Neraca Keuangan: Jurnal Akuntansi dan Keuangan, 21 (2) (2026) 331-340
Print ISSN : 1858-2214 Online ISSN : 2654-7880

The Role of the Core Tax Administration System in Minimizing Tax Risks and Enhancing Business Continuity at PT Bintang Angkasa Anugrah

Agmelya Monica[1*], Trias Arimurti[2], Hendri Nur Ardiansyah[3]

[1,2,3]Buana Perjuangan University Karawang, Indonesia

ABSTRACT

This study aims to analyze the role of the Core Tax Administration System in minimizing tax risks and improving business continuity at PT Bintang Angkasa Anugrah. Prior to the system implementation, the company faced a fragmented tax administration process, high reliance on manual procedures, delayed tax reporting and payment, and exposure to administrative sanctions. This research employed a qualitative case study approach, supported by descriptive quantitative indicators to measure the company's tax compliance performance before and after the implementation of the Core Tax Administration System. Data were collected through in-depth interviews, direct observation, and documentation of tax compliance activities covering the period from 2022 to early 2026. The data were analyzed using the Miles and Huberman model and validated through triangulation. The findings indicate that the accuracy of tax reporting, payment, and calculation improved markedly after the full implementation of the system. The Core Tax Administration System facilitates real-time data reconciliation, reduces administrative errors, and effectively minimizes tax-related risks. Furthermore, it enhances operational efficiency, cash flow stability, and the company's reputation. These results align with the Theory of Planned Behavior, which suggests that greater perceived behavioral control encourages higher tax compliance. In conclusion, the Core Tax Administration System plays a significant role in strengthening tax compliance, supporting financial stability, and promoting the long-term sustainability of the company.
***Keywords**: Core Tax Administration System; tax risk; business continuity; going concern; tax compliance; case study.*

Corresponding author: ak22.agmelyamonica@mhs.ubpkarawang.ac.id
How to cite this article: Monica, A., Arimurti, T., & Ardiansyah, H. N. The Role of the Core Tax Administration System in Minimizing Tax Risks and Enhancing Business Continuity at PT Bintang Angkasa Anugrah. Neraca Keuangan : Jurnal Ilmiah Akuntansi Dan Keuangan. Retrieved from https://ejournal.uika-bogor.ac.id/index.php/neraca/article/view/24781
History of Article: Received: 31 July 2026. Revision: 8 August 2026. Published: 12 August 2026.
DOI: 10.32832/neraca.v21i2.24781

INTRODUCTION

The Directorate General of Taxes has developed the Core Tax Administration System as part of the Tax Administration Core System Renewal Project to modernize tax administration through digitalization. After stages of planning, system development, testing, and strengthening of infrastructure and human resources, the system was officially implemented in 2025 (Yusuf, 2025). This implementation transformed the previously fragmented tax administration processes into a single integrated platform that consolidates registration, reporting, payment, and supervision (Rahmi, Arimbhi, & Hidayat, 2023). The system became effective in Indonesia starting in January 2025 and has significant implications for businesses in managing tax risks. The integration and digitalization of data enable tax authorities to conduct more comprehensive and real-time monitoring, allowing potential data mismatches, administrative errors, and non-compliance practices to be detected more quickly. This condition increases the impact of tax risks for companies, particularly the risks of underpayment, administrative sanctions, fines, and potential tax disputes that can affect financial performance and organizational reputation (Dimetheo, Salsabila, Ceysha, & Izaak, 2023). Therefore, companies are required to strengthen their internal control systems and tax risk management to align with an increasingly digitalized and transparent tax administration environment.

The implementation of the Core Tax Administration System presents significant challenges for both tax authorities and taxpayers. These challenges include adaptation to new technology, enhancement of human resource capacity, adjustment of work procedures and regulations, as well as management of data security and confidentiality within a more integrated system (Daryatno, Cahyadi, & Prasetio, 2025; Rahayu & Kusdianto, 2023). This national system change requires organizational mindset transformation, strict monitoring of system disruption risks, data input errors, and potential information misuse. In addition to technical aspects, the success of the system is also influenced by policy readiness, management capability, and the adaptive capacity of institutions and business actors. As a result, although the system increases integration and transparency in tax administration, tax risks do not completely disappear but rather transform. Previously dominated by manual processes and separate systems, the risks are now more related to the company's internal readiness, accuracy of data input, and stability of digital infrastructure. Consequently, the effectiveness of system implementation depends on the company's ability to adapt to the new system and strengthen internal controls as well as tax risk management to remain aligned with an increasingly digital and transparent administrative era.

