

Tax Disputes Stemming from the Use of Quantitative Techniques in Audits: Implications of Numerical Analysis, Correlation Testing, and Equalization Methods

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ABSTRACT

A significant proportion of evidentiary disputes in tax courts stem from disagreements over tax assessments that rely on audit techniques such as numerical analysis, correlation (linkage) testing, and equalization. This study investigates the root causes of tax disputes arising from the application of these techniques and offers recommendations to reduce their incidence. To achieve these objectives, the research adopts a qualitative approach, utilizing content analysis of tax court rulings alongside thematic analysis of interview data. Semi-structured interviews were conducted with key stakeholders, including objection reviewers, tax auditors, taxpayers or their consultants, and tax court judges. The findings aim to inform policy and practice by providing actionable recommendations that may help mitigate tax disputes linked to the use of numerical analysis, correlation testing, and equalization in tax audits.

Keywords: Tax Disputes; Evidence; Tax Audit Techniques; Analysis; And Result Discrepancies.

Analisis Sengketa Pajak Atas Hasil Penggunaan Teknik Pemeriksaan Analisis Angka-Angka, Pengujian Keterkaitan, Dan Ekualisasi

ABSTRAK

Mayoritas sengketa yang bersifat pembuktian di pengadilan pajak berasal dari sengketa pajak atas ketetapan pajak yang timbul dari hasil penggunaan teknik pemeriksaan berupa analisis angka-angka, pengujian keterkaitan, dan ekualisasi. Penelitian ini bertujuan untuk menganalisis penyebab utama terjadinya sengketa pajak hasil penggunaan teknik pemeriksaan analisis angka-angka, pengujian keterkaitan, dan ekualisasi dan memberikan rekomendasi untuk meminimalisasi terjadinya sengketa pajak. Penulis menggunakan analisis konten putusan pengadilan pajak dan analisis tematik hasil wawancara. Wawancara semi-terstruktur dilakukan dengan empat jenis informan, yang terdiri dari penelaah keberatan, pemeriksa pajak, wajib pajak/konsultan pajak, dan hakim pengadilan pajak. Hasil dari analisis ini diharapkan dapat memberikan rekomendasi yang dapat berkontribusi dalam meminimalisir sengketa pajak yang timbul dari penerapan teknik-teknik tersebut.

Kata Kunci: Sengketa Pajak; Pembuktian; Teknik Pemeriksaan; Analisis; Dan Selisih Hasil

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INTRODUCTION

Tax audits serve as a key monitoring mechanism to enhance taxpayer compliance. Empirical research demonstrates that audits exert a deterrent effect, encouraging taxpayers to fulfill their obligations (Nugrahanto, 2019). In addition to deterring non-compliance, audits directly increase revenue through assessments and yield additional tax collections in subsequent periods (Beer et al., 2020). However, the audit process frequently gives rise to tax disputes, often triggered by taxpayer dissatisfaction with the audit outcomes or perceived procedural shortcomings. Ambiguity in tax regulations and audit methodologies can lead to misinterpretation, whereby taxpayers who believe they have complied face contrary findings by tax authorities, thereby triggering disputes (Mhlanga, 2023).

Taxpayer trust in the integrity and fairness of tax authorities is also a critical determinant of compliance behavior. When this trust is eroded, taxpayers are more likely to contest audit results (Ratmono & Cahyonowati, 2016). These disputes can escalate to litigation, whereby taxpayers seek redress through the tax court (Sasanti & Indah, 2022). The resolution process is often lengthy, extending up to 36 months, and imposes significant costs on both taxpayers and the government (Hidayah, 2018). An evaluation of tax court decisions from 2019 to 2023 reveals that evidentiary disputes constitute approximately 75.2% of all resolved cases, indicating the predominance of evidence-related disagreements. Moreover, data from the Directorate of Objections and Appeals (DKB) identifies audit techniques such as numerical analysis, money flow, receivable flow, and equalization as the primary contributors to these disputes (DKB, 2023).

According to the Circular Letter of the Director General of Taxes No. SE-65/PJ/2013 on Tax Audit Methods and Techniques, audit techniques encompass a structured set of procedures used to gather competent and sufficient evidence. These include tests designed and executed by auditors to evaluate the reliability of the items under examination. Specifically, numerical analysis entails the review and decomposition of financial figures and their interrelationships to assess the reasonableness of reported values. The money and receivable flows serve as components of linkage testing, which involves tracing interrelated transactions to confirm the validity of reported activity. Equalization refers to the reconciliation of related account balances to verify consistency across financial data.

While these techniques are theoretically grounded in robust evidentiary standards, their practical application often results in legal challenges. Taxpayers frequently seek remedies when they perceive that audit conclusions based on these techniques lack sufficient justification. For taxpayers, such disputes increase compliance costs and contribute to regulatory uncertainty. For the Directorate General of Taxes (DGT), prolonged legal processes can delay revenue realization and, in cases of legal defeat, may result in restitution obligations and interest liabilities, further eroding revenue.

In 2023, total tax revenue amounted to IDR 1,869.2 trillion (DGT, 2024), with approximately 75% sourced from Large Taxpayer Offices, Special Jakarta Regional Offices, and KPP Madya (KPP BKM). Despite the significance of these offices in revenue collection, the success rate of DGT in tax disputes involving the application of numerical analysis, linkage testing, and equalization at KPP BKM between 2021 and 2023 was suboptimal, averaging only 29.31%. This is

considerably below the national average of 43.06% for the same period (DKB, 2024), suggesting that the implementation of these techniques by auditors at KPP BKM may contribute to the unfavorable outcomes in tax court proceedings.

Several prior studies have addressed aspects of tax disputes relevant to this study. Sopian (2023) assessed eight tax court cases concerning palm oil business fairness, concluding that audit reports from the DGT Appraisal Team may be upheld when taxpayers fail to submit requested documentation or maintain valid records. Suharsono (2021) explored VAT disputes in the banking sector arising from audit corrections based on equalization. Novita et al. (2022) analyzed a specific tax dispute from the taxpayer's perspective. Other studies have examined broader causes of DGT's high litigation loss rates (e.g., Sari, 2023; Kusuma et al., 2019; Fachrina, 2022), focusing on both systemic and procedural issues.

