

**THE INFLUENCE OF BEHAVIOR, MOTIVATION, AND INDEPENDENCE OF  
TAX INSPECTORS ON THE QUALITY OF TAX AUDITS  
WITH PERFORMANCE AS AN INTERVENING VARIABLE**

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ARTICLE INFO	ABSTRACT
<b>Accepted</b> : 02-08-2023	This study aims to analyze the influence of behavior, work motivation, and independence of tax inspectors on the quality of tax audits through tax inspector performance intermediaries. This research is included in descriptive quantitative research that prioritizes in-depth analysis of the data and facts found. The sampling technique uses the purposive sampling method for tax practitioners registered as members of the Indonesian Association of Academics and Tax Professionals, both employees who work in a company and tax consultants who have represented taxpayers in the tax audit process in DKI Jakarta with at least 3 years of work experience collected using questionnaires. The analysis technique used is Structural Equation Modeling (SEM). The results of the study show that behavior, work motivation, and independence have a positive and significant effect on the quality of tax audits. In addition, the performance of tax inspectors is only able to mediate the relationship between behavior and independence of the quality of tax whereas the performance of tax inspectors cannot mediate the relationship between work motivation and the quality of tax audits.
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## Introduction

State revenue sourced from the tax sector has now become the main source of state revenue compared to countries from other sources. Funds derived from state revenues are needed to finance development in various sectors such as technology, health, education, and many other developments carried out by the government.

To maximize tax revenue in financing development needs, the Directorate General of Taxes has set a strategic plan in the Decree of the Director General of Taxes Number KEP-389/PJ/2020 (Directorate General of Taxes, 2020). One of the DGT's policy directions and strategies in the strategic plan is through a strategy to strengthen tax supervision using selective audit depth and a more efficient process, where supervision is carried out by the government, one of which is by conducting tax audits. In practice, the tax audit process carried out by the Directorate General of Taxes does not always run smoothly and without problems. In this process, there may be differences in perception between tax inspectors and taxpayers in viewing an object of inspection. This difference in perception usually arises due to differences in interests between the two parties, where taxpayers want tax payments to be made as efficiently as possible to tax costs that must be incurred by the company but on the other hand tax inspectors have reasons to maintain state revenues and also meet state revenue targets from the tax sector so that tax inspectors

will try to produce corrections that may not be objective in assessing a case. The principle of fairness in conducting the inspection process that is not applied optimally can result in the quality of the resulting tax audit is not good. quality of the examination results can be seen from the tax dispute resolution data for 2014 - 2020 in Table 1.

**Table 1**  
**Tableispute Resolution 2014 - 2020 in the Tax Court**

No	Verdict	Number of Files							Total
		The year 2014	The year 2015	The year 2016	The year 2017	The year 2018	The year 2019	The year 2020	
1	Revocation	95	174	1.350	1.524	250	240	141	<b>3.774</b>
2	Unacceptable	859	1.187	1.782	701	1.053	621	573	<b>6.776</b>
3	Reject	2.454	2.294	2.900	2.600	1.997	2.388	2.507	<b>17.140</b>
4	Increase taxes due	1	13	8	1	9	1	6	<b>39</b>
5	Grant some	1.440	1.217	1.353	1.373	1.389	1.903	2.282	<b>10.957</b>
6	Grant it all	4.014	4.049	5.332	4.982	5.228	4.937	4.598	<b>33.140</b>
7	Membatalkan	37	94	128	50	37	76	21	<b>443</b>
<b>Total</b>		<b>8.900</b>	<b>9.028</b>	<b>12.853</b>	<b>11.231</b>	<b>9.963</b>	<b>10.166</b>	<b>10.128</b>	<b>72.269</b>

Source: (Tax Court Secretariat, 2021)

From Table 1, it can be seen from the total files in the tax court from 2014 to 2020 that as many as 33,140 disputes out of a total of 72,269 disputes, or 45.86% of disputes submitted by taxpayers were granted by the panel of judges. This is almost double the number of rejected disputes of 17,140. This shows that the quality of the examination results is not very good and many disputes should be resolved in the examination. The quality of this tax audit must be improved so that state revenue from the tax sector can be maximized.

