The influence of the quality of tax examiners, the integrity of tax examiners and the ratio of tax examiners on taxpayer compliance

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Article Info	ABSTRACT
	The purpose of this study was to determine the effect of Tax Auditor Quality, Tax Auditor Integrity and Tax Auditor Ratio on taxpayer compliance at KPP Pratama Surabaya Mulyorejo. The population in this study were the Examination section employees as respondents. The analytical model used in this study is Multiple Linear Regression. This analysis model was chosen because this study was designed to examine the effect of the independent variables on the dependent variable. Based on the analysis and discussion that has been carried out, the following conclusions can be drawn: The Need for Tax Auditor Quality, Tax Auditor Integrity and Tax Auditor Ratio simultaneously influence Taxpayer Compliance. Tax Auditor Quality Needs.

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1. INTRODUCTION

The function and role of tax is increasingly important, in general tax laws and regulations are required to be able to align themselves with existing phenomena and must be able to anticipate various changes in the global economy. and currently, the Directorate General of Taxes is implementing a comprehensive tax modernization program that covers all lines of organization nationally in order to meet the main objectives, namely fair optimization, increased voluntary compliance, administrative efficiency and the formation of a good image and high public trust (Ntim et al., 2017) (Sohee Kim & Kim, 2017) (Madalina et al., 2017).

In the world of taxation, the government has a policy for taxpayers in fulfilling their tax obligations by implementing a self-assessment system, which is a tax collection system in which taxpayers are entrusted with calculating, calculating, depositing and self-reporting the tax payable annually in accordance with statutory provisions (Basri & Dwimulyani, 2018) (SINAGA & Sinaga, 2019) applicable tax law. In this case, it will directly or indirectly affect taxpayer compliance in carrying out its tax obligations (Pattiasina et al., 2020). High awareness and compliance of taxpayers is an important factor in the implementation of the self-assessment system, because more tax officers are in the guidance and direction arrangement (Wadesango et al., 2018) (Mangwana, 2018).

According to article 1 paragraph 25 of Law Number 28 of 2007 concerning General Provisions and Tax Procedures, a tax audit is a series of activities to collect and process data, information and/or evidence that is carried out objectively and professionally based on an audit standard to test

compliance with tax compliance. tax obligations and/or for other purposes in the context of implementing the provisions of tax laws and regulations.

Examination activities in the field of taxation which are included in the supervisory function are based so that taxpayers remain obedient and are in the corridor of tax regulations (Pradana & Firmansyah, 2020) (Pradana & Firmansyah, 2020). Seeing the nature of taxes without any direct counter-achievement (except for taxes collected by the local government) and a self-assessment system of collection, naturally many taxpayers try to avoid even trying to evade or smuggle their tax obligations. Therefore, the Directorate General of Taxes is obliged to carry out the function of supervision and guidance to ensure that the public has carried out their tax obligations in accordance with the Tax Law.

A tax audit that is in accordance with inspection procedures and techniques is expected to uncover dishonest taxpayers, namely those who do not want to register themselves to obtain an NPWP, or already have an NPWP but do not submit an SPT, or already have an NPWP and have submitted an SPT but the contents are incorrect, no incomplete and unclear. The audit results often find that taxpayers have not fully implemented their tax obligations in accordance with the provisions. Auditors are expected to carry out their duties and authorities properly in carrying out audits, and so that the professionalism of tax officials in determining taxes is better and in accordance with applicable tax regulations in order to meet optimal revenue targets in financing the government's budget which continues to increase every year (Yasin, 2019) (Rose & Karran, 2018).

In order to keep taxpayers in the corridor of tax regulations, it is anticipated by conducting examinations of taxpayers who meet the criteria for audit. As regulated in one of the provisions of Law Number 6 of 1983 as revised by Law Number 16 of 2000 and revised again by Law Number 28 of 2007 concerning General Provisions and Tax Procedures, namely in Article 29 paragraph (1) that "Director General of Taxes has the authority to conduct audits to test taxpayer compliance and for other purposes in the context of implementing the provisions of tax laws and regulations".

