CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

HIGH-PERFORMANCE TAX CONSULTING FOR PRODUCTIVITY AND PROFESSIONAL EXCELLENCE

Volume: 5
Number: 2
Page: 274 - 291

Muhammad Pringgo Prayetno[1], Nicholas Renaldo[2], Marice Br Hutahuruk[3], Arih Dwi Prihastomo[4], Affilla Fetty Anggraheni[5]
[1,2,4]Faculty of Business, Institut Bisnis dan Teknologi Pelita Indonesia, Indonesia
[3,5]Informatics Management Study Program, AMIK Mahaputra Riau, Indonesia
Corresponding author: Muhammad Pringgo Prayetno
E-mail: muhammad.pringgoprayetno@lecturer.pelitaindonesia.ac.id

Article History:
Received:2026-07-10
Revised: 2026-08-11
Accepted: 2026-11-09

Abstract:
The tax consulting profession is experiencing increasing demands arising from regulatory complexity, digital transformation, tight reporting deadlines, and growing client expectations. These challenges require productivity management approaches that extend beyond task completion and time efficiency to incorporate technical accuracy, compliance reliability, client satisfaction, and sustainable professional performance. This study aims to develop a conceptual framework for high-performance tax consulting through an integrated productivity management approach. Drawing on the literature on knowledge-worker productivity, the Job Demands–Resources model, digital transformation, and professional service management, the study proposes five interrelated dimensions: workload management, digital optimization, quality and compliance, client service excellence, and sustainable professional performance. A qualitative exploratory research design is proposed, using purposive sampling and semi-structured interviews with tax consultants and related professionals. The data will be analyzed through reflexive thematic analysis to identify recurring patterns, contextual challenges, and relationships among the five dimensions. The proposed framework conceptualizes productivity as a multidimensional professional performance system in which operational efficiency must be balanced with technical accuracy, responsible technology utilization, regulatory compliance, and client value creation. Its potential contribution lies in integrating these dimensions into a unified analytical framework tailored to the tax consulting context. The framework is intended to guide future empirical investigation and support the development of practical productivity management strategies for tax consulting professionals and firms. However, its applicability and theoretical contribution require validation through empirical data and comparison with existing research.

Keywords: Tax Consulting; Productivity Management; Digital Transformation; Artificial Intelligence; Tax Compliance; Professional Performance; Client Service Excellence

INTRODUCTION

The tax consulting profession is increasingly shaped by the simultaneous pressures of fiscal performance, regulatory compliance, and digital transformation (Sumatriani & Utami, 2023). In Indonesia, the preliminary realization of tax revenue in 2025 reached IDR 1,917.6 trillion, equivalent to 87.6% of the state budget target of IDR 2,189.3 trillion. Meanwhile, Indonesia's tax ratio declined from 10.08% of gross domestic product (GDP) in 2024 to a preliminary 9.31% in 2025, highlighting the continuing challenges surrounding domestic revenue mobilization.

This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

Although these national indicators do not directly measure the productivity of tax consultants, they illustrate the broader fiscal environment in which businesses and tax professionals must navigate reporting obligations, compliance requirements, and changing expectations for effective tax administration (Saptono et al., 2026). This context increases the relevance of productivity management that prioritizes not only timely task completion but also accurate reporting, effective risk management, and reliable professional advice.

A second observable development is Indonesia's transition toward a more integrated digital tax administration system through the implementation of Coretax by the Directorate General of Taxes on 1 January 2025. During the initial implementation, the tax authority publicly acknowledged technical difficulties affecting system features and the delivery of tax administration services, including delays and user inconvenience. The implementation also prompted public scrutiny and parliamentary attention concerning access, authentication, data changes, and electronic tax-document processing.

These developments illustrate that digital transformation does not automatically eliminate administrative burdens; during periods of transition, it may also require additional learning, troubleshooting, data verification, and coordination (Szedmák et al., 2026). For tax consultants, this creates a relevant management challenge: how to integrate digital tools and changing tax systems into professional workflows while maintaining service continuity, data confidentiality, and compliance accuracy. However, the extent to which these system-related challenges affect consultants' individual productivity requires direct empirical investigation.

Beyond Indonesia, digital transformation has become a broader priority for tax administrations worldwide (Kurnia Rahayu & Kusdianto, 2023). The OECD's 2025 report on tax administration digitalization draws on a global survey covering more than 100 tax administrations and examines technology initiatives across jurisdictions, including the use of digital tools to support compliance and reduce administrative burdens (Sevendy et al., 2023).

Nevertheless, technology adoption must be accompanied by effective workflow design, appropriate professional oversight, quality assurance, and the development of digital competencies (Faiz et al., 2024). In tax consulting, productivity cannot be evaluated solely by the number of clients served, hours worked, or assignments completed, because efficiency gains may be undermined by inaccurate outputs, repeated revisions, compliance risks, or declining service quality. This study therefore proposes an integrated productivity management framework comprising five dimensions: workload management, digital optimization, quality and compliance, client service excellence, and sustainable professional performance. The framework seeks to address the need to balance operational efficiency with technical accuracy, responsible technology utilization, client value creation, and professional well-being (Junaedi et al., 2024). Its contribution is to provide a context-specific conceptual foundation for examining how these dimensions interact in tax consulting, with the proposed relationships to be explored and refined through qualitative research.

Digital technologies, including tax automation software, cloud-based accounting systems, artificial intelligence, and integrated document management platforms, offer substantial opportunities to improve consulting productivity (Baris Okmen et al., 2026). Routine activities such as data extraction, document classification, preliminary reconciliation, and compliance monitoring can increasingly be supported by digital tools. However, technology adoption alone does not guarantee better performance. Without appropriate workflow design, task prioritization, quality-control mechanisms, and professional oversight, digitalization may introduce new inefficiencies, including

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

information overload, fragmented work processes, and excessive dependence on automated outputs. High-performance tax consulting therefore requires an integrated management approach that aligns human expertise, technological capabilities, and organizational processes.

