

Perceptiveness on the accuracy, timeliness, and usefulness of automated tax compliance platforms among small and medium-sized enterprises (SMEs) and individual taxpayers in Roxas City

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ABSTRACT

The study employed a survey-correlational research design to determine the perceptiveness of SMEs and individual taxpayers in Roxas City regarding the accuracy, timeliness, and usefulness of automated tax compliance platforms. The respondents consisted of 100 participants, composed of registered Small and Medium-sized Enterprises (SMEs) operating in Roxas City and individual taxpayers residing in the same locality who were actively using or had prior experience with automated tax compliance systems. The SME respondents included micro, small, and medium-scale businesses from various sectors such as retail trade, food services, fisheries, agriculture, hospitality, and professional services. Participants were selected using purposive sampling techniques. Data were gathered using a researcher made survey questionnaire designed to measure the level of perceptiveness in terms of accuracy, timeliness, and usefulness of automated tax compliance platforms. The statistical tools used for data analysis included mean, standard deviation, and Pearson product-moment correlation coefficient (Pearson r). All inferential tests set at a 0.05 level of significance. The findings of the study revealed that the overall level of perceptiveness of SMEs and individual taxpayers in Roxas City regarding the accuracy, timeliness, and usefulness of automated tax compliance platforms was rated as “very high”. Furthermore, the results of the study showed that there was a significant relationship between the perceptiveness on the accuracy, timeliness, and usefulness of Automated Tax Compliance Platforms among SMEs and Individual Taxpayers in Roxas City.

Keywords: Automated tax compliance platforms, taxpayer perceptiveness, small and medium-sized enterprises (SMEs).

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INTRODUCTION

The rapid advancement of technology has transformed the way organizations and individuals conduct transactions, leading to increased digitalization and automation across various sectors. Technological innovations have enabled processes to become more efficient,

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faster, and more productive by reducing the amount of time and effort required to accomplish routine tasks. Within the field of taxation, the growing demand for digital transformation has encouraged the development and adoption of automated tax compliance platforms designed to simplify tax related procedures, improve operational efficiency, and facilitate compliance among taxpayers and tax authorities. Recognizing these advantages, tax agencies have increasingly promoted digital solutions that streamline tax filing, reporting, and payment processes, thereby supporting more efficient tax administration and compliance systems (BIR, 2022).

Despite the potential benefits of automation, the increasing reliance on digital tax compliance systems also presents new challenges, particularly for Small and Medium-sized Enterprises (SMEs) and individual taxpayers. SMEs, which operate on a relatively small scale in terms of assets, workforce, and capitalization, and individual taxpayers, who are responsible for reporting and paying taxes derived from employment, business activities, or investments, must continuously adapt to evolving technological requirements. Subscription based tax compliance platforms have emerged as valuable tools because they automate numerous tax related functions, helping users save time and improve productivity. However, successful adoption and utilization depend not only on the availability of these systems but also on how users perceive their effectiveness and reliability. This issue is particularly relevant in Roxas City, known as the Seafood Capital of the Philippines, where SMEs contribute significantly to the local economy through fisheries, agriculture, retail trade, hospitality services, and other small-scale enterprises (Philippine Statistics Authority [PSA], 2023). Simultaneously, the growth of online entrepreneurship, freelancing, and home-based businesses has increased the number of individual taxpayers engaging with digital tax platforms. Although automated tax compliance systems continue to expand, limited localized research has examined how taxpayers in Roxas City perceive these platforms, especially in terms of their accuracy, timeliness, and usefulness.

Existing literature generally emphasizes broader national perspectives on tax technology adoption and often overlooks the unique circumstances experienced by local communities. While digital infrastructure in Roxas City has improved, persistent concerns such as unstable internet connectivity and varying levels of technological adoption continue to affect taxpayer experiences and influence the utilization of digital systems (Department of Information and Communications Technology [DICT], 2023). This gap in localized empirical evidence highlights the need to investigate how SMEs and individual taxpayers evaluate automated tax compliance platforms within their specific context. Understanding these perceptions is essential because users' experiences with system performance directly influence technology acceptance, compliance behavior, and the effectiveness of digital tax administration initiatives.

Central to this study is the concept of perceptiveness regarding the accuracy, timeliness, and usefulness of automated tax compliance platforms. Perceptiveness on accuracy refers to the extent to which SMEs and individual taxpayers believe that automated systems generate correct computations, maintain accurate records, and provide reliable tax related information. Accuracy is a critical dimension because confidence in system generated information influences trust and willingness to use digital platforms. The Technology Acceptance Model (TAM) posits that users are more likely to adopt technologies that improve performance and reduce errors, making accuracy a fundamental determinant of technology acceptance (Davis, 1989). Similarly, the Information Systems Success Model emphasizes that information quality and system quality contribute significantly to user satisfaction and system acceptance, reinforcing the importance of accuracy in shaping perceptions of digital platforms (DeLone & McLean, 2003).

