



AI Integration in Tax Consulting Services: Technology Innovation or a Threat to the Profession?

Ali Tofan^{1*}, Rezza Vitriya², Galuh Tiaramurti³

^{1,2} Sekolah Tinggi Ilmu Ekonomi NU Trate

³ Sekolah Vokasi Universitas Sebelas Maret

ABSTRACT

The application of Artificial Intelligence (AI) based technology in the field of taxation has significantly transformed the way tax consultants serve their clients. AI offers efficiency through the automation of various processes, such as tax reporting, financial information analysis, and detection of potential tax evasion. However, the implementation of AI also raises questions about the future of tax consulting careers, particularly concerning the shift of technical responsibilities and the declining demand for conventional consulting services. This article aims to explore in depth the dual nature of AI as a technological innovation and as a potential challenge to the tax consulting profession. The research employs a qualitative method with a descriptive approach by reviewing recent literature from both national and international sources. The findings reveal that AI has the potential to enhance service quality and transparency in taxation systems, yet it also demands new skill adaptations from tax consultants. Furthermore, there is an urgent need to update tax regulations governing the use of AI, data protection, and legal certainty surrounding algorithm based services. This study recommends synergy among regulators, practitioners, and educational institutions to design policies that balance innovation advancement with the sustainability of the profession.

ABSTRAK

Pemanfaatan teknologi berbasis *Artificial Intelligence (AI)* di bidang perpajakan telah membawa perubahan signifikan pada bagaimana konsultan pajak melayani klien mereka. Kehadiran *AI* menawarkan kemudahan melalui otomatisasi berbagai tahapan, misalnya dalam penyusunan pelaporan pajak, analisis informasi finansial, dan deteksi potensi pengelakan pajak. Namun, implementasi *AI* juga memunculkan pertanyaan tentang prospek karier konsultan pajak di masa depan, khususnya terkait peralihan tanggung jawab teknis karena adanya otomatisasi dan menurunnya permintaan terhadap layanan konsultasi konvensional. Artikel ini berupaya mengulas secara mendalam dua sisi dari *AI*, yaitu sebagai inovasi teknologi dan juga sebagai potensi tantangan bagi profesi konsultan pajak. Metode penelitian yang diterapkan adalah studi kualitatif dengan pendekatan deskriptif melalui kajian literatur terbaru dari berbagai sumber, baik nasional maupun internasional. Hasil penelitian mengungkapkan bahwa *AI* berpotensi meningkatkan mutu pelayanan dan transparansi dalam sistem perpajakan, namun juga menuntut adanya adaptasi keterampilan yang harus dikuasai oleh para konsultan pajak. Selain itu, sangat mendesak untuk melakukan pembaruan regulasi perpajakan yang mengatur pemakaian *AI*, perlindungan data, serta kepastian hukum terkait layanan yang didasarkan pada algoritma. Kajian ini menyarankan adanya sinergi antara pihak regulator, praktisi, dan institusi pendidikan untuk merancang kebijakan yang menyeimbangkan antara kemajuan inovasi dan perlindungan terhadap keberlangsungan profesi.

CONTACT

alitifofan.ak@gmail.com

KEYWORDS

Tax Consultant,
AI Tax Consultant,
Tax Profession
AI Tax Integration

Received: 28/08/2025

Revised: 20/12/2025

Accepted: 20/12/2025

Online: 22/12/2025

Published: 22/12/2025



Risenologi is licenced under a Creative
Commons Attribution 4.0 International
Public Licence (CC-BY 4.0)

INTRODUCTION

The Fourth Industrial Revolution has caused major changes in many fields, including tax consulting (Binus, 2023). The growth of artificial intelligence has made many jobs that used to be done by humans now done by machines. These tasks include analyzing tax data, checking compliance, assessing risks, and preparing reports. This shift changes how people work, making some jobs more efficient but also making others less secure. For tax consultants, who rely on their knowledge of rules and accurate calculations, this new technology brings both challenges and opportunities for new ideas

In Indonesia, the Directorate General of Taxes has started to modernize its system through projects like CoreTax, automated services, and better data sharing (DJP, 2024). These efforts match global trends in digital tax management, but they also mean tax professionals need to keep up with new technologies. Finance Minister Sri Mulyani says AI is a powerful force that improves efficiency and changes the kinds of skills needed in the tax world (DJP, 2024). This idea is also shared by professionals, with the Indonesian Tax Consultants Association worrying that without change, the tax consulting job might not last long (IKPI, 2023).