Despite these contributions, this study addresses a research gap by focusing explicitly on the implementation of numerical analysis, linkage testing, and equalization techniques as joint contributors to tax disputes. Unlike previous research, which has often considered individual cases or general causes of disputes, this study analyzes a distinct category of evidentiary conflicts arising from the simultaneous use of these audit methods. Given their prevalence and implications for compliance and revenue performance, a focused examination of these techniques is warranted.

Accordingly, this study aims to identify the primary causal factors behind tax disputes resulting from the application of numerical analysis, linkage testing, and equalization in audits. Through this analysis, the study seeks to provide actionable recommendations to reduce the incidence of such disputes and enhance the effectiveness of tax audit practices in Indonesia.

RESEARCH METHODS

This study examines the role of tax audit techniques—specifically numerical analysis, linkage testing, and equalization—in contributing to tax disputes, using a single-case study design. Employing a holistic case study approach, the research seeks to deliver a comprehensive understanding of the case in its entirety, without disaggregating it into sub-units. According to Yin (2018), a holistic design is appropriate when the phenomenon under investigation is best understood as a whole and is naturally bounded by an overarching theoretical framework.

The analysis draws on both primary and secondary data sources. Primary data were obtained through semi-structured interviews, while secondary data were derived from tax court decisions related to income tax and Value-Added Tax (VAT) disputes. The scope of the study is limited to 50 tax court rulings issued between January 2021 and October 2024. These cases involve audit findings from Tax Service Offices under the Large Taxpayer Regional Office, the Special Jakarta Regional Office, and the Madya Tax Service Office (KPP BKM). The sample was selected through purposive sampling, following predetermined criteria relevant to the research objectives (Sugiyono, 2022).

Semi-structured interviews were conducted with four key stakeholder groups: objection reviewers, tax auditors, taxpayers or their consultants, and tax court judges. These informants provided insights into the application of the audit techniques in question and the underlying causes of the resulting disputes.

Table 1: Interviewees

Parties	Number of people	Code	Media
Tax Auditor	2 (two)	P1	Face to Face
		P2	Zoom
Objection Reviewer	2 (two)	PK1	Face to Face
		PK2	
Taxpayer/Tax Consultant	2 (two)	WP1	Zoom
		WP2	
Tax Court Judge	2 (two)	H1	Face to Face
		H2	

Source: Authors

The study involved key informants with direct experience in tax disputes. Objection reviewers, who serve as hearing officers within the Directorate General of Taxes (DGT), possess expertise in resolving disputes within the tax court system. Tax auditors from the KPP BKM, with extensive experience in audit procedures and techniques, provided insights into audit practices that frequently give rise to disputes. Taxpayers and tax consultants contributed perspectives grounded in their firsthand experience with audits, objections, and disputes related to tax assessments. In addition, judges from the Tax Court – well-versed in adjudicating tax disputes – offered a judicial perspective on the resolution process.

To investigate the root causes of disputes arising from the application of audit techniques, this study employed Root Cause Analysis (RCA). As defined by Andersen and Fagerhaug (2006), RCA is a structured problem-solving methodology involving the systematic identification of problems, data collection, cause identification, root cause determination, solution development, implementation, and evaluation. In this study, the RCA process was conducted up to the solution development stage. A fishbone diagram (also known as an Ishikawa diagram) was utilized as an analytical tool to map out cause-and-effect relationships. The analysis adopted the 4M framework – Machine, Material, Man, and Method – as outlined by Liliana (2016), to categorize the contributing factors systematically.

The research employed a mixed-methods approach, integrating content analysis of tax court decisions with thematic analysis of interview data. Content analysis was used to examine judicial decisions systematically, uncovering patterns, legal arguments, and key principles that shaped the outcomes of tax disputes. This provided a structured understanding of the legal context surrounding audit-related disputes. Concurrently, thematic analysis was applied to interview data to identify recurring themes, perspectives, and experiences among stakeholders involved in the dispute process. The combination of these two analytical methods enabled data triangulation, thereby enhancing the validity and reliability of the findings.

By integrating both legal and experiential data sources, this approach offers a comprehensive and nuanced understanding of the underlying causes of tax disputes stemming from numerical analysis, linkage testing, and equalization techniques. The findings are intended to inform practical recommendations for improving audit practices and minimizing future disputes (see Figure 1).

