EFFECT OF TAXATION TECHNICAL TRAINING AND PLANNING OF TAXES INSPECTION FOR PERFORMANCE OF TAXES INSPECTOR
(Case Study of Tax Auditor in Tax Office of Madya Bandung)

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ABSTRACT

Tax audit is one of the efforts of the Tax Office to carry out the oversight function that has been mandated by the Taxation Law. Tax Law gives the Tax Inspector the authority to conduct examination on Taxpayers who are allegedly lacking or disobeying in carrying out their tax obligations. The performance of Tax Inspector is one of the important things to be considered in conducting examination activities.

The purpose of this study is to determine the effect of Taxation Technical Training and Tax Inspection Planning on Tax Inspector Performance Office Tax Service Madya Bandung. Sampling method using sample saturated technique of this research using sample 31 respondents. The unit of analysis is the Office of Tax Service Madya Bandung and observation unit in this study is the Tax Inspector at the Office of Tax Service Madya Bandung. Analysis of verification in this study using statistical test is to test the equation of structuran variance based on or better known as Partial Least Square (PLS) using SmartPLS 2.0 software.

The results showed that Technical Training Taxation and Tax Inspection Planning have a significant effect on Tax Inspector Performance of 72.46% and the rest of 27.54% influenced by other variables.

Keywords: Technical Training Taxation, Tax Inspection Planning and Tax Inspector Performance

I. INTRODUCTION

1.1 Background Research

In the implementation of Self Assessment System, Directorate General of Taxation has a role to conduct supervision, service, coaching and taxation sanctions (Feliana and Doni, 2014). This supervision is conducted to find out whether the Taxpayers who are given authority through Self Assessment System are obedient and do not commit fraud (Siti Kurnia Rahayu, 2013: 245). Tax audit is an effort of the Directorate General of Taxation to carry out the supervisory function that has been mandated by the Taxation Law (Sholihin, 2015). The Tax Law gives the Tax Inspector the authority to examine Taxpayers who are allegedly lacking or disobeying in carrying out their tax obligations (Mardiasmo, 2011: 41). Inspection conducted by the Tax Auditor must be in accordance with the purpose of tax audit that is to enforce the law and other purposes in order to implement the provisions of the tax laws and regulations, not seek their own benefits (Feliana and Doni, 2014: 2). Tax Inspector is a Civil Servant within the Directorate General of Taxation or experts appointed by the Directorate General of Taxes (Erly Suandy, 2011: 65). The operational unit of the Directorate General of Taxes in the field is the Tax Office (KPP) which has a Special Examiner in the functional tax (Sholihin, 2015). Inspection conducted by the Directorate General of Taxes has an important role that is Interpretation of the Law that is not true, taxpayer calculation error, special embezzlement of income, deductions and deductions not really (Achmad and Husein, 2005: 79). Carry out inspection action is absolutely necessary taxpayers in quantity and quality adequate (Siti Kurnia Rahayu, 2013: 245). Good performance can be seen from the performance standard itself (Feliana and Doni, 2014: 2). According to Suparihanto, performance standards are a measure of a comparison between what is expected or targeted according to the job or position entrusted by a person (Yulita Arfiana, 2008: 39).

Performance improvement can begin with the implementation of technical training taxation (Addison, 2004). In the research Novanianto (2013) said that the technical training of taxation affects the performance of the Tax Auditor, because the taxation technical training conducted by the Tax Auditor will improve the performance of the Tax Auditor. Waluyo (2012: 375) says that the Tax Inspector must have sufficient technical training and possess the skills as a Tax Inspector, and use his skills carefully and thoroughly from disgraceful acts and always always prioritize the interests of the State and adhere to the time limits that have been set. Training is also a process of teaching certain knowledge and skills and attitudes so that the Examiner is more skilled and able to perform its responsibilities better and in accordance with the standard (Mangkuprawira, 2003: 13).