In the early stage of implementation from January to March 2025, PT Bintang Angkasa Anugrah faced considerable transition challenges. The data migration process from the previous system to the new platform caused discrepancies in historical data, including differences in output and input Value Added Tax figures for the 2023–2024 period and mismatches in Article 21 Income Tax balances. Various technical obstacles also emerged, such as failed access to system pages due to server disruptions and failed document uploads, including XML formats for tax invoices. As a result, tax staff had to visit the Tax Office for data validation consultations, system access issues, National Identity Number and Taxpayer Identification Number adjustments, as well as registration and account activation error handling. These conditions temporarily disrupted the company's operational smoothness and increased the workload of the tax and finance teams during the first few weeks. To overcome these challenges, the company conducted intensive coordination with the Tax Office, carried out gradual internal training for the tax team, performed parallel data reconciliation between the old and new systems, and received technical support from the Directorate General of Taxes. After a three-month transition period, the technical obstacles were gradually resolved.

Since the system was fully implemented around March 2026, access to the platform has remained stable without significant technical issues. The tax reporting process has become much more efficient through a single integrated platform covering registration, reporting, payment, and supervision. Data adjustments can be performed in real time, manual errors have been drastically reduced, and the detection of discrepancies has become faster. The main benefits experienced include reduced risks of underpayment or overclaim, acceleration of administrative processes, and an overall decrease in the compliance burden. Previous obstacles such as complicated manual processes, time-consuming reconciliation, and delayed error detection have largely been addressed through automation and data integration. Nevertheless, continuous training for tax staff and adjustments to the company's internal systems are still required to optimize the utilization of all system features.

The phenomenon of Core Tax Administration System implementation at PT Bintang Angkasa Anugrah reflects the digital transition experience faced by many corporate taxpayers in Indonesia since early 2025. Before implementation, the company's tax reporting process still relied on several separate and non-integrated platforms. Output Value Added Tax from sales was managed through the desktop e-Invoice application, input tax was uploaded manually, employee Article 21 Income Tax withholding was handled through e-Withholding, payments used e-Billing, and periodic tax return reporting was conducted through e-Filing. Consequently, tax staff had to be highly meticulous in calculating Value Added Tax differences, entering accurate nominal amounts, and reconciling internal data with records from the Directorate General of Taxes.

Observations at PT Bintang Angkasa Anugrah indicate that the main obstacles before the system implementation included complicated manual processes, lack of integration among platforms, and high dependence on human accuracy. In several years prior to the system, the company experienced tax arrears or underpayments on more than one occasion, both for domestic Value Added Tax and Article 21 Income Tax assessments. These issues occurred partly because tax staff had insufficient understanding of the calculation mechanisms. In addition, the pre-implementation obstacles increased the risk of administrative sanctions in the form of fines and interest, additional financial burdens, cash flow disruptions, and potential negative effects on the company's reputation and business continuity due to repeated non-compliance.

Several previous studies have shown that the Core Tax Administration System provides benefits for corporate business continuity. The system has been found to deliver cost and time efficiency in tax administration through process automation and real-time data integration, thereby reducing the compliance burden and minimizing the potential for tax disputes (Dimetheo et al., 2023). Its application also makes tax management more effective because various types of reporting, such as Articles 21, 22, and 23 Income Tax as well as Value Added Tax, are integrated into a single platform, accelerating reconciliation and error detection (Silalahi & Haryati, 2025). Furthermore, the system is known to improve taxpayer compliance through simpler reporting and payment procedures, ultimately contributing to long-term financial stability and supporting business continuity (Korat & Munandar, 2025). However, other studies indicate that the system implementation has not fully operated optimally and still faces various obstacles. Technical disruptions such as login failures, server delays, failed document uploads, and mismatches in historical data from the previous system can hinder the tax administration process (Sastri, Yoga, & Datrini, 2025). Problems such as nominal data differences, system disturbances, and limited human resource adaptation also cause business processes to become less efficient, so that the system has not yet fully minimized tax risks or optimally supported business continuity (A. N. Putri, 2025).

