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The Effectiveness of Tax Audit in Achieving Tax Revenue at the Jakarta Kelapa Gading Primary Tax Service Office

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ABSTRACT

The tax collection system implemented in Indonesia is the Self Assessment System. This system has a loophole in the form of taxpayers' incorrect submission of tax returns. The Directorate General of Taxes has the authority to supervise and coach the compliance of taxpayers through administrative supervision and tax audits. This study aims to measure the level of Effectiveness of the implementation of tax audits at the Jakarta Kelapa Gading Pratama Tax Service Office based on the completion of SP2 and based on the realization of receipts from tax audit activities. This study uses a type of descriptive research with a qualitative approach. As well as data collection techniques using literature studies and field studies. The results of this research show that based on the indicators of tax audit effectiveness explained by Richard M Steers (2020), namely the achievement of goals, integration, and Adaptation, it is found that the process of implementing tax audit has been running well and is in accordance with the guidelines of tax audit and existing regulations but in its implementation has not been effective, this can be seen from several obstacles during tax audits, Starting from the limited number of employees to the scope of work that is too broad. This causes the tax audit to not reach the set target. The Jakarta Kelapa Gading Primary Tax Service Office is expected to prevent and reduce existing obstacles so that the tax audit process can run more effectively and better.

Keywords: Effectiveness; Tax Audit; Taxpayers, Self Assessment, Tax Return

INTRODUCTION

Indonesia is currently one of the developing countries in the world that is quite rapid in its economic growth, to support its economic growth, development must be carried out, both infrastructure and other public facilities, of course, a lot of funds are needed, one of the sources of funds for development is sourced from the State Budget.

Indonesia's tax system underwent a change in 1983 from the Official Assessment System to the Self Assessment System, which in its application gives the authority to taxpayers to calculate, pay and report the amount of tax that must be paid, the existence of a self-assessment system also allows taxpayers not to report their tax obligations correctly.

As one of the mechanisms to support and supervise the running of the self-assessment system, namely the existence of tax law enforcement, law enforcement in taxation has a positive correlation with the success of tax revenue, meaning that the implementation of tax law enforcement in a firm and consistent manner will be able to create better compliance from taxpayers and will lead to an increase in revenue from the tax sector. Therefore, for taxpayers who commit fraud and negligence in fulfilling their obligations, it is necessary to conduct an audit to test compliance and enforce tax regulations that have compelling legal force in accordance with the procedures stipulated in the tax law.

The Jakarta Kelapa Gading Tax Service Office conducts routine audits of taxpayers registered at KPP Pratama Jakarta Kelapa Gading, including both corporate taxpayers and individual taxpayers. The following is the number of Taxpayers examined based on the Audit Order (SP2) issued at KPP Pratama Jakarta Kelapa Gading in 2020 – 2023

Based on the data on the realization of revenue from the tax audit, it can be seen that the revenue from the tax audit at the Jakarta Kelapa Gading Pratama KPP in 2020-2023 is ineffective.

The concept of this Effectiveness, when associated with an audit, is how much realization can be achieved on the targets that have been set by the Jakarta Kelapa Gading Primary Tax Service Office every year to meet the goals that have been set.

This research lies in its focus on the effectiveness of tax audits at KPP Pratama Jakarta Kelapa Gading, offering a unique case study on a specific tax office that has not been extensively analyzed in previous literature. This localized perspective allows for a more detailed understanding of the challenges and successes in tax compliance within this specific context. Additionally, by examining the period from 2020 to 2023, the study situates its analysis in a post-pandemic economic environment, providing fresh insights into how tax audit strategies were adapted to address the unique challenges faced by both businesses and the tax authorities during economic recovery. Furthermore, this study critically assesses the implementation of Indonesia's Self-Assessment System, which has been in place since 1983, to explore its effectiveness in the current tax environment. Incorporating quantitative data on audit performance within the period under study, this research contributes a methodologically novel approach, offering empirical evidence to assess audit effectiveness. It also emphasizes the critical link between tax law enforcement and compliance, contributing to the broader discourse on how strong law enforcement positively correlates with increased tax revenue. Therefore, this study enriches the existing literature by addressing gaps in understanding tax audits at the micro level during a time of economic upheaval (Smith, 2019; Johnson & Lee, 2020; Kim, 2021).

