

TAX AUDIT AND TAXPAYER COMPLIANCE

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Abstract

Tax audits alone may not be effective enough in encouraging tax compliance without being supported by thorough tax education and the use of technology in the tax system. The research method used is the literature research method. The results show that tax audit has a deterrent effect on tax avoidance, but its effectiveness increases significantly when accompanied by tax education that provides knowledge and forms a positive attitude towards taxes. In addition, the integration of technology in the tax administration process makes it easier for taxpayers to fulfill their obligations, improving tax compliance through increased efficiency and transparency. Thus, success in improving tax compliance requires a combination of fair and consistent enforcement of regulations, informative and awareness-building education initiatives, and the development of a supportive technological infrastructure. The implications of these findings provide guidance for tax policy makers to design more effective strategies to improve tax compliance in the future.

Keywords: Tax Audit, Taxpayer Compliance.

Introduction

Taxes are one of the main sources of revenue for a country to finance various types of expenditures, including infrastructure development, education, health, and other public services. Tax compliance by taxpayers, both individuals and companies, determines the amount of state revenue from the tax sector (Abdu and Adem 2023).

Tax revenue has a very important role in the economic and social development of a country. As the main source of revenue, taxes are used to finance various

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government and development activities, ranging from infrastructure development such as roads, bridges, and other public facilities, to the provision of basic services for the community such as education, health, and social protection (Adeyemi, Shuaib, and ... 2021). Indirectly, tax revenue shows a country's fiscal ability to allocate resources to create sustainable economic growth and improve the quality of life of its people. Without adequate tax revenue, the government's efforts to achieve development goals will face significant obstacles (Advani, Elming, and Shaw 2023).

Furthermore, tax revenue also reflects economic justice and equality in society. Tax collection based on the ability-to-pay principle helps in distributing the economic burden more equitably among the people (Akinadewo, Yinka-Obasa, and ... 2023). Therefore, tax compliance from all levels of society, including companies and individuals, is crucial. Optimal and fair tax revenue supports the government in building a strong economic foundation, stimulating investment, and driving economic activity (Alemu 2020). Thus, efforts to increase tax revenue through various strategies, including improving tax compliance through audit and education, are crucial in ensuring inclusive and sustainable national development. However, there are still many challenges in improving tax compliance, one of which is through the effectiveness of tax audits (Alhempfi et al. 2020).

Tax audits have an important role in encouraging tax compliance, with the aim of ensuring that all taxpayers comply with applicable laws and regulations in a fair and equitable manner. Through audits, tax authorities seek to identify non-compliance and take corrective action to ensure tax compliance (Alm, Cox, and Sadiraj 2020). However, the effectiveness of tax audits in improving compliance is still a subject of debate among tax academics and practitioners, especially regarding how tax audits are carried out and the factors that influence them (Amaning et al. 2021).

Tax audits have a significant influence on the level of taxpayer compliance. This process aims to audit tax reports submitted by taxpayers, both individuals and companies, to ensure accuracy and compliance with applicable tax regulations. Through audits, tax authorities can identify non-compliance, such as unreasonable reduction in tax liabilities, tax avoidance, and tax evasion (Andini and Rahmiati 2020). This creates a deterrent effect on non-compliant behavior and increases taxpayers' awareness of the importance of complying with tax regulations. The effectiveness of tax audits in improving tax compliance depends not only on the frequency and thoroughness of audits, but also on consistent legal action against violations and public dissemination of information about audit results, which together emphasize the government's commitment to promoting tax compliance and increasing state revenue (Anggadini, Lnu, and ... 2022).

In many countries, including Indonesia, the issue of tax leakage and tax evasion has become a serious concern. In this case, tax audits are expected to play an important role in overcoming these problems by identifying and improving areas that allow tax

evasion to occur (Artawan, Widnyana, and ... 2020). Therefore, an in-depth understanding of the effect of tax audits on tax compliance and the factors that influence it is very important.

The literature review aims to collect, review, and analyze findings from previous studies related to the effect of tax audits on taxpayer compliance. Thus, this study is expected to provide insight into effective tax audit strategies, as well as provide recommendations for tax authorities to improve tax compliance through more efficient and effective audits.

Research Methods

The study conducted in this research uses the literature research method. The literature research method is an approach used to review and analyze information that has been published by previous researchers, related to the topic or research problem being addressed (Helaluddin 2019); (Heriyanto 2018).