According to research and practical experience, it is evident that AI can function alongside consultants to enhance services in terms of accuracy and compliance (KPMG & Associates 2025). Nugraha, a 1920s economist, contends that the use of AI and consultants can generate innovative approaches to providing tax advice, such as using forecasting techniques and supporting major decisions. There is limited information about how private tax consultants are coping with the digital transformation of government (Nugraha, 2024). Given that the Financial Sector Development Law (IKPI, 2025) in Indonesia focuses on private consultants as key contributors to the country's tax system, it is necessary to study this further.

To better understand this situation, here's a table that shows the main differences between tax consultants, who use human expertise, and AI systems when it comes to providing tax services.

Table 1. Differences Human Tax Consultant VS AI

| Description | Tax Consultant (Human) | Artificial Intelligence (AI) |
|-----------------------------------|---|--|
| Core role | Expert advisor, interprets law, provides strategy, represents clients | Automated analysis, pattern detection, routine compliance automation |
| Legal & ethical responsibility | Direct liability; bound by ethics and confidentiality | No legal personhood; risk of explainability/bias issues |
| Interpretation of complex law | Strong with ambiguous case | Summarizes well but struggles with novel/ambiguous cases |
| Speed & scale | Limited by human capacity | Fast, scalable for massive data tasks |
| Accuracy & consistency | High when experienced; prone to fatigue errors | Consistent in routine; accuracy depends on data quality |
| Cost | Higher engagement cost | Lower marginal cost for repetitive tasks |
| Client relationship & negotiation | Builds trust, negotiates with authorities | Cannot negotiate; assists with data and briefs |
| Creativity & strategy | Designs novel strategies considering risk | Suggests optimised scenarios but lacks judgment |
| Explainability | Explains reasoning clearly | Black box risk; explanations less intuitive |
| Audit & dispute support | Represents clients in audits and hearings | Supports with sorting evidence but no representation |
| Regulatory updates | Updates via study/training; slower | Ingests real time feeds if configured properly |
| Data privacy | Confidentiality governed by ethics | Technical protections but external cloud risks |
| Best use cases | Complex advisory, representation | High volume compliance, pattern detection |
| Core role | Expert advisor, interprets law, provides strategy, represents clients | Automated analysis, pattern detection, routine compliance automation |
| Legal & ethical responsibility | Direct liability; bound by ethics and confidentiality | No legal personhood; risk of explainability/bias issues |
| Interpretation of complex law | Strong with ambiguous case | Summarizes well but struggles with novel/ambiguous cases |
| Speed & scale | Limited by human capacity | Fast, scalable for massive data tasks |
| Accuracy & consistency | High when experienced; prone to fatigue errors | Consistent in routine; accuracy depends on data quality |

Source: Compiled by the researcher from various journals and publications.

Based on this background, Tofan (2023) looked at the CoreTax system from the viewpoint of tax consultants, sharing important information about the difficulties and chances they encounter when adjusting to digital tax systems. Tofan and Bahari (2024) also point out that younger tax professionals need to understand and accept changes like CoreTax, saying that being flexible and always learning will be key to staying relevant in the future. These studies show that adapting to new technology is not something professionals can choose to ignore it's essential for keeping their work relevant in a world where AI is changing how taxes are handled.

This study wants to closely look at how AI is being used in tax consulting services. It will examine AI as both a new technology and a possible risk to the profession. The study wants to answer two main questions:

- First, how is the use of AI changing the work that tax consultants do and how long can their job last?
- Second, are the tax rules we have right now able to handle the new problems and chances that AI brings to tax services?

By looking at things from all sides, this research helps continue the conversation about how tax consultants can move from being affected by technology to becoming key players in using it wisely. It gives a clear picture of how professionals, government leaders, and researchers can work together to create a future for tax consulting in Indonesia that is both lasting and full of new ideas.

This study also gives useful and relevant information for schools, government agencies, and professional groups. It shows what skills, structures, and ethics are needed to deal with changes brought by technology. As the Fourth Industrial Revolution speeds up, how well tax consultants can use AI will not only affect their ability to stay in business but also how much they can help improve Indonesia's tax system and support the country's financial stability.

