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Analysis of the Effectiveness of Tax Audit Implementation on Tax Revenue at the Blora Primary Tax Office In 2021 and 2022

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Abstract

Tax constitutes one of the largest sources of state revenue in Indonesia and makes a significant contribution to the State Budget (APBN). The Indonesian tax administration system must be capable of anticipating various tax avoidance strategies. One of the measures undertaken by the Directorate General of Taxes (DJP) is the implementation of tax audits. Tax audits result in a Tax Audit Report, which serves as the basis for issuing a Tax Assessment Letter (Surat Ketetapan Pajak/SKP). Each year, the government establishes tax revenue targets for every Primary Tax Office (KPP), including the Blora Primary Tax Office. Revenue targets that are excessively high and disproportionate to the number of Functional Tax Auditors available during a given year may reduce both the quality and quantity of tax audits conducted. This study aims to determine and analyze the effectiveness of tax audit implementation using five evaluation variables. The research employs a descriptive method with a quantitative approach. Conclusions are drawn from the results of data analysis and interviews. The findings indicate that tax audit implementation at the Blora Primary Tax Office in 2021 and 2022 was effective and showed improvement.

1. Introduction

Indonesia is a developing country with substantial economic and natural resource potential. As a developing country, one of the major challenges it faces is financing economic development. According to the 2022 State Budget Realization Report, most of the state revenue in 2022 originated from tax revenue, amounting to IDR 1,924.9 trillion or 78.99% of total state revenue. This demonstrates the crucial role of tax revenue in supporting Indonesia's economy.

Tax reform in Indonesia began in 1983. During this reform, the Government replaced the official assessment system with the self-assessment system. Under the self-assessment system, taxpayers are entrusted with calculating, paying, and reporting their own tax obligations. The Government has facilitated compliance by providing electronic payment billing services and online Annual Tax Return filing through the DJP Online platform.

With the implementation of the self-assessment system, taxpayers determine the amount of tax payable and are fully responsible for calculating, paying, and reporting their tax liabilities. The role of the Directorate General of Taxes (DJP) is primarily to supervise compliance through monitoring and law enforcement activities, including tax audits and tax investigations.

In the self-assessment system, taxpayer honesty, awareness, and compliance are essential. However, taxpayer compliance is influenced by various factors. Tax rates perceived as high may encourage some taxpayers to underreport their income. Furthermore, because taxes are compulsory under the law and do not provide direct compensation to taxpayers, some taxpayers may be reluctant to fulfill their obligations honestly and on time. Therefore, government supervision and law enforcement play a vital role, one of which is the implementation of tax audits.

According to Minister of Finance Regulation No. 17/PMK.03/2013, as amended by Regulation No. 184/PMK.03/2015, a tax audit is a series of activities to collect and process data, information, and evidence objectively and professionally, based on auditing standards, to examine taxpayers' compliance with tax obligations and for other purposes stipulated under tax legislation.

The objective of a tax audit is to examine taxpayers' compliance with tax obligations and to achieve other purposes stipulated under tax legislation. Audits intended to assess compliance are conducted by Functional Tax Auditors, whereas audits conducted for other tax-related purposes may be carried out by Tax Audit Officers in accordance with prevailing regulations.

The existence of annual tax revenue targets requires DJP to establish revenue targets for every Primary Tax Office (KPP Pratama), including the Blora Primary Tax Office (KPP Pratama Blora). In addition, DJP determines revenue targets generated from tax audit activities as one of the core business processes within the tax administration system. Consequently, tax audits must be conducted effectively and efficiently to achieve these targets. Measuring audit effectiveness is essential to determine whether audit activities have been implemented efficiently so that continuous improvements can be made, ultimately enhancing taxpayer compliance and tax revenue generated through audit activities.

To ensure objective measurement, the effectiveness of tax audits should be evaluated using criteria that are measurable, achievable, relevant, and time-bound. Accordingly, each year DJP establishes percentage-based performance targets for tax audit implementation.

2. Research Method

This study employs a descriptive analytical method. The author describes the implementation of tax audit activities based on literature reviews, interviews, and calculations using established formulas. A quantitative approach is adopted because numerical data are used throughout the processes of data collection, analysis, and presentation (Siyoto & Sodik, 2015).

