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Analysis of the Effectiveness of Tax Audits on Corporate Income Tax Revenue at the Bitung Primary Tax Office

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A B S T R A C T

This study aims to analyze the effectiveness of tax audits on corporate income tax revenue at the Bitung Primary Tax Office during the 2021–2023 period. This research uses a qualitative method, which allows the researcher to gain a deep understanding of the tax audit process and its outcomes. The data sources consist of primary data obtained through interviews with tax officers and secondary data taken from official reports of the Bitung Primary Tax Office. The results of the study show that the effectiveness of tax audits experienced significant fluctuations during the observed period. In 2021, the effectiveness of tax audits reached 187.7%, indicating a highly effective audit process. This increased slightly to 187.9% in 2022. However, in 2023, the effectiveness dropped significantly to 69.84%, indicating a failure to meet the established targets.

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INTRODUCTION

Indonesia is a country classified as a rapidly developing nation with a relatively high rate of economic growth. To support this development, planned and structured efforts are needed, particularly in the areas of infrastructure and public facilities, which play a crucial role in accelerating economic equity. The infrastructure development process requires substantial funding, and one of the main sources of this funding comes from the State Budget (Anggaran Pendapatan dan Belanja Negara/APBN). According to Law No. 62 of 2024 concerning the State Budget for Fiscal Year 2025, state revenues include income from the taxation sector, non-tax state revenues, and grants.

Taxation represents the public’s obligation to the state, as regulated by legislation (and can be enforced by force), without providing any direct or visible compensation or service in return. Taxes are levied to finance public expenditures. Since the implementation of the self-assessment system, taxpayers have been given significant trust to independently calculate, pay, and report their tax obligations, which aims to streamline administrative processes. In the context of Income Tax (PPh), one of the most important components is corporate income tax a tax imposed on business entities, whether their income is sourced domestically or from abroad.

One of the efforts taken by the Directorate General of Taxes (DJP) to improve tax revenue is through tax audits. These audits aim to verify the accuracy of taxpayers’ reports, identify discrepancies between reported and actual obligations, and detect any signs of tax avoidance. As regulated in Minister of Finance Regulation No. 256/PMK.03/2014 concerning procedures for auditing and reviewing Land and Building Tax, audits are conducted to assess the level of taxpayer compliance in fulfilling their tax obligations or for other specific objectives. Tax audits are intended to ensure that the taxpayer's reported obligations are accurate and in accordance with prevailing regulations, and that such reports are verified through audit activities measured by tax revenue from tax assessments that must be settled by the taxpayer (Sunarti and Pohan, 2021). Through tax audits, it is expected that taxpayers will be more compliant, which in turn will positively impact tax revenue (Dian Wahyudin et al., 2024). The effectiveness of a tax audit can be assessed through effectiveness indicators, which measure the extent to which predetermined goals are achieved. A particular activity or organization is considered effective if its processes successfully meet the set objectives. Various indicators are used to measure how far these objectives have been realized (Ivana Anggraeni Rasubala et al., 2022).

A study conducted at KPP Medan Barat revealed that although tax audits were carried out according to regulations, their implementation was not effective. Significant shortcomings were identified due to various constraints such as limited staffing and excessive workload. These challenges led to tax audits failing to meet their intended targets. Based on effectiveness indicators, the tax audits in 2017 were deemed ineffective, slightly improved in 2018 (though still categorized as less effective), and declined again in 2019–2020, falling back into the ineffective category. These outcomes were influenced by delays from taxpayers in submitting documents, functional staff transfers, outstanding arrears from previous years, and the impact of the COVID-19 pandemic (Angelia Tobing et al., 2023). Similarly, a study at KPP Pratama Surabaya showed that while the audits were in accordance with current regulations, they were classified as ineffective for 2016–2017 and less effective for 2018–2019. This indicates that the office was unable to achieve its tax revenue targets (Ali Muhdor, 2021). In contrast, a study at KPP Pratama Kotamobagu, using the same effectiveness indicators, revealed that audits in 2018 were classified as highly effective, and in 2019–2020 as moderately effective. Although the targets were not fully achieved, the office still managed to reach an effective level (Ivana Anggraeni Rasubala et al., 2022).

