EFFECT OF TAX AUDIT QUALITY ON CORPORATE TAXPAYER COMPLIANCE (CASE STUDY AT MEDIUM TAX OFFICE IN BANDUNG)

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ABSTRACT

One of the reasons that causes tax revenue in Indonesia not optimal is the low level of taxpayer compliance, especially corporate taxpayer. To increase the level of taxpayer compliance, efforts can be made through tax audits quality. This research is to determine how much effect given by tax audits quality to corporate taxpayer compliance. Analysis unit of this research is corporate taxpayers registered at Medium Tax Office in Bandung, meanwhile the observation unit is tax auditors working at Medium Tax Office in Bandung. This research used primary method by distributing questionnaires to 41 respondents with 90% level of return. Research method used was descriptive approach.

Keywords: Quality of Tax Audits, Corporate Taxpayer Compliance

I. INTRODUCTION

1.1 BACKGROUND

One of the important instruments for the government in the development and eradication of poverty and disparities between regions is the State Budget (Sri, 2016). State Budget (APBN) is an important component in the administration of a state, this is understandable because the State Budget is a driving force for state administration (Abu, 2015). In order for the state budget to be able to effectively reduce poverty and unemployment, including other social inequalities, tax revenues are needed (Sri, 2016). It cannot be denied that the biggest support of national income comes from tax revenues, in which tax revenues contribute for around 70% of all state revenues (Muhammad, 2015). Therefore, it can be stated that taxes are very dominant in supporting national development (Abu, 2015).

In fact, Sri (2016) stated that in recent years, tax revenues in Indonesia were still very low, so the realization of tax revenues was far below the target. This shows that the taxpayers' compliance in fulfilling their tax obligations and reporting their assets is still low, making the tax ratio small. The same thing was conveyed by Fuad (2013) where the lack of optimal tax revenue in Indonesia was caused by the level of corporate and individual taxpayer compliance in paying taxes was still very low. According to him, that of the 60 million workers, only 25 million had already paid income tax, while a total of 35 million had not paid taxes. Out of a total of 5 million Business Entities in Indonesia, only 250 thousand Business Entities pay taxes and report tax returns.

Based on data submitted by the Center for Indonesia Taxation Analysis (CITA) in April 2018, the corporate taxpayer compliance ratio is still below the target, namely from 1.47 million registered corporate taxpayers, only 664,000 or 45% of corporate taxpayers have reported their Annual Tax Return (M. Richard, 2018).

According to Oji (2017) the compliance behavior of paying taxes is largely determined by how tight the supervision is performed by the tax authority. It was also stated that the wider, more effective and explicit scope of supervision, the taxpayers tend to be obedient in paying taxes. Oji (2017) also stated that the process for taxpayers to have high compliance is a continuous effort, it will not stop and it involves the Directorate General of Taxes.

According to Siti (2017: 357) Taxpayers compliance their tax obligations as the main objective of Tax Audits, so that from the audit results, the taxpayers compliance level will be known, for taxpayers whose compliance level is relatively low, it is expected that the audit can provide positive motivation so that it gets better in the next period. Therefore, tax audit is also a means of fostering and supervising taxpayers (Siti, 2017: 357).

The statement is supported by the results of research conducted by Ryan, Topowijono & Nila (2015) which concluded that tax audits affect taxpayer compliance. According to Ryan, Topowijono & Nila (2015) the effect of tax audits to test compliance can be seen from the usefulness of tax audits as fraud detection performed by Corporate Taxpayers, supervision of tax obligations compliance by Corporate Taxpayers, and initial steps in law enforcement.

1.2 PROBLEM IDENTIFICATION
Based on the background described above, several problems can be identified, including:
1. Tax revenue in Indonesia is still not optimal due to the level of taxpayer's compliance, especially corporate taxpayers, that is still low.

2. Efforts can be made to increase corporate taxpayers through tax audits.

1.3 RESEARCH QUESTION
1. How great is the effect of tax audits quality has on taxpayer compliance?

1.4 RESEARCH OBJECTIVE
1. To examine and analyze whether the quality of tax audits has an effect on corporate taxpayer compliance.