Most previous studies have focused on conceptual aspects, such as general improvements in tax compliance and overall system effectiveness. Specific examinations that compare tax risk management conditions before and after implementation at the company level, particularly in relation to business continuity, remain relatively limited. Existing research has rarely examined how the transformation of tax risks under a fully integrated digital system influences organizational resilience and the continuity of operations from a firm-level perspective. Moreover, prior studies have not sufficiently clarified the mechanisms through which reduced tax risks manifested in timely payments, accurate calculations, and fewer sanctions translate into measurable indicators of business continuity, such as cash-flow stability, reduced administrative burden, and sustained operational capacity.

This study addresses that gap by providing an in-depth qualitative analysis of tax risk dynamics before and after Core Tax Administration System implementation at PT Bintang Angkasa Anugrah. The novelty of this research lies in three contributions. First, it offers empirical evidence from a single-company case study that captures the real transition process, including data migration challenges, temporary disruptions, and subsequent stabilization insights that macro-level studies cannot fully reveal. Second, it links the reduction of tax risks (underpayment, sanctions, and administrative errors) to specific indicators of business continuity, thereby clarifying the transmission mechanism between digital tax system adoption and organizational sustainability. Third, by integrating the Theory of Planned Behavior with Business Continuity Management perspectives, the study provides a more comprehensive theoretical explanation of how perceived behavioral control and internal readiness under a digital tax system strengthen both compliance and long-term operational resilience.

Based on the foregoing discussion, this study advances the following propositions. First, the implementation of the Core Tax Administration System can minimize tax risks. Second, the implementation of the Core Tax Administration System can enhance business continuity.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

This section presents the theoretical foundation and previous studies relevant to the research topic, while also highlighting the research gap. The literature reviewed prioritizes recent publications and focuses on the relationships among the Core Tax Administration System, tax compliance, tax risk, and business continuity.

Theory of Planned Behavior

The grand theory employed in this study is the Theory of Planned Behavior. Proposed by Ajzen in 1985, this theory has been widely developed and applied in various studies on tax compliance behavior in Indonesia (Mutammimah, Pamungkas, & Mayangsari, 2025). The theory explains that human behavior is influenced by beliefs, attitudes, social normative pressure, and the perceived control that an individual possesses. It also emphasizes that intentionally planned behavior is more likely to be carried out than unplanned behavior (Fitriyah, Yanti, & Arimurti, 2024).

The Theory of Planned Behavior provides a suitable framework for understanding the influence of the Core Tax Administration System on tax compliance behavior at PT Bintang Angkasa Anugrah. An integrated digital system such as the Core Tax Administration System can enhance perceived behavioral control, namely the perception of ease and control over the processes of tax reporting and payment. This increase in perceived control subsequently strengthens the intention and actual behavior of taxpayer compliance. The implication is that the higher the perceived control and positive attitude toward the Core Tax Administration System, the lower the tax risks faced by the company, such as the risks of underpayment, administrative errors, and sanctions. Ultimately, this supports the improvement of business continuity at PT Bintang Angkasa Anugrah through enhanced efficiency in tax administration and reduced compliance burden.

Self Assessment System

The Self Assessment System grants taxpayers the authority to calculate, pay, and report their own tax obligations independently (Latifah, 2025). This system encourages voluntary compliance but depends on the honesty and understanding of the taxpayer. The use of the Self Assessment System supported by technological systems such as the Core Tax Administration System can maximize tax payment compliance (Latifah, 2025). With an integrated system, taxpayers can fulfill their tax obligations accurately and in a timely manner, thereby minimizing the risk of sanctions and cash flow disruptions, which ultimately supports the long-term business continuity of the company.

Core Tax Administration System

The Core Tax Administration System is an integrated tax system developed to modernize taxation digitally, covering registration, reporting, payment, and tax supervision (Korat & Munandar, 2025). The implementation of the system aims to improve efficiency, data accuracy, and transparency in the tax administration of corporate taxpayers. Within companies, the Core Tax Administration System functions as an internal tax control tool that can reduce administrative errors and improve tax compliance. The modernization of digital-based tax systems is beneficial in enhancing tax compliance (A. Putri, Maryam, Tanno, & Rahmawati, 2023). The application of digitalization and tax administration systems significantly facilitates tax services, accelerates reporting and payment, and has a positive impact on taxpayer compliance, with administrative efficiency as one of the main mechanisms (Mutammimah et al., 2025). Thus, the implementation of the Core Tax Administration System not only improves the efficiency of tax processes but also supports financial stability and corporate business continuity through a significant reduction in tax risks.

