

The Role of Leaders in Managing the Coretax Application Information System Gap

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Abstract:

This study aims to analyze the information gap in the implementation of the Coretax system, a strategic project of the Indonesian government for tax modernization. Although Coretax was designed to improve efficiency and accountability, there is a discrepancy between positive claims from the bureaucracy and ongoing complaints from taxpayers. This gap indicates a dysfunction in the internal reporting system exacerbated by a "Asal Bapak Senang" culture, which hinders accountability. This study used a qualitative approach with content analysis of relevant online news from May to September 2025. Data were systematically analyzed through coding and categorization to identify patterns, motives, and relationships between actors. The results show that the Coretax problem is not merely technical but also stems from bureaucratic management. This study found the crucial role of transformational leadership in addressing the information gap. Minister of Finance Purbaya, through proactive actions such as calling the Kring Pajak service, successfully cut off dishonest reporting channels and obtained an accurate picture of conditions on the ground. This step not only practically addressed the problem but also acted as a strategy to restore public trust. The conclusion is that the success of technology projects in the public sector is highly dependent on leadership that dares to fight against dysfunctional bureaucratic culture so that the accountability and effectiveness of the Coretax application can be trusted again by the public, especially by taxpayers.

Keywords: Leadership, Coretax, Information Gap, Bureaucracy, Accountability

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INTRODUCTION

The Coretax System (Tax Administration Core System) project is one of the Indonesian government's strategic initiatives through the Directorate General of Taxes (DGT) to modernize tax administration governance. As part of the Tax Administration Core System Update Project (PSIAP), this system is designed to integrate all tax business processes, from taxpayer registration to collection, with a significant budget allocation of IDR 1.2 trillion. The goal is to improve efficiency, accountability, and state revenue through the digitization of tax services. However, the implementation of this system since its launch in January 2025 has not gone smoothly, with various technical obstacles and complaints from taxpayers, particularly from entrepreneurs represented by the Indonesian Employers Association (Apindo), indicating application dysfunction during the initial operational launch phase (Susiana et al., 2025).

A significant gap is evident between claims of system improvements and stability conveyed by the Directorate General of Taxes (DGT) and the reality on the ground, which is still tinged with taxpayer complaints. Internal reports from the bureaucracy under the

Ministry of Finance, particularly the Directorate General of Taxes, tend to present positive data and do not fully reflect the experiences of users (taxpayers), who continue to complain about the slow and problematic process (Siagian & Karsam, 2025). This phenomenon creates an information gap that hinders objective evaluation of system performance. Furthermore, the existence of this gap indicates a bureaucratic culture known as *Asal Bapak Senang* (ABS), where information conveyed to the leadership level tends to be embellished to avoid reprimands. This condition highlights that the problems of information system implementation in the public sector are not only technical but also closely related to the dynamics of bureaucracy and internal management within the application management body, in this case the Directorate General of Taxes (Lestari, 2022); (Aprilani & Astuti, 2025).

This research is urgently needed because there is a failure to identify and address information gaps that have a serious impact on the sustainability of the Coretax project (Erstiawan, 2025). If problems on the ground are not resolved, this has the potential to damage public trust in the government, reduce tax compliance, and ultimately hinder the achievement of state revenue targets (Sony Erstiawan, 2025); (Khusniah et al., 2025). Analysis of this phenomenon is crucial to provide a deeper understanding of the challenges of implementing large-scale information systems in the public sector (Erstiawan & Binawati, 2023). (Erstiawan & Binawati, 2023) The results of this study are expected to provide strategic input for the government in formulating more effective policies, not only from a technological perspective, but also from a management and organizational culture perspective (Soebijono, T, Erstiawan, MS, 2022); (Hananto, VR, I.G.N Alit Widana Putra, Erstiawan, 2020).

The novelty in this research is that it places the role of a leader as a key variable in overcoming the failure of information system implementation (Fitriyah & Suliyadi, 2018). (Fitriyah & Suliyadi, 2018) Rather than focusing solely on technical aspects or conventional project management, this study highlights the tactical and proactive interventions of Minister of Finance Purbaya as a personal resource to verify the accuracy of internal reports and address and transform the ABS culture. This approach has not been widely studied in academic literature, especially in the context of Indonesian bureaucracy. Through this case study, this research contributes to the development of theory regarding the role of transformational leadership in detecting and managing technology implementation risks in complex bureaucratic environments (Erman & Winario, 2024); (Hapsari et al., 2025).