1.5 RESEACRH SIGNIFICANCE
1. For the Director General of Taxes, it is expected that this research can provide an overview of the variables that affect the compliance of Taxpayers, especially Corporate Taxpayers in order to increase the level of taxpayer compliance in fulfilling their tax obligations.
2. For the Tax Office (KPP) in general, it is expected that this research can provide suggestions regarding actions that can be taken by the Tax Office to improve taxpayer compliance.
3. For academic use (basic research), this research is expected to be a proof that tax audits affect taxpayer compliance.
4. For practical use (applied research), it is expected that this research can provide a solution to the problems regarding taxpayer compliance. Thus, tax audits can affect taxpayer's compliance.

II. LITERATURE REVIEW, THEORETICAL FRAMEWORK, and RESEARCH HYPOTHESIS

2.1 LITERATURE REVIEW
2.1.1 TAX AUDITS DEFINITION
According to Rudy & Wirawan (2010: 52), tax audits are a series of activities to collect and process data, information, and/or evidence carried out in an objective and professional manner based on an audit standard to test compliance of tax obligations and/or other purposes in order carry out tax laws and regulations.

2.1.2 TAX AUDITS QUALITY
Tax audit quality can be affected by several factors, including (Siti, 2017: 218-221):
1. The ability of tax auditor to utilize information and communication technology
2. Quantity of tax auditor
3. Quality of tax auditor
4. Tax information system implemented by agencies
5. Audit facilities and infrastructure
6. Psychological aspects of taxpayers
7. Quality of communication between taxpayers and tax auditors
8. Taxpayer business standard
9. Taxpayer ownership
10. Coverage of Taxpayer business transactions
11. Regulation

2.1.3 TAX AUDITS QUALITY DIMENSIONS
This research measures the quality of tax audits using formal aspects. The formal aspect in the form of tax audit stages is an activity consisting of the stages of audit preparation and the audit implementation stage. According to Siti (2017: 451), the stages of tax audit include:
1. The Audit Preparation Stage includes activities carried out by the auditor before carrying out the audit.
2. The Audit Implementation Stage is an activity carried out by the examiner.
3. The Audit Reporting Stage is a report prepared by the auditor at the end of the audit implementation phase.
4. Realization of the audit completion target achievement.

2.1.4 TAX AUDITS QUALITY INDICATORS
The quality of tax audit is reviewed from the formal aspects and aspects of the underlying material. The formal aspect is implementation of audit stages consisting of the preparation and implementation stages of the audit, while the material aspects are seen from the results of tax audits in the form of issued tax assessments. Here are the indicators:
1. Tax Audit Preparation Stage Indicators include (Siti, 2017: 452):
    a. Collecting and examining taxpayer files (Internal and External Data)
    b. Identifying taxpayer (taxpayer profile)
    c. Conducting quantitative and qualitative analysis
    d. Identifying problems and determining scope of examination
    e. Preparing audit programs and determining taxpayer books and documents to be borrowed
    f. Providing inspection facilities and infrastructure
2. Tax Audit Implementation Stage Indicators include (Siti, 2017: 459):
    a. Conducting audit at the Taxpayer's place
    b. Assessing the Internal Control System
    c. Updating the scope and audit program
    d. Examining books, records, and documents
    e. Confirming to third parties
    f. Notifying the results of the audit to the Taxpayer

g.   Conducting Closing Conference
3.   Tax Audit Reporting Stage Indicators include (Siti, 2017: 495):
The Tax Audit Result Report is prepared in a systematic manner as follows:
a.   General
b.   Audit, containing a complete explanation of:
c.   The result of the audit is an overview that describes the comparison between the taxpayer's report (Annual Tax Return) and the results of the audit and calculation regarding the amount of taxes owed.
d.   The conclusion and proposal of the audit, contains the results of the examination in the form of:
4.   Achievement realization of the audit completion target

2.1.5 CORPORATE TAXPAYER COMPLIANCE LEVEL

Tax compliance is the compliance of taxpayers in implementing the applicable tax provisions. Compliant taxpayers are taxpayers who obey tax obligations in accordance with the provisions of the legislation (Siti, 2017: 193).

