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Influence of Tax Digitalization, User Competence, and SIN Readiness on Tax Reporting Accuracy

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ABSTRACT

This study aims to analyze the influence of the digitalization of tax administration systems, user competence, and readiness for implementing the Single Identity Number (SIN) on the accuracy of tax reporting among employees of the Population and Civil Registry Office of South Sumatra Province. A quantitative approach was applied by collecting data through questionnaires from 51 respondents. The findings reveal that all three independent variables significantly affect tax reporting accuracy. Digital tax administration enhances reporting efficiency, user competence reduces errors, and SIN implementation readiness strengthens data integration and reporting accuracy. This research offers strategic insights for improving tax compliance through administrative system development and employee training.

Keywords: ***Tax Digitalization, User Competence, SIN Readiness, Reporting Accuracy****.*

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INTRODUCTION

Taxes are one of the main sources of state revenue, used to finance various development programs and public welfare. In the digital era, the Indonesian government continues to strive to improve the efficiency and transparency of the tax administration system through the implementation of information technology. The digitalization of tax administration aims to reduce reporting errors, accelerate administrative processes, and enhance taxpayer compliance. The implementation of various systems such as e-filing, e-billing, and e-SPT allows taxpayers to report their taxes more quickly and accurately. However, in practice, challenges remain in the application of digital tax systems. It is evident that many taxpayers still face difficulties in understanding and using these digital platforms. Some of the obstacles include low levels of digital literacy among taxpayers, limited dissemination of information regarding technology-based tax systems, and infrastructure limitations, especially in regions with restricted internet access.

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In addition to the digitalization of tax administration, the government is also implementing the Single Identity Number (SIN) as part of tax reform efforts. The SIN aims to integrate the National Identification Number (NIK) with the Taxpayer Identification Number (NPWP) to improve the effectiveness of tax administration and reduce the potential for tax evasion. According to Bird & Zolt (2008), this system is expected to enhance the accuracy of tax data and facilitate oversight by tax authorities. Although the digitalization of tax administration and the implementation of the SIN offer various benefits, there is still a research gap that needs to be addressed. Several studies have examined the effect of digitalization on taxpayer compliance, but only a few have explored the relationship between digital tax administration, SIN implementation readiness, and the accuracy of tax reporting simultaneously.

According to Mulyani (2022), the digitalization of tax administration enables faster detection of tax reporting accuracy due to an integrated information technology system with high data accuracy. This indicates that the implementation of a digital-based tax system can enhance reporting efficiency. Meanwhile, research by Gusliana (2024) highlights that the SIN holds great potential in improving tax services and supervision, as well as reducing administrative costs. However, the study also emphasizes that the readiness for SIN implementation still requires optimization, particularly in terms of strategic alignment among relevant stakeholders.

In light of this research gap, this study aims to analyze the influence of digital tax administration systems, user competence, and readiness for the implementation of the Single Identity Number (SIN) on the accuracy of tax reporting. The results of this study are expected to provide strategic recommendations for the government to optimize the digital-based tax system, accelerate SIN implementation, and enhance the efficiency of tax administration in Indonesia.

LITERATURE REVIEW

Compliance Theory

Compliance theory explains the reasons why individuals or organizations adhere to tax regulations. According to Tyler (1990), there are two primary approaches: the instrumental

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perspective, which focuses on benefits and sanctions, and the normative perspective, which is rooted in moral values. Factors such as digital systems, user competence, and regulatory support encourage taxpayers to comply with applicable rules (Palar et al., 2024; James & Alley, 2004).

Digitalization of Tax Administration Systems

The digitalization of tax systems refers to the application of technology to simplify and accelerate tax processes, including e-Registration, e-Filing, e-Billing, and e-SPT. These systems enhance efficiency, accuracy, and data security, while also enabling better oversight (Sayudi, 2023; Devi, 2024). The success of implementation depends on infrastructure readiness, information security, regulatory support, and the quality of human resources (Darmawan et al., 2023).

User Competence

User competence refers to the knowledge, technical skills, and adaptability of users in operating digital tax systems. This competence significantly affects an individual's ability to report taxes accurately and efficiently. According to Sundari & Mulyadi (2018) and Putra et al. (2020), higher user competence can reduce reporting errors and improve the effectiveness of system utilization.