Previous studies have shown various outcomes regarding the role of tax audits on tax revenue, using effectiveness as the main measurement, with different research objects and results. These diverse findings have motivated the researcher to conduct a study titled "Analysis of the Effectiveness of Tax Audits on Corporate Income Tax Revenue at the Pratama Tax Office (KPP) Bitung."

LITERATURE REVIEW

Tax Accounting

According to Sutrisno (2020:10), tax accounting is the process of recording and reporting an entity’s tax obligations in accordance with applicable tax regulations, which is used to provide a clear and accurate picture of the tax liabilities that must be paid.

Tax

According to Prof. Rochmat Soemitro, as cited in Mardiasmo (2023:3), tax is the participation of the public in supporting the state, which is based on legislation (imposed by force), without direct and tangible compensation or services in return, and is levied to finance general public expenditures. Tax is understood as a contribution from citizens to the state, collected based on legal provisions, and utilized to cover state expenditures that provide benefits for the general public.

Tax Revenue

According to Law No. 62 of 2024 concerning the State Budget (APBN) for the Fiscal Year 2025, tax revenue refers to all state receipts derived from taxation, including both domestic tax income and tax income from international trade. Tax revenue serves as the primary source of funding for the state, covering both routine expenditures and development programs.

Tax Audit

According to Minister of Finance Regulation No. 256/PMK.03/2014, an audit is a series of activities involving the search, collection, and processing of data, information, and/or evidence, conducted objectively and professionally based on audit standards to assess compliance with Land and Building Tax (PBB) obligations and/or for other purposes in accordance with the provisions of tax legislation. The Directorate General of Taxes (DGT) is responsible for conducting audits with the aim of evaluating taxpayer compliance in fulfilling tax obligations, as well as for other purposes related to the provisions of tax laws and regulations.

Corporate Income Tax

According to Law No. 7 of 2021 concerning the Harmonization of Tax Regulations, corporate income tax is a tax imposed on income received or earned by corporate taxpayers over a one-year tax period. Corporate taxpayers include various types of entities, such as limited liability companies or limited partnerships, other forms of corporations, state-owned and regional-owned enterprises in any form or name, as well as firms, foundations, mass organizations, socio-political organizations, and other institutions or entities, including collective investment contracts.

The Effectiveness of Tax Audits

According to Wahyu (2023:22), effectiveness refers to a method of achieving a desired target or objective in an efficient manner, where the outcomes can be evaluated based on the extent to which the predetermined goals have been accomplished. The effectiveness of tax audits refers to audit activities measured by the tax revenue generated from payments on Tax Assessment Letters (SKP) and audit findings issued during the current year, compared to the predetermined target for audit-related revenue.

$$\text{Tax Audit Effectiveness Rate} = \frac{\text{Actual Audit Revenue}}{\text{Audit Target}} \times 100\%$$

Furthermore, Wahyu (2023:40) adds that to assess effectiveness, the following rating scale is used:

Table 1. Effectiveness Measurement Indicators

Percentage	**Criteria**
> 100%.	Very Effective
90 -100%.	Effective
80 - 90%.	Quite Effective
60 - 80%.	Less Effective
< 60%.	Ineffective

