

## The Effectiveness of Tax Audit as a Self Assessment System Supervision Measures and Tax Revenue Support (Study at the Large Tax Office 4)

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**ABSTRACT:** The level of formal taxpayer compliance is still not satisfactory if it is associated with the self-assessment system because there are still quite high gaps. For this reason, it is necessary to carry out a tax audit as a supervisory measure. Through the audit, it is hoped that it will increase the awareness of taxpayers to fulfil their tax obligations and increase tax revenues. This study uses a descriptive qualitative approach with the type of case study. The author uses a target approach, a source approach and a process approach to analyse the effectiveness of tax audits as an act of supervising the self-assessment system and supporting tax revenue. The results of the study indicate that the tax audit is quite effective as an act of monitoring the self-assessment system. This is evidenced by a change in the behaviour of the taxpayers who have been audited. However, it is not effective enough to support tax revenue. The inhibiting factors include the amount of data that must be processed and analysed, facilities and infrastructure with limited capabilities. Efforts have been made to provide infrastructure, especially computers, which can process and analyse large amounts of data quickly, optimize data from internal parties and anticipate field inspections using zoom and being more selective.

**Keywords:** Tax Audit, Self Assessment System Supervision, Tax Revenue Support.



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## INTRODUCTION

The formal compliance of taxpayers in Indonesia is still not satisfactory because if it is associated with the self-assessment system, all taxpayers should report their tax returns ([Damayanti & Martono, 2018](#); [Purwanto & Safira, 2020](#); [Saptono & Khozen, 2021](#); [Syafriel, 2018](#)).

Table 1 Taxpayer Formal Compliance 2016-2020

Year	Taxpayer Mandatory	Taxpayer Report	Achievement
2016	20.16 million	12.29 million	61,0%
2017	16.60 million	12.11 million	73,0%

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<b>2018</b>	17.65 million	12.55 million	71,1%
<b>2019</b>	18.33 million	13.37 million	72,9%
<b>2020</b>	18.72 million	14.60 million	78,0%

Source : Direktorat General of Tax, 2020

In the table above, it is seen that the level of formal compliance of Indonesian Taxpayers in 2020 is still below the target which set by the Directorate General of Taxes of 80% of the total 19 million Taxpayers registered as Corporate Taxpayers and Private Taxpayers, including Employee Taxpayers, although increased when compared to 2019 ([Erdiansyah & Khoirunurrofik, 2021](#)).

The increase in formal compliance of Taxpayers in 2020 only occurred in Employee Personal Person Taxpayers by 85.42%, or as many as 12.1 million Taxpayers out of a total of 14.17 million Employee Personal Taxpayers who are obliged to report tax returns. The percentage is higher when compared to 2019 which only reached 73.2%. Meanwhile, the formal compliance of Corporate Taxpayers and Taxpayers of Non-Employee Personal Persons actually decreased, reaching only 60.17% and 52.45%, lower when compared to 2019 of 65.28% and 75.31%. The above phenomenon shows that between the expectations to be achieved from the implementation of the self-assessment system and the level of compliance of taxpayers there is still a fairly high gap ([Puspitasari, 2019](#)).

The logical consequence of choosing a self-assessment system requires the tax authorities to focus on the tasks of fostering and supervising the implementation of taxpayers' tax obligations based on tax laws and regulations through tax audits. Audit of taxpayers is an inseparable part of tax collection through a self-assessment system ([Klaser & Mittone, 2022](#); [Reck et al., 2022](#); [Siglé et al., 2022](#)).

