DIGITAL REPORTING ADMINISTRATION READINESS OF THE INDONESIAN DIRECTORATE GENERAL OF TAXES IN FACILITATING THE GLOBAL MINIMUM TAX POLICY

Kenia Khaerunisa Hardiansyah[1] Maria R.U.D. Tambunan[2]

Universitas Indonesia, Depok, West Java, 16424, Indonesia

E-mail: kenia.khaerunisa@ui.ac.id[1] , Maria.tambunan@ui.ac.id[2]

Abstract

Indonesia's participation in the OECD/G20 Two-Pillar Solution obliges the Directorate General of Taxes (DGT) to build adequate digital reporting administration readiness for the Global Minimum Tax (GMT), particularly through the Core Tax Administration System (Coretax) and the eXtensible Business Reporting Language (XBRL) standard. This study analyzes DGT's digital reporting readiness and formulates an optimization strategy, using a qualitative case study approach under a post-positivist paradigm, through in-depth interviews with eight key informants representing regulators, multinational enterprise (MNE) taxpayers, tax consultants, and academics. Data were analyzed using the Structure-System-People (SSP) framework and the Dynamic Capabilities Framework (DCF: sensing-seizing-transforming). Results show readiness is graduated and asymmetric: the regulatory Structure is solid through PMK 136/2024, but the System dimension reveals a structure-system misalignment—the GMT functional module was not yet available in Coretax during the research period, confirmed by three independent sources—while an XML-XBRL semantic interoperability gap risks data incompatibility in future automatic information exchange. The People dimension is the most critical vulnerability, containing two distinct layers: willingness to change and capability to understand, each requiring different interventions. Under DCF, DGT shows top-heavy sensing, seizing constrained by low absorptive capacity from vendor dependency, and the weakest transforming capability due to organizational resistance and a Big Bang rollout strategy. The study recommends four causally linked interventions: establishing lateral coordination mechanisms, aligning data governance with OECD GIR XML Schema, segmenting human resource capacity programs by stakeholder typology, and adopting phased piloting for the GMT module.

***Keywords**: Global Minimum Tax, Coretax, XBRL, digital administration readiness, dynamic capabilities*

1. Introduction

International taxation is undergoing a fundamental transformation through the OECD/G20 Inclusive Framework. The Pillar Two Global Minimum Tax (GMT) sets a minimum effective tax rate (ETR) of 15%, representing a paradigm shift in fiscal sovereignty: taxing rights over undertaxed profits can now be claimed by other jurisdictions through a top-up tax mechanism, including the Income Inclusion Rule (IIR) and the Domestic Minimum Top-up Tax (DMTT). For Indonesia, this obliges the Directorate General of Taxes (DGT) to urgently strengthen its digital reporting administration, since the country's ability to retain domestic taxing rights now depends on that readiness.

The OECD's GloBE Information Return (GIR) requires standardized, machine-readable data using the eXtensible Business Reporting Language (XBRL) taxonomy to enable automatic cross-jurisdictional validation. Indonesia formalized its commitment through Minister of Finance Regulation (PMK) 136/2024, enacting IIR and DMTT effective 1 January 2025, covering approximately 3,000 MNEs with group turnover exceeding €750 million. DGT's principal response is Coretax—the Core Tax Administration System—which is designed to accommodate

GMT reporting. However, the complexity of ETR calculation, high data granularity requirements, and Coretax's stabilization phase present substantial challenges.

Recent literature clusters into three streams. The first evaluates GMT's threat to developing countries' fiscal incentive regimes: Amalia (2023) and Wahidiyah and Hermawan (2023) found that top-up tax mechanisms risk nullifying conventional tax holiday facilities, while Aqilla (2024) urged a shift toward Qualified Refundable Tax Credits. The second employs quantitative modeling: Boukal et al. (2026) projected revenue increases from reduced profit shifting, and Hugger et al. (2025) mapped low-taxed profit distribution across 222 jurisdictions. The third—most relevant—examines digital administration readiness: Anjarwi et al. (2026) identified digital reporting as GMT's transparency backbone, though constrained by the digital divide in developing countries, while KPMG (2025) noted that Coretax's XBRL readiness remains an open question. A persistent gap exists: no study has yet specified precisely where within a developing country's tax administration the readiness gap is concentrated, distinguishing regulatory capacity from operational and human capability.