Another important challenge concerns the management of workload fluctuations. Tax consultants frequently experience periods of intense activity around filing deadlines, regulatory changes, audits, and client reporting cycles. These fluctuations can increase cognitive pressure, encourage reactive working habits, and reduce the time available for strategic advisory services. Conventional productivity approaches that emphasize individual time management may be insufficient because performance is also influenced by team coordination, client document readiness, workflow standardization, task complexity, and the effectiveness of internal review procedures. Consequently, improving productivity requires attention not only to individual behavior but also to the broader system in which tax consulting work is performed.

The novelty of the proposed approach lies in positioning tax consulting productivity as an integrated professional performance system rather than a simple time-management or task-completion exercise. This approach connects five interdependent dimensions: (1) strategic workload and deadline management, (2) digital workflow optimization and responsible AI utilization, (3) accuracy assurance and tax compliance risk control, (4) client-centered service quality, and (5) sustainable professional performance. By bringing these dimensions together, the approach seeks to reconcile objectives that are often managed separately, particularly speed and accuracy, automation and professional judgment, and operational efficiency and client satisfaction.

Furthermore, the approach emphasizes the development of a practical productivity framework that translates broad management principles into measurable indicators. Potential indicators include turnaround time, on-time filing rates, first-pass accuracy, rework frequency, hours spent on routine versus advisory activities, client response time, and client satisfaction. These indicators can help tax consultants identify bottlenecks, evaluate process improvements, and determine whether productivity gains translate into meaningful improvements in service quality. The inclusion of quality and risk indicators is particularly important because faster task completion should not be achieved at the expense of compliance integrity or professional responsibility.

This integrated perspective provides a foundation for moving tax consulting practices from reactive, deadline-driven operations toward proactive, data-informed, and value-oriented professional services. Rather than treating productivity, accuracy, digitalization, and client satisfaction as independent objectives, the proposed framework considers them mutually reinforcing elements of high-performance consulting. Its practical contribution is a structured approach that can be adapted by individual practitioners, small tax consulting firms, and larger professional service organizations according to their operational capacity, technological maturity, and client portfolio.

Ultimately, high-performance tax consulting requires more than working faster. It requires designing smarter workflows, allocating professional attention to high-value activities, maintaining rigorous quality controls, and creating a service environment in which technology strengthens rather than replaces professional judgment. By integrating productivity management with digital transformation, compliance assurance, and client value creation, tax consultants can improve operational effectiveness while preserving the accuracy, reliability, and professional excellence upon which long-term client relationships depend.

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

METHODS

This study adopts a qualitative research design to explore productivity management and professional excellence in tax consulting (Abbas et al., 2026). The study aims to understand how tax consultants organize their work, manage competing deadlines, integrate digital technologies, maintain technical accuracy, respond to client expectations, and sustain professional performance under demanding working conditions.

A qualitative approach is appropriate because productivity in tax consulting is shaped not only by measurable outputs but also by professional judgment, organizational routines, individual experiences, and contextual factors. These dimensions require an interpretive examination of how practitioners understand productivity and how they implement productivity-enhancing practices in their daily activities.

The research is designed as an exploratory qualitative study guided by the five dimensions identified in the literature review: workload management, digital workflow optimization, quality assurance and compliance risk management, client service excellence, and sustainable professional performance. These dimensions provide an initial analytical framework rather than a rigid classification system. The study remains open to new themes emerging from participants' experiences.

The research follows an interpretive orientation, recognizing that productivity may be understood differently by individual tax consultants, managers, and firm partners depending on their responsibilities, professional experience, client portfolios, technological resources, and organizational environments. The objective is therefore to develop a context-sensitive understanding of high-performance tax consulting rather than to test predetermined causal relationships.

These questions guide the collection and interpretation of qualitative evidence while allowing participants to identify additional challenges and practices that may not have been anticipated in the initial conceptual framework.

Research Setting and Participants

The study targets tax consultants and other professionals directly involved in tax advisory, tax compliance, tax reporting, and the management of tax consulting services. Participants may be recruited from independent tax consulting practices, tax consulting firms, accounting firms providing tax services, and relevant professional networks.

A purposive sampling technique will be used to select participants who possess relevant professional experience and can provide information-rich accounts of productivity management practices. The selection will prioritize individuals who have direct experience managing client assignments, meeting tax reporting deadlines, using digital tools, or supervising the quality of tax-related work.

The proposed inclusion criteria are:

Currently working as a tax consultant, tax manager, tax partner, or another professional directly involved in tax consulting.

Having at least two years of relevant professional experience, where feasible.

Having experience with tax compliance, advisory assignments, client coordination, or tax workflow management.

Willingness to participate voluntarily and provide informed consent.

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

An initial target of approximately 15–25 participants is proposed. However, the final sample size will depend on the diversity and relevance of the information obtained, the scope of the research questions, and the adequacy of the collected data for developing meaningful themes. Recruitment may continue if important perspectives remain insufficiently explored.

The study will seek variation in professional roles, years of experience, organizational size, and levels of digital technology adoption. This variation will help capture differences between individual practitioners and those working in more structured consulting environments.

Data Collection Methods

Primary data will be collected through semi-structured interviews. This method allows the researcher to investigate predefined topics while providing participants with sufficient flexibility to describe their experiences, challenges, and professional practices in their own terms.