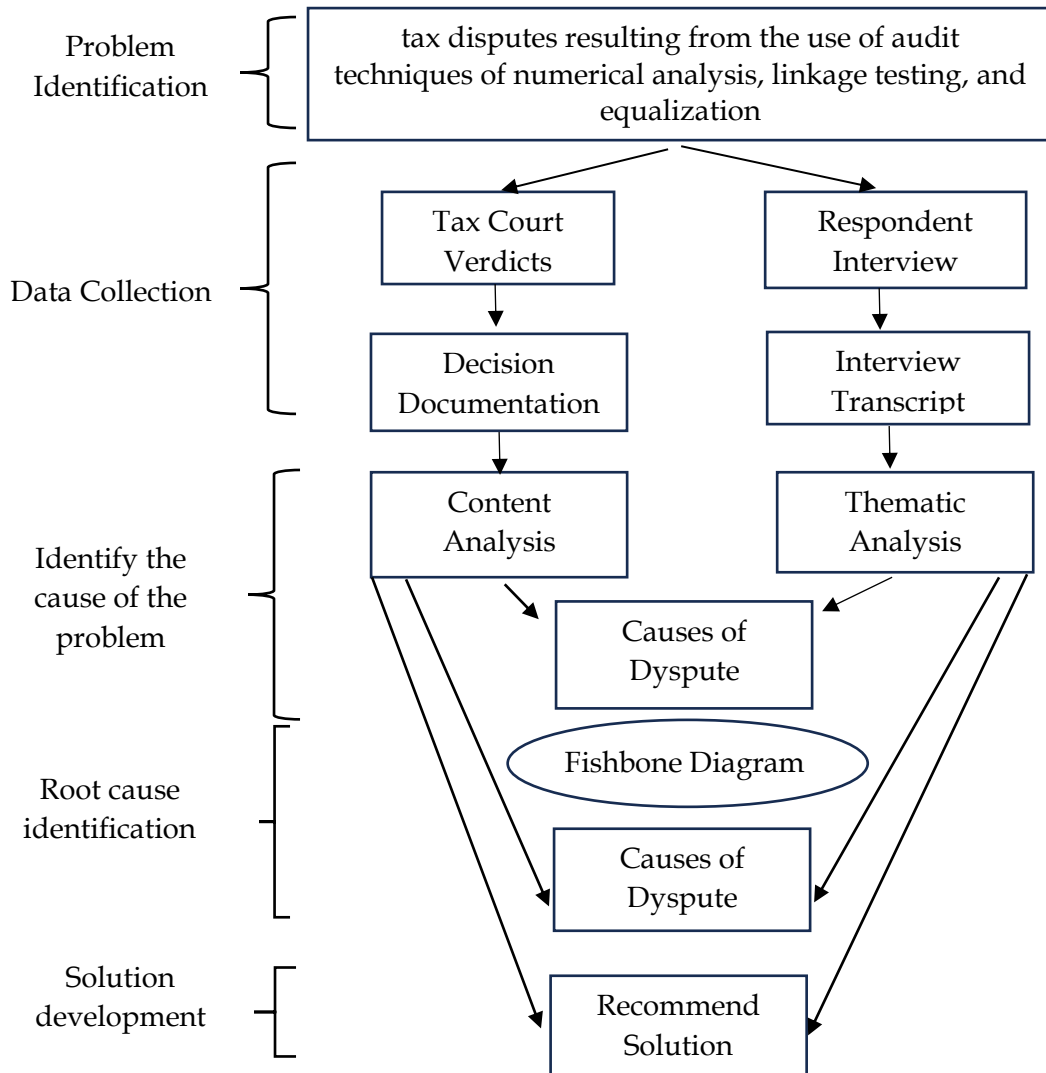


Figure 1. Research Model

Source: Resource Data, 2024

RESULTS AND DISCUSSION

Before identifying the primary root causes, the author first mapped the various underlying causes of tax disputes by synthesizing findings from the content analysis of Tax Court decisions and thematic analysis of interview data. These causes were organized using the 4M framework, commonly applied in fishbone diagram analysis, and adapted to the context of tax audits as follows: Authority, Tax Authorities, Taxpayers, Materials, and Methods.

From the content analysis of Tax Court rulings, several dispute triggers were identified and categorized accordingly. Under the Authority category, disputes arose from: (K1) audit corrections based on indirect estimation methods, (K2) corrections relying on assumptions and analytical judgments, and (K3) disagreements regarding the application of Article 26A paragraph (4) of the General Taxation Provisions and Procedures (KUP) Law. Within the Materials

category, disputes were attributed to: (M1) differing interpretations of legal provisions and (M2) disagreements over the relevance or sufficiency of supporting documentation.

Table 2. Content Analysis

No	Verdicts	K1	K2	K3	M1	M2	F1	F2	WP1	WP2	T1	T2
1	002094.15/2022/PP/M.XIVB/ 2024			X		X			X			
2	004910.15/2022/PP/M.XIII A/ 2024		X	X		X			X			
3	007108.11/2022/PP/M.IIIA/ 2024			X		X			X			
4	015204.15/2020/PP/M.XIII A/ 2024		X			X				X		
5	014100.15/2022/PP/M.XIIIB/ 2024					X	X					
6	009475.15/2021/PP/M.VIA/ 2024					X						
7	009230.15/2021/PP/M.IVB/ 2024	X				X		X				
8	013140.15/2022/PP/M.IIIA/ 2024		X	X		X			X			
9	007109.15/2022/PP/M.IIIA/ 2024			X		X	X					
10	008369.15/2021/PP/M.XIIIB/ 2024		X			X	X				X	
11	014201.12/2019/PP/M.XVA/ 2024				X							
12	011236.15/2022/PP/M.XXA/ 2024	X	X			X		X				
13	011745.12/2022/PP/M.IIIA/ 2024					X	X					
14	014754.10/2021/PP/M.XIVA/ 2023					X	X		X			X
15	015420.15/2020/PP/M.XVA/ 2023					X	X		X			
16	000620.12/2021/PP/M.IIIA/ 2023	X	X			X			X	X		
17	008393.16/2020/PP/M.XVIB/ 2023					X	X					X
18	016195.15/2020/PP/M.VIB/ 2023		X			X						
19	012216.16/2019/PP/M.XB/ 2023					X	X					X
20	005638.12/2020/PP/M.XVA/ 2023				X	X	X		X			X
21	001761.16/2022/PP/M.XVA/ 2023				X	X						X
22	011182.16/2021/PP/M.XIVA/ 2023				X	X			X			X
23	014326.15/2019/PP/M.XA/2023		X			X			X			
24	010224.15/2021/PP/M.XIVB/2023		X			X	X					
25	002448.15/2021/PP/M.VA/ 2023					X			X			
26	007416.12/2022/PP/M.IIIA/ 2023				X							
27	007645.10/2019/PP/M.XA/ 2023					X	X		X			
28	012505.12/2021/PP/M.XIIIB/ 2023				X	X	X		X			
29	013726.16/2022/PP/M.XIVA/ 2024	X				X	X	X	X			
30	000956.12/2023/PP/M.XIIB/ 2024		X			X			X		X	
31	000035.15/2020/PP/M.XVIII A/2022					X	X					
32	007546.16/2021/PP/M.IIB/ 2022	X	X			X		X				
33	006348.15/2020/PP/M.IA/ 2022	X	X			X		X	X			
34	011591.16/2020/PP/M.VIIIB/ 2022		X		X	X					X	X
35	009138.16/2020/PP/M.XIVA/ 2022				X	X					X	X
36	011913.16/2020/PP/M.VIB/ 2022				X	X			X			
37	011347.25/2020/PP/M.IB/ 2022				X	X						
38	008376.15/2020/PP/M.XIIB/ 2022		X			X						
39	014613.16/2019/PP/M.XIIA/ 2022		X			X					X	
40	001313.16/2020/PP/M.XVIII A/2022		X			X			X	X		
41	004155.15/2020/PP/M.XIII A/ 2022					X	X					
42	007690.15/2019/PP/M.IVB/ 2022				X	X						
43	009594.15/2020/PP/M.VA/ 2022					X			X			
44	001094.15/2020/PP/M.IIB/ 2022		X			X	X				X	
45	005347.16/2020/PP/M.XVB/ 2021				X	X			X			
46	005066.16/2019/PP/M.VB/ 2021					X	X		X		X	
47	008552.15/2019/PP/M.XIIA/ 2021		X			X			X			
48	002488.15/2019/PP/M.IVA/ 2021		X			X			X			
49	014277.16/2019/PP/M.XA/ 2021		X			X			X			
50	007251.13/2020/PP/M.IA/ 2021		X		X	X			X			X

Source: Resource Data, 2024

Disputes related to the Tax Authorities category included: (F1) errors in identifying taxable objects, deductible costs, or computational inaccuracies, and (F2) failure to adequately demonstrate that the direct audit method could not be applied. In the Taxpayers category, causes of disputes included: (WP1) failure to

provide required documents or explanations, and (WP2) inaccurate or improperly recorded bookkeeping. Lastly, within the Methods category, disputes stemmed from: (T1) disagreements over difference testing procedures, and (T2) allocation of correction values during the audit.