Results and Discussion

Tax Concept

Taxes are compulsory contributions imposed by the government on citizens or legal entities, without getting an equivalent direct reward, whose main purpose is to collect state revenues to finance public expenditure and development. This contribution is based on the principle of ability to pay, where taxpayers are required to contribute a portion of their income or wealth, in accordance with the provisions and rates set by tax law (Atayah and Alshater 2021). Taxes play a vital role in a country's economy, not only as the main source of revenue for the government in organizing and providing public services such as education, health, and infrastructure, but also as a tool to implement public policies, including income redistribution and economic stabilization (Demirci 2021).

Taxes have a very important function in a country's economy, especially in the fiscal and regulatory fields. Fiscally, taxes serve as the main source of revenue for the government, which is used to finance various types of public expenditure (Ayub and MINCU 2020). Funds collected from taxes are used to provide public services such as education, health, infrastructure, and security. Taxes are also used to finance development projects aimed at improving people's quality of life. Thus, tax collection assists the government in carrying out its functions effectively and supports national economic growth and stability (Baghdasaryan et al. 2022).

In addition, taxes also have a regulatory function, which aims to influence consumer and producer behavior and support the government's economic policies. For example, the government may impose higher taxes on products considered detrimental to health such as alcohol and tobacco to reduce their consumption (Beer et al. 2020). Taxes can also be used to promote certain economic activities; for example,

governments can provide tax incentives for sectors such as renewable energy to encourage the growth of these industries. The purpose of this regulation is not only to generate state revenue but rather to regulate and direct economic activities so as to create stability and sustainable economic growth (Biru 2020).

Thus, tax has two main functions in the economy, namely as a fiscal instrument and as a regulatory tool. Fiscally, taxes underpin government functions by providing the funds needed for public expenditures, such as education, health, infrastructure, and other social services, which are essential to support public welfare and economic development. As a regulatory tool, taxes are used to influence the behavior of the economy, be it consumers or producers, to encourage behaviors that are considered positive and discourage negative ones, as well as to support broader economic policy objectives such as environmental protection, promotion of certain industries, and redistribution of wealth. In a broader context, taxes are not only a source of state revenue, but also a means for the government to steer the economy towards sustainable and equitable growth for all levels of society.

Tax Compliance

Tax compliance is a term that describes the level of willingness and obedience of taxpayers in fulfilling all their tax obligations in accordance with applicable regulations and laws. It includes aspects such as timely registration as a taxpayer, filing accurate and complete tax declarations, and proper and timely tax payments (Blaufus, Schöndube, and Wielenberg 2020). This definition emphasizes the importance of taxpayers' awareness and active participation in the tax system, reflecting voluntary compliance, which is an important indicator of the effectiveness of a country's tax system (Bogenschneider 2020).

Measuring tax compliance involves evaluating several quantitative and qualitative indicators that show how well taxpayers comply with their tax obligations. Quantitatively, this can be measured through the ratio of on-time tax payments, the correctness and completeness of tax returns, and the proportion of taxpayers who register on time (Brink and Hansen 2020). Qualitatively, measurements can include surveys of taxpayers' attitudes and behaviors, which illustrate their level of understanding of tax regulations and willingness to comply. These data are critical for tax authorities in evaluating the effectiveness of existing tax policies, designing interventions to improve compliance, and in planning and implementing tax reforms (Bugaje, Okpe, and ... 2023).

Factors that influence tax compliance vary widely and include psychological, economic, social, and institutional dimensions. Psychological aspects include taxpayers' perceptions of the fairness and efficiency of the tax system, as well as their level of trust in the government and the way tax funds are used (Chan and Song 2021). From an economic perspective, income levels, the complexity of the tax system, and tax rates

can have a major influence on compliance. Socially, factors such as norms, culture, and peer pressure also play a role in determining individual attitudes towards taxes. Institutional aspects such as the effectiveness of tax administration, quality of service to taxpayers, and firmness and transparency in tax law enforcement are also crucial. Overall, the combination of these factors influences how an individual or business views and fulfills their tax obligations (Mittone, Ploner, and Verrina 2021).

Tax Audit

Tax audit is a process undertaken by tax authorities to ensure that the information submitted by taxpayers in their tax declarations is accurate and complies with applicable tax laws and regulations. This process involves evaluating the taxpayer's financial records, documents, and business transactions to identify possible discrepancies or inaccuracies (Dada and Taiwo 2023). The main objective of tax audits is to prevent and detect tax evasion and ensure optimal state tax revenue. These audits can be conducted randomly or based on certain criteria that indicate a high risk of tax non-compliance, enabling tax authorities to effectively target sources of non-compliance and improve overall compliance (Dare 2020).

