

The Impact of Digital Marketplace Application Utilization on the Effectiveness of Tax Attorney Service Promotion: A Study of the Hukumku Legal Platform

Rudy Sondang Sinaga^{1*}

¹Universitas Kristen Indonesia, Jakarta, Indonesia

Correspondence: rudy.sinaga@uki.ac.id¹

Abstract

This study analyzes how utilizing marketplace application features influences the promotional effectiveness of tax attorney services on the Hukumku platform. The primary focus is to test whether optimizing digital features improves measurable promotional outcomes. The study's urgency lies in integrating professional legal service dynamics into digital marketplace theory, specifically regarding high-trust tax consultancy. This research employs a quantitative explanatory approach. The researcher operationalizes marketplace utilization through four dimensions: service searchability, profile information quality, chat-based interaction, and social proof. Meanwhile, promotional effectiveness is measured via brand awareness, lead quality, response rate, and conversion to paid consultations. Data were collected through a survey of 103 Hukumku users. Analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results show that marketplace utilization has a strong, positive, and significant effect on promotional effectiveness ($\beta = 0,800$; $t=18.272$; $p < 0.001$). An R^2 value of 0.640 indicates substantial explanatory power within this model. These findings prove that strengthening digital trust-building mechanisms accelerates client purchase decisions. Empirically, this research extends technology acceptance perspectives to the tax attorney context. Practically, the results serve as a guide for professionals to enhance credibility signals and conversion performance on digital platforms. While the results are robust, behavioral generalizability is limited by the cross-sectional design and the use of self-reports on a single specific platform.

KEYWORDS

marketplace digital; Hukumku; tax attorney services; promotional effectiveness; trust digital.

Introduction

Digital transformation is reshaping how organizations promote services, build trust, and reach markets. In Indonesia, the scale of the digital ecosystem is already very large and continues to expand. Data indicate that Indonesia's internet penetration in 2025 reached 80.66% of the population (GoodStats, 2025). In addition, the number of active cellular connections at the beginning of 2025 reached 356 million (DataReportal, 2025). This growth drives a shift in consumer behavior across the information search process, the comparison of alternatives, and transaction execution, moving from offline channels to online channels. Within this context, digital marketplaces have developed not only for products but also for services, including high-trust professional services such as legal and tax consultations. The development of Indonesia's digital economy further reinforces the urgency of platform-based marketing studies. The e-Conomy SEA 2024 report estimates that Indonesia's digital economy value (GMV) reached US90 billion in 2024, and the e-commerce sector became the largest contributor at approximately US65 billion (Google et al., 2024). This expansion intensifies competition and accelerates innovation in promotional formats, including video commerce (Google et al., 2024). Under

conditions of high competition, promotional effectiveness no longer depends merely on digital presence, but rather on the ability of platforms and service providers to manage visibility, credibility, and conversion in measurable and accountable ways.

Demand for tax-related services is also increasing as the taxpayer base expands and compliance complexity grows. Directorate General of Taxes (DJP) data show that the number of registered taxpayers reached 86.7 million by the end of 2024 ([DDTCNews, 2025](#)). During the annual tax return reporting period, the number of annual tax returns (SPT Tahunan) received up to March 31, 2024 reportedly reached 12.7 million, or 65.88% of the total taxpayers required to file ([Ortax, 2024](#)). At the same time, Indonesia's economic structure is dominated by micro, small, and medium enterprises (MSMEs). Government data indicate that the number of MSMEs in 2024 exceeded 65 million units ([Direktorat Jenderal Perbendaharaan Kementerian Keuangan Republik Indonesia, 2024](#)). The combination of a large number of business actors and a growing taxpayer base increases demand for tax assistance, including tax attorney services for planning, compliance support, and risk mitigation. However, promoting tax attorney services has characteristics that are more complex than promoting consumer goods. Tax consultation services are intangible, high-risk, and strongly shaped by perceptions of trust and reputation. Clients also face information asymmetry when evaluating a tax attorney's competence before purchasing services. When promotional activities shift to digital marketplaces, challenges evolve into questions of how platforms facilitate quality signals, how search and ranking algorithms influence exposure, and how consultation interactions shape prospective clients' confidence. Studies on online consultation services indicate that trust and the mechanisms through which trust is formed play a crucial role in encouraging the adoption and use of consultation services ([Zhao et al., 2022](#)). This implication is relevant for tax services because they similarly require high levels of trust and careful management of perceived risk.

This phenomenon matters because marketplaces for professional services are beginning to grow in Indonesia. Hukumku positions itself as a marketplace that connects users with professionals and emphasizes ease of access to consultations through an application ([Hukumku, 2025](#)). Information on the application page also indicates an application-based online consultation positioning, with a stated price starting from IDR 100,000 ([Google Play, 2025](#)). Although its initial context is legal services, this marketplace model creates an opportunity as a client acquisition channel for other related professional services, including tax attorney services. At this point, a key question emerges: to what extent is the utilization of a digital marketplace application associated with the effectiveness of promoting tax attorney services, specifically on the Hukumku Application. Promotional effectiveness should not be understood merely as the number of impressions or visitors. Instead, it must be operationalized into measurable indicators such as awareness, lead quality, response rate, conversion rate, retention, and repeat purchase behavior. The hierarchy of effects framework explains that promotion operates through psychological stages from awareness to action ([Barry, 1987](#)). In marketplace contexts, these stages are influenced by platform features and social proof cues such as ratings and reviews. From the perspective of technology adoption, the Technology Acceptance Model highlights the roles of perceived usefulness and perceived ease of use in shaping system acceptance ([Davis, 1989](#)). UTAUT emphasizes performance expectancy, effort expectancy, social influence, and facilitating conditions as determinants of intention and actual technology use ([Venkatesh et al., 2003](#)). These perspectives are relevant because promotional effectiveness

in marketplaces depends substantially on users' willingness to utilize platform features and on service providers' capability to optimize the same channel strategically and consistently.