Tax audits are expected to provide education so that they can increase awareness in carrying out their tax obligations. In addition, tax audits are expected to provide a deterrent effect on taxpayers who commit violations. In this way, tax audits are expected to further improve taxpayer compliance, which in turn can increase tax revenues ([Barrios et al., 2020](#); [Carrillo et al., 2021](#); [Kasper & Alm, 2022](#); [Privitera et al., 2021](#)). However, in practice the tax audit has not been able to provide an optimal contribution to tax revenue in the last 5 years which tends to decline as shown in the following table:

Table 2 Indonesian Tax Revenues 2016-2020  
(in trillions rupiah)

	Year				
	2016	2017	2018	2019	2020*
<b>Target</b>	1,355.20	1,283.60	1,424.00	1,577.60	1,198.82
<b>Realization</b>	1,105.97	1,151.03	1,313.33	1,332.60	1,070.62
<b>Achievement</b>	82%	90%	92%	84%	89.3%

Source : DDTC, 2020

Also reflected in Indonesia's tax ratio for five years is still around at the same rate and no increase except in 2018 as presented in the following table:

Table 3 Indonesia's Tax Ratio 2016-2020

Year	Tax Ratio

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2016	10.3%
2017	10.9%
2018	10.2%
2019	9.7%
2020	7.9%

Source: Processed by researcher, 2020

This shows that the tax audit as one of the tools to improve taxpayer compliance through the implementation of the self-assessment system has not met the expectations and objectives which already set. This also happened with the acceptance of the LTO 4 which tended to decrease in the last 3 years as presented in the following table:

Table 4 Target and Realization of Tax Revenues LTO 4  
2018 – 2020

Year	Target	Realization	Achievement
2018	98,466,170,46 1,000	98,920,116,7 49,283	100.4%
2019	118,563,370,0 76,000	96,951,587,4 43,514	81.77%
2020	85,632,182,95 3,000	74,079,715,9 34,627	86.51%

Sumber : KPP WP Besar Empat, 2020

The table above shows that tax revenues LTO 4 declined significantly in 2019 and 2020, without ruling out the impact of the pandemic Covid-19 in 2020. The number of tax returns reported by the taxpayer LTO 4 only ranges figure 70%. This proves that although the audit being conducted by the LTO 4, but from the data above shows that his role as a means of monitoring the implementation of self-assessment system and an increase in tax revenue has not been effective.

Based on the problems above, this study will evaluate the effectiveness of the implementation of tax audits as a self-assessment system supervision and support for tax revenues at the LTO 4, the obstacles faced and the efforts made to overcome these obstacles.

### TAX ADMINISTRATION

Tax administration in a narrow sense is the administration and service of the rights and obligations of tax payments, both administration and services carried out at the tax office and at the taxpayer's place, while tax administration in a broad sense includes functions, systems and organizations or institutions ([Faúndez-Ugalde et al., 2020](#); [Paramitha & Supadmi, 2021](#); [Widilestariningtyas, 2017](#)). As a function, tax administration includes planning, organizing, mobilizing and controlling taxation ([Surjono, 2016](#)). As a system, tax administration is a set of elements, namely statutory regulations, facilities and infrastructure, and interrelated taxpayers who jointly carry out their functions and duties to achieve certain goals ([Huang et al., 2022](#)). Meanwhile, as an institution, tax administration that manages the system, the taxation process and services. The quality and quantity of human resources is also one of the benchmarks for tax administration performance ([Keen & Slemrod, 2017](#); [Martínez et al., 2022](#); [Nguyen et al., 2020](#)).

## **TAX AUDIT**

Tax audit is an instrument to determine compliance, both formal and material, whose main purpose is to test the level of compliance in fulfilling tax obligations that have been carried out on the basis of a self-assessment system ([Eulaiwi et al., 2021](#); [Kasper & Alm, 2022](#); [Ma et al., 2021](#)). The definition of tax audit is a series of activities to seek, collect, data and other information process, to test compliance with tax obligations and for other purposes, in the context of implementing the provisions of tax laws and regulations ([Mardiasmo, 2016](#)). Meanwhile, to increase tax compliance, through law enforcement efforts, so as to increase tax revenue .

In general, the main purpose of tax audits is testing compliance with tax obligations, including tax collectors and withholders ([Bag & Wang, 2021](#); [Gupta & Jalles, 2022](#)). The types of tax audits are routine inspections, selection criteria audits, special audits, preliminary evidence audits, location tax audits, current year audits, integrated audits and audits for tax collection ([Febrian, 2019](#); [Irawan & Budiono, 2019](#)). Meanwhile, the scope of the tax audit consists of field and office audit ([Benkraiem et al., 2021](#); [Brushwood et al., 2018](#)).