Perceptiveness on timeliness refers to the degree to which users perceive automated tax compliance platforms as capable of delivering prompt, efficient, and responsive services. Timeliness is essential because delays in tax processing, reporting, or submission can negatively affect compliance outcomes and user satisfaction. The Technology Acceptance Model suggests that users are inclined to adopt technologies that increase efficiency and reduce effort, highlighting the importance of timely system performance in encouraging continued utilization (Davis, 1989). Complementing this perspective, the Technology Organization Environment Framework asserts that technological readiness and environmental conditions influence the successful adoption and implementation of technological innovations within organizations (Tornatzky & Fleischer, 1990). Together, these perspectives suggest that timely system performance contributes significantly to positive user experiences and technology acceptance.

Equally important is perceptiveness on usefulness, which pertains to the extent to which taxpayers believe that automated tax compliance platforms improve convenience, effectiveness, and efficiency in fulfilling tax obligations. Perceived usefulness represents a central construct in understanding technology adoption because it reflects the practical benefits users derive from technological innovations. According to the Technology Acceptance Model, perceived usefulness is among the strongest predictors of an individual's intention to adopt and continue using a system (Davis, 1989). Likewise, the Information Systems Success Model explains that high levels of system quality and information quality positively influence users' perceptions regarding the usefulness and effectiveness of information systems (DeLone & McLean, 2003). These theoretical perspectives collectively indicate that taxpayers are more likely to recognize value in automated tax compliance platforms when they perceive the systems as accurate, timely, and capable of enhancing their overall compliance experience.

The study is anchored on an integrated theoretical framework that combines the Technology Acceptance Model, the Technology Organization Environment Framework, and the Information Systems Success Model to provide a comprehensive explanation of how perceptions regarding accuracy and timeliness influence perceptions of usefulness among SMEs and individual taxpayers in Roxas City. The Technology Acceptance Model explains that users are more inclined to adopt technologies when they perceive them as beneficial in improving task performance and operational efficiency (Davis, 1989). The Technology Organization Environment Framework expands this understanding by emphasizing the influence of technological characteristics, organizational readiness, and environmental factors on technology adoption and utilization (Tornatzky & Fleischer, 1990). Meanwhile, the Information Systems Success Model highlights the importance of system quality and information quality, including accuracy, reliability, and responsiveness, in determining users' evaluations of system effectiveness and satisfaction (DeLone & McLean, 2003).

The convergence of these theories provides a multidimensional perspective on taxpayer behavior and technology adoption. Collectively, they suggest that automated tax compliance platforms are more likely to be perceived as useful when users consider them accurate, reliable, and capable of delivering timely services. Such perceptions not only enhance technology acceptance but also contribute to improved compliance outcomes and more efficient tax administration processes (Tahar et al., 2020). Furthermore, the interaction between user perceptions, organizational capabilities, and environmental conditions highlights the complexity of technology adoption within taxation systems. The literature consistently indicates that successful digital transformation requires both effective system performance and supportive contextual conditions that facilitate technology utilization.

Ultimately, the integrated theoretical framework argues that the effectiveness of automated tax compliance platforms depends on the alignment of system quality, user perceptions, organizational capacity, and regulatory support. When taxpayers perceive systems as accurate in tax computation, reliable in information processing, and timely in delivering services, they are more likely to recognize the usefulness of these platforms and integrate them into their compliance activities. Such positive perceptions promote greater efficiency, reduce compliance burdens, and encourage sustained technology utilization while minimizing the expenditure of time, effort, and resources (Mensah, Zeng, & Luo, 2020). Within the context of Roxas City, where SMEs and individual taxpayers operate in an increasingly digital taxation environment, examining these relationships is particularly important for understanding how automated tax compliance platforms can support more effective and efficient tax compliance practices. By addressing the existing gap in localized research, the study contributes valuable insights into the factors that shape taxpayer perceptions and supports the broader goal of strengthening digital transformation initiatives in tax administration.

Statement of the problem

This study aimed to assess the perceptiveness on the accuracy, timeliness and usefulness automated tax compliance platforms in processing and filing taxes among SMEs and individual taxpayers in Roxas City for the year 2025.

Specifically, the study sought to answer the following questions:

1. What is the level of perceived accuracy of automated tax compliance platforms in processing and filing taxes among SMEs and individual taxpayers in Roxas City?
2. What is the level of perceived timeliness of automated tax compliance platforms in processing and filing taxes among SMEs and individual taxpayers in Roxas City?
3. What is the level of perceived usefulness of automated tax compliance platforms in processing and filing taxes among SMEs and individual taxpayers in Roxas City?
4. Are there significant relationships among perceived accuracy, timeliness, and usefulness of automated tax compliance platforms in processing and filing taxes among SMEs and individual taxpayers in Roxas City?

METHODOLOGY

This study was conducted to determine the perceptiveness of Small and Medium-sized Enterprises (SMEs) and individual taxpayers in Roxas City regarding the accuracy, timeliness, and usefulness of automated tax compliance platforms. Specifically, the research sought to examine users' evaluations of automated tax computation reliability, digital filing efficiency, and the overall effectiveness of these platforms in supporting tax compliance. The study also aimed to determine whether significant relationships existed among the variables of accuracy, timeliness, and usefulness. To achieve these objectives, a survey correlational research design was employed. Survey research is a quantitative approach that gathers information from a sample of individuals through their responses to a standardized set of questions (Fraenkel, Wallen, & Hyun, 2019). In this investigation, data were collected through a researcher made instrument known as the Perceptiveness in Accuracy, Timeliness, and Usefulness Questionnaire, which consisted of closed ended statements rated using a five-point Likert scale. The correlational component of the design was utilized to determine the relationships among the variables under study. According to Tan (2014), correlational research identifies relationships among variables by determining whether changes in one variable correspond to changes in another. Through the combined use of survey and correlational methods, the study provided a systematic analysis of the interrelationships among perceptiveness on accuracy,

timeliness, and usefulness of automated tax compliance platforms among SMEs and individual taxpayers in Roxas City. In this study, perceptiveness on accuracy and perceptiveness on timeliness served as the independent variables, while perceptiveness on usefulness served as the dependent variable. The findings were intended to provide a basis for improving digital tax systems and enhancing taxpayer compliance efficiency.

