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AUDIT PLAN AS AN INSTRUMENT TO IMPROVE THE EFFECTIVENESS OF TAX AUDITS

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Abstract:
Tax audits are an integral part of implementing the self-assessment system. The tax audit phase begins with preparatory activities, such as developing an audit plan. The audit plan encompasses several activities that must be carried out as a guideline for conducting tax audits. This study aims to determine the role of audit plans in improving the effectiveness of tax audits, particularly during the planning stage. This research used a descriptive qualitative approach, involving in-depth interviews with tax auditors and data analysis using the NVivo application. The results indicate that problem identification has been developed for each audit assignment based on available data and information. A risk-based audit plan strategy is implemented to direct the audit focus and ensure the application of methods, techniques, and procedures to obtain competent and sufficient evidence. The use of technology, such as the Derik application, facilitates audit plan development and more structured risk identification. Currently, detailed and focused audit plans help improve audit effectiveness by providing a deterrent effect and successfully obtaining competent and sufficient audit evidence that can be accounted for in the event of a tax dispute. However, the audit team's utilization of audit plans is still suboptimal, impacting audit effectiveness. This study recommends strengthening the implementation of risk-based audit plans and optimizing technology in tax audits.
Keywords: Audit Plan, Tax Audit, Effectiveness, Competent Evidence.

INTRODUCTION

The self-assessment system currently implemented in Indonesia requires every taxpayer to calculate, pay, and report the amount of tax payable for each tax period in accordance with their actual conditions (Bakti, 2010). The current characteristics of taxpayers pose a challenge to tax compliance. Law enforcement is quite effective in increasing formal compliance, but has not been effective in increasing material compliance (Romadhaniah, 2019).

Tax audits, as an integral part of the implementation of the self-assessment system, play a crucial role in assessing taxpayer compliance. Tax audits, as part of law enforcement, are also used to ensure taxpayers fulfill their tax obligations, thus providing a deterrent effect, especially for taxpayers who misreport their tax obligations (Nugrahanto, 2018). Tax audits that detect fraud and are conducted effectively can increase voluntary tax compliance. Effective tax audits can increase tax compliance, while ineffective tax audits have no impact on the taxpayers' tax compliance (Kasper, 2022).

In an effort to enforce the law and increase tax revenue, the Directorate General of Taxes continues to develop audit strategies and focuses, hoping to achieve an effective audit process (Yulianto, 2023).

Increasing the ratio of taxpayers audited is expected to improve tax compliance and enhance fairness in tax collection (Dina K. Sari, 2022). The DGT's ACR realization data from 2016 to 2020

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showed 1.41%. According to Lemgruber et al. (2015), this figure can still be improved, as the ideal ACR limit is 3%-5%, which can impact voluntary compliance and reduce tax evasion.

Table 1. Audit Coverage Ratio of DGT

Year	Corporate Taxpayer			Individual Taxpayer		
	Mandatory SPT	Checked	ACR (%)	Mandatory SPT	Checked	ACR (%)
2016	1.215.417	24.308	2,00	2.133.215	7.680	0,36
2017	1.215.417	34.882	2,87	1.964.331	8.839	0,45
2018	1.188.516	38.405	3,23	1.964.331	12.235	0,62
2019	1,450,451	35,391	2.44	2.445.370	26.410	1,08
2020	1,472,217	35,589	2.42	3.042.548	33.842	1,11

Source: 2016-2020 DGT Performance Report

In a tax seminar organized by PKN STAN in 2024, law enforcement was discussed as one of the main factors that can motivate taxpayer tax compliance.

Currently, tax audit policies require every audit process to meet audit standards. One audit standard is audit preparation. To ensure a focused audit process and meet audit standards, during this preparation stage, the tax audit team is required to prepare an audit plan (Meliala, 2015). Within audit standards, the Audit Plan, also known as the audit plan, is a document that serves as a guideline and instruction for the audit team to conduct a focused and controlled tax audit, carefully designed according to the type of business and related tax aspects. Detailed information and considerations in determining the tax return items to be audited will require specific methods and techniques that must be incorporated into the audit plan document. Preparing a detailed audit plan is expected to provide guidance to the audit team in identifying potential tax irregularities and expediting the completion of the tax audit process. Furthermore, examining all tax return items will influence the audit focus in detecting non-compliance in fulfilling tax obligations (Heykal et al., 2024).

This research is necessary to determine the appropriate strategy and develop an audit plan that considers risks based on taxpayer business activity indicators, taxpayer profiles, and the results of compliance data analysis sourced from external or internal sources obtained by the audit team. Furthermore, a thorough understanding of audit plan instruments for improving tax audit effectiveness for each tax auditor is essential to ensure the role of law enforcement, which can improve tax compliance and provide a deterrent effect, can optimize tax potential. This research is expected to provide new insights into the effectiveness of audit plan development, the competency requirements of tax auditors, and the identification of innovative strategies in audit implementation. Therefore, this research will provide input regarding the process of developing a risk-based audit plan to detect non-compliance in fulfilling tax obligations. Furthermore, this risk-based audit focus is expected to implement a law enforcement process that provides a deterrent effect for the audited taxpayer or other taxpayers, thereby achieving fairness and voluntary tax compliance.