In general, this study aims to analyze the information gap between Coretax system performance claims and user experience, as well as the role of leadership in addressing this gap. More specifically, the research objectives include identifying and comprehensively analyzing the obstacles experienced by taxpayers when using the Coretax System. Then, analyze how the improvements claimed by the Directorate General of Taxes differ from the reality on the ground. Furthermore, it provides an in-depth description of the identification, including the role and strategies used by Minister of Finance Purbaya to verify the accuracy of reports and overcome the "*Asal Bapak Senang*" culture. It also formulates managerial and policy implications for the successful implementation of information systems in the public sector.

LITERATURE REVIEWS

Implementation of the Coretax application as a large-scale government information system as an effort involving various disciplines including accounting, especially tax systems, the public sector, leadership and information systems management (Okunogbe & Santoro, 2023). The theory that forms the basis of this research stems from the various obstacles that have arisen since this application was published and used by the wider community, especially taxpayers (Walton et al., 2023). Information system failures,

including the gap between system design and social and political realities, are highly relevant to the Coretax issue, where the readiness of the Coretax application is not in line with the realization of the budget that has been used (de Vaujany et al., 2018); (Roy & Khan, 2021). Through the Technology Acceptance Model (TAM), a framework is provided for analyzing how users (taxpayers) accept the system based on perceived ease of use and perceived usefulness while using the application (Brar et al., 2022); (Nazari-Shirkouhi et al., 2023). Continuing complaints from taxpayers indicate that the Coretax application has not fully met the ease of use and expectations.

The concept of accountability is broken down between the leadership (superior) of the Ministry of Finance or the equivalent of the Minister of Finance and the Directorate General of Taxes and subordinates and the third party, namely the project winner in the tender to build the Coretax application (Overman et al., 2021). Accountability that is not transparent and honest becomes an obstacle to vertical accountability because subordinates feel afraid to convey the real problem (Baxter et al., 2017; Entwistle & Doering, 2024; Kohler & Bowra, 2020). Furthermore, accountability involves various supervisory institutions that have the authority to supervise the coretax process, such as the business association (APINDO), which acts to supervise and respond to public complaints, which are then submitted directly to the Directorate General of Taxes to continue to strive for improvements (Cocciole, 2019).

The concept of transformational leadership focuses more on efforts to provide inspiration and motivation to the group being managed (Tian et al., 2023). This leader rejects self-interest and seeks to improve the welfare of the organization as a whole (Shafi et al., 2020). Leaders who have inspirational motivation have a clear and challenging vision that is communicated by inspiring their staff to achieve high standards (Karimi et al., 2023).

Public trust, including taxpayers, is a fundamental element in the relationship between the government and society (Gille & Brall, 2020). In the context of taxation, public trust refers to trust in the existence of the Coretax application, where there is confidence in the use of the application required by the Directorate General of Taxes (Schmidhuber et al., 2021). Conversely, if the application is not accountable during use, it can significantly damage taxpayer trust (Robles & Mallinson, 2025). Conversely, if the application is not accountable during use, it can significantly damage taxpayer trust (Ellul et al., 2016). The level of taxpayer compliance using the Coretax application voluntarily and complying with the applicable regulations voluntarily if the government acts fairly (Batrancea et al., 2022). (Batrancea et al., 2022) However, if the application system does not function properly, the level of taxpayer trust can gradually collapse massively (Huttnet & Merigoux, 2022).

RESEARCH METHODOLOGY

This study uses a qualitative approach with content analysis. This method was chosen because it allows researchers to identify, categorize, and interpret the meaning and patterns contained in text data, in this case originating from online news. Thus, this method is suitable for analyzing narratives, perspectives, and phenomena underlying the implementation of the Coretax system. The research design is designed as a single case study with a focus on the implementation of the Coretax system. The main unit of analysis is online mass media news reporting on the development of the Coretax application system. Qualitative content analysis is conducted through several systematic stages to ensure the depth and validity of the findings. Furthermore, the data sources used in this study are secondary data in the form of online news texts from various trusted news portals relevant to the topic of Coretax. News sources used include national news portals, namely Kompas, Kontan, CNN Indonesia, Antara, and Liputan 6, as well as regional and specialist news portals, including Surya, News.ddtc, and Pajak Online. The data collection period covers

the time span from the beginning of the system implementation until the latest response from the Minister of Finance, which is approximately May to September 2025.

