Determinants of Tax Audit Quality: Evidence from Tax Auditors in the North Jakarta Tax Office

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Abstract
The inefficiency of tax audits represents a pressing issue requiring immediate attention. Developing and implementing a systematic, targeted audit strategy is critical to improving audit quality. This study differentiates itself from prior research by emphasizing a distinctive combination of auditor competence, information technology utilization, and professional experience as key determinants of tax audit quality. Focusing on a sample of 150 tax auditors from the North Jakarta Tax Service Office, the study provides localized insights into the benefits of enhancing audit quality. However, it is important to note the limited generalizability of these findings, as the sample is confined to a specific region in Indonesia. The results reveal that while professional experience exerted minimal influence, auditor competence and effective utilization of information technology substantially contributed to improved audit quality. These findings underscore the need for the Tax Service Office to prioritize the enhancement of auditor competence and the strategic adoption of technology to elevate audit standards. The proposed model serves as a practical framework for stakeholders seeking to improve tax audit quality. Nevertheless, further research is recommended to test the applicability of these findings across other regions in Indonesia to ensure broader relevance and effectiveness.

Keywords: competence, utilization of ICT, experience, tax audit quality

Introduction
Taxes are legally mandated contributions imposed on individuals and entities, which, though not directly compensated, are utilized by the government to support public welfare (Alink & Van Kommer, 2011). In Indonesia, the Self-Assessment System serves as the foundation for tax law enforcement (Said, 2017), playing a critical role in tax supervision and audit procedures. This system entrusts taxpayers with the responsibility of independently calculating, paying, and reporting their tax liabilities, ensuring compliance with applicable regulations (Trisnayanti & Jati, 2015). Tax enforcement mechanisms in Indonesia encompass audits, investigations, and collections, with the Directorate General of Taxes tasked with supervising taxpayer compliance through audit activities (Inasius, 2019). These audits are instrumental in

reducing fraud and enhancing tax compliance rates, underscoring their vital role in strengthening the integrity of the tax system.

Building on the Expected Utility Theory proposed by Allingham & Sandmo (1972), which posits that individuals weigh risks and rewards when deciding on tax compliance, tax audits serve as a critical deterrent against non-compliance. In line with Law No. 16 of 2009 Article 1 Paragraph 25 on General Provisions and Tax Procedures, the primary objective of tax audits is to verify the accuracy of taxpayer compliance. Despite this, the effectiveness of tax audits in Indonesia remains a pressing issue, with inefficiency and abuse of authority being key concerns. While tax audits are vital for promoting taxpayer discipline, they are often perceived as burdensome by taxpayers.

Tax auditors are tasked with verifying the accuracy, clarity, and completeness of taxpayers' notification letters (SPT) as submitted in accordance with their obligations (Trisnayanti & Jati, 2015). Typically, the audit process begins with the submission of the SPT, which is prepared based on the taxpayer's bookkeeping (Samudra, 1995). Through this process, audits function as a legal enforcement mechanism designed to deter repeated infractions. To ensure effective and high-quality audits, the Directorate General of Taxes must adopt policies and strategies that are specific, measurable, and meaningful, while progressively improving audit practices to enhance both taxpayer discipline and audit quality (Muhammadi et al., 2016). Systematic and targeted audit strategies, along with optimized resources, are essential for implementing a robust audit framework.

The theoretical framework of this research examines the interplay of three critical variables—competence, information technology utilization, and experience—and their collective impact on tax audit quality. Competence refers to the qualifications and skills necessary for auditors to perform their duties effectively, a factor positively associated with audit quality (Suhayati & Hidayat, 2017; Supriyatin et al., 2019). In the digital age, information technology has become indispensable for streamlining audit processes and improving both accuracy and efficiency (Kristiyanto, 2014; Saragih et al., 2023). Finally, experience reflects an auditor's accumulated knowledge and field exposure. While some studies, (Ocak & Can, 2019), indicate that experience enhances audit quality, others, (Ferdiansyah, 2016), argue that it may have limited impact due to standardized procedures and ongoing training programs. These variables underpin the study's hypothesis regarding the drivers of high-quality tax audits.

