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The Effect of The Implementation of Coretax on Individual Taxpayer Reporting Compliance with Transparency as a Moderation Variable

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Abstract

Digital tax administration requires systems that facilitate tax reporting and provide taxpayers with accessible and transparent information. However, technical difficulties and uncertainties associated with the implementation of Coretax may hinder individual taxpayers' reporting compliance. This study examined the relationships between perceived ease of use, perceived usefulness, system reliability, and individual taxpayers' annual income tax return filing compliance, with system transparency serving as a moderating variable. A quantitative explanatory research design was employed, involving 398 individual taxpayers registered at the Kupang Primary Tax Service Office (Kantor Pelayanan Pajak Pratama Kupang, KPP Pratama Kupang), who were selected through simple random sampling. Data were collected using an online questionnaire with a five-point Likert scale and analyzed through partial least squares structural equation modeling (PLS-SEM) using SmartPLS software. The results indicated positive and statistically significant relationships between tax return filing compliance and perceived ease of use (β = 0.536), perceived usefulness (β = 0.510), and system reliability (β = 0.060). System transparency also significantly moderated these relationships, with positive interaction coefficients of 0.058, 0.061, and 0.044, respectively, indicating relatively small moderating effects. Perceived ease of use and perceived usefulness exhibited stronger associations with reporting compliance than system reliability, suggesting that practical convenience and perceived functional benefits were particularly relevant to taxpayers' reporting behavior. The findings highlighted the importance of usability, functional effectiveness, system reliability, and information transparency in digital tax administration. The study concluded that improvements to Coretax should prioritize intuitive user interfaces, accessible reporting procedures, reliable system functionality, and clear communication of tax-related information. These measures could support individual taxpayers' annual tax return filing compliance, although the cross-sectional research design did not establish causal relationships.

INTRODUCTION

Tax revenue constitutes a major source of government financing and supports the allocation, distribution, and stabilization functions of fiscal policy (Adilla et al., 2025). However, Indonesia's tax-to-gross domestic product (GDP) ratio was approximately 10.1% in 2022, indicating a relatively low level of tax revenue mobilization compared with several other developing economies in the Asia-Pacific region (Darmayasa & Hardika, 2024). Taxpayer compliance represents one of several factors influencing tax revenue performance, alongside

the tax base, economic structure, and administrative capacity (Adesoga et al., 2024). Individual taxpayers (Wajib Pajak Orang Pribadi, WP OP) constitute an important segment of the taxpayer population and are responsible for calculating, paying, and reporting their tax obligations under Indonesia's self-assessment system (Arifin et al., 2025). Consequently, individual tax compliance depends not only on regulatory supervision and enforcement but also on taxpayers' knowledge, attitudes, perceptions, and behavioral intentions (Harefa et al., 2025).

To address these challenges, Indonesia's Directorate General of Taxes (DGT) pursued digital tax administration reforms through electronic services, including e-Filing, e-Billing, and e-Invoicing, followed by the development of the Core Tax Administration System (Coretax) as an integrated tax administration platform (Bassey et al., 2022; Eddy et al., 2023). Coretax was designed to improve administrative efficiency, data accuracy, service integration, and transparency in tax administration (Maisyura et al., 2025; Panjaitan & Yuna, 2024). Although the platform was expected to simplify tax reporting through integrated taxpayer information and more accessible digital services (Nisa et al., 2026), its implementation encountered technical and operational challenges. During the transition to Coretax-based tax administration, taxpayers reportedly experienced difficulties accessing services and completing certain reporting procedures, prompting administrative adjustments and relief measures announced by the DGT (Nasly, 2025). These difficulties were particularly relevant to the transition involving annual income tax returns for the 2025 tax year, which were filed in 2026, rather than the 2024 tax year. System instability and technical barriers could undermine taxpayers' confidence in digital tax services, particularly among individuals with limited digital literacy (Junawan & Noviani, 2025). Furthermore, difficulties interpreting tax calculation results, including underpayment and overpayment statuses, could increase uncertainty regarding system accuracy and discourage timely reporting.

During this digital transition, the effectiveness of tax administration depended not only on technological availability but also on taxpayers' perceptions and experiences when using the system. The Theory of Planned Behavior provides a framework for understanding how attitudes, subjective norms, and perceived behavioral control relate to behavioral intentions and subsequent actions (Ajzen, 2020). Within the Coretax context, perceived difficulties, unreliable system performance, and uncertainty surrounding reporting procedures could negatively influence taxpayers' willingness and ability to fulfill their obligations (Chaerunnisa et al., 2025). From a software quality perspective, ISO/IEC 25010:2011 identified reliability and usability as relevant quality characteristics for evaluating software systems. Although transparency was not specified as a separate software product quality characteristic in that standard, it remained an important consideration in evaluating the clarity and accessibility of tax-related information. These dimensions were particularly relevant to individual taxpayers who managed their reporting obligations independently, compared with corporate taxpayers who might have access to professional accounting or tax assistance.

National tax administration data indicated fluctuations in Indonesia's annual income tax return filing compliance ratio, which increased from 77.63% in 2020 to 86.97% in 2023 before declining to 85.75% in 2024. Nevertheless, aggregate compliance figures could obscure differences among taxpayer categories. In 2024, the reported filing compliance rate among nonemployee individual taxpayers was approximately 27.96%, with around 1.37 million returns submitted out of approximately 4.92 million expected returns. Moreover, improvements in formal reporting compliance did not necessarily indicate corresponding increases in voluntary compliance, as reporting behavior could also be influenced by administrative monitoring, enforcement measures, and perceived sanctions (Darmayasa & Hardika, 2024; Kirchler et al., 2008). At the regional level, the Kupang Primary Tax Service Office (Kantor Pelayanan Pajak Pratama Kupang, KPP Pratama Kupang) reportedly recorded a filing compliance rate of 78.7% as of April 2025. This figure suggested that a substantial

proportion of taxpayers subject to reporting requirements had not yet submitted their returns at the reporting cutoff. Differences in digital literacy, access to technological infrastructure, and geographical conditions could further influence taxpayers' experiences with digital tax administration services.

System transparency represents another potentially important factor in shaping taxpayers' confidence in digital tax administration. Clear explanations of tax calculations, accessible reporting information, and the ability to monitor submission status may reduce uncertainty and strengthen trust in electronic tax services (Angelina & Hotma, 2025; Juniarti et al., 2025). In this context, transparency may not only be directly associated with compliance but may also influence the strength of the relationships between taxpayers' perceptions of Coretax and their reporting behavior. Specifically, greater transparency could strengthen the positive associations of perceived ease of use, perceived usefulness, and system reliability with tax return filing compliance (Lestari & Selfiani, 2025). Accordingly, examining transparency as a moderating variable could provide a more comprehensive understanding of how technological perceptions relate to individual taxpayers' compliance.

