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## Effect of Auditor Functional Competence, Integrity, and Utilization of Information Technology on Tax Audit Quality

Budiyanto <sup>†1</sup> Mursalim <sup>2</sup> Darwis Lannai <sup>3</sup>

Universitas Muslim Indonesia, Urip Sumohardjo Street KM. 5, 90231, Makassar, South Sulawesi, Indonesia

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### Email :

[budiyanto210279@gmail.com](mailto:budiyanto210279@gmail.com)

### Abstract

This research was conducted to analyze and examine the effect of Auditor Functional Competence, Integrity, and Utilization of Information Technology on Tax Audit Quality. The research method used in this study is Multiple Linear Regression Analysis, with a sample of 60 Functional Examiners at the Regional Office of the Directorate General of Taxes, Sulsebartra, and KPP Madya Makassar. Research data were collected through questionnaires and analyzed through several stages of statistical testing such as validity, reliability, data normality, and heteroscedasticity tests. To answer the hypothesis proposed in this study, we used the multiple regression method and tested the coefficient of determination, partial test (t-test), and simultaneous test (f-test). Based on the analysis results, the study results indicate that the Auditor's Functional Competence, Integrity, and Utilization of Information Technology have a positive and significant impact on the Quality of Tax Audit.



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## 1 Introduction

To increase the effectiveness of audits and increase the deterrent effect of audit activities on taxpayers to improve taxpayer compliance, one of the leading performance indicators is the percentage of SKP that is not objected to. This explicitly implies that the quality of a tax audit can also be seen from the quality of the SKP produced, one of which is measured by the presence or absence of filing an objection from the taxpayer on the SKP, and the degree of compliance with the taxpayer in disclosing the actual wealth, and the tax payments made by the taxpayer. Jens Naki (2020). Efforts are being made to improve the quality of tax audits, among others, through improving the quality of auditors' human resources, quality assurance of audits, and transparent regulatory support (standards and procedures). Competence is overall knowledge of skills and abilities, work attitudes, and personality attributes possessed by a person (Rialdy, Sari & Nainggolan, 2020). Improvement of competence must be carried out continuously considering that DGT is still frequently lost in the Tax Court, indicating that the quality of the audit results (audit quality) is still not good (Beer, 2018). The competence of tax auditors can be seen from the knowledge, education, audit methodology, skills, and expertise in analytical power regarding tax laws, environmental knowledge business, so it requires tax auditors in sufficient quantity

<sup>†</sup> Corresponding author. Budiyanto  
Email address: [budiyanto210279@gmail.com](mailto:budiyanto210279@gmail.com)

and quality. Tax Auditor technical qualification requires mastery of technical knowledge and procedures in Audit, Preliminary Evidence Examination, and Investigation (PMK 133-2018 concerning Functional Positions of Tax Auditor), Dalam Rahayu, (2016 ) Tax audit will lead to improved performance a. To see how the performance of achieving the tax revenue target at the South Sulawesi Regional Office can be seen in table 1.

**Table.1. South Sulawesi Regional Office Tax Revenue Achievement (in Trillion) Rupiah**

Description	2019 plans	Realization (Desember)		Percentage (%)	
		2018	2019	Achievement	Growth
Income tax	7,916,984	6,529,992	7,447,542	94,07%	14,05%
PPN/PPnBM	6,896,220	5,678,355	5,761,014	83,54%	1,46%
PBB and BPHTB	123,497	125,604	164,357	133,09%	30,85%
Other taxes	224,780	176,444	186,917	83,16%	5,94%
<b>Jumlah</b>	<b>15,161,482</b>	<b>12,510,395</b>	<b>13,559,830</b>	<b>89,44%</b>	<b>8,39%</b>

Based on table 1, the types of PPH and PPN/PPnBM taxes are still the most significant contributors to tax revenue, although they do not meet the target, while the PBB/BPHTB tax types exceed the target with a percentage of 133.09%. Regarding the compliance ratio for submitting annual tax returns for 2018 to December 31, 2019 tax year, it reached 101.96% or 685,600 SPT, from the target of 672,430 SPT. Meanwhile, in terms of tax receivables, the DGT has made a disbursement of 346.88 billion, with the remaining tax receivables amounting to 1.731 trillion as of December 31, 2019. Phenomena related to the performance of the Tax Audit at the Regional Office of DJP Sulselbartra and KPP Madya Makassar can be seen in table 2.

**Table 2. Audit Performance in 2019 and 2020**

UP2	SP2 Issued		LHP		Number of SKP Published	
	2019	2020	2019	2020	2019	2020
Kanwil DJP Sulselbartra	29	38	16	31	396	1,127
KPP Madya Makassar	181	189	248	152	4,941	5,183

**Table 3. Value of SKPKB and STP Issued in 2019 and 2020**

UP2	Total Value of Issued SKP		Amount SKP-Objection Sheet		Total Value of SKP submitted Objection	
	2019	2020	2019	2020	2019	2020
Kanwil DJP Sulselbartra	23,596,647,333	209,544,831,276	1	43	6,780,325,437	157,665,202,569
KPP Madya Makassar	138,079,853,494	130,995,532,123	16	29	37,024,997,530	24,059,832,735

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**Tabel 4. Target dan Realisasi Penerimaan Effort Tahun 2019 dan 2020**

UP2	Target Effort Examination		Realization of Examination Effort		Percentage (%)	
	2019	2020	2019	2020	2019	2020
Kanwil DJP Sulselbartra	-	-	7,558,394,769	48,609,353,537	100%	100%
KPP Madya Makassar	244,609,852,226	31,545,468,354	60,042,000,573	58,910,821,323	25%	187%

The data in table 4 shows a significant increase in the contribution of tax audit results. Where there was a

sharp increase during 2020 in the Regional Office of DJP Sulselbartra, according to Sumardjito (2002:44) in Priyono (2019), the quality audit criteria can be seen from the number of audit report reports and the number of audit report reports that the Taxpayer approved SPHP the number of inspection results reports whose SPHP was not approved. By the Taxpayer and the results of the objection and appeal decisions. Furthermore, the phenomenon of SKP as an approved and unapproved tax audit product can be seen in table 5.