The effectiveness analysis is limited to tax audits conducted for the purpose of examining taxpayer compliance and performed by Functional Tax Auditors. The data analyzed relate to the measurement of tax audit effectiveness at the Blora Primary Tax Office during 2021 and 2022. The study found that the measurement methods differed between the two years because they followed the regulations and performance targets applicable in each respective year.

To optimize tax audit implementation, effectiveness is measured using five variables:

1. Percentage of current-year Tax Assessment Letters (SKP) issued relative to the DSPP (Priority Audit Target List) potential data.
2. Percentage of approved Tax Assessment Letters compared with Tax Assessment Letters issued during the current year.
3. Percentage of audit completion.
4. Percentage of audits completed on time.
5. Percentage of current-year Tax Assessment Value relative to the Tax Restitution Value.

The overall effectiveness score is calculated by combining the achievement of each variable according to its assigned weight. The Directorate General of Taxes establishes the targets and weights for these variables as official Key Performance Indicators (KPIs).

Table 1. Variables Used to Measure Tax Audit Effectiveness

Tax Audit Effectiveness Measurement Variable	Weight	Target	Actual Achievement	Variable Achievement	Weighted Score
	(a)	(b)	(c)	(d = c ÷ b)	(e = d × a)
a. Percentage of current-year Tax Assessment Letters (SKP) issued relative to the DSPP (Priority Audit Target List) potential data	15%	75%			
b. Percentage of approved Tax Assessment Letters (SKP) compared with Tax Assessment Letters (SKP) issued during the current year	25%	40%			
c. Percentage of audit completion	30%	100%			
d. Percentage of audits completed on time	25%	70%			
e. Percentage of current-year tax assessment value relative to the tax restitution value	5%	70%			
			Actual Achievement		
			Target		80%
			KPI Achievement*		

Source: Blora Primary Tax Office (2024). The weights and targets above were officially established by DJP.

Tax audit effectiveness is assessed by calculating the achievement of each performance variable according to its assigned weight. The following formulas are used in the measurement process.

1. Percentage of Current-Year Tax Assessment Letters (SKP) Issued Relative to the DSPP (Priority Audit Target List) Potential Data
   This variable consists of two sub-variables:
   a. Percentage of Tax Assessment Letters (SKP) issued during the current year compared with DSPP potential data. This is measured by comparing the monetary value of Tax Assessment Letters resulting from audits conducted by Functional Tax Auditors with the estimated tax potential of the audited taxpayers.
   b. Accuracy of Proposed Tax Potential. This sub-variable measures the level of accuracy between the estimated tax potential and the actual value of Tax Assessment Letters issued.

   Formula: Percentage of Current-Year Tax Assessment Letters (SKP) Issued Relative to the DSPP Potential Data = [(Realization of Potential Variable × Weight) + (Realization of Timely DSPP Submission × Weight)] ÷ KPI Target for the Percentage of Current-Year SKP Issuance and DSPP Potential

2. Percentage of Approved Tax Assessment Letters (SKP) Compared with Tax Assessment Letters (SKP) Issued During the Current Year
   This variable represents the proportion of the total value of Tax Assessment Letters approved by taxpayers during the final audit discussion compared with the total value of Tax Assessment Letters issued in the current year. The performance target for this variable is 40% for all Primary Tax Office.

   Formula: Percentage of Approved SKP Compared with Issued SKP = Value of Approved SKP ÷ Value of Issued SKP

3. Percentage of Audit Completion
   The audit completion percentage is calculated using the converted value of completed Tax Audit Reports (LHP) in accordance with the Directorate of Audit and Collection's official conversion guidelines. For both 2021 and 2022, the completion target at the Blora Primary Tax Office was 72 converted audit reports.

   Formula: Percentage of Audit Completion = Total Converted Audit Reports Completed ÷ Target Converted Audit Reports

4. Percentage of Audits Completed on Time
   This variable measures the proportion of audits completed within the statutory time limit prescribed in Minister of Finance Regulation No. 17/PMK.03/2013 by considering the converted value of completed audit reports. The target established for the Blora Primary Tax Office was 70%.

   Formula: Percentage of Audits Completed on Time = Audits Completed on Time ÷ Total Completed Audits

5. Percentage of Current-Year Tax Assessment Value Relative to the Tax Restitution Value
   The assessment value refers to the monetary value of Tax Assessment Letters and Tax Collection Letters issued from restitution audits during the current year. The target for this variable was set at 70%.