Previous studies have reported positive relationships between digital tax administration and taxpayer compliance (Fransiska et al., 2024; Kaban et al., 2023; Zebua & Putra, 2025). However, the existing literature has frequently examined micro, small, and medium enterprises (MSMEs) or corporate taxpayers (He & Yi, 2023), while comparatively less attention has been directed toward individual taxpayers' perceptions of the newly implemented Coretax system (Mahadianto & Maulady, 2025). Furthermore, the potential moderating role of system transparency in the relationship between technological perceptions and tax reporting compliance has received limited empirical examination in the specific context of Coretax implementation. Three research gaps were therefore identified: (1) limited quantitative evidence concerning the relationships between perceived Coretax characteristics and individual taxpayers' reporting compliance, particularly in regions with diverse digital literacy levels, such as the area served by KPP Pratama Kupang; (2) insufficient empirical examination of system transparency as a moderator of the relationships between perceived ease of use, perceived usefulness, system reliability, and reporting compliance; and (3) limited user-centered evidence regarding whether Coretax facilitates or complicates individual taxpayers' reporting activities. To address these gaps, this study employed partial least squares structural equation modeling (PLS-SEM) to examine the relationships between taxpayers' perceptions of Coretax and annual income tax return filing compliance, with system transparency incorporated as a moderating variable.

Accordingly, this study aimed to examine the relationships between perceived ease of use, perceived usefulness, and system reliability of Coretax and individual taxpayers' annual income tax return filing compliance, as well as to assess the moderating role of system transparency in these relationships. Theoretically, the study sought to extend the application of the Technology Acceptance Model (TAM) to digital tax administration by integrating system reliability and transparency into a framework for understanding taxpayer compliance behavior. Practically, the findings were expected to provide evidence-based recommendations for the DGT and KPP Pratama Kupang in evaluating Coretax implementation, improving system usability and information accessibility, and strengthening taxpayer support services. The study also aimed to contribute to the development of digital tax administration policies that addressed both technological and behavioral considerations while providing a foundation for future research on taxpayer compliance in increasingly digitalized administrative environments.

METHOD

Types of Research

This study employed a quantitative explanatory research design using a survey approach to examine the relationships between perceived ease of use, perceived usefulness, system reliability, and individual taxpayers' annual income tax return filing compliance, with Coretax system transparency serving as a moderating variable. Data were collected using a structured questionnaire with a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The questionnaire measured respondents' perceptions of Coretax usability, usefulness, reliability, and transparency, as well as their self-reported tax return filing compliance. Data were analyzed using partial least squares structural equation modeling (PLS-SEM) with SmartPLS software. The analysis involved evaluating the measurement model (outer model), assessing the structural model (inner model), testing the hypothesized relationships, and examining the moderating effects of system transparency (Hair et al., 2022).

Research Data

The research data consists of primary data obtained through questionnaires from respondents and secondary data in the form of documentation and relevant research articles. The research population is 71,073 WP Ops who are registered and active at KPP Pratama Kupang and have used Coretax for tax return reporting. The sample is determined using probability sampling using the simple random sampling method, so that each member of the population has the same opportunity to be selected. Based on the Slovin formula with an error rate of 5%, a sample of 398 WP OP was obtained. The research was carried out at KPP Pratama Kupang because the region has implemented Coretax and has an adequate number of WP OP as research respondents.

Data Collection Procedure

Data collection was carried out through a survey with an online questionnaire to OP taxpayers who have used Coretax. The questionnaire consisted of demographic questions and statements regarding the ease of use, benefits, reliability, transparency of the system, and tax reporting compliance measured using a five-point Likert scale. Before being used in the main study, the instrument was tested on 40 WPOPs with similar characteristics to ensure the clarity and feasibility of each item. The validity and reliability of the instruments were evaluated using outer loading, AVE, Cronbach's Alpha, rho_A, and Composite Reliability. The collected data was then checked for completeness and consistency before being analyzed using SmartPLS.

Data Analysis Methods

Data analysis used PLS-SEM with the help of SmartPLS, while SPSS was used for descriptive analysis of respondent characteristics. Analysis included external model evaluation, inner model, and hypothesis testing. Outer model evaluation included convergent validity through outer loading ≥ 0.70 and AVE ≥ 0.50, discriminant validity through Fornell–Larcker and HTMT criteria ≤ 0.90, and reliability through Cronbach's Alpha, rho_A, and Composite Reliability ≥ 0.70 (Hair et al., 2022; Henseler et al., 2015). The inner evaluation of the model included multicollinearity tests with VIF < 5, path coefficient, R^2, and effect size (f^2), with f^2 values of 0.02, 0.15, and 0.35, respectively, showing small, medium, and large effects. The research model tested the effect of ease of use (X_1), benefit (X_2), and system reliability (X_3) on reporting compliance (Y), with system transparency (Z) as a moderation variable.

Hypothesis testing was carried out through bootstrapping with a significance level of 5%. The relationship was declared significant if the t-statistic ≥ 1.96 and the p-value ≤ 0.05. Moderation testing was carried out with a product indicator approach through the formation of an interaction construct between each independent variable and system transparency. Positive and significant interaction coefficients indicated that transparency strengthened the relationship, while negative and significant coefficients indicated that transparency weakened

the relationship. Insignificant interaction coefficients showed no moderation effect (Hair et al., 2022).

RESULTS AND DISCUSSION

Hypothesis Test Analysis

Hypothesis testing in this study was carried out using the bootstrapping method on the PLS-SEM approach to obtain t-statistical and p-value values as the basis for decision-making. Meanwhile, the moderation variable was carried out using the product indicator approach method. The effect of moderation was assessed based on the significance and direction of the path coefficient of the interaction variable with the dependent variable.

1. Significance Test

In this study, significance testing was carried out at a significance level of 5% ($\alpha = 0.05$). The criteria for hypothesis testing decisions are that if the t-statistical value ≥ 1.96 and the p-value ≤ 0.05, there is a significant influence (Hair et al., 2022). This significance test includes the direct influence of perception variables on the implementation of the Coretax system on tax reporting compliance, as well as the influence of interaction variables in testing the role of system transparency as a moderation variable.