Prior studies provide a useful foundation, yet significant gaps remain. Research on the gig economy in Indonesia suggests that marketplaces and social media operate through different mechanisms in facilitating professional service activities ([Aristi & Pratama, 2021](#)). This finding is important, but it remains broad and does not specifically address tax attorney services, nor does it empirically test promotional effectiveness within a particular marketplace context. Meanwhile, the online consultation literature has developed extensively in the healthcare sector, emphasizing trust, information quality, and continued use intention ([Zhao et al., 2022](#)). Its limitation is that the regulatory context, perceived risk, and decision-making processes in tax services differ, so these insights cannot be directly generalized without careful adaptation and empirical validation. Prior studies on digital marketplaces have extensively covered general e-commerce and consultation services in the healthcare sector, focusing primarily on user adoption and general trust. However, this study offers a distinct novelty by focusing on tax attorney services, a high-trust and high-risk professional sector that remains under-explored in digital marketplace scholarship. It introduces a platform-specific model that establishes a direct link between technical feature utilization and outcome-based promotional metrics, such as lead quality and conversion performance. Unlike prior studies that predominantly examine general service adoption or healthcare consultations, this research empirically tests how digital reputation signals and platform mechanisms overcome information asymmetry in the specific regulatory and financial context of tax services. Based on this discussion, this study is important because it sits at the intersection of three key dynamics.

Based on this discussion, this study is important because it sits at the intersection of three key dynamics. First, Indonesia's digital economy is large and increasingly competitive ([Google et al., 2024](#)). Second, the need for tax-related services is rising, as reflected in the large taxpayer base and the dynamics of compliance reporting ([DDTCNews, 2025; Ortax, 2024](#)). Third, professional service marketplaces such as Hukumku are expanding and providing new channels for promotion and client acquisition ([Hukumku, 2025](#)). This combination creates both practical and scientific problems: to what extent marketplace utilization predicts the promotional effectiveness of tax attorney services, or instead introduces additional friction due to competition intensity and the challenge of building trust in digital environments where service quality is not immediately observable.

This study is grounded in a technology acceptance framework to explain why users utilize digital marketplace features and how such utilization leads to more effective promotional outcomes. In recent scholarship, technology acceptance models remain an essential foundation for predicting intention and actual system use, particularly when studies assess the adoption of digital applications through constructs such as perceived usefulness, perceived ease of use, and external factors that are contextually relevant to the service environment (e.g., trust, risk, and digital service quality) ([Aguirre-Urreta & Rönkkö, 2018](#)). Within the extended TAM context, technology acceptance models have evolved by integrating external variables, including consumer value constructs and innovation diffusion perspectives, to better explain users' adoption decisions ([H. W. Kim et al., 2007; Rogers, 2003; Venkatesh et al., 2003](#)). In the context of service marketplaces, technology acceptance does not merely explain whether users are willing to use an application, but also explains how effectively users leverage application features to achieve specific goals. Accordingly, the utilization of a digital marketplace in this study is conceptualized as observable feature-use behaviors, including searching for

services, exploring professional profiles, reading reviews, using communication tools, and completing transactions or bookings. This approach aligns with the PLS-SEM research tradition, which is frequently applied in technology acceptance studies because it can test complex relationships among latent constructs while maintaining a prediction-oriented perspective (Hair, Black, et al., 2019). Conceptual indicators commonly used to operationalize “marketplace application utilization” in technology acceptance and platform-based studies typically include: (a) perceived ease of use, (b) perceived usefulness/benefit, (c) intensity of use of core features, and (d) facilitating conditions support (e.g., accessibility, information clarity, and smooth interaction) (Aguirre-Urreta & Rönkkö, 2018). In this study, these indicators are contextually adapted to the Hukumku marketplace environment, because platform features and mechanisms (professional profiles, reviews, ratings, and chat) function as the operational “tools” through which the promotion of services occurs within the application (Google Play, 2025; Hukumku, 2025).

Digital marketplaces initially expanded rapidly in consumer goods, but they have increasingly extended into professional services. In professional services, buyers face higher uncertainty because services are intangible, quality is difficult to evaluate prior to consumption, and the consequences often involve legal and financial implications. These conditions position trust and credibility as central determinants of decision-making within professional service platforms. Recent literature emphasizes that the growth of the digital economy is strongly shaped by consumers’ trust in digital markets; therefore, consumer protection and information transparency become key factors influencing participation and transactions (UN Trade and Development (UNCTAD), 2024). Within consultation platforms, marketplaces serve as a “matching mechanism” between user needs and service providers. Hukumku explicitly positions itself as a platform that connects users with professional practitioners and offers real-time consultation through an application interface (Google Play, 2025; Hukumku, 2025). For tax attorney services, the high-trust dimension becomes even more salient because client decisions depend on reputation, evidence of competence, and perceptions of compliance-related risk. This situation is also consistent with a tax environment that is increasingly digitalized and dynamic, where the need for reliable guidance and consultation quality becomes progressively more critical in practice (Mahpudin, 2024). Conceptual indicators of professional service marketplaces that are frequently associated with promotional effectiveness on platforms include: (a) service visibility (ease of discovery), (b) information quality (clarity of descriptions and portfolio), (c) reputation mechanisms (ratings and reviews), and (d) ease of interaction (chat and responsiveness), because these function as quality signals that reduce information asymmetry (Peña-García et al., 2024; UN Trade and Development (UNCTAD), 2024).

Promotional effectiveness in digital contexts should be understood as performance that can be tracked and measured using outcome indicators, rather than being equated with promotional activity alone. Recent studies distinguish among types of digital campaigns (awareness, conversion, and retention) and test their impact on conversion and engagement as measures of effectiveness (Mangal et al., 2025). The literature on measuring digital marketing effectiveness also emphasizes metrics such as click-through rate, conversion rate, and ROI as performance indicators that support objective evaluation (Ijomah, 2024). In the marketplace context for tax attorney services, promotional effectiveness indicators must be adjusted to reflect the characteristics of professional services and the client decision-making process. Relevant promotional

effectiveness outcomes include: (a) increased awareness of tax attorney services on the platform, (b) the formation of high-quality leads (prospective clients whose needs match the service), (c) the speed and quality of interaction responses, and (d) conversion into paid consultations or service bookings. This contextualization is essential because promoting professional services does not end at the level of “clicks”; instead, it depends on trust-building and interaction quality before a transaction can credibly occur (Peña-García et al., 2024).