The target of state revenue from the tax sector on the one hand is needed by the state to plan the budget, but on the other hand, this can affect the behavior of tax inspectors. In assessing the performance of tax inspectors, it is important to know the behavior of each tax inspector which can be influenced by several factors. Behavior is an action carried out by an individual repeatedly and has a pattern. The achievement of an individual's performance in carrying out his duties can be influenced by the behavior of

the individual. Positive behavior can improve the performance of an individual, and vice versa whereas negative behavior can reduce the performance of an individual which ultimately has an impact on the quality of the individual's work.

The state revenue target that has been set in the State Budget and lowered to the revenue target of each tax office in Indonesia is also expected to increase the motivation of tax inspectors which in practice, each tax inspector must have a different level of motivation. Work motivation is a driving factor for employees in achieving certain goals that must be met (Mangkunegara, 2019). Motivation that is placed inappropriately may result in the performance of tax inspectors looking good at first because they succeed in securing state revenues but will have an impact on the quality of audits in the end if disputes that have been assessed as performance improvements are broken at the tax court level. So that the results of the examination that had initially been assessed as achievements eventually became unqualified. The results of this quality examination can be obtained by following the tax audit norms set by the Directorate General of Taxes, one of which is that tax inspectors must be independent.

This independence is important so that the assessment produced by each examiner is reliable and must be completely free from all kinds of interference that can interfere with independence so that the results of the examination can be reliable. The expected quality of a tax audit will not be achieved if the inspector has a poor performance so to be able to produce a quality tax audit must first improve the performance of each tax inspector.

In the field of taxation, there have been many studies conducted before, but the research was carried out on taxpayers to see how improvements need to be made by each taxpayer so that state revenue becomes optimal, but it is still rare for research to be carried out so that improvements can be made from the internal side of the Directorate General of Taxes.

Research conducted by Amar & Fikri (2020) suggests that work behavior influences the performance of inspectors at the Bangka Regency Inspectorate. Research by Taghipour & Dejban (2013) states that work motivation is significantly and positively correlated with job performance. Research conducted by Mentari, Irianto, & Rosidi (2018) suggests that auditor performance is influenced by auditor independence. Research by Wahyu Pratama (2016) states that dysfunctional audit behavior has a significant effect on the quality of audits produced by BPK examiners. Research conducted by Susilo, Ompusunggu, & Djaddang (2018) suggests that the motivation of tax inspectors has a significant effect on the quality of tax audit results. Research by Patrick, Vitalis, & Mdoom (2017) states that there is a strong relationship between auditor independence and audit quality. Research conducted by Agustian Y (2018) suggests that performance has a significant influence on audit quality.

### **Attribution Theory**

Attribution theory is used in this study because it can explain human habits that can come from outside or from within humans and also explain the causes of humans understanding the "why" and "what" of an event that occurs (Fatemi & Asghari, 2012).

Behavior originating from within humans is behavior that is believed to be controlled by the individual himself, while behavior originating from outside humans is behavior influenced by environmental factors. According to Malle (2011), attribution theory has two definitions, the first explains the reason for a behavior to occur and the second explains the conclusion of the occurrence of a behavior.

### **Tax Audits**

Based on Article 29 paragraph (1) of Law No. 6 of 1983 concerning General Provisions and Tax Procedures as last amended by Law No. 7 of 2021 concerning Harmonization of Tax Regulations, "The Director General of Taxes is authorized to conduct audits to determine the amount of tax owed and for other purposes to implement the provisions of tax legislation" (President of the Republic of Indonesia, 2021).