2.1.6 CORPORATE TAXPAYER COMPLIANCE LEVEL DIMENSIONS

Compliant taxpayers are taxpayers who obey and fulfill and carry out their tax obligations in accordance with tax laws and regulations. Tax compliance is divided into (Siti, 2017: 193-194):
1.   Formal Tax Compliance, is the compliance of Taxpayers in fulfilling the formal provisions of taxation consisting of:
a.   Timely in registering their corporate to get a Tax Registration Number (NPWP) or to be determined to get Taxable VAT Entity Confirmation Number (NPPKP).
b.   Timely in depositing tax payable.
c.   Timely in reporting taxes that have been paid and taxation calculations.
2.   Compliance with Material Taxation, is the compliance of Taxpayers in fulfilling the material provisions of taxation consisting of:
a.   Appropriate in calculating the tax payable in accordance with tax regulations.
b.   Appropriate in taken into account the tax payable in accordance with tax regulations.
c.   Appropriate in cutting or collecting taxes (Taxpayers as third parties).

2.1.7 TAXPAYER COMPLIANCE LEVEL INDICATORS

The level of taxpayer compliance can be measured through several indicators. According to Chaizi (2004), there are four aspects that can be the indicators to measure the level of taxpayer compliance, namely:
1.   Taxpayer's obligation to register
2.   Compliance to deposit a Return Notification
3.   Compliance in the calculation and payment of tax payable
4.   Compliance with payment of arrears

2.2 THEORETICAL FRAMEWORK

2.2.1 CORRELATION BETWEEN QUALITY OF TAX AUDITS AND CORPORATE TAXPAYER COMPLIANCE LEVEL

The relationship between tax audits quality and corporate taxpayer compliance level can be shown through the contents of the General Taxation Provisions stating that the Director General of Taxation in case of monitoring compliance of tax obligations is authorized to examine taxpayer compliance obligations.

This was also demonstrated through research conducted by Ryan, Topowijono & Nila in the Journal of Business Administration – Taxation Vol. 6 No.1 2015 which states that tax audits have a significant effect on taxpayer compliance.

Based on the theory and the results of the above research, the quality of tax audits has a correlation on the level of compliance with corporate taxpayers.

2.3 RESEARCH HYPOTHESIS

Tax audits aim to test compliance of tax obligations in case of providing legal certainty, justice, and guidance to taxpayers. Audit is said to be of good quality if each stage is carried out according to the established audit procedures and it produces a quality Tax Assessment as well. Therefore, through quality tax audits, it is expected to increase taxpayer compliance.

Based on the theoretical framework above, the hypothesis of this research is:
H$_1$: Tax audits quality affects the level of corporate taxpayer compliance

III.   RESEARCH OBJECTS AND METHODOLOGY

3.1 RESEARCH METHODOLOGY

According to Sugiyono (2017: 2), research method is a scientific way to obtain data with specific purposes and uses. Research methodology includes types of research, research methods, research objects, research unit and observation unit, variables operationalization, data testing methods, and data analysis tools.

3.2 TYPES OF RESEARCH

The research was quantitative research. According to Sugiyono (2012: 13), quantitative research can be interpreted as a research method based on the philosophy of positivism, it is used to examine certain populations and samples, sampling techniques are generally performed randomly, data is collected by using research instruments, data analysis is quantitative/statistical in order to test the hypotheses that have been set.

3.3 RESEARCH METHODS

The research method was descriptive approach. This method aims to describe the variables used, then find out the relationship between these variables and other variables. So that the results obtained will then be tested based on a predetermined hypothesis.

According to Sugiyono (2014: 53), descriptive approach is research conducted to find out the existence of independent variable, both on one or more variables without making comparisons or connecting with other variables (independent variable which is stand-alone variable is not an independent variable because independent variable is always paired with dependent variable). The descriptive approach in this research includes:

1. Tax Audit Quality
   An audit is said to be of good quality if the audit is performed appropriately in examining the taxpayer's compliance and as a means of supervision, so that the taxpayer does not commit taxation violations any more.
2. Corporate Taxpayer Compliance
   Taxpayers compliance in fulfilling all tax obligations in accordance with the applicable Tax Regulations.

3.4 RESEARCH OBJECTS

According to Sugiyono (2014: 20), research object is an attribute or the nature or value of people, objects, or activities that have certain variations determined by researchers to be examined and then drawn the conclusions. Based on this explanation, the research object was the Tax Audit Quality, Taxation Sanctions Determination, and Corporate Taxpayer Compliance Level.

