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Ten Years of Tax Audit Research on Sinta-Indexed Journals: A Literature Review Approach

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Abstract
This study aims to provide a framework of thinking about the role of tax audits and to find future research opportunities. This study analyzed 84 articles related to tax audits from 53 Sinta-indexed journals in the last ten years (2014-2023). Quantitative research with Correlational Research is the most widely used research method. Research findings show that competence, independence, information systems, task complexity, and tax audit deadlines affect tax audits. Meanwhile, tax audits affect tax avoidance, tax evasion, VAT restitution, tax compliance, tax revenue, and firm value. For future research, the topic of tax audit can be conducted in phenomenological qualitative research or mixed-method research. For quantitative approach, tax audit can be served as a mediating or intervening variable.

INTRODUCTION

One very important source of state revenue to support development financing is taxes. Approximately 83% of state budget revenue comes from taxes (Pemerintah Republik Indonesia, 2023). In order for the country's development to run smoothly, tax revenue must always increase. The government keeps raising tax collections due to the significance of taxes in the state budget. The Directorate General of Taxes is responsible for always maximizing tax revenue through tax extensification and intensification.

Since the tax system reform was implemented in 1983, Indonesia's tax collection system has transitioned from an official assessment system to a self-assessment system. The purpose of these changes is to encourage taxpayers to participate in development finance as well as to improve and simplify the administrative system of the tax system (Rahmawati & Achadiyah, 2016).

In the self-assessment system, in compliance with the relevant tax rules and regulations, taxpayers register, compute, deposit, and report taxes owed. If an error in the amount of tax payable is found in the tax return, the Director General of Taxes determines the amount owed. This determination is carried out through tax audits.

Enforcement of tax laws is an important step that must be taken to ensure the self-assessment system works well. This tax audit is carried out for law enforcement (Prihastanti & Kiswanto, 2015). More tax audits, socialization, and supervision if voluntary tax compliance is low (Prastiwi et al., 2019). The conclusion drawn from numerous research studies is that tax audits increase tax revenue, which emphasizes the significance of their job.

The importance of the role of tax audits and the large number of studies on tax audits in Indonesia make researchers ask about the trend of tax research in Indonesia in the last 10 years. The researcher also asked how to summarize the results of these studies.

The aim of this research is to offer a conceptual framework regarding the role of tax audits in Indonesia and to identify potential avenues for future research. The authors gathered journals related to accounting, business, and taxation in order to examine research patterns about tax audits in Indonesia. Developing a conceptual framework for tax audits and identifying areas for further research were two more goals of the project. Research on tax audits was produced by this study using 84 publications indexed by SINTA 1 through SINTA 4 from the publication year 2014–2023. As previously stated, tax audits are crucial in establishing the amount of tax levied during enforcement. Research utilizing mixed methodologies, quantitative, and qualitative techniques has been conducted to examine the function of tax audits in Indonesia.

The volume of research on tax audits in Indonesia has prompted the authors to map out the findings of these studies to create a framework for considering the variables that impact and are impacted by tax audits. Additionally, researchers are interested in researching patterns in tax audit research in order to identify research methodologies that are uncommon or have not been used by researchers before, which could lead to future tax audit research opportunities.

The authors searched for English-language articles in the Scopus database using the categories “Article Title, Abstract, Keywords” with the search string '("tax audit" AND "systematic review") OR ("tax audits" AND "systematic review") OR ("tax audit" AND "literature review") OR ("tax audits" AND "literature review")’. The result is that there are only two articles from Mersha et al. (2022) who uses quantitative methods and Runiawati et al. (2019) who uses qualitative case study methods. There are 22 articles out of 84 articles that the authors have collected using qualitative methods, but none of them use a systematic literature review. The novelty of this study is that it uses a literature review to collect information on various studies that discuss tax audits in Indonesia that have never been done before.

The accounting literature is anticipated to benefit from this study, particularly in the area of taxes. The conclusions that tax audits affect state revenue and tax compliance are summed up in this paper.

LITERATURE REVIEW

Tax Audits

An impartial, professional method of gathering and processing data, information, and/or evidence based on an examination standard is known as a tax audit. The tax audit serves many objectives in addition to verifying that tax obligations are being fulfilled. The Regulation on Tax Audit Procedures is contained in the Regulation of the Minister of Finance Number 17/PMK.03/2013, as last amended by the Regulation of the Minister of Finance Number 18/PMK.03/2021 (Kementerian Keuangan Republik Indonesia, 2013, 2015, 2021).