### **Tax Inspector Behavior**

Behavior is behavior or actions carried out by humans in their daily activities which usually already have a repetitive pattern. Benjamin Bloom, as quoted by Notoarmodjo (2020), behavior is divided into 3 domains as follows:

#### 1. Knowledge.

In tax audits, inspectors must have the correct knowledge of tax audit rules and the taxpayer's business processes thoroughly to ensure good performance and good quality audit results.

#### 2. Attitude.

The attitude shown by tax inspectors in carrying out their duties during the inspection must describe polite, ethical actions but also have authority and firmness, respecting the taxpayer being examined. In addition, tax inspectors must also be able to account for the results of tax audits that have been completed.

#### 3. Practice.

Practice (action) in examination performance is to be able to recognize documents or data related to the examination. In addition to being able to recognize these documents and data, the examination must be carried out in the right stages as regulated by the DGT.

### **Work Motivation of Tax Inspectors**

Work motivation is a driving factor for employees in achieving certain goals that must be met (Mangkunegara, 2019). While motivation according to Fahmi (2017) is a behavioral activity that works to meet the desired needs so that behavior in the sense of motivation is influenced by needs that must be met. Zulkifli (2018) mentioned that there are several important factors in work motivation, namely motives, expectations, and incentives which can be explained as follows:

#### 1. Motif

A person who encourages someone to do something and has certain goals to be achieved.

#### 2. Hope

Hope is the possibility of achieving something after doing a certain action. An employee will have the motivation to work better if the employee believes that the effort will provide good rewards such as recognition for work achievement, the possibility to

be given opportunities to continue education, and also the possibility to be given opportunities to develop themselves.

### 3. Incentive

Incentives given to employees will greatly affect motivation and work productivity. Mangkunegara (2019) states that work incentives are given to employees to increase employee motivation and work performance so that organizational goals can be achieved.

### **Independence of Tax Inspectors**

Independence in tax audits is the expected attitude of a tax inspector in carrying out his duties by audit standards that aim to test the overall feasibility and other audit objectives. In the examination process, the examining organization and examiner must be free in mental attitude and appearance from personal, external, and organizational disorders that may affect its independence.

### **Tax Inspector Performance**

The performance of an employee or employee is personal and can differ from one individual to another. According to Huseno (2016), performance is an action and not an event consisting of many influencing variables and is not a result that can be seen at that moment. Mangkunegara, (2019) defines performance as the results achieved for each task carried out based on the responsibilities that employees have both in quality and quantity. According to Robbins (2006) in Lie & Siagian (2018), five indicators can be used to measure individual employee performance, namely quality, quantity, punctuality, effectiveness, and independence.

### **Framework and Hypothesis Development**

This research creates a conceptual model that describes the factors that can affect the quality of tax audits. Tax audit plays an important role in the process of optimizing state revenue from the tax sector because it is one way to test the level of compliance of taxpayers. On this basis, it is necessary to examine what are the factors that can affect the quality of tax audits so that they can be input to be able to improve the quality of tax audits, where to be able to explain this, it is necessary to know the reasons why an examination can be of quality or vice versa is not of quality.

In assessing the performance of tax inspectors, it is important to know the behavior of each tax inspector which can be influenced by several factors. Behavior is an action carried out by an individual repeatedly and has a pattern. The achievement of an individual's performance in carrying out his duties can be influenced by the behavior of the individual. Positive behavior can improve the performance of an individual, and vice versa whereas negative behavior can reduce the performance of an individual which ultimately has an impact on the quality of the individual's work.

In addition, good inspection procedures can provide quality examination results and can only be achieved if there are no irregularities in the process. This deviation depends on the behavior of each tax inspector. Irregularities can of course be reduced if tax inspectors carry out the audit process with good behavior.

Work motivation placed by its portion can have an impact on the performance of tax inspectors and also produce quality tax audits. The performance produced by tax

inspectors will be better if they have good motivation in carrying out their duties. Tax audits carried out without good motivation will have an impact on the performance of tax inspectors which of course will hinder the achievement of the objectives of the tax audit process (Dachlan et.al., 2020). In addition, inspectors who carry out their duties without motivation will certainly produce unqualified tax audits because there is an inner drive to provide maximum results so motivation plays an important role in the quality of tax audit results.