The future goal is a society that is aware and cares about taxes. Aware means that the taxpayer has understood and is willing to carry out his obligations to pay taxes (Nurkhin et al., 2018) (Indah & Setiawan, 2020). Caring means that the taxpayer has reported all of his income (without hiding anything), in accordance with applicable regulations.

KPP Pratama Surabaya Mulyorejo is one of the Tax Service Offices located in Surabaya, East Java. Until the end of 2021 KPP Pratama Surabaya Mulyorejo was recorded as having 10,114 individual taxpayers. Number and growth of Individual Taxpayers registered at the Surabaya Mulyorejo Pratama Tax Service Office for the 2017-2021 period. From 2017 to 2021, the number of individual taxpayers registered at KPP Pratama Surabaya Mulyorejo continues to grow, where the largest growth occurred in 2017. Taxpayers make a major contribution to tax revenue at KPP Pratama Surabaya Mulyorejo. For the receipt and growth of Income Tax for Individual Taxpayers for the 2017-2021 period. Tax revenues require support in the form of increasing taxpayer compliance to fulfill their obligations honestly and responsibly. The highest increase in the realization of growth in income tax revenue for individual taxpayers at KPP Pratama Surabaya Mulyorejo occurred in 2019 namely Rp. 141,623,340,668. From data on the realization of tax revenue in 2018 of IDR 339,587,755,543 and data for 2019 it increased to IDR 481,211,096,211.

This research is a replication of Ahmad's research (2020) (Siregar et al., 2019)entitled The Influence of Tax Audits on Taxpayer Compliance and Its Implications for Tax Receipts. The research was conducted at the Pratama Tax Office, West Java Regional Office I. The method used in this study was descriptive analysis. The results of the study explained that the accumulation of respondents' responses regarding tax audits was 76.8% indicating that inspections at the KPP in the Regional Office of West Java 1 were generally good, while the accumulation of respondents' responses regarding taxpayer compliance was 66.8% included in the sufficient category and the realization of tax revenue 97.3% are in the very good category even though they did not reach the full target. As for the development carried out by the author, namely the object of research on individual taxpayers Surabaya Mulyorejo Primary Tax Service Office.

2.   RESEARCH METHOD

Operational definition and measurement of variables

Variable operationalization is a way to measure a concept in which in this case there are variables that directly affect and are affected, namely variables that can cause other problems to occur and/or variables whose situation and conditions depend on other variables. In accordance with the title of the thesis, namely "The Effect of Tax Audit on Taxpayer Compliance in Fulfillment of Tax Receipts", there are two research variables, namely:

Tax audit as independent variable (X)

Tax audit is a series of activities to collect and process data, information, and/or evidence that is carried out objectively and professionally based on an audit standard to test compliance with tax obligations and/or for other purposes in the framework of implementing tax laws and regulations. variableQuality Examiner (X_1) consists of: Education, Training, Work Experience. The examiner's integrity variable (X_2) consists of: Responsibility, Committing acts that violate the law. The WP Examiner Ratio Variable (X_3) consists of: Number of examiners with WP examined, Many examiners will speed up the Examination. Taxpayer Compliance Variable as the dependent variable (Y)

Taxpayer compliance is an individual or entity, including taxpayers, withholding taxes, and tax collectors who have tax rights and obligations in accordance with the provisions of the tax laws and regulations. Individuals are tax subjects who live and are in Indonesia or outside Indonesia, with indicators:

a. Know the date of filing SPT
b. Submit SPT according to the specified date
c. Willing to pay PPh
d. Payment of arrears is more than due
e. Taxpayers are penalized if they pay more than the due date

To measure the independent and dependent variables, questionnaires were distributed to a number of respondents. The questionnaire was compiled based on the indicators used to measure the operationalization of the variables for each indicator.

Population.

The population in this study were tax examiners who carried out tax audits in the audit section and functional group of examiners at the Surabaya Mulyorejo Primary Tax Service Office. With a total population of 47 people to fill out the questionnaire. It consists of an Examination Section of 23 people and a Functional Group of Examiners of 24 people.

Sample.

The sample is part of the population that has the same characteristics and characteristics as that population. In this study, researchers used saturated sampling, where members of the population were used as samples, another term for saturated samples is a census, where all members of the population were used as samples.

Data engineering analysis.

