

The Influence of Auditor Competence, Utilization of Information Technology, and the Quality of Taxpayer Accounting Information Systems on the Quality of Tax Audits: An Empirical Study at the Jakarta Four Foreign Investment Tax Offices

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Article History

Received: 30-08-2026

Revised: 21-09-2026

Published: 30-09-2026

Keywords: Information Technology Utilization, Quality of Tax Audits, Taxpayer Accounting Information System Quality, Tax Auditor Competence

ABSTRACT

This study aims to analyze the effect of Tax Auditor Competence, Information Technology Utilization, and Taxpayer Accounting Information System Quality on the Quality of Tax Audits at the Foreign Investment Tax Office Four (KPP PMA Empat) Jakarta. This research employed a quantitative approach using a survey method. The population consisted of all tax auditors at KPP PMA Empat Jakarta, with a sample of 42 respondents selected through a saturated sampling or census method. Data analysis was performed using multiple linear regression to examine the partial and simultaneous effects among the research variables. The results indicate that Tax Auditor Competence, Information Technology Utilization, and Taxpayer Accounting Information System Quality have a positive and significant effect on the Quality of Tax Audits partially. Furthermore, these three variables simultaneously have a positive and significant effect on the Quality of Tax Audits. These findings indicate that improving tax audit quality requires synergy between human resource competence, optimal utilization of information technology, and the availability of a reliable taxpayer accounting information system.

INTRODUCTION

Taxes have role strategic in system state finances because be one of source main financing development, service public, and implementation government. In system *self-assessment* implemented in Indonesia, Taxpayers are given trust For calculate, pay, and report obligation taxation alone. Therefore that, is necessary mechanism effective supervision For ensure compliance taxation, one of them through inspection taxes (Nugrahanto & Alhadi, 2021; Pahala et al, 2024).

Development global economy and digitalization cause activity business the more complex, especially in companies multinational that has transaction cross- country, relations affiliate, use asset No tangible, and schematic *transfer pricing* . Conditions the cause inspection tax No Again Enough done through approach conventional , but need inspection based risk, technology , data, and evidence electronics (Maulana et al., 2024; Saragih et al., 2023).

Quality inspection tax No only determined by procedure examination , but also influenced by competence examiner , utilization technology information , as well as quality information obtained from Taxpayers . Quality audits need ability source Power human , support technology , and adequate data environment (Nugrahanto & Alhadi, 2021; Mersha et al., 2022).

Development reception tax national show that effectiveness administration taxation still become attention . After experience pressure during the pandemic , acceptance tax experience recovery and return achieve government targets .

Table 1. Development reception tax national 2020–2024

Year	Target/ outlook (Rp trillion)	Realization (Rp trillion)	Percentage achievements
2020	1,198.82	1,069.98	89.25%
2021	1,229.60	1,277.53	103.90%
2022	1,484.96	1,716.77	115.61%
2023	1,818.29	1,869.20	102.80%
2024	1,921.90	1,932.40	100.50%

Source : Ministry of Finance of the Republic of Indonesia, processed researcher .

Based on Table 1, the achievements reception tax experience fluctuations during 2020–2024 period . Achievements lowest occurred in 2020 at 89.25 % , while achievements highest occurred in 2022 amounting to 115.61 % . Conditions the show importance strengthening administration taxation , including inspection tax as instrument supervision compliance (Hartanto & Rahmiati , 2025).

Quality inspection tax No only seen from amount completed inspection , but also from accuracy time , accuracy correction , compliance to procedures , independence examiner , as well as quality documentation examination . Examination that is not supported strong evidence can increase risk disputes and lowering effectiveness supervision taxation (Nugrahanto & Alhadi, 2021).

Study This take objects at the Foreign Investment Tax Service Office Four (KPP PMA Four). Selection object the based on the characteristics of the Taxpayers being handled , namely company possible foreign investment own transaction cross- country, relations affiliate , use ERP systems , as well as need data processing in amount big . Condition the cause examiner need adequate competence , supporting technology , and quality good taxpayer information.