**Table 5. SKP Approved and Disapproved 2019-2020**

UP2	SKP Approved		SKP Not Approved	
	2019	2020	2019	2020
	SKPKB	SKPLB	SKPKB	SKPLB
Kanwil	40.753.693.214	3.733.456	157.665.202.569	825.486
KPP Madya	97.304.656.384	81.589.634.467	24.059.832.935	279.538.007

Based on the data in table 5, this phenomenon has come to the attention of researchers that the SKP determined through the results of the examination, not all of them become accurate potential receipts in the field of examination because according to the provisions, taxpayers have the right to file objections to the issued SKP. The table above shows that the SKP that is not approved increased in 2020. This is believed to be closely related to the Examiner's functional competence related to knowledge, experience, expertise, and skills. In their research, Sebastian et al. (2018) found that taxable income increased by about 10% one year after the audit. The impact of audits on taxpayer compliance would increase the effectiveness of tax audits. Komang et al., (2019) explained that the minimum achievement that must be achieved in the examination is the examination findings supported by the examination evidence and the applicable legal basis. Taxpayers file legal remedies for legal certainty and believe that tax obligations are determined following tax facts and regulations. Quality audit results, if supported by audit evidence based on the results of examination techniques testing and competent evidence collection that are sufficient and can be used as evidence in the Tax Court.

The information is related to the SKP phenomenon that was reported to the Objection level, especially when an objection was received; this could also be related to the performance of the functional examiners or even correlated with the quality of the examination (Septriana, 2020; Ida Farida, 2020; George Drogalas et al., 2020). In addition to the Competence of the Auditor, one of the factors that can affect the quality of the Tax Audit is the Integrity of the Tax Auditor. One of the ethical foundations of the Ministry of Finance contained in the Values of the Ministry of Finance is Integrity, using the indicators of Honesty, Sincerity, Trustworthiness, Maintaining dignity, and abstaining from disgraceful acts.

Integrity is relative between people, cultures, and times (Gea, 2014), suggesting that such relativism can, of course, persist and is problematic. The integrity of the tax examiner will always be faced with a brave, responsible, and honest attitude. Several studies (Rusmana, 2020; Sa'adah S 2020; Hayati et al., 2020; Monique, 2020) state that integrity significantly affects audit quality. In addition to competence and integrity, one of the factors that can support the implementation of a quality inspection is the use of information technology, which has become an inseparable part of human life work.

Currently, the information technology revolution is part of government bureaucratic reform in the administration and management of public services (Gunz, 2020). This changes the style of public service from the previous traditional bureaucracy to an informalized bureaucracy so that the government administration work model becomes much more effective and efficient (Ates & Bozali, 2005; Ryhan, 2020). The relevance of the choice of this variable is the need for information technology mediation as the main supporting factor in conducting tax audits (Nyabirande, 2020; Masang, 2017). In various countries, including Indonesia, applications such as Tax Audit Desktop are to support tax audit administration. These include Chile since 2012 (Burr, 2013), Finland (Vero Skatt, 2017), and Germany (Kiesow et al, 2015). Public services in the form of tax services from the competent government authorities in the field of tax collection are also not spared from the information technology revolution as was done in Nigeria (Ajala & Adegbe, (2020). Globally, tax administration cycles and procedures are carried out through an information technology system (Ajala & Adegbe, 2020). Gunz, 2020). George Drogalas et al. (2020) state that the use of information system tools can enable tax auditors to track tax violations properly, thereby contributing to increasing the effectiveness of tax audits. Developments

in information technology can also facilitate the supervision of compliance with obligations taxation. The

topic of our research study is based on considerations related to manager motivation. Organizational management as Steward will act with full awareness and wisdom to benefit the organization Janet Wilsye Litualy (2020). Stewardship theory is built on the assumptions of psychology and sociology that have been designed where executives as stewards are encouraged to act in the best interests of their principals; besides that, steward behavior will not be separated from the organization's interests. Therefore, stewards will try to achieve their organizational goals (Davis et al., 1997) in Lalu Agus Sudrajat et al. (2015). An important assumption that underlies stewardship theory is that executive behavior is in line with the principal's interests. Stewardship theory for this research implies that it can explain the existence and role of Tax Auditors to act following the public interest by carrying out their duties and functions properly so that economic goals, public services, and public welfare can be achieved optimally.

The auditing work carried out by the Examiner is a systematic work to obtain and evaluate evidence objectively regarding the level of conformity between economic actions or events with predetermined criteria and reporting the results to the parties in need. People who carry out auditing are called auditors (Lestari, 2017). Auditing tasks can only be carried out by qualified Human Resources, both education, knowledge, skills, expertise, and experience. Competence is the fundamental basic knowledge, abilities, experience, and requirements needed to carry out the job successfully. Concerning the quality of tax audits, the competence of an examiner will be very decisive in realizing the quality of tax audits. Baridwan et al., (2019). found that partially competence affects audit quality.