Data analysis in this study used regression analysis which aims to determine the magnitude of the influence of several integrity variables on the dependent variable. In this study the regression analysis used was multiple regression analysis where in general the observed data Y was influenced by several independent variables X_1, X_2, X_3, ..., X_n. So the general formula of multiple regression is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3` + \beta_4 X_4 + e \quad ....(1)$$

Where: Y = dependent variable, namely employee performance, α = constant, β = regression coefficient, X_1 = self-actualization, X_2 = award, X_3 = allowance, e = standard error.

Hypothesis test.

F Test (Simultaneous).

That is simultaneous or simultaneous regression testing between the integrity variables on the dependent variable. The F test is intended to test whether there is an influence of the integrity variable

jointly on the dependent variable or to test the level of significance of the relationship of all the integrity variable regression coefficients on the dependent variable.

Where Fcount > Ftable, then H1 is accepted or together the independent variables can explain the dependent variable simultaneously. Conversely, if Fcount <Ftable, then Ho is accepted or together the independent variables have no influence on the dependent variable. To find out whether the independent variable has a significant or not significant effect on the dependent variable, a probability of 5% (α = 0.05) is used. If sig > ά (0.05), then Ho is accepted H1 is rejected, If sig < ά (0.05), then Ho is rejected H1 is accepted

T Test (Partial)

Namely regression testing separately or partially between each integrity variable on the dependent variable. This test is used to determine whether each independent variable has a significant effect on the dependent variable. Where Ttable > Tcount, Ho is accepted. And if Ttable < Tcount, then H1 is accepted, likewise if sig > ά (0.05), then Ho is accepted H1 is rejected and if sig < ά (0.05), then Ho is rejected H1 is accepted.

3. RESULTS AND DISCUSSION

Multiple Linear Regression Analysis

Multiple regression analysis is data analysis that describes the influence of several independent variables (more than 1 independent variable) on the dependent variable.

Table 1: Multiple Linear Regression Model

Model	Regression coefficient
Constant	8,467
Tax Auditor Quality (X1)	0.426
Tax Auditor Integrity (X2)	0.761
Tax Auditor Ratio (X3)	0.080

Source: Appendix

The resulting multiple linear regression equation is:

$$Y = 8.467 + 0.426 X_1 + 0.761 X_2 + 0.080 X_3$$

The resulting constant (a) of 8.467 indicates the value of Taxpayer Compliance (Y), if Tax Auditor Quality (X1), Tax Auditor Integrity (X2), Tax Auditor Ratio (X3) is zero. The regression coefficient for the variable Tax Auditor Quality (X1) (b1) is 0.426, meaning that for every one unit increase in Tax Auditor Quality (X1), Taxpayer Compliance (Y) will increase by 0.426 assuming the variableTax Auditor Integrity(X2) and Tax Auditor Ratio (X3) are constant, The regression coefficient for the Tax Auditor Integrity variable (X2) (b2) of 0.761 means that every increaseTax Auditor Integrity(X2) one unit, Taxpayer Compliance (Y) will increase by 0.761 assuming the variables of Tax Auditor Quality (X1) and Tax Auditor Ratio (X3) are constant, The regression coefficient for the Tax Auditor Ratio variable (X3) (b3) of 0.080 means that every increaseTax Auditor Ratio(X3) one unit, then Taxpayer Compliance (Y) will increase by 0.080 assuming the variables of Tax Auditor Quality (X1) and Tax Auditor Integrity (X2) are constant.

Simultaneous Influence Test (Test F)

The F test is used to test the effect of the independent variables, namely the Quality of the Tax Auditor (X1), the Integrity of the Tax Auditor (X2), the Ratio of the Tax Auditor (X3), on the dependent variable, namely Taxpayer Compliance (Y) simultaneously.The F test steps are:

    a. hypothesis

       Ho: $b_1 = b_2 = b_3 = 0$ (simultaneouslyTax Auditor Quality, Tax Auditor Integrity and Tax Auditor Ratio have no significant effect on Taxpayer Compliance)