In this study, the author attempts to formulate the problem in the form of research questions, as follows:

a. How is problem identification carried out during the preparation stage of a tax audit?
b. What is the strategy for developing an audit plan to obtain relevant and sufficient evidence?
c. How are methods, techniques, and procedures determined when developing an audit plan?
d. How does an audit plan contribute to the effectiveness of a tax audit?

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The objectives of this research are:

a. To understand the implementation of problem identification during the preparation stage of a tax audit.
b. To understand the strategy for developing an audit plan to obtain relevant and sufficient evidence.
c. To understand the determination of methods, techniques, and procedures in preparing an audit plan.
d. To understand the role of an audit plan in contributing to the effectiveness of a tax audit.

The scope of this research includes an analysis of the implementation of the preparation of an audit plan as an instrument in the examination regulated in the Regulation of the Director General of Taxes Number: Per-09/PJ/2010 that in the preparation activities of tax audits, an audit plan or so-called audit plan must be prepared by first conducting a problem identification analysis with a professional skepticism attitude to find indications of errors or fraud in the implementation of tax obligations. Furthermore, what strategies are carried out by the audit team in determining the items that are the focus of the audit and how this audit plan is able to find fraud and influence the results of the tax audit.

The benefits of this research are expected to contribute:

1. Theoretically, this research can contribute to scientific knowledge, especially in the field of tax audits.
2. Practically, this research is expected to provide input for the Directorate General of Taxes (DGT) to improve policies, regulations, and procedures in conducting audits, which will impact tax compliance.

The self-assessment system in taxation empowers taxpayers to calculate and report their tax obligations. However, to verify the accuracy of these reports, the tax authority is authorized to conduct audits. Tax audits are a law enforcement tool to ensure compliance, detect non-compliance, and increase state revenue (Arens, 2010; Gunadi, 2020; Sari, 2012).

In the context of law enforcement, the concept of public enforcement of law explains that public officials play a role in detecting violations and imposing sanctions in an effort to increase taxpayer compliance (Polinsky & Shavell, 2000; Riyadi, 2021). For audits to run effectively, sound audit planning is essential. Audit planning helps auditors determine procedures, methods, and high-risk areas so that audits can be conducted efficiently (Davidson & Gist, 1996; Gunadi, 2020).

The effectiveness of tax audits is influenced by the quality of human resources, audit methodology, technology utilization, clear regulations, and the level of taxpayer compliance. Indicators of success can be seen from increased compliance, additional tax revenue, and detection of tax evasion (Rizal, 2022). In this regard, agency theory, planned behavior, and internal control theory provide a conceptual basis for understanding the interactions between the government, auditors, and taxpayers, as well as the factors influencing compliance and non-compliance.

A framework is a conceptual model of how theory relates to various factors identified as critical issues (Sugiyono, 2017). It provides guidance for obtaining tentative answers regarding the preparation of an audit plan. It serves as a means of determining the audit focus and strategy by determining the methods, techniques, and procedures to be implemented during the audit. The audit plan is expected to be focused and capable of detecting non-compliance, supported by relevant and valid evidence. Furthermore, with this risk-based audit plan, tax audit effectiveness will be achieved within the audit period, thus realizing an effective tax audit. Furthermore, the problems that have been raised can be created into a framework as follows:

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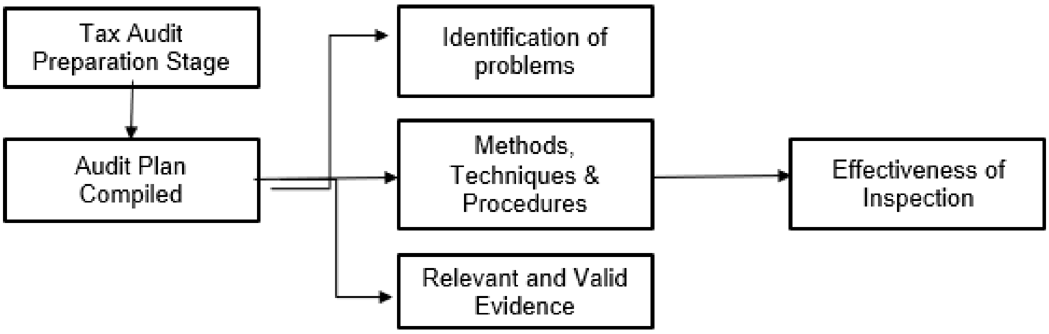

Figure 1. Framework of Thought

METHODS

Type of Research. This research was conducted using a descriptive qualitative method. Qualitative research is based on the philosophy of post-positivism, which is used to examine the natural conditions of an object, with the researcher as the key instrument, triangulation (combined) data collection techniques, and inductive data analysis.