The stages of implementing the tax audit must be carried out accordance the tax laws and regulations in order to obtain maximum results and also so that it does not go out of line with the regulations that have been previously set and to be disciplined in its implementation, starting from preparation, implementation to making work reports and audit results ([García-Meca et al., 2021](#); [Mendoza et al., 2017](#)). The reasons behind the general policy of tax audits are the consequences of tax compliance, to minimize tax avoidance and tax evasion, reduce the level of income tax leakage, and the imposition of sanctions from the results of the audit ([Kurauone et al., 2021](#)).

Tax audit standards include general standards, implementation standards and audit results reporting standards ([Lesmana & Setyadi, 2020](#)). The audit standard is the minimum achievement that must be achieved in carrying out the audit ([Chan et al., 2015](#)). The implementation of tax audits may be better or above the audit standards that have been set ([Kuchumova, 2017](#)). If the result is below the standard, there is actually no sanction for the tax audit but it will be a measure of guidance for the implementation of the audit by the Directorate of Audit ([Nugrahanto & Andri Nasution, 2019](#)).

## **SELF ASSESSMENT SYSTEM**

Self-assessment system is a tax collection that gives authority, trust and responsibility to taxpayers to calculate, pay and self-report the amount of tax to be paid ([Sakinah, 2018](#); [Satyawati & Cahjono, 2017](#)). The self-assessment system is a tax collection system that authorizes taxpayers to determine the amount of tax payable each year in accordance with the applicable tax laws ([Masrullah et al., 2021](#)).

The self-assessment system causes taxpayers to receive a heavy burden because all activities to fulfill tax obligations are carried out by themselves ([Subing et al., 2011](#)). Taxpayers must report all relevant information in the SPT, calculate the tax base, calculate the amount of tax owed, deposit the amount of tax owed ([Zaimah, 2016](#)). Because it demands voluntary compliance from taxpayers, this system will also create great opportunities for taxpayers to

commit fraudulent actions, manipulate the calculation of the amount of taxes, and embezzle the amount of taxes that should be paid ([Lim & Indrawati, 2016](#)).

The procedure for collecting taxes with a self-assessment system will work well if the public has tax knowledge highly and discipline, where the characteristics of the self-assessment system are simple legal certainty, calculation, easy implementation, more fair and equitable, and tax calculations are carried out by taxpayer ([Batrancea et al., 2019](#); [Gechert & Heimberger, 2022](#)).

## **TAX CONTROL**

Supervision is a process to ensure that all activities carried out are in accordance with what has been previously planned ([Gangl et al., 2014](#)). Supervision is the process of observing the implementation of all organizational activities to ensure that all work being carried out goes according to the established plan. Meanwhile, in terms of public administration, supervision is defined as an activity process that compares what is carried out, carried out, or carried out with what is desired, planned, or ordered ([Savić et al., 2022](#)).

Supervision of taxpayers is a series of data research activities to follow-up supervision in the context of extracting tax potential, supervision of compliance with taxpayers' tax obligations, and increasing tax revenues in accordance with the provisions of laws and regulations in the field of taxation. Tax supervision is carried out to determine whether the taxpayer is correct, it is reasonable to pay taxes. From there, it is necessary to have data support that shows the seriousness of taxpayers in paying taxes. The reference for the supervision of taxpayers is an overview of the overall results of data pairing which indicates the existence of non-compliance by taxpayers, both formally and materially ([Yuan et al., 2022](#)).

The supervisory function as one of the main tasks of the Directorate General of Taxes basically includes research and audit activities in the field of taxation, one of which is the completeness of tax reporting ([Christian & Aribowo, 2021](#)). When viewed in terms of implementation, these activities are a process that is related to each other, especially in relation to efforts to enforce tax laws and regulations that aim to improve taxpayer compliance with their tax obligations, one of which is the issuance of tax warning letters for those who have not reported ([Yap & Mulyani, 2022](#)).