3.5 ANALYSIS UNIT

Analysis unit is the level of data collection collected during data analysis (Uma, 2006: 248). According to Hamidi (2005: 75-76), analysis unit is the unit examined which can be an individual, group, object or setting of social events such as individual or group activities as the research subject. Then, analysis unit is a setting in which there are activities of individuals and groups that are being studied so as to produce data to be used in research. This research aims to determine the corporate taxpayer compliance. Therefore, the analysis unit in this study was a registered corporate taxpayer in Medium Tax Office in Bandung.

3.6 OBSERVATION UNIT

According to Hamidi (2005: 75-76), observation unit is everything that is made into all entities whose characteristics will be measured. Based on this, it can be interpreted that the unit of observation is something that is the research objectives. So, the unit of observation in this study was the Tax Auditors who work in the Medium Tax Office in Bandung.

3.7 VARIABLES OPERATIONALIZATION

According to Sugiyono (2010: 58), variables operationalization is everything in the form of what is determined by researchers to be examined so that information about this is obtained, then drawn the conclusions. Variables operationalization in research is required to determine the type, indicator, scale of the variables used in the research. The variables used in this research are as follows:

1. Independent Variable (Variable X).
   The definition of independent variable according to Sugiyono (2016: 39) is a variable that affects or is the cause of changes or the emergence of dependent variables. The independent variable in this research was the quality of tax audits (X)
2. Dependent Variable (Variable Y)
   The definition of dependent variable according to Sugiyono (2016: 39) is a variable that is affected or the cause of the emergence of independent variable. In this research, the dependent variable was corporate taxpayer compliance level.

3.8 DATA SOURCES AND DATA COLLECTION TECHNIQUES
3.8.1 DATA SOURCES

According to Suharsimi (2013: 172), data sources in research are subjects from which data can be obtained. The data sources used in this study are primary data, in which data is obtained directly in the form of answers to questionnaires distributed to respondents. The respondents in this research were the Tax Auditor who worked at Medium Tax Office in Bandung.

3.8.2 DATA COLLECTION TECHNIQUES

According to Sugiyono (2013: 224), data collection techniques are the most strategic step in a research because the main purpose of this research is to obtain data. The data collection technique used in this research was survey by implementing questionnaire method. This research also used literature studies from books, journals, pre-existing studies, as well as through online media obtained electronically via the internet as a reference.

3.9 POPULATION AND SAMPLE
3.9.1 POPULATION

Population is a generalization area consisting of objects/subjects that affect certain qualities and characteristics set by researchers to be examined and then drawn the conclusions (Sugiyono, 2014: 80). The population in this research was the Tax Auditor who worked at Medium Tax Office in of 46 people (Source: Bandung Tax Office, 2018).

3.9.2 SAMPLE

Sample is part of the number and characteristics possessed by the population (Sugiyono, 2012: 116). Therefore, samples obtained from the population must be truly representative. Determination of samples in this research was using Slovin formula. The formula is (Hendra, 2017):

$$n = N/ (1+(Ne^2))$$

in which:

n = number of samples used

N = population standard or number of elements in the population

e = precision value or predetermined level of significance. In this research, the significance level determined was 95% or 0.05.

Based on the formula above, the sample used in this research amounted to:

$$N = 46 / (1 + (46 \times 0.05^2)) = 41$$

The samples required for the research were 41 tax auditors.

The researcher conducted a study in Indonesia because based on the data obtained, tax revenue until 2016 in Indonesia were still relatively low due to the low level of taxpayer compliance, especially the corporate taxpayers. The study was conducted at medium tax office in Bandung, because all corporate taxpayers in Bandung are registered with this tax service office.

3.10 DATA TESTING METHOD

3.10.1 VALIDITY TEST

Validity test is related to the accuracy of measuring instruments to perform their job to achieve the goals. Validity is also related to the purpose of the measurement. Measurements are said to be valid if the objectives measurement is real or true (Jogiyanto, 2014: 146). The formula used to find the correlation value was the Pearson Product Moment correlation. A statement is declared valid if the correlation coefficient value is equal to or more than 0.3. (Sugiyono, 2012: 248).