       H1: $b_1 \neq b_2 \neq b_3 \neq 0$ (simultaneouslyTax Auditor Quality, Tax Auditor Integrity and Tax Auditor Ratio have a significant effect on Taxpayer Compliance)

    b. Significant level (α) = 5% (0.05)

    c. Ftable (df quantifier/k ; df denominator/ nk-1) = Ftable (3 : 61) = 2.7568

d. Fcount value

Table 2. Test Results F

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	66,535	3	22,178	4,907	,004[a]
	Residual	275,680	61	4,519		
	Total	342,215	64			

a. Predictors: (Constant), x3, x1, x2

b. Dependent Variable: y

The resulting Fcount value is 4.907 with a significant level of 0.004 (sig < 5%). The calculation of the Fcount value is:

$$\text{Fcount} = \frac{22{,}178}{4{,}519} = 4.907$$

e. Test criteria
   1) If Fcount ≤ Ftable then Ho is accepted or H₁ rejected.
   2) If Fcount > Ftable then Ho is rejected or H1 is accepted
f. Conclusion :
   The resulting Fcount value (4.907) is greater than Ftable (2.7568) so Ho is rejected and H1 is accepted which means that simultaneously the quality of the Tax Auditor, the Integrity of the Tax Auditor and the Ratio of the Tax Auditor have a significant effect on Taxpayer Compliance.

Coefficient of determination (R2).

The magnitude of the influence of Tax Auditor Quality (X₁), Tax Auditor Integrity (X₂), Tax Auditor Ratio (X₃) to Taxpayer Compliance (Y) can be seen from the value of the coefficient of determination (R2).

Table 3. Determination Coefficient Value (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,441[a]	,194	,155	2,12588

a. Predictors: (Constant), x3, x1, x2

b. Dependent Variable: y

The resulting coefficient of determination (R2) is 0.194, meaning that Tax Auditor Quality (X₁), Tax Auditor Integrity (X₂), Tax Auditor Ratio (X₃) can influence Taxpayer Compliance (Y) only by 19.4% while the remaining 80.6 % explained by other variables outside the model.

The resulting multiple correlation (R) value of 0.441 indicates a moderate correlation (Sugiyono, 2014: 216) between Tax Auditor Quality (X₁), Tax Auditor Integrity (X₂), Tax Auditor Ratio (X₃) and Taxpayer Compliance (Y) namely 44.1%.

Partial effect test (t test).

The t test is used to test the effect of the independent variables, namely the variable Quality of the Tax Auditor (X₁), Integrity of the Tax Auditor (X₂), Tax Auditor Ratio (X₃), on the dependent variable, namely Taxpayer Compliance (Y) partially.The F test steps are:

The influence of tax auditor quality on taxpayer compliance.

a. hypothesis
   Ho : b₁ = 0 (partially the quality of the Tax Auditor has no significant effect on Taxpayer Compliance)

H_1:$b_1 \neq 0$ (partiallyThe quality of the Tax Auditor has a significant effect on Taxpayer Compliance)

b. Significant level (α)= 5% (0.05)

c. significant level (α) is used at 5% with degrees of freedom (df) = (nk-1) = 65 – 3 – 1 = 61
t_{table}= $(\alpha / 2)$ = (0.025 : 61) = 1.999

d. tcount value

$$tcount = \frac{bi}{se(bi)} = \frac{0,426}{0,183} = 2.326$$

e. Test criteria
-When tcount $\leq$ ttable then Ho is accepted and H1 is rejected
-If tcount > ttable then Ho is rejected and H1 is accepted

g. Conclusion :
t value$_{count}$(2.326) is more than t table (1.999) then Ho is rejected and H1 is accepted which means that partially the quality of the Tax Auditor (X_1) has a significant effect on Taxpayer Compliance (Y).

Effect of Physical Working Conditions (X2) on Taxpayer Compliance

a. hypothesis
H_o:$b_2 = 0$ (partiallyphysical working conditionsno significant effect on Taxpayer Compliance)
H_1:$b_2 \neq 0$ (partiallyphysical working conditionssignificant effect on Taxpayer Compliance)

b. Significant level (α)= 5% (0.05)

c. significant level (α) is used at 5% with degrees of freedom (df) = (nk-1) = 65 – 3 – 1 = 61
t_{table}= $(\alpha / 2)$ = (0.025 : 61) = 1.999

d. tcount value

$$tcount = \frac{bi}{se(bi)} = \frac{0,761}{0,339} = 2.245$$

e. Test criteria
When tcount $\leq$ ttable then Ho is accepted and H1 is rejected
If tcount > ttable then Ho is rejected and H1 is accepted

f. Conclusion :
t value$_{count}$(2.245) is more than ttable (1.999) then Ho is rejected and H1 is accepted which means that partially physical work conditions (X2) have a significant effect on taxpayer compliance (Y).