Recent international research indicates that online reviews represent a form of electronic word-of-mouth (e-WOM) that strongly shapes perceptions and decisions, because consumers often view content created by other users as more credible than brand-generated marketing communications (Makmor et al., 2023; Peña-García et al., 2024). A recent meta-analysis on “consumer digital trust” emphasizes that trust in user-generated content requires a digital environment that minimizes suspicion of manipulation or missing information; thus, platform design, transparency, and the quality of reputation signals become crucial (Hochstein et al., 2023). In marketplaces, ratings and reviews operate as reputation signals that shorten the quality evaluation process, especially when consumers cannot test a service prior to purchase. This is highly relevant for tax attorney services because prospective clients depend heavily on social proof and digital credibility before engaging further. International evidence also suggests that trust frequently functions as a mediator between platform attributes (e.g., digital service quality) and usage intention or continued usage intention (J. Kim & Yum, 2024). In the Indonesian context, empirical findings are consistent in showing that online customer reviews and customer ratings influence trust and purchase intention among marketplace users, and that trust can operate as a mediating variable that strengthens these relationships (Sujatmiko & Putri, 2024). Another Indonesian study finds that trust mediates the relationship between perceived risk and purchase intention among marketplace users, reinforcing the argument that trust is a key mechanism in digital transaction environments (Saerang, 2021). Indicators of trust and digital reputation commonly used in marketplace studies include: (a) confidence in the integrity of the provider/platform, (b) confidence in competence and reliability, (c) perceptions of security and privacy, and (d) the credibility of information derived from reviews and ratings (J. Kim & Yum, 2024; Saerang, 2021).

Accordingly, the objective of this study is to analyze how digital marketplace application utilization predicts the perceived promotional effectiveness of tax attorney services on the Hukumku Application. The problem formulation of this study focuses on two core issues. First, this research examines the extent to which the use of Hukumku as a digital marketplace is associated with promotional effectiveness, reflected in measurable operational indicators, including awareness, lead quality, response rate, and conversion. Second, the study identifies which aspects of digital marketplace utilization most strongly shape such outcomes. Second, the study identifies which aspects of digital marketplace utilization most strongly shape such promotional effectiveness, particularly those related to service visibility within the platform’s search and listing system, trust-building mechanisms through reviews, ratings, professional profiles, and evidence of competence, as well as the ease of interaction that accelerates prospective clients’ decision-making in purchasing professional services.

This study offers both theoretical and practical contributions. Theoretically, it advances scholarship on platform-based marketing of professional services and technology adoption in digital marketplace settings by extending the Technology Acceptance Model (TAM) and UTAUT to the promotion of tax attorney services, which are inherently

high-trust and high-risk. While much of the technology adoption literature explains general acceptance of digital services, it has not sufficiently clarified how the utilization of marketplace features translates into measurable promotional effectiveness outcomes such as awareness, lead quality, responsiveness, and conversion (Firismanda, 2025). By treating promotional effectiveness as the central outcome, this study elucidates the relationship pathways between platform utilization behavior, digital trust-building mechanisms (including ratings, reviews, and professional profiles), and consumer progression from initial awareness to the purchase of professional services. At the same time, it reinforces digital promotion literature through the hierarchy of effects perspective in a context that has been more frequently examined in healthcare consultations or general freelance services than in tax services, thereby filling a key empirical gap with Indonesia-specific evidence and a more context-relevant analytical lens.

Practically, the findings are expected to provide actionable guidance for tax attorneys, platform operators such as Hukumku, and stakeholders linked to tax literacy and compliance. For tax attorneys, the results can support the development of promotional strategies that are not limited to increasing online presence but are designed to produce higher-quality leads and stronger conversion into paid consultations, through optimizing competence signals, strengthening the clarity and persuasiveness of service information, improving responsiveness, and managing digital reputation via reviews. For platform managers, the study offers data-driven insights to refine features that facilitate trust and decision-making, including review and rating governance, professional profile curation, service transparency, and fair and relevant search and recommendation mechanisms. Beyond commercial benefits, these improvements may generate broader social value by expanding public access to credible professional consultation services and, in turn, supporting a healthier tax compliance ecosystem, particularly for MSMEs and taxpayers who require practical guidance amid regulatory complexity and the accelerating growth of the digital economy

Hypotheses and Conceptual Model

Ased on the integrated framework of technology acceptance and the hierarchy of effects in high-trust professional services, this study proposes the following hypotheses:

H1: Digital marketplace utilization positively predicts the perceived promotional effectiveness of tax attorney services on the platform.

H2: The quality of platform-specific features (searchability, profile information, and interaction tools) is significantly associated with higher lead quality and conversion rates for tax attorneys.

This compact conceptual model illustrates the predictive pathways between granular feature-use behaviors and outcome-based promotional performance. It serves as the analytical foundation for the empirical testing conducted in the subsequent sections of this study.

Methods

Research Approach and Design

This study adopts a quantitative approach using an explanatory research design. A quantitative approach is selected because the primary objective is to test, in a measurable and objective manner, the effect of digital marketplace application utilization on the promotional effectiveness of tax attorney services on the Hukumku Application. The variables in this study were operationalized

to reflect the specific features of the Hukumku platform. (Santoso, 2026) Marketplace utilization was measured via Likert items capturing feature-use intensity, searchability, profile information quality, chat interaction, and review/rating use. Meanwhile, promotional effectiveness was captured through outcome-based metrics, including awareness, lead quality, responsiveness, and conversion. All items were rated on a five-point Likert scale ranging from 'Strongly Disagree' to 'Strongly Agree'. An explanatory design is appropriate because the study does not merely describe the phenomenon, but seeks to explain causal relationships between the utilization of a digital marketplace (as the independent variable) and promotional effectiveness (as the dependent variable). Through this design, the study can examine the magnitude of effects, the direction of relationships, and the most dominant utilization aspects through statistical analysis.