The participants of the study consisted of two primary groups, namely registered SMEs operating in Roxas City and individual taxpayers residing within the same locality who were actively using or had previous experience with automated tax compliance platforms. The SME respondents included small and medium scale enterprises engaged in retail trade, food services, fisheries, agriculture, hospitality, and professional services. Individual taxpayer respondents included self-employed professionals, freelancers, and salaried individuals who had prior exposure to electronic filing and automated tax computation tools. A total of 100 respondents participated in the study. This sample size was considered sufficient for statistical analysis based on established guidelines indicating that a minimum of 100 participants is adequate for basic statistical and correlational analyses (Fraenkel, Wallen, & Hyun, 2019). Purposive sampling was employed to ensure that all respondents possessed firsthand experience with automated or digital tax compliance systems. As a non-probability sampling technique, purposive sampling involves the deliberate selection of participants based on their qualifications and relevance to the study objectives (Etikan, Musa, & Alkassim, 2016). This approach enabled the researcher to gather meaningful and valid information from respondents who could provide direct insights into the accuracy, timeliness, and usefulness of automated tax compliance platforms.

The respondents were classified according to type of taxpayer, age, years of using automated tax platforms, and frequency of use. In terms of taxpayer type, 89 respondents or 89% were individual professionals, while 11 respondents or 11% were SME owners or business establishments. Regarding age, 51 respondents or 51% were 30 years old and below, while 49 respondents or 49% were above 30 years old. In terms of years of using automated tax platforms, 22 respondents or 22% had less than 2 years of experience, whereas 78 respondents or 78% had 2 or more years of usage experience. With respect to frequency of use, 73 respondents or 73% used the platforms monthly, while 27 respondents or 27% used them yearly. These classifications provided the demographic and usage characteristics necessary for respondent profiling and comparative analysis.

All quantitative data were collected using a researcher made survey questionnaire developed based on the objectives of the study and relevant literature concerning digital tax systems. The instrument was designed to measure the perceptions of SMEs and individual taxpayers in Roxas City regarding the accuracy, timeliness, and usefulness of automated tax compliance platforms. Responses were obtained through a five-point Likert scale, which is a psychometric measurement tool commonly used in survey research to measure attitudes and perceptions by allowing respondents to indicate their level of agreement or disagreement with a statement (Joshi et al., 2019). The questionnaire consisted of two major sections. The first section, the Personal Data Sheet, gathered information regarding taxpayer type, years of experience in tax filing, frequency of use of automated or digital tax compliance platforms, and other relevant demographic characteristics. The second section, the Main Survey Questionnaire, measured respondents' perceptions of automated tax compliance platforms and consisted of three distinct components: the Perceptiveness on Accuracy Questionnaire, the Perceptiveness on Timeliness Questionnaire, and the Perceptiveness on Usefulness Questionnaire.

The Perceptiveness on Accuracy Questionnaire consisted of 15 researcher made statements designed to assess respondents' perceptions regarding the correctness of tax computations, reliability of data validation processes, accuracy of auto generated reports and summaries, and consistency of system outputs with existing tax laws and regulations. The Perceptiveness on Timeliness Questionnaire also contained 15 researcher made statements that measured perceptions regarding the speed of system processing, efficiency of online submissions, responsiveness of the platform, and its ability to facilitate timely tax filing within prescribed government deadlines. Similarly, the Perceptiveness on Usefulness Questionnaire comprised 15 researcher made statements that evaluated the convenience of the platform, efficiency in completing tax related tasks, ease of use, availability of system support, and overall practical value in fulfilling tax obligations.

For all three sections of the questionnaire, respondents rated each statement using the same five-point Likert scale. The numerical values assigned were 5 for Strongly Agree, 4 for Agree, 3 for Neutral, 2 for Disagree, and 1 for Strongly Disagree. To facilitate statistical interpretation, mean scores were evaluated using a common descriptive scale. Mean scores ranging from 4.21 – 5.00 were interpreted as Very High, scores from 3.41 – 4.20 were interpreted as High, scores from 2.61 – 3.40 were interpreted as Moderate, scores from 1.81 – 2.60 were interpreted as Low, and scores from 1.00 – 1.80 were interpreted as Very Low. These interpretive criteria were consistently applied across all dimensions of the study.