The inefficiency of tax audits is underscored by evaluations conducted by the Supreme Audit Agency of the Republic of Indonesia, which assessed the Directorate General of Taxes. The 2017 first-semester examination summary highlighted critical issues, including inadequate supervision of tax payment compliance (Chalu & Mzee, 2018) . Additionally, bribery and corruption among tax auditors have severely undermined the integrity of the audit process. For instance, in 2015, three tax officials accepted IDR 1.8 billion in bribes to manipulate audit outcomes for PT WAE, leading to financial discrepancies amounting to IDR 5.03 billion, with further bribes totaling IDR 2.7 billion reported in 2016 (KPK, 2019). Such incidents reflect significant deficiencies in the audit process, characterized by abuse of authority, manipulation of outcomes, high tax dispute rates, and weak enforcement of tax laws (Susilo et al., 2018). Furthermore, some tax auditors prioritize personal gain over state interests, exacerbating the challenges faced by Indonesia's tax administration.

Several factors are believed to influence the quality of tax audits. The foremost factor is the competency of the tax auditor in conducting these audits. Competence

encompasses the qualifications necessary to perform tax audits accurately and effectively, thereby upholding the integrity of the tax auditor. Research by (Supriyatin et al., 2019) indicates that competence positively impacts the quality of tax audits, as higher competence facilitates auditors' ability to complete their tasks. Similarly, (Supriyatin et al., 2019) assert that competence enhances audit quality, making the audit process more efficient and thorough. However, (Mulyani & Purnomo, 2019) presents a different perspective, arguing that competence alone does not fully determine audit quality. Instead, the effectiveness of training provided by the Directorate General of Taxes plays a crucial role. This suggests that even if an auditor is highly competent, the final decision on audit findings rests with leaders who may not share the same level of competence or view the findings similarly (Chalu & Mzee, 2018; Marzuki & Al-Amin, 2021).

H_1: Auditor competence significantly improves the quality of tax audits.

Information technology is believed to significantly influence the quality of tax audits (Tita et al., 2022; Waluyo, 2018). In today's modern era, technology is increasingly essential and relied upon. The Directorate General of Taxes recognizes the importance of utilizing technology to achieve high-quality tax audit results and to support human resources in the auditing process. (Kristiyanto, 2014) asserts that the use of information technology positively impacts the quality of tax audits, as it aids auditors in conducting smooth audits and generating accurate reports. Similarly, research by (Saragih et al., 2023) indicates that technology positively affects audit quality by simplifying complex calculations and enabling faster, more precise analyses, thereby enhancing the overall quality of tax audits.

H_2: The effective use of information technology enhances the quality of tax audits.

In addition to competence and the utilization of information technology, the experience of tax auditors is another key factor influencing the quality of tax audits. Experience serves as a means of learning and skill development for auditors, measured by the duration of their service and the number of assignments they have completed (Hux et al., 2023). Research by (Fachruddin & Syafriani, 2020) indicates that work experience positively affects the quality of tax audits, as it enhances both technical and psychological expertise. Similarly, (Ocak & Can, 2019) suggest that extensive professional experience improves audit quality by refining the auditor's thinking patterns and actions. However, (Ferdiansyah, 2016) argues that experience does not significantly impact audit quality because professional tax auditors are trained to maintain high standards regardless of their experience level. This training ensures that both new and seasoned auditors adhere to established inspection strategies and maintain consistent audit quality.

H_3: Auditor experience positively affects the quality of tax audits.

As for the Historical Hypothesis Framework, this research explores three key variables—competence, information technology utilization, and experience—and their impact on tax audit quality. Based on previous research, there remain gaps characterized by contradictions or inconsistencies in the findings among various studies, depending on their specific contexts. Existing research primarily emphasizes the competence and experience of auditors. However, in today's modern era, the use of technology also plays a crucial role in determining the quality of tax audits. This study introduces a novel approach by incorporating technology as a predictor variable alongside competency and experience to predict the quality of tax audits. The research aims to contribute both theoretically and practically, providing additional references for efforts to enhance the quality of tax audits and serving as a practical guide for achieving high-quality tax audits.

Research Method

To achieve the research objectives, a quantitative approach employing multiple linear regression was utilized during the study conducted between May and July 2023 (Hair et al., 2017). This study focuses on four variables: tax auditor competency, information technology utilization, tax auditor experience, and audit quality.

The study population comprises tax auditors employed at the North Jakarta Tax Service Office. Primary data were collected through a structured questionnaire distributed online via Google Forms to tax inspectors working at the North Jakarta Madya Tax Office. The research employed saturation sampling, where every member of the population was included as part of the sample. This method was chosen due to the relatively small population size of 39 individuals (less than 100). The sample includes tax auditors occupying four distinct positions: functional auditors, middle tax auditors, primary tax auditors, and junior tax auditors. This comprehensive approach ensures that insights are drawn from all levels of tax auditors within the population.