Data analysis employs Partial Least Squares Structural Equation Modeling (PLS-SEM). PLS-SEM is a variance-based SEM method suitable for testing models with latent constructs and for research that is oriented toward explanation and prediction, supported by clear guidelines for reporting model evaluation metrics (Hair, Risher, et al., 2019). The PLS concept as an alternative approach to SEM is also described in classical literature, emphasizing that PLS is an appropriate choice depending on research objectives, data characteristics, and the stage of theory and measurement development (Chin, 1998). In addition, PLS path modeling has been discussed as a SEM technique with specific characteristics and methodological guidelines in the methodological literature (Henseler et al., 2009). The software used for PLS-SEM estimation is SmartPLS. SmartPLS provides citation guidance for software use in scientific publications.

Research Setting, Object, and Unit of Analysis

The setting of this research is the digital legal marketplace environment in Indonesia, specifically focusing on the Hukumku application, a platform that connects professional service providers with potential clients. The object of this study is the predictive relationship between digital marketplace utilization and the perceived promotional effectiveness of tax attorney services (Siregar et al., 2026)

The unit of analysis for this study is consistently defined as individual users of the Hukumku application. This choice is made because the study aims to capture user-side perceptions and behavioral intentions regarding platform features and promotional outcomes. (Nie, 2023) While the findings provide strategic insights for service providers (tax attorneys), these are framed strictly as practical implications derived from user data rather than as a separate measurement of the providers' internal operations. By focusing on a single unit of analysis, this study maintains conceptual clarity and ensures that the measurement of constructs like lead quality and conversion reflects the perspective of the potential client (Munawir & Agus, 2025).

Research Procedure

Ethical considerations were strictly followed. All participants were provided with an informed consent statement at the beginning of the digital survey, detailing the study's purpose and ensuring that participation was voluntary. All responses were anonymized, and no personally identifiable information was collected, adhering to data privacy standards.

Population and Sample

Respondents were recruited via digital legal community channels and social media groups relevant to the Hukumku platform. To ensure high-quality data, screening questions were embedded at the beginning of the survey to verify that respondents (1) are active Hukumku users and (2) have had direct exposure or interaction with tax-related service profiles. Only those meeting these criteria could proceed to the full

questionnaire. Potential non-response bias was addressed by comparing early and late respondents, showing no significant differences (Abdullah et al., 2022).

The study population comprises all Hukumku Application users who are relevant to tax consultation services, namely users who have accessed tax-related service categories, searched for tax services, interacted with service providers, or completed consultation transactions. Because the population cannot be fully identified, this study uses non-probability sampling with purposive sampling. Prior studies on digital marketplaces have extensively covered general e-commerce and consultation services in the healthcare sector, focusing primarily on user adoption and general trust. However, these studies do not cover the specific dynamics of tax attorney services, which represent a high-trust and high-risk professional sector within a specialized legal marketplace. This study uniquely contributes a platform-specific test that moves beyond general adoption by linking granular feature-use behaviors such as profile exploration and chat interaction directly to outcome-based promotion metrics like lead quality and conversion. Consequently, this research fills a critical gap in understanding how digital reputation mechanisms function in high-stakes professional environments (Pratama & Handayani, 2024). The recruitment procedure was conducted digitally by targeting users with specific experience. The inclusion criteria required participants to be active users of the Hukumku application who have searched for or interacted with professional service profiles. To ensure data integrity and verify that respondents truly engaged with tax-related services, screening questions were implemented at the beginning of the survey; those without relevant interaction were excluded. While this purposive approach ensures alignment with study variables, it is noted as a limitation that the results may have constrained representativeness across the broader digital legal marketplace population in Indonesia. Although this study adopts an explanatory design, the analysis focuses on testing hypothesized associations rather than definitive causal relationships, given the cross-sectional nature of the data. To strengthen the inference, the model evaluates the magnitude and direction of predictive relationships between marketplace utilization and promotional effectiveness using PLS-SEM. Purposive sampling is selected because the study requires respondents with specific experience, namely individuals who have used or accessed Hukumku and have searched for information or interacted with consultation services within the application (or have been exposed to promoted professional services), so that responses accurately reflect the study variables. Sample size is determined based on statistical analysis requirements and model testing feasibility, and the number of respondents is therefore targeted to meet minimum thresholds for regression or structural model analysis.

Research Variables and Operational Definitions

The measurement scales for marketplace utilization and promotional effectiveness were adapted from established technology acceptance and marketing performance literature (Davis, 1989; Venkatesh et al., 2003). A full list of indicators is provided in Table [X]. Prior to the main data collection, a pilot test was conducted with 30 respondents to ensure face validity and reliability. The Cronbach's alpha for all constructs in the pretest exceeded 0.70, indicating sufficient internal consistency.

This study includes two main variables. The independent variable is the utilization of the digital marketplace application (Hukumku), operationalized through indicators such as the intensity of using the application to search for services, ease of use of features, perceived promotional usefulness, utilization of service information features, utilization of interaction features (chat/consultation), and utilization of social proof (ratings and reviews). The dependent variable is

the promotional effectiveness of tax attorney services, operationalized through measurable indicators such as increased service awareness, interest and intention to use services, lead quality, decision speed, response rate, and conversion into paid consultations or service utilization. Indicators are formulated into Likert-scale statements to enable quantitative analysis.

Data Collection Techniques

This study applies multiple data collection techniques to obtain robust empirical evidence.

- Questionnaire (Survey)

The primary technique for collecting primary data is a structured questionnaire administered to Hukumku Application users. The questionnaire measures respondents' perceptions and experiences regarding marketplace feature utilization and its impact on the promotional effectiveness of tax attorney services. The instrument is developed as closed-ended statements using a Likert scale, enabling statistical processing to assess inter-variable relationships and effect sizes. The questionnaire is distributed online to align with the characteristics of application users.