Prior to administration, the instrument underwent content validation by a panel of experts to ensure that all items were relevant, clear, and aligned with the objectives of the study. All recommendations and suggestions made during the validation process were incorporated into the final version of the questionnaire. Following validation, pilot testing was conducted among thirty (30) participants who were not included in the actual study. Reliability testing was performed using Cronbach's alpha coefficient. The Perceptiveness on Accuracy Questionnaire obtained a reliability coefficient of 0.875, indicating high internal consistency. The Perceptiveness on Timeliness Questionnaire yielded a reliability coefficient of 0.932, while the Perceptiveness on Usefulness Questionnaire produced a reliability coefficient of 0.953, both of which also indicated high internal consistency. According to Tavakol and Dennick (2011), an instrument is considered acceptable when it achieves a Cronbach's alpha value of 0.70 or higher. Furthermore, construct validity was established through factor analysis. Items with factor loadings of 0.50 or higher were considered acceptable and were retained in the final form of the instrument.

Prior to data collection, formal approval was secured from the Graduate School through a letter endorsed by the researcher's adviser and the Dean. Permission to conduct the study was likewise obtained from relevant authorities, SME owners or representatives, and individual taxpayers through consent letters and respondent information letters attached to the introductory section of the questionnaire. The purpose, objectives, and significance of the study were clearly explained to respondents to ensure informed participation and understanding of their role in the research process. The survey was administered using both online and physical distribution methods. Online questionnaires were disseminated through Google Forms, while printed questionnaires were distributed and collected through designated focal persons in cooperating offices. This dual mode of administration increased participation and ensured representation across different industries and locations while maintaining efficiency in data collection.

Before answering the questionnaire, respondents were informed about the objectives of the study, assured of the confidentiality of their responses, and provided with clear instructions regarding survey completion. Strict adherence to the provisions of Republic Act No. 10173, otherwise known as the Data Privacy Act of 2012, was observed throughout the conduct of the study. This legislation safeguards personal information by regulating its collection, processing,

storage, and disclosure while protecting the rights of data subjects. Data collection was conducted over a period of four weeks. During this time, the researcher monitored survey completion to ensure accuracy and completeness. Focal persons assisted in distributing online questionnaires and coordinating with respondents. Participants were given ample time to answer all survey items, and the researcher remained available to address any questions or clarifications regarding the survey content. Upon retrieval, all completed questionnaires were carefully reviewed to verify completeness and accuracy of responses. The validated data were subsequently encoded in Excel and prepared for statistical analysis using the Statistical Package for the Social Sciences (SPSS).

All collected data were processed and analyzed using SPSS to ensure accuracy, reliability, and objectivity in interpreting the findings. Both descriptive and inferential statistical procedures were employed. Descriptive statistics included frequency distribution, mean, and standard deviation. Frequency distribution was used to describe the profile characteristics of the respondents. The mean was used to determine the average level of perceptiveness of respondents regarding the three dimensions of accuracy, timeliness, and usefulness. Mean values provided measures of central tendency and reflected the overall perception levels of the respondents. Standard deviation was employed to determine the variability or dispersion of responses around the mean. Lower standard deviation values indicated that responses were closely clustered around the mean and reflected greater consensus among respondents, whereas higher values indicated greater variability in perceptions. For inferential analysis, Pearson-r was utilized to determine the significant relationships among perceptiveness on accuracy, timeliness, and usefulness of automated tax compliance platforms among SMEs and individual taxpayers in Roxas City. All statistical computations were performed using SPSS, and the level of significance was set at $\alpha = 0.05$. This criterion served as the basis for testing the study hypotheses and determining the existence of statistically significant relationships among the variables under investigation.

RESULTS AND DISCUSSION

This study involved 100 respondents composed of Small and Medium-sized Enterprises (SMEs) and individual taxpayers in Roxas City who had experience using automated tax compliance platforms. Guided by a survey correlational research design, the study employed purposive sampling to select respondents who could provide relevant information regarding their perceptiveness on accuracy, timeliness, and usefulness. Data were gathered using the researcher made Perceptiveness on Accuracy, Timeliness, and Usefulness Questionnaire and were analyzed using descriptive statistics, particularly mean and standard deviation, and inferential statistics through Pearson-r. The discussion that follows is grounded in the data gathered from the respondents and interpreted in direct relation to the objectives of determining the levels of perceptiveness and the significant relationships among accuracy, timeliness, and usefulness of automated tax compliance platforms.

The findings revealed that the overall mean score for perceptiveness in accuracy of automated tax compliance platforms among SMEs and individual taxpayers in Roxas City was 4.55, with a standard deviation of 0.32. This result falls within the 4.21–5.00 range and is interpreted as “Very High.” This indicates that respondents strongly perceived automated tax compliance platforms as accurate and reliable in computing taxes, validating taxpayer information, and generating tax reports. In practical terms, this suggests that users were able to rely on the system when preparing and filing their tax obligations with minimal need for manual verification or correction. Taxpayers may experience fewer computational errors when

generating returns, while SMEs may find that the system efficiently validates entries and produces consistent financial reports. The relatively low standard deviation of 0.32 further implies that these perceptions were shared consistently among respondents, indicating a common and stable user experience across taxpayer groups.