Source: Minister of Home Affairs Decree No. 690.900.327 of 1996

Conceptual Framework

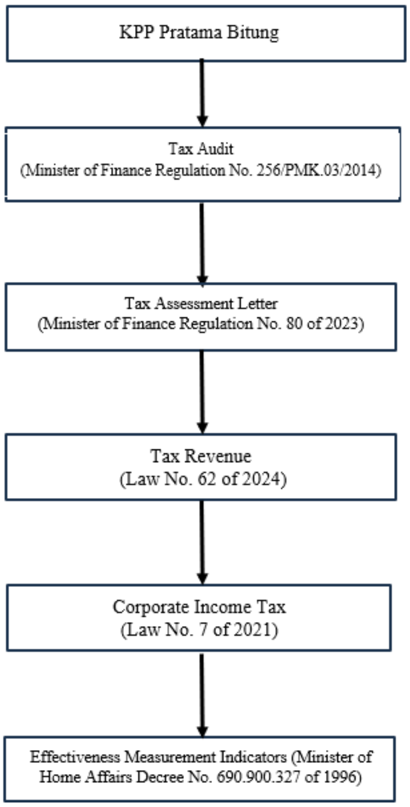

Figure 1. Theoretical Framework
Source: Image processed by researchers, 2025

METHODOLOGY

Qualitative research methodology is used in this study, According to Sugiyono (2022:9), qualitative research is an approach used to study objects in their natural settings. This method employs data collection techniques such as in-depth interviews, observation, and document analysis, aiming to gain a holistic understanding of the context and meaning of the phenomena being studied. Qualitative research can describe the general overview and explanation of the implementation of tax audits in relation to tax revenue. The research was conducted at the Primary Tax Service Office (KPP) Pratama Bitung, located at Jl. Sam Ratulangi, Bitung Tengah, Maesa, Bitung, North Sulawesi, Indonesia. The study was carried out starting from March 2025 until its completion. The types of data used in this study include both qualitative and quantitative data. The qualitative data were obtained through interviews, observations, and documentation. The quantitative data consist of numerical figures such as: the number of corporate taxpayers (WP Badan) registered at KPP Pratama Bitung from 2021 to 2023; the number of corporate taxpayers audited during the same period; the number of Tax Assessment Letters (SKP) issued as a result of audits on corporate taxpayers; the number of SKP payments made by corporate taxpayers; the tax revenue targets at KPP Pratama Bitung for the years 2021–2023;

and the actual (realized) tax revenue collected during that period. The data sources in this study consist of primary and secondary data. The primary data were obtained through direct interviews with relevant informants. The secondary data, which serve as supporting information, include statistical data from official reports of KPP Pratama Bitung for the years 2021–2023, retrieved from the official e-riset tax website. This study employed data collection methods consisting of literature review and field study. The literature review was conducted to gather data from various books, articles, journals, and previous research reports relevant to the research topic. The field study involved collecting information through direct observation and conducting interviews. The data analysis in this study is qualitative, as defined by Sugiyono (2022:89), which involves collecting research data through various techniques such as in-depth interviews, observation, and document analysis. The next step is data reduction, a process of simplifying, selecting, and highlighting the most relevant information. This data is then organized into a more comprehensible format, such as tables or descriptive narratives. Data analysis also includes processing and interpreting the collected information. The final stage of the research is drawing conclusions based on the results of the data analysis and supporting evidence, which should effectively address the research questions formulated at the beginning of the study.

RESEARCH RESULT

General Overview of the Primary Tax Service Office (KPP) Pratama Bitung

The Bitung Primary Tax Office (KPP Pratama Bitung) is a vertical unit under the Regional Office of the Directorate General of Taxes (DGT) for North, Central Sulawesi, Gorontalo, and North Maluku, which is part of the Ministry of Finance. The main duty of KPP Pratama Bitung is to carry out the functions of the DGT in collecting state revenue from the taxation sector. In 1959, the working area of the Bitung Primary Tax Office was initially under the Manado Financial Inspection Office, which had been split off from the Makassar Financial Inspection Office. The region included areas in the province of North Sulawesi, covering both North and Central Sulawesi, which at the time were undergoing development. In 1969, the office was restructured and renamed the Tax Inspection Office, with jurisdiction still covering North and Central Sulawesi.