Each interview is expected to last approximately 45–60 minutes and may be conducted face-to-face or through an online meeting platform. With participants' permission, interviews will be audio-recorded and transcribed for analysis. Field notes will also be maintained to document contextual observations, emerging analytical ideas, and issues requiring further clarification.

The interview guide will be developed from the literature review and organized around the five analytical dimensions.

Table 1. Analytical Dimension

Analytical dimension	Example interview questions
Workload management	How do you prioritize assignments when several clients have competing deadlines?
Digital workflow optimization	How have accounting software, automation, or AI changed the way you perform tax-related tasks?
Quality assurance and compliance	What procedures help you maintain accuracy and identify potential tax compliance risks?
Client service excellence	How do you manage client expectations, document requests, and response times?
Sustainable professional performance	What challenges affect your ability to maintain productivity during peak reporting periods?

Follow-up questions will explore specific examples, the reasons behind particular practices, perceived benefits, unintended consequences, and differences between intended procedures and actual working conditions.

Where appropriate, supplementary documents may be examined, including anonymized workflow procedures, quality-control checklists, task allocation templates, or internal productivity guidelines. Such documents will be used only with appropriate authorization and will not replace participants' accounts of their experiences.

Because tax consulting involves confidential client information, the study will not require participants to disclose identifiable client records, tax identification numbers, confidential tax returns, or commercially sensitive information.

Data Analysis

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By :
GARUDA Google doi Crossref INDEX COPERNICUS ROAD ISJD OneSearch EBSCO

The interview data will be analyzed using reflexive thematic analysis, following the six-phase approach proposed by Braun and Clarke (2006). This method is suitable for identifying, interpreting, and organizing patterns of meaning across participants' accounts.

The analytical process will involve the following phases.

Phase 1 — Familiarization with the data

Transcribe the interviews, read the transcripts repeatedly, and record initial observations about productivity practices, professional challenges, and recurring experiences.

Phase 2 — Generating initial codes

Identify meaningful segments of data, such as deadline pressure, repeated document requests, automation benefits, review practices, client communication, and workload imbalance.

Phase 3 — Constructing initial themes

Organize related codes into broader patterns that explain how participants manage productivity and professional performance.

Phase 4 — Reviewing themes

Examine whether the themes are coherent, sufficiently supported by the data, and distinguishable from one another. Reconsider interpretations that conflict with participants' accounts.

Phase 5 — Defining and naming themes

Clarify each theme's central meaning, boundaries, and contribution to understanding high-performance tax consulting.

Phase 6 — Producing the report

Develop an interpretive narrative supported by anonymized participant quotations and connect the themes to the theoretical framework and research questions.

The analysis will combine deductive and inductive attention. Deductively, the five dimensions from the literature review will guide initial engagement with the data. Inductively, the researcher will remain open to unexpected patterns, contradictions, and context-specific practices that cannot be adequately explained by the initial framework.

For example, participants may describe automation as reducing processing time while increasing the need for verification. Rather than treating this as an inconsistency to eliminate, the analysis will examine how the competing effects influence professional productivity and decision-making.

The resulting themes will be used to refine the proposed high-performance tax consulting framework. This refinement will be based on the interpretations supported by the data, rather than assuming in advance that all five dimensions are equally important or operate in the same way across firms.

Trustworthiness and Research Rigor

The study will address research rigor using the four criteria commonly associated with qualitative trustworthiness: credibility, transferability, dependability, and confirmability (Lincoln & Guba, 1985).

Credibility will be supported through careful interviewing, repeated engagement with the transcripts, and the use of illustrative quotations to demonstrate how interpretations relate to the collected evidence. Where appropriate, participants may be invited to clarify factual misunderstandings or comment on a summary of their experiences.

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

Transferability will be supported through a clear description of the research setting, participant characteristics, organizational contexts, and relevant working conditions. This will allow readers to assess the applicability of the findings to other tax consulting environments.

Dependability will be strengthened by maintaining a transparent record of recruitment decisions, interview procedures, coding development, theme revisions, and analytical decisions.

Confirmability will be supported through reflexive notes documenting the researcher's assumptions, professional perspectives, and potential influences on interpretation. Contradictory accounts and alternative explanations will be considered rather than selectively emphasizing evidence that supports the proposed framework.

Because reflexive thematic analysis recognizes the researcher's active role in interpreting data, intercoder agreement will not be treated as a mandatory measure of quality. Instead, analytical transparency, reflexivity, coherence, and evidence-grounded interpretation will be emphasized.

3.7 Ethical Considerations

Ethical procedures will be implemented throughout recruitment, data collection, analysis, and reporting. Participants will receive information about the research objectives, interview procedures, potential risks, confidentiality arrangements, and their right to decline questions or withdraw in accordance with the approved research protocol.

Informed consent will be obtained before interviews are conducted. Participant identities will be replaced with codes or pseudonyms, and identifying information will be removed from transcripts and reported quotations. Audio recordings, transcripts, and research notes will be stored securely and accessed only by authorized members of the research team.

Particular attention will be given to confidentiality because participants may discuss sensitive professional experiences, internal quality-control weaknesses, client-management difficulties, or technology-related risks. Findings will be reported in ways that minimize the possibility of identifying individuals, clients, or firms.

Any required institutional ethics review or approval will be obtained before recruitment and data collection begin.

Researcher Reflexivity and Limitations

The researcher will maintain a reflexive record throughout the study to examine how prior assumptions about productivity, digital transformation, professional efficiency, and service excellence may influence interviewing and interpretation.

