square Analysis

The *F square* value in this study shows how much influence the independent variable has on the dependent variable. An *F square* value of 0.02–0.15 is classified as small, 0.15–0.35 is classified as moderate, and values above 0.35 are classified as large. Values between 0.00 and 0.02 can be ignored or considered to have no effect. The *F-square* values in this study are as follows:

Table 6. F-square

	F-square
X1 > Y	0.104
X2 > Y	0.124
Y	0.774

Resource: owned works *SmartPLS 4*, 2025

The effect size analysis shows that political narratives (X1) have an f^2 value of 0.104, while the digital taxation system (X2) has an f^2 value of 0.124. Both values are categorized as small effects, indicating that each independent variable contributes modestly but meaningfully to MSME sustainability.

Hypothesis Test Results

Path coefficients are used to measure the magnitude of the influence of political narratives and the digital taxation system (coretax) on the sustainability of MSME businesses. Hypothesis testing was conducted by considering the original sample value, which was then reinforced by a T-statistic > 1.96 and a P-value of 0.000 (< 0.05).

Table 7. Path Coefficient

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
X1 > Y	0.292	0.325	0.115	2.540	0.006
X2 > Y	0.317	0.319	0.118	2.684	0.004

Hypothesis testing results indicate that political narratives have a positive and significant effect on MSME business sustainability ($\beta = 0.292$; $t = 2.540$; $p = 0.006$). Similarly, the digital taxation system (Coretax) has a positive and significant effect on MSME sustainability ($\beta = 0.317$; $t = 2.684$; $p = 0.004$). Thus, both proposed hypotheses are empirically supported.

The results demonstrate that political narratives significantly influence MSME business sustainability in Karawang Regency. This finding indicates that consistent and pro-MSME political communication enhances business confidence and supports long-term sustainability. From an Institutional Theory perspective, political narratives function as normative pressures that shape organizational behavior by reinforcing legitimacy and trust in government institutions [3], [28].

Political narratives that emphasize policy consistency and MSME empowerment reduce uncertainty and encourage business actors to engage in long-term planning, investment, and market expansion [6], [10]. The trust generated through credible political communication strengthens the institutional environment in which MSMEs operate, enabling them to maintain economic, social, and environmental sustainability [21]. These findings align with previous studies that highlight the importance of political stability and policy credibility in fostering a conducive business climate for MSMEs [3], [6].

Conversely, inconsistent or opportunistic political narratives can undermine institutional legitimacy and create uncertainty that discourages MSME growth [5], [19]. In the context of Karawang Regency, where local political dynamics may fluctuate, stable political narratives play a critical role in maintaining MSME resilience amid economic and regulatory changes [20]. Thus, this study reinforces the argument that political narratives are not merely symbolic but serve as institutional instruments that directly support MSME sustainability.

The findings also confirm that the digital taxation system (Coretax) has a positive and significant effect on MSME business sustainability. This result suggests that effective implementation of Coretax enhances administrative efficiency, strengthens tax compliance, and improves business legality. From the perspective of Institutional Theory, digital taxation represents

coercive pressure that encourages organizations to conform to regulatory requirements in order to maintain legitimacy [14], [28].

Coretax simplifies tax administration processes, reduces reporting errors, and increases transparency, allowing MSMEs to allocate more resources toward productive business activities [7], [13]. Improved compliance through digital systems also strengthens the formal recognition of MSMEs by government institutions, which is essential for accessing financial support and development programs [26]. These results are consistent with prior studies demonstrating that tax digitalization enhances efficiency and compliance among small businesses [11], [25].

However, the relatively small effect size indicates that the benefits of Coretax depend on MSMEs' ability to adapt to digital systems. Limited digital literacy and technological readiness remain significant challenges, particularly in semi-urban areas such as Karawang [8], [16]. Therefore, government support through continuous socialization and assistance is crucial to ensure that digital taxation reforms strengthen, rather than hinder, MSME sustainability [9].

Taken together, the findings suggest that MSME sustainability is shaped by the interaction between political narratives and digital taxation systems as complementary institutional forces. Political narratives provide normative legitimacy by fostering trust and policy certainty, while Coretax provides regulatory legitimacy through compliance and efficiency [12], [31]. Although each variable individually shows a modest effect, their combined influence contributes meaningfully to the creation of a stable and supportive business environment for MSMEs.

3. CONCLUSION

This study provides empirical evidence that political narratives and the digital taxation system (Coretax) play significant roles in supporting the sustainability of Micro, Small, and Medium Enterprises (MSMEs) in Karawang Regency. The findings demonstrate that consistent and pro-MSME political narratives positively influence business sustainability by strengthening institutional trust, reducing uncertainty, and fostering a stable business environment. These results confirm that political communication functions as a normative institutional mechanism that shapes MSME behavior and long-term strategic orientation.

In addition, the digital taxation system (Coretax) is shown to have a positive and significant effect on MSME sustainability. The implementation of Coretax enhances administrative

efficiency, improves tax compliance, and strengthens business legality, which are essential components of sustainable business operations. From an institutional perspective, digital taxation represents a form of regulatory pressure that encourages MSMEs to adapt to formal systems while improving operational efficiency and transparency.

Overall, this study contributes to the literature by integrating political narratives and digital taxation systems within an Institutional Theory framework to explain MSME business sustainability. The results highlight that MSME sustainability is not determined solely by internal managerial factors, but also by the interaction between political legitimacy and regulatory adaptation. By emphasizing the combined influence of political communication and tax digitalization, this study extends existing research on MSME sustainability in a regional context.

Author contribution

V.K : designed the research framework, collected and analyzed the data, and wrote the manuscript. Y : reviewed and approved the final version of the manuscript.

A.R : provided academic guidance, critical review, and constructive feedback throughout the research and manuscript preparation.

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Conflicts of interest

The authors declare no conflict of interest.

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