Four PMA KPP Data show existence change condition supervision during period research. Number of registered taxpayers experience increase , while number of active taxpayers experience decline.

Table 2. Development of Taxpayers at KPP PMA Four 2020–2024

Year	Registered Taxpayers	Active WP	Active WP Growth
2020	729	649	-
2021	729	636	-2.00%
2022	729	605	-4.87%
2023	729	588	-2.81%
2024	782	558	-5.10%

Source : Internal Data of KPP PMA Empat , processed researcher .

Table 2 shows that the Taxpayer is active experience decline from 649 in 2020 to 558 in 2024 , while number of registered taxpayers increase to 782 in 2024. Conditions the show existence dynamics administration taxation that requires supervision data - based and proper inspection target.

Besides the dynamics number of Taxpayers, performance The inspection by KPP PMA Four also showed existence fluctuations settlement inspection.

Table 3. Implementation inspection KPP PMA Four taxes 2020–2024

Year	SP2 Issued	Inspection Finished	Timely Audit Report	Percentage On time
2020	717	787	616	78.27%
2021	696	681	526	77.24%
2022	606	733	659	89.90%
2023	733	434	334	76.96%
2024	620	584	470	80.48%

Source : Internal Data of KPP PMA Empat , processed researcher.

Based on Table 3, the percentage proper completion of LHP time experience change during period research . Achievements highest occurred in 2022 at 89.90 % , while lowest occurred in 2023 amounting to 76.96 % . In 2024 it occurred improvement to 80.48%, however Still Not yet reach achievements 2022. Condition the show that quality inspection No only influenced amount examiner or availability technology , but also other necessary factors analyzed more carry on.

One of influencing factors to quality inspection is competence examiner . Competence covers knowledge taxation, skills technical , ability analytical , integrity , ethics , and experience examination . Research Budiyanto et al. (2021) showed that competence examiner influential positive to quality inspection tax.

In addition to competence, utilization technology information become factor important in support modern inspection. Technology allows examiner do data processing, matching information , testing transactions, and identification risk in a way more effective . Nugrahanto and Alhadi (2021) and Budiyanto et al. (2021) found that utilization technology information influential to quality inspection tax.

The next factor is quality System Information Taxpayer Accounting . A quality system capable provide accurate, consistent, integrated information, and own adequate documentation and *audit trail* . The quality of the SIA becomes important especially in companies with transaction complex and use ERP system because examiner depends on the quality of the available data (Sunarta & Astuti, 2023).

Study previously has discuss various influencing factors quality inspection taxes , such as competence , technology information , integrity , experience , complexity tasks and pressure time . However , research about the quality of the Taxpayer's SIA is still more Lots focus on quality information and performance organization , not yet Lots test its influence in a way direct to quality inspection tax.

Based on gap said , research This offer novelty through integration three factor main , namely competence examiner as aspect source Power humans , utilization technology information as aspect digitalization examination , and the quality of the Taxpayer's SIA as quality examination data environment . Third variables the tested at KPP PMA Empat which has characteristics of Taxpayers with level complexity tall.

Study This aim For analyze influence Competence Examiner to Quality Tax Audit , analyzing influence Utilization Technology Information to Quality Tax Audit , analyzing influence The quality of the Taxpayer's SIA towards Quality Tax Audit , as well as test influence third variables the in a way simultaneously at the KPP PMA Empat inspector.

RESEARCH METHODS

Study use approach quantitative with design explanatory approach the used Because study aim test connection empirical between Examiner Competence , Utilization Technology Information , and the Quality of Taxpayer's SIA regarding Quality Tax Audit . Data in the form of score numeric obtained through questionnaire and analyzed with technique statistics inferential . Explanatory design chosen Because study No stop at the description condition variables , but make an effort explain influence variables independent to variables dependent in a way partial and simultaneous (Ghozali , 2021).