Based on the results of the content analysis, it can be seen that of the 50 (fifty) decisions studied, the majority of disputes are caused by more than one disputed issue. The difference of opinion on transaction supporting documents is the cause of the most disputed issues between the tax authorities and DGT, which amounted to 96% (ninety-six percent) of all disputes, followed by the cause of disputes related to the reason if the taxpayer does not provide adequate documents and/or explanations as much as 50% (fifty percent). A total of 42% (forty-two percent) of disputes arose because the taxpayer believed that the correction was only an assumption and analysis. The following is a breakdown of the proportion of the occurrence of the cause of the problem of the tax disputes that occurred.

Table 3. Causes of Disputes

Causes of disputes	Number of Decisions	Proportion of the sample
Differences of opinion on supporting documents	48	96%
Not providing documents and/or explanations	25	50%
Correction based on assumptions and analysis	21	42%
Errors in determining tax objects, costs, and calculations	17	34%
Differences in interpretation of juridical provisions	13	26%
Allocation of correction value	9	18%
Testing of difference	7	14%
Correction based on indirect method	6	12%
Use of Article 26A paragraph (4) of UU KUP	5	10%
There is no evidence that the direct method cannot be used	5	10%
Erroneously recognized bookkeeping	3	6%

Source: Resource Data, 2024

Based on the content analysis of Tax Court decisions, the author conducted a triangulation with thematic analysis from interview data to validate and elaborate on the identified causes of tax disputes. These causes were organized according to the adapted 4M framework: Authority, Tax Authorities, Taxpayers, Materials, and Methods.

Within the Authority category, three primary causes of disputes were identified. First, taxpayers contend that audit teams are not authorized to apply techniques such as numerical analysis, linkage testing, and equalization – arguing these constitute indirect methods under SE-65/PJ/2013, which should only be employed when direct methods are not feasible. While tax authorities acknowledge that numerical analysis (e.g., ratios, gross-ups, benchmarks) qualifies as an indirect method, they maintain that linkage testing and equalization can be

classified as direct methods, citing precedents in Put-008376.15/2020/PP/M.XIIB/2022 and Put-015661.15/2020/PP/M.XIIIA/2023.

However, in the majority of decisions reviewed, tax authorities did not explicitly state whether the audit technique used was direct or indirect. This inconsistency was reinforced through interviews with objection reviewers:

"...from the tax disputes that I have handled, there is a lack of uniformity in the tax auditor's statement on the status of the linkage and equalization testing technique. Some state that it is a direct method, some state that it is indirect, and some others are confused..."

(PK2)

The second cause under Authority involves disputes over the sufficiency of evidence. Taxpayers argue that assessments derived from audit techniques remain analytical and assumption-based, lacking the competent and sufficient evidence required under Article 12(3) and Article 29(2) of the KUP Law, as well as PMK-17/PMK.03/2013, PER-23/PJ/2013, and SE-65/PJ/2013. For instance, in Put-010224.15/2021/PP/M.XIVB/2023, the taxpayer argued that unreported sales could not be substantiated solely by analyzing receivables or money flows, especially without identifying the goods sold or the buyers. The DGT, by contrast, asserted in Put-005347.16/2020/PP/M.XVB/2021 that the corrections were supported by competent and sufficient evidence.

A third authority-related dispute centers on the application of Article 26A(4) of the KUP Law. Taxpayers claim to have provided supporting documentation during the objection stage, yet their objections were rejected on the grounds that the documents were inadequate. In Put-004910.15/2022/PP/M.XIIIA/2024, tax authorities justified their use of Article 26A(4) on the basis that the taxpayer failed to comply with requests for books and documents during the audit. The absence of compliance was formally recorded in audit minutes, leading to the objection reviewer's rejection of the taxpayer's claims.

In the Materials category, disputes stem from both differing interpretations of tax regulations and disagreements over evidentiary documentation. Conflicting interpretations commonly involve the classification of taxable items, deductible expenses, and tax liability timing. For example, in Put-007416.12/2022/PP/M.IIIA/2023, the taxpayer disputed the application of Article 23 Income Tax on loan interest, asserting that the interest had not yet been paid or become due, in contrast to the DGT's interpretation of PP-94/2010 Article 15(3).

Disputes over documentation often arise when taxpayers cannot substantiate balances due to missing supporting records. In Put-002448.15/2021/PP/M.VA/2023, the DGT applied a positive correction to purchases based on discrepancies between Corporate Income Tax reports and VAT returns. The taxpayer attributed the variance to transactions with non-taxable individuals but failed to submit documentation validating the nature of purchases, seller details, and purpose. The taxpayer, however, insisted that all balances were supported by traceable flows of documents, goods, and funds.

Disputes under the Tax Authorities category are linked to procedural errors or perceived inaccuracies by tax officials. These include miscalculations and inappropriate applications of audit techniques. In Put-

015420.15/2020/PP/M.XVA/2023, the DGT reportedly considered only the credit side of journal entries, ignored adjustment journals, and misaligned VAT reporting periods. Interview data supports the presence of such concerns:

"...there are indeed several reasons for such taxpayers, blaming the tax auditor for taking the wrong account, miscalculating, not considering the adjustment, the tax auditor does not understand the taxpayer's bookkeeping..." (PK1)

Taxpayers also argued that the DGT incorrectly used indirect methods without substantiating why the direct method could not be used – despite the availability of documents and the feasibility of on-site verification (e.g., Put-009230.15/2021/PP/M.IVB/2024). In response, tax auditors stated that insufficient documentation was provided, which precluded reliance on the direct method.

Disputes related to the Taxpayer category often result from the failure to provide required data or explanations during audits. When taxpayers do not submit the requested documentation, auditors proceed with available data, often leading to corrections that taxpayers later challenge. A common issue involves unsupported costs, as seen in Put-002094.15/2022/PP/M.XIVB/2024, where the taxpayer acknowledged bookkeeping errors but argued that these did not equate to tax underpayments.