Business Continuity (Going Concern)

Business continuity refers to an organization's ability to maintain essential functions and deliver products or services at acceptable predefined levels during and after a disruption (Standardization, 2019). In the broader literature, the concept is closely related to Business Continuity Management (BCM), organizational resilience, and the going-concern assumption in accounting. BCM encompasses the processes, policies, and capabilities that enable an organization to respond to incidents, recover critical operations, and protect stakeholder interests (Galaitsi et al., 2023). Organizational resilience emphasizes the capacity to anticipate, absorb, adapt to, and recover from disruptions while maintaining core functions (Galaitsi et al., 2023; Hillmann & Guenther, 2021). The going-concern principle, meanwhile, assumes that an entity will continue its operations in the foreseeable future and is influenced by regulatory compliance, financial health, and effective risk management (Kuncoro, 2021). In the context of taxation, high tax risks such as underpayments, administrative sanctions, interest charges, and disputes can disrupt cash flow, increase financial burdens, and damage reputation, thereby threatening operational stability and long-term sustainability.

Conversely, effective tax risk management supported by an integrated digital system can strengthen organizational resilience by reducing the likelihood and impact of tax-related disruptions. When tax compliance becomes more accurate, timely, and less resource-intensive, companies experience greater cash-flow predictability, lower compliance costs, and reduced exposure to regulatory penalties. These outcomes directly support key indicators of business continuity, including: (1) cash-flow stability (absence or significant reduction of unexpected tax payments and sanctions), (2) operational continuity of the tax and finance functions (minimal disruption from system failures or data mismatches),

(3) reduced administrative burden (time and cost savings that can be reallocated to core business activities), and (4) sustained stakeholder confidence (improved reputation arising from consistent regulatory compliance).

Thus, the Core Tax Administration System contributes to business continuity not merely by improving formal tax compliance, but by transforming tax risk into a more controllable organizational variable. This theoretical linkage combining the Theory of Planned Behavior (enhanced perceived control leading to compliant behavior) with Business Continuity Management and organizational resilience perspectives provides a stronger foundation for understanding how digital tax system adoption supports long-term organizational sustainability.

Based on the theoretical review and previous studies presented above, this research develops the following propositions:

P1: The implementation of the Core Tax Administration System can minimize tax risks.

P2: The implementation of the Core Tax Administration System can enhance business continuity.

RESEARCH METHOD

This study employed a descriptive qualitative approach with a case study design at PT Bintang Angkasa Anugrah. The approach was selected because the purpose of this research is to analyze in depth the phenomenon of Core Tax Administration System implementation in one specific company entity, namely the comparison of tax risk management conditions before and after the application of the system and its impact on business continuity. This qualitative case study design was supported by descriptive quantitative indicators to measure the company's tax compliance performance before and after the implementation of the Core Tax Administration System.

Research Location and Time

The research was conducted at PT Bintang Angkasa Anugrah. Primary data collection was carried out during the early transition period (January–March 2025) and after full implementation (as of March 2026). Observations and interviews were conducted intensively during the transition and post-implementation periods.

Research Subjects (Informants)

The subjects of this study were the senior tax staff of PT Bintang Angkasa Anugrah who had direct experience in the taxation process before and after the implementation of the Core Tax Administration System. The party involved in the execution of reporting, data reconciliation, and the use of the Core Tax Administration System platform from the transition period to full implementation was Mrs. Yanti Silviani. In addition, this study also involved Mr. Joko as an informant from the Karawang Tax Office who provided the perspective of the tax authority regarding the implementation process and the impact of the Core Tax Administration System on taxpayers. The selection of these subjects was based on their knowledge and direct involvement in the tax process flow, so that they were expected to provide in-depth and comprehensive information regarding the changes that occurred as a result of the system implementation.

Data Collection Techniques

Data were collected through three main techniques. First, in-depth semi-structured interviews were conducted using an open-ended guide. The interviews discussed experiences before the Core Tax Administration System, obstacles during the transition period, benefits after implementation, tax risks, and the impact on the company's business continuity. Second, the researcher conducted direct observation of the tax operational processes, including real-time data reconciliation, reporting, and the use of the Core Tax Administration System platform. Third, documentation was collected in the form of tax reports for the 2023–2024 period, records of technical obstacles, evidence of coordination with the Tax Office, historical data reconciliation, and financial documents related to tax risks. All interviews were recorded with the prior consent of the informants and then transcribed to maintain data accuracy and completeness.