The data analysis stages were carried out inductively and interactively through several key stages, including a) Data Reduction, this stage involves selecting and focusing data. Researchers read the entire news text repeatedly to identify parts relevant to the research topic. Irrelevant parts were set aside/ignored. The purpose of this process was to simplify the raw data without eliminating important information, thus facilitating the subsequent coding stage. B). Coding, in the coding process, became the basis for content analysis where researchers used a previously designed coding framework to categorize units of analysis. The coding stages include 1) Open Coding, by reading the text carefully and providing initial labels or tentative codes for each idea, concept, or phenomenon that emerged. For example, the phrase "still have obstacles" could be coded "Entrepreneur Complaints." 2) Coding by grouping similar or related codes into larger categories. For example, the codes "Entrepreneur Complaints" and "Slow Process" could be grouped into the parent category "Obstacles and Complaints." Third, Selective Coding, identifying central themes or concepts that connect all categories. In this research, the main theme is Information Gap and Leadership Role.

The next stage is categorizing and developing themes. After coding is complete, researchers organize all codes and categories into an analysis matrix. This matrix helps identify patterns, frequencies, and relationships between categories. For example, researchers can compare the frequency of occurrence of the code "DGT Improvement Claim" with the code "Taxpayer Complaint" to gauge the level of information gap. Theme development involves interpreting the meaning behind emerging patterns, such as how the Minister of Finance's actions reflect efforts to address the ABS culture.

The final stage is drawing conclusions and verifying, where researchers draw conclusions based on the findings from the content analysis. These conclusions answer the formulated research questions. To ensure the validity and reliability of the findings, the study employed several techniques, including data triangulation, which compares information from various news sources to ensure consistency. An audit trail is then used to document each step in the analysis process, from data collection to conclusion drawing, so that it can be tracked and verified by others.

RESULTS AND DISCUSSION

Based on the results of the coding stage of this research on news about Coretax, the findings are grouped into four categories: obstacles and complaints, government claims and responses, interventions by new leaders, and information gaps. Each finding is described in detail by linking the established codes.

Tabel 1. Obstacles and Complaints [KK]

Code	Definition of Code
KK-01: Operational Issues	Immediate problems that users face while using the system.
KK-01A: Technical Issues	Technical problems with the system (slow, error, difficult to access).
KK-01B: Service Disruption	Inability of taxpayers to complete basic tasks (deposit, report).
KK-02: Source of Complaints	The source or party submitting the complaint.
KK-02A: Voice of Business Actors	Complaints originating from business associations or taxpayers.

Code	Definition of Code
KK-02B: Voices of Other Officials	Critical views from officials outside the DGT/Ministry of Finance.
KK-03: Context and Impact	The consequences of system problems and their comparison with previous economic conditions
KK-03A: Economic Impact	Impact of problems on state revenue or activities
KK-03B: Performance Comparison	A statement that compares the current and previous performance of the system.

(Source: Data processed, 2025)

The Obstacles and Complaints (KK) category demonstrates three interrelated main dimensions that form a critical narrative regarding the implementation of the Coretax system. These dimensions encompass not only technical issues but also the sources of complaints and their impacts. The Operational Issues Analysis (KK-01) shows that taxpayer complaints are fundamental. In the early stages of implementation, Technical Issues codes (KK-01A) such as slowness, errors, and difficulty in accessing the system dominated the narrative, indicating significant technical failures. These issues directly impacted the Service Disruption code (KK-01B), where taxpayers were unable to complete basic tasks such as making payments, reporting, or even accessing tax services. This demonstrates that Coretax, although designed to simplify taxpayers' lives, has become a functional barrier for its users.

The Source of Complaints (KK-02) is one of the weight and credibility of complaints by taxpayers. Where this code KK-02A (Business Actors' Voice) represented by the General Chairperson of Apindo, Shinta Kamdani, emphasized that this problem is not just an ordinary or minor incident, but a systemic obstacle that is deeply felt by the business world. Furthermore, the code Voice of Other Officials (KK-02B) represented by the Minister of Finance Purbaya, shows that these complaints do not only come from outside the bureaucracy, but are also acknowledged by the highest leadership. Purbaya's statement that there are still taxpayers who continue to complain about the administrative process through coretax serves as internal validation, which strengthens the urgency of the problem.

Finally, the Context and Impact (KK-03) identifies the broader consequences of technical issues. The Economic Impact Code (KK-03A), such as "state revenues were slow," links technical failures with serious macroeconomic implications. This indicates that the Coretax issue is not merely an administrative issue, but also a national fiscal issue. On the other hand, the Performance Comparison Code (KK-03B), disclosed by Apindo, provides the perspective that although Coretax still has problems, its condition has improved compared to the early days of its launch. This comparison indicates that improvements have indeed been made, but have not yet reached the optimal level expected by users. Overall, this comprehensive analysis of the constraints and complaints dimensions illustrates that the Coretax issue is rooted in technical (application) issues, resulting in widespread impacts felt by various parties and serious implications for the country's economic performance.