Effect of Tax Auditor Ratio (X3) on Taxpayer Compliance

a. hypothesis
Ho : b_3= 0 (partially Tax Auditor Ratio has no significant effect on Taxpayer Compliance).
H1 : $b_3 \neq 0$ (partially the Tax Auditor Ratio has a significant effect on Taxpayer Compliance)

b. Significant level (α)= 5% (0.05)

c. significant level (α) is used at 5% with degrees of freedom (df) = (nk-1) = 65 – 3 – 1 = 61
t table = $(\alpha / 2)$ = (0.025 : 61) = 1.999

tcount value

$$tcount = \frac{bi}{se(bi)} = \frac{0,080}{0,370} = 0.216$$

d.   Test criteria.
When tcount ≤ ttable then Ho is accepted and H1 is rejected.
If tcount > ttable then Ho is rejected and H1 is accepted

e.   Conclusion.
The value of tcount (0.216) is less than ttable (1.999) then Ho is accepted and H1 is rejected, which means that partially the Tax Auditor Ratio (X3) has no significant effect on Taxpayer Compliance (Y).

Discussion of research results.

The Influence of tax auditor quality on taxpayer compliance.

Based on the descriptive analysis of the variables, it is known that the quality of the tax audit at KPP Pratama Mulyorejo can be said to be very good. The implementation of tax audits is carried out by fulfilling audit standards and audit norms in accordance with tax laws. Based on the results of the research based on the perceptions of the auditors, it can be concluded that the compliance of corporate taxpayers is in the good category. There are still many taxpayers who find it difficult to provide information and fulfill summons in the context of conducting an audit, thereby hindering the audit process itself.

The implementation of tax audits is carried out by complying with audit standards, audit norms, and procedures that apply in accordance with tax laws. This opinion is in line with the opinion based on the perception of the examining officer. In terms of audit standards, there are still many taxpayers who think that there are still a handful of auditors who abuse their position, causing negative impacts and views regarding the implementation of tax audits. Based on the research results based on the perceptions of taxpayers, it can be concluded that corporate taxpayer compliance is in the good category. In this case, there are still many taxpayers who have not fulfilled their tax obligations properly.

The influence of tax auditor integrity on taxpayer compliance.

Based on the analysis, it is known that the Integrity of the Tax Auditor has an effect on taxpayer compliance at KPP Mulyosari Surabaya. This finding is consistent with the results of Darosi's research (2009) which also shows that the integrity of the tax examiner has a positive effect on audit quality. If a tax examiner behaves with integrity, then he will provide a real assessment of the SPT being examined, without having any burden on any party. Then the assessment will reflect the actual condition of a company being audited, if this attitude of integrity can be improved by the tax examiners, the resulting audit quality will be even better

Effect of tax auditor ratio on taxpayer compliance.

Based on multiple linear regression analysis, it is known that the Tax Auditor Ratio has an effect on Taxpayer Compliance. These results indicate that the number of tax audits has a direct effect on income tax receipts at KPP. The finding of this first equation is reinforced by the results of research conducted by Safitri (2010). Based on the results of the descriptive analysis, namely the distribution of respondents' answers about the number of tax audits. Tax Audit Amount Support will have an impact on Tax Compliance and Income Tax Receipts. The more often Fiskus conducts audits, this can have a good impact on tax revenue. These results also illustrate that items that explain this variable are relatively good compared to other items.

4.   CONCLUSION

Based on the analysis and discussion that has been carried out, the following conclusions can be drawn: The Need for Tax Auditor Quality, Tax Auditor Integrity and Tax Auditor Ratio simultaneously influence Taxpayer Compliance. Tax Auditor Quality Requirements, Tax Auditor Integrity has a partial effect on Taxpayer Compliance, while the Tax Auditor Ratio has no effect on Taxpayer Compliance

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