

Evaluation Of E-Filing Information System Performance at KPP Pratama Kendari Using COBIT 5.0 Framework

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Abstract

This study aims to evaluate the performance of the E-Filing information system at the Pratama Kendari Tax Office (KPP Pratama Kendari) using the COBIT 5.0 framework approach, and to identify weaknesses, risks, and recommendations for improving system efficiency and reliability. This research employs a qualitative-quantitative analysis approach. Data collection was conducted through in-depth interviews with stakeholders at KPP Pratama Kendari, non-participant observation, Focus Group Discussion (FGD) with experts in taxation and information systems, and surveys of 15 respondents from 2 divisions. Data analysis used the COBIT 5.0 framework, including mapping Enterprise Goals to IT Related Goals and subsequently to COBIT 5.0 Processes, as well as measuring maturity levels using indices 0–5. This research comprehensively applies the COBIT 5.0 Framework in the context of local tax institutions, specifically KPP Pratama Kendari, which has not been extensively explored in previous studies. This research also identifies the readiness of KPP Pratama Kendari in facing the transition from E-Filing to the Coretax DJP system starting in 2026. The research is limited to KPP Pratama Kendari and the 2024 period. Recommendations for improvement are provided in three timeframes: short-term (infrastructure capacity and helpdesk services), medium-term (information security policy development and regular security audits), and long-term (system integration and HR capability enhancement). This research contributes to the development of tax information system policies in the Coretax era.

Keywords

Tax Services, System Performance Evaluation, Information System, E-Filing, COBIT 5.0.



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INTRODUCTION

Information systems have evolved and become the backbone for many organizations in managing various business processes, including those related to taxation. In particular, the use of Electronic Information Systems (EIS) has become increasingly common as an effort to improve efficiency, accuracy, and affordability in

tax reporting (Nafisah, 2024). The development of EIS has become a new issue that requires evaluation. Evaluation in this context is intended to measure the performance of the EIS in supporting business goals and to guide development steps so the EIS can contribute to optimizing organizational achievement (Widia Nurdiani et al., 2022).

The Indonesian Ministry of Finance has encouraged the implementation of E-Filing based on the Director General of Taxes Regulation Number PER-47/PJ/2008. This step is part of the digital transformation in the taxation sector. One institution implementing this system is the Pratama Kendari Tax Office (KPP Pratama Kendari). The E-Filing system is a system for submitting Annual Tax Returns (SPT) conducted online and in real-time (Josephin et al., 2025). The implementation of the E-Filing system at KPP Pratama Kendari aims to facilitate taxpayers in submitting their SPT. Based on data, KPP Pratama Kendari has 331,412 registered taxpayers across five regencies/cities in its working area, with SPT reporting realization reaching 86.4 percent as of October 2025, indicating there is still room for improvement of approximately 13.6 percent before year-end. KPP Pratama Kendari actively conducts socialization and education to the public regarding SPT reporting through E-Filing, including training for village officials in North Konawe and workshops with BPMP Sultra regarding Coretax DJP activation procedures.

Previous research by (Nur et al., 2020), (Sekti et al., 2022), as well as (Mardiana et al., 2020) has examined the evaluation of E-Filing information system implementation, focusing on evaluating user perceptions of the system's ease of use. Research by (Louis & Fianty, 2023) evaluated IT governance using COBIT 5 and found a maturity level at level 3. Similar research by (Triwibowo et al., 2024) found comparable results in evaluating cooperative information systems. Research by (Syafrizal et al., 2020) on cloud computing security assessment frameworks also emphasized the importance of security aspects in information system evaluation.

However, KPP Pratama Kendari has not conducted an in-depth evaluation of the E-Filing information system performance. The intended evaluation in this context is to measure the weaknesses, security, risks, and service quality of the E-Filing system. Thus, KPP Pratama Kendari cannot yet determine exactly how optimal the implementation of the system is. The success of EIS implementation is not only determined by the ease of the system used but also by various other factors (Orlovskiy & Kopp, 2020). Evaluation of system performance is a systematic assessment of a system to provide an overview of whether the running system is in accordance with what is needed and in accordance with the objectives of an

organization (Widia Nurdiani et al., 2022). In the tax context, information system performance evaluation is important to ensure optimal contribution to tax services. E-Filing is a system for submitting Annual Tax Returns electronically, conducted online and in real-time through the official portal of the Directorate General of Taxes (Sekti et al., 2022). This system allows taxpayers to report their tax obligations without having to come directly to the Tax Office. E-Filing is part of the government's digital transformation efforts to improve the efficiency, accuracy, and affordability of tax reporting (Nur et al., 2020).