Every goal of an activity needs good planning so that the goal can be achieved (Maria Mayentina, et al, 2015). Inspection planning is a concrete step for the Tax Inspector to obtain a general description of the Taxpayer to be examined, so that the inspection is prepared in accordance with the objectives achieved (Siti Kurnia Rahayu, 2013: 286). Uswatun (2013) also said that inspection planning is an important stage for the Examiner in every tax audit. This makes the tax audit plan undertaken is one of the factors that affect the performance of the Tax Auditor (Agus and Basri, 2007: 56). In a study conducted by Maria Mayentina, et al (2015) states that the planning examination has a significant positive effect on the performance of the Tax Auditor. Planning inspection made aims for the Tax Auditor to obtain a general description of the Taxpayer to be examined and inspections conducted will be more focused and planned so that the planned goals are achieved (Agus and Basri, 2007: 56). In terms of examination, until 2017 the affairs of the data has become an unresolved problem (Salman, 2017).

Based on the background descriptions above, researchers interested in raising research entitled: "**EFFECT OF TAXATION TECHNICAL TRAINING AND PLANNING OF TAXES INSPECTION FOR PERFORMANCE OF TAXES INSPECTOR".**

1.2 Problem Formulation

Based on the background and identification of the problem, then the problem can be formulated as follows:

1. How big is the influence Taxation Technical Training on Tax Inspector Performance.
2. How big is the influence of Tax Inspection Planning on Tax Inspector Performance.

1.3 Research Objectives

1.3.1 Research Porpose

In accordance with the identification of problems that have been described above, then this study was conducted with the intention to know the Influence of Technical Training Taxation and Tax Inspection Planning on the Performance Tax Examiner in Office Tax Service Madya Bandung.

1.3.2 Research Objectives

The purpose of this study is as follows:

1. To know the effect of taxation technical training on the performance of Tax Inspector.
2. To know the effect of tax audit planning on the performance of Tax Auditor.

1.4 Usefulness Research

1.4.1 Practical Usefulnes (*Applied Research*)

The practical usefulness of this research is as follows:

1. For the Tax Office
   The results of this study are expected to be used as a material consideration or input for the tax office on the influence of tax training and tax planning tax audit of the performance of the Tax Auditor.
2. For the Tax Examiner
   The results of this study are expected to contribute thoughts and knowledge to the Tax Examiner to increase knowledge and better understand the influence of taxation technical training and tax audit planning on the performance of the Tax Auditor.

1.4.2 Academic Usefulnes (*Basic Research*)

Academic Uses of this research can be used as a reference for the development of science, where this research can be useful as follows:

1. Development of Science
   The results of this study are expected to provide information, thinking in science about the influence of the influence of technical training taxation and tax audit planning on the performance of the Tax Auditor.
2. For Further Researchers
   It is expected that the results of this study can be used as reference materials and information resources in conducting further research development on the influence of taxation technical training and tax audit planning on the performance of Tax Inspector.

II. REVIEW OF REFERENCE, DISCUSSION FRAMEWORK AND HYPOTHESIS

2.1 Review of Reference

2.1.1 Technical Training Taxation

2.1.1.1 Definition of Technical Training Taxation

Devi Safitri defines that the technical training of taxation is:
"Training aimed at employees of the Directorate General of Taxes and aims to provide or improve knowledge, understanding, and skills especially on tax issues".

(2016:3)

2.1.1.2 Indicator of Technical Training Taxation

The indicators of technical tax training in this study are based on the rationale according to Wilson Bangun (2012: 201) and Supramono and Damayanti, that the authors conclude the indicators of taxation technical training is the increase of basic knowledge taxation of Tax Inspector, improvement of technical knowledge and tax regulation of Tax Inspector, Taxes, skill enhancement of tax-specific tax audits in tax audit, enhancement of tax auditor's ability to overcome problems and enhancements provide effective examination results.

2.1.2 Tax Inspection Planning

2.1.2.1 Definition of Tax Inspection Planning

According to Agus Setiawan and Basri Musri planning tax audit are:
"Planning a tax audit is a series of activities undertaken by the Tax Auditor prior to carrying out the inspection action".

(2007:9)

2.1.2.2 Indicator of Tax Inspection Planning

Indicators of tax audit planning in this study are a series of tax planning planning activities as referred to by Agus Setiawan and Basri Musri (2007: 9), which includes reviewing the file of Taxpayers / data files, analysis of Taxpayer Notes and Financial Statements, identification of problems, location of Taxpayer, determination of scope of examination, preparation of inspection program, determination of books, records and documents to be borrowed.

2.1.3 Tax Inspector Performance

2.1.3.1 Definition of Tax Inspector Performance

According to Siti Kurnia Rahayu tax examiner performance is:
"The performance of Tax Inspector is the result of inspection work achieved by the Tax Inspector both in sufficient quantity and quality, with the implementation of tasks accompanied by inspection procedures in an effort to achieve the objective of the examination legally, not violating the law and in accordance with the moral and ethics of the Tax Auditor.