Several limitations should be acknowledged. First, participants' accounts may be affected by recall limitations or a tendency to present their professional practices favorably. Second, purposive sampling is intended to provide depth and contextual understanding rather than statistical representativeness. Third, differences in tax regulations, organizational structures, client portfolios, and technological maturity may limit the transferability of particular findings.

Furthermore, the study will explore participants' perceptions and reported practices rather than independently establish causal relationships between productivity management practices and measurable business outcomes. Any resulting framework should therefore be interpreted as a qualitative, context-sensitive contribution that can inform future empirical testing.

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

RESULTS

Overview of the Analytical Framework

The qualitative analysis is designed to examine how tax consultants understand and manage productivity within a professional environment characterized by regulatory complexity, time-sensitive obligations, client expectations, and increasing digitalization (Mela Novita Rizki & Irma Herliza Rizki, 2024). Following reflexive thematic analysis, the interview data will be examined to identify patterns of meaning across participants' experiences and organizational contexts.

The analysis will initially be guided by five dimensions established in the literature review: workload management, digital workflow optimization, quality assurance and compliance risk management, client service excellence, and sustainable professional performance. These dimensions provide an organizing framework while allowing additional themes to emerge from the interviews.

The proposed analytical structure is presented in Table 2.

Table 2. Proposed analytical themes and evidence requirements.

Analytical theme	Main focus of analysis	Evidence to examine
Workload management	Prioritization, deadlines, and task allocation	Accounts of workload planning and deadline conflicts
Digital workflow optimization	Automation, AI, and information systems	Experiences with technology, verification, and workflow changes
Quality assurance and compliance	Accuracy, review procedures, and risk prevention	Examples of quality-control practices and error management
Client service excellence	Communication, responsiveness, and trust	Accounts of client coordination and service expectations
Sustainable professional performance	Workload balance and professional capacity	Experiences of peak periods, fatigue, and organizational support

Workload Management and Deadline Coordination

The first analytical theme concerns the ways tax consultants organize professional activities under competing deadlines (Andon & Clune, 2021). The interviews will examine how practitioners prioritize client assignments, allocate time to complex cases, coordinate document requests, and respond to unexpected changes in workload.

A key issue to investigate is the distinction between planned productivity and reactive productivity. Planned productivity refers to work organized through advance scheduling, task prioritization, and clearly defined responsibilities. Reactive productivity refers to work dominated by urgent client requests, incomplete documentation, unexpected regulatory questions, and last-minute filing requirements.

The analysis should explore whether reactive working patterns arise primarily from individual planning practices, organizational resource constraints, client behavior, or interactions among these factors.

Particular attention should be given to how consultants distinguish between urgent tasks and tasks involving significant compliance risks. A filing deadline may create urgency, but a complex transaction requiring professional interpretation may demand more time and specialized

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

review. Understanding how consultants resolve these competing priorities is essential to explaining productivity beyond simple measures of task completion.

4.3 Digital Workflow Optimization and Artificial Intelligence

The second theme examines how digital technologies influence the organization and execution of tax consulting work. The analysis will consider participants' experiences with accounting software, electronic document management, workflow automation, data extraction, and AI-supported tools.

The central analytical question is whether technology changes not only the speed of individual tasks but also the overall structure of professional work (Beer & Mulder, 2020). For example, automation may reduce repetitive data-entry activities while increasing the need to verify extracted information, investigate anomalies, or review generated outputs. The interviews should establish whether these changes are experienced by participants and how they affect the distribution of professional time.

The analysis should also investigate differences in technology adoption across organizational settings. Individual practitioners and smaller firms may face different resource constraints from larger firms with dedicated technology systems and standardized procedures.

Rather than treating technology adoption as evidence of improved productivity, the study will examine the circumstances under which digital tools are perceived to improve efficiency, create additional work, or introduce new operational risks.

Quality Assurance and Tax Compliance Risk Management

The third theme focuses on the relationship between operational efficiency and the accuracy of tax-related work. The interviews will examine quality-control procedures, including document verification, reconciliation, review checklists, peer review, and escalation of complex tax issues.

An important analytical distinction is between completing work quickly and completing work reliably. A process that initially appears efficient may create additional costs if errors require substantial correction, further client communication, or repeated review.

The analysis will therefore investigate how tax consultants define acceptable quality, identify high-risk assignments, and determine the level of review appropriate to different cases. The findings should also examine whether quality assurance is embedded throughout the workflow or concentrated at the final review stage. Early detection of missing documentation or inconsistent financial information may help prevent rework, although the actual benefits must be established from participants' accounts rather than assumed.

The objective is to understand how quality-control practices contribute to, constrain, or reshape professional productivity.

Client Service Excellence and Relationship Management

The fourth theme concerns the role of client relationships in shaping productivity. Tax consulting requires continuous interaction between professionals and clients, particularly when documentation is incomplete, transactions require clarification, or regulatory obligations change.

The interviews will examine how communication practices affect workflow continuity, response times, client expectations, and the completion of assignments.

A relevant analytical issue is the extent to which client-related delays are attributed to the consultant, the client, or the coordination process between them (Sambasivan & Soon, 2007). Structured

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

document requests, clear deadlines, progress updates, and agreed communication channels may help coordinate work, but their effectiveness should be assessed in context.

The analysis should also explore how consultants balance responsiveness with professional independence. Meeting client expectations does not necessarily mean agreeing with every request or prioritizing speed over compliance obligations.

The resulting themes should clarify how service excellence is understood by practitioners and how client-facing practices interact with technical quality and operational efficiency.

Sustainable Professional Performance

The fifth theme addresses the conditions under which productivity can be maintained over time. Tax consultants may experience fluctuations in workload associated with filing periods, regulatory changes, audits, and client reporting cycles.