Table 1. Research Hypothesis Test Results

Hypothesis	Variable	Original Sample	Std. Deviation	T-statistic *value*	P-values	Verdict
H1 (X1) to (Y)	Ease of use à WP OP Reporting Compliance	0,536	0,027	20,971	0,000	Significant
H2 (X2) to (Y)	Benefits of the system à WP OP Reporting Compliance	0,510	0,024	20,335	0,000	Significant
H3 (X3) to (Y)	System reliability à WP OP Reporting Compliance	0,060	0,023	2,554	0,011	Significant
H4 (Z) to (Y)	Transparency of the system à Compliance of WP OP Reporting	0,068	0,025	2,727	0,006	Significant

Based on the results of the significance test through the bootstrapping procedure at a significance level of 0.05, the WP OP's perception variable on ease of use had a path coefficient of 0.536, a standard deviation value of 0.027, a t-statistical value of 20.971 and a p-value of 0.000. The value met the test criteria for the hypothesis, so H1 was accepted. The magnitude of the t-statistic value in this relationship is in line with the high path coefficient and the small standard deviation generated through the bootstrapping procedure, thus showing that the estimated influence obtained is statistically stable and consistent. These results show that the perception of the ease of use of the Coretax system has a significant effect on WP OP reporting compliance.

For the variable of WP OP perception of the benefits of the system, it had a path coefficient of 0.510, a standard deviation value of 0.024, a t-statistic value of 20.335 and a p-value of 0.000. These results showed that H2 was accepted. These results show that the perception of the benefits of the Coretax system has a significant effect on the reporting compliance of the OP taxpayers. The high t-statistic value in this relationship is also consistent with the large path coefficient and the low standard deviation, which indicates that the perception of the benefits of the system is one of the dominant factors that affect the reporting compliance of the OP taxpayer in this study.

Furthermore, the variable of WP OP perception of system reliability has a path coefficient of 0.060, a standard deviation value of 0.023, a t-statistical value of 2.554 and a p-

value of 0.011. These results show that the perception of the reliability of the Coretax system has a positive and significant effect on WP OP reporting compliance, so H3 is accepted. Although the path coefficient value obtained is relatively small, the test results show that the influence of system reliability remains statistically significant, which indicates that the stability, accuracy, and consistency of the system remain factors that contribute to improving WP OP reporting compliance.

In addition, the system transparency variable has a path coefficient value of 0.068, a standard deviation of 0.025, a t-statistic value of 2.727, and a p-value of 0.006. These results show that the transparency of the Coretax system has a positive and significant effect on the compliance of taxpayers' reporting. These findings indicate that the higher the level of system transparency felt by Taxpayers, the higher the tendency of Taxpayers to fulfill their tax reporting obligations.

Although the t-statistical value of the ease of use and system benefit variables is relatively higher than the other variables, the results are still statistically consistent and acceptable. This is because both variables have a relatively large path coefficient, which is 0.536 and 0.510, respectively, and a relatively small standard deviation value of bootstrapping results, which is 0.027 and 0.024. In the SEM-PLS approach, the t-statistical value is obtained from a comparison between the path coefficient and the standard deviation of bootstrapping results (t = β/STDEV), so that the combination of substantial path coefficients and statistically low estimation variations can result in high t-statistical values. In addition, the results of the multicollinearity test show that all the inner values of the VIF are in the range of 1.046–1.226, so there is no indication of multicollinearity that can affect the estimation of the model parameters. This finding is also supported by an effect size value (f2) of 1.241 for the ease of use variable and 1.091 for the system benefit variable, which shows that both variables have a large substantive contribution to the compliance of WP OP reporting. Thus, the high t-statistic value of the two variables reflects the strong empirical influence produced by the model, and is not caused by estimation errors or model instability.

2. Moderation Test

The system transparency moderation test was carried out to determine whether the transparency of the Coretax system was able to strengthen or weaken the influence of the perception of the OP taxpayer on the implementation of the Coretax system on the compliance of the OP taxpayer reporting. The moderation test was carried out using the product indicator approach in PLS-SEM through the analysis of the interaction variables between system transparency and each independent variable. The following are the results of the interaction of the system transparency variables.

Table 2. Results of the Research Moderation Test

Hypothesis	Variable	Original Sample	Std. Deviation	T-statistic *value*	P-values	Verdict
H4 (Z) x (X1) to (Y)	System transparency x Ease of use à WP OP Reporting Compliance	0,058	0,026	2,188	0,029	Significant
H5 (W) x (X2) to (Y)	System transparency x Benefits of the system à WP OP Reporting Compliance	0,061	0,026	2,342	0,019	Significant
H6 (Z) x (X3) to (Y)	System transparency x System reliability à WP OP Reporting Compliance	0,044	0,022	2,034	0,042	Significant

Based on the results of the moderation test through the bootstrapping procedure, all interaction variables between system transparency and perception variables for the

implementation of Coretax had a t-statistic value of > 1.96 and a p-value of < 0.05, so that all moderation hypotheses were accepted. The interaction variable between system transparency and ease of use had a path coefficient of 0.058, a t-statistical value of 2.188, and a p-value of 0.029. These results show that the transparency of the Coretax system positively and significantly moderates the influence of perception of ease of use on compliance with the annual tax return reporting of WP OP.

The interaction variable between system transparency and system benefits had a path coefficient of 0.061, a t-statistical value of 2.342, and a p-value of 0.019. These results show that the transparency of the Coretax system positively and significantly moderates the influence of perception of system benefits on compliance with the reporting of the Annual Tax Return of the OP tax. Furthermore, the interaction variable between system transparency and system reliability has a path coefficient of 0.044, a t-statistical value of 2.034, and a p-value of 0.042. These results show that the transparency of the Coretax system positively and significantly moderates the influence of perception of system reliability on compliance with the reporting of the Annual Tax Return of the OP.

Although the coefficient of the moderation path is relatively small, all interaction coefficients show a positive and significant direction. This indicates that the transparency of the Coretax system acts as a variable that strengthens the relationship between the perception of ease of use, system benefits, and system reliability to compliance with the reporting of the Annual Tax Return of the WP OP. The relatively small amount of the coefficient is also in line with the effect size (f^2) results which show that the influence of the moderation of system transparency is in the small category, but still has statistical and substantive significance in explaining the compliance behavior of Taxpayers.

Furthermore, to clarify the direction and pattern of interaction between independent variables and system transparency as moderation variables, a simple slope analysis was conducted. This analysis was used to see changes in the relationship between independent variables and compliance with the annual tax return reporting of WP OP at low (−1 SD), medium (mean), and high levels of system transparency (+1 SD). The results of the simple slope analysis were then used as support in interpreting the direction of moderation obtained from bootstrapping testing.

