

Abstract

The purpose of this research is to examine to analyze the readiness of individual prospective taxpayers in tax reporting using the Technology Acceptance Model (TAM). The research sample consists of 105 undergraduate accounting students from Faculty of Economics and Business, Universitas Gadjah Mada who meet specific criteria. Primary data were collected through an online questionnaire distributed via Google Forms. The data were analyzed using the Structural Equation Modeling-Partial Least Squares (SEM-PLS) method with SmartPLS version 4.1.0.9 software. The theoretical framework of this study is based on the Technology Acceptance Model (TAM), which includes perceived ease of use, perceived usefulness, and behavioral intention. The findings indicate that these perceptions have a significant positive impact on the readiness of prospective taxpayers in filing their tax returns using the e-Filing system in Coretax.

Keywords : *tax reporting, e-Filing, Coretax, prospective taxpayers, SEM-PLS, prospective taxpayers, technology acceptance model.*