In general, this descriptive qualitative method can be used to obtain a broad overview of the phenomenon or problem being studied, from diverse perspectives, and can be used to explore complex and subjective phenomena. However, the results of this qualitative research are generally not generalizable to a wider population.

Types and Sources of Data. The types of data in this research are primary and secondary data. Primary data is data collected by the researcher through methods such as interviews, observations, or trials specifically designed for the research purpose. This primary data is collected directly from relevant sources and obtained directly from informants/respondents or research subjects who understand the issues related to the implementation of strategic planning policies by the Directorate General of Taxes. This primary data is very useful because it is collected specifically for the research objectives being developed. Interviews were conducted with several tax auditors at several offices, namely:

1. Tax Auditor at the Nusa Tenggara Regional Office of the Directorate General of Taxes (NY)
2. Tax Auditor at the Sidoarjo Medium Tax Service Office (AH)
3. Tax Auditor at the North Cikarang Primary Tax Service Office (AM)
4. Tax Auditor at the East Jakarta Medium Tax Service Office (AB)

Secondary data, on the other hand, refers to data that already exists and was collected by another party before the research was conducted. This secondary data was obtained from sources such as notes, books, journals, reports, or the internet, collected by another party prior to the research. This secondary data was obtained from existing sources, thus eliminating the need for new data collection.

Data Analysis Techniques. Data were analyzed simultaneously with data collection through the processes of data reduction, data display, and data verification (Sugiyono, 2018). The data obtained and interpreted refer not only to the data itself, but also to the accompanying context. This allows researchers to provide broader interpretations of the data and generate meaningful and useful findings. In this data analysis, researchers used the Nvivo 12 Plus application.

Research Time and Location; Time. Research activities, including planning, data collection, data processing, and writing of the research report, were conducted from July 1 to November 20, 2024.

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Research Location. The research activities were conducted within the Directorate General of Taxes (DGT), specifically with tax audit functional officials (FPP) who had held their positions for more than ten years.

Research Instruments. Research instruments play a crucial role in a study, serving as tools for collecting data on the natural or social phenomena being studied, as described by Sugiyono (2015). Without appropriate instruments, researchers will have difficulty collecting the necessary data, which can ultimately hinder the smooth running of the research process.

In this study, data was obtained from various sources, including informants, events, and documents. Each data source was selected according to the research focus, ensuring that only relevant data was analyzed, while irrelevant data was ignored. Interviews with informants were conducted separately at different times, using an interview guide that included open-ended questions. This allowed informants to respond freely and convey information from their perspectives. The results of these interactions were then analyzed using a qualitative approach.

Data Collection Method. According to Sugiyono (2017), data collection techniques are a crucial aspect of research, as they aim to gather data that aligns with the research needs. In this case, primary data was obtained through interviews with several informants selected by the researcher based on certain criteria, such as understanding and competencies relevant to the research topic. Through these interviews, the researcher was able to directly hear the responses and views of the informants. Interviews with the informants were conducted using Zoom meetings.

Data Analysis Method. The data analysis stage is a crucial step in research, where the collected data is processed to answer the established research questions. Data obtained from recorded interviews was then transcribed. Open-ended, qualitative data was analyzed using a descriptive qualitative approach. In this process, the Nvivo 12 Plus application was used as an aid in coding and visualizing the data, facilitating data analysis.

RESULT AND DISCUSSION

Problem Identification Implementation in the Tax Audit Preparation Stage. The tax audit process consists of three stages: preparation, implementation, and reporting of audit results. Tax audits are part of the implementation of the theory of public law enforcement, which explains that government policy requires agents (tax auditors) to test compliance with tax obligations and impose administrative or criminal sanctions for violations or non-compliance.

In the audit preparation stage, after receiving an official memorandum to conduct an audit of a taxpayer, the tax audit team, namely the supervisor, is required to prepare an audit plan, often referred to as an audit plan. This audit plan serves as a guideline for the audit team in carrying out tax audit activities. The audit plan details the tax return items to be examined based on the results of the problem identification.

The problem identification process begins with the collection of data and information from internal and external sources held by the Directorate General of Taxes. Internal data sources can be derived from data and information contained in the Directorate General of Taxes (DGT) internal systems, including the SIDJP application, Approweb, APISETA, and Derik. External data and information can come from various sources, including mass media, stock exchange data, population data, internet media data, B2B databases, Orbis, OSIRIS/ORIANA, and other sources related to taxpayers' business activities to obtain information related to their business activities and related tax obligations.