Readiness for the Implementation of the Single Identity Number (SIN)

The Single Identity Number (SIN) is a unified identification system that integrates various individual data, such as the National Identification Number (NIK) and the Taxpayer Identification Number (NPWP). The successful implementation of SIN requires technological readiness, regulatory alignment, and user understanding. When implemented effectively, SIN can improve reporting accuracy and enhance tax oversight (Alamsyah & Saragih, 2023; Gusliana, 2024).

Accuracy of Tax Reporting

Accuracy in tax reporting encompasses data correctness, completeness, and timeliness in submitting tax reports in accordance with regulations. Yap & Mulyani (2022) and Yohana (2023) emphasize the importance of integrated information systems, data validity, and the competence of implementers to ensure administrative compliance and prevent tax penalties**.**

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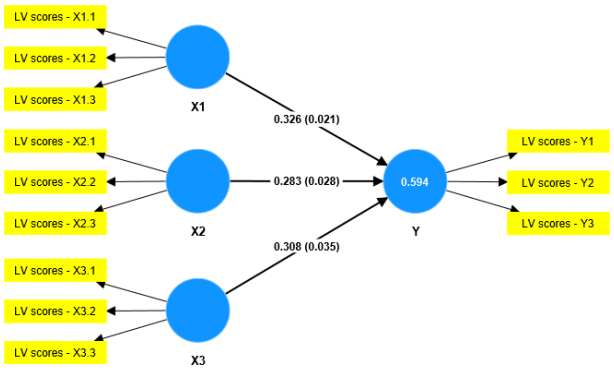
METHOD

This study employs a quantitative method using an explanatory survey research approach to analyze the influence of the digitalization of tax administration systems, user competence, and readiness for the implementation of the Single Identity Number (SIN) on the accuracy of tax reporting. The research was conducted at the Department of Population and Civil Registration of South Sumatra Province, with a population of 51 employees, consisting of 31 civil servants (PNS) and 20 contract staff. The sampling technique used is the census method, where the entire population was used as the research sample. The types of data utilized include primary data obtained through a Likert-scale questionnaire, and secondary data sourced from journals, books, and documents related to taxation. Data analysis techniques include validity and reliability tests using Cronbach's Alpha, descriptive analysis to describe data characteristics, and multiple linear regression analysis to examine the relationships between variables. Furthermore, hypothesis testing was conducted using the t-test, F-test, and coefficient of determination (R^2) to determine both the simultaneous and partial effects of the independent variables on the dependent variable. Through this method, the study is expected to provide academic insights and strategic recommendations for the government and relevant institutions in optimizing the digitalization of tax administration and the implementation of SIN to improve tax compliance and reporting accuracy.

RESULT AND DISCUSSION

Structural Model Evaluation

Path Coefficient



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Picture 1. Path Coefficient

Source : Smarpls 2025

Table 1. Path Coefficient

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
X1 -> Y	0,326	0,318	0,141	2,309	0,021
X2 -> Y	0,283	0,292	0,129	2,199	0,028
X3 -> Y	0,308	0,308	0,146	2,111	0,035

Source : Smarpls 2025

The analysis results indicate that the Digital Tax Administration System (X1) has a significant effect on Tax Reporting Accuracy (Y), with a coefficient value of 0.326, a t-statistic of 2.309 > 1.96, and a p-value of 0.021 < 0.05, thus H1 is accepted. Furthermore, User Competence (X2) also significantly influences Tax Reporting Accuracy, with a coefficient of 0.283, a t-statistic of 2.199 > 1.96, and a p-value of 0.028 < 0.05, hence H2 is accepted. In addition, the Readiness for the Implementation of the Single Identity Number (X3) positively affects Tax Reporting Accuracy, with a coefficient value of 0.308, a t-statistic of 2.111 > 1.96, and a p-value of 0.035 < 0.05, indicating that H3 is also accepted. Therefore, all three independent variables significantly affect tax reporting accuracy among the employees of the Population and Civil Registration Office of South Sumatra Province.