COBIT (Control Objectives for Information and Related Technologies) is an EIS Governance framework intended for management, EIS service staff, control departments, audit functions, and business process owners aimed at ensuring confidentiality, integrity, and availability of data as well as sensitive and critical information (Fahmi, 2015). The application of COBIT 5.0 is not only focused on technical issues in EIS but goes deeper by looking at other resources related to EIS governance in achieving business goals (Swdaya et al., 2020).

COBIT 5 is structured into five core domains that are categorized into two major areas: Governance and Management (ISACA, 2012). The Governance area consists of the Evaluate, Direct, and Monitor (EDM) domain, which focuses on ensuring that stakeholder needs, organizational objectives, and strategic priorities are properly evaluated, translated into governance directions, and continuously monitored to achieve desired outcomes. This domain emphasizes accountability, value creation, risk optimization, and resource management.

The Management area comprises four domains. The first is Align, Plan, and Organise (APO), which focuses on aligning information technology with organizational strategies through effective planning, policy development, resource management, and organizational structuring. The second domain, Build, Acquire, and Implement (BAI), addresses the processes involved in developing, acquiring, implementing, and maintaining IT solutions and infrastructure to support business requirements. The third domain, Deliver, Service, and Support (DSS), emphasizes the operational aspects of IT governance, including service delivery, security management, incident handling, continuity management, and user support to ensure reliable and efficient IT services. Finally, the Monitor, Evaluate, and Assess (MEA) domain focuses on continuously monitoring organizational performance, evaluating the effectiveness of governance and management processes, assessing compliance with internal policies and external regulations, and identifying opportunities for continuous improvement. Together, these five domains provide a comprehensive

framework for governing and managing enterprise information technology to ensure that IT investments effectively support organizational goals and create sustainable value (ISACA, 2012). Cobit 5.0 uses a maturity level model with a scale of 0 to 5 (Louis & Fianty, 2023):

Table 1. Maturity Level

Index	Maturity Level	Description
0	Incomplete Process	Process is incomplete or not implemented
1	Performed Process	Process is performed but not yet structured
2	Managed Process	Process is managed and controlled
3	Established Process	Process is established and standardized
4	Predictable Process	Process is measurable and predictable
5	Optimising Process	Process is continuously optimized

A few researchers have focused on user perception evaluations of E-Filing systems, but there have been limited studies concerned on comprehensive performance evaluation using the COBIT 5.0 framework in the context of local tax institutions, particularly regarding information security aspects and readiness for system transition to Coretax DJP. Therefore, this research intends to fill this gap by applying the COBIT 5.0 framework comprehensively to evaluate E-Filing system performance in the context of tax institutions at the local level that has not been extensively explored. The objectives of this research are: (1) to measure the maturity level of E-Filing information system governance at KPP Pratama Kendari based on the COBIT 5.0 Framework; (2) to identify weaknesses and risks related to E-Filing system information security; and (3) to provide improvement recommendations to enhance the efficiency and reliability of the E-Filing system at KPP Pratama Kendari.

METHODS

This study employed a mixed-methods approach by integrating qualitative and quantitative methods to evaluate the performance of the E-Filing information system at KPP Pratama Kendari, Southeast Sulawesi, Indonesia. The evaluation was conducted using the COBIT 5 framework developed by ISACA, which provides a comprehensive framework for assessing the governance and management of enterprise information technology. COBIT 5 enables the systematic identification, classification, and evaluation of IT governance processes, thereby supporting the development of evidence-based recommendations to improve the effectiveness, efficiency, and reliability of the E-Filing information system. The research was conducted at KPP Pratama Kendari from January to December 2025. Primary data

collection took place between March and November 2025, while the remaining period was dedicated to research preparation, data analysis, interpretation of findings, and report preparation.