The swift ascent of Artificial Intelligence (AI) in the global tax ecosystem has brought about a significant shift in how tax related services are provided, monitored, and controlled. Rather than being technological, this shift also presents structural implications for tax consultants who must reconsider their traditional roles, skills, and professional approaches. Tax authorities and policymakers face a comparable issue in maintaining the relevance and adaptability of current regulations to AI-driven systems. The following are the aims of this study to address these questions:

1. To look into how Artificial Intelligence (AI) is changing the jobs, duties, and future outlook for tax consultants in a world that is becoming more digital.
2. To carefully examine whether existing tax rules are suitable for dealing with both the difficulties and new chances created by AI technologies.

The research's goals are pursued to provide practical insights for practitioners, policymakers, and professional organizations.

METHODS

This study uses a qualitative research method, which involves looking at existing literature and analyzing content to understand how Artificial Intelligence (AI) affects tax consulting services. Qualitative research is good for exploring complex issues, professional views, and the rules that apply, helping to understand both the difficulties and the benefits of using AI in this area. The qualitative process in this study involved a number of steps, such as finding and screening pertinent literature, choosing sources according to predetermined inclusion-exclusion criteria, classifying the effects of AI on tax consulting through thematic content analysis, and synthesizing the findings to create important insights about advantages, difficulties, and regulatory implications.

In order to ensure coverage of the most recent advancements in AI use within tax advising, tax administration, and regulatory frameworks, the literature for this evaluation was gathered between 2021 and 2025. Publications about AI in taxes from peer-reviewed journals, conference proceedings, government documents, respectable professional associations, and industry reports were all included in the inclusion criteria. When offering significant insights, reliable multimedia resources (such as expert-led videos from companies like KPMG, MetroTV, and professional association tax practitioners) were also taken into account. Materials irrelevant to taxes, those that did not specifically address AI, and sources that lacked identified authorship, institutional credibility, or methodological clarity were also excluded. In the end, the review included 33 qualified sources.

To make sure the information is reliable and relevant, we carefully chose different sources. These included:

1. National and International Journals and Research Articles
We looked at academic journals and research papers to find real examples, theories, and opinions about using AI in tax work.
2. Government Regulations and Official Portals
We reviewed official documents from government bodies such as the Directorate General of Taxes (DJP), Ministry of Finance, and others. These sources helped understand the legal and rule based environment for using AI in tax work. We also checked official websites like DJP Online and Pajak.go.id for the latest tax laws, how CoreTax is used, and automated systems for compliance.
3. Professional Association Websites
We checked websites of professional organizations like the Indonesian Tax Consultants Association (IKPI) to get insights on how tax professionals feel about AI. These sources helped understand the views, guidelines, and concerns professionals have regarding the use of AI in their work.
4. Verified Online Content
Researcher included some online sources like news articles, reports from institutions, and information from conferences. We only used materials that were checked and trusted to make sure our findings were accurate

and helpful. These sources provided extra information on how AI is being used in real situations, new policy announcements, and technological changes in tax services.

By looking at all these different sources, the study gives a full picture of how AI is affecting tax consulting. It considers both how professionals are dealing with these changes and the bigger questions about rules and the impact on society.

RESULTS AND DISCUSSIONS

A. Implementation Of AI In Indonesia's Tax System Is Showing Some Good Progress

The tax system of Indonesia is undergoing an early stage of integration with Artificial Intelligence (AI), but progress is expected to continue (DJP, 2023). However, Tax administration is also embracing AI technologies, as the government continues to modernize and embrace new technology while acknowledging that AI can increase efficiency by improving accuracy. Two main areas are the focus of most current applications:

Automated Tax Calculation and Reporting.

Increasingly the use of AI in computing and reporting income tax has made such computation more accurate, faster and less prone to errors. The use of these systems reduces the number of manual tasks and time consuming calculations for human analysts, decreases potential errors in reports, and streamlines overall taxation. However, the efficient handling of large returns by the Directorate General of Taxes (DJP) also enhances the experience of taxpayers through faster feedback and results. This is a positive outcome.

Advanced Compliance Monitoring.

Identifying complex patterns in taxpayer data is another vital application of AI to monitor compliance. The ability of AI to identify anomalies, trends, or potential risks in large datasets is due to their high level of processing power compared to human auditors. The capacity to enhance tax administration's enforcement and monitoring functions allows for a more proactive approach to ensuring compliance and reducing the risk of underreporting or errors.

One of the key drivers of this digital transformation is the Core Tax system, a sophisticated platform that will allow DJP to incorporate AI tools into its working processes. The Core Tax model aims to simplify the administration of taxpayer information, improve compliance with regulations and enhance transparency and responsiveness to public services. Through the integration of AI-driven insights, Core Tax streamlines data aggregation to improve decision making, optimize service delivery time, and boost administrative accuracy.

