

TAX RETURN REPORTING ACCOUNTABILITY: A LITERATURE REVIEW

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Abstract:

Purpose:

This study aims to analyze and synthesize the development of research on tax return reporting accountability and identify the relationship between taxpayer behavior and tax administration systems in supporting accountability. The study focuses on taxpayers' responsibility for the tax information reported in tax returns and the role of tax governance and administrative digitalization in supporting responsible reporting.

Methodology:

The research method used in this study is a qualitative approach with an interpretive paradigm through a literature review. The data comprise relevant national and international scientific articles published between 2022 and 2026. The analysis involved identifying relevant studies, examining and comparing their findings, grouping recurring themes, and synthesizing the results to develop a conceptual understanding of tax return reporting accountability.

Findings:

The synthesis identifies three main aspects associated with tax return reporting accountability: accountable tax governance, taxpayer behavior, and tax administration digitalization. These aspects complement one another in supporting taxpayers' responsibility to report tax information honestly, accurately, completely, and timely. Digitalization enhances efficiency, information integration, and transparency but does not automatically ensure reporting accountability.

Implication:

Strengthening tax return reporting accountability requires not only administrative compliance but also taxpayer responsibility and adequate tax governance and administration systems. The findings provide a basis for further research on the relationship between prepopulated data features and tax return reporting accountability, particularly among individual taxpayers, from the perspective of Stewardship Theory.

INTRODUCTION

Taxation is the primary source of state revenue that supports government financing and national development (Winda et al., 2025). The success of tax revenue management is determined not only by fiscal policies and the administrative systems implemented by the government, but also by taxpayers' behavior and responsibility in fulfilling their tax obligations (Mardlo, 2023; Yasa, Darmawan, et al., 2024). In modern tax systems, the relationship between the government and taxpayers is no longer merely administrative but is also built upon trust, transparency, and accountability (Bahrien & Purba, 2024). Alignment among tax policies, perceptions of fairness, and

public trust is an important factor in fostering tax compliance and supporting the effectiveness of the tax system (Yasa, Herawati, et al., 2024). Therefore, accountability constitutes an important aspect of establishing an effective and sustainable tax system (Atmadja et al., 2024). Such accountability concerns not only the government's responsibility for managing tax revenues but also taxpayers' responsibility for fulfilling their tax obligations and for the tax information they report.

Indonesia implements a self assessment system that grants taxpayers the authority to calculate, pay, and report their tax obligations independently in accordance with applicable regulations (Latifah, 2025). The effectiveness of this system largely depends on taxpayers' understanding of tax regulations (Dinata et al., 2023; Yasa, Artini, et al., 2021). (Dewi & Yasa, 2025) also found that a sound understanding of taxation can improve taxpayers' compliance in fulfilling their tax obligations. This authority places taxpayers in a position where they are not only responsible for fulfilling their tax obligations but also accountable for the information used in tax reporting. Under this system, the submission of a Tax Return (Surat Pemberitahuan or SPT) is not merely a form of administrative compliance but also represents taxpayers' accountability to the state based on the principles of fairness, legal certainty, and trust (Yasa, Herawati, et al., 2024). Therefore, accountability in tax return reporting is reflected in the honesty, accuracy, completeness, and correctness of the information submitted by taxpayers (Yasa et al., 2026). In other words, tax return reporting should not be assessed solely based on whether the tax return has been submitted to the tax authority, but also on the extent to which the reported information can be accounted for.

This responsibility becomes increasingly important because the self-assessment system provides taxpayers with discretion in determining and reporting their tax information. Although the self-assessment system gives taxpayers discretion in fulfilling their tax obligations, it also creates opportunities for reporting that does not fully reflect their actual circumstances. The Theory of Planned Behavior explains that individual behavior is influenced by attitudes, subjective norms, and perceived behavioral control (Ajzen, 1991). These three factors influence taxpayers' intentions in determining whether to report their tax obligations honestly or instead conceal part of their income. Indrijawati et al. (2022) found that attitudes, subjective norms, and perceived behavioral control play a role in shaping taxpayer compliance. This finding is reinforced by Djajanti et al. (2026), who showed that the three components of the Theory of Planned Behavior have a positive and significant effect on taxpayer compliance. These two studies demonstrate that taxpayers' behavior in fulfilling their tax obligations is influenced not only by formal regulations but also by attitudes, norms, and individuals' perceptions of their ability to control their behavior. This is important for tax return reporting accountability because taxpayers play a direct role in determining the information they report, while the honesty, accuracy, and completeness of such information constitute part of their accountability (Yasa, Martadinata, et al., 2021).