Study implemented at the KPP PMA Empat Jakarta. Object study consists of on Competence Examiner (X1), Utilization Technology Information (X2), Taxpayer SIA Quality (X3), and Quality Tax Audit (Y). Competence Examiner measured through knowledge taxation , skills technical examination , ability analytical , integrity and ethics , as well as experience examination . Utilization Technology Information covering convenience use , usefulness , frequency use , effectiveness work , and speed data access . The quality of the Taxpayer's SIA includes quality system , quality information , data integration , reliability reporting and documentation system . Quality Tax Audit is measured through accuracy time , accuracy findings , SOP compliance , independence , and clarity documentation (Budiyanto et al., 2021; Nugrahanto & Alhadi, 2021; Sunarta & Astuti, 2023; Maulana et al., 2024).

Table 5. Operationalization variables study

Variables	Dimensions	Scale
Competence Examiner (X1)	Knowledge taxation ; skills technical ; ability analytical ; integrity and ethics ; experience inspection	Likert 1–5
Utilization Technology Information (X2)	Convenience usage ; usefulness ; frequency use ; effectiveness work ; speed data access	Likert 1–5
Taxpayer AIS Quality (X3)	Quality system ; quality information ; data integration ; reliability reporting ; documentation system	Likert 1–5
Quality Tax Audit (Y)	Accuracy time ; accuracy findings ; SOP compliance ; independence ; clarity documentation	Likert 1–5

Source : Adapted from Budiyanto et al. (2021), Nugrahanto and Alhadi (2021), Sunarta and Astuti (2023), and Maulana et al. (2024).

Population study is all over examiner tax nonsupervisors at KPP PMA Empat , totaling 42 people. Because the number population limited and all member population own relevance direct to object research , all population used as sample through saturated sampling technique or census. Thus, the number of respondents study is 42 examiners tax nonsupervisor.

The data consists of on primary and secondary data . Primary data was obtained through distributed questionnaires online to respondents , while secondary data obtained from KPP PMA Four documents , journal scientific , books methodology , as well as source relevant institutional . Five- level Likert scale used For measure answer respondents , starting from Strongly Disagree with score 1 to Strongly Agree with score 5.

Data processing is carried out using SPSS version 25. Stage First is testing quality instrument through validity and reliability tests . Validity test used For know ability every grains statement in represent constructs being measured . Reliability test done use *Cronbach's Alpha* For know internal consistency of the instrument . Instrument stated reliable if mark *Cronbach's Alpha* exceeding the specified acceptance limit (Ghozali , 2021).

Stage next is an assumption test regression consisting of on normality , multicollinearity , and heteroscedasticity . Normality used For evaluate residual distribution . Multicollinearity tested through mark *Tolerance* and VIF, with the model stated No experience multicollinearity if *Tolerance* > 0.10 and VIF < 10. Heteroscedasticity checked through pattern residual distribution on the graph *scatterplot* (Ghozali , 2021).

Testing hypothesis use multiple linear regression with equality :

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Information :

Y is Quality Tax Audit ;

a is constant ;

b1, b2, and b3 are coefficient regression ;

X1 is Examiner Competence ;

X2 is Utilization Technology Information ;
 X3 is Quality of Taxpayer's SIA; and
 e is factor error.

Influence partial analyzed using the t-test, the influence simultaneous tested using the F test, whereas the model's ability to explain variation variables dependent analyzed use coefficient determination of R^2 (Ghozali , 2021).

RESULTS AND DISCUSSION

Characteristics Respondents

All 42 respondents give answer complete to questionnaire research . The majority respondents are aged 40–49 years as many as 23 people or 54.76%, while 14 respondents or 33.33% aged 30–39 years and five respondents or 11.90% aged at least 50 years . A total of 30 respondents or 71.43% have S1/DIV education , 11 respondents or 26.19% have a master's degree, and one respondents or 2.38% have DIII education.