3.10.2 RELIABILITY TEST

According to Wiratna (2015: 146), reliability test is a measure of the stability and consistency of respondents in answering matters related to constructs of questions which are dimensions of a variable and arranged in a questionnaire form. Reliability test can be performed on all questions. Reliability with a value of 0.6 or less than 0.6 generally indicates unsatisfactory reliability. The questionnaire is said to be reliable if the value of Cronbach's Alpha is > 0.60 (Wiratna, 2015: 110).

3.11 DATA ANALYSIS METHOD

3.11.1 ANALYSIS DESIGN

According to Umi, Sri & Lina (2010: 41), analysis design is the process of systematically searching and compiling data that has been obtained from the results of field observations and documentation by organizing data into categories, describing into units, synthesizing, compiling into pattern, selecting which is more important and which will be learned and making conclusions, so that it is easy to understand. After the data was collected, the researcher analyzed the data using descriptive methods.

3.11.1.1 DESCRIPTIVE ANALYSIS

According to Sugiyono (2012: 13), descriptive analysis is a research conducted to determine the value of independent variable, either one variable or more without making comparisons or connecting with other variables.

Descriptive research is used to describe how the effect of the quality of tax audits and the determination of tax sanctions on corporate taxpayer compliance. Finally, conclusions can be obtained. According to Umi, Sri & Lina (2010: 41) the steps taken are as follows:

1. Each indicator assessed by respondents was classified into five alternative answers that use ranking answers.
2. The total score for each variable were calculated.
3. The total score for each variable/sub-variable = average of the total score was calculated.
4. To describe the respondent's answers, descriptive statistics such as frequency distribution and display in the form of tables or graphs were also used.
5. To answer the description of each variable of this research, the range of research criteria used is as follows:

$$\% \text{ actual score} = \frac{\text{actual score}}{\text{ideal score}} \times 100\%$$

Source: Umi, et al (2010)

Actual score is the answer of all respondents to the questionnaire that has been submitted. Ideal score is the highest score or weight or all respondents are assumed to choose the answer with the highest score.

3.12 HYPOTHESIS TESTING

According to Sugiyono (2015: 93), hypothesis is a temporary answer to the formulation of research problems which is usually arranged in the form of question sentences. It is said temporarily because the answers provided are only based on relevant theories, not based on empirical facts obtained through data collection. The hypothesis formulation is as follows:

H_01: $(\beta_1 = 0)$: The quality of tax audits has no effect on corporate taxpayer compliance.

$H_\alpha1$: $(\beta_1 \neq 0)$: The quality of tax audits has an effect on corporate taxpayer compliance.

IV. RESEARCH RESULTS AND DISCUSSION

4.1 RESEARCH RESULTS

The research results were obtained from a questionnaire filled out by respondents and returned. The response rate obtained is 90% of the sample or 80% of the population. The number of respondents who filled out and returned the questionnaire were 37 respondents (41 samples from 46 Tax Auditor populations at Medium Tax Office in Bandung). This response rate has met the acceptable response rate, in which the confidence level (margin of error) is 95%.

The observation unit in this research was the Tax Auditor who worked at the Medium Tax Office in Bandung. Not all respondents returned the questionnaire that had been given. The number of respondents who returned the questionnaire were 37 respondents. The questionnaire used in this research consisted of 13 items with details, 11 items statement regarding the quality of tax audits, and 2 items of statement regarding corporate taxpayer compliance.

4.1.1 VALIDITY TEST RESULTS

This test is conducted to test the validity of each item statement in measuring the variables. The technique used to test the validity of the statement items in this research was Pearson Product Moment. If the correlation coefficient value of the item of statement being tested is greater than r-critical of 0.3, it can be concluded that the item of statement is a valid construct.

Based on the recapitulation of the validity testing results using SPSS 20.0 software, it can be seen that all statements submitted for each variable consisting of the quality of tax audits and corporate taxpayer compliance have a validity coefficient above 0.3. This shows that all valid statements are used as measurement instruments in the research. Valid, in this case, means that the questionnaire used as a measurement instruments can measure the intended concept (Uma, 2006: 332).