The study utilized both primary and secondary data sources. Primary data were collected through in-depth interviews, non-participant observations, focus group discussions (FGDs), and questionnaire surveys. The in-depth interviews involved key informants from the Data and Information Processing Division, the Internal Audit and Compliance Division, the Service Division, and several functional officers responsible for tax administration and information system management. Non-participant observations were conducted to examine the implementation of electronic tax return (SPT) reporting through the E-Filing system and to observe user interactions with the digital tax administration system without disrupting routine organizational activities. Focus Group Discussions (FGDs) were organized with experts in taxation, information systems, and internal auditing to validate the preliminary COBIT 5 mapping results and provide expert judgments regarding the selection of relevant governance processes. Questionnaire surveys were administered to 15 employees selected through purposive sampling from two organizational divisions. The sample size and sampling approach followed the methodology adopted by previous COBIT-based studies (Febriani & Manuputty, 2021).

Secondary data were obtained from organizational documents and official records, including KPP Pratama Kendari policies and standard operating procedures, E-Filing system performance reports, applicable taxation regulations such as PER-47/PJ/2008 and other relevant tax legislation, and statistical reports on annual tax return (SPT) submissions published by the Directorate General of Taxes. Data analysis was conducted following the COBIT 5 assessment methodology in three sequential stages. The first stage involved the COBIT 5 Goals Cascade mapping process to identify governance and management processes relevant to the organization's strategic objectives. This process consisted of mapping organizational objectives into Enterprise Goals based on COBIT 5 Appendix D, translating the Enterprise Goals into IT-Related Goals using Appendix B, and subsequently mapping the IT-Related Goals into COBIT 5 Processes according to Appendix C. This systematic mapping enabled the identification of the governance and management processes that were most relevant to evaluating the E-Filing information system.

The second stage involved assessing process capability using the COBIT 5 Process Assessment Model (PAM). Before conducting interviews and distributing questionnaires, the researchers organized FGDs with selected experts to discuss and

validate the COBIT 5 mapping results. The insights obtained from these discussions were incorporated into the development of interview guides and questionnaire instruments. The assessment criteria were derived from the COBIT 5 Process Reference Model (PRM) and Process Assessment Model (PAM). Data collection was subsequently carried out through interviews, observations, and self-assessment questionnaires involving representatives from the Data and Information Processing Division, the Internal Audit and Compliance Division, the Service Division, several functional officers, and selected E-Filing users within KPP Pratama Kendari.

The final stage focused on measuring the capability level of each selected COBIT 5 process. Capability assessment followed the COBIT 5 Process Capability Model, which evaluates organizational processes across capability levels ranging from Level 0 (Incomplete Process) to Level 5 (Optimizing Process). Questionnaire responses were measured using a five-point Likert scale and converted into capability scores. The capability index for each process attribute was calculated using the following formula (Lane, 2014):

$$\text{Attribute Capability Index} = \Sigma (\text{Total Responses} \times \text{Weight}) / \text{Number of Respondents}$$

The overall capability index was then calculated using the following equation:

$$\text{Capability Index} = \Sigma \text{Attribute Capability Index} / \Sigma \text{Process Attributes}$$

The calculated capability levels were interpreted according to the COBIT 5 capability classification to determine the current level of IT governance implementation within the E-Filing information system and to identify improvement opportunities for enhancing governance effectiveness, operational performance, and service quality.

Table 2. Score Classification

Score	Maturity Level
4.51 – 5.00	Level 5 (Optimising)
3.51 – 4.50	Level 4 (Predictable)
2.51 – 3.50	Level 3 (Established)
1.51 – 2.50	Level 2 (Managed)
0.51 – 1.50	Level 1 (Performed)
0.00 – 0.50	Level 0 (Incomplete)

All evaluation stages, from the implementation of the COBIT 5 framework to the capability level assessment, were conducted in accordance with the COBIT 5 guidelines published by the Information Systems Audit and Control Association

(ISACA, 2012). Following the capability assessment, the final stage involved analyzing and interpreting the collected data to determine the current condition of the E-Filing information system and its IT governance capability level. The analysis focused on identifying the strengths and weaknesses of the existing governance processes, measuring the extent to which each selected COBIT 5 process achieved its expected capability level, and identifying gaps between the current and desired conditions. The findings were then interpreted comprehensively by integrating quantitative capability assessment results with qualitative evidence obtained from interviews, observations, and focus group discussions. This triangulation process enabled a more comprehensive understanding of the factors influencing the performance of the E-Filing system and served as the basis for formulating practical recommendations to improve IT governance, enhance system performance, and support the continuous development of the E-Filing information system at KPP Pratama Kendari.