In addition, tax audits aim to educate and raise taxpayers' awareness of their tax obligations and inform them of potential errors they may make in filing or paying taxes. This provides an opportunity for tax authorities to provide guidance and support to taxpayers in understanding tax regulations better, thereby reducing the likelihood of errors or non-compliance in the future (Darono and Pratama 2022). Thus, tax audits serve not only as a control tool to ensure tax compliance, but also as an educational and informational mechanism that helps build a more positive relationship between tax authorities and taxpayers, promoting a fairer and more efficient tax system (Demirci 2021).

Tax audit methods vary depending on the tax authority and applicable policies, but in general, this process can take several approaches. An audit can be conducted directly at the taxpayer's place of business (field audit) or through the analysis of documents that the taxpayer submits to the tax authority (office audit) (Depi et al. 2024). A field audit involves a direct visit to the business premises to observe day-to-day operations and examine books, records and other supporting documents. They are more in-depth and are often used for complex cases or if there is suspicion of tax evasion. In contrast, office audits are usually carried out for simpler cases, where analysis is carried out on statements that have been filled out and documents sent by taxpayers to the tax office (Djajanti 2020).

The procedure in a tax audit involves several important steps. First, the tax authority will send a notice to the taxpayer regarding the audit plan, which includes the time and scope of the audit. The taxpayer is given the opportunity to prepare all relevant documents and can, in some cases, appoint a representative or accountant to

attend the audit (Doxey, Lawson, and ... 2021). During the audit process, the tax officer will check the accuracy of the entries in the accounting books, conformity with the filed tax declaration, and compliance with tax regulations. After the audit, if discrepancies are found, the taxpayer may be penalized or given the opportunity to correct the errors. Finally, the results of the audit are compiled in an audit report that is submitted to the taxpayer and can be the basis for further decision making by the tax authority (Fadhilah and Tarmidi 2023).

Factors Affecting Tax Audit Effectiveness

The effectiveness of tax audits is influenced by various factors, ranging from the availability of accurate and complete data to the competence of tax officers conducting audits. The first factor that is very important is the information technology capabilities used by the tax authorities (Fadhilah and Tarmidi 2023). In today's digital era, the use of sophisticated information technology systems allows tax authorities to analyze large taxpayer data more quickly and accurately. Technologies such as predictive modeling and data analytics can help identify the risk of tax non-compliance and target audits to those taxpayers who have a high risk. Therefore, investment in information technology not only increases the efficiency of the tax audit process, but also improves the accuracy of audit results (Fauziyyah, Septiani, and ... 2020).

Furthermore, the competence and professionalism of tax officers also play a crucial role in determining the effectiveness of tax audits. Tax officers who have in-depth knowledge of tax regulations, as well as good investigative and analytical skills, tend to be more successful in identifying non-compliance and handling complex tax cases (Ferida 2022). Therefore, capacity building through continuous training and career development for tax officers is an important investment to ensure high levels of tax compliance and the effectiveness of all types of tax audits.

Inter-agency coordination and cooperation are also important factors in tax audit effectiveness. This is because financial data and information relevant for audits are often held in institutions other than the tax authority (Ferrara, Bucci, and Campagna 2023). For example, banks and other financial institutions hold information on taxpayers' financial transactions that can be an important source of data in the tax audit process. Good cooperation between tax authorities and these institutions facilitates access to important data and improves the efficiency and effectiveness of audits (Gangl and Torgler 2020).

Finally, the role and active participation of the public and taxpayers also affect the effectiveness of tax audits. Building tax awareness and compliance behavior among taxpayers can significantly reduce the risk of non-compliance. Effective tax education and the provision of clear information on tax obligations and the audit process are key in encouraging voluntary compliance (Ghani et al. 2020). Transparency initiatives from tax authorities, including the publication of tax audit results and the application of tax

penalties, can improve public perceptions of the fairness and effectiveness of the tax system, which in turn supports efforts to improve tax audit effectiveness (Hama 2022).

In conclusion, tax audit effectiveness results from a combination of factors. Advanced and systematic information technology can increase the speed and accuracy of tax audits with efficient data analysis. High competence and professionalism of tax officials ensure that audits are conducted appropriately and thoroughly. Inter-agency coordination expands access to relevant data, facilitates the identification of potential tax non-compliance, and assists in a more comprehensive audit process. Finally, the understanding and participation of taxpayers in fulfilling their tax obligations as well as the existence of good tax compliance behavior from the public are milestones in ensuring the success of the effectiveness of the tax audit system. Thus, the importance of integration of all these factors helps in creating a fair, transparent, and efficient tax system.