Data Sources

There were two types of data sources in this study. Primary data were obtained from the results of in-depth interviews, direct observations, and internal documents of PT Bintang Angkasa Anugrah. Secondary data were obtained from tax regulations issued by the Directorate General of Taxes, literature related to the Core Tax Administration System, the Theory of Planned Behavior, the Self Assessment System, annual reports of the Directorate General of Taxes, and various previous studies relevant to this research.

Data Analysis Techniques

The Miles and Huberman model (1994) as cited in (Qomaruddin & Sa'diyah, 2024) was used to analyze the qualitative data interactively and simultaneously. The first stage was data reduction, which involved selecting, focusing, and simplifying the raw data. The second stage was data display, which presented the data in the form of matrices, comparison tables of conditions before and after the implementation of the Core Tax Administration System, process flowcharts, and informant quotations. The third stage was conclusion drawing and verification, which included the interpretation of themes, patterns, and relationships among the research variables, namely the Core Tax Administration System, tax risk, tax compliance, and business continuity. Data validation was maintained through source triangulation (interviews, observations, and documents) as well as method triangulation, and member checking by confirming the analysis results with the informants. Through this method, the study is expected to provide an in-depth and contextual understanding of the role of the Core Tax Administration System in minimizing tax risks and supporting the business continuity of PT Bintang Angkasa Anugrah.

RESULTS AND DISCUSSION

Analysis of Interview Results

The researcher conducted an in-depth evaluation of the success level of the tax technology transition at PT Bintang Angkasa Anugrah through data reduction of the compliance track record covering the period from 2022 to April 2026. To measure the impact of Core Tax Administration System implementation in a quantifiable manner, the company's compliance performance was divided into four main accuracy indikator, which are summarized in Table 1 below.

Table 1. Realization of CTAS Implementation at PT Bintang Angkasa Anugrah

Accuracy Indicator	Before CTAS Implementation (2022–2024)	After CTAS Implementation (2025–April 2026)
Timeliness of Payment	98,61%	100%
Timeliness of Reporting	97,22%	100%
Accuracy of Tax Calculation	98,61%	100%
Accuracy of Tax Return Completion	98,61%	100%

Source: Processed data, 2026

The comparison of conditions before and after the implementation of the Core Tax Administration System at PT Bintang Angkasa Anugrah is elaborated as follows.

Regarding the timeliness of payment, before the implementation of the Core Tax Administration System (2022–2024), the figure reached 98.61%. This was calculated from a total of 72 tax transactions during the period (36 months × 2 types of tax per month, namely Article 21/26 Income Tax and Domestic Value Added Tax). There was one instance of delay caused by the administrative system that still used several separate platforms, so that the monitoring of payment schedules was not yet optimal. After the implementation of the Core Tax Administration System (2025–April 2026), the timeliness of payment reached 100%, calculated from a total of 32 tax transactions. All payment obligations were completed on time because the single integrated platform facilitated the automatic monitoring of deadlines.

Regarding the timeliness of reporting, before the implementation of the Core Tax Administration System (2022–2024), the figure reached 97.22%. This was calculated from a total of 72 tax transactions. There were two instances of delay, which was evidenced by an administrative fine sanction for Article 21 Income Tax in 2024 that was settled in September 2024. After the implementation of the Core Tax Administration System (2025–April 2026), the timeliness of reporting reached 100%. All periodic tax return reporting for Article 21 Income Tax and Value Added Tax could be carried out on time because the system had been integrated into a single platform.

Regarding the accuracy of tax calculation, before the implementation of the Core Tax Administration System (2022–2024), the figure stood at 98.61%. Based on the tax log records, the company recorded one document correction activity on the Article 21 Income Tax periodic tax return for the December 2022 period. This was caused by data input errors resulting from the manual transfer of files. After the implementation of the Core Tax Administration System (2025–April 2026), the accuracy of tax calculation reached 100%. The automatic numerical validation on the system successfully eliminated the risk of nominal negligence, so that no new administrative sanctions or underpayment fines were found.

Regarding the accuracy of tax return completion, before the implementation of the Core Tax Administration System (2022–2024), the figure stood at 98.61%. The company recorded one document correction activity on the Article 21 Income Tax periodic tax return for the December 2022 period due to the still manual data input process and the use of several separate platforms. After the implementation of the Core Tax Administration System (2025–April 2026), the accuracy of tax return completion reached 100%. Data integration on a single platform with an automatic validation system eliminated manual input errors and produced more accurate tax return completion.