A total of 28 respondents or 66.67% played a role as member team and 14 respondents or 33.33% is chairman team. From the side experience , 31 respondents or 73.81% have Work as examiner tax more from ten years , while 11 respondents or 26.19% have experience six until ten years . The majority respondents also have intensity enough cases high , namely 19 respondents handle more of 20 cases per year and 18 respondents handles 11–20 cases per year.

Composition the show that respondents own experience quite professional long and has face development inspection from approach based document going to utilization application like *e-Audit* , APISETA, SIDJP, and technology data analysis . Conditions the give adequate basis for respondents For evaluate influence competence , technology , and AIS towards quality inspection.

Statistics Descriptive Variables

Analysis results descriptive show that all over variables get evaluation relatively high . Competence Examiner get achievement 91.17%, Quality Tax Audit of 87.94%, Utilization Technology Information of 87.38%, and the Taxpayer's SIA Quality of 80.87%. Although all over variables enter very good category in a way Overall , the quality of the Taxpayer's SIA is variables with mark lowest .

Table 6. Summary statistics descriptive variables study

Variables	Average	Percentage achievements	Category
Competence Examiner (X1)	4.56	91.17%	Very good
Utilization Technology Information (X2)	4.37	87.38%	Very good
Taxpayer AIS Quality (X3)	4.04	80.87%	Very good
Quality Tax Audit (Y)	4.40	87.94%	Very good

Source : Processed primary data , 2026.

On the variable Examiner Competence , indicators treatment fair towards Taxpayers obtaining achievements highest of 95.24%, while examinations carried out in a way systematic in accordance procedure reached 93.33%. Indicator lowest lies in understanding regulation taxation and capability inspect document in a way each of which reached 89.05%. Although become mark relatively lowest , all indicator still show very good rating.

Utilization Technology Information get achievements by 87.38%. Utilization technology For access tax data become indicator highest by 89.05%, while utilization technology in inspection data processing and speed access information get mark relatively lowest by 86.19%. Condition the show that technology has used on a regular basis, but aspect processing and speed access Still own room improvement.

The quality of the Taxpayer's SIA obtained value of 80.87 %. The system supports inspection , stability system , and use report For analysis get achievements by 81.90%. On the other hand , the documentation system of 78.57%, data consistency of 79.05%, and data integration of 79.52%. Findings the show that weakness relatively found in documentation and integration very necessary information in the process of searching transactions.

Quality Tax Audit obtained achievement of 87.94%. Ability guard independence become indicator highest by 91.43%, followed by objectivity inspection by 90.95%. Indicator transparency inspection obtained 80.95%, while ability explain stages inspection to Taxpayers obtaining 81.90%. Thus, independence and objectivity is strength main , whereas aspect communication can become focus repair.

Validity and Reliability Test

Validity test results show that all items in the variable Examiner Competence , Utilization Technology Information , Taxpayer SIA Quality , and Quality Tax Audit has mark correlation more big compared to mark comparator 0.361. Thus , all statement declared valid and capable used For represent construct research (Ghozali, 2021).

Reliability test results show all over variables own mark *Cronbach's Alpha* more from 0.90. Competence Examiner get value 0.955, Utilization Technology Information 0.923, Taxpayer SIA Quality 0.962, while Quality Tax audit reached 0.980. The results show instrument own very strong internal consistency (Ghozali, 2021).