The issue of taxpayer behavior further reinforces the importance of viewing tax return reporting from the perspective of accountability rather than merely compliance. The concept of accountability in taxation has become increasingly important alongside growing demands for transparency and responsibility (Atmadja et al., 2024). Sjursen (2023) explains that accountability mechanisms can influence individuals' tax behavior by increasing their sense of responsibility in fulfilling tax obligations. Individuals who operate under conditions that require accountability tend

to demonstrate better tax behavior. Meanwhile, Lü et al. (2025) found that government accountability and responsiveness can increase public support for tax policies. These studies indicate that accountability is associated with the formation of more responsible behavior in fulfilling tax obligations. Consistent with these findings, Yasa et al. (2026) explain that tax return reporting is not only related to administrative compliance but also constitutes taxpayers' accountability for the tax information they report. This finding reinforces the view that accountability in tax return reporting needs to be assessed based on the quality of taxpayers' responsibility for the information reported, rather than merely on whether formal obligations have been fulfilled. The realization of accountability in tax return reporting does not depend solely on taxpayer behavior but also requires a tax administration system capable of supporting the accurate, complete, and efficient submission of information. Therefore, the government continues to undertake digital transformation in tax administration to improve service quality while strengthening the accountability of tax reporting.

Efforts to improve the quality of tax reporting cannot be separated from developments in the tax administration system. To support the realization of accountability in tax return reporting, the government has undertaken administrative transformation through the use of information technology. Putri et al. (2025) explain that digital tax literacy influences taxpayer compliance by improving taxpayers' ability to understand and utilize electronic tax services. This finding indicates that the ability to adapt to tax technology is an important factor in fulfilling tax obligations (Yasa, Artini, et al., 2021). In addition, Muttiwijaya et al. (2025) found that the implementation of Coretax, service quality, and tax morale can improve tax compliance among MSME taxpayers in Indonesia. These two studies demonstrate that digitalization and the quality of tax administration can support the fulfillment of tax obligations by improving taxpayers' capabilities, service quality, and the ease of the reporting process. However, ease of reporting does not directly indicate that the information submitted has fulfilled the principles of accountability. An effective system still requires taxpayers who are able to understand and take responsibility for the information they report.

In addition to the ability to use the system, reporting responsibility is also related to taxpayers' internal conditions. Beyond technological factors and tax knowledge, taxpayer behavior is also influenced by psychological, emotional, and environmental factors (Devi et al., 2025). Adem & Jerene (2026) found that trust in the government and tax morale influence tax compliance. Their study indicates that an approach focused solely on tax sanctions is insufficient to improve desirable tax behavior. Taxpayers with greater trust in the government and higher tax morale tend to be more willing to fulfill their tax obligations. These findings demonstrate that tax behavior is also influenced by taxpayers' awareness, morality, and trust, indicating that the fulfillment of tax obligations is determined not only by the rules or systems available (Yasa, Dharmawan, et al., 2021). When findings concerning behavior, understanding, digitalization, morality, and trust are considered together, it becomes apparent that the fulfillment of tax obligations involves both internal taxpayer factors and external factors in the form of the tax administration system. However, previous studies have predominantly used compliance as a measure of success rather than examining taxpayers' accountability for the information reported.

Based on these studies, tax research has addressed the fulfillment of taxpayer obligations through various aspects, including understanding, behavior, morality, trust, digital literacy, service

quality, and tax administration transformation. Most previous studies have remained focused on taxpayer compliance. Tax return reporting is generally viewed as an indicator of taxpayer compliance rather than as a form of taxpayers' accountability for the tax information submitted to the state. Consequently, the relationship among behavioral factors, taxpayers' internal conditions, administrative systems, and the quality of accountability for information reported in tax returns has not been widely examined in an integrated manner. This condition indicates that the concept of accountability in tax return reporting has not yet received sufficient attention in tax research.

This condition indicates a research gap in the limited number of studies specifically examining accountability in tax return reporting compared with studies concerning taxpayer compliance, tax digitalization, tax morale, and trust. In addition, studies that synthesize the development of research on accountability in tax return reporting through a literature review approach remain limited. This limitation highlights the need to connect various findings from studies that have examined taxpayer behavior, administrative systems, and compliance in order to obtain a more comprehensive understanding of accountability in tax return reporting. The research focuses on literature examining taxpayers as parties responsible for submitting tax returns and being accountable for the tax information they report. A qualitative approach with an interpretive paradigm is employed to understand and synthesize various perspectives from previous studies concerning accountability in tax return reporting and the relationship between taxpayer behavioral factors, the tax administration system, and the implementation of tax reporting. Therefore, the research aims to analyze and synthesize the development of research on accountability in taxation and tax return reporting, identify the relationship between taxpayer behavioral factors and the tax administration system in supporting accountability in tax return reporting, and formulate a conceptual synthesis of accountability in tax return reporting based on previous research.