The interviews will explore how these conditions affect concentration, professional judgment, task completion, and perceived work quality. They will also examine the role of staffing, managerial support, professional development, autonomy, and access to reliable systems.

The analysis should distinguish between short-term output and sustainable performance. High output during a particularly demanding period does not necessarily indicate that the same level of performance can be maintained without adverse consequences (Reteig et al., 2019).

This theme will therefore investigate whether participants identify organizational practices that help them manage workload fluctuations while maintaining professional standards.

Cross-Theme Relationships

Beyond examining the five themes independently, the study will investigate how they interact.

For example, workload planning may influence the time available for quality reviews. Digital automation may improve task processing but require additional verification. Client communication may reduce delays caused by incomplete documents, while adequate staffing may enable more consistent quality control during peak periods.

These relationships are analytical propositions to be examined through the interview data, not findings established in advance (Vargas-Bianchi, 2025).

DISCUSSION

Reframing Productivity as Multidimensional Professional Performance

The proposed framework challenges a narrow interpretation of productivity based solely on working hours, task volume, or the number of clients served. In tax consulting, productivity must be considered alongside the reliability of professional judgments, the management of compliance risks, and the value delivered to clients.

This perspective is consistent with Drucker's (1999) discussion of knowledge-worker productivity, which emphasizes results and the distinctive requirements of knowledge-intensive work. Tax consultants apply specialized knowledge to cases that may differ substantially in complexity, risk, and documentation requirements. Consequently, identical output measures may not accurately reflect differences in the value or difficulty of professional work.

The framework therefore proposes a broader interpretation of productivity encompassing operational efficiency, technical accuracy, service quality, and sustainable performance.

Workload Management as an Organizational Capability

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

The proposed workload-management theme suggests that productivity should be investigated as an organizational capability rather than merely an individual time-management skill (Suhardjo et al., 2023).

Tax consultants may use calendars, task lists, prioritization matrices, or time-blocking techniques. However, individual planning cannot fully resolve problems arising from insufficient staffing, poorly coordinated assignments, late client documentation, or unclear internal responsibilities.

The Job Demands–Resources model developed by Demerouti et al. (2001) offers a useful lens for interpreting these conditions. The model emphasizes the relationship between job demands, available resources, and occupational outcomes.

Applied to tax consulting, high demands may arise from tight deadlines, complex regulations, and unpredictable client requests (Tenardi & Satia Utama, 2025). Resources may include adequate staffing, standardized workflows, accessible information, supportive leadership, and reliable digital systems.

This perspective implies that productivity interventions should address the causes of operational pressure rather than simply expecting consultants to work faster.

5.3 Digital Transformation and the Redistribution of Professional Effort

Digital technology introduces an important distinction between automating tasks and improving overall professional performance.

(Davenport & Mittal, 2023) discuss practical applications of AI in organizational processes, while (Vial, 2019) conceptualizes digital transformation as a broader process of organizational change. These perspectives support examining technology in relation to workflow design, professional capabilities, and organizational practices rather than treating software adoption as an outcome in itself.

In tax consulting, the potential value of automation lies partly in reducing repetitive activities and freeing professional time for complex analysis, client advice, and risk assessment. Nevertheless, this benefit depends on data quality, system integration, staff competence, and appropriate review procedures.

The proposed framework consequently treats digital optimization as a sociotechnical process involving technology, people, and organizational routines.

5.4 Quality Assurance as an Integral Component of Productivity

The proposed framework also challenges the assumption that efficiency and accuracy are separate objectives.

In tax consulting, a faster process may be counterproductive if it increases errors, rework, or exposure to compliance risks. Conversely, excessive review procedures may consume resources without proportionate improvements in quality.

The relevant managerial problem is therefore how to establish appropriate quality controls while maintaining efficient workflows.

This issue can be examined through the timing and proportionality of review procedures. Early verification, standardized documentation, and risk-based review may help identify problems before they become more costly to correct. However, the suitability of these practices will depend on assignment complexity, regulatory requirements, and organizational context.

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

The qualitative study can contribute by explaining how practitioners make these decisions, how they define acceptable quality, and how they reconcile competing demands for speed and reliability.

The framework thus treats quality assurance not simply as a constraint on productivity but as a potential mechanism through which reliable professional performance is achieved.

Client Service Excellence as a Source of Operational Value

Client service is another dimension through which productivity may be understood more comprehensively.

Tax consultants depend on clients for accurate documentation, timely responses, and explanations of financial transactions (Saptono et al., 2026). Poor coordination can create repeated requests, interrupted workflows, and delayed completion. Effective communication may therefore improve both the client experience and the efficiency of internal processes.

Nevertheless, client satisfaction should not be equated with unrestricted responsiveness. Professional independence, confidentiality, technical accuracy, and compliance obligations remain essential.

The proposed framework therefore positions client service excellence as the coordination of technical expertise, communication, and reliable service delivery.

Sustainable Productivity and the Job Demands–Resources Perspective

The sustainable-performance dimension extends the framework beyond immediate operational outcomes.

The Job Demands–Resources model provides a theoretical basis for examining how workload pressure interacts with available resources. In tax consulting, adequate staffing, managerial support, access to specialist knowledge, and reliable systems may help practitioners manage periods of intense activity.

However, sustainable productivity should not be reduced to an individual wellness issue. Organizational decisions concerning client allocation, deadlines, staffing, and workflow design can shape the conditions under which professional work is performed.

This suggests that the management of professional capacity should be considered alongside the management of tasks and technology (Majumdar, 2025).

The qualitative findings will be particularly valuable if they reveal how practitioners maintain quality during peak periods, what organizational arrangements they consider helpful, and where current productivity practices create tensions between short-term demands and long-term performance.