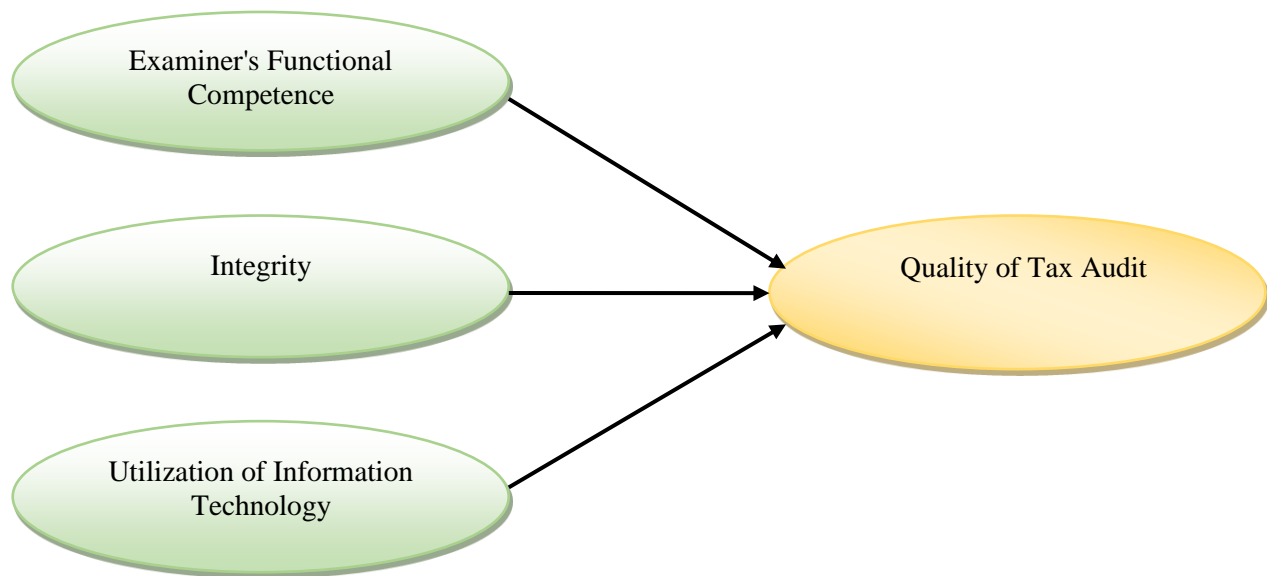
**H1:** Auditor Functional Competence has a positive and significant effect on the quality of tax audits.

A Functional Examiner in inspection activities is expected to produce good quality audits because good audit quality will produce reports that can influence decision making. The results of Sejati's research (2018) state that integrity, objectivity, and competence significantly affect audit quality. Functional auditors with integrity have a basic competence so that they can maintain a firm attitude and stand that is far from various influences. Furthermore, audit quality has also been influenced by integrity and skepticism (Sari, 2015; Alfati, 2017). Objectivity which is described as the ability of auditors to free themselves from conflicts of interest is proven to influence audit quality (Ningrum & Wedari, 2017). So with functional integrity, the examiner will be brave, honest, and always distance himself from disgraceful acts.

**H2:** Integrity has a positive and significant effect on the Quality of Tax Audit.

The development of information technology that has affected the work environment of an organization, there has been a transition from manual to electronic administrative systems so that it indirectly requires auditors to use appropriate audit techniques, so that internal audit organizations need to consider innovation in auditing due to the shift in data sources. An audit from physical to digital and the increasing number of information technology applications involved in the organization's business processes. The development of technology and information has a positive impact on the auditor because the development of technology and information has given birth to a new audit technique that can later facilitate the auditor's work to improve the quality of the auditor's performance. Ulupui (2020), in his research, found that the use of information technology has a positive and significant effect on the effectiveness of investigative audits.

**H3:** Utilization of information technology has a positive and significant effect on the quality of tax audits.



**Gambar 1. Research Model**

### 3 Method

The research approach used is a quantitative research method, which describes and explains the effect of Examiner's Functional Competence, Integrity, and the use of technology on the quality of Tax Audits at the Regional Offices of the Directorate General of Taxes of South, West, and Southeast Sulawesi, and KPP Madya Makassar. To obtain the data needed in order to analyze the provisional answers or hypotheses of the problems raised in this study, the researchers used data collection techniques by distributing questionnaires. The population in this study were all of the Functional Examiners in the Regional Office of South Sulawesi and Makassar KPP Madya totaling 60 people, and all of them were used as research samples using saturated sampling or census sampling techniques. The data in this study were analyzed using a quantitative approach using the Multiple Linear Regression equation (Kuncoro, 2011).

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + \varepsilon$$

Description :

Y	= Quality of Tax Audit
b <sub>1</sub> – b <sub>3</sub>	= Regression coefficient
a	= Constant
ε	= Standar error
X <sub>1</sub>	= Examiner's Functional Competence
X <sub>2</sub>	= Integrity
X <sub>3</sub>	= Utilization of Information Technology

### 3 Result and Discussion

#### Result

Characteristics of respondents describe the identity of the respondent such as circumstances, characteristics or special characteristics that can provide an overview of the respondent's condition. The characteristic data in question include gender, education level, age of the respondent, and length of work as well as the functional

position of the examiner. The Characteristics of Respondents on the object of research, can be explained in table 6:

**Table 6. Characteristics of Research Respondents**

No	Gender	Total	Persentase %
1	Man	57	95
2	Woman	3	5
Education		Total	Persentase %
1	Diploma III	5	8
2	S1	37	62
3	S2	18	30
Age		Total	Persentase (%)
1	20-30 Year	5	8%
2	31-40 Year	26	44%
3	41-50 Year	24	40%
4	51-60 Year	5	8%
Length of work		Total	Persentase (%)
1	0-5 Year	13	22%
2	6-10 Year	3	5%
3	11-20 Year	38	63%
4	21-30 Year	6	10%
Functional		Total	Persentase %
1	First Tax Checker	8	13
2	Young Tax Auditor	29	49
3	Intermediate Tax Auditor	6	10
4	Implementing Tax Auditor	11	18
5	Advanced Implementing Tax Auditor	2	3
6	Supervisory Tax Auditor	4	7

The validity test of the questionnaire is used to measure the validity or validity of a questionnaire. Validity can also be interpreted as a measure that shows the levels of validity and validity. The results of the validity test in this study can be seen in table 7.