METHODS

The research method used in this study is a qualitative approach with an interpretive paradigm through a literature review to examine and synthesize previous studies on accountability in tax return reporting. This method was selected because studies specifically addressing accountability in tax return reporting remain limited and are dispersed across various studies with different research focuses. The phenomenon examined is accountability in tax return reporting, particularly taxpayers' responsibility for the tax information submitted, and therefore, the study does not involve informants directly.

The research data consist of secondary data obtained from national and international scientific articles through Google Scholar, SINTA, Garuda, Scopus, and Publish or Perish. The literature search was conducted using the keywords "akuntabilitas pelaporan SPT," "kepatuhan wajib pajak," "perilaku wajib pajak," "digital tax administration," and "Coretax." Articles were selected based on inclusion and exclusion criteria, including a publication period of 2022–2026, relevance to the topics of tax accountability, taxpayer compliance, or tax digitalization, and full-text availability. Articles discussing tax avoidance or tax disputes, technical aspects of Coretax programming, opinion articles, unindexed proceedings, and reports without a peer-review process were excluded from the review.

Articles that met the selection criteria were then analyzed by identifying their research focus, main findings, similarities, differences, and relevance to accountability in tax return reporting. Findings from each article were compared and interpreted to identify research patterns and factors associated with accountability in tax return reporting. Subsequently, the findings were synthesized to obtain an understanding of research developments, identify research gaps, and formulate a conceptual understanding of accountability in tax return reporting.

RESULTS AND DISCUSSION

The literature search and selection process resulted in 20 scientific articles relevant to the research focus on accountability in tax return reporting. The articles address various aspects related to accountability in tax return reporting, including accountability in the context of taxation, taxpayer behavior and psychological factors, tax morale and voluntary compliance, digitalization of tax administration, and government interventions in tax return reporting. A summary of the previous studies used as the basis for the synthesis in this study is presented in Table 1.

Table 1. Classification of Articles Used in the Study Based on Publication Index and Research Focus

No	Authors (Year)	Research Title	Research Method	Measured Variables	Research Findings	Index
1.	Sjursen (2023)	Accountability and taxation: Experimental evidence	Between subject experiment	Taxation (tax revenue and windfall revenue), demand for government accountability.	Taxation increases public demand for government accountability, particularly when tax revenue originates from earned income and was previously owned by taxpayers. This finding supports the Rentier State Hypothesis, which suggests that taxation promotes accountability more strongly than windfall revenue.	Scopus Q1 (Journal of Economic Behavior & Organization)
2.	Lü et al. (2025)	Do government accountability and responsiveness enhance support for property taxes? Experimental evidence from China	Eksperiment (conjoint experiment dan lab in the field experiment)	Government responsiveness, accountability (sanctions against corrupt officials), property tax policy preferences, and tax compliance behavior.	Government responsiveness only slightly increases tax compliance, whereas accountability through sanctions against corrupt officials significantly increases property tax compliance among urban residents in China.	Scopus Q1 (World Development)

No	Authors (Year)	Research Title	Research Method	Measured Variables	Research Findings	Index
3.	Adem & Jerene (2026)	Beyond deterrence: trust, tax morale and tax compliance dynamics in Ethiopia	Quantitative	Coercive power, reward power, trust in tax authorities, subjective norms, perceptions of government spending, tax morale, enforced compliance, voluntary compliance, and committed compliance.	Coercive power increases enforced compliance, while taxpayer trust and tax morale encourage voluntary and committed compliance. Meanwhile, reward power and perceptions of government spending have only indirect effects through the mediation of tax morale.	Scopus Q1 (<i>Meditari Accountancy Research</i>)
4.	Saktiko & Abdullah (2024)	Pengaruh Penerapan E-filing SPT Tahunan Orang Pribadi Terhadap Kepatuhan Pelaporan SPT dan Efektivitasnya di KPP Pratama Salatiga: Studi Kasus Tahun 2019-2022	Descriptive qualitative; case study; secondary data from KPP Pratama Salatiga	Implementation of annual individual income tax e-Filing, tax return filing compliance, and e-Filing effectiveness.	The implementation of annual individual income tax e-Filing was found to be effective in increasing tax return filing compliance among individual taxpayers at KPP Pratama Salatiga during 2019-2022, although challenges remained, including server disruptions and limited understanding of the online filing system among new taxpayers.	Garuda (Socius: Jurnal Penelitian Ilmu-Ilmu Sosial)
5.	Anggraeni & Susilowati (2025)	Peran Coretax Sebagai Inovasi Digital Pelaporan Pajak SPT Masa PPh 21	Descriptive qualitative (literature review and regulatory analysis)	Coretax system, digital tax innovation, Periodic Article 21 Income Tax Return filing, and taxpayer compliance.	Coretax as a digital innovation can improve the efficiency and convenience of Periodic Article 21 Income Tax Return filing while promoting transparency and taxpayer compliance.	SINTA 5 (Jurnal Riset Rumpun Ilmu Ekonomi)