In addition to internal and external data, the data collection process during the audit preparation stage also utilizes information from account representatives (ARs), who are authorized

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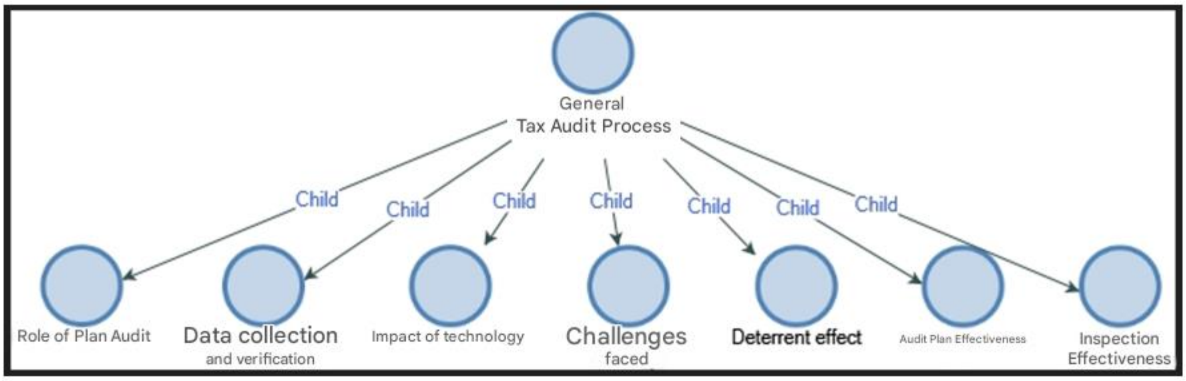
to oversee taxpayer tax compliance. This is done routinely through financial statement analysis, the preparation of taxpayer profiles and tax aspects, and visits to taxpayers' businesses. Interviews with ARs are conducted to gather information regarding taxpayer profiles, business processes, financial statement data, tax returns, and all tax benefits previously granted to taxpayers. Furthermore, data from previous tax audits, including legal remedies filed by taxpayers, serve as sources for the audit team in identifying issues.

Based on the data and information obtained, the supervisor will analyze all data and identify the reasonableness of the data and information compared to the tax return data reported by the taxpayer for the tax year being audited. Therefore, data, analysis results, and problem identification are crucial for supervisors to determine which tax return items will be the focus of their tax audits.

Interviews with informants AM, AH, NY, and AB explained that currently, all tax audit processes require an audit plan document before an Audit Order (SP2) is issued.

According to audit plan theory, the planning stage is a crucial stage in conducting an audit, as good planning determines the success of achieving the audit objectives. Similarly, in tax audits, the preparation stage and determination of tax return items to be audited are crucial in achieving the audit objective, namely, assessing taxpayer compliance with tax obligations, both periodic and annual tax returns.

From interviews with informants and processed using the Nvivo application, the audit plan process is understood to be.



Source: Processed by researcher, 2024

Figure 2. General tax audit process

Informant AH explained that the problem identification stage is crucial for audit results, which are able to identify non-compliance with taxpayers' tax returns. However, he acknowledged that the data and information analysis process is often hampered by the limited data and information obtained by the Directorate General of Taxes (DGT), and there are still taxpayers for certain types of businesses whose data is not available. Despite limited data availability, the audit team, in this case the supervisor, is still required to conduct an analysis based on the available data and identify problems in order to determine which tax return items will be examined, including determining the methods, techniques, and procedures to be implemented by the audit team. According to informant AH, the importance of problem identification and data and information analysis is as follows:

“Yes, actually, problem identification is the most crucial. Because we need to understand the business process. Well, sometimes, if we just read about business processes on paper, it's just a few types. It's actually important here to look at reports or talk with the AR or the head of the supervisory

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section. They should have already visited. Regardless of the nature of the visit, at least we have initial information."

Speaker AH also explained that the Derik application is very helpful in preparing audit plans, particularly during the problem identification stage, because it provides comprehensive data and information in one application.

"Comparative financial reports can be compared. This can be very helpful during implementation, evidence collection, and processing. However, if we're talking about finding corrections, that's not possible yet, as it's for taxpayers who have been audited frequently."

Furthermore, NY, a resource person, explained the data collection process, explaining that the problem identification process is often hampered by data and information limitations. Therefore, the problem identification process is compiled based on the available data and information, while still determining the tax return items to be audited, along with the methods, techniques, and procedures used. With this limited data and information, the audit team can maintain a focused audit by modifying the audit plan if different conditions arise during the audit at the taxpayer's premises. According to NY, the availability of taxpayer data and information in the regions is very limited. Therefore, even with the Derik application, the problem identification results are still incomplete and need to be supported by data and information found during the audit at the taxpayer's premises.

Resource person AM explained that currently, preparing an audit plan, which begins with analysis and problem identification, is much easier thanks to the Derik application. The Derik application includes various financial statement analyses, tax payment data, input VAT data, and general irregularity analysis results. Furthermore, if supervisors wish to add additional analysis results, an additional menu is provided. Similarly, for determining methods, techniques, and procedures through the Derik application, supervisors can easily add information, allowing for prompt completion of the audit plan, although some conditions may require adjustments.