**Table 7. Validity Test Results**

Variable	Item	r-calculated	r-estimated	Info
Examiner's Functional Competence (X1)	1	0,483	0,254	Valid
	2	0,674		
	3	0,412		
	4	0,808		
	5	0,759		
	6	1,000		
	7	0,361		
Integrity Checker (X2)	1	0,661	0,254	Valid
	2	0,598		
	3	0,661		
	4	0,584		
	5	0,450		
	6	0,644		
	7	0,439		
Utilization of Information Technology	1	0,666		
	2	0,670		

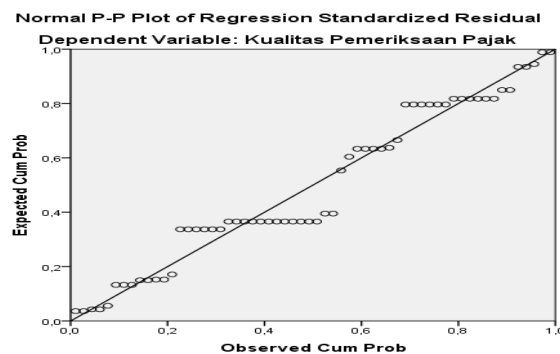
(X3)	3	0,630	0,254	Valid
	4	0,521		
	5	0,688		
	6	0,701		
Quality of Tax Audit (Y)	1	0,684	0,254	Valid
	2	0,695		
	3	0,684		
	4	0,461		
	5	0,570		

Based on table 7, all research variables have an r-count value more significant than the r-table, namely 0.254, so that the question items in this study can be said to be valid (df = N-2,) at a significance level of 0.05, with r-table value = 0.254. Thus, all questionnaire items have met the requirements for further instrument testing. A reliability test is a test of research instruments to determine whether the instrument will produce the same data when used several times to measure the same object (Sugiyono, 2017). This test is only carried out on statement items that are declared valid in the validity test. The reliability of this research instrument uses Cronbach's alpha. Meanwhile, to see the reliability test of the questionnaire, the reliability test is used as shown in table 8:

**Table 8. Reliability Test Results**

Variable	Cronbach Alpha	Info
X1. Examiner's Functional Competence	0,874	Reliable
X2. Integrity Checker	0,822	Reliable
X3. Utilization of Information Technology	0,861	Reliable
Y. Quality of Tax Audit	0,809	Reliable

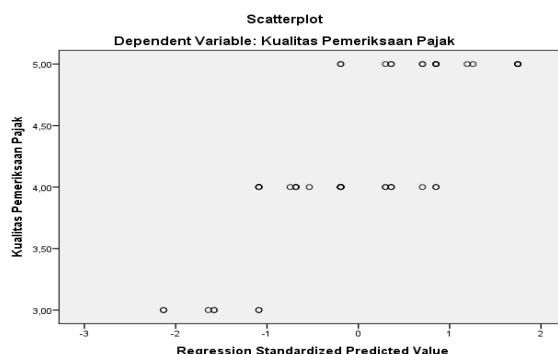
Based on table 8, all research variables have a Cronbach Alpha value more significant than the traditional value of 0.60. The question items in this study are said to be reliable. Furthermore, the classical assumption test is carried out. The classical assumption test often used is the multicollinearity test, heteroscedasticity test, normality test, autocorrelation test, and linearity test. A normality test can be used to see whether the residual value is normally distributed or not.



**Figure 1. Normality Test Results**

According to (Santoso, 2000), the basis for decision-making is: If the data spreads around the diagonal line and follows the direction of the line, then the regression model meets the assumption of normality. Thus, because the graph meets the assumptions, the regression model meets the requirements for the normality test (see Appendix Statistics). Furthermore, the heteroscedasticity test was carried out to see whether there was an inequality of variance from one residual to another observation. Regression models that meet the requirements are those in which there is a similarity of variance from the residuals of one observation to another constant, called homoscedasticity.





**Figure 2. Heteroscedasticity Test Results**

Figure 2 shows that there is no heteroscedasticity. This is indicated by the absence of a clear pattern and points spread above and below the number 0 on the Y-axis. Multicollinearity testing aims to determine whether the regression model found a correlation between independent variables or independent variables. The effect of this multicollinearity is to cause high variables in the sample.

**Table 9. Multicollinearity Test coefficients<sup>a</sup>**

Model	Correlations			Collinearity Statistics	
	Zero-Order	Partial	Part	Tolerance	Vif
1 Examiner's Functional Competence	,714	,582	,410	,741	1,350
Integrity	,639	,328	,199	,594	1,683
Utilization of Information Technology	,628	,341	,208	,613	1,630

Based on table 9, it can be seen that the regression model has met the requirements of the multicollinearity test. The results are around one in the VIF column, and the tolerance column is close to 1 (Ghozali, 2002). In another approach, the correlation table shows the results of the intercorrelation analysis between the independent variables, which are indicated by the Pearson correlation coefficient value on the SPSS output. Multicollinearity means that there is a perfect linear relationship between all independent variables of the regression model. In a good regression model, there should be no correlation between the independent variables. Multicollinearity test is done by looking at the tolerance value is greater than 10% (0.10) with Variance Inflation Factor (VIF) less than 10, then there is no multicollinearity.