This study addresses that gap through two complementary theoretical frameworks. The Structure-System-People (SSP) framework (Afuah, 2003; Galbraith, 2002; Waterman et al., 1980) assesses institutional readiness across three interdependent dimensions: Structure (authority coordination), System (Coretax functionality and XBRL readiness), and People (human resource competence). The Dynamic Capabilities Framework (DCF) (Teece et al., 1997; Teece, 2007) analyzes the process through which DGT moves toward readiness via three microfoundations: sensing (detecting environmental change), seizing (mobilizing resources), and transforming (reconfiguring organizational capabilities). SSP answers "is DGT ready?"; DCF answers "how is DGT moving toward readiness?"

The research questions are: (1) How is DGT's digital reporting administration readiness—particularly regarding Coretax and the XBRL standard—in implementing GMT international reporting standards? (2) What optimization strategy can support GMT compliance in Indonesia?

2. Research Method

This study employs a qualitative approach with a descriptive case study design under a post-positivist paradigm. Post-positivism recognizes that reality is objective and empirically investigable, but human understanding of it is always limited and revisable (Creswell & Poth, 2018; Phillips & Burbules, 2000). Rather than recording subjective perceptions, the study actively uses source triangulation—convergence across independent informants—to approach the most accurate representation of DGT's readiness, while critically analyzing divergences to identify differences in context, interest, or information access. This paradigm also licenses analytic generalization: propositions about institutional readiness, system capability, and human capital transformation that can inform similar research in other developing countries.

Primary data were collected through semi-structured in-depth interviews (Kvale & Brinkmann, 2009) with eight key informants, purposively selected across four stakeholder groups: (1) DGT regulators—an official of the International Tax Information Exchange Subdirectorate (PIPI III) and a functional official of the ICT Directorate; (2) MNE taxpayers—the Corporate Tax Manager of Coca-Cola Europacific Partners Indonesia (constituent entity with foreign Ultimate Parent Entity/UPE) and a representative of PT Astra International Tbk (ordinary constituent entity); (3) tax consultants—the Tax Director of Deloitte Touche Solutions and the Head of Pillar Two Advisory at MUC Consulting; and (4) an academic specializing in fiscal administration at Universitas Indonesia. Interviews were conducted between 11–21 June 2026. Secondary data, including PMK 136/2024, PER-6/PJ/2026, and DGT planning documents, were analyzed using document analysis (Bowen, 2009) to verify and contextualize interview findings.

Data analysis proceeded in two complementary layers. First, interview data were mapped onto the SSP framework to assess DGT's administrative readiness. Second, findings were examined through the DCF lens to understand DGT's organizational process toward readiness. Indicators from the conceptual operationalization (Neuman, 2014; Lincoln & Guba, 1985) functioned as sensitizing concepts (Blumer, 1954)—guiding analysis without precluding emergent findings—consistent with the post-positivist approach adopted.

3. Results and Discussion

3.1. Results

3.1.1. SSP Framework: Assessing Administrative Readiness

Triangulation across all eight informants reveals that the three SSP dimensions exhibit unequal maturity, declining consistently from the normative to the operational layer.

Structure: Institutional and Governance Readiness. All informants consistently assessed Indonesia's GMT legal foundation as solid. The PIPI III Section Chief confirmed DGT "always moves quickly in issuing necessary domestic regulations, such as PMK 136/2024 and PER-6/PJ/2026" (Arief Syahriza, Interview, 21 June 2026). Academic informants Dr. Prianto Budi Saptono and Dr. Sandra Aulia independently affirmed the regulatory hierarchy's adequacy. However, both attached an identical critical caveat: regulatory clarity does not guarantee implementation readiness. Dr. Prianto separated these as "two different policy instruments," noting that "the biggest challenge is actually resistance to change among the human resources" (Prianto Budi Saptono, Interview, 20 June 2026). Dr. Sandra Aulia concurred: "drafting PMK is relatively easier, but the real challenge lies in technical implementation in the field" (Sandra Aulia, Interview, 19 June 2026).