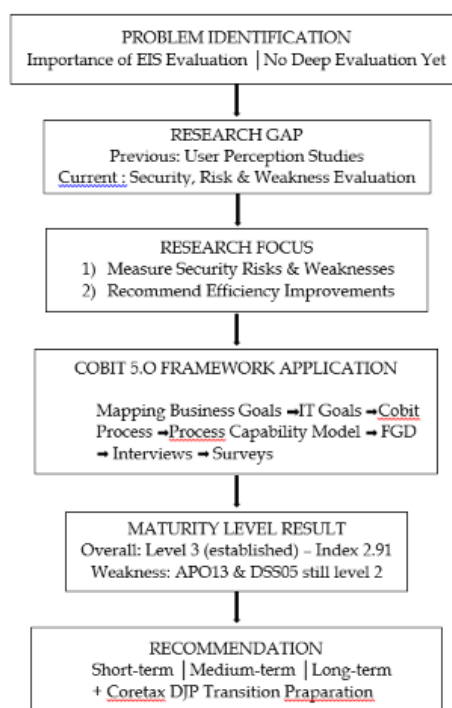


Figure 1. Research Framework

FINDINGS AND DISCUSSION

General Description of KPP Pratama Kendari

The Pratama Kendari Tax Office (KPP Pratama Kendari) is a regional office of the Directorate General of Taxes (DGT), Ministry of Finance of Indonesia, responsible

for tax administration within its jurisdiction, which includes Kendari City, Konawe Regency, South Konawe Regency, North Konawe Regency, Kolaka Regency, and East Kolaka Regency in Southeast Sulawesi Province. As of 2025, KPP Pratama Kendari serves 331,412 registered taxpayers, making it one of the key tax administration offices in the region. To improve tax compliance and accelerate digital transformation in tax services, KPP Pratama Kendari has extensively implemented the E-Filing system, enabling taxpayers to submit their Annual Tax Returns (SPT) electronically in a more efficient, transparent, and accessible manner.

To support the successful implementation of the E-Filing system, KPP Pratama Kendari continuously conducts public outreach, education, and capacity-building programs for taxpayers and government institutions. These initiatives aim to increase digital literacy, improve taxpayers' understanding of electronic tax reporting procedures, and encourage broader adoption of digital tax services. Among the major activities conducted in 2025 were a three-day E-Filing training program for 80 village government officials in North Konawe Regency held in September 2025, a workshop in collaboration with the Southeast Sulawesi Center for Educational Quality Assurance (BPMP Sultra) focusing on the activation procedures of the Coretax DJP system, and tax compliance socialization programs for financial managers from various public institutions. These educational initiatives demonstrate KPP Pratama Kendari's commitment to strengthening taxpayer compliance, enhancing digital tax administration, and ensuring the effective utilization of the E-Filing information system across its service area.

COBIT 5.0 Mapping Result

Based on the initial identification conducted through stakeholder interviews and a review of organizational documents, several business goals were identified as being directly related to the implementation of the E-Filing information system at KPP Pratama Kendari. These goals include increasing taxpayer compliance in the submission of Annual Tax Returns (SPT), improving the quality of tax administration services, enhancing operational efficiency and effectiveness, maintaining the security and integrity of taxpayer data, and ensuring compliance with applicable taxation regulations. These business objectives reflect the organization's commitment to strengthening digital tax administration while delivering reliable, secure, and user-oriented electronic services.