No	Authors (Year)	Research Title	Research Method	Measured Variables	Research Findings	Index
6.	Nuriasih et al. (2025)	Theory Of Reasoned Action sebagai Lensa untuk Memahami Faktor Penentu Kepatuhan Pajak WPOP Non-Karyawan	Quantitative	Taxpayer attitudes, subjective norms, accounting literacy, trust in tax authorities, perceived fairness, intention to behave compliantly, and tax compliance among non-employee individual taxpayers.	The Theory of Reasoned Action was found to be an effective analytical framework for understanding the determinants of tax compliance among non-employee individual taxpayers. Taxpayer attitudes toward tax obligations and subjective norms within the social environment have a positive and significant effect on the intention to behave compliantly and on actual tax compliance.	SINTA 5 (Jurnal Ilmiah Manajemen dan Kewirausahaan)
7.	Dewi & Yasa (2025)	Pengaruh Biaya Kepatuhan Dan Pemahaman Wajib Pajak Terhadap Kepatuhan Pajak Dengan Peran Konsultan Pajak Sebagai Variabel Moderasi	Quantitative	Compliance costs, taxpayer understanding, the role of tax consultants, and tax compliance.	Compliance costs have a negative and significant effect on tax compliance, whereas taxpayer understanding has a positive and significant effect. In addition, the role of tax consultants strengthens the effect of compliance costs on tax compliance but weakens the effect of taxpayer understanding on tax compliance among corporate taxpayers in Bali Province.	SINTA 4 (JIMAT: Jurnal Ilmiah Mahasiswa Akuntansi Undiksha)
8.	Rahayu & Muharam (2025)	Implementasi Core Tax Administration System dalam Pelaporan SPT Masa PPh 21: Studi Kasus Badan Pendapatan Daerah Provinsi DKI Jakarta	Descriptive qualitative: interviews, observations, and documentation	Coretax implementation, system quality, information quality, service quality, system use, user satisfaction, net benefits, and the efficiency of Periodic Article 21 Income Tax Return filing.	Coretax improves the efficiency of Periodic Article 21 Income Tax Return filing, simplifies the process, and produces more accurate and integrated information. However, challenges remain, including system disruptions, unstable access, and the need for user adaptation.	Garuda (PERMANA : Jurnal Perpajakan, Manajemen, dan Akuntansi)

No	Authors (Year)	Research Title	Research Method	Measured Variables	Research Findings	Index
9.	Tanty et al. (2026)	Persepsi Wajib Pajak Badan Terhadap Penggunaan Core Tax Administration System Dalam Pelaporan SPT Masa	Qualitative; in-depth interviews with corporate taxpayers, using the Unified Theory of Acceptance and Use of Technology (UTAUT) and descriptive analysis	Corporate taxpayer perceptions, performance expectancy, effort expectancy, facilitating conditions, social influence, use of the Core Tax Administration System, and Periodic Tax Return filing.	The Core Tax Administration System improves data integration and information transparency, supported by adequate guidance. However, ease of use remains constrained by technical issues, while system use is influenced more by government policy requirements than by social influence.	Garuda and SINTA 5 (CITIZEN: Jurnal Ilmiah Multidisiplin Indonesia)
10.	Panjaitan & Yuna (2024)	Pengaruh Coretax terhadap Transparansi dan Akuntabilitas Sistem Perpajakan	Literature review	Coretax implementation, tax system transparency, tax administration accountability, public trust, digital literacy, and technological infrastructure readiness.	Coretax enhances transparency through real-time access to tax information and strengthens accountability through transaction tracking and more efficient audit processes. However, its implementation still faces challenges related to digital literacy and technological infrastructure readiness.	SINTA 3 (Jurnal Riset Akuntansi)
11.	Muttiwijaya et al. (2025)	Digital Transformation in Tax Administration: The Role of Coretax, Service Quality, and Morality in Enhancing MSME Compliance in Indonesia	Quantitative	Service quality, tax morality, tax sanctions, Coretax (moderating variable), and tax filing compliance.	Service quality, tax morality, and tax sanctions have a positive effect on MSME tax filing compliance. Coretax strengthens the effects of these three variables on tax compliance.	SINTA 2 (The Indonesian Journal of Accounting Research)
12.	Putri et al. (2025)	Digital Tax Literacy terhadap Kepatuhan Wajib Pajak	Literature review (qualitative)	Digital tax literacy, TAM (PU and PEOU), and taxpayer compliance.	Digital tax literacy improves taxpayer compliance through the ease and benefits of digital tax services.	SINTA 5 (Jurnal Ilmiah Manajemen dan Kewirausahaan)