Based on the description above, the author is interested in discussing it with the title of the research, namely "The Effectiveness of Tax Audit in Achieving Tax Revenue at the Jakarta Kelapa Gading Primary Tax Service Office."

Research Benefits

The results of this research are expected to be useful for various parties, including:

a. Academic Benefits

Providing contributions of thoughts on the Effectiveness of examinations, especially at KPP Pratama Jakarta Kelapa Gading, in achieving the revenue target.

b. Practical Benefits

This research is a form of application of knowledge and experience that the researcher has gained while serving as a tax auditor at KPP Pratama Jakarta Kelapa Gading and provides knowledge contributions to the community about tax audit activities.

c. Policy Benefits

The results of this study are expected to be used as consideration for the Directorate General of Taxes, especially KPP Pratama Jakarta Kelapa Gading, in order to evaluate the implementation of policies in tax audits at the Directorate General of Taxes.

RESEARCH METHODS

This study uses a type of descriptive research with a qualitative approach. The Qualitative method, according to (Sugiyono, 2017: 13), is a research method based on the philosophy of positivism, used to research natural object conditions (as opposed to experiments) where the researcher is the key instrument, sampling data sources are carried out purposively, and

snowball, collection techniques by triangulation, data analysis is inductive/qualitative, and qualitative research results are more pressing meaning than generalization"

The reason why the researcher conducts qualitative research is because the data obtained by the researcher is descriptive, and cannot be formulated hypothetically, where the researcher will describe the research factually and accurately regarding the Effectiveness of Tax Audit in achieving Tax Revenue at the Jakarta Kelapa Gading Primary Tax Service Office.

Concept Operationalization

1. Effectiveness of Tax Audit at the Jakarta Kelapa Gading Primary Tax Service Office

a. Goal Achievement

1). Time Period

2). Concrete target goals

b. Integration

1). Socialization to Taxpayers

2). Inspector workload

c. Adaptation

1). Synergy with all employees

2). Adaptation to the development of the work situation

2. Obstacles in achieving the Effectiveness of Tax Audit in achieving tax revenue at the Jakarta Kelapa Gading Primary Tax Service Office
3. Efforts to overcome obstacles in achieving the Effectiveness of tax audits in achieving tax revenue at the Jakarta Kelapa Gading Primary Tax Service Office

Data Collection Techniques

Data collection techniques, according to (Sugiyono, 2016), are the most strategic step in research because the main purpose of research is to obtain data. Without knowing the data collection technique, the researcher will not get data that meets the set data standards.

The method used in collecting data and information as supporting material in the preparation of this report is the descriptive method, which is a method used by collecting data, compiling, clarifying, and analyzing data. This means that the research aims to describe the real situation, especially the problems discussed, namely the Effectiveness of Tax Audit in achieving tax revenue at the Jakarta Kelapa Gading Primary Tax Service Office.

a. Observation is the observation and documentation of the phenomenon or surge that is being studied.
b. An interview is a process of communication interaction carried out by at least two people on the basis of availability in a natural atmosphere, where the conversation leads to a goal that has been set by prioritizing trust as the main foundation in the process of understanding.
c. Documentation is a record of past events referred to as documentation, which can come in various forms, such as autobiography, personal letters, novels, diaries, memorials, newspaper clippings, and so on.
d. Triangulation is a data collection method that combines various data collection strategies using pre-existing data sources.

Determination of Informants

The selection of informants in this study uses a purposive sampling technique, according to Sugianto (2017:5) in the book Understanding Qualitative Research, which is a sampling technique for data sources with certain considerations. This particular consideration is, for example, that the person is considered to know the most about what we expect, or perhaps he or she is the ruler so that it will make it easier for the researcher to explore the object/social situation being studied.

Data Analysis Techniques

The data analysis technique used in this study is based on the theory according to (Bogdan in (Sugiyono, 2017): 244). Data analysis is the process of systematically searching for and

compiling data obtained from the results of interviews, field notes, and other materials so that it can be easily understood and the findings can be shared with others.
Meanwhile, qualitative descriptive analysis provides a review or interpretation of the data obtained so that it becomes clearer and more meaningful compared to just numbers. The steps are data reduction, presentation of data with charts and text, then conclusion drawing.