**Table 10. Multiple Linear Regression Analysis Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	,014	,409			,033	,974
Examiner's Functional Competence	,475	,089	,477		5,357	,000
Integrity	,260	,100	,258		2,600	,012
Utilization of Information Technology	,293	,108	,265		2,711	,009

a. Dependent Variable: Quality of Tax Audit

Table 10 shows that the constant value of  $b_0 = 0.014$ , the coefficient of the Examiner's Functional Competence variable is 0.475, the Examiner's Integrity variable is 0.260, and Information Technology Utilization is 0.293 so that the regression equation can be seen as follows:

$$Y = 0.014 + 0.475 X_1 + 0.260 X_2 + 0.293 X_3$$

The constant value of is  $b_0 = 0.014$ , which means that if the auditor's Functional Competence ( $X_1$ ) variable, Examiner Integrity ( $X_2$ ), and Technology Utilization ( $X_3$ ) variable do not change, then the Tax Audit Quality



is 0.014 or 14.0. The coefficient of the Examiner's Functional Competence (X1) variable is 0.475; this means that if the Tax Auditor's Functional Competence is increased by 1 unit or units, it will increase the Quality of Tax Audit at the Regional Office of DJP Sulsebartra and KPP Madya Makassar by 47.5 assuming variables X2 and X3 are constant. The Auditor Integrity (X2) variable is 0.260; if the Auditor Integrity is increased by 1 unit, it will increase the Tax Audit Quality by 26.0 with the assumption variables X1 and X3 being constant. The coefficient of the Information Technology Utilization variable (X3) is 0.293; if the Information Technology Utilization can be increased by 1 unit or units, it will increase the Tax Audit Quality by 0.293 with the assumption variables X1 and X2 being constant. The value of the multiple correlation coefficient (R) is 0.820; this shows that the magnitude of the relationship between the independent variables X1, X2, and X3 with the Dependent Variable (Y) is the Tax Audit Quality 0.820. This means that the magnitude of the influence of the independent variable on the dependent variable is 82.0. The magnitude of the coefficient of determination (R<sup>2</sup>) is 0.672; this shows that the magnitude of the influence of the independent variable (X) on the Quality of Tax Audits at the Regional Office of the Directorate General of Taxes Sulsebartra and KPP Madya Makassar is 0.672 or (67.2) and the remaining 0.328 or 32.8% is influenced by other factors or variables that are not included in this research model.

**Table 11. Simultaneous Test**  
ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16,612	3	5,537	38,186	,000 <sup>b</sup>
	Residual	8,121	56	,145		
	Total	24,733	59			

a. Dependent Variable: Quality of Tax Audit

In table 11, the F-count value = 38.186 > F-table = 3.16 (df 1 = 3, df2 = 56) and has a significance level of 0.000. Because the probability of 0.000 is much smaller than 0.05, it can be said that the regression model that has been used can improve the quality of tax audits at the Regional Office of DJP Sulsebartra and KPP Madya Makassar. Furthermore, to determine the partial effect of each independent variable Auditor Functional Competence (X1) Auditor Integrity (X2) and Information Technology Utilization (X3) on Tax Audit Quality.

The value of t-count = 5.357 > t-table = 1.672 with a significance level of 0.000, smaller than the significant level = 5%. These results indicate that statistically, the Auditor Functional Competence affects the Quality of Tax Audit. Thus the first hypothesis, which states that the auditor's functional competence affects the quality of tax audits at the Regional Office of the Directorate General of Taxes, Sulsebartra and KPP Madya Makassar, is proven (H1 is accepted). The value of t arithmetic = 2.600 > t-table = 1.672 with a significance level of 0.012, smaller than the level of = 5%. These results indicate that statistically, the auditor's integrity affects the quality of tax audits. Thus, the second hypothesis, which states that the auditor's integrity affects the quality of tax audits at the Regional Office of the Directorate General of Taxes, Sulsebartra and KPP Madya Makassar, is proven (H2 is accepted). The value of t-count = 2.711 > t-table = 1.672 with a significance level of 0.009, smaller than the level of = 5%. These results indicate that statistically, the use of Information Technology affects the quality of tax audits at the Regional Office of the Directorate General of Taxes, South Sulawesi, and KPP Madya Makassar. Thus, the third hypothesis, which states that information technology has a positive and significant effect on the Quality of Tax Audits at the Regional Office of the DGT Sulsebartra and KPP Madya, is proven (H3 is accepted).

## Discussion

Based on the results of the study, it was found that the Auditor's Functional Competence had a positive and significant effect on the Quality of Tax Audit at the Regional Office of the Directorate General of Taxes, Sulsebartra and KPP Madya Makassar, with a regression coefficient value of 47.5 more dominant than the integrity variable and the use of information technology. This shows that the functional competence of auditors has a strong influence on the quality of tax audits. The tax examiner's functional competence in this study uses several indicators: knowledge, expertise, experience, training, and skills. Based on the respondents' answers,

each indicator can be explained as follows. First, Knowledge Indicators. This indicator has an average response of 4.0. This figure when using the measurement of the inner continuum line (Sugiono 2017:95), is included in the good criteria. This shows that with formal education followed by functional examiners, it becomes knowledge capital related to examination tasks. This fact is also reinforced by the composition of the formal education level of the functional examiners, both diploma and undergraduate. Likewise with the existence of special education or service which is the basis of the Ministry of Finance in producing Human Resources (HR) who have the capacity in the field of taxation. The formal education followed by these functional staff also makes them have broad insights, understand the business processes of taxpayers, understand the business environment, including the application of applicable accounting principles, as well as the interpretation of appropriate laws and regulations. This respondent's answer can be interpreted that theoretically, the functional examination profession is a job based on broad and complex knowledge and can only be carried out by individuals with certain abilities and educational backgrounds. Kristiyanto (2015), and Kusuma Damayanthi, (2020), argue that competence is the ability of an examiner to apply the knowledge and experience that has been possessed in conducting a thorough, thorough and objective examination. Respondents' responses can be interpreted that the knowledge of a functional person is measured by education, because thus the functional examiner will have more knowledge (views) about auditing, law, business, so that he can know various problems in greater depth, besides that the examiner will be easier to follow developments that are taking place. The more complex it is in detecting tax evasion, the function must be supported by knowing what and how the error occurred. The second indicator, Expertise. Based on respondents' responses to this indicator, it is also dominated by a good level of responsiveness. This can be interpreted that the Auditor Functional has adequate knowledge and Expertise in the fields of taxation, accounting, and auditing, as well as studying laws and regulations. Expertise is a certain level of skill or high knowledge in a particular subject that is obtained from specific training or experience, for example, Expertise in planning, intelligence, detecting lies, Expertise in disguise, Expertise in IT, and Expertise in investigative evidence. This can also be related to the existence of a classification in the functional position of the examiner, that the classification indicates the level of competence possessed at each level of functional position. All of these skills are included in the category of special skills (Rusmana 2020). Or it can be said that special skills are skills that are not owned by others. This is also found in the research of Rahayu (2020), and Kurniawan, (2021). Experience Indicator. Based on the respondents' answers, it is known that the response rate of respondents in this experience indicator has an average indicator of 3.86. This shows that work experience as a tax employee and as a functional examiner will differ from professional experience. Based on the composition of the examiner's functional work experience, it is known that the most dominant functional examiner's work experience is functional who has worked between 6-10 years and 11-20 years. This means that the more volumes of examinations carried out, the more the examiner's functional experience will increase.