R *Square*

Table 2. Nilai R *Square*

	R-square	*R-square adjusted*
Y	0,618	0,594

Source : Smarpls 2025

Based on the table above, the Adjusted R Square value for the Tax Reporting Accuracy variable (Y) is 0.594. This indicates that the variables Digital Tax Administration System (X1), User Competence (X2), and Readiness for the Implementation of the Single Identity Number (X3) are able to explain 59.4% of the variance in the Tax Reporting Accuracy variable (Y), which suggests that the model falls into the moderate category.

Effect Size (f^2)

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Table 3. Effect Size (F^2)

	f-square
X1 -> Y	0,156
X2 -> Y	0,111
X3 -> Y	0,134

Source : Smarpls 2025

Based on the table above, the Digital Tax Administration System (X1) has an f-square value of 0.156, indicating a moderate effect on Tax Reporting Accuracy (Y). Meanwhile, User Competence (X2) has an f-square value of 0.111, which indicates a weak effect on Tax Reporting Accuracy. Similarly, the Readiness for the Implementation of the Single Identity Number (X3), with an f-square value of 0.134, also falls into the category of a weak effect on Tax Reporting Accuracy.

Gof Index

Tabel 4. Hasil Gof Index

	AVE	R-square
X1	0,797	
X2	0,805	
X3	0,845	
Y	0,815	0,618
Rata-Rata	0,816	0,618

Source : Smarpls 2025

Based on the calculation above, the GoF (Goodness of Fit) Index value is 0.710. This indicates that the combined performance of the measurement model and the structural model falls into the category of a large GoF.

DISCUSSION

The Influence of Tax Administration Digitalization Systems on Reporting Accuracy

Based on the test results, the path coefficient value is 0.326 with a t-statistic of 2.309 (> 1.96) and a p-value of 0.021 (< 0.05). These findings indicate that the implementation of digitalized tax administration systems significantly contributes to improved reporting accuracy. Digital administration facilitates data accuracy, simplifies the reporting process, and reduces

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manual errors. Furthermore, it promotes greater transparency and compliance with tax regulations. Strengthening digital systems in administrative functions is thus essential for enhancing the quality of tax reporting.

In my opinion, digitalization in tax administration has a clear influence on the accuracy of tax reporting. Automated systems minimize the risk of calculation and recording errors, while improving reporting efficiency through fast, accessible, and accurate data processing and verification. Transparency is also enhanced, enabling taxpayers to meet their obligations in a timely and compliant manner. However, for the system to function optimally, it requires adequate infrastructure and a high level of user understanding**.**

Based on *Compliance Theory*, individuals or entities are more likely to comply with regulations when they understand the rules, perceive fairness in their implementation, and have access to systems that facilitate efficient compliance. The findings of this study, which show that the digitalization of tax administration significantly influences reporting accuracy, align with this theory. Digital systems enhance access to information, clarify procedures, and reduce the likelihood of errors that could lead to legal uncertainty. The implication of these results is that strengthening digital systems not only improves technical accuracy but also fosters an environment that supports voluntary tax compliance. Therefore, it is essential for governments to continue developing digital tax infrastructure and provide comprehensive user education, ensuring that taxpayers can effectively utilize the system and that long-term compliance objectives are successfully achieved.

The Influence of User Competency on Reporting Accuracy

The data analysis indicates that employee competency in using information technology systems has a positive effect on reporting accuracy, as reflected by a path coefficient of 0.283, a t-statistic of 2.199 (> 1.96), and a p-value of 0.028 (< 0.05). User competency encompasses knowledge of information technology, technical skills, and the ability to adapt to the system in use. These results suggest that the higher the level of employee competency, the more accurate the tax reporting produced. Therefore, training and development programs for employees should be prioritized to support the effective implementation of administrative systems.

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In my view, the ability to operate digital tax systems plays a crucial role in ensuring accurate tax reporting. The capacity of both taxpayers and officers to understand and properly use the system helps minimize the risk of data entry, calculation, and reporting errors. When users possess adequate knowledge, the reporting process becomes more efficient, accurate, and compliant with applicable regulations. Conversely, limited mastery of the system increases the likelihood of errors, which may result in sanctions or administrative complications. Therefore, sufficient training and education on system usage are essential for improving both compliance and accuracy in tax reporting.