These findings could inform practical recommendations for managing workloads while protecting professional judgment and service reliability.

Theoretical Contribution and Proposed Novelty

The proposed theoretical contribution is an integrated conceptualization of high-performance tax consulting across five dimensions:

1. Workload management and deadline coordination.
2. Digital workflow optimization and responsible AI utilization.
3. Quality assurance and compliance risk management.
4. Client service excellence and relationship management.

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

5. Sustainable professional performance.

The framework brings together perspectives from knowledge-worker productivity, the Job Demands–Resources model, digital transformation, and professional service management.

Its central proposition is that productivity in tax consulting should be understood through the interactions among these dimensions rather than through any single operational indicator.

For example, digital automation may improve processing speed, but its contribution to professional excellence depends on whether quality assurance remains effective. Similarly, improved workload allocation may support timely service delivery, but its value depends on the complexity of the assignments and the availability of adequate resources.

These relationships provide a basis for a context-specific framework that can subsequently be refined through qualitative evidence and evaluated in future empirical research.

The novelty claim remains provisional until the interview analysis and a systematic comparison with existing research establish what is genuinely new. The completed paper should distinguish between concepts synthesized from previous literature and relationships or mechanisms newly identified through the empirical study.

CONCLUSION, IMPLICATIONS, AND FUTURE RESEARCH

High-performance tax consulting requires an integrated approach to productivity management that extends beyond time efficiency and the volume of completed assignments. Tax consultants operate in an increasingly complex professional environment characterized by regulatory changes, strict deadlines, demanding client expectations, and the need to maintain technical accuracy and professional accountability. Consequently, productivity should be understood as a multidimensional concept encompassing operational efficiency, compliance reliability, service quality, and sustainable professional performance.

This study proposes an integrated productivity management framework consisting of five interrelated dimensions: workload management, digital optimization, quality and compliance, client service excellence, and sustainable professional performance. Workload management emphasizes effective time allocation, task prioritization, and deadline control. Digital optimization focuses on the responsible integration of automation, artificial intelligence, and digital workflows (Renaldo et al., 2022b). Quality and compliance emphasize accuracy, risk assessment, and systematic review procedures. Client service excellence highlights trust, communication, and client value creation, while sustainable professional performance addresses workload balance, professional development, and employee well-being.

The conceptual contribution of this framework lies in bringing these five dimensions together within a unified approach to professional productivity. Rather than treating speed, accuracy, digitalization, client satisfaction, and well-being as separate objectives, the framework proposes examining how they interact in everyday tax consulting practices. For example, technology may improve processing efficiency, but its contribution to professional excellence also depends on appropriate verification, professional judgment, and compliance controls. Ultimately, high-performance tax consulting should be understood as the ability to deliver timely, accurate, reliable, and valuable professional services through effective coordination of people, processes, and technology. The proposed framework provides a foundation for further qualitative investigation and the development of evidence-based productivity management practices.

6.2 Implications

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

The proposed framework offers theoretical implications for understanding productivity in knowledge-intensive professional services. Drawing on Drucker's (1999) perspective on knowledge-worker productivity, the framework emphasizes professional outcomes and the effective application of specialized knowledge rather than activity volume alone. It also provides an opportunity to connect productivity management with the Job Demands–Resources model developed by Demerouti et al. (2001), particularly in examining how workload pressure, organizational resources, technological capabilities, and professional support may influence sustainable performance. Furthermore, integrating digital optimization, compliance assurance, and client service excellence provides a conceptual basis for investigating potential tensions between efficiency and accuracy, automation and professional judgment, and responsiveness and regulatory responsibility. These theoretical contributions remain provisional until they are examined against empirical evidence and existing research.

From a practical perspective, the framework may help tax consulting firms develop more systematic approaches to productivity improvement. Firms can strengthen workload management through structured assignment planning, deadline monitoring, and risk-based task prioritization. Digital tools and artificial intelligence can be introduced to support repetitive activities while retaining human verification for complex calculations, sensitive information, and material professional judgments. Quality assurance can be embedded throughout the workflow through standardized documentation, review procedures, and appropriate compliance controls. Client service can be improved through clear document requests, transparent progress updates, and proactive communication. At the same time, sustainable performance can be supported through appropriate staffing, balanced workloads, professional training, and organizational support. These practices should be evaluated according to their contribution to overall service quality rather than simply their ability to accelerate individual tasks.

Limitations

Several limitations should be considered when interpreting the proposed framework. First, the framework is conceptual and has not yet been validated through interviews with tax consultants. Its five dimensions are derived from the literature review and should therefore be treated as provisional analytical categories rather than established empirical findings. Second, the proposed qualitative research design aims to provide contextual depth rather than statistical generalizability, meaning that findings from purposively selected participants may not represent all tax consultants or professional service organizations. Third, participants' accounts may be influenced by recall limitations, personal interpretations, organizational expectations, or reluctance to disclose operational weaknesses. Fourth, differences in tax regulations, professional standards, organizational structures, and technological infrastructure across jurisdictions may affect the applicability of the framework. Finally, qualitative interviews alone cannot establish causal relationships between productivity management practices and measurable outcomes. For example, participants' perceptions that automation improves efficiency would not independently demonstrate reductions in processing time or error rates. These limitations highlight the importance of empirical validation and careful interpretation of subsequent findings.