In this item, 21 functional examiners are skeptical of this statement, and 14 functional examiners are still skeptical on the second item that the more findings in the examination, the more the examiner's experience increases. This respondent's answer shows that the dominant functional examiners think that the more examinations carried out, the more experience the functional examiners will experience. The results of this study support several researchers such as Rahayu and Latifah (2015), and Agung (2008) in Sugiharto (2019), Ompusunggu (2017), Hakimah (2016), in their research stating that experience affects the quality of the examination. However, the results of this study do not support the research of Dinda Larasati, et al. (2020), which states that professional experience does not affect the quality of the examination. The fourth indicator is training and skills. This indicator has a positive response with an average of 4.0. This means that to improve the competence of the functional examiners, they must receive training and skills through training media and skills in the examination field. This shows that the functional examiner follows continuing professional education during his professional career as a tax employee.

Based on the answers from respondents in this study, this study's results follow the theory used, namely Stewardship. The relevance of this theory is based on considerations related to motivation and awareness for the interests of the organization Janet Wilsye Litaly (2020). With this theory, stewards will try to achieve their organizational goals (Davis et al., 1997) in Lalu Agus Sudrajat et al. (2015). The results of this study are also following the MARS theory of McShane and Von Glinov (2008) in Ompusunggu, and Djaddang (2018), where this theory emphasizes four dimensions that directly affect employee behavior and the resulting performance,

namely: motivation, ability, role perception, and situational. A functional examiner who is enthusiastic (motivation), who understands his job duties (role perceptions), and has sufficient resources (situational factors), will not do his job well if the person concerned lacks sufficient knowledge and skills (ability). The MARS theory has also been used by researchers such as Sattar et al. (2020), who explain that this theory is used to explain the behavior of functional examiners in carrying out tax audits (tax audits). Several studies that are in line with this research include Kristiyanto (2015), Naki (2020), Wahyuni (2020), Darmansyah (2018), Hakimah (2016), Hidayati (2019). Erard (2018), with the results of the study, found that competence affects the quality of the examination (audit). Research by A., Sutrisno, T., & Achsin, M. (2014), and Zaki Baridwan et al. (2015) found that competence and work experience affect audit quality. This also justifies that in the work experience indicators, there is a maturity and training nature of the tax examiners. So that the indicators used in this study are substantively reliable. Only Maria Ulfah, Fitri Lukiastuti (2018) also found the same findings as current researchers. However, there are still research gaps, including the findings of Ompusunggu, Djaddang (2018), and Aswar (2020), Maulana (2020), that partially competence does not have a significant effect on the quality of tax audit results. Competence is a function of the experience and knowledge of St. Ramlah, Arzal Syah, Muh. Arif Dara (2018) and Ismail and Saad, S. (2019), Husen Rifai (2020). Auditor competence is the most significant factor influencing audit quality. The findings in this study justify the competency theory of Aan Marlinah (2014) that competence is a qualification required by auditors to carry out audits properly. An auditor must have sufficient audit knowledge and maturity; this is also explained in attribution theory (Rusmana, 2020).

Based on the results of research that tested the effect of Auditor Integrity on Tax Audit Quality, it was stated that Auditor Integrity had a positive and significant effect on Tax Audit Quality. This study indicates that the statistical hypothesis finds the effect of auditor integrity on the quality of tax audits, with a regression coefficient of 26.0. Auditor integrity in this study uses indicators developed from the values of the Ministry of Finance, which have become an organizational culture in the Ministry of Finance. The first indicator is Honesty. This indicator is related to compliance with implementing regulations. In carrying out the work, the functional examiner works according to the actual situation, neither adding nor reducing findings evidence. Based on respondents' answers, it shows that in principle, this indicator has been implemented well, with a responsiveness level of 4.0, and there are only two respondents who disagree with this statement, and 12 respondents in the answers who are hesitant or do not agree. This can be interpreted that the Honesty of the functional examiner is in a situation of ethical relativism, as stated by Gea (2014). According to Gea, Integrity is moral relativism, which can follow the logic of temporary human civilization. Gea's opinion is different from the views of Islamic philosophers and economists on Integrity as a moral whole. For example, the Naqvi view of the absolutism of freedom. In general, this Gea Theory can justify the moral or ethical conditions of today's auditors or examiners, who are accustomed to playing opinions and audit results for the benefit of individuals, groups, and businesses in various environments. In a theoretical approach, the first indicator of Integrity in this study is Honesty, using the theoretical basis from Arens (2008:99) and adopted by Pitaloka (2016), Prasanti et al. (2019), and Tandiontong (2015). Integrity follows the humanist, emancipatory, transcendental, and theological areas, or according to the researcher's view, integrity indicators are universal.

