

A Phenomenological Study: Human Error in the Implementation of the Coretax System

Mahdiyyah Adinda Putri Mawaddah¹ Tituk Diah Widajantie²

¹Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, UPN “Veteran” Jawa Timur

¹mahdiyyahadindaa@gmail.com, ²tituk.widajantie.ak@upnjatim.ac.id

Keyword	Abstract
Human Error, Coretax System, Phenomenology, Digital Tax Administration.	<i>This study is entitled “A Phenomenological Study of Human Error in the Coretax System Application” and aims to analyze the phenomenon of human error that occurs in the use of the Coretax System application and to identify the factors causing user errors in digital tax administration processes. The method used in this study is a descriptive qualitative method with a phenomenological approach, while the data collection techniques include observation, interviews, and literature studies. The results show that human errors in the Coretax System application still frequently occur, such as data input errors, data inconsistencies, misunderstandings of system features, and users’ limited digital literacy. In addition, technical factors such as system complexity and application disruptions also contribute to user errors. The impacts of these phenomena include reduced effectiveness of tax administration, an increased risk of data errors, and delays in the tax reporting process. Therefore, improving user competencies, providing continuous training, and developing a more user-friendly system are necessary to minimize human errors in the use of the Coretax System application.</i>

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I. INTRODUCTION

Taxation is one of the main sources of government revenue, playing a strategic role in financing national development and supporting the implementation of the State Budget (APBN). In an effort to improve the effectiveness of tax administration, the government, through the Directorate General of Taxes (DJP), continues to implement reforms in taxation, one of which is the digitalisation of the tax administration system (Panjaitan & Yuna, 2024). One form of this transformation is the implementation of the Coretax Administration System (Coretax System) as an integrated tax administration system designed to improve efficiency, transparency, and the quality of tax services.

The implementation of the Coretax System is designed to simplify tax administration processes, improve data integration, and reduce the potential for errors in tax reporting and administration. Digitalisation through Coretax also makes it easier for taxpayers to access information and utilise tax services more quickly, easily, and seamlessly within a single system (Wala & Tesalonika, 2024). Nevertheless, the success of

this system’s implementation depends not only on the technology used but is also influenced by the quality of the system, the quality of the information produced, and users’ ability to understand and operate the system.

In practice, the implementation of the Coretax System still faces various challenges, one of which is the phenomenon of human error. User errors can take the form of incorrect data entry, a misunderstanding of the application’s features, or discrepancies in the data generated by the system. Research into the quality of the Coretax System indicates that user satisfaction is influenced by the level of trust in the system and the ease of use of the application; consequently, limitations in users’ understanding have the potential to increase the incidence of errors in the operation of the system

In addition to user-related factors, various technical constraints—such as the readiness of information systems, the quality of electronic tax services, and users’ ability to utilise technology—can also act as barriers to the implementation of tax administration. These barriers have the potential to reduce the effectiveness of services

and affect the level of taxpayer compliance. Research by Kusbandiyah, Purnadi, and Pratama (2022) shows that the implementation of an electronic tax system plays a vital role in supporting tax services and improving taxpayer compliance. In addition to aiming to improve tax compliance, the implementation of a digital tax system requires support from various factors. Its success depends not only on the technology implemented but also on users' ability to adapt and the quality of the services provided.

Based on this phenomenon, this study aims to conduct an in-depth examination of users' experiences and perceptions regarding human error in the implementation of the Coretax System using a phenomenological approach. It is hoped that this study will provide an insight into the factors causing human error and serve as a basis for evaluation in improving the effectiveness of the Coretax System's implementation and users' readiness to face the digital transformation of taxation in Indonesia.

II. LITERATURE REVIEW

Advances in information technology have encouraged organisations to utilise accounting information systems to support financial management and reporting processes. The use of such systems offers various benefits, such as speeding up data processing, improving work efficiency, and facilitating the provision of more timely information. However, the existence of technology does not entirely eliminate the possibility of errors occurring during the data processing process. Errors arising from user carelessness, input errors, or a lack of understanding of system procedures still have the potential to affect the quality of the information produced.