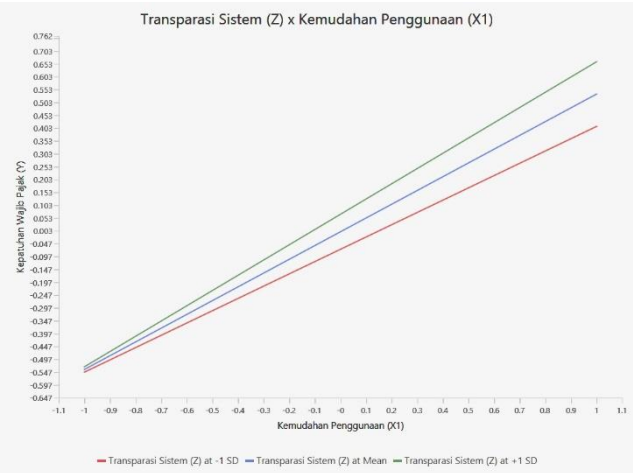


Figure 1. Simple Slope Results
Source: Data processed, 2026

Figure 1 shows a simple slope used to clarify the direction of the interaction between system transparency and ease of use on compliance with the annual tax return reporting of WP OP. The three lines have a positive direction, which means an increase in the perception of

ease of use followed by an increase in reporting compliance at low (−1 SD), medium (mean), and high (+1 SD) levels of transparency. However, the slope of the line at the high transparency level (+1 SD) appears to be greater than at the low transparency level (−1 SD). This pattern shows that the effect of ease of use on compliance tends to be stronger when system transparency is perceived to be higher. These visual findings are consistent with the results of the moderation test which showed a positive interaction coefficient of 0.058 and a p-value of 0.029.

The perception of the ease of use of the Coretax system has a positive effect on the compliance of individual taxpayer tax return reporting

The results of the study show that the perception of ease of use has a positive effect on the compliance of the Annual Tax Return reporting of the OP taxpayer. This shows that the easier the Coretax system is understood and operated by the Taxpayer, the higher the level of compliance of the Taxpayer in carrying out tax return reporting. This finding is in line with the research of Tedjakusuma et al. (2026) in the context of the implementation of the Coretax system in Indonesia which shows that the TAM construct, especially related to the perception of ease of use, has a very strong and significant influence on the behavior of users of the digital tax system.

The study also produced a relatively high t-statistic value in the relationship between the main constructs of TAM, namely 26.192 in the relationship between system quality and perceived ease of use and 27.223 in the relationship between perceived ease of use and perceived usefulness (Tedjakusuma et al., 2026). These findings indicate that in the context of Coretax implementation, user perception variables can be a very dominant determinant. Thus, the high t-statistical value in this study is still empirically acceptable and consistent with the results of previous research in the context of taxation and Coretax implementation.

Based on the Technology Acceptance Model (TAM) theory, ease of use is an important factor that affects the acceptance of technology by users. Davis (1989) explained that an easy-to-use system will reduce cognitive barriers and technical obstacles felt by users. In the context of Coretax, ease of use is reflected through the ease of accessing tax services, understanding reporting menus and procedures, and filling and verifying tax data (Panjaitan & Yuna, 2024).

As a supporting perspective, this finding can also be explained through the Theory of Planned Behavior initiated by Ajzen (1991), especially on the concept of perceived behavioral control. The ease of use of the Coretax system can increase Taxpayers' confidence that the tax reporting process can be carried out easily and within their ability to control. When Taxpayers feel able to understand procedures, access services, and complete reporting without significant obstacles, the tendency to carry out tax reporting obligations will also increase. The ease of use of the system not only affects the acceptance of technology as in the Technology Acceptance Model (TAM) theory, but also strengthens behavioral control that encourages the formation of tax reporting compliance.

From the perspective of behavioral tax compliance, the ease of use of the system plays a role in reducing the compliance costs felt by taxpayers, both in the form of time, effort, and administrative burdens. The lower these barriers, the greater the tendency of taxpayers to fulfill voluntary reporting obligations. Thus, the ease of use of Coretax not only increases the acceptance of technology, but also encourages the formation of sustainable reporting compliance behavior (Elvina & Pertiwi, 2025). When taxpayers feel that the tax system is easy to use, the tendency to delay or avoid tax reporting is lower. Thus, the ease of use of the Coretax system is one of the factors that can increase compliance with the annual tax return reporting of WP OP.

The results of this study are in line with the research of Fransiska et al. (2024), who stated that an easy-to-use digital tax system has a positive effect on tax reporting compliance. In addition, these findings are also relevant to the formal compliance conditions of taxpayers in

Indonesia which are still of concern to the Directorate General of Taxes. Formal compliance is reflected in the fulfillment of reporting obligations through the submission of Annual Tax Returns. Although the formal compliance ratio shows an increasing trend in recent years, the DGT still identifies non-compliance with tax return reporting as one of the important indicators in determining the priority of tax audits.

This condition shows that the ease of the tax administration system is an important factor in helping Taxpayers fulfill their reporting obligations in a timely manner. The system that is easy to understand and operate in Coretax can reduce administrative obstacles that have the potential to cause delays or non-compliance in reporting the Annual Tax Return of the OP taxpayer. Thus, the findings of this study show that increasing the ease of use of Coretax not only supports the acceptance of technology, but can also encourage the formation of reporting compliance behavior.

Perception of the Benefits of the Coretax System Has a Significant Effect on Compliance with Individual Taxpayer Tax Return Reporting Compliance

The results show that the perception of the benefits of the Coretax system (usefulness) has a significant effect on compliance with the reporting of the Annual Tax Return of the OP taxpayer. This finding shows that the greater the benefit felt by the taxpayer from the use of the Coretax system, the higher the level of compliance in carrying out tax reporting obligations. The benefits felt by users to the digital tax system have a dominant role in shaping system usage behavior. This finding is also strengthened by research by Tedjakusuma et al. (2026) which shows that TAM-based constructs in the context of Coretax implementation in Indonesia can produce a relatively high level of statistical significance in the relationship between the main constructs. Thus, the strong influence on the perception of system benefits in this study shows that the benefits felt by taxpayers are one of the important aspects in encouraging compliance with the Annual Tax Return reporting of WP OP.