Tabel 2. Government Claims and Responses [KTG]

Code	Definition of Code
KTG-01: Repair Claim	Statement from the government regarding system performance.
KTG-01A: Positive Claims from the DGT	Optimistic statements from the Director General of Taxes or his staff regarding improvements.
KTG-01B: Problem Acknowledgement	Acknowledgement of the problem, but with a narrative of ongoing improvement.
KTG-02: The Role of Leadership	Instructions or directions from the leadership before Minister of Finance Purbaya.
KTG-02A: Previous Minister of Finance Directive	Direct instructions from Sri Mulyani to her staff..
KTG-03: Project Description	Background information, objectives and structure of the Coretax project
KTG-03A: Project Description	Objectives and legal basis of Coretax (PSIAP).
KTG-03B: Budget and Team	Budget figures and number of employees involved.

(Source: Data processed, 2025)

The Government Claims and Responses (KTG) demonstrate a structured narrative from the bureaucracy in responding to the Coretax issue. Three main interrelated dimensions exist: claims of improvement, the role of previous leaders, and an explanation of the project's background. The Improvement Claim (KTG-01) is the most dominant government response. The DGT's Positive Claim Code (KTG-01A) demonstrates the Directorate General of Taxes' (DGT) efforts to reassure the public that the problem is under control. This claim is not simply a general statement but also details areas claimed to have stabilized, such as "registration and payment." At the same time, the Acknowledgement of Problems (KTG-01B) code indicates ongoing improvements, particularly in service delivery and tax return submission. This combination reflects a cautious communication strategy, where the government seeks to balance highlighting significant progress with acknowledging that work remains unfinished.

The Role of Leadership (KTG-02) highlights the continuity of direction from the highest level. The previous Minister of Finance's Directive Code (KTG-02A), which refers to Sri Mulyani's instructions, indicates that Coretax improvements were not solely a DGT initiative but also a directive from the leadership. This lends political and institutional weight to the project, confirming that improvements are a continuing national priority, regardless of leadership changes.

The Project Description (KTG-03) serves as the initial basis for the Coretax application. The Project Description Code (KTG-03A) and Budget and Team (KTG-03B) are strategically used to explain the scale, complexity, and magnitude of the government's investment in Coretax. By mentioning the impressive budget of Rp1.2 trillion and the dedicated team involved, this narrative attempts to demonstrate the government's seriousness and commitment. This analysis reveals that the government is not merely reactively responding to the problem but is proactively framing the narrative by providing strong context, hoping to rebuild public trust.

Table 3. New Leadership Intervention (NLI)

Code	Definition of Code
IPB-01: Intervention Motives	The reason behind Finance Minister Purbaya's proactive actions.
IPB-01A: Avoiding ABS Culture	Explicit reasons to fight the "Asal Bapak Senang" (ABS) culture.
IPB-01B: Seeking Field Truth	The reason for validating internal reports with the reality on the ground.
IPB-02: Intervention Methods	The method used by the Minister of Finance to carry out verification.
IPB-02A: Direct Inspection	Plan or implement a direct visit to the tax office.
IPB-02B: Personal Verification	The Minister of Finance's unique action of calling the Tax Call service
IPB-03: Media assessment	How the media frames the Minister of Finance's actions and personal attitudes.
IPB-03A: Media Narrative	Title or phrase that describes Purbaya's action.
IPB-03B: Purbaya's Attitude	Expressions or statements that show Purbaya's character.

(Source: Data processed, 2025)

The New Leadership Intervention (IPB) category reveals that Finance Minister Purbaya's actions were not merely reactive but also strategic and motivated by a systematic scrutiny. These actions create a narrative that differs from the previous government's response during Sri Mulyani's tenure. The Intervention Motive (IPB-01) demonstrates Purbaya's unconventional actions, including going undercover using the tax hotline. The Code for Avoiding the ABS Culture (IPB-01A) and Seeking the Truth on the Ground (IPB-01B) demonstrate that Purbaya explicitly doubts overly optimistic internal reports. He openly refers to the "Asal Bapak Senang" (ABS) phenomenon and emphasizes that conveying developments honestly and accurately from the field is inseparable from formal bureaucratic reports. This indicates a critical awareness of bureaucratic dysfunction among the new leadership.

The Intervention Method (IPB-02) highlights Minister Purbaya's unique approach to validating information. The Direct Inspection Code (IPB-02A) indicates his intention to conduct physical verification, a method used in field inspections. Meanwhile, Personal Verification (IPB-02B), through prank calls to the Tax Ring, is the most prominent method. This action not only tests the system but also obtains data from the perspective of the end user, namely the taxpayer. This method demonstrates a shift from a passive, top-down approach to a proactive, user-oriented one.