Deeper analysis reveals that DGT's Structure fulfills the function of *formalization* (regulatory clarity) but not *integration* (cross-unit coordination enabling system and people to work synchronously)—what Galbraith (2002) terms *structure-system misalignment*. The ICT Directorate official confirmed a sequential dependency: "the IT development team needs a user requirement document before writing code… as long as there is no formal request from the policy-making side, the team cannot move unilaterally" (Harisman Esa Muhammad, Interview, 19 June 2026). This creates a *pooled interdependence* model inadequate for reciprocally interdependent tasks like GMT module development. Dr. Sandra Aulia warned that "if our bureaucracy is slow preparing Coretax for GMT, potential additional tax revenue will be taken over by other countries whose systems are already ready" (Sandra Aulia, Interview, 19 June 2026). Compounding this, the Deloitte informant confirmed that structured three-party coordination (DGT–consultant–

taxpayer) “has so far not existed,” with no dedicated GMT helpdesk, so specific questions must be escalated to the Directorate of International Taxation (Taufan Andiko, Interview, 20 June 2026). This reflects a deficit in *boundary-spanning structure* (Afuah, 2003; Alink & van Kommer, 2016), with informal PIC channels serving as a non-scalable, inequitable workaround.

System: Infrastructure and Technical Architecture Readiness. The ICT Directorate official offered optimistic capacity framing through a consistent analogy: “the state has invested in a house of 500 square meters with only 10 current occupants”—asserting that current constraints relate to access rights, network speed, and traffic concurrency rather than structural limitations. However, in SSP terms (Afuah, 2003), this describes *input capacity* but not *output capability*: Galbraith’s (2002) distinction between *system capacity* (platform potential) and *system functionality* (concrete operational capability). The ‘large house’ analogy describes capacity, not whether the ‘furniture’ (GMT module) is in place.

The most significant System finding is a methodologically robust triangulation: three mutually independent informants—an ICT Directorate official, a Big Four corporate tax manager, and a Pillar Two specialist consultant—all confirmed within a narrow time window (11–19 June 2026) that the GMT functional module was not yet available in Coretax. The ICT official confirmed: “the module indeed does not yet exist in the current system” (Harisman Esa Muhammad, Interview, 19 June 2026). The Coca-Cola Europacific Partners informant confirmed: “the GloBE reporting feature is not yet available… the feature has not yet been opened in Coretax, despite PMK 136 having been issued since 2024” (Bramantyo Singgih Anggoro, Interview, 16 June 2026). MUC Consulting provided the most definitive confirmation: “based on our latest check, the feature in Coretax indeed does not yet exist… the written regulation already exists, but the application container has not been released” (Nendi Bahtiar, Interview, 11 June 2026). This constitutes a *system-structure misalignment*: regulation (Structure) mandates GMT reporting since late 2024, but System has not yet provided the digital container to fulfill that mandate (Alink & van Kommer, 2016).

A further System concern is the *semantic interoperability gap* between Coretax’s domestic XML format and the XBRL taxonomy required by OECD for GIR exchange. XML is a syntactic format defining data structure; XBRL is a semantic standard defining universal data meaning, enabling automatic cross-jurisdictional validation. The PIPI III official confirmed DGT uses “CTS XML” for AEOI, and GIR will use “GIR XML Schema currently being developed by an OECD working party” (Arief Syahriza, Interview, 21 June 2026). If Coretax’s GIR module is developed using DGT-specific XML without full adoption of the international XBRL taxonomy, data incompatibility risks arise once AEOI begins around 2028. This was confirmed by the Coca-Cola Europacific Partners informant: despite using SAP S/4HANA, “the XBRL specification in Indonesia is quite specific” and not fully aligned with global standards (Bramantyo Singgih Anggoro, Interview, 16 June 2026). Compounding this, the Deloitte informant’s direct experience with safe harbour reviews revealed CbCR data duplication (dividend income double-counting) requiring sanitization—empirical proof that data governance gaps are not hypothetical but already manifest, creating a *cascade effect* on ETR accuracy and GIR reliability.

People: Human Resource Readiness. The People dimension was raised spontaneously and most frequently by nearly all informants—methodologically indicating it as the most pressing concern. The Deloitte informant reported that KPP-level officers had "not yet" mastered GMT rules, with DGT "still planning a roadshow-style internal socialization" (Taufan Andiko, Interview, 20 June 2026). MUC Consulting corroborated: "substantive supervision may only be effective around 2027 or 2028" (Nendi Bahtiar, Interview, 11 June 2026). Secondary data corroborate: 36.4% of DGT employees at East Java Regional Office I reported a lack of technical training as the primary obstacle to Coretax utilization.