In TAM, perceived usefulness is defined as an individual's belief that the use of a system is able to increase effectiveness and performance in completing certain tasks (Davis, 1989). The benefits of the Coretax system can be felt through the efficiency of reporting time, ease of obtaining tax information, acceleration of administrative processes, and reduction of errors in filling out and reporting Annual Tax Returns.

These findings show that the benefits felt by Taxpayers are not only related to the technical functions of the system, but also to Coretax's ability to increase the effectiveness of the implementation of tax obligations. When the system is able to speed up the reporting process, reduce administrative errors, and provide more complete tax information, Taxpayers will assess that the use of Coretax provides added value in fulfilling their tax obligations. This assessment encourages the formation of sustainable usage behavior and improves compliance with Annual Tax Return reporting, as described in the Technology Acceptance Model (Davis, 1989).

As a supporting perspective, this finding can also be explained through the Theory of Planned Behavior proposed by Ajzen (1991). The benefits felt from the use of digital tax technology can increase taxpayers' confidence that tax obligations can be carried out more effectively and controllably. Research by Zebua and Putra (2025) explains that various digital tax services such as e-Filing, e-Billing, e-Faktur, and Coretax help Taxpayers in the tax reporting and payment process. The convenience and benefits obtained from the use of technology increase the perception of ability to carry out tax obligations, thereby encouraging the formation of compliant behavior, including in the reporting of Annual Tax Returns.

Gunafi (2025) found that the quality of Coretax system services reflected through accessibility, efficiency, and system stability has a positive effect on taxpayer compliance.

Coretax is part of the digital transformation of tax administration to strengthen the implementation of the self-assessment system. Through the integration of tax data,

simplification of reporting procedures, and automation of various administrative processes, Coretax provides benefits that enable taxpayers to carry out their tax obligations more effectively and efficiently. The government said that the improvement in the implementation of Coretax was followed by an increase in the effectiveness of tax administration. Until May 2026, the realization of tax revenue reached IDR 834.4 trillion or grew 22.1% (year-on-year), an increase compared to April 2026 of 16.1%. The government stated that this trend is supported by the implementation of the Coretax tax administration system which is getting better so that it can increase the effectiveness of tax administration management.

This condition shows that the benefits of the Coretax system are not only related to the efficiency of the administrative process, but also to the system's ability to assist Taxpayers in carrying out their reporting obligations more effectively. Thus, the greater the benefits felt from the use of Coretax, the stronger the tendency of the OP taxpayer to fulfill the obligation to report the Annual Tax Return.

The perception of the reliability of the Coretax system has a significant effect on the compliance of individual taxpayer tax return reporting

The results of the study show that the perception of the reliability of the Coretax system has a significant effect on the compliance of the Annual Tax Return reporting of the OP taxpayer. This shows that the higher the level of reliability of the Coretax system that the taxpayer feels, the higher the compliance of the taxpayer in carrying out tax reporting.

System reliability is an important aspect because it shows Coretax's ability to provide services and process tax data consistently, accurately, and reliably by users. These conditions can further support the formation of taxpayers' confidence in the system. A system that is able to operate properly and with minimal disruption will increase taxpayers' confidence in using digital tax services. On the other hand, systems that often experience errors, delays in access, and data inconsistencies can reduce the level of trust of taxpayers in digital tax administration.

In the Slippery Slope Framework approach by Kirchler et al. (2008), tax compliance is influenced by two main factors, namely the power of authorities and trust in authorities. The reliability of the Coretax system can be one aspect that reflects the ability of tax authorities to provide professional, consistent, and reliable administrative services. When the system is able to operate stably, accurately, and safely, Taxpayers will have higher confidence in the ability of tax authorities to manage tax administration. This trust then encourages the formation of voluntary compliance, so that Taxpayers are more encouraged to fulfill their tax reporting obligations without external pressure.

These findings are also supported by the conditions of the implementation of the digital tax system which demands a high level of reliability. In reporting the Annual Tax Return, Taxpayers rely on the system to access data, fill in tax information, and submit reports electronically. Therefore, system stability, data security, and the lack of technical interference are factors that determine the smooth implementation of tax obligations. On the other hand, system disruptions that cause difficulty in access or delays in the reporting process have the potential to hinder Taxpayers' compliance even if they have the intention to comply. The Government also stated that the improved implementation of Coretax contributes to increasing the effectiveness of tax administration, which is shown, among other things, by improved system stability and improved performance of tax administration management. This condition shows that the stability and reliability of Coretax is important in ensuring that Taxpayers can complete the reporting process without technical obstacles that can interfere with the timeliness of filing tax returns.

A stable, clear, and easy-to-use system will support Taxpayers in carrying out timely tax return reporting. Gunafi (2025) also found that the quality of Coretax's services, which is reflected through system stability and accessibility, has a positive effect on Taxpayers'

compliance. These findings show that a good user experience will increase Taxpayers' confidence and comfort in fulfilling their tax obligations

Research by Zebua and Putra (2025) also shows that Coretax is the strongest predictor in explaining taxpayer compliance compared to other factors. In the study, system reliability is one of the main indicators that shape the perception of Coretax. On the other hand, Junawan and Noviani (2025) stated that technical glitches and system downtime can be obstacles in the use of digital tax services because they reduce accessibility and potentially cause reporting delays. These findings indicate that the success of Coretax implementation is not only determined by the existence of the technology itself, but also by the system's ability to operate consistently and reliably.

The higher the perception of the Taxpayer towards the reliability of the Coretax system, the greater the confidence that the system can be used consistently in fulfilling reporting obligations. This belief can support the formation of trust in digital tax administration, which in turn encourages voluntary compliance.

Coretax System Transparency Moderates the Influence of Perception of Ease of Use on Individual Taxpayer Tax Return Reporting Compliance

The results of the study show that the transparency of the Coretax system is able to moderate the influence of the perception of the OP taxpayer on the compliance of the Annual Tax Return reporting of the OP taxpayer. This finding shows that the ease of use of the system will be more effective in increasing tax reporting compliance if supported by an adequate level of system transparency.

In this study, system transparency is positioned as a condition that strengthens the effectiveness of the ease of use of Coretax in encouraging tax reporting compliance. System transparency is reflected through data accessibility and clarity of information that allows Taxpayers to obtain, view, and understand their tax information through the Coretax system. These findings can be explained through the Slippery Slope Framework developed by Kirchler et al. (2008), which places trust in tax authorities and systems as one of the important conditions in the formation of voluntary compliance. System transparency can support the formation of trust because Taxpayers not only gain ease of using the system, but also obtain information that can be understood and tracked about their tax administration process. An easy-to-use and transparent system can provide greater confidence to Taxpayers that the reporting process carried out through Coretax can be understood and accounted for.