Despite these developments, there are still many issues to be faced.¹ Incorporating AI into tax administration necessitates robust infrastructure, skilled personnel, and effective regulatory mechanisms to ensure the safe, ethical, & effective use of AI tools. Moreover, stakeholders must address issues related to data privacy, cybersecurity, and accountability, particularly in light of the sensitive nature of taxpayer information.

In general, the use of AI in Indonesia's tax system shows a strategic move towards digitalisation to create streamlined and modern tax administration. While the system is still in its early stages of development, preliminary data suggests that AI could have significant potential to enhance operational capabilities, compliance outcomes, and public confidence in the tax system (DJP, 2023). As adoption rates increase, AI will likely play a central role shaping the future of taxation in Indonesia, challenges and opportunities for policymakers, professionals and taxpayers.

B. Disruption and Threats to Tax Consulting Services:

The introduction of Artificial Intelligence (AI) into the tax consulting field is causing big changes in how businesses operate. It's changing the way tax services are offered, used, and seen. In the past, tax consultants added value by using their knowledge and skills to give advice and make sure clients followed the rules. But now, AI is taking over many of these usual tasks, which makes traditional consulting roles less important.

One big effect of AI is that it's taking over core tax tasks. Things like calculating taxes, preparing tax returns, and checking if something follows the rules are now being done faster and more accurately by AI software. This means less need for people to do these tasks manually and fewer mistakes. Clients get better results in a shorter time and at a lower cost. The ability of AI to handle large amounts of data quickly is making it harder for traditional tax consultants to compete.

AI is also letting taxpayers get tax information on their own, almost instantly, and often for little or no cost. This means people don't need to rely as much on professionals for everyday tax questions. As a result, consultants who mainly offer basic advice and compliance services are seeing less demand. Smaller firms and individual consultants that focus on these simple tasks are especially at risk.

This change isn't just about being faster or more competitive. It's also changing the nature of the profession itself. Tax consultants now have to think about what skills and roles are needed in the future. They're shifting from just doing routine work to offering strategic advice. This means using AI tools to provide deeper insights that go beyond just following the rules. The move involves learning how to use AI for analysis, understanding complex data, and giving advice that's tailored to each client's situation, which machines can't easily do.

Nevertheless, the rise of AI as a powerful new force is also bringing big risks to the future of professional jobs. The market is shrinking, and less human work is needed for routine compliance tasks, making it harder to stay in the field and keep a steady income for tax consultants. Also, the competition is changing because new players like fintech companies, AI-driven platforms, and international service providers are using automation to offer cheaper, easier to scale solutions. For experienced professionals, the danger is that they might lose their jobs if they don't change how they work and find new ways to use their skills in response to these changes.

In short, while AI offers big chances to make work faster, more accurate, and better for clients, it also poses a serious challenge to traditional tax consulting. This change affects how services are provided, what people want, what skills are needed, and how professionals see themselves in their jobs. The key for tax consultants is to see AI not just as a rival to old ways of working, but as a tool to help them give better advice and stay relevant in a fast changing digital tax world. Taking action like learning new skills, using technology, and rethinking what their services offer is important for turning AI's disruption into a chance for stronger, more innovative careers.

C. Opportunities and Adaptation Strategies for Tax Consultants Challenges:

Artificial Intelligence (AI) is changing how traditional tax consulting services work, but it also brings new chances for professionals to grow and offer more value. Studies and research suggest that AI doesn't mean tax consultants will become outdated; instead, it helps redefine their roles by working together with AI (Nugraha, 2024; Wolters Kluwer, 2025; BINUS, 2023). By using AI as a helpful tool, consultants can move away from doing routine tasks and focus on more important work that benefits their clients.

One way this change happens is by making operations more efficient. AI can handle big amounts of data, do calculations quickly, and create detailed reports, which helps human consultants avoid doing repetitive and time-consuming work (Wolters Kluwer, 2025). This lets professionals spend more time on strategic tasks like planning taxes in a personalized way, understanding complex rules, and giving advice that needs human insight. For instance, AI can find chances to save taxes, spot new rules that might affect clients, and help with financial planning by looking at different scenarios, which leads to better and more tailored advice for clients.