The quality of financial statements is not only determined by the sophistication of the system used, but is also influenced by human factors and the control mechanisms implemented within the organisation. Research by Hidayat and Ardhani (2022) shows that accounting information systems contribute to improving the quality of financial statements; however, this impact is optimised when supported by effective internal controls. Internal controls play a role in ensuring that data processing procedures are carried out in accordance with established protocols, thereby minimising the risk of errors.

Similar findings were reported by Bahri et al. (2022), who explained that the utilisation of

accounting information systems and the implementation of internal controls are key factors in producing high-quality financial statements. A sound system must be supported by adequate oversight processes to ensure that the information produced remains accurate, reliable and suitable for use as a basis for decision-making. Consequently, the successful use of information systems depends not only on technological aspects but also on the organisation's ability to manage and oversee their use.

Furthermore, research by Oktapania and Falia (2023) indicates that accounting information systems and internal control systems play complementary roles in enhancing the quality of financial statements. Weaknesses in either aspect can reduce the effectiveness of the financial information processing process. This situation indicates that the risk of errors in system usage may still arise if users do not sufficiently understand operational procedures or when the controls in place are not functioning effectively. Based on these various findings, it can be understood that the quality of financial information is the result of the interaction between technology, user competence and internal control systems. Although accounting information systems are capable of improving the efficiency of work processes, the potential for human error remains a challenge that must be addressed. Therefore, a study of users' experiences and perceptions regarding the occurrence of human error is important for understanding the factors that influence the successful implementation of information systems, including the use of the Coretax System as part of the digital transformation of tax administration in Indonesia.

III. METODE

This study employs a qualitative approach using phenomenological methods to understand users' experiences and perceptions of human error in the implementation of the Coretax System. According to Sugiyono (2020), qualitative research aims to gain an in-depth understanding of phenomena based on natural conditions, with the researcher serving as the primary instrument. The phenomenological approach proposed by

Clark Moustakas focuses on revealing the meaning of an individual's lived experience of a phenomenon, making it suitable for identifying users' experiences during the implementation of the Coretax System (Abdusmad). The research data consisted of primary data obtained through in-depth interviews, observation and documentation, as well as secondary data derived from a literature review comprising books, scientific journals and relevant documents. Data analysis was conducted qualitatively through the stages of data reduction, data presentation, and drawing conclusions, as described by Fadli, M.R. (2021), whilst data validity was tested using source and method triangulation techniques to enhance the credibility of the research findings. analysis. and interviews.

IV. RESULTS AND DISCUSSION

User Experiences When Making Data Entry Errors

Based on the interview findings, the informants explained that the most common errors encountered when using the Coretax System occurred during the tax data entry stage. These errors included mistakes in entering the Tax Identification Number (NPWP), tax account codes, tax periods and transaction amounts. The majority of informants stated that these errors occurred more frequently during the early stages of implementation, as they were still adapting to the new system's interface and operating mechanisms.

Informant 1 stated:

"When I first started using the Coretax System, I often made mistakes when entering tax account codes because the interface was different from the application I was used to. I also had to correct some data before it could be processed."

System Disruptions

In addition to user-related issues, the interview findings also revealed technical difficulties with the Coretax System. Informants reported that system disruptions, such as slow processing or the application being inaccessible, caused work to be held up

and meant that some processes had to be repeated.

Informant 2 stated:

"On several occasions, the system ran slowly or could not even be opened, so I had to repeat the reporting process from the start once the application was back to normal."

Impact of Human Error

Based on the interview findings, the informant explained that errors in the use of the Coretax System had an impact on the time taken to complete tasks. The errors that occurred meant that users had to check and correct the data before the administrative process could continue, thereby extending the working time.

Informant 1 stated:

"If an error occurs whilst entering data, I have to double-check all the entries to ensure there are no mistakes. This means the reporting process takes longer."

Human Error in the Implementation of the Coretax System

The implementation of the Coretax System represents one of the government's strategic steps towards modernising tax administration through the use of digital technology. The introduction of this system has transformed various work procedures—which were previously carried out using outdated mechanisms—into processes that are more integrated, faster and data-driven. The primary objectives of its development are to improve service efficiency, strengthen the integration of tax information, and deliver more transparent and accurate services. Nevertheless, the implementation process still faces various challenges related to human error. In this study, human error is understood as the experience encountered by users when interacting with the new system; consequently, its causes stem not only from the individual but are also influenced by the characteristics of the technology and the working environment.