## **TAX REVENUE**

Tax revenue is a source of revenue that can be obtained continuously and can be developed optimally according to government needs and community conditions ([Mardiasmo, 2016](#)). If the tax contribution from the people to the state is smooth, then development will be smooth and run in a sustainable manner. Sources of tax revenue include Income Tax (PPh), Value Added Tax (PPN), Sales Tax on Luxury Goods (PPnBM) and Stamp Duty ([Ratnaningsih & Waluyo, 2019](#)).

One of the steps taken in increasing tax revenue is the enactment of Taxpayer Identification Number (TIN) ownership as an obligations for taxpayers. All taxpayers who have met the subjective and objective requirements in accordance with the provisions of the tax laws and regulations based on the self-assessment system, are required to register at the office of the Directorate General of Taxes to be recorded as taxpayers and at the same time to obtain a TIN ([Anggraini & Kusufiyah, 2020](#)).

Several factors that play an important role in ensuring the optimization of tax revenue are clarity, certainty and simplicity of tax laws and regulations, government policies in implementing tax laws, administrative systems, quality services, awareness and understanding citizens and the quality of tax officers which include intellectual, skill, integrity and high morals ([Irawan & Budiono, 2019](#)).

## **EFFECTIVITY**

Effectiveness is a measure of success, the extent to which the program or activity achieves its goals and objectives ([Dimos et al., 2022](#)). Effectiveness is the relationship between output and goals, or it can also be said to be a measure of how far the level of output, policies and procedures of the organization ([Afif et al., 2022](#)). Effectiveness is also related to the degree of success of an operation in the public sector so that an activity is said to be effective if the activity has a major influence on the ability to provide public services which is a predetermined target ([Dixit et al., 2022](#)). Effectiveness is a measurement of predetermined goals or objectives. in detail. In assessing the effectiveness of programs/activities. Several approaches that can be used are the goal approach, the system resource approach, and the internal process approach. These approaches are used by the authors to evaluate the effectiveness of tax audits as a form of monitoring the implementation of the self-assessment system and supporting tax revenues at the LTO 4 ([Hajawiyah et al., 2021](#)).

## **METHOD**

This study uses a descriptive qualitative approach, which problem solving is done using empirical data ([Sugiyono, 2019](#)). Qualitative research seeks and obtain in-depth information rather than breadth and abundance of information ([Creswell, 2017](#)). The reason for using this approach is because this study wants to have a deeper understanding of the implementation of tax audits as an act of monitoring the implementation of the self-assessment system by taxpayers and supporting tax revenues at the LTO 4.

The focus of this research is on 1) The implementation of tax audits at the LTO 4 while still paying attention to the procedures and procedures for implementing tax audits, internal organizational conditions (coordination and communication) and sources owned (number of human resources, data/information needed in audit activities), 2) The effectiveness of the audit as an act of supervising the self-assessment system and supporting tax revenue, 3) The obstacles faced in the implementation of the tax audit and 4) The efforts made to overcome these obstacles.

The informants consist of people who are selected on the basis of certain criteria made by researchers based on the research objectives. Questions in in-depth interviews were asked to informants, namely individuals who were believed to have knowledge and understanding of the research topic.

Data collection techniques in the study consisted of interviews, observation and documentation. The analysis process is carried out starting from data reduction, selecting, focusing attention so that the data can be simplified, abstracted and transformed into

research. Then the author analyzes the feasibility so that the data that is really needed can be selected.

The next step is to present the data. The author limits the data by collecting information that has been adjusted and clarified in order to facilitate data mastery. The last stage is drawing conclusions in the form of meanings that will be tested for authenticity, rationality and applicability, so that conclusions are obtained with important research results and values. The author uses triangulation as a tool to test the validity of the data.

## **RESULT AND DISCUSSION**

After conducting interviews with informants, documentation studies and observations, the results showed that the tax audit activities carried out by the LTO 4, apart from referring to the regulations governing tax audits, also referred to material tax provisions and regulations.