In every type of examination, be it tax audits or other audits, there are similarities where independence is an attitude that must be possessed by every examiner. This independence is important so that the assessment produced by each examiner is reliable and must be completely free from all kinds of interference that can interfere with independence so that the results of the examination can be reliable. The expected quality of a tax audit will not be achieved if the inspector has a poor performance so to be able to produce a quality tax audit must first improve the performance of each tax inspector.

### Research Methods

This study used a descriptive quantitative testing method using primary data conducted using questionnaire media. The questionnaire was given during the period from September to October 2021 using the purposive sampling method where samples were selected with consideration and criteria, namely tax practitioners who are registered as members of the Indonesian Association of Academics and Tax Professionals, both employees who work in a company and tax consultants and have represented taxpayers in the tax audit process in DKI Jakarta with at least 3 years of work experience.

Hypothesis testing is carried out using SEM analysis where descriptive quantitative testing is carried out to describe a phenomenon that occurs factually, systematically, and accurately where the results of research are obtained from the calculation of indicators on each variable supported by literature studies. The analysis was conducted to determine the absence of influence of behavior, work motivation, and independence of tax inspectors as exogenous variables (independent variables) on the quality of tax audits as endogenous variables (dependent variables) through the performance of tax inspectors as intervening variables (connecting variables). The model in this study has 2 endogenous variables so 2 structural equations will be formed as follows:

$$Z = \lambda_1 X_1 + \lambda_2 X_2 + \lambda_3 X_3 + \epsilon_1 \dots \dots \dots (1)$$

$$Y = \lambda_1 X_1 + \lambda_2 X_2 + \lambda_3 X_3 + \lambda_4 Z + \epsilon_2 \dots \dots \dots (2)$$

Information:

- Z = Tax Inspector Performance Variables
- $\lambda_i$  (i = 1,2, ... 4) = loading factor of each variable
- X1 = Tax Inspector Behavior
- X2 = Work Motivation of Tax Inspectors
- X3 = Independence of Tax Inspectors
- X4 = Tax Inspector Performance

- $\epsilon_1$  = error of measurement Z in the structural equation I
- $\epsilon_2$  = measurement error Y in structural equation II

**Results and Discussion**

**Descriptive Data**

Descriptive analysis is carried out to obtain an overview of respondents' perceptions of the variables in the study as can be seen in the following table:

**Table 2**  
**Descriptive Analysis Results**

Variable	Minimum Value		Maximum Value		Total Value	
	Total Score	Average	Total Score	Average	Total Score	Average
Behavior	629	2,98	924	4,38	775,33	3,67
Work Motivation	786	3,73	918	4,35	838,00	3,97
Independence	746	3,54	897	4,25	829,73	3,93
Performance	772	3,66	868	4,11	820,60	3,89
Quality of Tax Audits	798	3,78	830	3,93	817,25	3,87

Source: Processed by researchers (2022)

Table 2 shows that respondents rated for the Behavior variable (X1) with a total average score of 775.33 with an average value of 3.67; variable Work Motivation (X2) with an average total score of 838 with an average value of 3.97; variable Independence (X3) with an average total score of 829.73 with an average value of 3.93; Performance variable (Z) with a total average score of 820.60 with an average value of 3.89; variable Quality of Tax Audit (Y) with an average total score of 817.25 with an average value of 3.87.

**Confirmatory Factor Analysis**

Confirmatory factor analysis is carried out on each variable to find out whether the indicators used are valid and reliable, The results can be seen in the following table:

**Table 3**  
**Confirmatory Factor Analysis**

Leave variable	CR	AVE
Behavior (X1)	0,906	0,583
Work Motivation (X2)	0,936	0,619
Independence (X3)	0,916	0,613
Performance (Z)	0,917	0,691
Quality of Tax Audit (Y)	0,907	0,713

Source: Processed by researchers (2022)

Based on the table above, it can be seen that all variables have a *Construct Reliability* value of  $> 0.7$  and an AVE value of  $> 0.5$  so that all indicators have a high

degree of suitability in forming latent variables and can be declared valid and reliable and can be used for further testing.