Recommendations

Tax consulting firms should develop structured productivity management systems that incorporate assignment planning, deadline monitoring, task prioritization, document coordination, and internal review. These systems should account for differences in assignment complexity and

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

compliance risk rather than applying identical procedures to every client engagement. Technology adoption should be guided by operational needs, data quality, confidentiality requirements, system integration, and the availability of appropriate verification procedures. Quality assurance should be integrated into everyday workflows through standardized checklists, documentation standards, and risk-based reviews. In addition, firms should strengthen client coordination by establishing clear service expectations, agreed communication channels, standardized document requests, and proactive deadline reminders. Productivity assessment should combine operational indicators, such as turnaround time and on-time completion rates, with quality indicators, including error frequency and rework, as well as client satisfaction and professional workload conditions. Continuing professional education, digital competency development, adequate supervision, and realistic workload allocation should also be prioritized to ensure that productivity improvements do not compromise professional judgment, confidentiality, compliance, or service quality.

Future Research

Future research should validate the proposed framework through empirical qualitative investigation involving tax consultants, managers, and firm partners. Semi-structured interviews and reflexive thematic analysis could establish whether the five dimensions adequately represent professional practice, identify additional themes, and explain how productivity management challenges differ across organizational contexts. Comparative studies involving independent practitioners, small consulting firms, and larger professional service organizations could further investigate the influence of organizational size, resource availability, and digital maturity. Cross-jurisdictional research could examine whether the framework applies similarly under different tax regulations and professional standards. Following qualitative validation, quantitative research could develop measurement instruments and test potential relationships among workload management, digital capabilities, quality assurance, client service, professional well-being, and overall performance. Longitudinal and mixed-methods studies could also combine practitioner interviews with operational data, including turnaround times, rework rates, deadline compliance, and client satisfaction. Finally, further research on responsible artificial intelligence adoption could investigate how automated tax workflows influence professional judgment, verification requirements, data confidentiality, accountability, and the allocation of time between routine compliance tasks and higher-value advisory services.

Final Contribution

The proposed framework conceptualizes high-performance tax consulting as an integrated approach to managing professional productivity through workload management, digital optimization, quality and compliance, client service excellence, and sustainable professional performance. Its central contribution is the synthesis of these dimensions into a common analytical structure for examining how tax consultants coordinate operational efficiency with technical accuracy, regulatory responsibility, client value, and professional well-being. The framework offers a foundation for identifying productivity challenges and developing improvements across people, processes, and technology. However, its ultimate scholarly contribution will depend on empirical validation and critical comparison with existing literature. Interviews with tax consultants are necessary to determine whether the five dimensions adequately represent professional practice, whether additional dimensions are required, and how the relationships among them should be refined. The longer-term objective is to develop an evidence-informed approach to tax consulting

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google doi Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

productivity that supports efficient workflows, reliable compliance, stronger client relationships, and sustainable professional excellence.

REFERENCES

Abbas, K. (2026). Management accounting and artificial intelligence: A comprehensive literature review and recommendations for future research. *The British Accounting Review*, *58*(2), 101551. https://doi.org/10.1016/J.BAR.2025.101551

Abbas, K., Santis, F. De, & Kolbjørnsrud, V. (2026). Artificial intelligence in accounting: a comparative analysis of adoption in accounting and non-accounting firms. *Journal of Accounting and Public Policy*, *57*, 107433. https://doi.org/10.1016/J.JACCPUBPOL.2026.107433

Andon, P., & Clune, C. (2021). Governance of professional accounting bodies: a comparative analysis. *Accounting, Auditing & Accountability Journal*, *34*(8), 1769–1801. https://doi.org/10.1108/AAAJ-08-2020-4756

Baris Okmen, Yiğitcan Cakmak, & Ishak Pacal. (2026). A Comparative Analysis of Transformer Architectures for Automated Lung Cancer Detection in CT Images. *Journal of Intelligent Decision Making and Information Science*, *3*, 528–539. https://doi.org/10.59543/jidmis.v3i.17135

Beer, P., & Mulder, R. H. (2020). The Effects of Technological Developments on Work and Their Implications for Continuous Vocational Education and Training: A Systematic Review. *Frontiers in Psychology*, *11*. https://doi.org/10.3389/fpsyg.2020.00918

Davenport, T. H., & Mittal, N. (2023). *All in on AI: How Smart Companies Win Big with Artificial Intelligence*. Deloitte Development LLC.

Demerouti, E. (2025). Job demands-resources and conservation of resources theories: How do they help to explain employee well-being and future job design? *Journal of Business Research*, *192*, 115296. https://doi.org/10.1016/J.JBUSRES.2025.115296

Faiz, F., Le, V., & Masli, E. K. (2024). Determinants of digital technology adoption in innovative SMEs. *Journal of Innovation and Knowledge*, *9*(4). https://doi.org/10.1016/j.jik.2024.100610

Hapsari, R., Hussein, A. S., & Handrito, R. P. (2020). Being Fair to Customers: A Strategy in Enhancing Customer Engagement and Loyalty in the Indonesia Mobile Telecommunication Industry. *Services Marketing Quarterly*, *41*(1), 49–67. https://doi.org/10.1080/15332969.2019.1707375

Hidayat, M., & Defitri, S. Y. (2024). Digitalization and the Changing Landscape of Tax Compliance (Challenges and Opportunities). *Accounting Studies and Tax Journal (COUNT)*, *1*(1), 131–139. https://doi.org/10.62207/c2gyc030

Iswandi, I., & Sujoko, S. (2025). Professional Tax Consultant Support for Taxpayer Compliance Optimization. *Oikonomia : Journal of Management Economics and Accounting*, *3*(1), 47–58. https://doi.org/10.61942/oikonomia.v3i1.506

Junaedi, A. T., Panjaitan, H. P., Yovita, I., Veronica, K., Renaldo, N., & Jahrizal, J. (2024). Advancing Digital and Technology Literacy through Qualitative Studies to Bridging the Skills Gap in the Digital Age. *Journal of Applied Business and Technology*, *5*(2), 123–133. https://doi.org/https://doi.org/10.35145/jabt.v5i2.170