As the economic potential in Sulawesi especially in North and Central Sulawesi continued to grow, the DGT headquarters decided in 1979 to divide the Manado Tax Inspection Office into two units: the Manado Tax Inspection Office and the Palu Tax Inspection Office. Subsequently, in 1989, the government changed the designation from "Tax Inspection Office" to "Primary Tax Office (KPP Pratama)." Accordingly, the Manado Tax Inspection Office became the Manado Primary Tax Office. In the same year, due to economic growth and the increasing number of potential taxpayers in North and Central Sulawesi, several new offices were established: KPP Pratama Manado, Gorontalo, Palu, and Luwuk. As part of the modernization of the tax administration system, on December 1, 2008, KPP Pratama Manado was further divided into two separate offices: KPP Pratama Manado and KPP Pratama Bitung. KPP Pratama Bitung was previously a sub-unit of KPP Pratama Manado, known as the Bitung Tax Counseling and Potential Monitoring Office (KP4). The jurisdiction of KPP Pratama Manado includes the cities of Manado and Tomohon, while the jurisdiction of KPP Pratama Bitung covers the City of Bitung, Minahasa Regency, and North Minahasa Regency.

The Regional Office of the Directorate General of Taxes (DGT) for North, Central Sulawesi, Gorontalo, and North Maluku supervises several Primary Tax Offices (KPP Pratama), including KPP Pratama Manado, Bitung, Tahuna, Kotamobagu, Gorontalo, Palu, Poso, Luwuk, Toli-Toli, Ternate, and Tobelo.

Interview

Based on the interview results with the Head of the P3 Section at KPP Pratama Bitung, the following information was obtained:

1. Legal Basis for Conducting Tax Audits
   In carrying out tax audits based on data from 2021 to 2023, it is known that the legal basis is Minister of Finance Regulation No. 256/PMK.03/2014 concerning Procedures for Tax Audits and Land and Building Tax Investigations.
2. Challenges Encountered in Conducting Tax Audits
   Challenges in conducting tax audits arise from both internal and external factors. Internally, limited human resources result in an insufficient number of auditors to handle the workload. Time constraints often prevent auditors from thoroughly gathering information. Additionally, a lack of training or updates on frequently changing tax regulations can lead to errors or delays. Inadequate facilities and limited access to technology also hinder the audit process. Externally, taxpayers may be uncooperative or refuse to provide necessary documents, complicating the audits. Furthermore, manipulation of financial reports requires specialized expertise and additional time to uncover.
3. Factors That May Cause the Failure to Achieve Tax Revenue Targets in Conducting Audits
   The factors affecting the achievement of tax revenue targets are classified into internal and external factors. Internally, limited quantity and quality of human resources, particularly among tax auditors, pose a challenge; audits conducted by personnel lacking adequate experience or training may result in suboptimal findings. Additionally, limited audit time and insufficient coordination between related sections, such as supervision and collection, hinder the optimization of audit outcomes. Externally, low taxpayer compliance remains a significant issue, with many taxpayers failing to report their tax obligations accurately and completely. Furthermore, lack of cooperation during the audit process complicates efforts to uncover the true tax potential. Finally, even when audits reveal underpayments, these findings do not always translate into immediate increases in state revenue due to challenges in the collection process.
4. Strategies Implemented to Overcome Obstacles During the Tax Audit Process

To overcome obstacles during the tax audit process, tax authorities need to implement various strategies that focus on both internal and external improvements. These include enhancing the quality of human resources, developing information systems, improving coordination between departments, and providing education to taxpayers. By applying these strategies, the tax audit process is expected to become more effective and efficient, ultimately achieving significant tax revenue targets.

5. Strategies Implemented to Increase Tax Revenue
   To increase tax revenue, KPP Pratama Bitung must implement several key strategies that involve both internal and external factors. First, taxpayer compliance should be improved through continuous education, simplification of tax administration, and balanced enforcement of sanctions and incentives to encourage timely reporting and payment. Second, tax audits need to be optimized by increasing the number and quality of auditors, leveraging information technology, and focusing on high-risk business sectors to ensure targeted and effective audits. Third, strict supervision and law enforcement are essential, with routine monitoring of tax reporting and payments, as well as firm actions against tax evasion to prevent state revenue losses and maintain long-term compliance. Finally, collaboration with the private sector and community is important to strengthen the taxation system, which can be achieved by providing educational materials, organizing seminars or webinars, and encouraging the public to request receipts as proof of VAT payment.