Table 7. Reliability test results

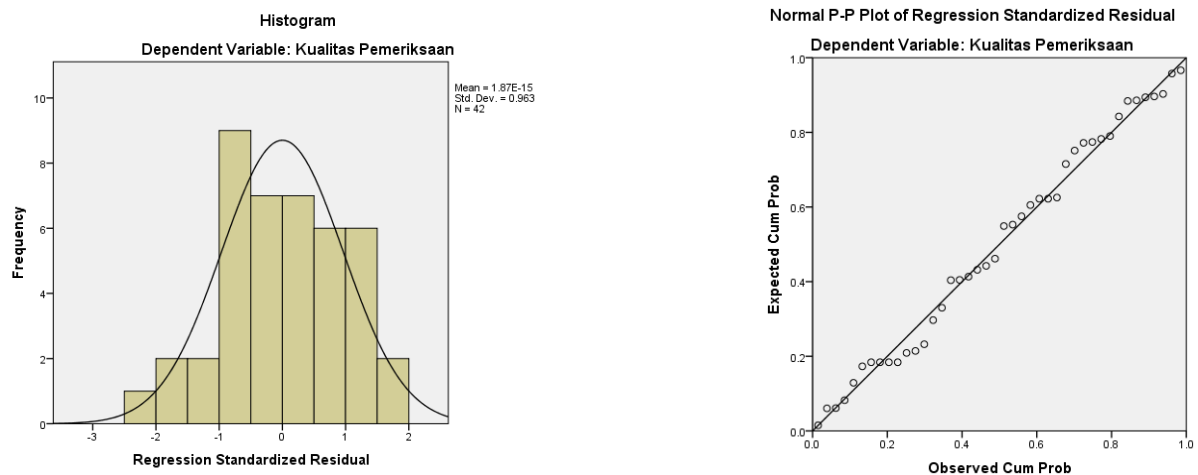
Variables	Cronbach's Alpha	Number of items	Information
Competence Examiner (X1)	0.955	11	Reliable
IT Utilization (X2)	0.923	12	Reliable
SIA WP Quality (X3)	0.962	12	Reliable
Quality Tax Audit (Y)	0.980	12	Reliable

Source : SPSS 25 Output, 2026.

Assumption Test Regression

Normality test results through histogram and *Normal Probability Plot* show that the residuals follow pattern normal distribution . The residual points are located relative around the diagonal line so that the model meets the assumptions normality (Ghozali , 2021).

Figure 1. Histogram and Normal Probability Plot



Source : SPSS 25 Output, 2026.

Test results multicollinearity show that all over mark *Tolerance* more big than 0.10 and all VIFs are greater small out of 10. Competence Examiner get *Tolerance* 0.481 and VIF 2.079, Utilization Technology Information get *Tolerance* 0.267 and VIF 3.752, while The quality of the Taxpayer's SIA obtained *Tolerance* 0.414 and VIF 2.416. Thus , the model does not experience problem multicollinearity (Ghozali , 2021).

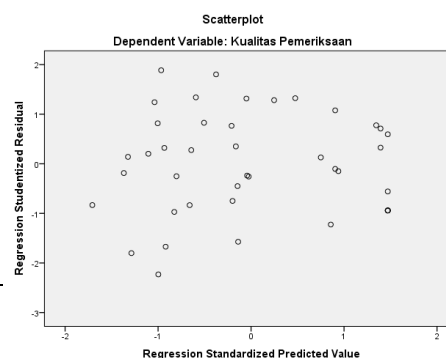
Table 8. Multicollinearity test results

Variables	Tolerance	VIF	Information
Competence Examiner	0.481	2,079	Not occur multicollinearity
Utilization of IT	0.267	3,752	Not occur multicollinearity
SIA WP Quality	0.414	2,416	Not occur multicollinearity

Source : SPSS 25 Output, 2026.

Heteroscedasticity test through *scatterplot* show that residual points are scattered in a way random above or below mark zero and no form pattern certain . Thus , no there is indication heteroscedasticity and the model meets assumptions homoscedasticity (Ghozali , 2021).

Figure 2. Scatterplot of heteroscedasticity test



Source : SPSS 25 Output, 2026.

Analysis Multiple Linear Regression

Regression results show that all over variables independent own coefficient positive to Quality Tax Audit . Competence Examiner own coefficient 0.275, Utilization Technology Information of 0.299, and Taxpayer SIA Quality of 0.182.