The Media Assessment (IPB-03) shows how Purbaya's actions were received and framed by the media. The Media Narrative Code (IPB-03A) uses phrases like "iseng telpon" to portray Purbaya's actions as informal yet intelligent. At the same time, Purbaya's Attitude Code (IPB-03B) includes statements like "They're fooling me, I think," reinforcing Purbaya's image as skeptical, assertive, and willing to go against the grain. This analysis shows that Purbaya's interventions not only impacted internal bureaucracy but also succeeded in creating a powerful media narrative, potentially rebuilding public trust.

Tabel 4. Information Gap (KI)

Code	Definition of Code
KI-01: Narrative Disparity -	A condition where the information conveyed by one party does not align with the information conveyed by the other party.
KI-01A: Claim vs. Complaint	The difference between government statements (claims) and public experiences (complaints).
KI-01B: Internal vs. External	Explicit reasons to fight the "Asal Bapak Senang" (ABS) culture.
KI-02: Causes of the Gap	Factors that cause information gaps.
KI-02A: Bureaucratic Culture	The "Just Make It Happy" culture encourages dishonest reporting.
KI-02B: Reporting Method	Reporting method that relies solely on internal data without field verification.
IPB-02B: Personal Verification	The Minister of Finance's unique action of calling the Tax Call service
KI-03: Consequences of the Gap	The impact or result of the information gap.
KI-03A: Leadership Distrust	Leadership's skepticism and distrust of internal reports
KI-03B: Intervention Plan	Plans or actions taken by management to validate information.

(Source: Data processed, 2025)

The Information Gap (KI) reveals the core problem in the Coretax project: the misalignment between the information presented by the bureaucracy and the reality experienced by taxpayers. This dimension analyzes the root of the problem, its manifestations, and the consequences arising in the management of the Coretax application. Narrative Disparity (KI-01) indicates that the narrative circulating about Coretax is unbalanced between the Ministry of Finance's application administrators, as conveyed to the Minister of Finance, and taxpayers as users. The Claims vs. Complaints code (KI-01A) clearly illustrates the conflict between positive claims from the government (significant improvements) and ongoing complaints submitted by taxpayers to the public. This is demonstrated by the Internal vs. External code (KI-01B), which highlights the difference in information originating from internal bureaucratic sources (DGT reports) and external sources (voices of entrepreneurs and taxpayers). This gap is not a coincidence, but has strong root causes that are not communicated transparently and with integrity.

The Causes of the Gap (KI-02) point to two main factors: the Bureaucratic Culture (ABS) code (KI-02A), which identifies the "Asal Bapak Senang" (ABS) culture as the primary trigger. In this culture, reports tend to be embellished to look good in the eyes of management, hiding the true nature of the problem. Furthermore, the Reporting Method code (KI-02B) indicates that a reporting system that relies solely on internal data without field verification contributes to the gap. This method allows operational problems at lower levels to go undetected by higher-level management.

The Consequences of Gap (KI-03) outlines the direct impact on the management of the coretax application. The Leadership Distrust Code (KI-03A) is the most obvious consequence, where the highest leader (Finance Minister Purbaya) openly displays skepticism towards the report he received. Purbaya's statement, "I think they're fooling me," is authentic evidence of distrust. This consequence triggers the Intervention Plan (KI-03B), with dissatisfaction with the report prompting Purbaya to plan more proactive actions including spot checks and direct verification with the relevant department. The Personal

Verification Code (IPB-02B), by demonstrating his unique action of calling the Tax Call Center, is a manifestation of this intervention plan. This condition shows how the information gap, rooted in bureaucratic culture, ultimately forces a leader to take innovative steps to obtain an honest and accurate picture in the field.\

CONCLUSION

The Coretax system still faces significant and unresolved issues, not only due to its technology but also to a serious information gap. While tax officials report that the system is sound and stable, entrepreneurs and taxpayers still complain about technical issues and slow processes. This information discrepancy stems from a "just because" culture within the bureaucracy, where problems are hidden to make reports appear better. Amidst these challenges, the new Minister of Finance, Purbaya, took a unique approach. He didn't simply believe reports from his subordinates. Instead, he chose to directly investigate the truth on the ground, even going so far as to call tax services like a regular person. His actions demonstrate that a leader must have the courage to act as a detective to uncover the real problem. This case demonstrates that the success of government technology projects isn't solely determined by the sophistication of the technology; it also depends heavily on the honesty and openness of those within the bureaucracy. It's crucial for leaders to have a strategy and approach to ensure the information they receive is accurate, so that problems can be resolved effectively and public trust is maintained.

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