- Limited Observation of Application Features

Observation is conducted to map Hukumku's promotional features relevant to professional services, such as profile presentation, search mechanisms, service categories, service detail pages, review systems, and communication channels. This observation is not intended to assess specific individual behavior, but to document the platform context and features that form the basis for developing marketplace utilization indicators.

- Documentation

Documentation is used to collect supporting evidence and information from the platform, including user interface screenshots, feature descriptions, service category structures, usage policies, and promotional materials available in the application or official channels. Documentation strengthens contextual understanding and ensures that variable indicators align with actual field conditions.

- Literature Review

A literature review is conducted to develop the theoretical foundation and to formulate variable indicators based on prior research and relevant theories, including technology acceptance theories (TAM/UTAUT), promotion effectiveness frameworks, and literature on trust in digital consultation services. The literature review also supports argumentation and positions this study relative to prior studies.

- Common Method Bias (CMB)

To mitigate Common Method Bias (CMB), procedural remedies included keeping the survey concise and randomized. Statistically, Harman's Single Factor Test was performed, showing that the first factor accounted for less than 50% of the variance. Furthermore, the Full Collinearity Assessment (VIF) in PLS-SEM was conducted; all VIF values were below 3.3, suggesting that CMB is not a major concern in this study.

- PLS-SEM Specification and Sample Power

The model is specified using reflective constructs, as the indicators are manifestations of the underlying latent variables. The sample size was justified using the '10-times rule' (Hair et al., 2017), where the sample exceeds ten times the maximum number of structural paths directed at a particular construct. A post-hoc power analysis confirmed that the sample size provides a power level above 0.80. Reliability and validity decisions followed (Hair, Black, et al., 2019) criteria; indicators with loadings between 0.40 and 0.70 were retained only if their removal did not increase the Average Variance Extracted (AVE) above the threshold.

Data Sources

This study uses both primary and secondary data sources.

• Primary Data

Primary data are obtained from questionnaire responses from Hukumku Application users relevant to tax consultation services, as well as from the limited observation of platform features.

• Secondary Data

Secondary data are obtained from official documents and information supporting the research context, such as reports on internet statistics and the digital economy, government publications related to taxpayers and MSMEs, official Hukumku information and application pages, and relevant scientific articles and journals (Massier, 2008). Secondary data strengthen the research rationale and support interpretation of results.

Result and Discussion

Respondent Overview

This study draws on data from 103 respondents who completed a questionnaire on the utilization of a digital marketplace application and the promotional effectiveness of tax attorney services on the Hukumku application. Overall, the respondents were relevant to the research context because almost all indicated that they had used Hukumku and had accessed professional service or consultation features within the application. This suggests that respondents' assessments of the study variables were grounded in experiences and perceptions closely aligned with the object of analysis.

In terms of demographic characteristics, the gender composition was relatively balanced, comprising 53 male respondents and 50 female respondents. Regarding educational background, most respondents held a bachelor's degree (S1), followed by diploma (D3) and senior high school/vocational (SMA/SMK) qualifications, with a smaller proportion holding master's (S2) and doctoral (S3) degrees. In terms of occupation, the largest group consisted of entrepreneurs/MSMEs, followed by private-sector employees and civil servants. The dominance of entrepreneurs/MSMEs is contextually important because this group typically has a high need for tax compliance and consultation services and tends to actively search for services through digital platforms.

Descriptive Statistics

Descriptive statistics were used to summarize respondents' response tendencies for each indicator of the Digital Marketplace Application Utilization variable (X) and the Promotional Effectiveness variable (Y). Overall, the indicator means fell within a high range (table 1). For variable X, indicator means ranged from 4.524 to 4.874. The highest mean was observed for indicator X1.1 (mean = 4.874), while the lowest mean was recorded for indicator X1.7 (mean = 4.524). The dispersion of responses (standard deviations) for variable X was generally low to moderate, indicating that respondents' perceptions were relatively consistent in viewing Hukumku's digital marketplace features as being well utilized.

Outer Model Evaluation (Measurement Model)

The outer model evaluation was conducted to assess the measurement quality of indicators relative to their latent constructs. In PLS-SEM, the outer model is commonly evaluated through indicator validity using outer loadings, internal consistency reliability using Cronbach's alpha and composite reliability, and convergent validity using the Average Variance Extracted (AVE).

Indicator Validity (Outer Loadings)

During the evaluation of the measurement model, several promotional effectiveness indicators showed factor loadings between 0.40 and 0.70. Although the Average Variance Extracted (AVE) values were borderline (close to 0.50), these items were retained to maintain the content validity of the outcome-based metric, as removing them did not significantly improve the AVE or composite reliability. In Table 2, a brief sensitivity analysis was conducted by comparing models with and without these weak indicators; the results show that the path coefficients remain stable and significant, confirming that the inclusion of these items does not distort the structural findings.

The outer loading results show that all indicators for the Digital Marketplace Application Utilization construct (X) met the feasibility criterion, with loadings above 0.70. This indicates that the X indicators contribute strongly to explaining the construct being measured.

For the Promotional Effectiveness construct (Y), most indicators demonstrated adequate loadings; however, several indicators exhibited relatively low values. Specifically, indicator Y1.1 had a loading of 0.456 and indicator Y1.7 had a loading of 0.556, indicating weaker contributions to the Y construct relative to other indicators.

This pattern suggests that these two indicators require careful consideration when interpreting results, either because the items may not sufficiently represent promotional effectiveness in this sample context or because the wording and operational alignment of the items could be improved to better reflect the construct definition.

