

ABSTRACT

In Indonesia, the taxation system has undergone major changes, shifting from separate services to an integrated digital service called Coretax, which has been implemented since January 1, 2025. Coretax will meet various Taxpayer needs, such as payment, reporting, and monitoring the status of Tax Bills and Confirmation Letters on Requests for Explanation from the tax office. This step shows Indonesia's courage in utilizing advanced digital technology in the field of taxation. According to Wildan (2022), digitalization is a must in facing these tax developments, so tax consultants who are mediators between Taxpayers and the Government must respond to these changes positively and adapt. This is necessary so that tax consultants remain relevant amidst the wave of change where the use of technology such as Robotic Process Automation (RPA) and Artificial Intelligence (AI) is expected to increase the efficiency and effectiveness of services provided to their clients. Tax Consultant Firms registered in Indonesia are the main focus of this study. The purpose of this study is to determine whether technology, technical, organization, clients, and the environment significantly influence the desire of Tax Consultant Firms to implement Robotic Process Automation (RPA) and Artificial Intelligence (AI) related to the services provided. In addition, the purpose of this study is also expected to be a reference if other companies want to implement Robotic Process Automation (RPA) and Artificial Intelligence (AI), especially in consulting service companies.

The research method is a quantitative survey, and research data is obtained by distributing online questionnaires on a scale of 1 to 5 which are distributed via social media, WhatsApp applications, or via LinkedIn. Respondents in this study were full-time employees and had various accounting positions who worked at Tax Consultant companies in Indonesia with non-probability sampling methods and convenience sampling techniques.

The research technique used in this study is path analysis using Smart PLS to test the hypothesis proposed in this study. The dependent variable of this study is the Desire of Consulting Companies to Implement RPA and AI. Meanwhile, the independent variables are technology, technical, organization, clients, and environment as well as subvariables explained in this study. The stages of data analysis are validity testing, reliability testing, outer model analysis, inner model analysis, and hypothesis testing.

The results given depend on the questionnaire distributed and the tests carried out.

Keywords: *Implementation of RPA and AI, tax consultants, technology, technical, organizations, clients, and environment.*