Critical analysis reveals two distinct People layers requiring fundamentally different interventions. The first is *willingness to change*—the psychological resistance identified by Dr. Prianto ("people tend to be comfortable with the old system")—which is a *change management* problem addressable through communication, incentives, and transformational leadership (Weiner, 2009). The second is *capability to understand*—the cognitive-functional gap Dr. Sandra Aulia described ("tax officers are still confused facing this automated system change")—which is a deep *knowledge gap* requiring long-term competency investment in ETR formula logic, GloBE income calculation, and data interpretation from AI-powered analytics. Conflating these two layers through a generic training program risks being superficial. Furthermore, the People dimension is *structurally determined*: MNEs with foreign UPEs benefit from *knowledge spillover* from global parent entities already operating under Pillar Two since 2024, while Indonesian-UPE MNEs face a *cold start problem*—building GMT capability from zero while bearing full GIR consolidation responsibility. This implies that DGT's capacity programs must be segmented by stakeholder typology, not uniform.

3.1.2. DCF Framework: Assessing Optimization Strategy

Sensing: Detecting Global Policy Change. Both academic informants assessed DGT's sensing as relatively mature at the strategic level. Dr. Sandra Aulia stated: "DGT already has clear awareness of the global GMT policy and knows it must change its internal business model" (Sandra Aulia, Interview, 19 June 2026). Dr. Prianto traced this to Indonesia's automatic G20 engagement with OECD agendas since 2011 (Prianto Budi Saptono, Interview, 20 June 2026). This is evidenced by rapid regulatory response (PER-6/PJ/2026 closely following PMK 136/2024) and active participation in three simultaneous OECD Global Forum peer reviews. However, sensing is *top-heavy* (Teece, 2007; Helfat et al., 2007): highly concentrated at the strategic-policy level but not yet distributed to KPP execution. This constitutes a *sensing overload* risk—the volume and complexity of OECD guidance (including 160+ cases in PMK alone) may exceed the absorption capacity of even dedicated units, let alone field officers.

Seizing: Capturing Technological Opportunities. Both academics consistently assessed seizing as "still in process." Dr. Sandra Aulia noted Coretax "was designed with great analytical capability and its own AI system, but is still under development and not yet running optimally" (Sandra Aulia, Interview, 19 June 2026). Dr. Prianto identified the structural root cause: vendor dependency. "Coretax was built by a third-party vendor. Once their task is complete, that's it (cut)." DGT now "must learn the source code itself"—a condition Eisenhardt and Martin (2000) characterize as *low absorptive capacity*, where DGT acquires a product without the embedded knowledge to develop and modify it. This directly explains the GMT module delay: development of new functionality on a platform not yet fully mastered internally takes longer, is more error-prone, and creates ongoing vendor dependence. A positive seizing signal is the Directorate

General's budget request of trillions of Rupiah for AI development (Harisman Esa Muhammad, Interview, 19 June 2026) and collaboration with the Korika AI platform. However, this constitutes *narrow seizing* (Teece, 2018): capturing technological opportunity without integrating end-user perspectives. Dr. Prianto confirmed tax consultants were not involved in module design (Prianto Budi Saptono, Interview, 20 June 2026)—forgoing operational knowledge that only practitioners possess about what data is needed, in what format, and with what GloBE business logic.

Transforming: Reconfiguring Organizational Capabilities. Transforming received the most critical assessment. Dr. Sandra Aulia stated explicitly: "I have not seen the Business Process Transformation (BPT) division carry out mature transformation specifically for the GMT module. It still appears to be at a very early stage" (Sandra Aulia, Interview, 19 June 2026). The theoretical linkage between People (SSP) and Transforming (DCF) is not merely correlational but causal: Weiner's (2009) *organizational readiness for change*—the collective psychological condition determining whether members will support or resist change—directly limits transformation speed and depth regardless of technological investment. The choice of Big Bang deployment for Coretax (versus the phased piloting used for e-Faktur and e-Form) further minimized *path-dependent learning* (Teece, 2007). A positive counter-example exists at the policy level: the development of Refundable Tax Credit (RTC) instruments to replace conventional tax holidays, allowing the 15% minimum tax while maintaining investor competitiveness—demonstrating that DGT's transforming capability functions well when policy direction is clear and authority concentrated. Tax consultant projections converge on a narrow timeline: registration/payment modules estimated ready by September–December 2026, full GloBE/GIR reporting module needed before the June 2027 GIR deadline—a runway of under six months for payment modules and under one year for full GIR, with transforming capability still at an early stage.