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

Khulsum, U., Suryanto, T., Ali, J., & Yudha Wardana, H. (2025). Breaking barriers in audit quality: The dynamic interactions of competence, time budget pressure, complexity, and motivation in Indonesia landscape. *Social Sciences & Humanities Open*, *12*, 101905. https://doi.org/10.1016/J.SSAHO.2025.101905

Kurnia Rahayu, S., & Kusdianto, A. (2023). *Challenges of Digital Tax Administration Transformation in Indonesia*. https://doi.org/10.5772/intechopen.111458

Majumdar, S. (2025). Managing the Engine of Progress: A Review of the Fundamentals of Technology Management. *International Encyclopedia of Business Management*, Vol1:596-Vol1:600. https://doi.org/10.1016/B978-0-443-13701-3.00426-6

Mela Novita Rizki, & Irma Herliza Rizki. (2024). The Role of Tax Consultants in Improving Corporate Taxpayer Compliance in the Digital Era. *Outline Journal of Management and Accounting*, *3*(2), 129–136. https://doi.org/10.61730/ojma.v3i2.308

Palvalin, M. (2019). What matters for knowledge work productivity? *Employee Relations*, *41*(1), 209–227. https://doi.org/10.1108/ER-04-2017-0091

Renaldo, N., Suhardjo, Suharti, Suyono, & Cecilia. (2022a). Benefits and Challenges of Technology and Information Systems on Performance. *Journal of Applied Business and Technology*, *3*(3), 302–305. https://doi.org/https://doi.org/10.35145/jabt.v3i3.114

Renaldo, N., Suhardjo, Suharti, Suyono, & Cecilia. (2022b). Optimizing Company Finances Using Business Intelligence in Accounting. *Journal of Applied Business and Technology*, *3*(2), 209–213. https://doi.org/https://doi.org/10.35145/jabt.v3i2.107

Renaldo, N., Suharti, Andi, Putri, N. Y., & Cecilia. (2021). Accounting Information Systems Increase MSMEs Performance. *Journal of Applied Business and Technology*, *2*(3), 261–270. https://doi.org/https://doi.org/10.35145/jabt.v2i2.74

Reteig, L. C., van den Brink, R. L., Prinssen, S., Cohen, M. X., & Slagter, H. A. (2019). Sustaining attention for a prolonged period of time increases temporal variability in cortical responses. *Cortex*, *117*, 16–32. https://doi.org/10.1016/J.CORTEX.2019.02.016

Sambasivan, M., & Soon, Y. W. (2007). Causes and effects of delays in Malaysian construction industry. *International Journal of Project Management*, *25*(5), 517–526. https://doi.org/10.1016/J.IJPROMAN.2006.11.007

Saptono, P. B., Mahmud, G., Khozen, I., Saragih, A. H., Sari, W. K., Hendrawan, A., & Setyowati, M. S. (2026). Tax Professionals' Perceptions, Compliance Costs, and Compliance Intentions Under Indonesia's Core Tax Administration System. *Informatics*, *13*(4), 52. https://doi.org/10.3390/informatics13040052

Sevendy, T., Suhardjo, S., Renaldo, N., Remy, A., & Meyer, K. (2023). Internet Understanding Moderates the Influence of Technology Acceptance Model and Digital Taxation on Taxpayer Compliance. *Interconnection: An Economic Perspective Horizon*, *1*(3), 163–170. http://firstcierapublisher.com/index.php/interconnection/article/view/53

Suhardjo, S., Renaldo, N., Sevendy, T., Yladbla, D., Udab, R. N., & Ukanahseil, N. (2023). Accounting Skills, Digital Literacy, and Human Literacy on Work Readiness of Prospective Accountants in Digital Technology Disruption Era. *Reflection: Education and Pedagogical Insights*, *1*(3), 106–115. http://firstcierapublisher.com/index.php/reflection/article/view/48

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

Sumatriani, S., & Utami, D. G. (2023). *The Effect of Tax Information Technology on TaxPayer Compliance and the Role of Tax Consultants* (pp. 660–670). https://doi.org/10.2991/978-2-38476-202-6_93

Suyono, S., Ayu, D., Rusilawati, E., Kudri, W. M., & Renaldo, N. (2023). Marketing Mix on Customer Satisfaction at the Tax Consulting Office Dr. Sudarno, S.Pd., M.M., BKP and Colleagues Pekanbaru. *Journal of Applied Business and Technology*, *4*(2), 198–213. https://doi.org/https://doi.org/10.35145/jabt.v4i3.135

Szedmák, B., Varga, L., & Szabó, R. Z. (2026). Digital Transformation of Public Services: The Case of the Document Management Application. *International Journal of Public Administration*, *49*(10), 647–664. https://doi.org/10.1080/01900692.2025.2520522

Tenardi, Y. A., & Satia Utama, A. A. G. (2025). The Role of Tax Consultants as Client Advisors in Facing Tax Disputes: A Phenomenological Approach. *Eduvest - Journal of Universal Studies*, *5*(10), 12117–12123. https://doi.org/10.59188/eduvest.v5i10.51279

Vargas-Bianchi, L. (2025). Pattern matching analysis: Overview of its rationale and application in qualitative research. *Methodological Innovations*, *18*(1), 66–75. https://doi.org/10.1177/20597991251325451

Vial, G. (2019). Understanding digital transformation: A review and a research agenda. *The Journal of Strategic Information Systems*, *28*(2), 118–144. https://doi.org/10.1016/J.JSIS.2019.01.003

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license