### **a. Tax Audit Effectiveness as Self-Assessment System Supervision and Tax Revenue Support**

It is known that the tax audit is considered quite effective as an act of monitoring the implementation of the self-assessment system by taxpayers. This is indicated by the implementation of the right strategy, the tax audit has also been carried out in accordance with the stages, procedures and standards that have been set.

Tax audit activities are carried out using the Examination Desktop Application to record all activities and ensure that every procedure and stage is carried out in accordance with the provisions of laws and regulations. The Examination Desktop Application helps the administration of inspection activities starting from the preparation, implementation and reporting of examinations. Examination preparation activities are also supported by the Examination Desktop Application, as an audit plan. Meanwhile, the issuance of audit order (SP2) and Field Audit Notification Letters (SPPL) or Summons for Office Audits (SPPK) have been supported by the SIDJP Inspection Module.

Internal data testing which obtained from taxpayers and third parties are supported by audit tools such as Excel, power query, ACL, Apiseta, e-audit utilities and others. In addition, as an effort to improve the quality of audits, the Director General of Taxes has implemented a peer review policy on tax audits that have been carried out. The purpose of peer review is to improve audit quality by assessing the ability of tax auditors, both in terms of understanding the business world of the taxpayer being audited, understanding accounting and fiscal juridical aspects, as well as technical mastery of audits. Peer review also includes an assessment of the discipline and compliance of the tax examiner in carrying out the audit as well as the orderly administration of the audit.

Tax audit are also carried out by functional auditors who are professional, have high integrity, independent, carry out an audit carefully while still paying attention to applicable professional and moral norms and experience in making Audit Working Papers (KKP). KKP has a very important role in documenting the implementation and results of the audit and also useful for subsequent audit. Thus, the implementation of the audit carried out by the functional auditor of the LTO 4 has fulfilled the basic concepts in the audit ([Duan et al., 2021](#); [Goldman et al., 2022](#)).

Support from the leader and co-workers is also provided and goes well starting from the preparation, implementation to reporting stages, so that the results of the audit can be accounted for and are of high quality. This shows that the existing organizational structure strongly supports the implementation of an effective tax audit. The implementation of tax audits is still carried out optimally even though the number of auditors is limited at certain times, especially when the Audit Orders (SP2) are issued simultaneously. The required data can be obtained easily because it is supported by very cooperative taxpayers. Thus, the effectiveness of the tax audit carried out by the auditors of the LTO 4 has been achieved with the fulfillment of the approaches used ([Cunningham, 2010](#)).

The implementation of the audit is also required to have an effect as a supporter of tax revenue. The results of the tax audit are expected to provide a significant contribution to tax revenue increase with a positive correction of the tax return reported by the taxpayer. For the Tax Service Office, tax receipts of whatever type, it be Income Tax, Value Added Tax, and other types of taxes.

From the interviews with informants, the authors obtained information that the tax audit indirectly affects the tax revenue of the LTO 4, although it is not too significant. Taxpayer deposits increase after the audit is carried out. This is evidenced that the results of tax audits always reach the target in 2020. The following table shows the value of receipts obtained from the results of the examination of the LTO 4 :

Tabel 5 Total Revenue from Tax Audit

<b>Year</b>	<b>Total Revenue</b>
<b>2018</b>	IDR 3,396,151,466,589
<b>2019</b>	IDR 2,426,721,300,729
<b>2020</b>	IDR 2,304,201,829,295

Source : LTO 4, 2020

From the description above, it can be seen that the implementation of the tax audit is considered quite effective as an act of monitoring the self-assessment system but is not effective enough if it is associated with supporting tax revenues. Tax revenues at the Tax Service Office will increase along with the growth of taxpayer compliance as a result of the implementation of tax audits as an effort to monitor the self-assessment system (Salip and Wato, 2016).