Almira (2017), Gea (2014) stated that many were found in auditing cases involving accountants, or auditors and managers, or Toxic leadership, as in the case of Enron. This fact is reinforced by Pitaloka's (2016) findings that auditor integrity can moderate the effect of independence on audit quality but cannot moderate the effect of competence on audit quality. This can be interpreted that the degree of incompetence has not fully guaranteed the substantive value of audit quality concerning historical and other events, so it differs from independence. A competent auditor is not necessarily with Integrity, and an auditor with Integrity is competent. This fact also justifies the importance of the integrity variable chosen in this study. With Integrity will parse various asymmetries and dichotomies for audit purposes Chiang and Lin (2012). The second indicator of Sincerity. This indicator is related to Devotion and Sincerity. Respondents' responses in this indicator with an average of 4.0 means that functional examiners are dominant in carrying out their duties because it is their dedication or responsibility as the front line in collecting as much tax as possible, in diametrical conditions. This is following the definition of Integrity in the Values of the Ministry of Finance, namely starting from thinking, speaking, behaving and acting correctly and correctly, and upholding the code of ethics and moral principles. The third

indicator is Amanah, which is related to organizational consistency and commitment, and accountability. Items about consistency and commitment in this indicator have a response with an average of 4.1

This finding means that maturity in considering the various consequences faced, the examiner will be independent with the examination results, Shu-Lin, Chiang (2012). Auditors who are opinionated and do not waver are consistent with their work, meaning that they will not condone any act of violating the rules and regulations related to the examination and comply with SOPs or codes of ethics during examinations. The results of this study have implications for the quality of the examination, which is a process that demonstrates competence and Integrity. The second item only has an average response of 3.8, where five people disagree with the statement. This justifies the theory of relativism in individuals, for example, starting from planning, finding the process of misstatement, compliance with standard operating procedures (SOPs), risk, and the precautionary principle Albeksh, (2017) and Beasley et al., (2014). This is reinforced by the views (Chen et al., 2013; Moeinaddin & Keshavarzian, 2013), Masood, A., & Afzal, M. (2016), in Teru (2020). Respondents' answers in this study can be interpreted that in general, studies on audit quality and tax audit quality are very different. In studies of audit quality, most are concentrated on certain dimensions such as audit duration, audit fees, and firm size, management support which causes a wide gap in the audit quality literature. This is different from the research of Josephine R. Boakai and Sotheary Phon (2020) which examined the public sector in Liberia, that there is a gap in the conceptual framework in the public sector that explains audit needs and audit quality attributes. This can also be detected in cases in the field of Tax Audit. The last indicator is Maintaining dignity, which is related to maintaining the dignity of the organization and maintaining consistency in carrying out assignments. this indicator has a higher response than other indicators. This shows that functional examiners under certain conditions, or in ambivalent circumstances, they choose to side with the organization. In this paper, morally, there is a gap between consistent findings or following organizational directions. Respondents' responses in this study mean that Integrity requires an examiner, to be honest, transparent, consistent, committed, and responsible in carrying out every examination (Ridho Hidayat et al., 2014). Tax auditors are required to always maintain Integrity as auditors, namely by having good faith and being clean from disgraceful actions, always prioritizing the State's interests, and being independent (LY Hari Sih Advianto, 2014).

The results of the descriptive analysis in this study show that Integrity has a strong correlation with the coefficients of Cooper et al. (2006:476), in Latifha and Rahayu Kurnia (2015), that the actual value of the indicator score in this study is low, which is found in the sixth item with an average score of 3.8, but has an actual score of 76.3 (229/300) and is included in the high category. The results of this study support the research, I Gede Komang et al. (2019). This means that Integrity as a variable that correlates with the quality of tax audits has the following consequences: first, audit standards as a minimum achievement that must be achieved in audits, namely audit findings supported by audit evidence and the applicable legal basis. Second, Taxpayers file legal remedies for legal certainty and believe that tax obligations are determined following tax facts and regulations. Third, quality audit results, if supported by audit evidence based on the results of examination techniques testing and competent evidence collection that are sufficient and can be used as evidence in the Tax Court. The research of Latifha and Rahayu Kurnia (2015) and Rusmana (2020) explained that in practice, the implementation of tax audits, sometimes tax auditors face very complicated problems to produce quality tax audit reports is strongly influenced by competence and dimensions. Dimensions such as knowledge, skills, expertise, and experience, as well as the maturity of each tax examiner. Integrity will impact every decision taken by the examiner in the implementation of the examination, so it is hoped that every decision taken by the examiner is the right decision (Ridho Hidayat et al., 2014). This indicates that if every decision taken by the examiner is always correct, the better the examination quality produced (Ridho Hidayat et al., 2014). The study's results are also reinforced by the research phenomenon revealed in the study that the quality of tax audits is seen from many sides because actually tax is a law. How the law is applied, there are many dimensions and theories related.

The implications of this research are theoretically and empirically, being in a diametrical condition, meaning that the taxpayer prefers to embezzle taxes, rather than being honest, in various forms and modes, so this is where the need for tax audits is carried out. The tax audit not only proves the validity of preliminary evidence but has a contributive impact. If the tax audit does not contribute to tax revenue and only results in defeat in the dispute, it can be said that it is not yet effective. Inherently, the individual does not like to pay taxes, so the tax



authorities use an enforcement mechanism. (Cahyonowati & Darsono 2018), and Jatmiko et al. (2016). Fiskus usually use negative reinforcement in the form of fines, criminal penalties. The conventional view means that individuals pay taxes because they are afraid of being punished, afraid to pay penalties or tax penalties, in addition to having to pay tax bills. Fiskus also believes that taxpayers do not report the actual amount of income unless a tax audit is carried out. Thus, tax compliance can be obtained by a coercive mechanism. This is where functional competence and Integrity are needed to realize the quality of the examination, with various dimensions stated at the beginning of this study..