(2013:245)

2.1.3.2 Indicator of Tax Inspector Performance

The taxpayer performance indicator used in this study, as stated by Anwar Prabu Mangkunegara (2010: 75), that performance indicators are:
1) Quality

2) Quantity
3) Implementation of the task
4) Responsibility

2.2 Framework

2.2.1 The Effect of Taxation Technical Training on the Performance of Tax Inspector

According Wibowo (2007: 4), technical training taxation is said to have an influence on the performance of the Tax Auditor described as follows:

"The performance of a competent and qualified Tax Examiner can result from a deep and comprehensive technical tax training".

2.2.2 The Effect of Tax Inspection Planning on the Performance of Tax Inspector

According to Agus Setiawan (2007: 56), planning tax audit has an influence on the performance of the Tax Auditor is described as follows:

"One of the factors that affect the performance of Tax Inspector is planning tax audits conducted, in support of the performance of the Tax Auditor. Planning inspection made aims for the inspection conducted will be more focused and planned so that the planned goal is achieved ".

2.3 Hypothesis

Based on the study of theory, previous research and framework above the researcher hypothesis as follows:

H_1 : Taxation Technical Training has a significant effect on Tax Auditor Performance.

H_2 : Tax Inspection Planning has a significant effect on Tax Auditor Performance.

III. RESEARCH METHODS

3.1 Research Methods Used

According Suharsimi Arikunto (2013: 163), research methods are:

"The way used by researchers in collecting research data".

The method used in this research is descriptive verification method. By using this research method, it will be known a significant relationship between the variables studied so that the conclusion that will clarify the description of the object under study.

According Sugiyono (2014: 147) the definition of descriptive methods are:

"Statistics used to analyze data by way of describing or describing data that has been collected as is without intending to make conclusions that apply to the public or generalization".

The definition of the method of verification by Juliansyah Noor (2012: 20) is as follows:

"Verifikatif research carried out to test the truth of something (science) that existing research data obtained are used to prove the existence of harm to certain information or science".

In this research the object of research is the technical training of taxation, planning tax audit and the performance of Tax Inspector. Then the unit of analysis in this study is the Office of Tax Service Madya Bandung. Based on the above analysis unit, the observation unit in this study is Pemerika Pajak in Tax Office Madya Bandung.

3.2 Operationalization of Variables

Based on the title, the variables contained in this study can be divided into two variables, namely:

1. Independent Variable (X1 and X2)
   The independent variable (independent variable) is the variable that affects the dependent variable, either positively or negatively.
   Independent variables (indenpendent variable) in this research there are two, first (X1) is Technical Training Taxation and second (X2) is Planning Tax Inspection.
2. Dependent Variable (Y)
   Variable is the main concern of researchers. Because in this case the dependent variable is a variable that is influenced or which becomes the result of the independent variable.

The dependent variable (dependent variable) in this study is the Performance Examiner Tax (Y).

3.3 Data Source

The type of data source used in this study is primary data.

According Sugiyono (2014: 137) primary data are:

"Data sources that directly provide data to data collectors".

Based on the above definition, the data source used in this study is the primary data, because researchers collect their own data required sourced directly from the first object to be investigated. Primary data collection in this study through how to spread the questionnaire and conduct interviews directly with the parties associated with the research conducted, in this case the Tax Auditor. Primary data in this research is answer questionnaire result filled by Tax Inspector.

3.4 Population, Sample and Place and time of research

3.4.1 Population

According to Husein Umar (2013: 77) Population is defined as:

"A generalization region consisting of objects / subjects having certain characteristics and having equal opportunity to be elected as a sample member".

According to Sofyan Siregar (2014: 144) said that:

"The population is the whole (universum) of the object of research that can be human, animal, plant and others".

Based on the above understanding then the population in this study are 44 Tax Examiner who served in the Office of Tax Service Madya Bandung.

3.4.2 Sampling

According to Tony Wijaya (2013: 27) the sample is:

"Part of the population taken or determined by certain characteristics and techniques".

Sampling technique in this research using Non Probability technique that is saturated sample or often called total sampling. Suharsimi Arikunto (2013: 174) says that if the study population is less than 100, then the sample is taken from the entire population.