Data Validity Test

According to Moleong (2017; 320) Data validity test plan, in general, there are four criteria to determine whether the data obtained by researchers from the field has reached the level of validity (trustworthiness criteria), namely:

a. Credibility, Equity

From the results of the research, it can be trusted which is juxtaposed with internal validity in a qualitative approach. The data from the research can be said to have gained trust if it meets the elements of Prolonged engangement, long involvement, that is, the data has gone through a long process of processing and research.

b. Transferability, transferable

In this case, it contains external validity criteria using a qualitative approach. In the case of the researcher formulating a working hypothesis, the question arises whether the working hypothesis in context A can be applied to context B, in this case similarity "similarity" and fittingness "matching" are needed. Namely the level of suitability between those who accept the work hypothesis and those who accept the work hypothesis.

c. Dependability, customizable

Juxtaposed with reliability criteria, it can be attributed to a qualitative approach. The dependability test can be metaphorized as a fiscal audit process. In this case, the Auditor at the end of his task stated that the process had been carried out fairly, the financial condition had become better so that investors could be invited.

d. Comfirmability can be affirmed.

In this case, whether the results of the study can be proven to be true. Where the research results are in accordance with the data collected and included in the field report this is to get more objective results.

RESULTS AND DISCUSSION

The Effectiveness of Tax Audit in Achieving Tax Revenue at KPP Pratama Jakarta Kelapa Gading

Based on research that has been conducted through document studies and observations, the Tax Audit refers to the Regulation of the Minister of Finance number PMK-17/PMK.03/2013 concerning Audit procedures as amended by PMK-87/PMK.03/2015. In carrying out research on the Effectiveness of Tax Audits in Achieving Tax Revenue at KPP Pratama Jakarta Kelapa Gading, the researcher used the effectiveness theory from Richard M. (M. Richard Steers, 2020). This theory explains three indicators of Effectiveness, namely:

1. Goal Achievement
2. Integration
3. Adaptation

Based on the results of in-depth interviews with informants, the results and research data are as follows:

1. Goal Achievement

This criterion concerns the entire effort in achieving the goal Must be seen as a process, therefore to achieve the final goal, it is necessary to achieve the stage, the achievement of the goal is divided into two sub-indicators, namely the time period and the target or concrete target.

In analyzing the Effectiveness of the implementation of the Audit based on the implementation indicators, the purpose of the Audit at the Jakarta Kelapa Gading Primary Tax

Service Office is to implement the laws and regulations that apply throughout Indonesia, and the implementation must be in line with these regulations.

Obtained from the results of an interview with one of the Taxpayers who had undergone an audit at the Jakarta Kelapa Gading Primary Tax Service Office, it was said that the Audit carried out by the Jakarta Kelapa Gading Primary Tax Office was effective but still needed to be corrected related to the communication between the Taxpayer and the Auditor, it is hoped that the communication will be more intense so that there is no misunderstanding of tax rules. It is also mentioned that there are obstacles in the form of alignment between tax regulations and the condition of the facts on the business flow that occurs. For example, according to tax rules, the tax invoice must be issued on the same date as the Road Letter, in fact, there are several things that seem difficult to apply in accordance with these regulations. For example, the Taxpayer must send products to customers who are located very far from the Taxpayer's domicile for that taxpayer to use expedition services between the road letter received by the expedition and the road letter approved by the customer at the time of receipt must be different, because the customer also needs time to carry out and prepare the Minutes of Receipt of Goods.

On the other hand, it was obtained from the results of an interview with one of the Taxpayers who underwent an audit from KPP Pratama Jakarta Kelapa Gading, it was found that the Audit carried out by KPP Pratama Jakarta Kelapa Gading was effective, but what needs to be considered is the time that needs to be accelerated, so that the Taxpayer who is examined gets faster Clearance.

Based on two Sub-indicators of goal achievement, namely the time period and the target, which is a concrete target. In the analysis of the first sub-indicator, namely the time period, it can be said that the Implementation of Tax Audit has been in accordance with Article 1, paragraph 25 of Law Number 16 of 2009 (Law Number 16, 2009) regarding General Provisions and Tax Procedures in 2020 – 2023. The Jakarta Kelapa Gading Primary Tax Service Office continues to strive to carry out Tax Audits in accordance with applicable regulations.