Based on the results of the analysis, the experiences most frequently reported by informants relate to the process of adapting to the Coretax System. Changes to the application's interface, different service procedures, and the

digitisation of almost all tax administration activities have required users to relearn the working practices they had previously followed. This transition period has led to operational errors still occurring frequently. This situation demonstrates that the successful implementation of an information system is not only influenced by the quality of the technology, but is also determined by the readiness of human resources to cope with change.

The most common errors are mistakes made during the data entry stage. Some users admit that they are still carried away by the habit of using the previous application, resulting in errors when entering their Tax Identification Number (NPWP), tax account code, tax period, or transaction type. From a phenomenological perspective, this experience reflects that the process of adapting to the new system has not yet been fully realised. Users are still relying on their previous work experience when interacting with the Coretax System.

Furthermore, the complexity of workflows within the Coretax System presents a challenge in its own right. The sheer number of menus and features available means that users take longer to understand the functions of each service. Consequently, errors in selecting menus or following administrative procedures are still frequently encountered, particularly amongst users operating the system for the first time.

The research findings also show that users' ability to utilise digital technology is not uniform. Differences in experience, technical ability and levels of digital literacy mean that the adaptation process proceeds at varying speeds. Users who are not yet accustomed to digital systems tend to make mistakes more frequently than those who already have experience using technology-based tax applications.

Work pressure is another factor that increases the likelihood of human error. The demand to complete tasks within a relatively short timeframe leads some users to prioritise speed over accuracy. This situation means that administrative errors are only discovered after an audit or validation by the relevant authorities, meaning that resolving them requires additional time.

In addition to user-related factors, the technical condition of the Coretax System also contributes to the occurrence of various errors. System disruptions, inconsistent application response times, and ongoing feature updates during the implementation phase often cause confusion when users are carrying out their work. These findings indicate that human error is a phenomenon arising from the interaction between humans and the system, rather than being solely the result of individual negligence.

Based on the various experiences reported by informants, it is clear that human error in the implementation of the Coretax System is a complex phenomenon, as it is influenced simultaneously by individual factors, technological characteristics and organisational conditions. Therefore, to provide a more systematic overview of the types of errors experienced by users during the implementation of the Coretax System, the results of the research synthesis.

The following are the guidelines for formatting tables and figures;

Table 1. Types of Human Error in the Coretax System

Types of Human Error	Factor	Impact
Data entry errors	Lack of attention to detail in system adaptation	Inaccurate tax data
Incorrect menu selection	Lack of understanding of the Coretax	Administrative processes are hindered
Document Validation Errors	Low Digital Literacy	Documents must be corrected
Delays in Reporting	System disruptions and user adaptation	Services become slow

Errors in interpreting information	Changes to working procedures	Inaccurate decision-making
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Source: The researchers' analysis

The Impact of Human Error on the Implementation of Coretax: A Researcher's Analysis

Based on the results of the phenomenological analysis, user experiences indicate that human error not only affects the performance of day-to-day tasks, but also contributes to the overall effectiveness of the Coretax System's implementation. Various errors that arise during the use of the system have consequences that are not only administrative and operational in nature, but also affect the psychological state of users whilst carrying out their duties. These findings indicate that the success of digital system implementation is heavily influenced by the quality of interaction between humans and technology.

One of the most evident impacts is the decline in the efficiency of tax service processes. Errors during data entry mean that users must carry out repeated checks and corrections before the process can be completed. This situation results in tasks taking longer to complete than planned, meaning that the objective of digitalisation—to speed up services—has not yet been fully realised.

As well as affecting the speed of service, human error also impacts the quality of the tax information produced. Errors in entering taxpayer details, transaction data or other administrative information can result in inaccurate data. If such issues are not rectified promptly, the processes of monitoring, analysis and the formulation of tax policy risk being based on invalid information. Consequently, data quality is a crucial factor in supporting digital-based tax administration.

The subsequent consequences are felt by staff involved in the system's operations. Errors necessitate re-checks, document corrections, and additional coordination with taxpayers or other departments. These activities increase the workload and reduce the time that could otherwise be spent on other tasks. In the long term, this situation may affect the organisation's productivity.