Transparency is not only formed from the disclosure of information, but is also influenced by the characteristics of the system that allow the information to be accessed and understood by users. Conceptually, the perception of system transparency can be supported by characteristics that allow information to be accessed and understood by users, such as ease of use, system quality, information quality, data security, and process accountability. However, this study does not test these factors as an antecedent for transparency. In this study, system transparency is positioned as a moderation variable represented through aspects of data accessibility and clarity of information. Coretax transparency needs to be viewed as a characteristic related to the taxpayer's overall experience in interacting with the system, not as a stand-alone aspect.

More specifically, the results of the evaluation of the measurement model show that the transparency of the system in this study is represented through the aspects of data accessibility and clarity of information. All transparency indicators have an outer loading value above 0.70, with the highest value in the KI1 indicator of 0.906, which is the ease of the Taxpayer in viewing the history of tax transactions through Coretax. This shows that the ability of Taxpayers to access and trace their tax transaction history is the strongest aspect in representing system transparency based on respondents' perceptions. These findings show that transparency

in the context of Coretax is not only related to the availability of information, but also to the ability of the system to provide access to tax information that can be searched by Taxpayers.

This finding can also be explained through the Theory of Planned Behavior, especially on the concept of perceived behavioral control. The ease of use of Coretax allows Taxpayers to feel better able to carry out tax reporting obligations. However, this ability will be more effectively translated into compliance behavior when Taxpayers obtain clear information about the reporting process, status, and results. System transparency provides information support that allows Taxpayers to understand and re-examine their tax administration processes. The ease of use accompanied by system transparency makes Taxpayers not only able to operate the system easily, but also understand the flow and results of the tax administration process carried out (Elvina & Pertiwi, 2025; Panjaitan & Yuna, 2024). Thus, ease of use not only reduces obstacles in operating the system, but also becomes more meaningful when supported by accessible and understandable information.

Transparency in the context of Coretax implementation is realized through the provision of more integrated tax information, easier access to data, and the ability of taxpayers to monitor the tax administration process more openly. When the system is not only easy to use but also able to present information clearly and verifiable, the benefits of ease of use will be increasingly felt by taxpayers. This condition strengthens trust in the system and encourages the formation of voluntary compliance in reporting the Annual Tax Return.

Panjaitan and Yuna (2024) and Lestari and Selfiani (2025) also explain that transparency in the Coretax system can increase the accessibility of tax information and support taxpayers' trust in digital tax administration. In addition, Harefa et al. (2025) show that positive perceptions of the government, including transparency and fairness in tax management, play a role in strengthening the relationship between tax compliance intentions and behaviors. These findings reinforce the results of this study that system transparency is not only a characteristic of information systems, but can also be a trust-supporting mechanism that strengthens the influence of the ease of use of Coretax on compliance with the reporting of the Annual Tax Return of taxpayers.

However, the magnitude of the moderation effect needs to be considered in interpreting these findings. The interaction coefficient of system transparency with ease of use of 0.058 indicates a positive moderation direction, while the effect size value ($f^2 = 0.013$) indicates that the contribution of the moderation effect is relatively small. This pattern is also strengthened by the results of the simple slope analysis which shows that the relationship between ease of use and reporting compliance remains in a positive direction at low, medium, or high transparency levels. However, the slope of the relationship is stronger at high transparency levels compared to low transparency levels. This shows that transparency does not change the direction of the effect of ease of use on compliance, but rather increases the strength of the relationship. Thus, when Taxpayers feel that Coretax is easy to use while having high transparency, the tendency of ease of use to translate into reporting compliance becomes stronger.

This proves that system transparency has been shown to strengthen the relationship between ease of use and compliance statistically, but is not a dominant factor in the model. Transparency is more accurately seen as a supporting factor that increases the effectiveness of Coretax's ease of use in driving compliance, rather than as a key determinant of WP OP reporting compliance.

Coretax System Transparency Moderates the Influence of Perception of System Benefits on Individual Taxpayer Tax Return Reporting Compliance

The results of the study show that the transparency of the Coretax system is able to moderate the influence of the perception of taxpayers on the benefits (usefulness) on compliance with the reporting of the Annual Tax Return of the taxpayer. These findings show

that the benefits felt from the use of Coretax will be stronger in encouraging reporting compliance when the system is also perceived as transparent by taxpayers. Thus, the benefits of the system do not stand alone in encouraging compliance, but its effectiveness is also influenced by the extent to which taxpayers obtain clarity and openness in the process of using the system.

The perception of benefits in the Technology Acceptance Model (TAM) is related to the individual's belief that the use of a system can increase effectiveness and facilitate the completion of work (Davis, 1989). The benefits of the Coretax system can be reflected in the system's ability to help Taxpayers complete their tax return reporting obligations more efficiently, obtain tax information, speed up the administrative process, and reduce the potential for errors in filling out and submitting the Annual Tax Return. The greater the benefits felt, the greater the likelihood that Taxpayers view Coretax as a system that helps the implementation of their tax obligations.

However, these benefits become more meaningful when the process that produces these benefits can be understood and trusted by Taxpayers. Conceptually, transparency emphasizes information disclosure, clarity of processes, and access of interested parties to relevant information, so that users can understand and assess the process that is taking place. Transparency is not only related to the availability of information, but also to the extent to which Taxpayers can understand how tax data is used, how information in the system is formed, and how the reporting process produces tax administration status or outputs. Transparency is a part that complements the benefits of technology because the perceived benefits will be easier to accept when the process behind the benefits can be understood and traced.

This context can be seen in the use of Coretax by the WP OP. Information disclosure in the system, clarity of reporting stages, traceability of data used in the administrative process, and clarity of reporting results or status are aspects that can shape the perception of transparency of Taxpayers. For example, the benefits in the form of reporting efficiency will be easier to believe when Taxpayers can understand the data that is already available in the system, know the source of information used, and clearly see the results of the processes that have been carried out. Similarly, the benefits in the form of error reduction will be more convincing if Taxpayers get clear information about the data used and can check the information. This means that transparency makes the benefits of Coretax not only felt functionally, but also can be understood and verified by users.

This relationship is explained through the Slippery Slope Framework by Kirchler et al. (2008), which places trust as one of the important elements in shaping tax compliance. System transparency can support the formation of trust because Taxpayers obtain clearer information about the administrative processes being carried out. When Taxpayers understand how the system works and can trace the information and results of its administration, the benefits of Coretax become more credible as a means to fulfill tax obligations. Therefore, transparency does not replace the benefits of the system, but rather strengthens Taxpayers' acceptance of these benefits as a basis for carrying out reporting obligations.