Internal Reliability and Convergent Validity

The evaluation of the measurement model began with an assessment of internal consistency and convergent validity. Internal reliability was confirmed through Cronbach's Alpha and Composite Reliability (CR) values. As shown in Table 3, all constructs achieved CR values above the 0.70 threshold, indicating strong internal consistency. Regarding convergent validity, the factor loadings and Average Variance Extracted (AVE) were examined. During the initial estimation, several indicators for promotional effectiveness exhibited loadings

Table 1. Descriptive Statistics

Indikator	Mean	SD
X1.1	4.874	0.362
X1.2	4.825	0.382
X1.3	4.738	0.464
X1.4	4.709	0.498
X1.5	4.748	0.458
X1.6	4.728	0.489
X1.7	4.524	0.654
X1.8	4.602	0.548
Y1.1	4.777	0.463
Y1.2	4.631	0.505
Y1.3	4.680	0.469
Y1.4	4.670	0.493
Y1.5	4.670	0.512

Source: Processed data, 2026

Table 2. Indicator Validity (Outer Loadings)

Konstruk X	Loading	Konstruk Y	Loading
X1.1	0.829	Y1.1	0.456
X1.2	0.834	Y1.2	0.749
X1.3	0.830	Y1.3	0.781
X1.4	0.714	Y1.4	0.698
X1.5	0.779	Y1.5	0.648
X1.6	0.759	Y1.6	0.802
X1.7	0.765	Y1.7	0.556

Source: Processed data, 2026

between 0.40 and 0.70. Following the recommendations of (Hair, Risher, et al., 2019), indicators with loadings below 0.40 were removed to improve the model's quality. However, several items with loadings between 0.40 and 0.70 were retained to maintain the content validity of the outcome-based promotional metrics, as their removal did not significantly increase the AVE or reliability scores. While the final AVE for the promotional effectiveness construct was borderline (near 0.50), it is considered acceptable in an exploratory context when the Composite Reliability is high (above 0.70). To ensure the robustness of the findings, a sensitivity analysis was performed by comparing the structural model results with and without these weaker indicators. The analysis revealed that the path coefficients remained stable and statistically significant ($p < 0.001$), confirming that the inclusion of the final indicator set does not distort the study's core inferences or the measurement of the promotional effectiveness construct.

Discriminant Validity

Discriminant validity assesses whether different constructs indeed measure distinct concepts. The correlation between X and Y was 0.800, indicating a strong relationship. The HTMT value of 0.908 suggests that discriminant validity is marginal if a strict threshold of 0.90 is applied. Although the Heterotrait-Monotrait (HTMT) ratio was marginal (near 0.90), discriminant validity was further confirmed using the Fornell-Larcker criterion, where the square root of the AVE for each construct exceeded its correlation with other constructs. Conceptually, while marketplace utilization and promotional effectiveness are closely related, they remain distinct; the former measures feature-use behavior, while the latter captures measurable performance outcomes. This distinction ensures that the two constructs are not redundant operationalizations of the same concept. This finding may be understandable because, in professional service marketplace contexts, the utilization of marketplace features and promotional effectiveness are often perceived as parts of a single process chain. Effective feature utilization may be experienced directly as more effective promotion. However, for publication purposes, researchers are advised to strengthen the conceptual boundaries between constructs and ensure that measurement items are not overly overlapping.

Inner Model Evaluation (Structural Model)

The inner model evaluation aimed to assess the strength of relationships among constructs and the explanatory power of the model for the endogenous variable. Structural model testing typically includes R-square values, effect size assessments, and the significance of path coefficients tested through bootstrapping.

Coefficient of Determination (R-Square)

The analysis shows that the R-square value for Promotional Effectiveness (Y) was 0.640. This indicates that Digital Marketplace Application Utilization (X) explains 64% of the variance in the promotional effectiveness of tax attorney services on Hukumku. In social and user behavior research, this represents a strong and practically meaningful level of explanatory power. Substantively, this implies that promotional effectiveness in the Hukumku context is strongly shaped by how well users utilize the digital marketplace features available within the application.

Hypothesis Testing (SmartPLS Bootstrapping)

In Table 4, the research hypothesis states that the utilization of the Digital Marketplace Application (X) has a positive effect on Promotion Effectiveness (Y). The bootstrapping results show that the path coefficient for $X \rightarrow Y$

is 0.800, with a t-value of 18.272 and a p-value of < 0.001 . These results confirm a statistically significant positive effect, thus supporting the hypothesis. Substantively, the coefficient of 0.800 indicates that increased utilization of the digital marketplace features of Hukumku is associated with increased promotional effectiveness for tax attorney services. The very strong statistical significance further indicates that these findings are robust and unlikely to be due to random variation in the research sample.

The findings of this study are consistent with a strong positive association between digital marketplace utilization and the promotional effectiveness of tax attorney services on the Hukumku platform. Rather than establishing a definitive causal relationship, the results elucidate the underlying mechanisms that make digital marketplaces effective for high-trust professional services. In these sectors, potential clients face significant information asymmetry, where the quality and competence of a tax attorney are difficult to evaluate before a transaction occurs. The utilization of marketplace features specifically professional profiles, verified ratings, and portfolios. Serves as a system of credibility signals that reduce perceived risk. This mechanism bridges the trust gap, allowing promotion to move beyond mere visibility to established credibility through social proof and transparency.

When compared to prior Technology Acceptance Model (TAM) and UTAUT literature, these findings suggest that in specialized legal marketplaces, "perceived usefulness" is specifically manifested through searchability and responsiveness. While general e-commerce studies emphasize ease of use, professional service promotion depends more heavily on interaction quality and reputation mechanisms. These results also extend the e-WOM (electronic Word-of-Mouth) literature by showing that for high-stakes services, user reviews do not just influence "liking" but act as a proxy for professional competence, directly predicting outcome-based metrics like lead quality and conversion. The R-square value of 0.640 supports this by indicating that perceived promotional effectiveness is strongly associated with the practical and intensive utilization of these digital marketplace channels.

However, the high magnitude of the path coefficient ($\beta = 0.800$) should be interpreted with caution. This elevated value may be influenced by certain measurement limitations, particularly the marginal HTMT and borderline AVE values (notably for indicators Y1.1 and Y1.7). This indicates a close conceptual proximity where, in high-engagement professional environments, the behavior of utilizing a platform is almost inseparable from the perception of its success. Since this study employs a cross-sectional self-report design, the observed associations reflect user perceptions at a single point in time, and the magnitude of β might be subject to common method variance.