From the perspective of user experience, this study also identified psychological impacts arising during the implementation of the Coretax System. Some informants expressed feelings of anxiety when using the system due to a fear of making errors that could affect the tax administration process. Indeed, some users admitted to losing confidence when having to complete tasks using an application that is still considered new and is constantly being updated. These experiences demonstrate that digital transformation not only brings about changes in technical aspects but also affects users' perceptions and comfort levels whilst working.

At the organisational level, the recurrence of human error has the potential to affect the quality of service received by the public. Administrative errors that are not addressed promptly can erode taxpayers' trust in digital tax services. Therefore, the successful implementation of the Coretax System cannot rely solely on technological sophistication; it also requires the readiness of human resources, organisational support, and a continuous mentoring process to ensure the system is used to its full potential.

The following are the guidelines for formatting tables and figures;

Table II. The Impact of Human Error on the Implementation of the Coretax System

Dimension	Impact	Implications
Efficiency	Slower work processes	Decreased productivity
Accuracy Data	Errors Administrative	Inaccurate tax data
Services	Longer service times	Decreased taxpayer satisfaction
Groups	Increase workload	Reduced implementation effectiveness
User psychology	Anxiety and Stress	Slower system Adaptation

Source: The researchers' analysis

Strategies for Mitigating Human Error in the Implementation of the Coretax System

Research findings indicate that efforts to minimise human error in the implementation of the Coretax System require a comprehensive strategy. Error mitigation must not be limited to improving user skills, but must also be supported by system improvements, the strengthening of organisational policies, and the creation of a working environment that fosters adaptation to new technology. Consequently, the successful implementation of the Coretax System is the result of synergy between human, technological and organisational aspects.

One of the strategies considered most important is the development of user competencies through ongoing training programmes. Training not only serves to improve technical skills in operating the application but also helps users understand the changes to tax business processes implemented within the Coretax System. It is hoped that this enhanced understanding will accelerate the adaptation process whilst reducing the likelihood of errors occurring during the performance of duties.

In addition to enhancing human resource capacity, improving system features is also an integral part of the mitigation strategy. An intuitive application interface, simpler presentation of information, and the availability of automatic validation features can help users detect errors before data is processed further. User-centred system development will provide a better user experience and minimise the likelihood of human error.

Organisational aspects also play a vital role in supporting the successful implementation of the Coretax System. During the transition period, users require adequate support to ensure that any obstacles encountered can be resolved promptly. Support from line managers, technical teams and colleagues helps users build confidence in operating the new system. This approach not only accelerates the learning process but also helps prevent errors that could potentially have more significant consequences.

Furthermore, continuous monitoring and evaluation activities must be carried out as part of the system implementation control mechanism. Evaluation enables the organisation to identify the most common patterns of human error, understand their underlying causes, and determine appropriate corrective measures. The information obtained from this process can be utilised as a basis for refining the Coretax System's features, drafting operational standards, and developing training programmes for the next period. Through the continuous application of mitigation strategies, it is hoped that the potential for human error can be minimised, thereby enabling the implementation of the Coretax System to run more effectively and efficiently, whilst delivering a higher quality of tax services.

The following are the guidelines for formatting tables and figures:

Table III. Strategies for Mitigating Human Error in the Implementation of the Coretax System

Aspect	Strategy	Expected Outcomes
Human Resources	Training and Mentoring	Improved user competence
Systems	Simplification of the interface and automated validation	Reduced operational errors
Groups	Standard Operating Procedures and Regular monitoring	More consistent implementation
Technology	System performance optimisation	Reduced system disruptions
Evaluation	Audits and user feedback	Continuous system improvement

Source: The researchers' analysis

V. CONCLUSION

This study shows that human error in the implementation of the Coretax System is influenced by a combination of human factors, system characteristics and organisational support. Common errors include data entry mistakes, misunderstandings of system features, and users' limited digital literacy, which is exacerbated by the system's complexity and technical glitches. The impacts of such human error include a decline in the effectiveness of tax administration, an increased risk of data errors, and disruption to service delivery processes. Therefore, efforts to minimise human error require enhancing user competence through continuous training, refining the Coretax System's features to make it more user-friendly, and strengthening control mechanisms and guidance throughout the process.

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