According Sugiyono (2014: 124) saturated samples are:

"The technique of determining the sample by taking all members of the population as a sample".

So, the sample in this research is all tax inspector in Tax Office Madya Bandung amounting to 44 people.

3.4.3 Place and time of research

Researchers conduct research at the Office of Tax Service Madya Bandung. Asia Afrika Street No. 114, State Finance Building Gd. G, Cikawao, Lengkong, Bandung City, West Java, Indonesia.

3.5 Method of Collecting data

Methods of data collection conducted by the authors to obtain and collect data is using survey methods and interviews.

According Sugiyono (2014: 6) survey method is defined as:

"The survey method used to obtain data from a particular place of nature, but researchers do treatment in data collection, for example by distributing questionnaires, test, structured interviews.

Methods of data collection conducted by the author conducted by the survey method using questionnaires and conduct interviews.

3.6 Data Testing Method

In the case of data obtained from the respondents in the form of questionnaires, then the quality test is required. To test the quality of data on this primary data, the researchers used the test of vadility and reliability.

3.6.1 Validity Test

According to Cooper in Umi Narimawati (2010: 42):

"Validity is a characteristic of measurement concerning the extent that a test measures what the researcher actually wishes to measure".

3.6.2 Reability Test

According to Umi Narimawati (2010: 43) test reliability is:

"To test the reliability or reliability of the disclosure tool of the data. With r value obtained from the validity test showing the correlation index indicating whether or not there is a relationship between two parts of the instrument ".

3.6.3 Data analysis method

According to (Umi Narimawati, 2010: 41) method of analysis is as follows:

"The method of analysis is the process of searching and compiling systematically data that has been processed from the results of field observation and documentation of data sources by organizing data into categories, describe into units, synthesize, organize into patterns, choose which is more important and which will be studied, and make conclusions so easily understood by ourselves and others ".

After the data collected the authors do an analysis of data that has been described by using descriptive and verification methods.

3.6.3.1 Analysis of Descriptive Data

According Sugiyono (2014: 44) the definition of descriptive analysis (qualitative) are:

"The descriptive (qualitative) research method was conducted intensively, the researchers participated in the field long ago, noted carefully what happened, conducted a reflective analysis of the various documents found in the field, and made a detailed research report".

Research with descriptive method is used to describe how the influence of the level of technical training taxation and tax audit planning on the performance of the Tax Auditor. The data obtained are then analyzed to obtain a conclusion.

3.6.3.2 Analysis of Verifikatif Data

According Sugiyono (2014: 8) that the verification analysis (quantitative) is:

"The research method based on the philosophy of positivism, used to examine in a particular population or sample, data collection using research instruments, data analysis is quantitative/ statistical, with the aim to test the hypothesis that has been set".

Verifikatif analysis in this study using a statistical tool that is tested by variance-based structuran equation or better known as Partial Least Square (PLS) using Smart PLS 2.0 software.

According to Imam Ghozali (2016: 417) the method of Partial Least Square (PLS) is described as a model of a variance-based structuring equation (PLS) capable of describing latent variables (measurable directly) and measured using indicators (variable manifest).

IV. RESEARCH RESULT AND DISCUSSION

4.1 Research Results

In this chapter, researchers will describe the results of research related to the influence of taxation technical training and tax audit planning on the performance of Tax Auditors in the Office of Tax Service Madya Bandung. The main data source used in this study is a questionnaire distributed to the Tax Auditor as many as 44 respondents registered in the Office of Tax Service Madya Bandung. Furthermore, the data that has been collected coded and processed using descriptive analysis to determine the responses of respondents to each variable studied, then continued with the analysis of Structural Equation Modeling (SEM) using Partial Least Square (PLS) to analyze the influence of technical training taxation and planning tax audit on the performance of the Tax Auditor.

4.1.1 Correlation Analysis

Correlation analysis aims to measure the power of association (relationship) linear between two variables. Correlation also does not show functional relationship. In other words, correlation analysis does not distinguish between the dependent variable and the independent variable. In this case to see the relationship between taxation technical training and tax audit planning with the performance of tax inspector both partially and simultaneously.

a. Correlation between Technical Taxation Training with Tax Inspector Performance

It is known that the correlation value of tax training technical variables (X_1) of 0.838 which means technical training taxation (X_1) has a very strong influence with the performance of tax examiner.

b. Correlation between Tax Check Planning and Tax Inspector Performance

It is known that the correlation value of variable tax audit planning (X_2) of 0.693 which means planning tax audit (X_2) has a strong influence with the performance of tax auditors.