Table 9. Multiple linear regression results

Variables	B	Std. Error	Beta	t	Sig.
Constant	14,474	4,683	–	3,091	0.004
Competence Examiner	0.275	0.132	0.272	2,074	0.045
Utilization of IT	0.299	0.141	0.375	2,127	0.040
SIA WP Quality	0.182	0.089	0.288	2,039	0.048

Source : SPSS 25 Output, 2026.

Based on Table 9, it is obtained equality :

$$Y = 14.474 + 0.275X_1 + 0.299X_2 + 0.182X_3 + e$$

Information:

Y : Tax Audit Quality
 14,474 : Constant
 0.275 , 0.299, 0.182 : Coefficient
 X_1 : Examiner Competence
 X_2 : Utilization of IT
 X_3 : Taxpayer's AIS Quality

T-test

Table 10. T-Test Results

Variables	t count	t table	Sig.	Beta	Information
Competence Examiner (X1)	2,074	2,024	0.045	0.272	Significant
IT Utilization (X2)	2,127	2,024	0.040	0.375	Significant
SIA WP Quality (X3)	2,039	2,024	0.048	0.288	Significant

Source : SPSS 25 Output, 2026.

Based on t -test results (partial), all variables independent show influence positive and significant to Quality Tax Audit . Variables Competence The examiner (X1) has mark t count amounting to 2,074 > t table 2,024 with mark significance 0.045 < 0.05, so H_1 is accepted. This means that the more Good competence examiner so the more increase quality inspection tax.

Variables IT utilization (X2) obtains mark t count amounting to 2.127 > t table 2,024 with mark significance 0.040 < 0.05, so H_2 is accepted. Variable This own largest Beta value

which is 0.375, so that become variables that have influence most dominant partial to quality inspection tax.

Variables The quality of SIA WP (X3) has mark t count amounting to 2,039 > t table 2,024 with mark significance $0.048 < 0.05$, so H_3 is accepted . This show that the more Good quality system information accountancy must tax , then quality inspection taxes will also be the more increase.

F test

Table 11. F test results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	613,929	3	204,643	27,606	0,000
Residual	281,690	38	7,413		
Total	895,619	41			

Source : SPSS 25 Output, 2026.

The results of the F test show calculated F value amounting to 27,606, more big from F table 2.85, with significance $0.000 < 0.05$. Thus , Examiner Competence , Utilization Technology Information, and the Quality of Taxpayer's SIA in general simultaneous influential significant to Quality Tax Audit so that H_4 is accepted.

Coefficient Test Determination

Table 12. Coefficient results determination

R	R Square	Adjusted R Square	Standard Error of the Estimate
0.828	0.685	0.661	2.72266

Source : SPSS 25 Output, 2026.

Coefficient determination produces an R Square of 0.685. This means that the three variables independent capable explains 68.5% of the variation Quality Tax Audit , while the other 31.5% influenced other factors outside the model. Adjusted R Square of 0.661 indicates ability fixed model explanation Enough strong after customized with amount predictor.

R^2 value of the study by 68.5% relative in line with Budiyanto et al. (2021), which produced an R^2 of 67.2% for competence functional , integrity , and utilization technology information . Similarities the show that quality inspection have strong relationship with factor source Power humans and technology . However , research This add The quality of the Taxpayer's SIA so that the model also participates take into account quality data environment from object inspection.

Study can it is said succeed answer set goals Because all over hypothesis can tested and all proposed relationship get support empirical . Although Thus , the value significance partial is at relatively near with a limit of 0.05, namely 0.045 for Examiner Competence , 0.040 for Utilization Technology Information, and 0.048 for The quality of the Taxpayer's SIA. Therefore that , generalization results need done in a way be careful , especially Because study only covers one KPP and 42 respondents.

Remaining variations by 31.5% shows that quality inspection Still can influenced other factors.