Furthermore, the rise of AI presents new business prospects for tax consultants. These include:

- Providing guidance on tax tech solutions powered by artificial intelligence, supporting businesses in selecting and implementing AI-based tax strategies.
- Digital tax literacy training, educating clients and organizations on how to navigate AI-powered tax platforms.
- Incorporating and utilizing AI-driven systems, such as CoreTax or other automated compliance platforms (BINUS, 2023), to guarantee clients receive benefits in regulatory compliance and operations.

The integration of AI into professional practice raises significant ethical and regulatory questions, despite these opportunities. What is the most significant issue with AI-generated decisions, particularly when they yield incorrect tax recommendations or compliance outputs? Additionally, the privacy of clients must be closely monitored to protect their data, especially with the vast amounts of sensitive data processed by AI systems. Proper cybersecurity management, including secure data storage, access controls, and monitoring against malicious cyber threats (IMF, 2024; OECD, 2020), is also necessary.

A robust regulatory and institutional framework is necessary to tackle these challenges. The Indonesian Tax Consultants Association (IKPI, 2025) and other relevant government agencies must collaborate on creating policies that ensure data integrity, ethics, and the quality of advisory services. This is a crucial aspect of the reform agenda. Setting clear boundaries for AI implementation, accountability and security will not only protect clients and professionals but also help build trust in AI-assisted tax services.

Essentially, the use of AI for providing tax consulting services is two faced: one involves conflict and danger, while the other encompasses collaboration and potential.

CONCLUSIONS

Based on the findings from the literature review and content analysis, it is clear that using Artificial Intelligence (AI) in tax consulting services is a big change that has both good and bad effects such as:

1. Despite its traditional relevance, AI provides innovation and efficiency.

Why? The use of AI in tax consulting results in faster, more precise, cost efficient solutions. Yet this development also puts pressure on traditional tax consultants, who must adapt quickly or risk losing market share.

2. AI takes over the role of routine work and makes tax knowledge more accessible. Tax knowledge becomes more easily accessible to the public with the use of AI that can perform repetitive tasks such as data entry, basic calculations, and compliance checks. This modification reduces the need for consultants to handle less complex tasks and necessitate a change in their role and expertise.

3. AI brings new value to society.? Automation has transformed the way consultants work, but it also allows for consultants to offer value added services such as strategic planning, complex advisory roles, and interpreting AI-driven insights to enhance their relevance and expertise.

4. Adherence to AI's potential can only be realized through the implementation of supportive laws, ethical use, and professional training, which governments/professional bodies must establish in advance.

This study lacks empirical support for the application of AI in actual tax consulting settings and is restricted to conceptual and literature-based analysis. To provide more useful insights, future research could use case studies, surveys, or experimental models to investigate how AI performs in fundamental tax activities including automated compliance, risk detection, and tax planning.

REFERENCES

- Amrullah, A. S., dkk. (2024, November). Potensi artificial intelligence (AI) dalam pelayanan dan pengawasan pajak di Indonesia ditinjau dari UU ITE, PP PSTE dan UU KUP. *Equality: Journal of Law and Justice*, 1(2), 79-94.
- Business Insider. (2025). Big Four firms adopt AI in tax services to boost efficiency. Retrieved from <https://www.businessinsider.com>
- DDTC News. (2024). Peran AI dalam dunia perpajakan Indonesia: Tantangan dan peluang. Retrieved from <https://news.ddtc.co.id>
- Deloitte. (2025). Tax transformation trends 2025. Deloitte Insights. Retrieved from <https://www.deloitte.com/global/en/services/tax/research/tax-transformation-trends.html>
- Direktorat Jenderal Pajak Republik Indonesia. (2025). Pajak.go.id. <https://pajak.go.id>
- Direktorat Jenderal Pajak. (2025). DJP Online. <https://djponline.go.id>
- Fidelangeli, A., & Galli, F. (2021). Artificial intelligence and tax law: Perspectives and challenges. *CERIDAP*, 4(October-December), 24–58. <https://doi.org/10.13130/2723-9195/20214-27>
- Fratrič, P., Holzenberger, N., & Restrepo Amariles, D. (2025). Can AI expose tax loopholes? Towards a new generation of legal policy assistants. *arXiv*. <https://doi.org/10.48550/arXiv.2503.17339>
- Gwyther, A., & Berrigan, B. (2023). Tax in a data-driven world: Implementing tax technology for data-driven efficiencies. *The Wall Street Journal & Deloitte*. Retrieved from <https://deloitte.wsj.com/cfo/implementing-tax-technology-for-data-driven-efficiencies-4d299c80>
- Halim, J. A. (2024). The role of artificial intelligence (AI) technology in improving tax compliance in Indonesia.
- Ikatan Konsultan Pajak Indonesia. (2024). Pandangan profesi terhadap penggunaan AI dalam praktik perpajakan. Retrieved from <https://ikpi.or.id>
- Ikatan Konsultan Pajak Indonesia. (2025). IKPI apresiasi edukasi DJSPK soal peran konsultan pajak, dorong urgensi undang-undang KP. IKPI. <https://ikpi.or.id/en/ikpi-apresiasi>
- Ikatan Konsultan Pajak Indonesia. (2025). IKPI. <https://ikpi.or.id>