Based on *Compliance Theory*, an individual's willingness and ability to comply with regulations is strongly influenced by their understanding and capability to implement those regulations effectively. The findings of this study, which show that user competency significantly affects reporting accuracy, support this theoretical framework. When users possess sufficient knowledge and skills to operate digital tax systems, they are more likely to fulfill their tax obligations accurately and in a timely manner, thus enhancing overall compliance. This implies that improving user competency through continuous training and capacity-building initiatives is not only beneficial for operational efficiency but also crucial for fostering a compliant behavior among tax personnel and taxpayers. Therefore, policy makers and tax authorities should invest in regular education and technical assistance to ensure that all users can navigate the system effectively, ultimately supporting sustainable improvements in tax compliance and administration.

The Influence of Readiness to Implement the Single Identity Number (SIN) on Reporting Accuracy

Based on the test results, the readiness to implement the Single Identity Number (SIN) has a significant effect on reporting accuracy, with a path coefficient of 0.308, a t-statistic of 2.111 (> 1.96), and a p-value of 0.035 (< 0.05). Readiness in this context includes technological infrastructure, supporting regulations, and an appropriate organizational structure. These findings indicate that the preparedness of these factors influences the successful implementation of SIN, which in turn enhances the accuracy of tax reporting. Therefore,

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strengthening infrastructure, developing clear regulatory frameworks, and reinforcing organizational structures are essential to support the implementation of SIN.

In my view, the readiness to implement the Single Identity Number (SIN) plays a vital role in improving tax reporting accuracy. With the SIN in place, taxpayer data can be integrated more precisely, reducing the risks of duplication, inconsistency, or data misuse. This integration also enables tax authorities to perform more efficient verification, resulting in a more transparent and accurate reporting process. However, the success of this system depends heavily on infrastructure readiness, regulatory clarity, and the level of understanding and acceptance by the public. If implemented effectively, the SIN can enhance tax compliance and optimize state revenue collection.

According to *Compliance Theory*, compliance is more likely to occur when systems are perceived as fair, understandable, and supported by adequate infrastructure. The findings that readiness to implement the Single Identity Number (SIN) significantly influences reporting accuracy align well with this theory. When technological infrastructure, regulatory frameworks, and organizational structures are well-prepared, they create an environment that encourages taxpayers to comply willingly, as the processes become clearer, more efficient, and trustworthy. The implication of this result is that successful implementation of SIN is not merely a technical endeavor but also a strategic move to enhance compliance behavior. Therefore, tax authorities must prioritize readiness through investment in robust digital infrastructure, clear and consistent regulations, and public education initiatives. By doing so, they can improve both the accuracy of tax reporting and the overall effectiveness of tax administration.

CONCLUSSION

This study aimed to examine the influence of the Digitalization of Tax Administration Systems, User Competency, and Readiness for the Implementation of the Single Identity Number (SIN) on Reporting Accuracy at the Civil Registry Office of South Sumatra Province. The results revealed that all three variables have a positive and significant effect on reporting accuracy. Digitalization enhances efficiency, reduces errors, and supports taxpayer compliance through improved system reliability and data processing. User competency plays a vital role in

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ensuring accurate and regulation-compliant reporting, while readiness to implement SIN contributes to the integration of taxpayer data, minimizing duplication and improving verification processes.

Based on these findings, several strategic steps should be taken to further improve tax reporting accuracy. The expansion and refinement of digital systems should be prioritized, particularly by making them more user-friendly and secure. Regular training and human resource development programs are necessary to build employee competence in using digital tools effectively, including the ability to troubleshoot and adapt to new technologies. Enhancing the technological infrastructure such as ensuring reliable servers and stable internet connections is also essential to support smooth operations. Additionally, the implementation of SIN must be supported by clear policies and Standard Operating Procedures (SOPs), especially in areas concerning personal data protection and reporting efficiency. Continuous evaluation and monitoring of digital systems, SIN implementation, and employee competency are crucial to identifying potential challenges and ensuring sustainable improvements in the accuracy and compliance of tax reporting processes.

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