Statistical Data

The data were accessed through the official website of the Directorate General of Taxes at https://eriset.pajak.go.id/ and are presented in tabular form as shown below:

Table 2 Number of Corporate Taxpayers Registered at KPP Pratama Bitung in 2021-2023

Year	Number
2021	8.931
2022	9.851
2023	10.831

Source: Primary Tax Office (KPP) Bitung (2025)

The number of corporate taxpayers at KPP Pratama Bitung has increased from year to year. Based on the data, this increase is attributed to the growing number of businesses registering as taxpayers.

Table 3 Number of Corporate Taxpayers Audited at KPP Pratama Bitung in 2021-2023

Year	Number
2021	269
2022	142
2023	135

Source: Primary Tax Office (KPP) Bitung (2025)

Following the audits of corporate taxpayers, KPP Pratama Bitung issued Tax Collection Letters to those entities, urging them to promptly resolve their tax arrears.

Table 4 Total Amount of Tax Assessment Letters Issued Based on Audit Results for Corporate Taxpayers at KPP Pratama Bitung in 2021-2023

Year	Amount (in Rupiah)
2021	60.170.890.128
2022	67.777.917.721
2023	27.532.480.755

Source: Primary Tax Office (KPP) Bitung (2025)

Based on the data, it is evident that the number of tax assessments for corporate taxpayers at KPP Pratama Bitung increased from 2021 to 2022, but then declined in 2023. This trend indicates that some corporate taxpayers still failed to accurately report their tax liabilities.

Table 5 Amount Paid from Tax Assessment Letters Based on Audit Results for Corporate Taxpayers at KPP Pratama Bitung in 2021-2023

Year	Amount (in Rupiah)
2021	58.182.696.943
2022	57.450.281.732
2023	26.387.286.903

Source: Primary Tax Office (KPP) Bitung (2025)

Based on the data, many corporate taxpayers have yet to fully settle their tax liabilities arising from audit results, which may negatively impact the income tax revenue at KPP Pratama Bitung. The differences between Table 4 and Table 5 can be explained by information obtained from interviews. During 2021-2022, audits were conducted on large corporate taxpayers in Bitung who still had significant raw materials inventory. Additionally, some major taxpayers were audited by the Regional Office, producing large assessment results supported by forensic investigations. The number of auditors (non-supervisory) was also high, reaching up to 11 auditors. In contrast, by 2023, most large taxpayers had already been audited, raw material stocks had been depleted, and the number of auditors decreased to 9.

Table 6 Target and Realization of Corporate Taxpayer Audits at KPP Pratama Bitung in 2021–2023

Year	Target (IDR)	Realization (IDR)
2021	Rp. 34,063,813,000	Rp. 58,182,696,943
2022	Rp. 30,566,860,000	RP. 57,450,281,732
2023	Rp. 37,803,187,000	RP. 26,387,286,903

Source: Primary Tax Office (KPP) Bitung (2025)

Based on interview findings, many tax payments in 2021–2022 were made at the end of the year, which prevented the adjustment of targets in time, resulting in an over realization. Consequently, in 2023, there were difficulties in achieving the corporate income tax audit targets. Unlike in 2021–2022, when the realization exceeded the predetermined targets, the 2023 audit target for corporate income tax was not achieved.

Table 7 Target and Realization of Tax Revenue at KPP Pratama Bitung in 2021–2023

Year	Target (IDR)	Realization (IDR)
2021	Rp. 852.709.773.000	Rp. 901.435.676.483
2022	Rp. 770.693.039.000	Rp. 834.505.260.817
2023	Rp. 883.759.000.000	Rp. 941.445.779.781

Source: Primary Tax Office (KPP) Bitung (2025)

As shown in the table, tax revenue has consistently exceeded the targets from year to year, indicating a positive trend in revenue growth. In fact, tax audits have also contributed significantly to the achievement of these revenue targets.