The goal of tax audits is to verify taxpayer compliance, which is consistent with the findings of other studies that show tax audits improve tax compliance. Data Analysis and Discussion will cover the findings from the overview of some of these studies as well as additional findings.

RESEARCH METHOD

The literature review methodology of Luft & Shields (2003) was modified for this research. According to Luft & Shields (2003), a literature review is the process of reviewing literature carried out to compile a graphical representation of consistent theoretical evidence about the cause and effect of the thing under study. This literature review involves analyzing published articles to identify relationships.

This study looks at earlier research on tax audits that was published in a number of respectable journals. In the following section, the researchers talked about the list of credible journals.

Data Collection

The authors were looking for journals in the fields of accounting, business, and taxation indexed by SINTA 1 to SINTA 4. The authors only used SINTA-indexed journals because it limits research to only journals published in Indonesia and only up to SINTA 4, because the SINTA 4 accreditation value is at least 50, so the authors did not use SINTA 5 and SINTA 6 indexed journals for this research (Kementerian Pendidikan dan Kebudayaan, 2024). Journals accredited by SINTA 1, 2, 3, and 4 have titles containing formal objects and material objects clearly, while SINTA 5 and 6 material objects and formal objects are less clear (Kementerian Agama Republik Indonesia, 2024). This is to ensure the quality of the journal articles to be researched and the results of the mapping.

This study used journals published only in the last 10 years on the grounds of recency of research. The authors manually read the collected journal articles. In the early stages of the search, the authors explored sharing articles from appropriate publishers, as mentioned in the previous paragraph. The authors obtained 94 journal articles containing the phrase “tax audit” or “*pemeriksaan pajak*.” In the next stage, the authors examined the suitability of the research results and the year of publication, so the authors used 84 journals for this study. The authors excluded 10 articles from the discussion because they were not articles about tax audits; for example, tax audits were mentioned briefly as an explanation of a particular variable, or tax audits were mentioned briefly in the introduction and were not the theme of the article. Out of the 84 journals that SINTA 1 to SINTA 4 indexed, results about tax audits were obtained from publication years 2014 to 2023. Table 1 contains data from journal publishers, who served as the research's source.

Table 1.
Literature Review Grouped By Journals

Journal	SINTA index	Amount
Accounting Analysis Journal	2	1
The Indonesian Journal of Accounting Research	2	2
Journal of Accounting and Investment	2	1
Journal of Applied Accounting and Taxation	3	1
International Journal of Financial, Accounting, and Management (IJFAM)	3	1
International Journal of Economics, Business and Accounting Research (IJEBAR)	4	2
Jurnal Akuntansi dan Auditing Indonesia	2	1
Jurnal Akuntansi	2	1

Journal	SINTA index	Amount
Jurnal Akuntansi Multiparadigma	2	1
Jurnal Ilmiah Akuntansi dan Bisnis	2	2
Assets: Jurnal Akuntansi Dan Pendidikan	2	1
Jurnal Akuntansi dan Bisnis	2	2
Nominal Barometer Riset Akuntansi dan Manjemen	3	1
Jurnal Akuntansi Aktual	3	1
Owner: Riset & Jurnal Akuntansi	3	3
JAIM: Jurnal Akuntansi Manado	3	1
E-Jurnal Akuntansi	3	3
Keberlanjutan : Jurnal Manajemen dan Jurnal Akuntansi	3	1
Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)	3	1
JPAK: Jurnal Pendidikan Akuntansi dan Keuangan	3	1
Jurnal Akuntansi dan Bisnis : Jurnal Program Studi Akuntansi	4	2
Jurnal Akuntansi Dewantara (JAD)	4	1
(JRAMB) Jurnal Riset Akuntansi Mercu Buana	4	1
Jurnal Riset Akuntansi Terpadu	4	2
Jurnal Magister Akuntansi Trisakti	4	1
Jurnal Edukasi (Ekonomi, Pendidikan dan Akuntansi)	4	1
Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)	4	1
Kajian Akuntansi	4	2
Jurnal Ilmiah Akuntansi Universitas Pamulang	4	1
Balance : Jurnal Akuntansi Dan Bisnis	4	2
Liquidity Jurnal Riset Akuntansi Dan Manajemen	4	2
Jurnal akuntansi, manajemen dan ekonomi	4	1
Jurnal Akuntansi dan Teknologi informasi (JATI)	4	1
Jurnal Riset Akuntansi	4	3
Jurnal Riset Akuntansi dan Auditing	4	2
JRAK: Jurnal Riset Akuntansi Dan Komputerisasi Akuntansi	4	1