#### **b. Obstacle Factor**

From the results of interviews with informants, that the inhibiting factor faced in conducting tax audits was the slow processing of taxpayer data due to the large amount of data that had to be analysed with limited facilities and infrastructure, especially the limited ability of computers to process and analyse large amounts of big data. Considering that the Corporate Taxpayers registered at LTO 4 are large companies with a fairly broad business scale and have branches or subsidiaries spread throughout Indonesia, this results in field inspections not being able to reach all locations where the branch or subsidiary is located. .

The limited supporting data possessed is also a factor that hinders the implementation of the tax audit because it requires careful analysis in order to obtain strong of tax audit results. Meanwhile, the obstacles felt by tax auditor are more than uncomfortable feelings

caused by mutations that require to change places of duty. This mutations can affect the psychology of an auditor so that it is feared that he will not focus on carrying out his duties so that he cannot show good work performance.

Meanwhile, the obstacles faced by taxpayers are related to the search for data needed by auditors in tax audits because the data is old and difficult to find quickly, especially regarding company data in a province, employees who used to handle the data have resigned from the company. Another obstacle is the difference in interpretation of the provisions and regulations of tax laws between taxpayers and the auditors, resulting in a dispute which leads to the submission of objections even to the level of appeal by the taxpayer.

Inadequate number of functional auditors is also one of the inhibiting factors, considering that examinations for Overpaid tend to increase and are quite time-consuming and require special attention and treatment to obtain greater results.

### **c. Efforts Made**

Various efforts have been made by the leader and the Head of the Audit Section and their staff to overcome these inhibiting factors, among others by proposing the provision of computers capable of processing large amounts of data, although so far this has not been fulfilled due to budgetary constraints. Especially in 2020 with the social distancing policy, the efforts made are to anticipate field audit through zoom and be selective. Data needs are sought to be obtained from internal parties, especially Account Representative Officers who already know the condition of the taxpayer to be audited.

However, what needs to be a concern is the importance of increasing audit raw materials that have gone through rigorous and mature analysis stages so that the potential tax that can be extracted from the taxpayer to be audited can be identified. The Head of LTO 4 can also follow up on the results of the training followed by the auditor so that it can be seen the increase in abilities and skills after attending the training. So that the implementation of tax audits becomes more accurate and the expected results can be obtained satisfactorily and can minimize the emergence of lawsuits or appeals filed by taxpayers due to disputes due to differences in the interpretation of tax laws and regulations.

The Directorate General of Taxes also needs to think about giving rewards to taxpayers who show their compliance, either voluntarily or after an audit, as a form of appreciation for their obedient and obedient attitude in fulfilling their tax obligations in accordance with the laws and regulations. In addition, it is also necessary to think about the career path for each auditor to reach the highest level so that the spirit and work motivation of the auditor remain high and can produce quality audit.

The function of DGT is to facilitate the self-assessment system to run properly. If this function can be carried out optimally, the voluntary compliance of taxpayers in fulfilling their tax obligations will increase, this will have an impact on the tax coverage ratio as well as tax revenue.

## CONCLUSION

From the research findings, it can be concluded that the tax audit is considered quite effective as an act of monitoring the self-assessment system. This is evidenced by a change in the behavior of the taxpayers who have been audited. However, it is not effective enough to support tax revenue, especially in the LTO 4. The audit target can indeed be achieved but its contribution to tax revenue is not significant. The inhibiting factors for the implementation of tax audits faced by the LTO 4 include the large amount of data that must be processed and analyzed with limited facilities and infrastructure that cannot be fulfilled due to budget constraints. The social distancing policy as a form of compliance with health protocols has resulted in limited and more selective field inspections. Meanwhile, the inhibiting factors experienced by taxpayers are the difficulty of finding long data in a fast time and the differences in interpretation of the tax laws and regulations. From the psychological side of the examiner, the factor of working comfort is also a separate inhibiting factor. To overcome these obstacles, the LTO 4 has made various efforts, among others by providing the availability of computer infrastructure that has the ability to process large amounts of data quickly, anticipate field inspections through zoom and seek the availability of data from internal parties, especially Account Representative officers due to limited field inspection.

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