DISCUSSION

Analysis of the Effectiveness of Tax Audits on Corporate Income Tax Revenue

Table 8 Calculation Results of Tax Audit Effectiveness on Corporate Income Tax at KPP Pratama Bitung in 2021-2023

Year	Realization (IDR)	Target (IDR)	Formula Used	%
2021	Rp. 58.182.696.943	Rp. 34.063.813.000	(Rp. 58.182.696.943 / Rp. 34.063.813.000) × 100%	170,7
2022	Rp. 57.450.281.732	Rp. 30.566.860.000	(Rp. 57.450.281.732 / Rp. 30.566.860.000) × 100%	187,9
2023	Rp. 26.387.286.903	Rp. 37.803.187.000	(Rp. 26.387.286.903 / Rp. 37.803.187.000) × 100%	69,84

Source: Processed by the researcher, 2025

Based on the data, after calculating the effectiveness of tax audits, it can be concluded that the years 2021 and 2022 were successful, as the predetermined targets were achieved. However, in 2023, the target was not met. In 2021, the effectiveness of tax revenue collection reached **170.7%**, which according to the effectiveness measurement indicators falls into the **"highly effective"** category, as it exceeds 100%. In 2022, the effectiveness further increased to **187.9%**, which is also categorized as **highly effective**. In contrast, in 2023, the effectiveness dropped to **69.84%**, placing it in the **"less effective"** category based on the same measurement criteria.

Table 9 Results of Calculation and Evaluation of Tax Audit Effectiveness on Corporate Income Tax Revenue at KPP Pratama Bitung in 2021–2023

Year	Percentage (%)	Effectiveness Level
2021	170,7%	Highly Effective
2022	187,9%	Highly Effective
2023	69,84%	Less Effective

Source: Processed by the researcher, 2025

Overall, it can be concluded that the effectiveness of tax audits experienced significant fluctuations over the observed period. In 2021, the effectiveness level reached 170.7%, indicating that tax audits were highly effective. This percentage, which exceeded 100%, reflects that the actual tax revenue surpassed the established target. Such an achievement demonstrates the optimal performance of KPP Pratama Bitung in uncovering tax potential from corporate taxpayers through audit activities. In 2022, effectiveness increased further to 187.9%, suggesting that the audits conducted were successful in enhancing compliance and identifying untapped tax potential. This high percentage may be attributed to successful handling of audit cases with significant findings, increased audit intensity, or improvements in the taxpayer compliance monitoring system. However, in 2023, the effectiveness level declined significantly to 69.84%, indicating a less effective performance. This shortfall occurred because the actual revenue from corporate income tax fell far below the target. The decline can be attributed to a combination of factors, including unrealistic target increases, reduced audit performance, and a decrease in taxpayer compliance or payment capacity. Although tax audits do contribute to increasing state revenue, the sustainability of their effectiveness largely depends on the consistency of audit implementation, the quality of human resources, effective audit object selection strategies, and the overall compliance level of taxpayers. Therefore, a thorough evaluation of the decline in effectiveness in 2023 is essential, along with the development of recovery strategies to improve future audit outcomes.

CONCLUSION

Based on the explanations presented in the results and discussion sections, the conclusions of this study can be summarized as follows:

1. The implementation of tax audits at the Primary Tax Office (KPP) Bitung has been carried out in accordance with the applicable regulations, namely Minister of Finance Regulation No. 256/PMK.03/2014 concerning Procedures for Tax Audits and Land and Building Tax Reviews.
2. The effectiveness of tax audits on corporate taxpayer revenue at KPP Pratama Bitung was highly effective in the years 2021 and 2022. However, in 2023, effectiveness declined significantly, and was therefore categorized as less effective.

RECOMMENDATION

Based on the conclusions previously presented, the researcher offers the following suggestions, which are expected to serve as input or consideration for KPP Pratama Bitung:

1. Enhance communication and coordination among the divisions within KPP Pratama Bitung to ensure that all aspects of tax audits run smoothly and are well-integrated.
2. Conduct regular evaluations of audit strategies and tax revenue performance to identify areas for improvement and to develop more efficient methods in the implementation of tax audits.

ADVANCED RESEARCH

For future researchers, it is recommended to use alternative indicators to determine the level of effectiveness of tax audits on corporate income tax revenue, explore different sectors, and consider employing different or more recent measurement tools and research periods.

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