Discussion

First, Implementation of the Core Tax Administration System Can Minimize Tax Risks

The results of this study show that the implementation of the Core Tax Administration System successfully minimized the tax risks faced by PT Bintang Angkasa Anugrah. Quantitative evidence from Table 1 indicates that all four accuracy indicators improved from 97.22–98.61% to a perfect 100% after full implementation. This improvement is particularly meaningful because the pre-CTAS period still recorded delays and calculation errors that led to administrative sanctions.

These findings are consistent with previous studies showing that single-platform integration reduces the potential for disputes and technical errors through process automation and real-time data reconciliation (Dimetheo et al., 2023; Silalahi & Haryati, 2025). However, the present study differs from other research that reported persistent technical disruptions such as login failures, server delays, and data mismatches continuing to hinder tax administration even after system launch (A. N. Putri, 2025; Sastri et al., 2025) . At PT Bintang Angkasa Anugrah, such disruptions were largely confined to the early transition window (January–March 2025).After intensive coordination with the Karawang Tax Office, parallel data reconciliation, and internal training, the system stabilized. This contextual difference can be explained by the company's relatively manageable transaction volume (only two main tax types per month) and the proactive adaptive capacity of its tax team, which enabled faster resolution of migration issues compared with larger or less prepared corporate taxpayers examined in previous studies.

This was also confirmed by the company's senior tax staff:

> *With CTAS, administrative errors can be reduced through data integration that minimizes the need for manual data input, thereby reducing human error. The system can also monitor inconsistent data.*
> *(Interview with Mrs. Yanti Silviani, Senior Tax Staff of PT Bintang Angkasa Anugrah, 2026)*

From the Theory of Planned Behavior perspective, the Core Tax Administration System substantially increased perceived behavioral control. Tax staff no longer needed to switch between multiple platforms (e-Invoice, e-Withholding, e-Billing, e-Filing), which previously created cognitive load and opportunities for error. The resulting sense of control strengthened intentional compliance behavior, as evidenced by the complete elimination of late payments, late reporting, and calculation errors after March 2025 (Mutammimah et al., 2025).

Second, Implementation of the Core Tax Administration System Can Enhance Business Continuity

The results also demonstrate that the reduction of tax risks translated into tangible improvements in business continuity at PT Bintang Angkasa Anugrah. The elimination of administrative sanctions and the achievement of 100% compliance accuracy produced greater cash-flow predictability, lower unexpected financial outflows, and reduced administrative workload for the tax and finance teams. These outcomes align with the key indicators of business continuity identified in the literature: cash-flow stability, operational continuity of critical functions, reduced administrative burden, and sustained stakeholder confidence (Galaitsi et al., 2023; Hillmann & Guenther, 2021; Standardization, 2019).

The positive impact on cash-flow stability and operational efficiency was also expressed by the company's tax staff:

> *The reduction in compliance costs, such as faster tax reporting and payment processes, helps minimize tax penalties, and the company can predict future tax obligations more accurately. With CTAS, the company's administrative efficiency has improved, the time required to prepare financial reports has decreased, allowing management to focus more on strategic activities. (Interview with Mrs. Yanti Silviani, Senior Tax Staff of PT Bintang Angkasa Anugrah, 2026)*

These findings support the conclusion that digital tax transformation contributes to the financial and operational resilience of corporate taxpayers (Korat & Munandar, 2025; Rahmi et al., 2023). The present study extends their conclusions by providing firm-level evidence of how risk minimization specifically strengthens organizational resilience. Unlike studies that treat business continuity as a broad outcome of improved compliance, this research shows the transmission mechanism: reduced tax risk → stable cash flow and lower compliance costs → enhanced capacity to maintain essential operations without disruption.

From the tax authority's perspective, the system also improved supervisory efficiency:

> *In CTAS, there is more automation. So if there is a delay, the system itself automatically issues the sanction. Previously, for Income Tax matters we had to open e-Faktur, but now everything is already integrated. Third-party data also automatically enters the taxpayer's tax return. (Interview with Mr. Joko, Tax Service Officer of KPP Pratama Karawang, 2026)*

The positive impact on business continuity at PT Bintang Angkasa Anugrah can be attributed to two contextual factors. First, the company experienced relatively limited historical tax problems (only a few sanctions before 2025), so the system's benefits were quickly realized once technical issues were resolved. Second, management's commitment to internal training and parallel reconciliation during the transition period accelerated the organization's adaptive capacityan important element of organizational resilience (Galaitsi et al., 2023). As a result, the company moved from a reactive posture (handling sanctions and data mismatches) to a proactive one, consistent with the principles of Business Continuity Management (Galaitsi et al., 2023).