### Normality Test

The normality assumption must be met so that the data can be further processed for SEM modeling. Assuming the significance level is 1%, the data is normally distributed if the critical ratio (CR) is between -2.58 to 2.58 or  $-2.58 < c.r < 2.58$ . The results of the normality test show that the multivariate cr value has a normal distribution because it has a value of 2.329.

**Table 4**  
**Data Normality Test Table**

<i>Variable</i>	<i>kurtosis</i>	<i>c.r.</i>
<i>Multivariate</i>	<i>12.246</i>	<i>2.329</i>

Source: Processed by researchers (2022)

### Data Multicollinearity Test

Multicollinearity can be detected from the determinants of the covariance matrix. Data is said to have a multicollinearity problem if it has an estimated value greater than 0.9 (Ghozali, 2017). The results of the multicollinearity test data show that the research model does not violate multicollinearity because there is no independent variable that has an estimated value of more than 0.9.

**Table 5**  
**Table of Independent Variable Estimate Values**

			Estimate	S.E.	C.R.	P	Label
Behavior	<-->	Work Motivation	.088	.026	3.433	***	par_28
Work Motivation	<-->	Independence	.125	.032	3.977	***	par_29
Behavior	<-->	Independence	.073	.028	2.589	.010	par_37

Source: Processed by researchers (2022)

### Feasibility Test of Structural Models

Evaluate the good suitability of structural equation models by comparing the values of recommended fit indices. The results of the evaluation of the suitability of the structural equation model show that of the 10 indicators to assess the suitability of the model, 8 indicators do not show the bad fit criteria so the model is cleared to have a good fit.

**Table 6**  
**Ea valuation of structural model fit indices**

GO	Acceptable Match Level	Model Index	Explanation
<b>Chi-square</b>	chi-square $\leq 2df$ (good fit), $2df < \text{chi-square} \leq 3df$ (marginal fit)	552.4 < 2df	Good Fit
<b>P-value</b>	$P \geq 0.05$	0.000	Bad Fit
<b>GFI</b>	$GFI \geq 0.9$ (good fit), $0.8 \leq GFI \leq 0.9$ (marginal fit)	0.806	Marginal Fit
<b>RMR</b>	$RMR \leq 0.5$	0.029	Good Fit



<b>RMSEA</b>	0.05 < RMSEA ≤ 0.08 (good fit), 0.08 < RMSEA ≤ 1 (marginal fit)	0.056	Good Fit
<b>TAG</b>	TLI ≥ 0.9 (good fit), 0.8 ≤ TLI ≤ 0.9 (marginal fit)	0.939	Good Fit
<b>NFI</b>	NFI ≥ 0.9 (good fit), 0.8 ≤ NFI ≤ 0.9 (marginal fit)	0.853	Marginal Fit
<b>AGFI</b>	AGF ≥ 0.9 (good fit), 0.8 ≤ AGFI ≤ 0.9 (marginal fit)	0.739	Bad Fit
<b>YOUTH</b>	IFI ≥ 0.9 (good fit), 0.8 ≤ IFI ≤ 0.9 (marginal fit)	0.953	Good Fit
<b>CFI</b>	CFI ≥ 0.9 (good fit), 0.8 ≤ CFI ≤ 0.9 (marginal fit)	0.951	Good Fit

Source: Processed by researchers (2022)

### Coefficient of Determination Test

Testing of the (Coefficient of determination) is carried out to determine how much the relationship between the independent variable and the dependent variable. Based on the results of the data processing carried out, it is known that the R Square value for variable Z is 0.527 meaning that the Tax Inspector Performance variable can be explained by Behavior, Work Motivation, and Independence of the Tax Inspector by 52.7%, the rest is influenced by other variables. While the R Square value for variable Y is 0.956, meaning that the variable quality of tax audits can be explained by Behavior, Work Motivation, Independence, and Performance of Tax Inspectors by 95.6%, the rest is influenced by other variables.