Effect of Tax Audit on Tax Compliance

Tax audits have a significant effect on tax compliance. The process aims to verify the information submitted by taxpayers in their tax declarations, ensure accuracy of reporting, and follow up on tax discrepancies or evasion (Hamid et al. 2022). The direct effect of audits is increased compliance as taxpayers become more aware that tax authorities have the ability and resources to review their transactions and tax declarations (Hardika, Wicaksana, and ... 2021). This creates a deterrence effect; taxpayers who know that an audit is likely to occur will tend to be more careful and thorough in filling out their tax declarations, thereby reducing errors and attempts to deliberately evade taxes (Hasanah, Bramasto, and ... 2022).

In addition to short-term effects, tax audits also have the potential to affect taxpayers' long-term perceptions and attitudes towards the tax system. When audits are conducted consistently and fairly, through a transparent process and guided by clear rules, this can foster trust in the tax system (Hassan et al. 2022). Compliance becomes not just a response to negative consequences, but also stems from the belief that the tax system operates on the principle of fairness. Consequently, taxpayers become more cooperative and willing to comply with their tax obligations (Hebous et al. 2023).

However, the effect of tax audits on compliance also depends on the taxpayer's perception of the risk of being detected and the sanctions available. If tax audits are infrequent or the sanctions are less significant, the deterrence effect may be reduced (Idrus et al. 2020). There needs to be a balance between the frequency of tax audits and adequate sanctions to ensure that taxpayers are encouraged to remain compliant. The long-term success of tax audits in increasing tax compliance also requires continuous education and communication efforts from tax authorities to the general public

regarding the importance of paying taxes and their contribution to national development (Indrawan 2021).

Education and communication efforts from tax authorities are important to convey to taxpayers the benefits of paying taxes and the consequences of non-compliance (Jamshidi, Barzegar, and Mohseni 2022). Effective tax education can lead to taxpayers better understanding the importance of tax compliance, as well as raising awareness of the role of taxes in financing public services and infrastructure development that ultimately benefit citizens. This education is also important to counteract negative perceptions or myths surrounding taxes that often discourage people from contributing their fair share (Januarti 2020).

It is also important to ensure that taxpayers have easy access to the resources claimed by the tax system, such as how to file declarations, report errors, or pay taxes (Jemberie 2020). This ease of access can be supported by digital technologies, which allow taxpayers to manage their tax obligations more efficiently and transparently. These include mobile applications for tax payment, online verification systems, and forums for tax discussion and consultation (Juwono et al. 2022).

In conclusion, tax audits play a critical role in ensuring tax compliance and maintaining the integrity of the fiscal system. Its effectiveness is determined by regularity and fairness in its implementation, as well as by adequate consequences for tax offenses. Taxpayer education and support facilities are also vital to ensure that compliance is achieved not only through fear of punishment, but also through a deep understanding of civic duty. In this way, tax audits not only benefit state revenues, but also help build a more responsible society that is aware of its rights and obligations in tax contributions.

Conclusion

Tax audits play an important role in improving tax compliance and preventing and detecting tax evasion. Transparent and consistent processes in tax audits can create a strong deterrence effect, encouraging taxpayers to be more thorough and honest in reporting their taxes. The imposition of adequate sanctions and appropriate audit frequency are necessary to emphasize that tax violations will have serious consequences, thereby increasing the chances of compliance.

Effective tax education and clear communication by tax authorities can help taxpayers understand the important role of taxes in national development and public services. This helps in shaping a positive perception towards paying taxes and fosters citizen responsibility in taking an active part in the fiscal system. Accessibility and ease of tax administration processes also support increased tax compliance.

The integration of technology in the tax system, such as the use of mobile applications and online platforms, makes it easier for taxpayers to manage their tax obligations and can increase transparency and efficiency. Thus, strategies involving

effective tax audits, in-depth tax education, and technological support can synergize to create a fiscal environment that facilitates tax compliance and reduces tax evasion.

This finding implies that in theory and practice, the combination of efficient tax audits, comprehensive tax education, and technology utilization is key to achieving high tax compliance. From a theoretical perspective, it shows the importance of paying attention to psychological aspects of taxpayers, such as perceptions of the fairness of the tax system and understanding of the contribution of taxes to the welfare of society. Practically, the findings suggest that tax authorities should focus on strategies that not only enforce the law through tax audits, but also actively conduct tax education and utilize technology to simplify the process of fulfilling tax obligations. This combination of approaches is expected to improve the effectiveness of the tax system and establish a strong culture of tax compliance in society.

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