No	Authors (Year)	Research Title	Research Method	Measured Variables	Research Findings	Index
13.	Indrijawati et al. (2022)	Deteksi Kepatuhan Wajib Pajak Menggunakan Theory of Planned Behavior; Sebuah Pengujian Teori	Quantitative	Attitudes, subjective norms, perceived behavioral control, intention, and taxpayer compliance.	Attitudes, perceived behavioral control, and intention have positive effects on taxpayer compliance. Intention was proven to mediate the effects of the TPB constructs on compliance.	SINTA 5 (Jurnal Progres Ekonomi Pembangunan)
14.	Hidayat et al. (2025)	How Do Government Digital Content, Theory of Planned Behaviour, and Tax Awareness Affect Tax Compliance?	Quantitative	Government digital content, TPB, tax awareness, and tax compliance.	Government digital content, the Theory of Planned Behaviour, and tax awareness have positive effects on tax compliance.	Garuda and SINTA 2 (Jurnal Bisnis dan Akuntansi)
15.	Fitriandi et al. (2026)	The Mediating Role of Tax Morale in the Relationship Between Perceived Fairness, Trust in Government, and Voluntary Tax Compliance	Quantitative	Perceived fairness, trust in government, tax morale, and voluntary tax compliance.	Tax morale mediates the relationship between perceived fairness and trust in government and voluntary tax compliance.	SINTA 2 (Indonesian Journal of Taxation and Accounting)
16.	Yudha et al. (2026)	Tax Compliance and Tax Morale: Student's Perceptions as the Future Generation of Taxpayers	Quantitative	Tax compliance, tax morale, and students' perceptions.	Students' perceptions indicate that tax morale and tax compliance are interrelated as an important foundation for future taxpayers.	Garudan and SINTA 4 (Jurnal Ekonomi dan Manajemen Indonesia)
17.	Susilawati et al. (2026)	Implicit cognition and tax perceptions: Developing the single-target IAT for tax compliance research in Indonesia	Experimental, instrument development	Implicit tax perception and tax compliance.	The Single-Target IAT instrument is capable of measuring taxpayers' implicit attitudes related to tax compliance.	Scopus Q3 (Cogent Psychology)

No	Authors (Year)	Research Title	Research Method	Measured Variables	Research Findings	Index
18.	Nurhayati et al. (2025)	Determinant Factor of Individual Taxpayer Compliance in Indonesia: Integrates of TPB Theory and Social Identity Theory	Quantitative	TPB, social identity, and individual taxpayer compliance.	Theory of Planned Behaviour factors and social identity are used to explain compliance, with the findings emphasizing the role of behavioral variables and social identity.	Scopus Q2 (Journal of Risk and Financial Management)
19.	Erina, Martina, et al. (2024)	Indonesian Treasury Review Journal of Treasury, State Finance and Public Policies do Happiness and Corruption Affect Tax Morale In Indonesia? An Empirical Analysis	Quantitative	Happiness, corruption, and tax morale.	Higher levels of happiness increase tax morale, whereas corruption decreases tax morale among the Indonesian population.	SINTA 2 (Indonesian Treasury Review: Journal of Treasury, State Finance and Public Policies)
20.	Widianto et al. (2025)	Nudging Taxpayers via Instant Messaging to Submit Their Annual Tax Return: Evidence from a Field Experiment in Indonesia	Field experiment	ax return filing reminders (instant messaging nudges) and annual tax return filing.	Providing tax return filing reminders through instant messaging was proven to increase the rate of annual tax return filing among taxpayers.	Scopus Q1 (Bulletin of Indonesian Economic Studies)

Based on the results of the literature classification, this study uses 20 scientific articles relevant to the topic of tax return reporting accountability. The articles consist of 14 national articles and 6 international articles published between 2022 and 2026. The reviewed literature covers various themes related to tax return reporting accountability, including accountability, governance and trust in taxation, behavioral and psychological factors of taxpayers, tax morale and voluntary compliance, as well as the digitalization of tax administration. The classification of the literature based on publication index is presented in Table 2.