Within the Theory of Planned Behavior framework, the increased sense of control and trust in the digital system encouraged more sustainable organizational behavior over the long term (Mutammimah et al., 2025). Combined with the Business Continuity Management perspective, the findings indicate that CTAS does not merely improve formal compliance metrics; it transforms tax risk into a manageable organizational variable that supports the going-concern assumption (Kuncoro, 2021).

CONCLUSION, IMPLICATION AND LIMITATION

This study concludes that the implementation of the Core Tax Administration System plays an important role in minimizing tax risks and enhancing business continuity at PT Bintang Angkasa Anugrah. As an integrated digital tax administration system, the Core Tax Administration System successfully addressed the company's previous problems of fragmented multi-platform processes and high dependence on manual input. After full implementation, the company achieved 100% accuracy in timeliness of payment, timeliness of reporting, accuracy of tax calculation, and accuracy of tax return completion. Real-time data reconciliation through a single platform notably reduced manual errors, data discrepancies, and administrative sanctions, while strengthening internal tax control, particularly for Value Added Tax and Income Tax.

Beyond these operational improvements, the reduction of tax risks produced tangible benefits for business continuity. The company experienced greater cash-flow stability, lower compliance costs, improved operational efficiency, and enhanced reputation among external stakeholders such as banks and vendor partners. These outcomes demonstrate that digital tax system adoption can transform tax risk from a potential threat into a more controllable organizational variable that supports long-term sustainability.

Theoretical Contribution

This study contributes to the literature in three ways. First, it provides firm-level empirical evidence of how the Core Tax Administration System influences tax risk and business continuity, an area that previous studies have largely examined at the conceptual or multi-company level. Second, by integrating the Theory of Planned Behavior with Business Continuity Management and organizational resilience perspectives, the research offers a more comprehensive theoretical explanation of the mechanism linking digital tax system adoption to organizational sustainability. Third, the study clarifies the transmission pathway from reduced tax risk (timely payment, accurate calculation, and fewer sanctions) to specific indicators of business continuity (cash-flow stability, operational continuity, reduced administrative burden, and stakeholder confidence).

Practical Contribution

For corporate taxpayers, the findings highlight the importance of proactive internal preparation particularly data reconciliation, staff training, and continuous adaptation of internal systems so that the benefits of the Core Tax Administration System can be fully realized. For tax authorities, the results underscore the value of providing intensive technical support during the transition period to accelerate system stabilization at the taxpayer level.

Limitation and Future Research

This study is limited to a single company case, which restricts the generalizability of the findings. In addition, the primary informants were internal staff who were directly involved in the implementation of the system, which may introduce potential confirmation bias. Future researchers are encouraged to conduct quantitative or comparative studies involving multiple companies across different industries and sizes in order to obtain more generalizable results and to examine the long-term effects of the Core Tax Administration System on business continuity.

REFERENCES

Daryatno, A. B., Cahyadi, S. A., & Prasetio, J. (2025). IMPLEMENTASI CORETAX ADMINISTRATION SYSTEM (CTAS) UNTUK MENINGKATKAN EFISIENSI PENGHITUNGAN, PENYETORAN DAN PELAPORAN PAJAK. *Jurnal Serina Abdimas*, *3*(2). https://doi.org/10.24912/jsa.v3i2.35252

Dimetheo, G., Salsabila, A., Ceysha, N., & Izaak, A. (2023). Implementasi Core Tax Administration System sebagai Upaya Mendorong Kepatuhan Pajak di Indonesia. In *Prosiding Seminar Nasional Ekonomi dan Perpajakan* (Vol. 3).