Following the COBIT 5 Goals Cascade approach, the identified Enterprise Goals were mapped to the corresponding IT-Related Goals using the mapping matrix provided in COBIT 5 Appendix B. The mapping results identified five IT-related

goals that support the achievement of the organization's strategic objectives. These include IT-Related Goal 1, which focuses on aligning information systems with organizational business goals to ensure that IT investments contribute to strategic performance; IT-Related Goal 2, which emphasizes the availability of reliable, accurate, and useful information for decision-making and service delivery; IT-Related Goal 4, which addresses compliance with external laws, regulations, and policies governing tax administration; IT-Related Goal 6, which aims to ensure the security of information, IT infrastructure, and application systems in protecting sensitive taxpayer data; and IT-Related Goal 7, which focuses on maintaining the continuity, availability, and reliability of IT services to support uninterrupted electronic tax reporting. These IT-related goals served as the foundation for identifying the relevant COBIT 5 governance and management processes evaluated in this study.

Maturity Level Measurement Results

Based on FGD results with experts, in-depth interviews with KPP Pratama Kendari stakeholders, and surveys of 15 respondents from 2 divisions, the maturity level results for each domain are as follows:

Tabel 3. EDM Domain (Evaluate, Direct, and Monitor)

Process	Maturity Index	Level
EDM01 - Ensure Governance Framework Setting and Maintenance	2.85	3 (Established)
EDM03 - Ensure Risk Optimization	2.30	2 (Managed)
EDM04 - Ensure Resource Optimization	2.65	3 (Established)
EDM Domain Average	2.60	3 (Established)

The EDM domain overall is at level 3 (Established Process). This indicates that governance processes have been established and implemented consistently. However, the EDM03 process (Risk Optimization) is still at level 2 (Managed), indicating that risk management has not been fully integrated into E-Filing system governance.

Tabel 4. APO Domain (Align, Plan and Organise)

Process	Maturity Index	Level
APO01-Managed IT Management Framework	3.10	3 (Established)
APO02- Manage Strategy	2.95	3 (Established)

APO07- Manage Human Resource	2.75	3 (Established)
APO11- Manage Quality	2.80	3 (Established)
APO12- Manage Risk	2.45	2 (Managed)
APO13- Manage Security	2.35	2 (Managed)
APO Domain Average	2.73	3 (Established)

The APO domain is at level 3 (Established Process). However, two important processes, APO12 (Risk Management) and APO13 (Security Management), are still at level 2, indicating the need for improvement in risk and information security management. This finding aligns with research by (Febriani & Manuputty, 2021), which also found that information security aspects are often a weak point in IT governance evaluation.

Tabel 5. BAI Domain (Build, Acquire, and Implement)

Process	Maturity Index	Level
BAI02 - Manage Requirements Definition	3.25	3 (Established)
BAI03 - Manage Solutions Identification and Build	3.05	3 (Established)
BAI06 - Manage Changes	3.20	3 (Established)
BAI07 - Manage Change Acceptance and Transitioning	2.90	3 (Established)
BAI Domain Average	3.10	3 (Established)

The BAI domain shows good maturity at level 3 (Established Process). This indicates that the processes of building, acquiring, and implementing the E-Filing system have been standardized.

Tabel 6. DSS Domain (Deliver, Service, and Support)

Process	Maturity Index	Level
DSS01 - Manage Operations	3.35	3 (Established)
DSS02 - Manage Service Requests and Incidents	3.10	3 (Established)
DSS03 - Manage Problems	2.85	3 (Established)
DSS04 - Manage Continuity	2.50	3 (Established)
DSS05 - Manage Security Services	2.15	2 (Managed)
DSS Domain Average	2.79	3 (Established)

The DSS domain overall is at level 3 (Established Process). However, the DSS05 process (Security Services Management) is still at level 2 (Managed), indicating that E-Filing system security services still need improvement. This aligns with research

by (Rupra & Omamo, 2020), which emphasized the importance of security aspects in information system evaluation.

Tabel 7. MEA Domain (Monitor, Evaluate and Assess)

Process	Maturity Index	Level
MEA01 - Monitor, Evaluate and Assess Performance	3.35	3 (Established)
MEA02 - Monitor, Evaluate and Assess Internal Control	3.10	3 (Established)
MEA03 - Monitor, Evaluate and Assess External Compliance	2.85	3 (Established)
MEA Domain Average	2.50	3 (Established)

The MEA domain shows the highest maturity at level 3 (Established Process), even approaching level 4 (Predictable Process). This indicates that the monitoring, evaluation, and performance assessment processes of the E-Filing system have been running well and standardized.