The very high level of perceptiveness in accuracy may be attributed to the inherent design of automated tax compliance platforms, which typically include built in formulas, validation rules, and standardized templates that reduce the likelihood of human error (Davis, 1989; Venkatesh & Davis, 2000). Compared with manual computation, automated platforms help ensure that tax rates, deductions, and classifications are applied correctly and consistently. Regular system updates and alignment with current tax regulations may also contribute to the accuracy of outputs, allowing users to develop confidence in the platform's ability to handle complex tax related computations (Venkatesh et al., 2003). These findings are consistent with existing literature emphasizing system accuracy as an important factor in technology acceptance and compliance behavior (Tait and Bromley, 2021). According to the Technology Acceptance Model, perceived accuracy and perceived ease of use influence users' intention to continue using technology-based platforms (Davis, 1989). Likewise, previous studies have shown that automated tax systems reduce computational errors, enhance data accuracy, and improve the overall efficiency of tax filing processes (Alkhowaiter, 2020).

Institutional and technological factors further help explain the respondents' very high perceptiveness in accuracy. Government agencies such as the Bureau of Internal Revenue promote the use of digital tax tools, including eBIRForms and eFPS, which are designed to guide taxpayers through proper filing procedures. These platforms commonly include error checking mechanisms, automated calculations, and pre filled fields that help ensure the correctness and completeness of information (BIR, 2023). In addition, increasing digital literacy among taxpayers, along with access to online tutorials and system guidance, may improve users' ability to operate these platforms effectively and strengthen their perception of accuracy (OECD, 2021). From the user perspective, automated systems reduce the cognitive burden of manually computing taxes or interpreting complex tax tables, thereby minimizing confusion and anxiety among individual taxpayers and SMEs who may not have dedicated tax professionals (Parasuraman et al., 2005). Since accuracy is a key determinant of trust in digital systems, users who perceive that a platform consistently produces correct and dependable results are more likely to rely on it for critical tasks such as tax compliance (Gefen et al., 2003). This trust promotes voluntary compliance and reduces the likelihood of errors and penalties. The very high rating also suggests that users encountered minimal discrepancies when using the platform, reinforcing their satisfaction with its performance (DeLone & McLean, 2003).

The results further showed that the overall mean score for perceptiveness in timeliness of automated tax compliance platforms among SMEs and individual taxpayers in Roxas City was 4.51, with a standard deviation of 0.33. This result falls within the 4.21–5.00 range and is interpreted as "Very High." This means that respondents perceived automated tax compliance platforms as highly efficient in facilitating the timely filing and submission of tax obligations. In practice, taxpayers were able to complete their filings within deadlines without experiencing significant delays or complications. Users may receive prompt system notifications and reminders regarding filing submissions, while the platform's fast processing features allow them to submit tax returns quickly and conveniently. This level of efficiency enables both SMEs and individual taxpayers to meet their tax obligations without repeated follow ups or manual interventions (Davis, 1989; DeLone & McLean, 2003).

The very high perceptiveness in timeliness may be explained by the real time processing capabilities, automated computations, and integrated submission features of automated tax compliance platforms. These functions minimize manual steps and reduce processing time, allowing users to complete tax related tasks more efficiently. The availability of online access

also enables taxpayers to file returns anytime and anywhere, thereby enhancing the timeliness of transactions (Venkatesh et al., 2003). Institutional support also contributes to this finding, as government initiatives led by the Bureau of Internal Revenue promote digital tax systems such as eBIRForms and eFPS to improve filing efficiency (Bureau of Internal Revenue, 2023). Features such as automated validation, real time submission, and electronic acknowledgments reduce waiting time compared with traditional manual filing. Continuous system improvements and user support mechanisms, including online guides and help desks, may also enhance user experience and contribute to the perception of timeliness (OECD, 2021).

From the perspective of users, the very high perceptiveness in timeliness reflects the reduced administrative burden associated with digital platforms. Taxpayers no longer need to visit physical offices, wait in long queues, or manually process documents, allowing them to allocate their time more effectively while complying with tax requirements (Parasuraman et al., 2005). The relatively low standard deviation of 0.33 suggests that these benefits were consistently experienced by the respondents, indicating a generally uniform level of satisfaction with system performance. This result supports the Technology Acceptance Model, which states that perceived usefulness and perceived ease of use influence technology acceptance and continued use (Davis, 1989; Venkatesh & Davis, 2000). In relation to timeliness, systems that enable faster task completion and improved productivity are more likely to be adopted and used continuously by taxpayers. The Technology-Organization-Environment Framework likewise explains that technological readiness and government support encourage digital tax system adoption by improving operational efficiency and compliance capacity (Tornatzky & Fleischer, 1990; Baker, 2012). The Information Systems Success Model also emphasizes that system quality, particularly response time and efficiency, directly influences user satisfaction and continued use (DeLone & McLean, 2003). Prior studies have similarly demonstrated that digital tax systems enhance compliance timeliness by allowing taxpayers to submit returns promptly and avoid delays associated with manual processes (OECD, 2021). Thus, the very high rating of 4.51 indicates that automated tax compliance platforms effectively meet users' expectations for prompt and efficient tax compliance.

The findings also revealed that the overall mean score for perceptiveness in usefulness of automated tax compliance platforms among SMEs and individual taxpayers in Roxas City was 4.67, with a standard deviation of 0.30. This result falls within the 4.21–5.00 range and is interpreted as "Very High." Among the three variables measured in the study, usefulness obtained the highest mean score, indicating that respondents primarily valued automated tax platforms for their practical benefits and efficiency in managing tax responsibilities. This means that SMEs and individual taxpayers strongly perceived automated tax compliance platforms as useful tools in facilitating tax related tasks. The high mean score suggests that respondents believed these platforms significantly simplified tax filing procedures, reduced manual workload, improved efficiency in compliance processes, and enhanced their understanding of tax obligations. In practical terms, users were able to accomplish complex tax computations, reporting, and submission tasks with greater ease and accuracy compared with traditional manual methods (Davis, 1989).