4.1.2 RELIABILTY TEST RESULTS

Reliability test was performed by testing the instrument once, then analyzed using the Alpha-Cronbach method. The questionnaire is said to be reliable if the reliability coefficient is positive and greater than 0.6.

Based on the recapitulation of the reliability test results, the results show that all variables are reliable in measuring the variables. Reliable, in this case, means that there is stability and consistency of the questionnaire in measuring the intended concept (Uma, 2006: 40).

4.2 DESCRIPTIVE ANALYSIS RESULTS

The results of the study on descriptive data analysis showed that the quality of tax audits and taxpayer compliance had not been in the answer with the highest score for each statement because all respondents' answers to the highest score statement had the lowest percentage. All respondents' answers for each item with the highest score only show a percentage of no more than 30%. This means that the remaining 70% is a gap between the theory and data in the field. Based on this, it can be concluded that the level of taxpayer compliance will be low if the quality of the tax audit performed has not been implemented properly. However, if the tax audit is performed in a good quality and appropriate to the Tax Regulations, the taxpayer's compliance will increase. This can encourage tax revenues in Indonesia to be more optimal.

4.2.1 RESPONDENTS' RESPONSE REGARDING TAX AUDITS QUALITY

Tax Audit Quality is represented by the Tax Inspection Norms, Tax Inspection Stages, Suitability of Employee Target Performance (SKP) Determination with Targets, Conformance of Settlement with Duration Determination, and Quality of Tax Auditors, which based on respondents' answers indicate that all dimensions do not represent good quality tax audits. The percentage obtained for each item statement with the answer to the highest score is not more than 50%, so the remaining 50% is the gap that occurs.

4.2.2 RESPONDENTS' RESPONSE REGARDING CORPORATE TAXPAYER COMPLIANCE

Corporate Taxpayer Compliance is represented by the Formal Compliance and Material Compliance Dimensions based on the respondent's answers indicating that all dimensions do not represent Corporate Taxpayer compliance. The percentage obtained for each item statement with the answer to the highest score is not more than 5%, so the remaining 95% is the gap (gap) that occurs that the Corporate Taxpayer has not all complied in the view of from Formal and Material Compliance dimensions.

4.3 DISCUSSION

In this section, the answers will be explained based on the points in the research question as well as the answers to the phenomena raised in the background of the research based on the results of descriptive analysis.

4.3.1 QUALITY ANALYSIS OF TAX AUDIT OF CORPORATE TAXPAYER COMPLIANCE

Based on the identification and research question in Chapter I, the problem raised is the low level of corporate taxpayer compliance that has an impact on tax revenues in Indonesia. Therefore, efforts that can be made to improve compliance with corporate taxpayers is through the implementation of quality tax audits, for example in identifying taxpayer problems as well as in determining the scope and audit program performed in very precisely. This supports the existing phenomenon that tax revenues in Indonesia are still low due to the low level of taxpayer compliance. Therefore, effort to improve taxpayer compliance, especially corporate taxpayers is through the implementation of quality tax audits.

V. CONCLUSION AND SUGGESTIONS

5.1 CONCLUSION

Based on the phenomenon, problem formulation, hypothesis, and research results, the research conclusions are as follows:

1. Tax Audit Quality has an effect on Corporate Taxpayer Compliance. This is in accordance with the existing phenomenon, that in order to increase tax revenues, compliant taxpayers are needed. One way to improve taxpayer compliance is through a quality tax audit, in which the tax auditor can identify taxpayer problems and determine the scope and program of the audit in very precisely. The results of the data in the field with the existing theories show that Tax Audit Quality can be achieved if the audit is performed in accordance with the norms and stages of tax audit, and is also supported by the Tax Auditor Quality itself.

5.2 SUGGESTIONS

Based on the results of the research and conclusions, the suggestions provided by the author are as follows:

1. Efforts to improve Corporate Taxpayer Compliance at Medium Tax Office in Bandung can be performed by increasing the Quality of Tax Audit. Improving the Quality of Tax Audit through:
   a. The Tax Auditor should focus on the audit in order to be in accordance with the existing Tax Audit stages, starting from analyzing Taxpayer files to conducting closing conference.
   b. Increasing the number of Tax Auditors, as well as providing additional education and training to improve their quality as Tax Auditors.

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