Tabel 8. Maturity Level Summary

Domain	Average Index	Maturity Level
EDM (Evaluate, Direct and Monitor)	2.60	3 (Established)
APO (Align, Plan and Organise)	2.73	3 (Established)
BAI (Build, Acquire and Implement)	3.10	3 (Established)
DSS (Deliver, Service and Support)	2.79	3 (Established)
MEA (Monitor, Evaluate and Assess)	3.32	3 (Established)
Overall Average	2.91	3 (Established)

Identification of Weaknesses and Risks

Based on the findings from in-depth interviews, field observations, and supporting document analysis, several weaknesses and potential risks affecting the implementation of the E-Filing information system at KPP Pratama Kendari were identified. From a technical perspective, the system still faces infrastructure limitations, particularly during the peak Annual Tax Return (SPT) reporting period when high user traffic causes reduced system performance and accessibility issues. In addition, data validation remains a significant challenge, especially in the verification of facial recognition and the synchronization of the National Identity Number (NIK) with the Directorate General of Population and Civil Registration (Dukcapil) database. Authentication through the One-Time Password (OTP) mechanism also presents operational problems, as some taxpayers experience delayed or undelivered verification codes. Another recurring issue involves the

Electronic Filing Identification Number (EFIN), where many taxpayers forget their EFIN credentials, preventing them from accessing the E-Filing system and increasing the demand for administrative support services.

The evaluation also revealed weaknesses in information security management. The capability assessment showed that the APO13 (Manage Security) and DSS05 (Manage Security Services) processes remain at Capability Level 2 (Managed Process), indicating that although security-related activities have been implemented, they are not yet fully standardized, consistently monitored, or continuously improved. Furthermore, taxpayer awareness regarding information security remains relatively limited, as socialization and education concerning the protection of personal data, secure authentication practices, and cybersecurity risks have not been conducted comprehensively. These conditions increase organizational vulnerability to security incidents and highlight the need for stronger governance of information security practices.

Human resource capacity also emerged as an important challenge in the implementation of the E-Filing system. Interviews indicated that some employees still require additional technical competencies to effectively manage system operations and resolve technical issues encountered by taxpayers. Moreover, taxpayer education and outreach activities have not yet reached all areas within the jurisdiction of KPP Pratama Kendari, particularly remote districts where access to digital literacy programs remains limited. This situation affects taxpayers' understanding of electronic tax reporting procedures and may reduce the effectiveness of digital tax service adoption.

These weaknesses contribute to several organizational risks. The most significant is the risk of information security breaches, which may arise if existing security controls are not strengthened to adequately protect confidential taxpayer information. There is also a compliance risk, as recurring technical disruptions or service interruptions may discourage taxpayers from submitting their Annual Tax Returns electronically and on time. From an operational perspective, system failures during peak reporting periods could disrupt tax administration activities and reduce organizational efficiency. In addition, persistent technical and security issues may create reputational risks, potentially undermining public confidence in the reliability, security, and quality of the Directorate General of Taxes' digital services. These findings indicate that improvements in technical infrastructure, cybersecurity governance, human resource development, and taxpayer education are essential to

ensure the sustainable and effective implementation of the E-Filing information system.

Gap Analysis

The capability assessment identified several governance gaps between the current capability levels and the target capability levels expected for effective governance of the E-Filing information system at KPP Pratama Kendari. These gaps indicate that although several governance processes have been implemented, further improvements are required to achieve a more standardized, predictable, and continuously improving IT governance environment in accordance with the COBIT 5 framework.

Within the Evaluate, Direct, and Monitor (EDM) domain, the EDM03 (Ensure Risk Optimization) process achieved Capability Level 2 (Managed Process), whereas the organizational target is Capability Level 3 (Established Process). This finding suggests that risk management practices related to the E-Filing system are operational but have not yet been fully integrated into organizational governance processes or supported by standardized procedures. Risk identification, assessment, and mitigation activities are still conducted in a relatively reactive manner rather than through a comprehensive and systematic governance framework. To address this gap, KPP Pratama Kendari should establish a formal IT risk management framework that incorporates structured risk identification, risk assessment, impact analysis, mitigation planning, and periodic risk reviews. Such a framework would strengthen organizational resilience and support proactive governance of digital tax services.