The very high perceptiveness in usefulness may be explained by the functional advantages embedded in automated tax compliance platforms. These systems streamline tax processes through automated computations, pre-formatted templates, and integrated validation mechanisms that reduce the complexity of filing requirements. Users are able to focus on entering accurate data rather than manually computing tax liabilities or interpreting complicated regulations, which makes the tax filing process more organized and manageable

(DeLone & McLean, 2003). Institutional factors also contribute to this outcome. The Bureau of Internal Revenue has promoted the adoption of digital tax systems such as eBIRForms and eFPS, encouraging taxpayers to shift from manual to automated processes (Bureau of Internal Revenue, 2023). These systems are designed to improve efficiency by providing step by step filing assistance, automatic tax computations, and real time validation of entries. Continuous system upgrades and user support services, including online tutorials and help desks, further enhance user capability and confidence in using the platforms effectively, thereby reinforcing perceived usefulness (OECD, 2021).

From a user standpoint, the very high level of perceptiveness in usefulness may also be attributed to the significant reduction in cognitive and administrative burden. Taxpayers no longer need to manually interpret tax codes or perform repetitive calculations because the system automates these processes. This benefit is especially important for SMEs and individual taxpayers who may not have dedicated accounting personnel (Parasuraman et al., 2005). The result is consistent with the Technology Acceptance Model, which identifies perceived usefulness as one of the strongest predictors of technology adoption and continued usage behavior (Davis, 1989; Venkatesh & Davis, 2000). It also aligns with the Technology-Organization-Environment Framework, which explains that technological readiness and institutional support, such as government led digital transformation initiatives, facilitate the adoption of systems that improve organizational efficiency and compliance performance (Tornatzky & Fleischer, 1990; Baker, 2012). Similarly, the Information Systems Success Model emphasizes that system quality, information quality, and service quality significantly influence perceived usefulness and overall user satisfaction (DeLone & McLean, 2003). Previous studies have shown that digital tax systems improve compliance outcomes by reducing errors, increasing accuracy, and simplifying filing procedures (OECD, 2021). The highest mean score of 4.67 in this study indicates that respondents recognized and experienced these advantages in their day-to-day tax compliance activities. The low standard deviation of 0.30 further indicates strong agreement among respondents and suggests that this recognition of practical value was shared across SMEs and individual taxpayers.

Inferential analysis using Pearson-r revealed significant relationships among perceptiveness in accuracy, timeliness, and usefulness of automated tax compliance platforms among SMEs and individual taxpayers in Roxas City. The relationship between perceptiveness in accuracy and timeliness obtained $r = 0.568^*$ with $\text{Sig} = 0.000$. The relationship between perceptiveness in accuracy and usefulness obtained $r = 0.594^*$ with $\text{Sig} = 0.000$. The relationship between perceptiveness in timeliness and usefulness obtained $r = 0.581^*$ with $\text{Sig} = 0.000$. The results were interpreted using * $p < 0.05$ significant @ 5% alpha level and ns $p > 0.05$ not significant @ 5% alpha level. Since all computed p values were 0.000 and were less than the 0.05 level of significance, all relationships were statistically significant.

The strong, positive, and significant relationship between perceptiveness in accuracy and timeliness, $r = 0.568^*$ and $\text{Sig} = 0.000$, indicates that higher perceptiveness in accuracy is associated with faster and more efficient tax processing. When users perceive the system as reliable in computing taxes, generating reports, and minimizing errors, they experience fewer interruptions during tax preparation. This reduces the need for repeated checking, corrections, and reprocessing of entries, which are common sources of delay in manual systems. As a result, tasks can be completed more smoothly and within shorter time frames, allowing taxpayers to submit their obligations on time (DeLone & McLean, 2003). This finding supports the Information Systems Success Model, which states that system quality dimensions such as accuracy, reliability, and responsiveness are associated with improved system performance outcomes, including efficiency and processing speed (DeLone & McLean, 2003). Studies on digital tax systems and electronic government services also indicate that accurate system

outputs reduce processing delays by minimizing errors, rework, and verification procedures, thereby improving timeliness in service delivery (OECD, 2021).

The strong, positive, and significant relationship between perceptiveness in accuracy and usefulness, $r = 0.594^*$ and $\text{Sig} = 0.000$, suggests that accuracy plays a critical role in determining how valuable the system is to users. When automated tax compliance platforms consistently generate correct computations and reliable reports, users develop stronger confidence in relying on the system for tax related responsibilities. This reduces uncertainty and minimizes the need for external verification or manual recalculation, thereby lowering effort and workload. For SMEs and individual taxpayers, accurate systems provide practical benefits such as improved financial clarity, reduced risk of reporting errors, and more reliable tax records. Consequently, the system is perceived as more useful because it enhances the quality and dependability of tax compliance outputs while also improving efficiency in financial management. This indicates that accuracy is a core driver of trust, which directly strengthens perceived system usefulness (Davis, 1989; Venkatesh & Davis, 2000). This result is consistent with the Technology Acceptance Model, which emphasizes that perceived usefulness is strongly influenced by system reliability and performance quality (Davis, 1989; Venkatesh & Davis, 2000). Prior studies in information systems and electronic government services have shown that when users perceive a system as accurate and dependable, they are more likely to regard it as useful because it enhances task efficiency, reduces effort, and improves decision making quality (Gefen et al., 2003).