Based on the research results examining the effect of Information Technology Utilization on Tax Audit Quality, it is stated that Information Technology Utilization has a positive and significant impact on Tax Audit Quality. This study indicates that the statistical hypothesis finds a strong correlation to the quality of tax audits, with a regression coefficient of 29.3. The utilization of information technology in this study uses indicators developed from TAM theory and theory from (Goodhue (1995) in Sayekti and Pulasna (2016). The indicators are complexity, task suitability, and long-term consequences. These indicators will be discussed as follows. The first is the Complexity indicator. This indicator is related to adjustment to the business environment. Innovation in information technology can increase the competition skills that the Examiner must know to support the examination. The first item has responsiveness or average positive response of 4.2; this means that Functional Auditors have responded to the development of information technology in an increasingly intense business environment by using technology. This response is also increasingly convincing that at any time and under conditions, tax audit work will increasingly face global business challenges that are controlled by the power of technology, and it is considered very complex. This situation will affect the role of the Examiner with increasingly high demands. The utilization of information technology will significantly assist auditors in supporting the smooth operation of inspection activities and producing higher quality audit reports (Bierstaker et al. 2001). An understanding of information systems will assist auditors in determining appropriate audit procedures that can reduce the complexity of audit activities, reduce pressure caused by time constraints and assist auditors in accelerating the duration and targets of audits. Then on the second item with an average level of 3.36 or an index value of 67.3. This means that functional auditors still have to improve their innovative roles in the form of additional skills and expertise in information systems, which support tax audits, which are still lacking based on the answers in the questionnaire statements. This result also means that applying technology in tax audits is challenging to touch what the Examiner wants. Circular Letter number SE-65/PJ./2013 concerning guidelines for the use of Audit Methods and Techniques has included TABK (computer-assisted audit technique) as one of the techniques that can be carried out in tax audits. Uluru et al.'s (2020) research prove the significance of TABK with audit quality. Moon MJ, Lee J, Roh CY (2014) stated that the tax audit system using IT is very significant with the effectiveness of tax audits in Hong Kong. Drogalas, Karagiorgou (2015) stated that The use of information system technology tools in Greece could enable tax auditors to track tax violations properly, thereby contributing to increasing the effectiveness of tax audits, so that better training is needed for tax inspectors in the use of the system. Information. The second indicator, the suitability of tasks. This indicator is related to the statement of Technological Development in Audit, which can facilitate the Audit. The application of technology used in Tax Audit is following the organization's grand design. The first item has good response with an average of 4.0. This means that, in fact, the use of information technology, in the forms of applications in the Ministry of Finance, especially the Directorate General of Taxes, is very closely and significantly correlated. At the same time, the second item has an average of 3.4. This means that the use of information technology in tax audits still has to be further improved in the Functional environment of the tax auditors at the Regional Office of South Sulawesi and the KPP Madya Makassar. The third indicator is Long-Term Consequences, with two statements related to the benefits and concerns of the organization in the long term. This indicator has a mean response of 4.1. This shows that the Ministry of Finance, in this case, the Directorate General of Taxes, really understands the benefits of using information technology. In the long term, this has become a concern for the organization.

The theoretical implication of this research is that the use of information technology in tax audits provides benefits and convenience for tax auditors; this is following TAM theory, that users will use an easy-to-use technology. This statement is reinforced by several studies such as Babulu NL (2018), Nyabirande (2020),

Kristiyanto (2015), Bambang Sutriyanto (2019), Arfan Jiliansyah (2018), George Drogalas, Sorros Ioannis, Karagiorgou Dimitra, and Diavastis Ioannis (2015). ), Made Galih Masari and I Wayan Suartana (2019), Ajala Michael OO and Adegbie FF(2020), Thorne (2020), Zaki Baridwan et al. (2019), All these studies with differences, consistently show that technology in information systems correlated and provide benefits in tax audits, in audits.

#### 4 Conclusions

Based on the results of research and discussion, on this occasion, the researcher conveys several conclusions and suggestions as follows: Functional Competence of examiners has a positive and significant effect on the Quality of Tax Audits at the Regional Office of the Directorate General of Taxes in South, West and Southeast Sulawesi, and KPP Madya Makassar. Examiner's Functional Competence as integration of education, knowledge, experience, and expertise becomes the basis for collaboration for a Functional in carrying out their duties. The higher the functional competence of the examiner, the higher the quality of the Tax Audit. Auditor Integrity has a positive and significant effect on the Quality of Tax audits at the Regional Offices of the Directorate General of Taxes in the South, West, and Southeast Sulawesi, and KPP Madya Makassar. This study indicates that an honest, sincere, and dignified attitude will further strengthen functional integrity in making decisions related to consistency in carrying out audits to ensure the quality of tax audits. The utilization of information technology has a positive and significant effect on the quality of tax audits at the Regional Office of the Directorate General of Taxes in South, West, and Southeast Sulawesi, and KPP Madya Makassar. The results of this study have answered the problems and hypotheses in this study. If information technology is carried out properly, it will improve the quality of Tax audits.

To improve the competence of the functional examiner, based on the research findings, it is suggested that the functional competence of the examiner should be improved through training, education, and workshops to improve the skills and expertise of the functional examiners. The integrity of the examiner must be improved again, especially on items of professional responsibility, so that the examiner can maintain consistency and commitment to his duties and responsibilities. The utilization of information technology must be improved and always cultivated in the organizational environment to adapt to the global business environment. It is suggested that technological innovation should be improved again and following the problem of tax audits. It is suggested that the adoption of technology should be adjusted to the ability and capacity of the examiners. It is also recommended that the use of increasingly sophisticated technology will be more intense in the long term, and the funds will be beneficial for tax audits.

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