**Table 7**  
**Determination Qualifier Test Results**  
**Squared Multiple Correlations: (Group number 1 - Default model)**

	Estimate
Performance	.527
Quality of Tax Audits	.956

Source: Processed by researchers (2022)

### Test-Path Analysis

**Table 8**  
**SEM Analysis Test Results**

Endogenous Constructs	Exogenous Constructs			R2
	X1	X2	X3	
With t count	0,476 4,815	0,125 1,562	0,331 3,654	0,527
And t count	0,326 4,345	0,411 5,36	0,283 4,06	0,243 3,084

Source: Processed by researchers (2022)

Based on the results of the data processing carried out, it is known that the R Square value for the Z variable is 0.527 meaning that the Performance variable can be explained by Behavior, Work Motivation, and Independence by 52.7%, the rest is influenced by other variables. While the R Square value for variable Y is 0.956, meaning that the

variable quality of tax audits can be explained by Behavior, Work Motivation, Independence, and Performance of 95.6%, the rest is influenced by other variables.

From the table above shows that the influence of the Behavior variable (X1) on Performance (Z) is 0.476. The effect of the variable Work Motivation (X2) on Performance (Z) is 0.125. The effect of the Independence variable (X3) on Performance (Z) is 0.331 with an R Square of 0.527. Thus it can be included in the structural equation for the first model as follows:

$$Z = 0,476 X_1 + 0,125 X_2 + 0,331 X_3 + 0,473$$

The structural equation for the second model can be made by looking at the table above, where the influence of the Behavior variable (X1) on the Quality of Tax Audit (Y) is 0.326, the influence of the variable Work Motivation (X2) on the Quality of Tax Audit (Y) is 0.411, the influence of the variable Independence (X3) on the Quality of Tax Audit (Y) is 0.283, and the effect of Performance (Z) on the Quality of Tax Audit (Y) is 0.243 with R Square of 0.956. Thus it can be included in the structural equation for the second model as follows:

$$Y = 0,326 X_1 + 0,411 X_2 + 0,283 X_3 + 0,243 Z + 0,044$$

Based on the structural equation of the two models, it can be explained that the value of the coefficients of all independent variables and intervening variables are positive, indicating that with every increase in behavior, work motivation, independent, dance, and performance variables, the quality of tax audits will increase.

## Hypothesis Testing and Data Analysis

**Table 9**  
**Hypothesis Test Results**

Variable	Path Coefficient	calculate	table	Decision
X1 --> Z	0,476	4,815	1,97	H1 Accepted
X2 --> Z	0,125	1,562	1,97	H2 Rejected
X3 --> Z	0,331	3,645	1,97	H3 Accepted
X1 --> Y	0,326	4,345	1,97	H4 Accepted
X2 --> Y	0,411	5,360	1,97	H5 Accepted
X3 --> Y	0,283	4,060	1,97	H6 Accepted
Z --> Y	0,243	3,084	1,97	H7 Accepted
X1 --> Z --> Y	0,116	2,597	1,97	H8 Accepted
X2 --> Z --> Y	0,030	1,393	1,97	H9 Rejected
X3 --> Z --> Y	0,080	2,357	1,97	H10 Accepted

Source: Processed by researchers (2022)

## The Effect of Behavior on the Performance of Tax Inspectors

The first hypothesis proposed states that behavior has a positive and significant effect on the performance of tax inspectors. These results explain the importance of implementing appropriate behavior by tax inspectors in carrying out their duties.

In the aspect of knowledge, every tax inspector is believed to have mastered the provisions of tax regulations. In addition, tax inspectors must also have an understanding of the business and accounting procedures of taxpayers because, between a business and another business, there must be differences in treatment. A lack of understanding of tax inspectors can potentially lead to findings that should not necessarily exist.