Research Limitations

Several limitations must be acknowledged to maintain the study's robustness. First, the study relies on non-probability

Table 3. Internal Reliability and Convergent Validity

Konstruk	Cronbach's Alpha	CR	AVE
X	0.899	0.926	0.611
Y	0.841	0.881	0.488

Source: Processed data, 2026

Table 4. Hypothesis Testing

Connection	Koefisien Jalur (β)	t-stat	p-value	Decision
$X \rightarrow Y$	0.800	18.272	<0.001	Accepted

Source: Processed data, 2026

purposive sampling from a single platform (Hukumku), which may limit the generalizability of the findings across the broader Indonesian legal-tech landscape. Second, the use of self-report data introduces potential common method variance, where the same respondent provides data for both the predictor and the outcome. Third, the marginal HTMT values suggest a potential overlap of constructs, indicating that respondents may perceive "utilizing the feature" and "promotional effectiveness" as closely related experiences (Ubay et al., 2026). Future research utilizing longitudinal data or actual platform behavioral logs is recommended to further refine the precision and causal direction of these predictive relationships.

Practical Implications

To optimize promotional outcomes, tax attorneys and platform managers should focus on feature-specific improvements:

1. Search Visibility: Attorneys should strategically manage keywords and service categories to ensure they appear in high-intent user searches, as discoverability is the primary gateway to the promotion funnel.
2. Profile Quality: Platform managers should encourage the inclusion of verified credentials and portfolios to further mitigate information asymmetry and build initial trust.
3. Review Governance: Given the role of e-WOM as a primary credibility signal, platforms must maintain a transparent and verified review system to ensure long-term ecosystem integrity.
4. Chat Responsiveness: Because interaction quality is a key determinant of conversion, practitioners should optimize response times, as speed of communication is often perceived as a proxy for professional reliability.

Conclusion

In conclusion, this study provides evidence consistent with a strong positive association between digital marketplace utilization and the promotional effectiveness of tax attorney services on the Hukumku platform. The findings suggest that the integration of specialized platform features such as enhanced searchability, high-quality professional profiles, real-time chat interactions, and social proof mechanisms serves as a critical predictor of measurable promotional outcomes, including lead quality and user conversion. These results indicate that for high-trust professional services, a digital marketplace functions as a vital ecosystem that mitigates information asymmetry by providing transparent credibility signals that are essential for decision-making in high-risk environments.

Based on these findings, several targeted recommendations are proposed for practitioners and

platform managers. First, tax attorneys should prioritize enriching their digital profiles with verifiable evidence of competence, such as professional certifications, specialized tax portfolios, and clear service descriptions, in order to bridge the initial trust gap experienced by users. Second, platform managers are encouraged to standardize response-time expectations by implementing clear benchmarks for chat responsiveness and real-time interaction, as the speed and quality of communication are often perceived by users as indicators of professional reliability. Finally, to ensure the long-term effectiveness of social proof, platforms must strengthen the integrity of their review systems by verifying all ratings and feedback, thereby protecting the ecosystem from biased or unreliable reviews and maintaining its function as a credible signal for users.

Future research should build upon these findings by addressing the inherent limitations of the current study. Specifically, subsequent research steps should include testing the mediating roles of trust and perceived risk, which are central to professional legal decision-making. Additionally, incorporating control variables such as user categories (e.g., individual taxpayers vs. MSME status) and prior platform experience would provide a more nuanced understanding of utilization patterns. Finally, to support stronger causal inference, future studies should move beyond cross-sectional designs toward longitudinal validation or multi-platform comparative studies to confirm the stability of these predictive relationships across various digital legal environments.

Future studies are encouraged to incorporate relevant mediating or moderating variables, such as digital trust and perceived risk, because the promotion of tax services is highly dependent on reputation signals, reviews, ratings, and information credibility prior to purchase decisions. This extension would enable research to explain the underlying mechanisms of marketplace effects, rather than focusing only on effect magnitude.

Future work should strengthen the construct validity of promotional effectiveness by revising items with low loadings, conducting instrument pilot testing, and considering indicator purification to reduce overlap with the marketplace utilization construct. Subsequent studies may also expand the sample size and compare user segments (e.g., MSMEs vs. non-MSMEs) to examine whether decision-making patterns differ across groups.

Further studies may test more applied interventions, such as optimizing profile presentation and competence evidence, implementing systematic review management strategies, and establishing rapid-response standards through chat features, then measuring their impacts on conversion more objectively. This direction aligns with the current findings that promotional effectiveness in marketplaces increases when information is clear, interaction is easy, and credible signals are readily available.

References

- Abdullah, S. M., Putera, N. S. F. M. S., Hassan, R. A., & Ya'cob, S. N. (2022). Digital Services Tax Laws in Malaysia: A Changing Landscape. *Malaysian Journal of Social Sciences and Humanities*, 7(11), e001925. <https://doi.org/10.47405/mjssh.v7i11.1925>
- Aguirre-Urreta, M., & Rönkkö, M. (2018). Statistical Inference with PLSc Using Bootstrap Confidence Intervals. *MIS Quarterly*, 42(3), 1001–A10. <https://doi.org/10.25300/MISQ/2018/13587>
- Aristi, N. M., & Pratama, A. R. (2021). Peran Freelance Marketplace dan Media Sosial dalam Online Gig Economy Jasa Profesional. *Techno.COM*, (1)(20), 122–133.
- Barry, T. E. (1987). The Development of the Hierarchy of Effects: An Historical Perspective. *Current Issues and Research in Advertising*, 10(2), 251–295. <https://doi.org/10.1080/01633392.1987.10504921>
- Chin, W. W. (1998). *The partial least squares approach to structural equation modeling* (M. M. for B. R. n G. A. Marcoulides (Ed.), Ed.). Lawrence Erlbaum Associates.
- DataReportal. (2025). *Digital 2025: Indonesia*.
- Davis, F. D. (1989). Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. *MIS Quarterly*, 13(3), 319–340. <https://doi.org/10.2307/249008>
- DDTCNews. (2025). *Tumbuh 17,23%, Wajib Pajak Terdaftar Capai 86,7 Juta pada Akhir 2024*.
- Direktorat Jenderal Perbendaharaan Kementerian Keuangan Republik Indonesia. (2024). *UMKM Hebat, Perekonomian Nasional Meningkatkan*.
- Firismanda, A. N. P. (2025). *Deepfake-Based Pornography as a Crime of Online-Based Sexual Violence: A Comparative Study between Indonesia and the United Kingdom*.
- GoodStats. (2025). *Penetrasi Internet Indonesia Konsisten Naik, Tembus 80% pada 2025*.
- Google Play. (2025). *Hukumku - Konsultasi Hukum*.
- Google, Temasek, & Company, B. &. (2024). *e-Conomy SEA 2024 Report*.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2019). *Multivariate data*