In the Methods category, disputes arise from disagreement over the adequacy and execution of audit procedures. Taxpayers often claim that linkage or equalization tests require further substantiation and should not be used in isolation. In Put-007109.15/2022/PP/M.IIIA/2024, the taxpayer challenged the sufficiency of the DGT's audit procedures. Similarly, Put-009138.16/2020/PP/M.XIVA/2022 criticized the use of equalization without prior in-depth verification. The DGT maintains that in the absence of sufficient explanations or documentation, audit-based discrepancies justify corrections, as in Put-005347.16/2020/PP/M.XVB/2021.

Disputes also frequently involve the allocation of correction values across tax periods using a prorated approach. Taxpayers argue that this method inaccurately reflects their true tax liability. The DGT, however, applies the prorated method when evidence is insufficient to attribute discrepancies to specific periods, as noted in Put-006137.16/2020/PP/M.IA/2023. The application of assessments to December does not preclude VAT liability for earlier months, consistent with KMK-465/KMK.01/1987 and SE-32/PJ.3/1988.

Based on these identified causes, the author conducted a deeper analysis at the root cause stage, integrating findings from content and thematic analyses to determine the fundamental factors driving disputes related to audit techniques. The following fishbone diagram visually summarizes the outcomes of this analysis.

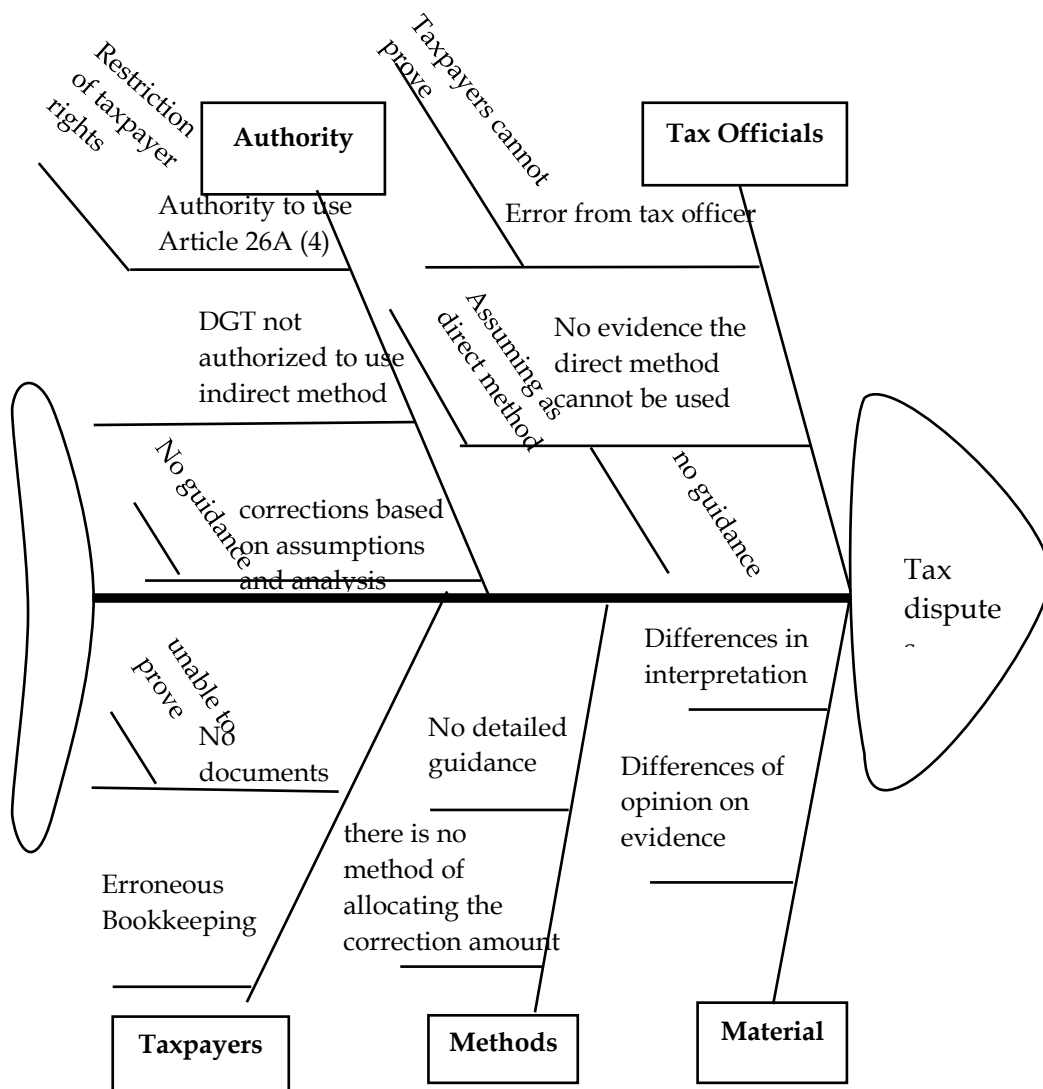


Figure 2. Fishbone Diagram Analysis

Source: Resource Data, 2024

The root cause of many tax disputes lies in the ambiguity surrounding the authority of tax auditors to apply techniques such as numerical analysis, linkage testing, and equalization, which are generally categorized as indirect methods. Current tax regulations do not clearly define whether these techniques fall under direct or indirect audit methods, nor do they clarify the circumstances under which each may be used. As a result, taxpayers frequently argue that these techniques are indirect and therefore should only be applied when the direct method is not feasible, in accordance with SE-65/PJ/2013. Tax authorities, however, remain divided—some view linkage testing and equalization as direct methods, while others do not. Notably, there is consensus between both parties that numerical analysis constitutes an indirect method. This aligns with Zulfiqar (2023), who notes that interpretive differences between taxpayers and tax authorities often lead to disputes.

Taxpayers further contend that numerical analysis, linkage testing, and equalization should not be the basis for tax determinations, as these techniques rely on assumptions that lack sufficient evidentiary support. Conversely, tax authorities maintain that such techniques are grounded in competent and sufficient evidence. The underlying issue, therefore, is the lack of regulatory clarity regarding what constitutes “competent and sufficient evidence” in the application of these audit methodologies. This finding is consistent with Kusuma et al. (2018), who argue that legal disputes frequently stem from uncertainty over evidentiary standards employed by tax auditors.