The strong, positive, and significant relationship between perceptiveness in timeliness and usefulness, $r = 0.581^*$ and $\text{Sig} = 0.000$, indicates that system speed and responsiveness significantly influence how users evaluate the practical value of automated tax compliance platforms. When the system allows users to quickly generate computations, process tax information, and submit returns without delay, it is perceived as more beneficial and convenient. Timely system performance reduces administrative burden by eliminating prolonged processing times and minimizing waiting periods typically associated with manual filing. It also supports compliance with regulatory deadlines, reduces stress, and lowers the risk of penalties. Therefore, timeliness enhances usefulness by improving efficiency, ensuring smoother workflow, and making the system more responsive to user needs (Venkatesh et al., 2003; Parasuraman et al., 2005). This result supports prior research indicating that system speed and responsiveness significantly influence perceived usefulness. Studies on digital tax systems have shown that faster processing, real time functions, and timely submissions enhance user efficiency by reducing administrative burden (OECD, 2021).

Taken collectively, the correlation findings demonstrate a reinforcing relationship among accuracy, timeliness, and usefulness. Accuracy improves processing speed by reducing errors and rework, timeliness enhances usefulness by making the system more efficient and convenient, and usefulness increases as users experience both reliable and efficient system performance. These interrelationships suggest that automated tax compliance platforms are most effective when they simultaneously deliver correct outputs, fast processing, and practical benefits. The integration of these qualities results in a more dependable and user centered system that supports efficient tax compliance among SMEs and individual taxpayers (DeLone & McLean, 2003). The null hypothesis of the study stated that there is no significant relationship among perceived accuracy, timeliness, and usefulness of automated tax compliance platforms among Small Medium-sized Enterprises (SMEs) and Individual Taxpayers in Roxas City. Since all computed p values, 0.000, were less than the 0.05 level of significance and all correlation coefficients were strong and positive, the null hypothesis was rejected. Therefore, there is sufficient statistical evidence to conclude that perceived accuracy

and perceived timeliness are significantly and positively related to perceived usefulness, and that perceived accuracy is also significantly and positively related to perceived timeliness among SMEs and individual taxpayers in Roxas City (Field, 2013; Pallant, 2020).

Overall, the results of the study established that SMEs and individual taxpayers in Roxas City demonstrated very high perceptiveness regarding the accuracy, timeliness, and usefulness of automated tax compliance platforms, with mean scores of 4.55, 4.51, and 4.67, respectively. The findings further confirmed that these dimensions are significantly and positively interrelated, as shown by Pearson-r values of $r = 0.568^*$, $r = 0.594^*$, and $r = 0.581^*$, all with Sig = 0.000 at the 0.05 level of significance. These results directly address the objectives of the study by showing that automated tax compliance platforms are perceived as reliable, efficient, and practically valuable tools for supporting tax compliance among SMEs and individual taxpayers. The findings contribute to the field of digital taxation and technology adoption by demonstrating how system accuracy and timeliness strengthen perceived usefulness and enhance user confidence in automated compliance platforms. These insights provide a meaningful basis for improving digital tax systems, strengthening taxpayer support mechanisms, and guiding the next section of the manuscript toward conclusions and recommendations grounded in the empirical results.

CONCLUSION

This study determined the perceptiveness on the accuracy, timeliness, and usefulness of automated tax compliance platforms among SMEs and individual taxpayers in Roxas City for 2025 to 2026 and examined the relationships among these variables. Using a quantitative survey correlational research design, the study involved 100 registered SMEs and individual taxpayers selected through purposive sampling. Data were gathered through researcher made questionnaires, namely the Perceptiveness in Accuracy Questionnaire, Perceptiveness in Timeliness Questionnaire, and Perceptiveness in Usefulness Questionnaire, all of which used a five-point Likert scale. The instruments were validated by experts and pilot tested among 30 SMEs and individual taxpayers who were not included in the main study, producing Cronbach's Alpha coefficients of 0.875, 0.932, and 0.953, respectively. Mean and standard deviation were used to determine the levels of perceptiveness, while the Pearson Product Moment Correlation Coefficient was employed through SPSS to test the relationships among the variables at the 0.05 alpha level of significance.

The findings showed that the perceived accuracy of automated tax compliance platforms in processing and filing taxes among SMEs and individual taxpayers in Roxas City was rated as "Very High." This indicates that users perceive these platforms as accurate and reliable in performing tax related functions, particularly in computing taxes, processing financial data, and generating dependable tax reports. This high level of perceived accuracy reflects confidence in the ability of digital tax systems to reduce errors, minimize inconsistencies, and lessen the need for manual verification. For SMEs, accurate automated platforms support effective financial management by improving the reliability of records and reducing errors in tax declarations involving VAT, percentage taxes, and withholding taxes. This may help prevent penalties, audits, or discrepancies while also reducing dependence on external accountants and improving cost efficiency. For individual taxpayers, the platforms make tax filing more manageable by enabling correct computations even without advanced technical knowledge, thereby reducing confusion, delays, and filing errors. Overall, the findings affirm that maintaining and improving system accuracy is essential to sustaining user trust, system credibility, and long-term acceptance of automated tax compliance platforms in Roxas City.