   Formula: Percentage of Assessment Value Compared with Tax Restitution = tax assessment value ÷ value of tax restitution

3. Results and Discussions

Implementation of Tax Audits at the Blora Primary Tax Office

Based on interviews conducted with Functional Tax Auditors (FPP) and Tax Audit Officers, it was found that the tax audit process had been carried out in accordance with the applicable regulations, namely Minister of Finance Regulation of the Republic of Indonesia No. 184/PMK.03/2015, concerning the Amendment to Minister of Finance Regulation No. 17/PMK.03/2013 on Tax Audit Procedures, and Director General of Taxes Circular Letter No. SE-15/PJ/2018 on Tax Audit Policy. In terms of substantive implementation, the audit process was conducted by considering the most recent tax regulations.

The tax audit process begins with the issuance of an audit instruction or audit assignment. A tax audit results in a Tax Audit Report (LHP), which serves as the basis for issuing a Tax Assessment Letter (SKP). The Tax Assessment Letter specifies the amount of tax payable, the amount of tax payment reductions (tax credits), the amount of unpaid or underpaid tax, the applicable administrative tax penalties, and the remaining tax payable. Through the implementation of tax audits, the actual tax liability of taxpayers can be determined. Consequently, tax audits are expected to enhance taxpayers' awareness of and compliance with their tax obligations.

Effectiveness of Tax Audits at the Blora Primary Tax Office

According to Mardiasmo (2017, p. 134), effectiveness refers to the extent to which an organization successfully achieves its objectives. Pekei (2016, p. 69) defines effectiveness as the relationship between outputs and organizational objectives, or as a measure of the extent to which an organization's outputs, policies, and procedures achieve the intended goals. In general, effectiveness is measured using the following formula:

$$\text{Effectiveness} = \frac{\text{Actual Achievement}}{\text{Target}} \times 100\%$$

In this study, the effectiveness formula presented above is incorporated into the calculation of each performance variable, as described in the preceding section.

Table 2. Classification of Effectiveness

Percentage	Category
>100%	Highly Effective
90–100%	Effective
80–90%	Moderately Effective
60–80%	Less Effective
<60%	Ineffective

Source: Pekei, 2016

Furthermore, the data used to calculate the effectiveness of tax audit implementation for 2021 and 2022 are presented in Table 3.

Table 3. Data on the Variables Used to Measure Tax Audit Effectiveness in 2021 and 2022

No.	Variable	2022	2021
1	(Realization of the Potential Variable × Weight) + (Realization of Timely Submission of the DSPP × Weight)	9.725	–
2	KPI Target for the Percentage of Current-Year Tax Assessment Letters (SKP) Issued Relative to the DSPP Potential Data	14	–
3	Value of Approved Current-Year Tax Assessment Letters (SKP) (IDR)	888,728,074	551,056,884
4	Value of Current-Year Issued Tax Assessment Letters (SKP) (IDR)	3,875,677,639	1,234,808,422
5	Total Converted Tax Audit Reports (LHP) Completed	42.4	37.9
6	Target for Converted Tax Audit Reports (LHP)	72	72
7	Timely Audit Completion Score	51	53
8	Total Completed Tax Audits	58	62
9	Assessment Score for Tax Restitution Audits	15	–
10	Total Tax Audit Reports (LHP) for Tax Restitution Audits	20	–
11	Total Tax Audit Reports (LHP) Used for SKP Calculation	14	–
12	Total Proposed Audit Potential	3,875,677,639	5,470,769,813

Source: Blora Primary Tax Office, 2024

Based on the data presented above, the analysis was conducted using the following calculations.