A similar opinion was expressed by informant AB, who stated that the audit plan preparation process is now a mandatory procedure and is routinely implemented for every taxpayer audit assignment. For similar cases, the audit plan may be the same as in previous years, so the examination of SPT items, along with the methods, techniques, and procedures employed, will likely be the same.

According to informants AH, AB, AM, and NY, the main obstacle in identifying problems is limited data and information related to the taxpayer's business activities. This situation results in inaccurate problem identification results, making it difficult for supervisors to determine the audit focus. This situation results in the audit team not determining the audit focus in some audit assignments, and the audit is conducted on all SPT items.

In relation to the Theory of Planned Behavior, the audit team's actions can be influenced by various motivations, as can the implementation of audit standards. The varying considerations of audit teams in preparing problem identification are closely related to their motivation, experience, and knowledge. Therefore, the Derik application facilitates a more focused problem identification process that takes into account the results of internal and external data and information analysis.

Thus, according to all sources, the problem identification process during the audit preparation stage has been implemented as part of the audit preparation phase. The Derik application, developed by the Directorate of Audit and Collection (Dit.P2) of the Directorate General of Taxes Head Office (KPDJP), significantly assists in identifying problems and determining tax return items to be audited. However, in practice, the problem identification process remains unfocused and is

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heavily influenced by the experience, knowledge, and availability of data and information from the taxpayer being audited.

Audit Plan Development Strategy to Obtain Relevant and Sufficient Evidence. Audit evidence is data and information obtained or discovered during an audit related to the Periodic or Annual Tax Return (SPT) reports and their supporting documents submitted by the taxpayer. The audit evidence found or obtained must be based on sufficient competent evidence. Competent evidence is valid and relevant, while still considering the principles of fairness and customary business or transaction practices for taxpayers who have transactions with affiliated parties (such as those with special relationships).

Audit evidence is considered valid if the evidence found can be relied upon to conclude a fact. Three factors influence the level of validity of evidence: the degree of independence and qualifications of the source of the evidence, the conditions under which the evidence was obtained, and the method of obtaining the evidence. Besides validity, audit evidence must also be relevant, meaning the evidence found must relate to the items of the SPT being audited as stated in the audit program.

In a tax audit, in addition to valid and relevant evidence, sufficient audit evidence is required to ensure the audit results are accountable. Sufficient evidence is sufficient evidence to support the audit findings. Adequacy is related to the professional judgment of the Tax Auditor.

The process of finding this evidence begins with the preparation of an audit plan, which explains how evidence will be obtained in a tax audit. At this stage, after the supervisor determines the tax return items to be audited, the audit plan also defines the methods, techniques, and procedures to obtain competent and sufficient evidence.

According to sources AM and AH, during the preparation of the audit plan, after the items to be audited have been determined, the supervisor also determines the methods, techniques, and procedures to be implemented. The strategy for determining the audit method is determined based on the data and documents to be borrowed from the taxpayer. There are two methods that can be applied: the direct method and the indirect method. The direct method involves examining supporting documents directly related to the tax return items being audited. For example, for the sales item, the documents to be borrowed include sales ledgers, bank statements, invoices, delivery notes, and other documents related to the taxpayer's sales process, depending on the type of business. The indirect method involves examining books, records, and documents not directly related to the tax return item being audited. For example, to test the sales item, the audit team tests the raw material inventory card and performs unit/volume testing. Other indirect tests can also be conducted using a ratio approach. To test the validity of sales, the gross profit ratio approach is used. Therefore, the results of this test cannot be confirmed as accurate and are only estimates, so there is no direct evidence to use as a basis for audit findings.

In determining this competent and sufficient evidence, the audit team also implemented a strategy of utilizing the results of the risk analysis in the hope of identifying items at risk of unreported tax liabilities. According to NY, a risk-based audit plan can speed up the audit completion time because competent and sufficient evidence can be collected more quickly. NY's source also explained that with the right risk analysis strategy, the audit will focus on gathering evidence based on the procedures established in the audit plan. The second strategy implemented in conditions of limited data, the strategy is to determine the general SPT items to be tested. After the audit is conducted at the taxpayer's premises, if different conditions are found, the audit plan will be changed with the approval of the Head of the Audit Implementation Unit (UP2). According to NY, during the audit at the taxpayer's premises, BAPK and inspections can be carried out so that

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data and information can be identified that correspond to the actual conditions according to the taxpayer's business activities. After the data and information are collected, the audit team determines the type of competent and sufficient evidence that can be used as the basis for testing the SPT items. In gathering this data and information, the source, NY, explained:

"We detail it, like, what type of business are you in? What data do you have? We ask for a clear explanation. After that, we clarify it. We give them time to, what do we call it? Prepare the data. During the BAPK, we actually type it and discuss it. "Oh, so this is the data that's available. This is the data that's available." After that, usually, if I have a request for data, we create it there. Sometimes it's different from before, maybe. In the past, audits came with a request for data, like ABCDE, that's just a general rule. Now, after the summons, we create a data request. That's specific. In accordance with the BAPK."