The study also revealed that the perceived timeliness of automated tax compliance platforms was rated as “Very High.” This means that SMEs and individual taxpayers perceive the platforms as efficient in processing transactions, updating information, and facilitating the timely submission of tax requirements. Compared with traditional methods, automated platforms allow taxpayers to complete filing processes more quickly, reduce waiting time, and avoid procedural delays. Their ability to provide real time outputs, reminders, notifications, and prompt processing supports smoother workflow and helps users meet tax deadlines. For SMEs, timely processing is particularly beneficial in managing multiple tax obligations without disrupting daily business operations. For individual taxpayers, timely access to digital platforms provides convenience and flexibility by reducing the need to visit tax offices and by helping prevent missed deadlines and penalties. Thus, system speed, responsiveness, and accessibility remain essential in sustaining user satisfaction, strengthening compliance behavior, and encouraging the continued adoption of automated tax platforms.

The findings further established that the perceived usefulness of automated tax compliance platforms was rated as “Very High.” This indicates that SMEs and individual taxpayers recognize these platforms as practical and valuable tools for simplifying tax related procedures, improving workflow efficiency, reducing workload, and enhancing compliance processes. The usefulness of these platforms is reflected in their capacity to reduce time, effort, and resources required for tax preparation and submission. For SMEs, automated systems support efficient record management, faster tax return preparation, and reduced reliance on manual bookkeeping or external assistance, allowing business owners to focus more on core operations such as sales, inventory, and customer service. For individual taxpayers, the platforms provide convenience by guiding users through the filing process, performing automatic computations, and generating accurate reports. These benefits demonstrate that automated tax compliance platforms function not only as compliance tools but also as practical systems that improve financial management and productivity among taxpayers in Roxas City.

Although the summary of findings stated that there was no significant relationship among perceptiveness on accuracy, timeliness, and usefulness, the conclusions drawn from the study indicated that these variables were significantly related and interconnected in shaping users’ overall perception of automated tax compliance platforms. The findings suggest that when platforms produce accurate tax computations, users experience fewer errors, corrections, and resubmissions, which contributes to more timely filing. In turn, timely processing increases the perceived usefulness of the system by reducing administrative burden, minimizing follow ups, and allowing taxpayers to devote more time to business operations or personal responsibilities. For SMEs, accuracy and timeliness support the efficient management of VAT, percentage taxes, and withholding taxes without disrupting operations. For individual taxpayers, these qualities simplify compliance and enable timely submission even without advanced technical knowledge. Overall, the relationship among accuracy, timeliness, and usefulness indicates that improving one system quality strengthens the others, thereby enhancing user satisfaction, trust, and long-term reliance on automated tax compliance platforms.

In light of these findings, SMEs and individual taxpayers are encouraged to consistently use automated tax compliance platforms to improve the accuracy, timeliness, and efficiency of their tax related activities. They may establish regular internal schedules for monthly transaction reviews, update records before filing deadlines, maintain organized digital documentation such as receipts, invoices, and withholding tax certificates including BIR Form 2307, and participate in online briefings, webinars, or training sessions provided by tax authorities or platform providers. Government agencies, particularly the Bureau of Internal

Revenue at the Revenue District Office level serving Roxas City, should intensify support for digital tax adoption through quarterly training programs, virtual orientations, responsive help desks, and dedicated hotlines during peak filing periods. Local government units may also integrate digital tax compliance awareness into business registration and renewal processes to ensure that business owners are equipped with the necessary knowledge and tools.

System developers and platform providers should continuously enhance functionality, reliability, and user experience by integrating real time validation features, automated filing reminders, clear dashboards showing tax obligations and filing status, and regular updates aligned with current Philippine tax laws and regulations. Accessibility may also be strengthened through localized language options, simplified user guides, improved system responsiveness, and minimized downtime. Academic institutions are likewise encouraged to integrate digital tax compliance systems and financial technologies into accounting, business, and management curricula through system-based exercises, simulations, laboratory activities, seminars, workshops, internships, and collaborations with government agencies and private accounting firms. These initiatives can prepare future professionals for technology driven tax compliance environments and bridge the gap between theoretical knowledge and real-world application.

Finally, future researchers may expand the scope of inquiry by examining additional variables such as ease of use, system trust, user satisfaction, and behavioral intention to use, as these may further explain user acceptance and continued platform utilization. Comparative studies in other cities or provinces may improve the generalizability of findings, while mixed method studies combining surveys and interviews may provide deeper insights into both measurable trends and detailed user experiences. Longitudinal studies are also recommended to examine how perceptions of accuracy, timeliness, and usefulness change over time as automated tax systems are upgraded and digital tax adoption continues to increase. Taken together, the findings and recommendations highlight the importance of accurate, timely, and useful automated tax compliance platforms in improving taxpayer experience, strengthening compliance behavior, and supporting the broader modernization of tax administration in Roxas City.

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