Table 2. Classification of Literature Based on Publication Index

Publication Index	Number of Articles	Percentage
National (SINTA/Garuda)	14	70%
International (Scopus)	6	30%

Publication Index	Number of Articles	Percentage
Total	20	100%

The dominance of national studies indicates that research on tax return reporting accountability is still developing within the context of Indonesian tax administration. National studies primarily focus on efforts to improve taxpayer compliance through the digitalization of tax systems and the enhancement of tax administration. In contrast, international studies tend to examine tax accountability from the perspectives of governance, transparency, public trust in tax authorities, and government interventions. The differences in focus between national and international literature indicate that tax return reporting accountability can be understood through the interrelationship between tax administration, taxpayer behavior, and tax governance.

In addition to the publication index, the articles were also classified based on research themes. This classification was conducted to identify the research areas most frequently examined in the literature related to tax return reporting accountability. The grouping was based on the main substance discussed in each article, allowing each study to be assigned to the theme that best corresponds to its research focus. The results of the classification based on research themes are presented in Table 3.

Table 3. Classification of Literature Based on Research Themes

Research Theme	Number of Articles	Percentage
Accountability, Governance, and Trust in Taxation	3	15%
Taxpayer Behavioral and Psychological Factors	6	30%
Tax Morale and Voluntary Compliance	4	20%
Digitalization of Tax Administration	6	30%
Government Intervention in SPT Reporting	1	5%
Total	20	100%

The classification results indicate that research on SPT reporting accountability has developed across several themes, namely tax accountability and governance, taxpayer behavior and psychological factors, tax morale and voluntary compliance, digitalization of tax administration, and government intervention. Taxpayer behavior and digitalization are the dominant themes, with 6 articles each (30%), while government intervention is the least represented theme (5%). This indicates that the literature has focused more extensively on behavioral and tax administration system aspects than on the concept of accountability itself. These findings provide a basis for synthesizing the relationships among themes in understanding SPT reporting accountability, encompassing accountability and governance, taxpayer behavior, tax morale, digitalization, and government intervention.

Discussion

SPT Reporting Accountability as a Foundation for Accountable Tax Governance

SPT reporting accountability is not only related to the fulfillment of administrative obligations but also reflects the accountability relationship between the government and taxpayers in realizing

accountable tax governance. Sjursen (2023) found that tax payments increase public demands for government accountability, thereby requiring the government to manage tax revenues transparently and responsibly. This finding is further extended by Lü et al. (2025), who demonstrate that government accountability and responsiveness can increase public support for tax policies through growing trust in public institutions. In line with these findings, Widiyanto et al. (2025) demonstrated that government intervention through the provision of annual SPT filing reminders can increase taxpayers' SPT submission. These three findings indicate that government accountability is reflected not only in transparency in tax revenue management but also in the government's ability to provide mechanisms that encourage taxpayers to fulfill their reporting obligations. Thus, accountable tax governance can build the legitimacy of the system while increasing public trust in tax authorities.

Accountability in taxation is not imposed solely on the government but is also realized through taxpayers' responsibility in implementing the self-assessment system. Adem & Jerene (2026) demonstrated that trust in tax authorities and tax morale encourage voluntary compliance, thereby motivating taxpayers to fulfill their tax obligations responsibly. Consistent with this finding, Panjaitan & Yuna (2024) explained that tax administration transparency through the implementation of Coretax strengthens system accountability by increasing information openness and facilitating oversight. These findings indicate that SPT reporting accountability is also influenced by conditions that enable taxpayers to obtain transparent information and develop trust in the tax system. In other words, taxpayers' responsibility for providing tax information cannot be separated from the quality of governance and administrative systems provided by the government.

The relationship among these findings indicates that SPT reporting accountability is formed through the interaction between government accountability and taxpayer responsibility. The government is responsible for providing a transparent and responsive system that supports reporting, while taxpayers are responsible for providing tax information honestly, accurately, completely, and on time. Therefore, SPT reporting accountability does not merely reflect administrative compliance but also constitutes part of tax governance that builds trust and encourages the submission of accountable tax information.