In disputes involving the application of Article 26A(4) of the KUP Law, taxpayers argue that this provision unjustly restricts their right to submit supporting documentation during the objection stage. Although tax authorities may reject these documents at the objection level, tax court judges often proceed to evaluate the submitted evidence during the appeal process. This inconsistency underscores the regulatory ambiguity concerning the DGT’s authority to reject documentation solely on the basis of Article 26A(4), representing another key root cause of dispute.

Within the material category, disputes frequently originate from differing interpretations of tax provisions. While these disputes may appear juridical, they are often rooted in evidentiary issues, particularly regarding the proof required to support a specific tax treatment. This point was emphasized during interviews:

“...although the dispute is juridical, it usually begins with proof. For example, where is the evidence if the taxpayer charges it in his bookkeeping or where is the proof of payment. Only then does it enter the juridical when it is payable. So the nuance of this dispute is juridical proof...” (PK1)

The root cause of evidentiary disagreements lies in the assessment and acceptance of documentary support. Tax authorities may disregard documents provided by taxpayers, judging them to be irrelevant or insufficiently linked to the transactions in question. Pratiwi (2017) highlights that many tax disputes arise from conflicting legal interpretations and differing assessments of the rational basis for those interpretations. Taxpayers frequently argue that errors made by tax auditors during fieldwork contribute significantly to the emergence of disputes. This is supported by Novita et al. (2022) and Fachrina (2022), who found that disputes often stem from the DGT’s limited understanding of accounting standards, tax regulations, or the taxpayer’s business model.

The central issue in these cases is evidentiary. Taxpayers are frequently unable to convince auditors that errors exist in their audit findings. As one objection reviewer noted:

“...in essence this dispute is evidentiary. The taxpayer will be asked to show the examiner's error and prove that the calculation is correct...” (PK2)

Disputes also arise from the presumption—held by some auditors—that evidence of the inapplicability of the direct method is unnecessary when using linkage testing or equalization. This assumption persists despite the fact that SE-65/PJ/2013 does not explicitly categorize these methods as either direct or indirect. While numerical analysis is widely accepted as an indirect method,

documentation supporting its use remains inconsistent. Interviews revealed that tax auditors often fail to properly complete data request forms, undermining the reliability of their evidence:

“...for the numerical analysis we agree that it is an indirect method, but usually the tax authorities rely on data request letters. There are still many who are not careful in filling out these documents, for example, the data request letter is all checked even though the taxpayer does not provide data...” (PK1)

Further contributing to taxpayer-related disputes is the failure to submit adequate documentation or errors in bookkeeping, which are sometimes acknowledged by taxpayers themselves. However, taxpayers argue that such errors do not necessarily imply tax underpayment. Tax authorities, on the other hand, assert that the inability to provide corroborating documentation impairs the taxpayer’s capacity to prove compliance and to refute audit corrections.

Within the methodological category, as illustrated in Table 3, a key root cause of disputes is the insufficient follow-up on discrepancies identified through linkage testing or equalization. In many cases, there is no explicit guidance on how extensively auditors should investigate such discrepancies, particularly when taxpayers fail to supply the requested information or adequate explanations. This regulatory gap leaves the depth of examination subject to auditor discretion, often resulting in inconsistent outcomes.

Additionally, disputes frequently arise from the use of the prorated method or equal allocation of correction values across tax periods. Taxpayers argue that such allocation fails to reflect their actual tax liability accurately. However, tax authorities justify this approach on the basis that, in the absence of sufficient documentation, prorating is the only feasible method to allocate adjustments. As noted in Put-006137.16/2020/PP/M.IA/2023, this approach is consistent with historical guidance, including KMK-465/KMK.01/1987 and SE-32/PJ.3/1988, which permit the use of averaged allocation when precise attribution is not possible.

Table 4. Root Cause Identification

Category	Problem Cause	Regulation	Root Cause	
Authority	1.	DGT not authorized to use indirect method	DGT Circular 65/PJ/2013	Tax provisions related to audit methods and techniques are not clear
	2.	DGT is not authorized to determine taxpayers' tax due to corrections based on assumptions and analysis	Art. 12 (3) and Art. 29 (2) General Provisions and Tax Procedures Law, Article 8 (c) Minister of Finance Regulation-17/PMK.03/2013, DGT Regulation Article 4 (c) 23/PJ/2013, and DGT Circular - 65/PJ/2013	Evidentiary Issues
	3.	Authority to use Article 26A paragraph (4) of UU KUP	Art. 26A (4) General Provisions and Tax Procedures Law	Evidentiary Issues
Material	1.	Differences in interpretation	Tax law in general	Evidentiary Issues
	2.	Differences of opinion on evidence		
Tax Official	1.	Errors in calculations, testing, and application of accounting treatments	Minister of Finance Regulation-17/PMK.03/2013, DGT Regulation -23/PJ/2013, and DGT Circular - 65/PJ/2013	Evidentiary Issues
	2.	Does not create evidence the direct method cannot be used	DGT Circular - 65/PJ/2013	Tax provisions related to audit methods and techniques are not clear
Taxpayer	1.	Not providing documents and explanations	Art. 29 (3) General Provisions and Tax Procedures Law, Minister of Finance Regulation-17/PMK.03/2013	Evidentiary Issues
	2.	Bookkeeping that is recognized as erroneous	Art. 28 General Provisions and Tax Procedures Law	
Method	1.	No detailed guidance for following up on linkage testing discrepancies or differences in equalization results	Minister of Finance Regulation-17/PMK.03/2013, DGT Regulation -23/PJ/2013, and DGT Circular - 65/PJ/2013	Tax provisions related to audit methods and techniques are not clear
	2.	there is no method of allocating the correction amount	DGT Circular - 65/PJ/2013	

Source: Authors

Ambiguities in audit provisions necessitate comprehensive and precise guidance to reduce tax disputes that extend beyond the current scope of SE-65/PJ/2013. Although SE-65/PJ/2013 is a circular letter, it frequently serves as a reference point in taxpayer disputes and judicial decisions, many of which tend to favour taxpayers over the Directorate General of Taxes (DGT). To mitigate such outcomes, clear definitions of direct and indirect audit methods, along with their associated techniques, are essential. A shared understanding between tax authorities and taxpayers can only be achieved if these distinctions are well articulated. Furthermore, tax authorities must be capable of identifying the use of indirect methods early in the audit process and should be equipped to justify their application by demonstrating the impracticality of direct methods. This necessitates the inclusion of detailed evidence preparation guidelines within the same provision to support such determinations.