Journal	SINTA index	Amount
Jurnal Ilmiah Akuntansi Peradaban	4	2
Krisna: Kumpulan Riset Akuntansi	4	1
Jurnal Akuntansi Bisnis Pelita Bangsa	4	1
Scientific Journal Of Reflection: Economic, Accounting, Management and Business	4	1
Ilomata international journal of tax and accounting	4	1
Indonesia accounting journal	4	1
BAJ (Behavioral Accounting Journal)	4	1
AFEBI Accounting Review	4	1
Indonesian Accounting Literacy Journal	4	1
Jurnal Pajak Dan Keuangan Negara (PKN)	4	5
Scientax Jurnal Kajian Ilmiah Perpajakan Indonesia	4	5
Syntax Literate Jurnal Ilmiah Indonesia	4	4
Educoretax	4	1
International Journal of Applied Business and International Management (IJABIM)	4	2
Bisnis & Birokrasi: Jurnal Ilmu Administrasi dan Organisasi	2	2
E-Jurnal Ekonomi dan Bisnis Universitas Udayana	3	1
Jurnal Ekonomi dan Bisnis	4	2

RESULTS AND DISCUSSION

Number of Publications

The quantity of articles published revealed how frequently research was done during a certain time frame. There was no discernible trend in the number of publications changing year. Nevertheless, as seen in Figure 1, there have been more publications since 2019 than there were in prior years. The increasing trend in the number of publications about tax audits indicates a significant increase in the number of scholars who are enthusiastic about this field of study.

From this data, we can see that research on tax audits in 2022 is the largest number, namely 19 publications. In 2018 and below, the number of publications was less than 10 and in 2019 and above, the number of publications on tax audits experienced a considerable increase.

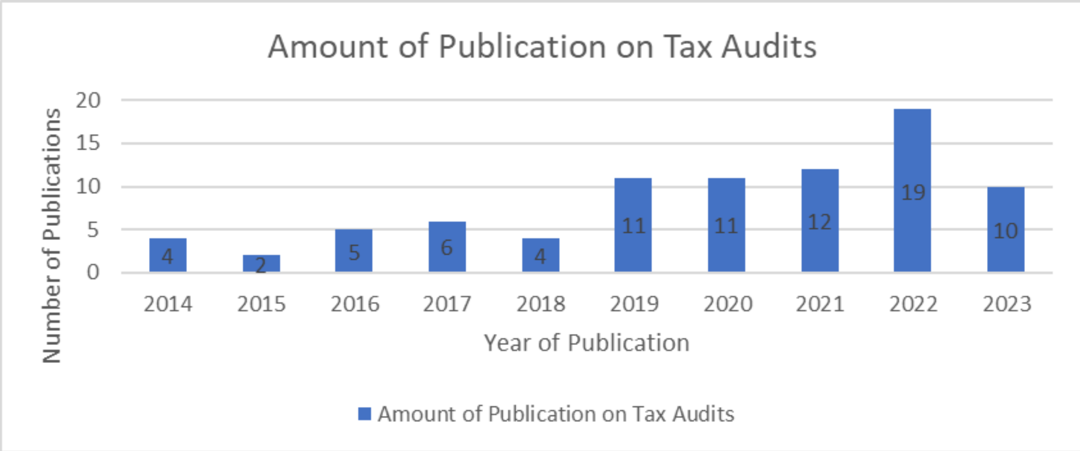

Figure 1. The Ten-Year Trend of Improvement in the Number of Researches in Indonesia with Tax Audit as the Primary Concern

Types of Research

Based on Figure 2, quantitative research is most widely used in research on tax audits. Qualitative research is also quite a lot, as many as 22, while mixed method research is only 1. The most widely practiced quantitative method is Correlational Research. The correlational study uses statistical data to determine the degree of link between two or more variables. This type of design looks for and interprets relationships between and among different data. Although the data from this type of study will show trends and patterns, the analysis does not show why the patterns are what it has seen. This type of observational study does not follow a cause-and-effect model. We only look at the data, variable distributions, and correlations. Only in a natural setting are variables identified and investigated as they occur (Mertler, 2016).