Discussion

Influence Competence Examiner to Quality Tax Audit

Findings the show that the examiner who has knowledge , ability technical , integrity , experience , and capacity more analytical Good will more capable carry out the inspection process in a way systematic . In KPP PMA Empat environment , capabilities it is very important Because examiner can face to face with transaction cross- country, relations affiliation , and complex data structures . Research results consistent with Budiyanto et al. (2021) who found competence functional influential positive to quality inspection tax.

research results are also consistent with Harfadhilah and Firmansyah (2024), who found competence examiner give contribution positive to quality examination . Similarity the show that competence still become factor base quality examination on various environment work . The difference is , research Harfadhilah and Firmansyah integrate professionalism , whereas study This test competence together technology information and quality of Taxpayer SIA.

Descriptive data support results inferential those . Competence Examiner get achievement of 91.17%, the highest among all over variable . Indicator treatment fair against Taxpayers reached 95.24%, while inspection in a way systematic in accordance procedure reached 93.33%. On the variable dependent , independence and objectivity also obtained achievements highest . Relationship pattern the show that ability professionalism and integrity own role important in guard quality inspection.

Implications from findings the is development competence examiner need done in a way sustainable training should No only focus on change regulations domestic , but also on taxation international , *transfer pricing* , transactions affiliate , analysis digital information , and understanding against ERP. Examiner with capacity the will more Ready face the complex characteristics of PMA Taxpayers (Harfadhilah & Firmansyah, 2024).

Influence Utilization Technology Information to Quality Tax Audit

The results support Nugrahanto and Alhadi (2021), which shows that use technology information help examiner obtain data in a more fast , carry out testing in a way more systematically , and improve quality documentation inspection . Technology allows examiner do processing large volumes of data is difficult done use manual approach .

Findings research is also consistent with Maulana et al. (2024), who found that utilization technology information and *risk-based audit* influential to quality inspection tax . The difference lies in the model structure . Maulana et al. places technology together *risk-based audit* , whereas study This put technology together competence and quality of Taxpayer's SIA. Although thus , both study show direction the same influence.

In a way descriptive , Utilization Technology Information get achievements by 87.38%. Technology has Lots utilized For access tax data and use it routinely during the

inspection process . However , data processing and speed access Still own relative achievement more low . Findings the show that availability technology Already adequate but improvement performance Still can done through integration systems and improvements capacity analysis.

Handayani and Norhayati (2025) explain that audit technology is capable increase efficiency and accuracy through automation processing information . In context of KPP PMA Four , technology can used For support analysis transaction affiliate , identify anomalies , as well as speed up electronic data testing . Therefore that , act further suggested is strengthen integration application inspection and improvement ability examiner in use assisted audit techniques computer as well as data analytics.

Influence The quality of the Taxpayer's SIA towards Quality Tax Audit

Findings the show that quality inspection No only depends on the internal factors of the examiner , but also on the quality data environment from audited party . Integrated and documented system with Good allows examiner do reconciliation and testing in a way more efficient . On the other hand , weak documentation and incomplete data consistent increase time required For understand system and trace transactions.

The results relevant with Sunarta and Astuti (2023), who explain that quality of SIA is related with quality information accounting . The difference is , research Sunarta and Astuti placed quality information in context performance organization , whereas study This expand context the with show that SIA quality from Taxpayer side also has connection direct with quality inspection tax.

Descriptive data show The quality of the Taxpayer's SIA has lowest achievement by 80.87%. Documentation system get value of 78.57%, data consistency of 79.05%, and data integration of 79.52%. Findings the show that aspect documentation , consistency , and integration is the most relevant area for improvement.

The implication is that PMA Taxpayers need to ensure that ERP and AIS systems used own documentation data flow , *audit trail* , consistency inter-module , and system adequate reconciliation . For authorities tax , results This give base For consider strengthening guidelines electronic data needs in examination of Taxpayers who have system information complex.