Table 4. Calculation of Tax Audit Effectiveness at the Blora Primary Tax Office in 2021

No	2021	Data	Weight	Target	Actual Achievement	Achievement	Weighted Score
			(a)	(b)	(c)	(d = c ÷ b)	(e = d × a)
a.	Percentage of Current-Year Tax Assessment Letters (SKP) Issued Relative to the DSPP Potential Data						
	Value of Current-Year Tax Assessment Letters (SKP) Issued Based on the DSPP (IDR)	1,234,808,422	25.00%	67.50%	22.57%	33.44%	8.36%
	DSPP Potential Data (IDR)	5,470,769,813					
b.	Percentage of Approved Tax Assessment Letters (SKP) Relative to Current-Year Tax Assessment Letters (SKP) Issued						
	Value of Approved Current-Year Tax Assessment Letters (SKP) (IDR)	551,056,884	25.00%	40.00%	44.63%	111.57%	27.89%
	Value of Current-Year Tax Assessment Letters (SKP) Issued (IDR)	1,234,808,422					
c.	Percentage of Audit Completion						
	Total Converted Tax Audit Reports (LHP) Completed by the Audit Unit (UP2)	37.90	25.00%	100.00%	52.64%	52.64%	13.16%
	Target for Converted Tax Audit Reports (LHP)	72.00					
d.	Percentage of Audits Completed on Time						
	Timely Audit Completion	53	25.00%	70.00%	85.48%	122.12%	30.53%
	Total Completed Audits	62					
	Actual Achievement (Sum of Variables a + b + c + d)						79.94%
	Target						80%
	Overall KPI Achievement (79.94% ÷ 80%)						99.93%

Source: Processed Data, 2024

Table 5. Calculation of Tax Audit Effectiveness at the Blora Primary Tax Office in 2022

No	2022	Data	Weight	Target	Actual Achievement	Achievement	Weighted Score
			(a)	(b)	(c)	(d = c ÷ b)	(e = d × a)
a.	Percentage of Current-Year Tax Assessment Letters (SKP) Issued Relative to the DSPP Potential Data						
	(Realization of the Potential Variable × Weight) + (Realization of Timely Submission of	9.725	25.00%	75.00%	69.46%	92.62%	23.15%

	the DSPP × Weight)						
	KPI Target for the Percentage of Current-Year Tax Assessment Letters (SKP) Issued Relative to the DSPP Potential Data	14					
b.	Percentage of Approved Tax Assessment Letters (SKP) Relative to Current-Year Tax Assessment Letters (SKP) Issued						
	Value of Approved Current-Year Tax Assessment Letters (SKP) (IDR)	888,728,074	25.00%	40.00%	22.93%	57.33%	14.33%
	Value of Current-Year Tax Assessment Letters (SKP) Issued (IDR)	3,875,677,639					
c.	Percentage of Audit Completion						
	Total Converted Tax Audit Reports (LHP) Completed by the Audit Unit (UP2)	42.40	25.00%	100.00%	58.89%	58.89%	14.72%
	Target for Converted Tax Audit Reports (LHP)	72.00					
d.	Percentage of Audits Completed on Time						
	Timely Audit Completion	51.00	20.00%	70.00%	87.93%	120.00%	24.00%
	Total Completed Audits	58.00					
e.	Percentage of Current-Year Tax Assessment Value Relative to the Tax Restitution Value						
	Current-Year Tax Assessment Value	15.00	5.00%	70.00%	75.00%	107.14%	5.36%
	Tax Restitution Value	20.00					
	Actual Achievement (Sum of Variables a + b + c + d + e)						81.57%
	Target						80%
	Overall KPI Achievement (81.57% ÷ 80%)						101.96%

Source: Processed Data, 2024

Based on the calculations presented above, the effectiveness of tax audit implementation showed several important developments between 2021 and 2022. The achievement of the variable measuring the percentage of current-year Tax Assessment Letters (SKP) issued relative to the

DSPP potential data increased substantially from 33.44% in 2021 to 92.62% in 2022. This improvement was attributable to a more accurate estimation of audit potential during the audit planning process, particularly by considering actual conditions encountered in the field. In contrast, the achievement of the variable measuring the percentage of approved SKP relative to current-year SKP issued declined from 111.57% in 2021 to 57.33% in 2022. This decline highlights the need for further evaluation and improvement in future audit implementation. One potential measure is to strengthen the capability of tax auditors to provide education and guidance to taxpayers, thereby increasing taxpayer awareness, understanding, and acceptance of audit findings.