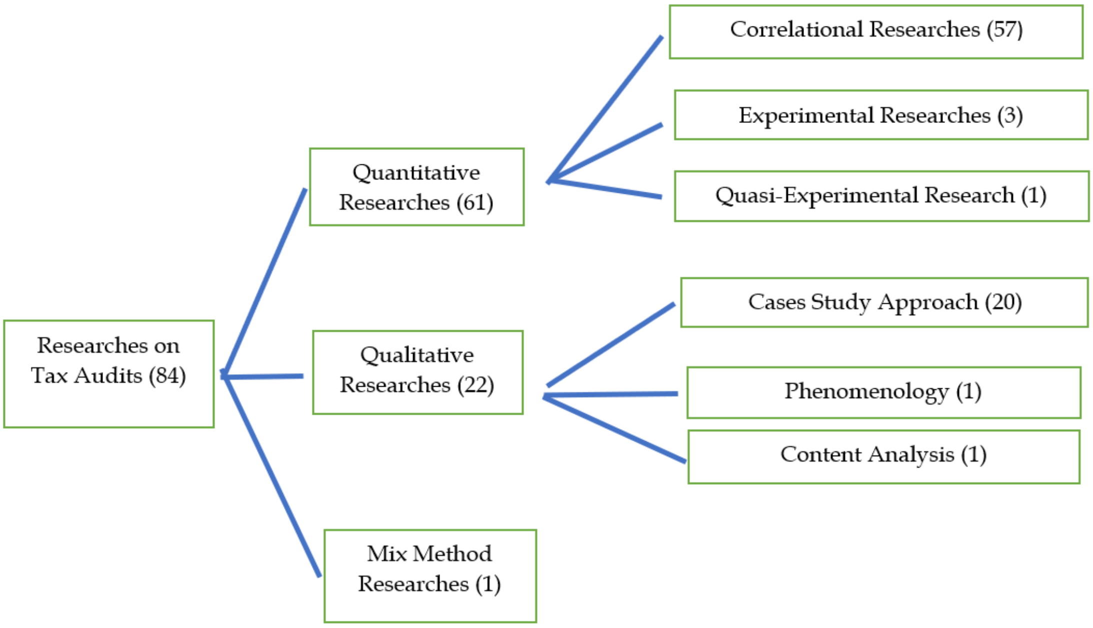

Figure 2. The Distribution of Research by Types with Tax Audit as the Primary Concern

Findings from Quantitative Research

The most common kind of research on tax audits is quantitative research. There were 61 quantitative studies in this analysis, with correlational studies predominating.

Table 2 contains findings from quantitative research. Tax audits have a positive effect on tax compliance. This is in accordance with the purpose of conducting tax audits, namely testing taxpayer compliance. However, there are other studies whose results of tax audits have no effect on tax compliance. Another correlation that is widely studied is the effect of tax audits on tax revenue, the results of which are of three kinds, namely positive influence, no effect, and negative effect. A number of factors influencing the caliber of tax audits have been studied in the past. Competence and independence have a positive effect on the quality of the examination. This is in line with research from DeAngelo (1981) that audit quality is the auditor's competence to find errors and the auditor's independence to report such errors. The mapping of variables that influence and are influenced by tax audits is in Figure 3.