The attitude aspect in the tax audit process is also quite important for every tax inspector, Tax inspectors also in the audit process should be able to receive responses from taxpayers when explaining the taxpayer's opinion on the findings, which is sometimes ignored by tax inspectors. Sometimes in practice the e, the examiner has determined the amount of findings that must be obtained in the examination. This is of course not in the ab examination stage because the assessment is determined based on the target determined at the beginning and not based on existing documents, data, and facts.

#### **The Effect of Work Motivation on the Performance of Tax Inspectors**

The second hypothesis proposed states that work motivation does not have a significant effect on the performance of tax inspectors. This can happen because the work motivation of tax inspectors is only based on personal motives such as wanting to get enough income, the hope of getting recognition for work achievements, and also incentives that will be received such as performance allowances and awards that will be given if they can meet state revenue targets but do not see the interests of both parties, both state revenue and fairness for taxpayers.

Inspectors may be motivated to produce certain findings to meet state revenue targets even though taxpayers have carried out bookkeeping and fulfilled tax provisions so on this basis performance does not have a significant effect.

#### **The Effect of Independence on the Performance of Tax Inspectors**

The third hypothesis proposed states that independence has a positive and significant effect on the performance of tax inspectors. These results explain the importance for every tax inspector to uphold independence to be free from all kinds of interference, both personal and external interference which of course can affect the performance of tax inspectors.

Interference with independence can cause the examiner to be unable to provide a true assessment of the report provided by the taxpayer. Assessments made by non-independent inspectors will affect the results of the examination so the performance of tax inspectors is not good because it is not carried out based on actual conditions.

#### **The Effect of Behavior on the Quality of Tax Audits**

The fourth hypothesis proposed states that behavior has a positive and significant effect on the quality of tax audits. In the process of auditing, one of the things that influences behavior is the knowledge possessed by each tax inspector. The knowledge that must be possessed in this case is knowledge of the provisions of tax regulations and knowledge of business processes and accounting carried out by taxpayers.

Understanding business processes and recording methods carried out by taxpayers is quite important considering that each taxpayer has a different business and of course, the business cycle and method of recording books must also be different from one type of business to another, so that the fiscus may conduct audits to taxpayers with business processes that have never been handled before which causes the understanding they have is not comprehensive which is not comprehensive It can ultimately affect the quality of results from tax audits. The author assesses that in each tax office, the division of work units should be carried out based on the type of taxpayer business. With the division of work units, it can be sure that every officer given the task of inspection has a comprehensive understanding of the taxpayer's business because it is familiar with the type of business handled.

#### **The Effect of Work Motivation on the Quality of Tax Audits**

The fifth hypothesis proposed states that work motivation has a positive and significant effect on the quality of tax audits. Some things that can motivate tax audits include the provision of awards for tax inspectors and recognition of work achievements. To be placed appropriately, awards and recognition of work achievements provided must be based on appropriate and impartial assessments so that the quality of tax audits can be improved.

An appropriate and impartial assessment in this case is carried out not only based on the amount of revenue received but also needs to be seen the truth and quality of the findings produced so that the motivation of tax inspectors can improve the quality of tax audits.

#### **The Effect of Independence on the Quality of Tax Audits**

The sixth hypothesis proposed states that independence has a positive and significant effect on the quality of tax audits. These results explain the importance for every tax inspector to uphold independence to be free from all kinds of interference that can affect the performance of tax inspectors.

One of the disorders that can affect independence can come from outside parties. Tax inspectors will not be completely independent if the results of the audit report are determined by the assessment of external parties who want certain results to obtain state revenue from tax audits. One of the impacts of this external disturbance includes concerns from individual tax inspectors that if the results of the examination are not in any target findings that have been set, the inspector will be considered not good and of course affect job placement and mutations that are routinely carried out in the DGT's internal environment.