Table 4. Synthesis of SPT Reporting Accountability as a Foundation for Accountable Tax Governance

Aspect	Synthesis of Findings	Implication	References
Government accountability	Government accountability is realized through transparency, responsiveness, and accountable tax revenue management, thereby strengthening the legitimacy of the tax system.	Accountable government governance is a prerequisite for establishing public trust in the tax system.	Sjursen (2023); Lü et al. (2025)
Government support for SPT reporting	Government intervention through SPT filing reminders encourages taxpayers to submit SPTs on time as part of improving the quality of tax governance.	Active government efforts are necessary to strengthen SPT reporting accountability by increasing taxpayer participation.	Widiyanto et al. (2025)

Aspect	Synthesis of Findings	Implication	References
Taxpayer accountability	Trust in tax authorities and tax morale encourage taxpayers to fulfill their tax obligations voluntarily and responsibly.	SPT reporting accountability depends not only on regulations but also on taxpayers' intrinsic awareness.	Adem & Jerene (2026)
Transparency of tax administration	The implementation of Coretax enhances system transparency through data integrity and ease of oversight, thereby strengthening tax administration accountability.	A transparent tax administration system supports more reliable SPT reporting.	Panjaitan & Yuna (2024)

Taxpayer Behavioral Factors in Shaping SPT Reporting Accountability

In addition to tax governance, SPT reporting accountability is also related to taxpayers' behavior in making decisions to fulfill their tax obligations. Indrijawati et al. (2022) explained that compliance behavior begins with intentions influenced by attitudes, subjective norms, and perceived behavioral control, as explained by the Theory of Planned Behavior. Furthermore, Nuriasih et al. (2025) demonstrated that the Theory of Reasoned Action places rational considerations as the basis for individuals' decisions to fulfill their tax obligations. Both studies indicate that taxpayers' decisions to comply are related to the process of intention formation and consideration before behavior is undertaken. Hidayat et al. (2025) found that tax awareness and digital information provided by the government can strengthen taxpayers' intentions to act compliantly. Meanwhile, Nurhayati et al. (2025) demonstrated that social identity also influences tax behavior through a sense of belonging to a group and shared interests. These findings indicate that accountable reporting behavior is formed through the interaction of cognitive, social, and environmental factors that influence taxpayers' decisions before filing their tax returns.

In addition to the process of behavioral formation, moral values and individual characteristics also determine the quality of SPT reporting accountability. Adem & Jerene (2026) found that trust in government increases tax morale, thereby encouraging voluntary compliance. Fitriandi et al. (2026) further extended this finding by demonstrating that tax morale mediates the effects of perceived fairness and trust in government on voluntary compliance. However, Erina, Martina, et al. (2024) explained that tax morale is influenced by levels of happiness and perceptions of corruption, while Yudha et al. (2026) demonstrated that tax morale begins to develop at a young age. From an individual perspective, Dewi & Yasa (2025) found that taxpayer understanding improves taxpayers' ability to fulfill their tax obligations accurately, while Susilawati et al. (2026) demonstrated that implicit perceptions of taxation also influence an individual's tendency to comply. These findings indicate that reporting behavior is determined not only by the existence of regulations but also by taxpayers' trust, moral values, understanding, and perceptions of taxation. These factors are important because the implementation of the self-assessment system provides taxpayers with the discretion to determine and report their own tax information. Therefore, the stronger the internal and social factors shaping taxpayer behavior, the greater the likelihood of achieving SPT reporting that is honest, accurate, complete, and accountable.

Table 5. Synthesis of Taxpayer Behavioral Factors in Shaping SPT Reporting Accountability

Aspect	Synthesis of Findings	Implication	References
Behavioral intention formation	Taxpayers intentions to fulfill their tax obligations are influenced by attitudes, subjective norms, perceived behavioral control, and rational considerations in decision-making.	The formation of accountable behavior should begin with strengthening the factors that influence taxpayers' intentions before SPT reporting is conducted.	Dewi & Yasa (2025);Indrijawati et al. (2022)
Influence of the social environment	Tax awareness, government digital information, and social identity shape taxpayer behavior through environmental influences and social interactions.	Tax education and government communication are important instruments for building responsible reporting behavior.	Hidayat et al. (2025); Nurhayati et al. (2025)
Internalization of moral values	Trust in government, perceived fairness, tax morale, and perceptions of corruption are factors that strengthen taxpayers' intrinsic motivation to fulfill their tax obligations.	SPT reporting accountability cannot be established solely through regulatory enforcement but also requires increased trust and tax morale.	Adem & Jerene (2026); Fitriandi et al. (2026); Erina, Martina, et al. (2024); Yudha et al. (2026)
Kapasitas individu	Taxpayer understanding and individual perceptions of taxation influence the quality of decision-making in providing tax information.	Improving tax literacy is necessary to enable taxpayers to submit SPTs accurately, completely, and responsibly.	Dewi & Yasa (2025); Susilawati et al. (2026)