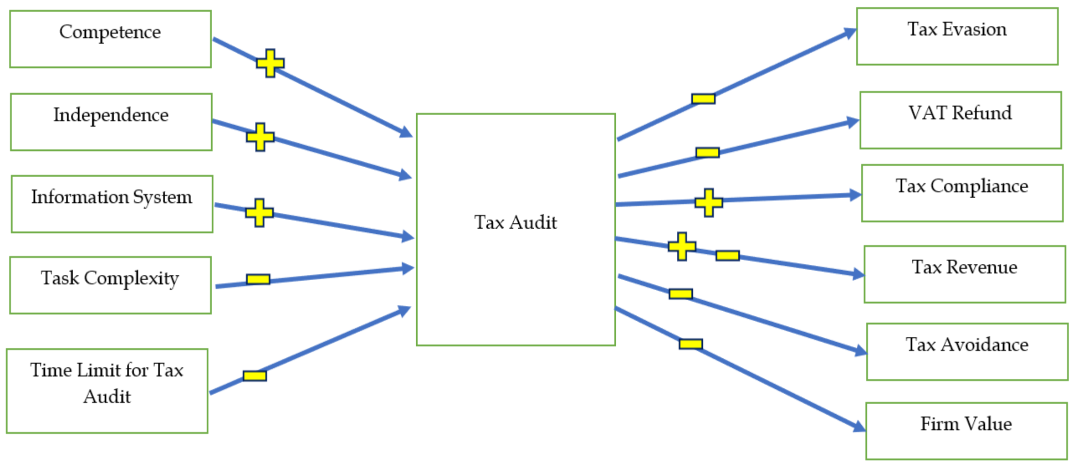

Figure 3 The Mapping of Variables that Influence and Are Influenced by Tax Audits

Table 2.
Findings from quantitative research

Findings	Author	Amount
Tax revenue is not impacted by tax audit variables	Prihastanti & Kiswanto (2015), Sembiring et al. (2022), Roulani et al. (2020), Migang (2020)	4
Tax evasion is negatively impacted by tax audits	Prisantama & Muqodim (2016), Helmayunita & Fitri (2021), Supangat & Apandi (2022), Mira & Khalid (2016), Armahdi et al. (2018), Putri et al. (2023)	6
tax audits have a negative effect on VAT restitution	Widiastuti (2014)	1
Tax audits have a positive influence on tax compliance	Khasanah et al. (2019), Zelmiyanti & Suwardi (2019), Hasanah et al. (2023), Widiatama et al. (2022), Amilin (2017), Lake & Kantohe (2022), Layata & Setiawan (2014), Yap & Mulyani (2022), Harjayani & Puspitosari (2019), Rahayu (2020), A. Prasetyo & Hidayatulloh (2022), Darmayasa et al. (2022), Arifuddin (2023), D. Utami & others (2022)	14
The disclosure of tax audits has a negative effect on firm value	Tjondro et al. (2022)	1
With tax audits, taxpayers will increasingly take the initiative to participate in tax amnesty	Sayogaditya W. P. P. & Sukartha (2019)	1

Findings	Author	Amount
Tax revenue is positively impacted by tax audits	Mubarok (2017), Maulida & Adnan (2017), Wulandari (2022), Fadhillah & Andi (2016), Wahda et al. (2018), Aprilianti et al. (2018), Jannata (2019), Siswanto & Yustikasari (2015), Saad (2017), Hamilah (2018), Widati et al. (2022), Wadi & Akbar (2022), Novasari & Ratnawati, (2020), Santoso & Erlina (2020), W.P.P & Jati (2019)	15
Tax audits have no effect on tax compliance	Arifin & Syafii (2019), Ardianti et al. (2023), Pravitasari (2022), Nugrahanto & Andri Nasution (2019)	4
Tax Audit negatively affects tax revenue	Monica & Andi (2019)	1
Tax evasion is negatively impacted by tax audits	Nanda Widiiswa & Baskoro (2020)	1
Competency improves the outcome of tax audits	Kristiyanto (2014), Kurniawan & Laksmi (2021)	2
Independence improves tax audits	Suhayati & Hidayat (2017)	1
Information Systems positively affect tax audits	Sari et al. (2017), D. S. P. Utami & Estiningrum (2023), Dian Shavitri & Sri Darma (2020), Andri et al. (2021), Daris et al. (2021), Gumilar et al. (2023)	6
The complexity of the task negatively affects the tax audit	Nor et al. (2021), Rahmawati & Achadiyah (2016)	2
Tax audit time limits negatively affect tax audits	Nor et al. (2020)	1
Proposed tax audit methods	K. A. Prasetyo & Djufri (2020)	1

Findings from Qualitative Research

Qualitative research collected by researchers is quite a lot, namely 22 studies related to tax audits.