Performance appraisals carried out within the Directorate General of Taxes for tax inspectors are often seen from how many findings are produced. This of course can affect the purpose of the examination which will focus on the number of findings and not the quality of the findings which will certainly affect the performance of the tax inspector.

#### **The Effect of Performance on the Quality of Tax Audits**

The seventh hypothesis proposed states that performance has a positive and significant effect on the quality of tax audits. This result explains that getting a good

quality inspection requires good performance from each tax inspector. In the inspection process, each tax inspector is expected to provide good performance and good inspection quality because the quality of the inspection results is inseparable from the performance provided by each tax inspector. A quality tax audit will not be obtained if the performance of the tax inspector is not improved so that the performance of the tax inspector has a positive and significant effect on the quality of the tax audit.

#### **Indirect influence of behavior on the quality of tax audits through the performance of tax inspectors**

The eighth hypothesis proposed states that performance can mediate the relationship between behavior and the quality of tax audits. The application of appropriate behavior is very important for tax inspectors to apply in carrying out their duties. A comprehensive understanding of taxpayer documents and data, well-conducted audit stages, and knowledge of business processes and records of each taxpayer's business ultimately greatly help improve the performance of tax inspectors in terms of providing higher-quality audit results.

#### **Indirect Effect of Work Motivation on the Quality of Tax Audits through the Performance of Tax Inspectors**

The ninth hypothesis proposed states that performance is unable to mediate the relationship between work motivation and the quality of tax audits. This can happen if work motivation is placed incorrectly and only sees interests from one side. Work motivation that only looks at incentives and rewards given for the number of findings given without looking at the existing facts can cause the performance of tax inspectors to look good at first, but in the end beco, be bad when the findings are appealed by taxpayers to the Tax Court and considered inappropriate by the panel of judges. So the end the performance of tax inspectors and the quality of tax audit results that have been considered good at first will not be good in the e

#### **t Influence of Independence on the Quality of Tax Audits through the Performance of Tax Inspectors**

The tenth hypothesis proposed states that performance can mediate the relationship between independence and the quality of tax audits. Tax audits carried out by inspectors who apply the principle of independence and also have no interference with the independence that must be carried out can certainly improve the performance of tax inspectors which will ultimately improve the quality of tax audits because tax inspectors because tax inspectors make fair and impartial assessments so that the resulting findings can be believed to be true.

#### **Conclusion**

Based on the results of the study, data analysis, and interpretation of the results of the study, the conclusions in this study are (1) Behavior has a positive and significant effect on performance so it needs to be addressed again regarding the behavior of tax inspectors in carrying out their duties; (2) Work motivation does not have a significant effect on the performance of tax inspectors due to improper placement of motivation; (3)

Independence has a positive and significant effect on performance and is very important to maintain so that the performance of inspectors can continue to be improved; (4) Behavior has a positive and significant effect on the quality of tax audits which indicates the importance of implementing appropriate behavior in the tax audit process; (5) Work motivation has a positive and significant effect on the quality of tax audits. A good tax inspector can certainly always increase his motivation so that tax audits can continue to maintain their quality; (6) Independence has a positive and significant effect on the quality of tax audits which indicates that to improve the quality of tax audits each inspector must be free from all kinds of interference with his independence; (7) Performance has a positive and significant effect on the quality of tax audits so that performance is expected to always be improved so that tax audits are of higher quality; (8) Performance can mediate between behavioral variables on the quality of tax audits. An examiner must be able to behave properly and in accordance with ethics so that performance can always be improved to maintain tax audit results; (9) Performance is not able to mediate between work motivation variables and the quality of tax audits which indicates that work motivation not only needs to be improved but must also be placed as it should be without any partiality; (10) Performance can mediate between variables of independence from the quality of tax audits so that each inspector in carrying out his duties must always uphold independence so that the resulting assessment can be more objective by considering actual data and facts and not using personal opinions or opinions from tax inspectors at all.

Further research is expected to add data regarding the Judicial Review decision on the Tax Court decision. Future research is also expected to add variables that are not yet present in this study to get different results.

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