Table 1. Description of Respondents

Grouping	Category	Frequency	Percentage
Gender	Man	21	54%
	Woman	18	46%
Education	Senior High School	0	0%
	Diploma	6	16%
	Bachelor	29	75%
	Magister	4	10%
	Doctoral	0	0%
Age	21-26 Year	12	31%
	27-35 Year	23	59%
	26-45 Year	4	10%
	> 45 Year	0	0%
Experience	0-4 Year	7	18%
	5-10 Year	24	61%
	11-20 Year	8	20%
	> 20 Year	0	0%
Auditor's Position	Functional Auditor	12	31%
	Middle Tax Auditor	20	51%
	Primary Tax Auditor	2	5%
	Junior Tax Auditor	5	12%
Total		39	100%

Source: Processed Data, 2024

The measurement scale for tax auditor competencies was developed using four indicators identified by (Dewi et al., 2019), which include mastery of tax standards, enhancement of professional expertise, and understanding of governmental processes. The scale for measuring information technology utilization was based on indicators proposed by (Susilo et al., 2018), focusing on the intensity of technology use, proficiency in its application, and the number of devices employed. The measurement scale for tax auditor experience was formulated using indicators from studies by Hux et al. (2023) and

Klassen et al. (2016). These indicators include the duration of the auditor's career, the variety of assignments undertaken, and the diversity of company types audited. Finally, the measurement scale for tax audit quality was adapted from Saputro (2016), incorporating indicators such as timely audit completion, adherence to established audit standards, thoroughness of audit documentation, and accurate determination of tax values and sanctions.

Data collection was carried out using an online questionnaire, designed to ensure respondent anonymity and voluntary participation in adherence to research ethics. A five-point Likert scale was employed in the instrument, with its reliability assessed using Cronbach's alpha and validity evaluated through Corrected Item-Total Correlation (CITC) analysis. The assessment of reliability was conducted through Cronbach's alpha, with a threshold value of 0.60 considered acceptable according to (Hair et al., 2017). For validity, a CIC threshold of 0.361 was used . Specifically, the CIC and Cronbach's alpha coefficients for each variable were as follows: tax auditor competencies ranged from 0.450 to 0.744 (α = 0.842), information technology utilization from 0.475 to 0.790 (α = 0.760), tax auditor experience from 0.479 to 0.784 (α = 0.763), and tax audit quality from 0.473 to 0.771 (α = 0.795).

The researchers employed multiple linear regression analysis using SPSS 25 software (Ghozali, 2018). As a parametric statistical method, this approach requires specific assumptions to be satisfied prior to hypothesis testing, including tests for heteroscedasticity, multicollinearity, and normality. This method was chosen to evaluate the influence of tax auditor experience, information technology proficiency, and competencies on the quality of their audits.

Result and Discussion

The Table 2 presents the descriptive statistical analysis, for the Tax Audit Quality variable (Y), which was measured using seven questions. The results indicate a minimum value of 13, representing the lowest total score among respondents for the seven questions, and a maximum value of 28, indicating the highest total score. The average total score across all respondents is 20.79, reflecting the mean level of responses for this variable.

Table 2. Statistic Descriptive

	N	Range	Min	Max	Mean	STDV	Var.
Tax Audit Quality (Y)	39	15	13	28	20.79	3.785	14.325
Tax Auditor Competence (X1)	39	28	12	40	29.05	5.902	36.526
Utilization of Information Technology (X2)	39	21	15	36	25.87	5.935	35.220
Tax Auditor Experience (X3)	39	20	12	32	24.90	5.933	39.471

Source: Processed Data, 2024

The descriptive statistical results for the Competence variable, which was measured using ten questions. Reveals a minimum value of 12, representing the lowest total score among respondents for the ten questions, and a maximum value of 40, indicating the highest total score. The average total respondent score for the ten questions is 29.05, reflecting the mean level of competence across the sample.

The descriptive statistical results for the Information Technology Utilization variable (X2), measured using nine questions. The minimum value of 23 represents the lowest total respondent score for the nine questions, while the maximum value of 36 indicates the highest total score. The average total respondent score across the nine questions is 25.87, reflecting the mean level of information technology utilization.

The descriptive statistics for the Experience variable, measured using eight questions. The minimum value represents the lowest total respondent score for the eight questions, while the maximum value of 32 indicates the highest total score. The average total respondent score for the eight questions is 24.90, reflecting the mean level of experience across the sample.