Findings from qualitative research are in Table 3. The most common finding is that differences in the views of tax inspectors and taxpayers cause disputes. Positive conclusions regarding the caliber of tax audits have been made, but some are not good. Many qualitative studies discuss the business process of tax audits. There are also findings that support tax audits affecting tax compliance.

Table 3.
Findings from Qualitative Research

Findings	Author	Amount
The quality of tax audits is good	Irawan & Maharani (2016), Wahyudin et al. (2022), Endrawan & Gunadi (2023)	3
Develop tax audit procedures to improve audit quality	Aryati & Y. Agus Bagus Budi N (2023)	1
Tax audits have an effect on tax compliance	Darmayasa et al. (2021), Astuti & Gunadi (2021)	2

Findings	Author	Amount
Different views of tax inspectors and taxpayers cause disputes	Novita et al. (2022), W. N. B. Prasetyo (2023), Parulian & Tjen (2020), Oktaviani & Apriliawati (2021), Qadri & Fatmawati (2021), Santoso (2021), Tambunan (2022b)	7
Professionalism of tax auditors	Syailendra & Hamidah (2019)	1
Tax audit business process	Wijaya & Yudhan Wahyu Illahi (2022), Kusumawardana (2014), Hastowibowo & Bandiyono (2021), Dahlan (2022), Jauhari & Usman (2021), Tambunan (2022a)	6
Low quality of tax audits	Tambunan (2020), Melliniawati & Mulyono (2023)	2

Findings from Mixed-method Research

There is only one mixed-method research study that the authors found, namely, from Alfatah & Tobing (2019) research. In this study, questionnaires, interviews, observations, and focus group discussions (FGD) provided primary data, and tax return records provided secondary data. This study fills in the gaps in the literature by examining fraud risk assessment in the context of tax audits, which is not a commonly conducted research topic. According to the findings, out of the 20 fraud scenarios that were found, 7 were classified as having a high level of residual fraud risk, 9 as having a medium level, and the remaining scenarios as having low levels. The relevant controls to maintain the level of organizational risk appetite while reducing the residual fraud risk were covered in this study. Furthermore, this study compared anti-fraud strategies that have been employed in the past with those that have never been employed in order to assess anti-fraud techniques that are relevant to the company.

Future Research Prospects on Tax Audits

Most studies on tax audits use a quantitative, correlational research methodology. Research on the connection between tax audits and tax compliance as well as the relationship between tax audits and tax revenues yields findings that differ from those of some of the studies mentioned above. It is anticipated that future studies will be able to look into the gap. Tax audits may also be used as a mediation or intervening variable in future quantitative studies.

Case studies comprise most qualitative research. Since qualitative research is currently infrequently conducted, chances for it in the future may involve phenomenological and content analysis approaches. Additionally, mixed methods research is relatively uncommon, which presents an opportunity.

CONCLUSIONS, LIMITATIONS AND SUGGESTIONS

Conclusions

A literature review is one alternative research strategy that has gained popularity in recent years (Luft & Shields, 2003). This study used 84 journal articles on tax audits from SINTA 1 to SINTA 4 indexed journals with publication years from 2014 to 2023. Quantitative research, which uses correlation research, is the most commonly used method. This type of research is the most informative research because it provides an overview of things that affect and are affected by tax audits. The findings of earlier studies using mixed-methods, quantitative, and qualitative research are summarized in this work. The results of this study show that competence, independence, information systems, task complexity, and time limit for tax audits affect tax audits. Meanwhile, tax audits affect tax evasion, tax avoidance, VAT refund, tax compliance, tax revenue, and firm value.

Limitations

The limitation of this study is that it uses secondary data, namely journal articles and only those published in Indonesia. Research is also limited to 2023 and limited to SINTA 4 articles, so that the viewpoint is less broad.

Suggestions for Further Research

This literature review suggests areas for future research. Future study options on tax audits include mixed-method research, phenomenological qualitative research, and tax audits as mediation/intervention factors.

The theoretical implication of this study is to provide an academic understanding of tax audits, both in terms of roles and matters that affect and are influenced. Practical implications for the Directorate General of Taxes, it is anticipated that this study will be utilized as a guide to raise the standard of tax audits, hence increasing tax revenue and compliance.

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