The achievement of the audit completion variable also increased, from 52.64% in 2021 to 58.89% in 2022. This variable was measured by comparing the total number of completed Converted Tax Audit Reports (LHP) with the predetermined Converted LHP Target. The target remained unchanged at 72 converted audit reports in both years. The increase in achievement was primarily driven by efforts to accelerate the completion of tax audits. Further improvement could be achieved by optimizing the allocation of time for each audit activity. More efficient audit implementation is expected to increase the number of Converted Tax Audit Reports completed within the assessment period. Meanwhile, the percentage of audits completed on time reached 122.12% in 2021 and 120.00% in 2022. Although the achievement declined slightly, both figures indicate that most tax audits were completed within the prescribed time limits.

In 2022, the achievement of the variable measuring the percentage of current-year tax assessment value relative to the tax restitution value reached 107.14%. This variable was not included in the tax audit performance measurement system in 2021. Its calculation was based on the provisions issued by the Director of Audit and Collection that were applicable during the respective assessment year. Overall, the effectiveness of tax audit implementation increased from 99.93% in 2021 to 101.96% in 2022. The effectiveness score was calculated by considering the weights and targets assigned to each performance variable. Under the policies applicable in 2021 and 2022, the minimum effectiveness target for tax audit implementation was set at 80%. Based on the effectiveness classification presented in Table 2, tax audit implementation in 2021 was classified as Effective because its achievement fell within the 90–100% range. In comparison, tax audit implementation in 2022 was classified as Highly Effective because the overall achievement exceeded 100%.

Supporting and Inhibiting Factors Affecting Tax Audit Implementation

The fluctuations in the achievement of the performance variables used to assess the effectiveness of tax audit implementation were influenced by several supporting and inhibiting factors. Based on the interview findings, effective cooperation, synergy, and internal coordination among Functional Tax Auditors and across divisions within the Blora Primary Tax Office played an important role in facilitating the audit process. Such coordination enabled auditors to exchange information, resolve audit-related issues, and complete audit procedures more efficiently. The collection of taxpayer data was also supported by cooperation with third parties and relevant government institutions, particularly when the information available within the tax administration system was insufficient. Furthermore, Functional Tax Auditors optimally utilized the available information technology and information systems to obtain, process, and analyze taxpayer data during the audit process. The competence of the auditors was also strengthened through various capacity-building initiatives, including In-House Training, formal training programs, and independent learning related to recent developments in tax laws and regulations. Collectively, these factors contributed to improving the quality, efficiency, and effectiveness of tax audit implementation.

Despite these supporting conditions, the implementation of tax audits continued to face several challenges. One of the primary obstacles was the relatively low level of taxpayer awareness regarding the obligation to pay taxes and submit Annual Tax Returns. This condition could complicate the audit process, particularly when taxpayers were uncooperative or failed to provide the required documents and explanations. The incompleteness of taxpayer data also limited the auditors' ability to conduct comprehensive examinations and verify taxpayers' actual tax obligations. In addition, the large number of taxpayers subject to audit was not proportional to the time and human resources available for conducting audit activities. The limited number of Functional Tax Auditors at the Blora Primary Tax Office consequently increased individual workloads and constrained the office's overall audit capacity. External economic conditions also affected audit implementation, as Indonesia's economy was still recovering from the COVID-19 pandemic and many taxpayers were attempting to restore their financial conditions. These circumstances influenced taxpayers' ability and willingness to comply with their tax obligations and, therefore, posed additional challenges to the effective implementation of tax audits.

4. Conclusions

Based on the data analysis and discussion, this study concludes that the implementation of tax audits at the Blora Primary Tax Office was generally effective. Tax audit implementation was classified as Effective in 2021, with an overall effectiveness score of 99.93%, and improved to Highly Effective in 2022, with a score of 101.96%. This improvement was supported by the enhanced knowledge and competencies of tax auditors, improved employee performance, effective cooperation, synergy, and internal coordination, collaboration with third parties and relevant government institutions, and the optimal utilization of information technology in the audit process. Nevertheless, several constraints continued to affect audit implementation, including low taxpayer awareness, incomplete taxpayer data, limited time for conducting audits, an insufficient number of Functional Tax Auditors, and the financial difficulties experienced by taxpayers during the post-COVID-19 economic recovery period. Therefore, annual measurement of tax audit effectiveness is important as an evaluation and continuous improvement mechanism. The results can provide a basis for developing more appropriate audit plans, improving resource allocation, strengthening auditor capacity, and formulating more effective tax audit strategies in the future.

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