Refined audit regulations should categorize specific examination techniques as either direct or indirect methods. It is especially important to determine whether practices such as evidence tracing, information requests, interviews, and inspections qualify as direct methods. Such classification would strengthen the legal and procedural basis for employing indirect methods in numerical analyses, linkage testing, and equalisation examinations. Equally crucial is clarifying the legal status of corrections derived from these techniques. Comprehensive guidance is needed to resolve inconsistencies identified through linkage and equalisation testing, particularly in light of SE-65/PJ/2013's directive that auditors, based on available evidence, must assess whether discrepancies relate to sales, non-operating income, or other indicators of economic capacity, assuming taxpayer cooperation.

In instances where examiners encounter limitations in identifying the nature of discrepancies—especially due to uncooperative taxpayers—clear procedural guidance becomes vital. Specifically, clarification is needed on whether the burden of proof lies with the taxpayer and whether documents already submitted can be deemed sufficient. One interviewee expressed concerns about evidence reliability, stating:

“...The evidence is the financial report. For the tax authorities, it is valid, right? Because it is taxpayer data, not internal DGT data. If the report used in the flow test is obtained solely from the data in aroweb, it is not strong because it is internal data...” (H1).

Unlike linkage tests, which obligate auditors to verify observed discrepancies, SE-65/PJ/2013 places the onus on the taxpayer to explain differences identified through equalisation testing. This shift in responsibility has led to disputes, with taxpayers arguing that corrections must be supported by concrete, verifiable evidence rather than by analytical assumptions. These arguments draw on legal support from Article 12, paragraph (3) of the General Provisions and Tax Procedures Law (UU KUP), the elucidation of Article 29, paragraph (2) of the same law, and Article 8, letter (c) of Minister of Finance Regulation No. 17/PMK.03/2013, all of which require that corrections made by the DGT be based on sufficient evidence.

A related challenge arises when audit findings are attributed either to multiple tax periods or concentrated within a single period, complicating the

determination of income or VAT liability. In cases where the taxpayer cannot provide adequate documentation to allow auditors to verify compliance, it becomes necessary to establish a legal framework for resolving such uncertainties. Regulatory provisions should be designed to address these substantive issues without creating conflicts with existing formal tax assessment procedures.

Ultimately, reducing tax disputes stemming from vague audit methods requires more detailed and practical guidance than what SE-65/PJ/2013 currently offers. While the circular remains a critical reference in audit practice and legal adjudication, its lack of specificity leaves room for misinterpretation. The delineation of direct and indirect methods, their applicable techniques, and the evidentiary thresholds necessary for their use must be clearly defined. Doing so would not only enable tax authorities to justify the application of indirect methods when direct ones fail but also promote consistency and fairness in audit outcomes. Establishing thorough technical guidance on evidence preparation will ensure greater alignment among auditors, taxpayers, and the judiciary, ultimately reducing the frequency and intensity of tax disputes in Indonesia.

Moreover, when examination techniques are classified as indirect methods, it is imperative to clarify the role of other data-gathering techniques used in support of numerical analysis, linkage testing, and equalisation. The classification of such techniques will influence whether corrections derived from them carry sufficient legal weight. Further, the legal status of audit adjustments resulting from combined methods should be made explicit to prevent future contention.

SE-65/PJ/2013 obligates auditors to evaluate discrepancies in light of the taxpayer's total economic activity, including business and non-business income. However, this responsibility becomes more complex when taxpayers are uncooperative or when audit conditions are otherwise inadequate. Therefore, additional guidance must outline specific procedures for these situations, including criteria for determining whether the taxpayer must substantiate discrepancies and whether the submitted documentation meets the threshold of competent and sufficient evidence. Such guidance is essential to uphold the integrity of tax audits and foster a more equitable tax administration system.

Table 5. Root Cause Elimination

Root Cause	Root Cause Elimination
Provisions related to tax audit methods and techniques are not clear	<ol style="list-style-type: none"> 1. Tax provisions that clarify the direct and indirect methods including the audit techniques covered for each method 2. Provisions that affirm the legal standing of corrections resulting from the use of direct method tax audit techniques such as traceability of evidence, interviews, data and information requests, and inspections conducted in conjunction with numerical analysis, equalization, and linkage testing tax audit techniques. 3. Detailed provisions related to the direct method of proof mechanism cannot be used 4. Clearer provisions regarding follow-up on the obligation to ensure differences found from linkage testing and differences in equalization results 5. Provisions for attributing the correction result to the tax period payable
Evidentiary Issues	<ol style="list-style-type: none"> 1. Explanation of the position of sufficient competent evidence and its relationship to the use of tax audit techniques 2. Guidelines for tax auditors and objection reviewers in examining documents with the principle of substance over form 3. Data request guidelines that specify the details, clarity, and relevance of the correction item 4. Clearer provisions regarding chronology of data requests 5. Harmonization (linking) provisions related to the proof of Article 26A paragraph (4) of KUP Law and Tax Court Law

Source: Authors

Regarding evidentiary concerns, as summarized in Table 5, it is crucial to recognize that the legal foundation for tax assessments lies in Article 12, paragraph (3) of the KUP Law, which authorizes the Director General of Taxes to determine the amount of tax due if a Tax Return is deemed inaccurate. Additionally, Article 29, paragraph (2) of the KUP Law and Article 8(c) of PMK-17/PMK.03/2013 require that audit findings be grounded in sufficient evidence and comply with applicable tax regulations. The audit process begins when examiners request access to accounting records, including books, documents, and other relevant data, which must be retained by taxpayers for ten years in accordance with Article 28, paragraph (11) of the KUP Law. Taxpayers are therefore obligated to promptly submit all requested materials during the audit process.

Analysis of court cases indicates that taxpayers generally provide at least a portion of the requested documentation. When documentation is incomplete, examiners rely on available data to calculate tax obligations, which often results in discrepancies between taxpayer and tax authority calculations. These inconsistencies may be attributed, in part, to imprecise document requests. For example, in Tax Court decision PUT-010517.15/2021/PP/M.XIVB (2023), judges

highlighted the failure of tax authorities to request specific documents needed to resolve discrepancies, thereby falling short of the evidentiary standard required under Article 12, paragraph (3) of the KUP Law. Improved communication through clear and specific data requests, including the use of sampling techniques, could enhance both the effectiveness and efficiency of audits for tax authorities and taxpayers.