The strategy of finding competent and sufficient evidence after conducting an on-site audit of the taxpayer was proven to be very effective, allowing for focused examination of the SPT post, supported by competent and sufficient evidence.

When we relate this to the Theory of Planned Behavior, the audit team's strategy demonstrates a process influenced by attitudes, subjective norms, and control in the tax audit process. The strategy described by NY demonstrates a professional attitude capable of finding solutions when limited data is available from the taxpayer being audited. Furthermore, the development of an audit plan focused on specific tax return items demonstrates the supervisor's oversight (control) during the audit process, enabling them to examine tax return items and implement procedures as outlined in the plan.

Furthermore, tax auditors who follow a risk-based audit plan will be more focused and thorough in identifying competent and sufficient evidence related to the tax return items being audited. The initial procedure in obtaining competent and sufficient evidence is to determine which documents, books, and records will be used to examine the tax return items. According to NY, books, records, and documents to be borrowed require detailed and clear proof of borrowing, including the type of document, number of pages, document name, etc., as stated:

"We provide very detailed receipts. For example, I specify the ledger and the type. If it's a physical document, what's the ledger, what's the item name? Sometimes I count all the pages, and write down the total number so it's clear. For soft copies, sometimes it's the hash number. What file is this? ...WP sometimes says, 'I never gave it, this isn't that file, so we've been keeping an eye on it so it doesn't get lost,' and so on. That includes the source, so that's the source, although sometimes I do it, sometimes I ask for help. There are forensic experts here, and the files are quite large, so we ask for help, so we just ask for the numbers, and then we create a receipt. For emails, we also do the same thing, emails dated so and so."

According to NY, he also explained the importance of creating detailed loan receipts for evidence in court if the taxpayer files a legal action against the audit results.

According to AH, the process of finding competent and sufficient evidence must begin with the preparation of an audit plan. Once the SPT item has been determined, the supervisor is required to determine the audit methods, techniques, and procedures. Methods, techniques, and procedures are crucial in determining which documents will be borrowed during the audit to support the SPT item review. According to AH, the process of determining which documents to borrow requires special consideration based on the initial analysis of problem identification. AH stated:

"Taxpayers who have been audited frequently already have a deterrent effect or lessons learned, and they will certainly improve. Likewise, taxpayers who have received frequent warnings or SP2DK (Revised and Exempted from Taxpayers). Indeed, those who are better able to identify

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corrections or things that seem out of the ordinary are more likely to do so through financial statement analysis. It's just an initial trigger."

From this explanation, it is clear that competent and sufficient evidence can be gathered through problem identification results as an initial indication in determining the reasonableness of the SPT item being audited.

According to AM, the determination of the type of documents to be audited depends heavily on the SPT item being audited. Generally, methods, techniques, and procedures already have standard guidelines (templates), so supervisors simply follow these existing guidelines when determining which documents to borrow. It was also explained that the Derik application already has standard guidelines for audited documents; however, supervisors may still add new documents related to taxpayers' business activities. AB also stated that determining the types of documents to be borrowed was straightforward and the audit team understood them.

Therefore, in determining which documents to borrow and how to obtain competent and sufficient audit evidence, the supervisor's role and the audit team's agreement to adhere to the audit plan will assist in collecting competent and sufficient evidence. Another factor is the audit team's experience in conducting audits for taxpayers with similar business types, which also influences the determination of which documents to borrow to obtain competent and sufficient evidence. Furthermore, the Derik application can assist the audit team in providing structured data, making the process of finding competent and sufficient evidence easier.

Determining Methods, Techniques, and Procedures in Developing an Audit Plan. Supervisors prepare audit plans (audit plans) with several stages, starting with analyzing internal and external data, determining the tax return items to be audited, and determining the methods, techniques, and procedures for auditing. Audit methods are the audit techniques and procedures performed on books, records, and documents, as well as data, information, and other information. There are two audit methods: direct and indirect. The direct method involves document testing conducted on documents directly related to the tax return item being audited. The indirect method involves testing documents and supporting evidence indirectly related to the tax return item being audited. Furthermore, audit techniques are the methods for gathering evidence, testing, and/or providing proof developed by the tax auditor to verify the accuracy of the items being audited. Audit procedures are a series of steps within an audit technique, consisting of detailed instructions, usually written in the form of instructions, to be carried out by the tax auditor. From the definition above, it can be seen that when the supervisor determines the tax return items to be audited, the types of methods, techniques, and procedures to be implemented in the audit process have already been determined.