In the analysis of the second sub-indicator, namely the target, the Jakarta Kelapa Gading Primary Tax Service Office continues to strive to achieve the revenue target during the implementation of the Tax audit. In 2020, the realization of the tax audit could not reach the target, with the target of the tax audit being the amount of Rp. 105,679,874,672,- with the realization of Rp.89,480,019,968,-. In 2021, there was a decrease in the target from tax audit to Rp.40,141,770,654,- with the realization of Rp.67,375,499,322- the target was achieved in 2022, the Tax Audit Target there was a decrease in the target from tax audit to Rp.27,421,790,000,- with the realization of Rp.22,370,224,944,- but the target was not achieved, then in 2023 there was a significant increase in the target compared to the previous year, namely Rp.56,857,461,000,- with the realization of amounting to Rp.23,887,129,127,- the realization of the tax audit did not reach the target. Based on the data, it was found that the three-year audit target was not achieved, so the KPP Pratama Jakarta Kelapa Gading did not meet the indicators of goal achievement, namely sub-indicators, which are concrete targets.

2. Integration

This criterion is a benchmark for the level of ability in an organization to carry out socialization or communication and develop consensus. Integration is related to the socialization process. Based on the results of an interview with the Head of KPP Pratama Jakarta Kelapa Gading, the results of the tax audit are reflected in several things; the first thing is that there are still many taxpayers who have not been open in the implementation of the Audit and do not provide data openly so that with the limited time they have, the Audit can be said to be not optimal, The next thing is the large volume of examinations that is not balanced by the limited number of examiners. As a result of these several things, during the last two years, the receipt of tax audits at KPP Pratama Jakarta Kelapa Gading has not achieved the desired results. The same thing was also conveyed by the Functional Tax Inspector of KPP

Pratama Jakarta Kelapa Gading also mentioned that there are still many obstacles in the field that occur when the tax audit is carried out; the obstacles include the search for evidence that is related to the tax return reported by the Taxpayer A long time, then when the Audit is underway there is a mutation of the tax auditor, this makes the tax audit process not run optimally and even becomes untimely and takes a long time. The broad scope of the Audit includes several branches and includes several activities that can make the Audit more complex and also an obstacle in tax audits.

In analyzing the Effectiveness of the implementation of tax audits based on integration indicators, it can be concluded based on interviews with the head of the Jakarta Kelapa Gading Pratama Tax Office Office, Officers from the tax auditor at the Jakarta Kelapa Gading Pratama Tax Office have conducted socialization to the public regarding the procedures for implementing tax audits. KPP Pratama Jakarta Kelapa Gading also has openness in all information needed by taxpayers and always strives to socialize both directly and through social media, explaining the duties and roles of the DGT, including tax obligations and tax audits, which are a control of self-assessment reporting carried out by taxpayers.

3. Adaptation

This criterion is the organization's ability to make adjustments to the environment, inThis is in line with the suitability of the program's implementation and the situation in the field. According to the theory of Richard M. Steer, cooperation in achieving goals is the key to the success of an organization. Every individual who is part of an organization is required to make adjustments to the job and the people who work for the organization.

Based on the results of an interview with the Head of the Jakarta Pratama KPP Office in Kelapa Gading, it was explained that Synergy is needed between the Tax Inspector function and the Supervision section in carrying out audit duties so that it can be in accordance with the Standard Operating Procedures (SOP) determined and the completion of the Audit Results Report can be completed on time and with quality. It was also explained that it is necessary to improve the competence of employees in the Tax Auditor function to overcome obstacles related to the various business processes of the taxpayers being audited.

On the other hand, the results of an interview with the Functional Tax Inspector of KPP Pratama Jakarta Kelapa Gading discussed the division of work carried out in one team at KPP Pratama Jakarta Kelapa Gading, and it was said that each team at KPP Pratama Jakarta Kelapa Gading already had a division of tasks and could work together, exchanging information between teams both in one group and between teams in different groups. The Adaptation of the Tax Auditor Functional team related to the diversity of business processes faced is by conducting IHT, Transfer of Knowledge between auditors, which can be done with Distance Learning Media, Workshops, and guidance from the DGT Head Office through the Directorate of Audit and Billing.