Fitriyah, N. S., Yanti, Y., & Arimurti, T. (2024). Model pengukuran religiusitas, budaya lingkungan dan kepercayaan pada otoritas pajak terhadap kepatuhan wajib pajak UMKM. *AKURASI: Jurnal Riset Akuntansi Dan Keuangan*, *6*(2), 131–146. https://doi.org/10.36407/akurasi.v6i2.1330

Galaitsi, S. E., Pinigina, E., Keisler, J. M., Pescaroli, G., Keenan, J. M., & Linkov, I. (2023). Business Continuity Management, Operational Resilience, and Organizational Resilience: Commonalities, Distinctions, and Synthesis. *International Journal of Disaster Risk Science*, *14*, 713–721. https://doi.org/10.1007/s13753-023-00494-x

Hillmann, J., & Guenther, E. (2021). Organizational resilience: A valuable construct for management research? *International Journal of Management Reviews*, *23*(1), 7–44. https://doi.org/10.1111/ijmr.12239

Korat, C., & Munandar, A. (2025). Penerapan Core Tax Administration System (Ctas) Langkah Meningkatkan Kepatuhan Perpajakan Di Indonesia. *Jurnal Riset Akuntansi Politala*, *8*(1), 16–29. https://doi.org/10.34128/jra.v8i1.453

Kuncoro, A. R. (2021). Kepatuhan Pajak Dan Reputasi Perusahaan. *JURNAL PAJAK INDONESIA (Indonesian Tax Review)*, *5*(2), 186–191. https://doi.org/10.31092/jpi.v5i2.1415

Latifah, U. S. (2025). Pengaruh Kepatuhan Pembayaran Pajak dengan Sistem Self Assessment pada Masyarakat Indonesia. *Jurnal Hukum Lex Generalis*, *6*(8). Retrieved from https://doi.org/10.56370/jhlg.v6i4.1149

Mutammimah, Pamungkas, S., & Mayangsari, S. (2025). Core Tax Administration System from the Perspective of the Theory of Planned Behavior. *Jurnal Ilmiah Akuntansi Kesatuan*, *13*(6), 2039–2050. https://doi.org/10.37641/jiakes.v13i6.4608

Putri, A., Maryam, S., Tanno, A., & Rahmawati, D. (2023). 1425-Article Text-5265-1-10-20230725. *Jurnal Akuntansi Kompetif*, *6*(2), 347–353.

Putri, A. N. (2025). Analisis Kendala dan Upaya Penerapan SIPD dan Core Tax pada Keuangan Sekretariat DPRD Kabupaten Lamongan. *EDU RESEARCH*. Retrieved from https://iicls.org/index.php/jer/article/view/1606

Qomaruddin, & Sa'diyah, H. (2024). Kajian Teoritis tentang Teknik Analisis Data dalam Penelitian Kualitatif: Perspektif Spradley, Miles dan Huberman. *Jurnal Mahasiswa Manajemen Dan Akuntansi*. Retrieved from https://pub.nuris.ac.id/journal/jomaa/article/view/93

Rahayu, S. K., & Kusdianto, A. (2023). *Challenges of Digital Tax Administration Transformation in Indonesia BT - Business and Management Annual Volume 2023* (V. Bobek & T. Horvat, Eds.). IntechOpen.

https://doi.org/10.5772/intechopen.111458

Rahmi, N., Arimbhi, P., & Hidayat, V. S. (2023). Analisis Manajemen Strategi Kebijakan Pembaharuan Core Tax Administration System (CTAS) dalam Upaya Penguatan Reformasi Administrasi Perpajakan di Indonesia. *Transparansi : Jurnal Ilmiah Ilmu Administrasi*, *6*(2), 179–191. https://doi.org/10.31334/transparansi.v6i2.3480

Sastri, I. M. M., Yoga, I. G. A. P., & Datrini, L. K. (2025). DJP Online Update Towards Coretax System According to Consultants' Perception. *International Journal of Current Science Research and Review*. Retrieved from https://ijcsrr.org/wp-content/uploads/2025/06/15-0906-2025.pdf

Silalahi, O. Y., & Haryati, T. (2025). Dampak Penerapan Coretax Pada PT Yekape Surabaya. *Jurnal Ilmiah Manajemen Dan Akuntansi*. Retrieved from http://journal.smartpublisher.id/index.php/jimat/article/view/797

Standardization, I. O. for. (2019). *ISO 22301:2019 Security and resilience — Business continuity management systems — Requirements*. Geneva: International Organization for Standardization. Retrieved from https://www.iso.org/standard/75106.html

Yusuf, I. (2025). *Transformasi Digital Perpajakan: Evaluasi dan Implikasi terhadap CTAS (Studi Literatur)*. Retrieved from https://repository.stieykpn.ac.id/handle/123456789/8557