According to AM, after determining the tax return items to be audited, the Derik application already includes the appropriate methods, techniques, and procedures for auditing the specified tax return items, allowing supervisors to simply select the method and audit technique appropriate to the tax return item being audited. AH and NY similarly stated that audit methods and techniques can change based on the data and circumstances encountered during the audit at the taxpayer's premises. If conditions differ from the plan, the audit team can immediately amend the audit plan and seek approval from the head of the UP2. However, AM disagreed, stating that audit plan changes are rare because most tax return items are already designated for audit using the methods and techniques established in the Derik application.

According to AB, the determination of methods, techniques, and procedures is tailored to the tax return items to be audited, and this choice is made by the supervisor using professional judgment.

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According to NY, clear methods, techniques, and procedures will assist the audit team during the audit implementation phase, including when conducting audits at the taxpayer's premises, as explained:

"The audit plan is already clear about what we're asking the taxpayer for. When we received the SP2, it was clear what methods we'd use, what techniques, and what procedures. Now we're moving on to the WIP. We're going to the WIP, like yesterday. We asked for a large bank. They said they needed authorization to collect data. Even within their internal system, we asked for a financial statement because it's tax. They said they had to request a ND first. That made things difficult for us."

Therefore, in determining the audit methods, techniques, and procedures, the supervisor only needs to adjust them to the tax return items being audited. If conditions change after the audit at the taxpayer's premises, the audit team will adjust to the available data and information through a revised audit plan.

What is the role of an audit plan in contributing to the effectiveness of tax audits?. An audit plan is a document containing information ranging from problem identification, determining tax return items to be audited, and determining the methods, techniques, and procedures to be implemented in the tax audit. The purpose of preparing an audit plan is to serve as a guideline and control tool for supervisors, ensuring that the audit process is running effectively and efficiently.

Tax audit effectiveness is the level of success of a tax audit in achieving its stated objectives, namely testing taxpayer compliance with tax obligations. The tax compliance to be tested includes the accuracy of tax returns, the accuracy of tax calculations, the accuracy of tax payments, and the accuracy of supporting evidence for tax returns, in detecting and preventing tax evasion. Several factors can influence the effectiveness of a tax audit, including:

a) Human Resources (HR): The competence, experience, and integrity of the tax audit team significantly influence the effectiveness of a tax audit. Supervisors and team leaders, as the authors of the audit plan, generally possess high levels of competence, experience, and integrity, allowing the audit plan development process to focus on tax return items based on the identified problems. According to NY, AM, AB, and AH, supervisors who prepare audit plans generally have over 10 years of audit experience. This experience will enable them to determine the audit focus and determine the tax return items to be audited.
b) Audit process and methodology: Systematic and risk-based audit methods, techniques, and procedures can increase the effectiveness of tax audits. Systematic determination of methods, techniques, and procedures also helps expedite the audit completion process. The appropriate methods and techniques established in the audit plan will facilitate planning for obtaining supporting evidence. According to NY, borrowing books, records, and documents during audits plays a crucial role in the tax audit process.
c) Technology and data/information: The use of information technology and data analysis can help identify high-risk taxpayers and expedite the audit process. The Derik application is currently available in the tax audit process, which assists auditors in analyzing data and information, facilitating problem identification. Furthermore, technology can help expedite data processing and data accuracy, thereby minimizing tax calculation errors.
d) Taxpayer compliance: The level of voluntary compliance influences audit outcomes. More compliant taxpayers tend to have more effective audits. The audit process will be completed more quickly if taxpayer compliance improves. This level of compliance naturally impacts audit risk.

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e) Regulations and Policies: Clarity and consistency of tax regulations and audit policies implemented by the tax authorities. Consistent tax policies also impact the audit process by minimizing differences in understanding of tax regulations. The audit process, which examines past tax obligations (post-audit), naturally requires a shared understanding between taxpayers and tax auditors.
f) Supervision and Evaluation: A robust monitoring and evaluation system monitors audit implementation and provides feedback for improvement. Continuous monitoring and evaluation of audit implementation, including the development of applications, are expected to support a better audit process and impact both the audited taxpayer and other taxpayers.

Based on several indicators of audit effectiveness outlined above, the audit preparation phase was well-executed, with each step of the audit plan being implemented. As stated by AH, the audit plan was developed through internal and external data analysis, problem identification, and determination of audit items. Furthermore, when developing the audit plan, supervisors utilized technology such as the Derik application, Approweb, and SPT data to accurately determine the audit focus based on the data collected. NY echoed this sentiment, who routinely assists in developing audit plans, utilizing internal data and the results of on-site audits of taxpayers when data limitations exist.

AH further stated that the audit plan serves as an initial guideline for the audit team in conducting tax audits and serves as a basis for supervisory control to ensure that audits are conducted within the stipulated timeframe. AM stated that an audit plan prepared with risk analysis will reduce the risk of repetitive and unfocused audits. NY stated that the audit plan assists supervisors in ensuring that audit procedures are implemented, thereby minimizing future tax disputes.