Tobing (2023) emphasizes that unclear communication contributes to misunderstandings regarding required documents and procedures, potentially escalating disputes. Taxpayer dissatisfaction with audits often stems from perceptions of excessive or irrelevant information requests, a sentiment echoed by Belnap et al. (2022). Following a data request, it is imperative that tax authorities maintain thorough documentation to demonstrate their efforts to obtain competent evidence. Clarifying the definition of “sufficient competent evidence” and its relation to audit techniques is essential, as taxpayers frequently argue that audit outcomes based on numerical analysis are merely mathematical and lack substantive justification. The current lack of clarity in PER-23/PJ/2013 regarding this evidentiary standard has contributed to frequent disputes. Further guidance is needed to define the nature and timing of admissible evidence, particularly in the context of numerical analysis, linkage testing, and equalisation.

Disputes may also arise from documents provided by taxpayers, underscoring the need for clear criteria to assess such data. Comprehensive guidance should assist tax authorities in evaluating documentation during both audits and objections, facilitating the determination of admissible evidence. That the DGT often refrains from challenging objection decisions in judicial review suggests tacit agreement with the Tax Court's evidentiary standards and judicial assessments. To reduce tax disputes, data and documentation should be critically reviewed at earlier stages of the audit and objection processes, applying the principle of substance over form, as advocated by Suharsono (2021). Although applying this principle requires substantial effort, Xiao et al. (2020) note that increased audit diligence improves audit outcomes. Diligent evaluation of taxpayer documents for substantive accuracy during both audits and objections is therefore vital to reduce future disputes, a view supported by a Tax Court judge, who remarked:

“...the examiner must be fair if the document is sufficient to prove and must also have good faith to examine the documents submitted...” (H1).

The use of Article 26A, paragraph (4) of the KUP Law, which allows tax authorities to reject taxpayer documents during objection proceedings, raises further concerns. In practice, Tax Court judges may accept documents previously disregarded during trial. This reflects the Tax Court's independence under Articles 69, 76, and 78 of the Tax Court Law, which authorizes judges to assess all evidence presented in court. As confirmed in an interview:

“...The Tax Court Law states that each party can reveal new things in the trial. So it is fair for both parties. The Tax Court has its own law and it should be respected, and should not limit the authority of the judge...” (H2).

This legal framework creates a broad avenue for disputes, as taxpayers are encouraged to seek redress in court, perceiving the judicial process as a more balanced forum. As one taxpayer noted:

“...what already exists today (Article 26A paragraph (4) of the KUP Law and the Tax Court Law) does not need bridging because it is already favorable for taxpayers...” (WP2).

Additionally, some taxpayers may strategically withhold documents during audits, believing the burden of proof can be shifted to the court.

To address this issue, it is necessary to harmonize the evidentiary provisions governing audits, objections, and appeals. Bridging the objection and appeal processes into a unified legal framework would enhance procedural coherence, as appeals serve as a continuation of the objection process under Article 1, number 6 and Article 31, paragraph (2) of the Tax Court Law, read in conjunction with Article 27, paragraph (2) of the KUP Law. A regulatory mechanism is needed to integrate these processes, ensuring legal certainty for all parties. Such a regulation should also prevent taxpayers from circumventing the audit process by deferring substantive review to the judicial stage.

CONCLUSIONS

This study identifies two key root causes of tax disputes arising from the application of numerical analysis, linkage testing, and equalisation techniques. The first lies in the ambiguity and limited scope of the existing regulatory framework governing these audit methods. This lack of clarity has led to divergent interpretations by taxpayers and tax authorities, fostering frequent disagreements. Taxpayers often challenge the legitimacy of these techniques, citing unclear legal foundations, while tax authorities vary in their understanding of whether these methods constitute direct or indirect audit approaches. This inconsistency not only complicates the audit process but also diminishes trust in the DGT and undermines the credibility of tax enforcement. To resolve these issues, it is essential to revise and expand current provisions to provide a clear framework that defines the scope, application, and classification of audit methods. This includes clearly distinguishing between direct and indirect methods and specifying the techniques relevant to each. Additional guidance on the legal basis for corrections resulting from combined techniques would reduce ambiguity, improve audit consistency, and prevent unnecessary disputes. Developing detailed technical instructions for addressing discrepancies uncovered through linkage and equalisation tests would further support audit quality by reducing reliance on subjective interpretation.

The second root cause concerns evidentiary challenges, particularly around what constitutes sufficient and competent evidence for tax corrections. Taxpayers frequently argue that the results of numerical analysis and related techniques are merely computational and lack substantive grounding. Simultaneously, auditors often fail to document the rationale for using indirect methods or to demonstrate why direct approaches were infeasible. This evidentiary gap generates friction between taxpayers and auditors, which often escalates into prolonged litigation. The lack of standardized evidentiary criteria compounds the problem, as judges may overturn DGT decisions due to inadequate supporting documentation. To

address these concerns, comprehensive evidentiary guidelines must be developed. These guidelines should define “sufficient competent evidence” and its role in supporting corrections based on analytical methods. Auditors should be trained in applying the principle of substance over form, ensuring that evidence is assessed for its relevance and reliability. Standardizing evidentiary requirements across audits, objections, and appeals would promote greater consistency and reduce the likelihood of disputes advancing to the judicial level. Furthermore, establishing improved communication protocols—such as issuing detailed and relevant document requests—would enhance transparency and facilitate more effective audits.

While this study provides important insights into the causes of tax disputes, it is limited to the analysis of 50 Tax Court decisions involving select tax offices, including those under the Regional Office for Large Taxpayers, the Special Jakarta Regional Office, and Madya Tax Service Offices. Future research should consider a broader sample of tax offices and dispute types to generate more comprehensive findings. Incorporating the perspectives of a larger group of taxpayers, auditors, and judges would deepen the understanding of systemic challenges and support the development of more effective policies and audit practices.

By addressing these foundational issues, this study contributes to the broader effort to minimize tax disputes and improve the quality of tax audits in Indonesia. Enhancing the clarity of regulations and evidentiary standards would strengthen audit practices, promote fairer outcomes, and build greater trust between taxpayers and the tax administration. Over time, these reforms would enhance the legitimacy and effectiveness of Indonesia’s tax system, fostering a more robust and equitable environment for tax compliance and enforcement.

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