Table 3. Normality test

	Kolmogorov-Smirnov Z	Sig.	Interpretation
Unstandardized residual	0.108	0.200	Normal

Source: Processed Data, 2024

The normality test aims to determine whether the sample data follow a normal distribution, a prerequisite for validating the regression model. A regression model is deemed satisfactory if the residual values exhibit a normal distribution. In this study, the Kolmogorov-Smirnov test was employed to evaluate the normality of the data. The results indicated that the p-value exceeded the 0.05 threshold, confirming that the data follow a normal distribution. Specifically, the Kolmogorov-Smirnov Z score was 0.108, with a significance level of 0.200, which is greater than 0.05. These findings confirm that the residuals meet the normality assumption, allowing for further analysis.

Table 4. Multicollinearity test

Variable	Tolerance	VIF	Interpretation
Tax auditor competency	0.762	1.313	There is no multicollinearity.
Information technology utilization	0.772	1.296	There is no multicollinearity.
Tax auditor experience	0.984	1.016	There is no multicollinearity.

Source: Processed Data, 2024

A multicollinearity test was conducted to evaluate the potential relationships between the independent variables in the regression model. The test results were assessed using Variance Inflation Factor (VIF) and Tolerance values. According to Ghozali (2018), the absence of multicollinearity is indicated by a Tolerance value greater than 0.10 and a VIF value less than 10. The test results revealed that tax auditor competence had a Tolerance value of 0.762 and a VIF value of 1.016, information technology utilization had a Tolerance value of 0.772 and a VIF value of 1.296, and tax auditor experience had a Tolerance value of 0.984 and a VIF value of 1.313. These values confirm that multicollinearity is not present among the independent variables, ensuring the robustness of the regression model.

A robust regression model is defined by the absence of heteroscedasticity (Ghozali, 2018). Heteroscedasticity refers to unequal variance among residual observations in a regression model, and its presence can undermine the model's reliability. To evaluate this, a heteroscedasticity test was conducted using the Glejser test. According to this method, heteroscedasticity is absent if the significance value exceeds 0.05. As presented in Table 4, all variables in this study demonstrated significance values greater than 0.05. These results confirm that the regression model does not exhibit heteroscedasticity, thereby validating its suitability for further analysis.

Table 5. Heteroscedasticity Test

	t	Sig.	Interpretation
Tax auditor competency	-1.235	0.225	There is no heteroscedasticity.
Information technology utilization	1.540	0.133	There is no heteroscedasticity.
Tax auditor experience	0.676	0.503	There is no heteroscedasticity.

Source: Processed Data, 2024

The primary purpose of employing a multiple linear regression analysis model is to evaluate the relationship between the independent variables—proficiency, information technology utilization, and tenure—and the dependent variable. In this study, the results of the multiple linear regression model are presented in Table 5, providing the following outcomes.

$$Y= 6.913+ 0.253X1 + 0.196X2 – 0.060X3$$

Table 6. Multiple linear regression models

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6.913	3.313		2.087	0.044
Tax auditor competency	0.253	0.095	0.404	2.676	0.011
Information technology utilization	0.196	0.096	0.307	2.044	0.049
Tax auditor experience	0.060	0.085	0.094	0.706	0.485
Sig. F	0.001				
R. Square	0.419				

Source: Processed Data, 2024

Based on the regression equation, the beta coefficients for competence, experience, and information technology utilization are all positive, indicating that improvements in these variables are associated with an increase in tax audit quality.

The feasibility of the regression model was evaluated to determine its suitability for analyzing the phenomena under investigation (Ghozali, 2018). This assessment involves comparing the F-test significance value to a threshold of 0.05. If the significance value is less than 0.05, the regression model is considered feasible. As shown in Table 6, the significance value is 0.001, which is below the threshold. Therefore, it can be concluded that the regression model used in this study is appropriate and reliable for further analysis.

The partial analysis revealed t-values of 2.676, 2.044, and 0.706 for the competence of tax auditors, utilization of information technology, and experience of tax auditors, respectively. The corresponding significance levels were 0.011, 0.049, and 0.485. These results indicate that, on a partial basis, both tax auditor competence and the use of information technology have a significant impact on the quality of tax audits, supporting hypotheses H_1 and H_2. However, the analysis refutes H_3, suggesting that the experience variable does not significantly influence the dependent variable.

The coefficient of determination (R^2) essentially measures the extent to which the model explains the impact of changes in the independent variable on the dependent variable.As depicted in Table 8, the R Square value stands at 0.419, equivalent to 41.9%. This suggests that the independent variables (competence of tax auditors and utilization of information technology) can collectively influence the dependent variable (quality of

tax audits) by 41.9%. The remaining 59.1% is presumably influenced by other variables not included in this regression model.