In tax audits, effectiveness can be measured by the extent to which the audit plan contributes to achieving the audit objectives. For example, if the purpose of an audit is to test compliance with tax obligations, the extent to which the audit plan is able to detect non-compliance and ensure the audit process is completed in a timely manner is crucial.

Currently, audit plans are not being optimally utilized by audit teams because they already understand the audit process in detail, including the application of methods, techniques, and procedures for conducting tax audits. Consequently, audit teams generally focus on specific items that must be audited. This situation can lead to a lack of focus in the audit process and increase the audit timeframe because the audit team examines all items on the SPT that are not listed in the audit plan.

This situation was explained by AM, who stated:

"The facts can be interesting or they can be quite painful. So, most supervisors have to remind or make an effort to our team leaders and team members to check the audit plan, not just follow the procedures. In reality, the audit plan prepared by the supervisor is rarely read by the team leader and team members. Unless we ask them to read it, to see what the critical points are. So if we just stay silent when they give us the SP2 complete with the audit plan, they only look for a phone number there so they can be contacted. Furthermore, the audit plan section that our colleagues read is only a comparison of two years, three years, and the same equalization. So they don't read the audit plan in detail."

The audit plan details the SPT items, the methods and techniques used by the audit team, and the audit procedures, but the audit team's focus is limited to taxpayer information and does not fully understand it. If there are questions or obstacles during the testing, the audit team will then review the audit plan data and match it to the required methods, techniques, and procedures. Source AM

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also explained, "Team leaders and team members rarely read our audit plans in detail. Especially for program audits, they won't read them that way. They already understand. When asked to test accounts receivable, they already understand. So, the audit team's audit procedures are already memorized, as it's repetitive work."

Interviews with sources AH and AM revealed that the effectiveness of the outputs indicated that audit plans assist tax auditors in identifying significant tax return items and identifying competent and sufficient supporting evidence that needs to be collected. Furthermore, sources AH and AM emphasized the effectiveness of the process. Audit plans, based on integrated data in the Derik application, help expedite audit plan preparation. With complete data and information, supervisors are able to determine the audit focus and the tax return items to be audited.

Furthermore, regarding the role of an effective and efficient audit plan, source NY explained the role of an audit plan in ensuring efficient and structured timing, ensuring the tax audit process adheres to the specified timeframe. Furthermore, tax audits are a process to test taxpayer compliance with tax obligations reported through periodic or annual tax returns. Tax audit guidelines emphasize the need for a systematic approach and findings supported by competent and sufficient evidence.

Regarding the effectiveness of audit plans for tax audits, several sources expressed similar opinions. AM, a resource person, explained that an effective audit plan must be systematically developed, detailing the steps and procedures in a structured manner, starting with data collection and risk analysis, and finally detailing the items to be audited. AH, a resource person, stated that a detailed and focused audit plan will enable the identification of competent and sufficient audit evidence. This competent and sufficient evidence is expected to achieve the audit's objectives, namely, to provide a deterrent effect and change taxpayer behavior toward greater compliance, thus achieving voluntary compliance. This opinion was confirmed by NT and AH, who stated that critical points in the audit plan will help determine which tax return items will be audited and the necessary audit evidence. Furthermore, AM and AH noted that the development of the Derik application is very helpful in determining the tax audit evidence to be obtained, ensuring that the evidence obtained is valid, relevant, and sufficient.

CONCLUSION

Based on the results of a literature review and interviews with key informants, the research on the role of audit plans in the tax audit process can be concluded as follows:

1. Problem identification is carried out in each audit plan preparation based on the results of internal and external data and information analysis. Furthermore, problem identification is also based on data collected from interviews with the AR and field observations conducted by the audit team, if necessary. The results of this problem identification will serve as the focus for testing and determining the tax return items to be audited.
2. The risk-based audit plan development strategy applied in developing the audit plan has been proven to assist auditors in finding competent and sufficient evidence. Determining the appropriate tax return items can increase the accuracy of findings and expedite the audit process. Another factor is the audit team's experience in conducting audits for specific types of businesses, which influences the selection of documents to be used to obtain competent and sufficient evidence.
3. The determination of audit methods, techniques, and procedures is determined by the supervisor after determining the tax return items to be audited. Technology integration, such as the Derik application, supports supervisors in developing focused and efficient audit plans.

However, in some cases, limited taxpayer data presents a constraint, requiring adjustments to the methods, techniques, and procedures after the audit team has conducted an audit at the taxpayer's business premises.

4. A detailed and focused audit plan can contribute to the effectiveness of tax audits and benefit supervisors in controlling the audit process. It can also be used to ensure procedures are implemented as outlined in the audit plan, thereby minimizing the likelihood of failure to prove the case if the taxpayer files legal action or files a tax dispute.

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