3.2. Discussion

Reading SSP and DCF findings together reveals three integrative threads that constitute this study's main analytical contribution.

First, the largest readiness gap consistently lies in the human-organizational dimension (People in SSP, Transforming in DCF), not in regulation or infrastructure alone. This confirms but refines Alink and van Kommer's (2016) proposition that effective digital tax administration requires simultaneous strengthening of structure, system, and people: in DGT's case, the asymmetry is a *graduated decline* in readiness maturity from the normative toward the operational layer. DGT has achieved *regulatory readiness* and *strategic awareness*, but has not yet converted these into *operational readiness* and *organizational transformation*.

Second, the sequential dependency in DGT's Structure has a direct causal relationship with the delay in Seizing. The ICT Directorate's account that the development team "cannot move unilaterally" without formal policy instructions, combined with vendor dependency requiring DGT to "learn first," jointly explain why the GMT module remained unavailable despite finalized supporting regulation since late 2024. This empirically supports Teece's (2007) argument that seizing capability is *organization-structure dependent*: it cannot develop beyond the limits set by surrounding coordination structures.

Third, the study identifies a significant *structurally determined readiness asymmetry* between DGT (supply side) and MNE taxpayers (demand side), differentiated by group ownership structure. Foreign-UPE MNEs (represented by Coca-Cola Europacific Partners Indonesia) exhibit sensing and seizing capabilities considerably more mature than DGT itself—with two years of internal ETR calculation experience and finalized working papers, describing themselves as "two steps ahead of DGT." Indonesian-UPE MNEs, by contrast, face a cold start problem: building GMT capability from zero while bearing full GIR consolidation responsibility. This implies that the heaviest administrative burden falls on a group not directly represented in this study, requiring targeted DGT support.

These three threads generate the study's core proposition: *DGT's GMT digital reporting administration readiness is graduated and asymmetric, not binary*. It is graduated because maturity declines consistently from the normative to the operational layer. It is asymmetric because distribution is uneven—between DGT headquarters and tax offices, between large and medium consulting firms, and between foreign-UPE and domestic-UPE MNEs. This proposition implies that an effective optimization strategy cannot be uniform but must explicitly target different readiness layers with differentiated interventions.

4. Conclusion

This study concludes that DGT's digital reporting administration readiness for GMT compliance is graduated and asymmetric, declining from normative strength to operational weakness. Structure is institutionally solid but carries a *structure-system misalignment*: regulatory completeness without matching coordination capacity. System has achieved *platform readiness* but not *functional readiness*: the GMT module is unavailable, the XML–XBRL semantic gap persists, and data governance deficits are empirically confirmed. People is the most critical vulnerability, containing two distinct layers—*willingness to change* and *capability to understand*—requiring differentiated interventions that generic training cannot address. Under DCF, top-heavy sensing, vendor-constrained seizing, and nascent transforming collectively lock DGT into a cycle where Structure fragmentation constrains Seizing, People weakness constrains Transforming, and both slow System.

The study recommends four causally linked interventions, ordered by structural priority. *First*, establish a lateral coordination mechanism and single point of accountability for the GMT cycle, breaking the sequential dependency between regulatory and IT units. Without this, System and People investments remain bottlenecked by bureaucratic chains. *Second*, align Coretax's GIR data format with the OECD GIR XML Schema taxonomy and implement front-end data validation, addressing data governance in parallel with—not after—module development. *Third*, design segmented human resource capacity programs by stakeholder typology: change management for KPP/AR officers, knowledge deepening for International Tax Directorate staff, and tailored guidance for Indonesian-UPE MNEs facing the cold start problem. *Fourth*, adopt phased piloting for the GMT module, reduce long-term vendor dependence through accelerated internal knowledge transfer, and leverage synergies with OJK and the Indonesia Stock Exchange—institutions with over a decade of XBRL implementation experience—to address the low absorptive capacity constraining seizing.

This study's limitation lies in its timing: data were collected before the GMT module's official release. Future research should evaluate post-implementation effectiveness, including GIR exchange mechanisms, AEOI adoption for the Crypto-Asset Reporting Framework, and broader data governance, cybersecurity, and interoperability dimensions aligned with OECD Tax Administration 3.0.