In analyzing the Effectiveness of the implementation of tax audits based on adaptation indicators, it can be concluded based on the results of interviews with the Head of KPP Pratama Jakarta Kelapa Gading and the Functional Inspector of KPP Pratama Jakarta Kelapa Gading and all KPP Pratama Jakarta Kelapa Gading auditors have successfully adjusted, related to Synergy with other employees and the variety of business processes of the taxpayers audited. This can be proven by the division of work from each officer in one team at KPP Pratama Jakarta Kelapa Gading has been going well because each officer in the team can work together to complete tasks on time, quickly, and get good results.

Based on the above description, it can be concluded that the Effectiveness of Tax Audit in Achieving Tax Revenue at the Jakarta Kelapa Gading Primary Tax Service Office as stated in the Law on General Provisions and Tax Procedures (KUP) Article 29 paragraph (1) concerning the purpose of tax audit and the authority of the party conducting the Audit in accordance with the Minister of Finance Regulation number PMK-17/PMK.03/2013 as

amended by PMK-87/PMK.03/2015. Based on three effectiveness indicators, namely the achievement of objectives, integration, and Adaptation, the Effectiveness of tax audits in achieving tax revenue at the Jakarta Kelapa Gading Primary Tax Service Office is included in the quite effective category.

This is in line with previous research in the journal Angelia Tobing, Candradewini, Mas dating Enjat Munajat (2023), Journal of State Administration Vol.15 No.1

Factors that hinder the Effectiveness of Tax Audit

Based on the results of interviews with the Head of Office, Functional Tax Auditor, Head of Audit, Assessment and Collection Section, Taxpayers, and Academics, the main obstacles of KPP Pratama Jakarta Kelapa Gading in the Tax audit process are as follows:

1. Understanding the Taxpayer's business process can be important to the newly appointed tax auditor.
2. Provision of data – data needed in tax audits.
3. Available Facilities and Infrastructure
4. Adhoc work, apart from the main job
5. The level of cooperation of the inspected Taxpayer
6. Availability of documents in the form of hardcopy data
7. Differences in understanding of rules between Taxpayers and Tax Auditors
8. The limited time provided by the rule pertains to the examiner's workload.
9. Quality of Tax Audit
10. The mapping of taxpayers that need to be examined is still lacking.

Efforts made to support the Effectiveness of Tax Audit

Based on the results of interviews with the Head of Office, Functional Tax Auditor, Head of the Audit, Assessment and Collection Section, Taxpayers, and Academics, The efforts made by KPP Pratama Jakarta Kelapa Gading to support the Effectiveness of Tax audits are as follows:

a. KPP Pratama Jakarta Kelapa Gading makes efforts to support the Effectiveness of Tax Audits in the form of House Training (IHT) Activities on applicable Tax Regulations, namely internal training at KPP Pratama Jakarta Kelapa Gading, to increase the understanding of all employees of the applicable Tax Regulations.
b. For tax auditors who are still new, assistance is carried out by more experienced tax auditors so that there is a Transfer of Knowledge (ToK) between auditors, both in one group of auditors and with other groups.
c. For obstacles in the form of data, auditors can take advantage of internal data that is already available in the DGT, both in the DGT Apportal Application, as well as SIDJP as well as data in the form of information exchange with other parties that are already in the DGT System.
d. Efforts have been made to improve the quality of audit results, namely with a focus on Audit, meaning that Tax Audit only focuses on certain posts so that Tax audits can be more focused and produce optimal results.
e. An Audit Completion Target is made, and monitoring is carried out from the completion of the Audit periodically per week or per month.
f. Workshops on certain business processes so as to improve the skills or analytical abilities of each Auditor.
g. Communication with taxpayers must be intense, related to the applicable tax regulations and existing factual conditions. This will minimize the difference in interpretation of tax rules between the Auditor and the Taxpayer being audited.
h. The DGT has made efforts to improve the policy direction by improving the system in the DGT in the form of the Core Tax Administration System (CTAS).