Influence Competence Inspector , Utilization Technology Information , and the Quality of Taxpayer's SIA in general Simultan

Test results hypothesis fourth (H_4) shows that Examiner Competence , IT Utilization , and WP SIA Quality in General simultaneous influential significant to Quality Tax Audit with calculated F value of 27.606 and a significance of 0.000. The coefficient value determination (R^2) of 0.685 indicates that third variables independent capable explains 68.5% of the variation Quality Tax Audit at KPP PMA Empat .

Findings This show that quality inspection tax formed through combination between capability inspector , support technology and quality information from system Taxpayer

Accounting Competence examiner play a role through mastery regulations taxation and skepticism professional , whereas IT utilization supports complex transaction data analysis . In addition , the quality of SIA WP provides data and *audit trails* that help increase effectiveness of the inspection process.

Research result This in line with Budiyanto et al. (2021) who found that competence , integrity , and technology information capable explains 67.2% of the variation audit quality . Oladejo et al. (2025) also emphasized that effectiveness audit technology is highly dependent on competence users and the quality of the available data. While that, 31.5% of the variations have not been explained in the assumed model influenced other factors such as *time budget pressure*, complexity tasks and policies inspection organization (Mersha et al., 2022; Hartanto and Rahmiati, 2025).

Thus, the increase quality inspection tax need synergy between strengthening competence inspector, optimization technology information and repairs quality system information Taxpayer accounting.

CONCLUSION AND SUGGESTIONS

Study show that Competence Examiner influential positive and significant to Quality Tax Audit . The results show that quality inspection the more increase when examiner own knowledge taxation , skills technical , ability analytical , integrity , ethics , and adequate experience . In general descriptive , Competence Examiner get achievements highest of 91.17%, which shows that aspect source Power man is one of the strength main inspection process at KPP PMA Four.

Utilization Technology The information is also proven give influence positive and significant as well as is variables with standardized Beta the biggest . The results show that technology is factor strategic in PMA Taxpayer Examination , especially because of the volume and structure of the data that must be analyzed the more complex . Improvement quality examination due to That need strengthening integration application , speed access , data analytics , and ability examiner use audit technology in effective.

The quality of the Taxpayer's SIA has an impact positive and significant to Quality Tax Audit . Although get very good category , variable the own achievements relatively lowest by 80.87%. Weakness especially contained in the documentation system , integration , and data consistency . Conditions the show importance improvement quality *audit trail* , documentation systems and integration information that can support smoothness inspection .

In a way simultaneous , Examiner Competence , Utilization Technology Information , and the Quality of Taxpayer's AIS are capable of explains 68.5% of the variation Quality Tax Audit . Findings the strengthen view that quality inspection is results synergy between human , technology , and data environment . Thus , the increase quality inspection should done through approach integrated and not only focus on one factors.

Implications practical study is the need for DJP and KPP PMA Four strengthen development competence in the field taxation international , *transfer pricing* , transactions affiliates , data analysis , and ERP. In this aspect technology, integration application inspection and development ability analytic need Keep going reinforced. Meanwhile that , PMA Taxpayers need to increase quality documentation systems, data consistency, and *audit trail* For increase efficiency of the inspection process.

Study own limitations Because only using 42 examiners nonsupervisor at one KPP so that results study Not yet can generalized in a way direct to all over DJP environment . Primary data was also obtained through perception respondents , so that Still there is possibility subjectivity . In addition , the third variables study new explains 68.5% of the variation quality inspection so that Still there is other factors that have not been covered in the model.

Study upcoming recommended expand respondents to several PMA KPPs or The Regional Office of the Directorate General of Taxes added variables like pressure budget time, complexity tasks , support organization , experience , and policies examination. Approach *mixed method* can also be used with combine surveys and interviews deep so that connection statistics can explained based on experience current examiner and Taxpayers (Nugrahanto & Alhadi, 2021; Mersha et al., 2022).

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