The assessment also revealed capability gaps within the Align, Plan, and Organise (APO) domain. Both APO12 (Manage Risk) and APO13 (Manage Security) were assessed at Capability Level 2, indicating that risk management and information security practices are implemented but have not yet been institutionalized as standardized organizational processes. This condition may reduce the effectiveness of governance in responding to emerging cybersecurity threats and operational risks. To improve capability, stronger coordination between the information technology function and information security personnel is required, supported by the development of comprehensive information security policies aligned with organizational objectives and regulatory requirements. In addition, regular information security awareness programs and technical training should be conducted to enhance employee competencies and strengthen the organization's security culture.

A similar capability gap was identified in the Deliver, Service, and Support (DSS) domain, where DSS05 (Manage Security Services) remained at Capability Level 2, below the expected Capability Level 3. This result indicates that security service management has not yet reached a fully standardized and consistently controlled level. Existing security controls require further enhancement to ensure the confidentiality, integrity, and availability of taxpayer information and digital services. Recommended improvement initiatives include strengthening network and application security for the E-Filing platform, implementing intrusion detection and intrusion prevention mechanisms to identify and respond to cybersecurity threats more effectively, and conducting regular security audits and vulnerability assessments to evaluate the effectiveness of existing controls and support continuous improvement.

Overall, the identified capability gaps demonstrate that KPP Pratama Kendari has established a solid foundation for IT governance; however, several critical governance processes—particularly those related to risk management and information security—require further institutionalization and continuous improvement. Addressing these gaps will enable the organization to progress from Capability Level 2 (Managed Process) to Capability Level 3 (Established Process) and ultimately toward higher capability levels characterized by predictable, optimized, and continuously improving governance practices. This progression is expected to enhance the reliability, security, and sustainability of the E-Filing information system while supporting more effective digital tax administration services.

Discussion

The findings of this study are generally consistent with previous research on IT governance evaluation using the COBIT 5 framework. Research conducted by Febriani and Manuputty (2021) similarly reported that the evaluated information system achieved Capability Level 3 (Established Process), indicating that governance processes had been formally defined and consistently implemented. Likewise, Mardiana et al. (2020) found that cooperative information systems had reached the same capability level, demonstrating that standardized governance processes significantly contribute to improving organizational performance and service quality. Furthermore, the study by Louis and Fianty (2023) emphasized that information security governance is a critical determinant of the success of cloud-based information systems, particularly in ensuring confidentiality, integrity, and availability of organizational information assets. These previous findings support the present study, which identifies information security and risk management as the

primary areas requiring further improvement within the E-Filing information system.

From a theoretical perspective, the results align with the fundamental principles of the COBIT 5 framework, which defines governance as the responsibility of evaluating stakeholder needs, directing organizational priorities, and monitoring organizational performance to ensure that information technology creates value while balancing benefits, risks, and resource utilization (ISACA, 2012). COBIT 5 is built upon five governance principles, namely meeting stakeholder needs, covering the enterprise end-to-end, applying a single integrated framework, enabling a holistic approach, and separating governance from management. The achievement of Capability Level 3 (Established Process) indicates that KPP Pratama Kendari has successfully institutionalized governance processes in accordance with these principles, particularly by establishing standardized procedures for IT operations, service delivery, and monitoring activities. Nevertheless, the capability assessment also demonstrates that several governance enablers have not yet been optimized, especially those related to risk governance and information security management.

According to the COBIT 5 Process Capability Model, which adopts the ISO/IEC 15504 (SPICE) process assessment standard, an organization at Capability Level 3 (Established Process) has processes that are well defined, documented, standardized, and consistently implemented across the organization. However, organizations at this level generally rely on procedural compliance rather than predictive performance management. In contrast, Capability Level 4 (Predictable Process) requires organizations to quantitatively monitor, measure, and control process performance through measurable indicators, while Capability Level 5 (Optimizing Process) emphasizes continuous innovation and systematic process improvement based on performance evaluation and organizational learning (ISACA, 2012). Therefore, the average capability index of 2.91 indicates that KPP Pratama Kendari is approaching Level 3 but still requires substantial improvements before achieving higher governance maturity.