The findings of this study show that transparency serves as a condition that strengthens the relationship between the perception of Coretax benefits and compliance with Annual Tax Return reporting. When the benefits of the system are perceived to be high and at the same time the system is considered transparent, Taxpayers have a stronger basis to believe that the use of Coretax actually provides convenience and effectiveness in fulfilling reporting obligations. On the other hand, the high benefits of the system but not accompanied by adequate transparency have the potential to raise doubts, especially if Taxpayers do not understand the origin of the data, information processing process, or results displayed by the

system. Transparency strengthens the relationship between benefits and compliance because it provides clarity and confidence in the benefits received by Taxpayers.

Izzati et al. (2026) explained that the implementation of Coretax provides strategic benefits in the form of increasing service speed and data accuracy that contribute to increasing voluntary compliance. On the other hand, Panjaitan and Yuna (2024) and Lestari and Selfiani (2025) emphasized that the transparency of the tax system plays an important role in building taxpayer trust through information disclosure and accountability of the tax administration process.

Empirically, the interaction coefficient of 0.061 indicates a positive moderation direction with an effect size (f^2) of 0.015. Although the moderation effect is statistically significant, the amount of moderation contribution is relatively small. This means that the transparency of the Coretax system has been proven to strengthen the influence of perception of benefits on compliance with Annual Tax Return reporting, but transparency is not the main determinant of compliance. Transparency is more accurately understood as a supporting condition that makes Coretax's benefits easier to understand, trust, and use consistently by Taxpayers in fulfilling reporting obligations. The direction of the positive interaction coefficient shows that increased transparency tends to increase the strength of the relationship between the perceived benefits of Coretax and reporting compliance, so that the benefits of the system become more effective when accompanied by openness and clarity of information.

The results of the simple slope analysis also provide further explanation for the direction of the interaction. The relationship between the perception of Coretax benefits and reporting compliance shows a positive direction at various levels of system transparency, with a stronger relationship when transparency is at a higher level. This pattern shows that transparency helps Taxpayers connect the benefits obtained from Coretax with the expected results in the implementation of reporting obligations. With clear information about data, processes, and administrative results, benefits in the form of system efficiency and effectiveness become easier to recognize and verify, thus more strongly encouraging compliance with Annual Tax Return reporting.

These findings have the implication that increasing compliance through Coretax is not enough just by presenting features that provide functional benefits. System development also needs to be directed at strengthening transparency, especially through the presentation of clear information about the source and status of data, the stages of the reporting process, processing results, and information that allows Taxpayers to check their data and administrative results. These efforts are important so that benefits such as efficiency, process acceleration, and error reduction are not only felt, but can also be understood and verified by Taxpayers.

The perception of transparency in the use of Coretax is also inseparable from the characteristics that support users in obtaining and understanding tax information. Conceptually, the perception of transparency in the use of Coretax can be supported by characteristics that help users obtain and understand tax information. Information quality, ease of access, system quality, data security, and clarity of administrative processes are aspects that can conceptually support the formation of a perception of system openness. However, this study does not test these factors as variables that affect transparency. This study positions transparency as a moderation variable represented through data accessibility and clarity of information. When the available information is relevant, easy to understand, accessible, and traceable, Taxpayers have a stronger basis to assess that the system runs transparently. Increasing transparency needs to be done in an integrated manner through improving the quality of the system and the information received by users.

Thus, the suggestion that can be given is that Coretax managers continue to improve the transparency aspect at the most relevant points of interaction for the OP taxpayers, especially in the presentation of data, the filling and validation process, and the provision of information

on reporting results. This clarity is expected to strengthen Taxpayers' confidence in the benefits of Coretax so that the benefits of technology can be translated more consistently into compliance behavior in Annual Tax Return reporting. These findings also show that the success of digitizing tax administration is not only determined by how many benefits the system offers, but also by how clear and trustworthy the process that produces these benefits is.

Coretax System Transparency Moderates the Influence of System Reliability on Individual Taxpayer Tax Return Reporting Compliance

The results of the study show that the transparency of the Coretax system is able to moderate the influence of perception of system reliability on the compliance of the Annual Tax Return reporting of WP OP. These findings show that Coretax's reliability in supporting the implementation of reporting obligations will be stronger to encourage compliance when the system is also perceived as transparent by taxpayers. A system that can function stably and produce reliable information is not fully sufficient to encourage compliance if taxpayers have not obtained clarity about the processes taking place in the system.

The reliability of the information system reflects the system's ability to operate stably, consistently, accurately, and securely in processing tax data. In digital tax administration, the reliability of Coretax can be attributed to the system's ability to process tax data appropriately, maintain information consistency, provide accurate reporting results, and support administrative processes without interruptions that can hinder the fulfillment of taxpayer obligations. This reliability is important because tax return reporting is an administrative process that requires assurance that the data entered, processed, and generated by the system can be trusted.

However, technical reliability needs to be accompanied by transparency so that it can be accepted and understood by users. Conceptually, transparency emphasizes information disclosure and clarity of the process so that relevant information can be accessed and understood by interested parties (Hood & Heald, 2006). Transparency can be reflected through clarity regarding the data used in reporting, administrative processing stages, reporting status, validation results, and information that allows Taxpayers to know and trace the results of the processes that have been carried out. Taxpayers not only know that the system works, but also gain an understanding of the process and results produced by the system.

This contextualization is important because the reliability of Coretax is felt directly by the OP taxpayer when the system is able to provide consistent information, display appropriate data, process reporting appropriately, and provide clear reporting results or status. If the information is accompanied by openness about the data source, validation process, and administrative results, the taxpayer has a greater opportunity to check the information received. Transparency thus makes the reliability of the system easier to verify by the user. On the other hand, if the system produces accurate information but the user does not get an adequate explanation about the origin of the data or the process that produces the information, the reliability of the system can still raise doubts from the user's side.

This relationship can be explained through the Slippery Slope Framework by Kirchler et al. (2008), which explains that tax compliance is influenced by Taxpayers' trust in tax authorities as well as perceptions of the authority's capacity to exercise its authority. The reliability of the system can support the formation of confidence that tax administration is carried out consistently and trustworthily. Meanwhile, transparency provides clarity that allows Taxpayers to understand the ongoing administrative process. When the system works reliably and the process can be understood openly, Taxpayers' trust in the tax administration system becomes stronger. This condition can further strengthen the tendency of Taxpayers to fulfill voluntary reporting obligations.