Table 7. T-test results

Hypothesis	t	Sig.	Interpretation
H1: Tax Auditor Competency has a positive effect on Tax Audit Quality	2.676	0.011	H1 Accepted
H2: Utilization of Information Technology has a positive effect on the Quality of Tax Audit	2.044	0.049	H2 Accepted
H3: Tax Auditor Experience has a positive effect on Tax Audit Quality	0.706	0.485	H3 Decline

Source: Processed Data, 2024

The findings of this study reveal that both proficiency and the utilization of information technology significantly impact the quality of tax audits. This aligns with attribution theory, which suggests that the interpretation of events or experiences is shaped by internal factors, such as abilities, efforts, and knowledge. Competence demonstrated by tax auditors in adhering to audit standards reflects their commitment to their responsibilities, which, in turn, positively influences tax audit quality (Rahmi & Sovia, 2017). Similarly, the internal factors associated with the utilization of information technology provide auditors with critical tools and resources, enabling them to conduct online tax audits effectively, particularly during the pandemic.

Tax auditor competence encompasses knowledge, responsibility, and skill, all of which contribute to accurate decision-making (Goldman et al., 2022; Nadiah et al., 2018). Ratnawati (2020) found that competence positively affects tax audit quality, emphasizing the auditor's ability to identify root causes of activities. Competent auditors are essential for ensuring effective audits. However, some studies, such as those by other research Mulyani & Purnomo (2019) and Susilo et al. (2018), suggest that competence does not significantly impact audit quality. In contrast, (Dewi et al., 2019) supports the notion that auditors with appropriate knowledge and balanced expertise contribute to higher-quality tax audits.

The utilization of information technology is defined as the process of electronically managing, processing, and transmitting information for user consumption (Ling & Nawawi, 2010; Tita et al., 2022; Waluyo, 2018). Research findings consistently demonstrate a positive relationship between the extent of information technology utilization by tax auditors and improvements in tax audit quality. This relationship aligns with (Mu et al., 2022), who found that employing information technology significantly enhances audit quality by facilitating error detection and streamlining auditors' workflows. Similarly, (Saragih et al., 2023) highlight that proficient use of information technology ensures greater efficiency and effectiveness, resulting in higher-quality tax audits.

Experience, defined as the accumulation of knowledge and techniques over time, is often evaluated in terms of duration (Frey, 2018; Klassen et al., 2016). However, this study finds that prolonged experience does not necessarily correlate with superior tax audit quality. These findings are consistent with (Ferdiansyah, 2016) assertion that experience has no significant impact on audit quality, suggesting that time constraints may hinder improvements in quality. Likewise, (Trisnayanti & Jati, 2015) notes that experience does not reliably enhance audit quality, particularly among new tax auditors with a tenure of up to four years.

Nonetheless, these findings contradict those of (Ocak & Can, 2019), who argue that experience positively influences audit quality. Attribution theory offers a potential explanation for this discrepancy, positing that extended tenure fosters maturity and a deeper understanding of audit processes (Rahmi & Sovia, 2017). Prolonged experience allows auditors to internalize learning and refine their audit methodologies, ultimately improving audit quality. Similarly, (Alissa et al., 2014) suggest that greater accumulated "flight hours" in tax examination enhance audit quality, highlighting the value of practical experience in fostering expertise

Conclusion

The results of the data analysis indicate that the proficiency of tax auditors and their utilization of information technology significantly influence the quality of tax audits. These findings align with attribution theory and are supported by prior research. However, the results for the experience variable diverge from both attribution theory and previous studies, as this study found that experience does not impact tax audit quality. The model developed and evaluated in this study offers a valuable framework for stakeholders seeking to enhance the standards of tax audits. For the Tax Service Office, these findings underscore the importance of improving tax auditor expertise and optimizing the utilization of information technology to achieve the desired quality of tax audits.

This study is not without limitations. One notable constraint is that the population sample is limited to tax auditors at a single tax service office, which may restrict the generalizability of the findings. Additionally, the use of self-reported data from tax auditors introduces the possibility that the responses may not fully reflect actual circumstances. Acknowledging these limitations, the study offers recommendations for future research.

Future studies could build on this research by expanding the scope to include tax service offices in both urban and rural areas, thereby providing a more comprehensive understanding of the factors influencing tax audit quality. Furthermore, researchers could diversify the sample to include perspectives from taxpayers or the general public. Incorporating qualitative approaches in future investigations could also complement these findings by uncovering additional factors that enhance tax audit quality and providing a deeper understanding of the underlying dynamics.

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