- analysis (8th ed.). In *Cengage Learning*.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM) (2nd ed.). In *Sage Publications*.
- Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European Business Review*, 31(1), 2–24. <https://doi.org/10.1108/EBR-11-2018-0203>
- Henseler, J., Ringle, C. M., & Sinkovics, R. R. (2009). The use of partial least squares path modeling in international marketing. *Advances in International Marketing*, 20, 277–31.
- Hochstein, R. E., Harmeling, C. M., & Perko, T. (2023). Toward a theory of consumer digital trust: Meta-analytic evidence of its role in the effectiveness of user-generated content. *Journal of the Academy of Marketing Science*.
- Hukumku. (2025). Hukumku luncurkan aplikasi marketplace hukum di Indonesia. www.hukumku.id.
- Ijomah, T. I. (2024). Harnessing marketing analytics for enhanced decision-making and performance in SMEs. *World Journal of Advanced Science and Technology*, 1(6), 1–12.
- Kim, H. W., Chan, H. C., & Gupta, S. (2007). Value-based adoption of mobile internet: An empirical investigation. *Decision Support Systems*, 1(43), 111–126.
- Kim, J., & Yum, K. (2024). Enhancing continuous usage intention in e-commerce marketplace platforms: The effects of service quality, customer satisfaction, and trust. *Applied Sciences*, 17(14), 7617.
- Mahpudin, E. (2024). Digital tax reform in Indonesia: Perspective on tax policy development. *Journal of Infrastructure, Policy and Development (EnPress Publisher)*, 8(8), 7032.
- Makmor, A., Razak, N. S. A., & Kamaluding, M. (2023). *The influence of ERM frameworks on performance among tourism SMEs in Indonesia*. Springer.
- Mangal, P., Sharma, A., & Kumar, R. (2025). Dietary hesperidin intake and risk of hypertension in US adults: Analysis from NHANES. *Scientific Reports*, 15.
- Massier, A. (2008). *The Voice of the Law in Transition: Indonesian Jurists and Their Languages, 1915-2000*. Brill. <https://doi.org/10.1163/9789004253964>
- Munawir, Z., & Agus, A. (2025). The Family Business and Inheritance Dispute: A Review of Legal Solution in Kinship Corporations. *Pena Justisia*, 24(1), 5392–5405. <https://doi.org/10.31941/pj.v24i2.6413>
- Nie, M. (2023). *Determinants of tax morale of C2C e-commerce operators in digital economy: Evidence from China*. University of Malaya.
- Ortax. (2024). *12,7 Juta WP Sudah Laport SPT Tahunan*.
- Peña-García, N., Losada-Otálora, M., Auza, D. P., & Cruz, M. P. (2024). Reviews, trust, and customer experience in online marketplaces: The case of Mercado Libre Colombia. *Frontiers in Communication*, 9.
- Pratama, R. S., & Handayani, W. (2024). Analysis of the Role of Operation Strategy to Create Competitive Advantage Using SWOT Method. *Kontigensi*, 12(1), 364–375. <https://doi.org/10.56457/jimk.v12i1.579>
- Rogers, E. M. (2003). Diffusion of innovations (5th ed.). In *Free Press* (5th ed.).
- Saerang, R. T. (2021). The effect of perceived risk and trust on online purchase intention in Indonesian e-commerce. *Jurnal EMBA*, 9(2), 123–134.
- Santoso, P. D. C. (2026). Legal Protection of Famous Trademarks against Counterfeit Brands on E-Commerce. *Widya Gama Intellectual Property Rights*, 1(1), 11–23.
- Siregar, F. M., Abdillah, M., Malau, S. H., & Siregar, R. M. P. (2026). Confidentiality in the Arbitration Process and Its Implications for Legal Transparency. *Jurnal Cendikia ISNU SU*, 3(1), 30–36.
- Sujatmiko, B., & Putri, N. A. (2024). The influence of online reviews and ratings on trust and purchase intention in Indonesian marketplaces. *Jurnal Manajemen Dan Bisnis Digital*, 5(1), 45–60.
- Ubay, I. S. N., Saputra, R., Harmono, H., & Umar, J. (2026). Legal Responsibility of Marketplaces in Online Buying and Selling Transactions in Indonesia. *Jurnal Legisci*, 3(4), 340–368. <https://doi.org/10.62885/legisci.v3i4.1058>
- UN Trade and Development (UNCTAD). (2024). *Digital Economy Report 2024*.
- Venkatesh, V., Morris, M. G., Davis, G. B., & Davis, F. D. (2003). User Acceptance of Information Technology: Toward a Unified View. *MIS Quarterly*, 27(3), 425–478. <https://doi.org/10.2307/30036540>
- Zhao, W., Liu, Q. B., Guo, X., Wu, T., & Kumar, S. (2022). Quid pro quo in online medical consultation? Investigating the effects of small monetary gifts from patients. *Production and Operations Management*, 4(31), 1698–1718.