These findings also show that transparency is not only an additional characteristic of the digital tax system, but serves as a condition that reinforces the benefits of system reliability. A stable, accurate, and consistent system will be more convincing if taxpayers can understand the information generated and trace the relevant administrative processes. Openness in the Coretax system regarding data, reporting status, processing results, and other supporting information can reduce user uncertainty when dealing with digital systems. System reliability and transparency complement each other with reliability providing certainty about the system's ability to perform its functions, while transparency provides clarity about the information and processes produced by the system.

The results of this study are strengthened by Angelina and Hotma (2025) who show the relationship between system quality, data security, ease of use, and transparency in the implementation of Coretax. These findings provide context that good system quality is an important part of building user experience and trust in digital tax administration.

This linkage acquires a more specific meaning because transparency is placed as a moderation variable. This means that transparency is not just the result of a quality system, but a condition that can determine how strong the reliability of the system translates into reporting compliance. When Taxpayers perceive Coretax as a reliable and transparent system, the confidence that the system can be used safely and trustworthily in fulfilling reporting obligations becomes stronger. On the other hand, if the reliability of the system is felt but the information and processes in it are less transparent, the influence of reliability on compliance can be more limited because there is still uncertainty on the user side.

Empirically, the interaction between system transparency and system reliability resulted in a coefficient of 0.044 with an effect size (f^2) of 0.010. Positive and significant interaction coefficients showed that system transparency strengthened the relationship between the perception of system reliability and compliance with the reporting of the Annual Tax Return of the OP taxpayer. Meanwhile, the relatively small effect size value showed that the contribution of transparency moderation was not the main factor in explaining compliance. The findings show that transparency functions as a supporting factor that makes the reliability of the system easier to understand, accept, and trust by Taxpayers in the implementation of their reporting obligations.

The results of the simple slope analysis also show that the relationship between system reliability and compliance still shows a positive direction at different levels of transparency. The relationship becomes relatively stronger when system transparency is at a higher level. This pattern shows that transparency provides space for taxpayers to examine and understand the information generated by the system, so that the reliability of Coretax is not only felt from the system's ability to carry out its technical functions, but can also be assessed based on the consistency of information and administrative results displayed. Thus, transparency strengthens the translation of system reliability into compliance because it reduces user uncertainty about the information and processes generated by Coretax.

Coretax's transparency is also related to the quality of the system that underlies the provision of information to Taxpayers. Coretax's transparency is also related to the characteristics of the system that supports the provision of information to Taxpayers. Reliability, data accuracy, security, information quality, and consistency of administrative processes conceptually can support the formation of a perception of transparency because it determines the extent to which the information presented by the system can be trusted and traced. Transparency is not enough to be realized through the amount of information available, but requires a system that is able to present information consistently, accurately, safely, and understandably by users. This shows that strengthening transparency needs to go hand in hand with improving Coretax's technical quality. Transparency is not enough to be realized through the amount of information available, but requires a system that is able to present information

consistently, accurately, safely, and understandably by users. This shows that strengthening transparency needs to go hand in hand with improving Coretax's technical quality.

Thus, the three moderation results show a consistent pattern. The transparency of the Coretax system reinforces the influence of ease of use, benefits, and reliability of the system on compliance with the annual tax return reporting of the OP, although the magnitude of the moderation effect is relatively small. The findings show that the relationship between system characteristics and compliance is not only related to the functional quality of Coretax, but also to the extent to which the information and processes in the system can be understood, accessed, and traced by Taxpayers. Therefore, transparency can be seen as one of the supporting conditions in increasing the effectiveness of digital tax services, especially in strengthening the translation of system characteristics into Taxpayers' compliance behavior.

CONCLUSION

Based on the hypothesis testing results obtained through partial least squares structural equation modeling (PLS-SEM), perceived ease of use of the Coretax system exhibited a positive and statistically significant relationship with individual taxpayers' annual income tax return filing compliance ($t = 20.971$; $p < 0.001$), supporting the first hypothesis. Perceived usefulness also demonstrated a positive and statistically significant relationship with reporting compliance ($t = 20.335$; $p < 0.001$), supporting the second hypothesis. Similarly, perceived system reliability was positively and significantly associated with reporting compliance ($t = 2.554$; $p = 0.011$), supporting the third hypothesis. Furthermore, Coretax system transparency significantly strengthened the relationships between reporting compliance and perceived ease of use ($t = 2.188$; $p = 0.029$), perceived usefulness ($t = 2.342$; $p = 0.019$), and system reliability ($t = 2.034$; $p = 0.042$), supporting the fourth, fifth, and sixth hypotheses, respectively. Overall, perceived ease of use and perceived usefulness demonstrated stronger associations with reporting compliance than perceived system reliability, whose relationship was comparatively limited. Although system transparency positively moderated all three relationships, the magnitudes of the moderating effects were relatively small. These findings suggested that individual taxpayers' reporting compliance was associated not only with the perceived usability, functional benefits, and reliability of digital tax administration but also with the transparency of system information and reporting procedures. Nevertheless, the observational research design did not establish causal effects, and the findings should be interpreted as statistically significant associations within the study population.

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CONFLICT OF INTEREST

The authors declare that this research was conducted in the absence of any commercial, financial, or personal relationships that could be construed as a potential conflict of interest, including with the Directorate General of Taxes or any party related to the Coretax system.

AUTHOR CONTRIBUTION

Kurnia Nuruzzaman contributed to the conceptualization of the research problem, the design of the survey instrument, data collection among individual taxpayers registered at the KPP, the statistical analysis using the PLS-SEM approach, and the drafting of the original manuscript. Sony Heru Priyanto,contributed to the development of the theoretical framework, validation of the research methodology, and critical review and editing of the manuscript.

Mochamad Soelton contributed to the supervision of the overall research process, validation of the results and discussion, and final review and editing of the manuscript. All authors have read and approved the final version of the manuscript submitted for publication.

GENERATIVE ARTIFICIAL INTELLIGENCE USAGE STATEMENT

The authors declare that generative artificial intelligence (AI) tools were used solely to assist with improving the clarity of language and refining the grammatical structure of this English-language manuscript. No generative AI tools were used to generate research ideas, analyze data, or draw scientific conclusions. This use complies with the applicable ethical guidelines regarding the disclosure of generative AI in scientific research. All authors have made substantial intellectual contributions to this work, have carefully reviewed the entire content of the manuscript to ensure its accuracy, and take full responsibility for the integrity and final content of the manuscript.

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