- International Monetary Fund. (2024). Understanding artificial intelligence in tax and customs administration. <https://www.elibrary.imf.org/view/journals/005>
- Jason On Firms. (2025, May 3). The AI tool that's saving accounting firms HOURS on tax returns [Video]. YouTube. <https://www.youtube.com/watch?v=VNpUqkfk6mI>
- Jurnal.id. (2025). Perkembangan teknologi AI dalam dunia akuntansi. Jurnal. <https://www.jurnal.id/id/blog/artificial-intelligence-ai-dalam-akuntansi/>
- KPMG UK. (2023, August 1). AI and tax: What artificial intelligence means for the tax function [Video]. YouTube. <https://www.youtube.com/watch?v=89e5k41rL5o>
- KPMG. (2025). Digital gateway GenAI: Expect more in tax transformation. <https://kpmg.com/us/en/capabilities-services>
- MetroTV. (2025, July 17). Ditjen Pajak pakai AI awasi media sosial [Selamat Pagi Indonesia] [Video]. YouTube. <https://www.youtube.com/watch?v=kKqedBSBZLM>
- MetroTVNews. (2025, July 16). Nah loh! Ditjen pajak pakai AI awasi medsos [Video]. YouTube. <https://www.youtube.com/shorts/rrutLOYxaTA>
- Nay, J. J., Karamardian, D., Lawsky, S. B., Tao, W., Bhat, M., Jain, R., Lee, A. T., Choi, J. H., & Kasai, J. (2023). Large language models as tax attorneys: A case study in legal capabilities emergence. arXiv. <https://doi.org/10.48550/arXiv.2306.07075>
- Nugraha, A. (2024). Beyond automation: Unleashing the future of artificial intelligence in Indonesian tax administration. Prosiding Seminar Nasional STIAMI. <https://ojs.stiami.ac.id/index.php/PS/article>
- Rahayu, P. (2024). The impact of artificial intelligence on taxation aspect: A qualitative study. *InFestasi*, 20(1), 38–53. <https://doi.org/10.21107/infestasi.v20i1.25002>
- Thomson Reuters Institute. (2025). 2025 Generative AI in professional services: Tax insights. Retrieved from <https://tax.thomsonreuters.com/blog/genai-report-executive-summary-for-tax-professionals-tri/>
- Thomson Reuters Tax & Accounting. (2025, January 30). How AI will impact the tax and accounting profession. Retrieved from <https://tax.thomsonreuters.com/blog/how-ai-will-impact-the-tax-profession/>
- Thomson Reuters. (2024). Generative AI in tax firms 2024 [PDF report]. Retrieved from <https://www.thomsonreuters.com/en-us/posts/wp-content/uploads/sites/20/2024/07/Generative-AI-in-Tax-Firms-2024.pdf>
- Tita, H. M. Y., & Heumasse, A. G. (2025, April). Disrupsi kecerdasan buatan terhadap tanggung jawab hukum pada budaya kepatuhan wajib pajak pelaku industri kreatif. Prosiding Seminar Nasional Manajemen, Desain dan Aplikasi Bisnis Teknologi (SENADA), 8. <http://senada.idbbali.ac.id>
- Tofan, A. (2023). Core tax system menurut persepsi konsultan dan usulan implementasi untuk pemerintah. *Ratio: Reviu Akuntansi Kontemporer Indonesia*, 4.
- Tofan, A., & Bahari, M. (2024). Beberapa poin penting yang perlu dipahami generasi muda dalam pembaruan teknologi pajak: Core Tax. *CASTLE Proceedings*, 4, 180–183.
- Universitas Bina Nusantara. (2023, October 19). Artificial intelligence dalam perpajakan. Binus University. <https://accounting.binus.ac.id/2023/10/19/artificial>