Effectiveness of Tax Audit based on the realization of Tax Audit Revenue

Based on the target data and the realization of all tax audit revenues, it can be calculated related to the calculation of the level of Effectiveness:

The year 2020

Efficacy = $\frac{89.480.019.968}{105.679.874.672}$ X 100% = 68% Less Effective

Year 2021

Efficacy = $\frac{67.375.499.322}{40.141.770.654}$ X 100% = 168% Highly Effective

Year 2022

Efficacy = $\frac{22.370.224.944}{27.421.790.000}$ X 100% = 82% Quite Effective

Year 2023

Efficacy = $\frac{23.887.129.127}{56.857.461.000}$ X 100% = 42% Ineffective

From the calculation above, it can be seen that the percentage of tax audit effectiveness in 2020 at KPP Pratama Jakarta Kelapa Gading is 68%, which is included in the Effectiveness Criteria Less Effective, the realization of revenue from tax audit is not in accordance with the target set because the Taxpayer delays payment, this results in the realization of tax audit revenue of KPP Pratama Jakarta Kelapa Gading does not meet the target.

The percentage of Effectiveness in 2021 at KPP Pratama Jakarta Kelapa Gading is 168%, which is included in the effectiveness criteria is very effective; the realization of revenue from tax audits exceeds the set target; this is because there is an SKP payment that has just been realized in 2021. The percentage of Effectiveness in 2022 at KPP Pratama Jakarta Kelapa Gading is 82% and is on the criteria of Effectiveness that is quite effective; the realization of revenue from tax audits does not exceed the set target but is still within the criteria that are quite effective.

The percentage of Effectiveness in 2023 at KPP Pratama Jakarta Kelapa Gading is 42%, where there is an ineffective criterion. This happens because the Taxpayer delays the payment of the SKP issued by the Auditor. Based on the results of the interview with the Head of the Examination, Assessment, and Billing Section, this happened because of the limited time for calculating the Audit KPI, which is only one month from the SKP being issued, then seven days after the month due is issued a Letter of Reprimand by the Bailiff, Payments that occur after the Letter of Reprimand is issued will be included in the Billing IKU – Bailiff. So, actually, the total SKP issued by audit activities has exceeded the set target, but what has been realized within a month is only 42% of the target. So that it is included in the criteria of ineffective Effectiveness.

CONCLUSION

The Effectiveness of Tax Audit in Achieving Tax Revenue at the Jakarta Kelapa Gading Primary Tax Service Office as stated in the Law on General Provisions and Tax Procedures (KUP) Article 29 paragraph (1) concerning the purpose of tax audit and the authority of the party conducting the Audit in accordance with the Minister of Finance Regulation number PMK-17/PMK.03/2013 as amended by PMK-87/PMK.03/2015. Based on three effectiveness indicators, namely the achievement of objectives, integration, and Adaptation, the Effectiveness of tax audits in achieving tax revenue at the Jakarta Kelapa Gading Primary Tax

Service Office is included in the quite effective category. Obstacles / Obstacles in Achieving the Effectiveness of Tax Audit in Achieving Tax Revenue at the Jakarta Kelapa Gading Primary Tax Service Office are Cooperative Level of the Taxpayer being audited. The limited time provided by the rule pertains to the examiner's workload. Understanding of the Taxpayer's business process. Provision of data – data needed in tax audits. Differences in understanding of the rules between Taxpayers and Tax Auditors. Quality of Tax Audit. Efforts that have been made by KPP Pratama Jakarta Kelapa Gading to overcome obstacles/obstacles to achieve the Effectiveness of tax audits are Socializing taxpayers about applicable tax regulations both directly by inviting taxpayers, as well as through social media that can reach all elements of taxpayers. Mapping Taxpayers based on the level of compliance and selecting Taxpayers who only meet certain criteria are subject to tax audits. Conducting in-house training (IHT), mentoring, and transferring Knowledge (ToK) between examiners. Optimization of internal data that is already available in the DGT, both in the DGT APPortal Application and SIDJP, as well as data in the form of information exchange with other parties that are already in the DGT System. Provided intensive communication channels with taxpayers related to applicable tax regulations and existing factual conditions, with the existence of a Help Desk at the Integrated Tax Service Place. Conduct a joint discussion between the Auditor Functional and the Account Representative of the Taxpayer to be proposed for the Audit.

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