Digitalization of Tax Administration

Another factor related to SPT reporting accountability is the digitalization of tax administration. Digitalization plays a role in supporting the reporting process by simplifying administration, improving information quality, and strengthening transparency within the tax system. Saktiko & Abdullah (2024) found that the implementation of e-Filing can improve the effectiveness of Annual Individual Taxpayer SPT reporting by providing convenience, speed, and efficiency in tax return submission. This development was further expanded through the implementation of Coretax (PMK No. 81 Tahun 2024, 2024). Anggraeni & Susilowati (2025) explained that Coretax is a digital innovation that integrates tax administration processes, making SPT reporting more efficient and better documented. These findings indicate that developments in tax technology can support more organized reporting; however, these benefits depend on the system's ability to provide information and administrative processes that taxpayers can use effectively.

In addition to improving efficiency, digitalization also strengthens the quality of tax administration governance. Rahayu & Muharam (2025) found that the implementation of Coretax resulted in more integrated reporting data management, although several technical challenges remained during the implementation stage. This finding indicates that system integration is not

always accompanied by fully optimal implementation, as system stability and user capabilities remain important aspects of its utilization. Tanty et al. (2026) demonstrated that corporate taxpayers' perceptions of Coretax are influenced by the system's ease of use and usefulness in supporting SPT reporting. Furthermore, Muttiwijaya et al. (2025) demonstrated that digital transformation supported by service quality and taxpayer morality can improve tax compliance. Putri et al. (2025) also found that digital tax literacy strengthens taxpayers' ability to utilize technology-based tax systems. The relationship among these findings indicates that the digitalization of tax administration does not automatically establish SPT reporting accountability. Digitalization is more appropriately understood as a means of supporting accountability through improvements in process and information quality, while the final outcome remains influenced by digital literacy, service quality, system stability, and taxpayers' readiness to use technology.

Table 6. Synthesis of the Digitalization of Tax Administration

Aspect	Synthesis of Findings	Implication	References
Digitalization of the reporting process	The digitalization of tax administration can improve the efficiency, convenience, and accuracy of the SPT reporting process.	Digital systems support more effective reporting, thereby strengthening tax administration accountability.	Saktiko & Abdullah (2024); Anggraeni & Susilowati (2025)
System integrity and transparency	Coretax integrates tax data and enhances administrative transparency, although its implementation still faces technical challenges.	Data integration strengthens the quality of reporting information, but its effectiveness remains dependent on system stability.	Rahayu & Muharam (2025); Panjaitan & Yuna (2024)
User readiness	User perceptions, service quality, and digital tax literacy influence the effectiveness of utilizing digital tax administration systems.	The development of digital systems needs to be accompanied by improvements in user competence and the quality of tax services.	Tanty et al. (2026); Muttiwijaya et al. (2025); Putri et al. (2025)

CONCLUSION

This study demonstrates that SPT reporting accountability is not only related to the fulfillment of administrative obligations but also reflects taxpayers' accountability for the tax information reported in the SPT. The synthesis of 20 articles indicates that discussions of SPT reporting accountability are associated with three main aspects, namely accountable tax governance, taxpayer behavior, and the digitalization of tax administration. These three aspects complement one another in supporting taxpayers' responsibility to report tax information honestly, accurately, completely, on time, and in an accountable manner. Thus, SPT reporting accountability can be understood not only in terms of compliance with SPT submission requirements but also in terms of accountability for the quality of the information reported, as well as the support provided by tax governance and administrative systems that enable reliable reporting.

This study has limitations because the literature reviewed focuses more extensively on taxpayer compliance, tax behavior, and the digitalization of tax administration than on SPT reporting accountability itself. This condition results in relatively limited discussion of accountability as a form of responsibility, particularly in the context of Coretax implementation and the utilization of prepopulated data features in SPT reporting. In addition, most previous studies have employed behavioral approaches, such as the Theory of Planned Behavior and the Theory of Reasoned Action, while perspectives emphasizing responsibility and accountability, such as Stewardship Theory, still have considerable room for further development. Based on these limitations, future research may examine the relationship between prepopulated data features and SPT reporting accountability, particularly among Individual Taxpayers, and employ Stewardship Theory to understand taxpayers' responsibility for reviewing and being accountable for the information reported in the era of digital tax administration.

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