5. Reference

Afuah, A. (2003). *Innovation management: Strategies, implementation, and profits.* Oxford University Press.

Alink, M., & van Kommer, V. (2016). *Handbook on tax administration* (2nd rev. ed.). IBFD.

Amalia, R. (2023). Analisis implikasi global minimum tax terhadap skema insentif pajak penghasilan di Indonesia. *Jurnal Pajak Indonesia (JPI), 7*(1), 124–138.

Anjarwi, A. W., Azmi, A. C., Hidayat, K., & Ningsih, D. N. C. (2026). Digital reporting and the global minimum tax: OECD Pillar Two implementation. *Policy Design and Practice.* https://doi.org/10.1080/25741292.2026.2617719

Aqilla, N. (2024). Re-evaluasi insentif pajak di Ibu Kota Nusantara (IKN) pasca implementasi Pilar Dua OECD. *Jurnal Kebijakan Publik & Administrasi, 28*(2), 210–225.

Blumer, H. (1954). What is wrong with social theory? *American Sociological Review, 19*(1), 3–10.

Bowen, G. A. (2009). Document analysis as a qualitative research method. *Qualitative Research Journal, 9*(2), 27–40.

Boukal, T., Janský, P., & Palanský, M. (2026). Decomposing the revenue implications of the global minimum tax. *European Tax Studies, 14*(3), 312–330.

Creswell, J. W. (2014). *Research design: Qualitative, quantitative, and mixed methods approaches* (4th ed.). SAGE Publications.

Creswell, J. W., & Poth, C. N. (2018). *Qualitative inquiry and research design: Choosing among five approaches* (4th ed.). SAGE Publications.

Eisenhardt, K. M., & Martin, J. A. (2000). Dynamic capabilities: What are they? *Strategic Management Journal, 21*(10–11), 1105–1121.

Galbraith, J. R. (2002). *Designing organizations: An executive guide to strategy, structure, and process.* Jossey-Bass.

Helfat, C. E., et al. (2007). *Dynamic capabilities: Understanding strategic change in organizations.* Blackwell Publishing.

Hugger, F., Gonzalez Cabral, A. C., & O'Reilly, P. (2025). Global distribution of low-taxed profits: Evidence from 222 jurisdictions. *Oxford University Centre for Business Taxation Working Paper,* No. 25/08.

Kementerian Keuangan Republik Indonesia. (2024). *Peraturan Menteri Keuangan Nomor 136 Tahun 2024 tentang Pengenaan Pajak Minimum Global berdasarkan Standar Global Anti-Base Erosion.*

KPMG Indonesia. (2025). *Navigating the core tax administration system in the era of global minimum tax.* KPMG Thought Leadership Report.

Kvale, S., & Brinkmann, S. (2009). *InterViews: Learning the craft of qualitative research interviewing* (2nd ed.). SAGE Publications.

Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry.* SAGE Publications.

Neuman, W. L. (2014). *Social research methods: Qualitative and quantitative approaches* (7th ed.). Pearson.

OECD. (2023). *Tax challenges arising from the digitalisation of the economy: GloBE Information Return (Pillar Two).* OECD Publishing.

Phillips, D. C., & Burbules, N. C. (2000). *Postpositivism and educational research.* Rowman & Littlefield.

Teece, D. J. (2007). Explicating dynamic capabilities: The nature and microfoundations of (sustainable) enterprise performance. *Strategic Management Journal, 28*(13), 1319–1350.

Teece, D. J. (2018). Dynamic capabilities as the core of a resource-based theory of the firm. *Strategic Management Journal, 39,* 1319–1350.

Teece, D. J., Pisano, G., & Shuen, A. (1997). Dynamic capabilities and strategic management. *Strategic Management Journal, 18*(7), 509–533.

Wahidiyah, D., & Hermawan, A. (2023). Implikasi global minimum tax terhadap fasilitas tax holiday di Indonesia: Tinjauan hukum normatif. *Jurnal Hukum Pajak, 5*(2), 88–104.

Waterman, R. H., Peters, T. J., & Phillips, J. R. (1980). Structure is not organization. *Business Horizons, 23*(3), 14–26.

Weiner, B. J. (2009). A theory of organizational readiness for change. *Implementation Science, 4*(1), 67.

Yin, R. K. (2018). *Case study research and applications: Design and methods* (6th ed.). SAGE Publications.