The relatively lower capability levels observed in EDM03 (Ensure Risk Optimization), APO12 (Manage Risk), APO13 (Manage Security), and DSS05 (Manage Security Services) can also be interpreted using COBIT 5's governance perspective. ISACA (2012) emphasizes that effective IT governance should balance value creation, risk optimization, and resource optimization. Although KPP Pratama Kendari has implemented digital tax administration through the E-Filing system, the capability assessment suggests that governance efforts have primarily focused on

operational service delivery rather than proactive management of strategic risks and cybersecurity. This finding indicates that governance mechanisms remain predominantly operational instead of being integrated into enterprise-wide strategic decision-making.

The findings are also consistent with the IT Governance Institute (ITGI), which argues that effective IT governance depends on the alignment of information technology with organizational objectives, effective risk management, performance measurement, and responsible resource utilization. The identification of infrastructure limitations, authentication problems, insufficient employee competencies, and weaknesses in information security management demonstrates that organizational governance cannot rely solely on technological implementation. Instead, governance effectiveness depends equally on organizational policies, leadership commitment, employee capabilities, and continuous performance evaluation. This observation supports COBIT 5's holistic governance approach, which recognizes organizational structures, people, culture, processes, information, and technology as interconnected governance enablers.

An important implication of this study concerns the transition from the E-Filing platform to the Coretax DJP system beginning in 2026. From the perspective of organizational change management, this transition represents not merely a technological replacement but a comprehensive transformation of digital tax administration. The elimination of the Electronic Filing Identification Number (EFIN), the mandatory activation of Coretax accounts for taxpayers, and the implementation of new digital reporting procedures require significant organizational readiness in terms of governance, technology, human resources, and stakeholder engagement. According to COBIT 5, successful implementation of new technology requires governance processes that ensure business continuity, effective change management, adequate security controls, and continuous stakeholder communication. Consequently, the workshops and training programs conducted by KPP Pratama Kendari represent an important initial effort, but they should be complemented by structured governance policies, continuous competency development, comprehensive risk assessments, and ongoing monitoring mechanisms.

Overall, the evaluation demonstrates that KPP Pratama Kendari has established a solid foundation for IT governance, as reflected by the achievement of Capability Level 3 (Established Process). However, realizing the objectives of the Coretax digital transformation will require progress toward Capability Levels 4 and 5, where

governance processes become quantitatively managed, continuously monitored, and systematically improved. Strengthening enterprise risk management, cybersecurity governance, performance measurement, and organizational learning will be essential for ensuring that the new Coretax ecosystem delivers secure, reliable, and sustainable digital tax services while supporting the strategic objectives of the Directorate General of Taxes.

CONCLUSION

This study evaluated the governance capability of the E-Filing information system at KPP Pratama Kendari using the COBIT 5 framework. The results indicate an overall capability level of Level 3 (Established Process) with an average capability index of 2.91, demonstrating that governance processes have been formally defined and consistently implemented. The MEA domain achieved the highest capability level (3.32), while the EDM domain recorded the lowest score (2.60), highlighting the need to strengthen strategic governance and oversight. The evaluation identified several challenges, including infrastructure limitations, data validation issues, OTP and EFIN service disruptions, and weaknesses in information security management, particularly in the APO13 and DSS05 processes, which remain at Level 2. Human resource constraints, including limited technical competencies and insufficient user education, also affect system effectiveness. To enhance IT governance capability, the study recommends strengthening IT infrastructure, improving user support and technical training, developing comprehensive information security policies, conducting regular security audits, and implementing continuous monitoring and evaluation. These initiatives are expected to improve the reliability, security, and effectiveness of the E-Filing system while supporting accountable and sustainable digital tax administration. The authors gratefully acknowledge KPP Pratama Kendari, the Faculty of Social and Economic Sciences at Universitas Sembilanbelas November Kolaka, and all participants for their valuable support and contributions to this research.

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