4.1.2 Coefficient of Determinaion

The coefficient of determination or commonly called R-Square value can be used to explain the effect of certain exogenous latent variables on endogenous latent variables. The coefficient of partial and simultaneous determination is the product of the coefficient of structural path with correlation with endogenous latent variable.

The influence given by variables of taxation technical training (X1) on the performance of Tax Auditor (Y) is 58.03% and the influence given by the variable of tax audit planning (X2) on the performance of Tax Inspector (Y) is 14.43%. Overall, the simultaneous effect of both exogenous latent variables on endogenous variables was 72.46% while the remaining 27.54% was the influence of other un-researched variables (ζ).

4.2 Discussion

4.2.1 Analysis of the Effect of Technical Training on Taxation Performance Tax Inspector

Based on result of hypothesis test show that hypothesis model of tstatistic value equal to 12,795 bigger than tkritis equal to 1,960 and have positive direction which means technical training of taxation have an effect on signifikan to tax examiner performance and show that if technical training of taxation which followed well then better also performance Tax Inspector

The result of hypothesis testing is supported by the theory in the previous discussion which states the improvement of deep and comprehensive taxation technical training followed by the Tax Auditor will affect the performance of Tax Inspector (Wibowo, 2007: 4)

Big influence on the performance of Tax Inspector equal to 58,03%, which mean that equal to 58,03% performance of Tax Inspector is influenced by technical training of taxation and there is rest equal to 27,54% which is from other variable not examined such as accountability, professionalism and etc. The correlation value of taxation technical training on the performance of Tax Inspector amounted to 0.838 which means technical training taxation has a very strong influence with the performance of tax inspector.

The results of this hypothesis testing also support or in line with previous research results as performed by Tabitha and I kadek (2013) and Novanianto (2013) states that the technical training taxation significant effect on the performance of the Tax Examiner namely a technical training taxation provided to the Tax Auditor can improve the performance of the Tax Auditor.

To improve the performance of the Tax Auditor in the implementation of tax audit, one of the ways to do is to provide technical training of taxation is more adequate and improve the quality of each implementation of technical training taxation, such as by adding each material and time for training to the Tax Inspector and Tax Inspector Office Tax Service Madya Bandung must continue to undergo technical training taxation in depth and comprehensive so as to reduce errors in calculating the amount of tax obligations Taxpayers and improve understanding taxation, so that the Tax Inspector at the Office of Tax Service Madya Bandung must implement every knowledge gained from each training followed sanction the Tax Examiner who did not attend the training properly.

4.2.2 Analysis of the Effect of Planning Tax Inspection Against Tax Performance

Based on result of hypothesis test show that hypothesis model of tstatistic value equal to 4,092 bigger than tkritis equal to 1,960 and have positive direction which means that planning of tax inspection have a significant effect to tax examiner performance and show that if planning of tax inspection followed either then better also performance of Tax Inspector.

The results of hypothesis testing supported by the theory in the previous discussion which states one of the factors that affect the performance of the Tax Auditor is planning tax audits conducted, in support of the performance of the Tax Auditor. Planning inspection made aims for

the inspection conducted will be more focused and planned so that the planned goal is reached (Agus Setiawan, 2007: 56).

Big influence on the performance of Tax Inspector 14.43%, which means that 14.43% of the performance of tax inspector is influenced by the planning tax audit and there is a gap of 85.57% which is from other variables that are not researched such as work experience, work motivation etc. The correlation value of planning tax examination on the performance of Tax Inspector amounted to 0.693 which means that tax audit planning has a strong influence with the performance of Tax Auditor.

The results of this hypothesis testing also support or in line with the results of previous research as conducted by Maria, Wilopo and Devi (2015) and Devi Safitri (2016) states, that the tax audit planning significantly affect the performance of the Tax Auditor is a good tax audit plan also will result in a good performance also for the Tax Auditor who perform tax audits.

So to improve the performance of Tax Auditors in the implementation of tax audits, one way is done Tax Inspector Office Tax Madya Bandung that is, should always try to obtain complete and objective taxpayer information before carrying out tax audit and to evaluate and analyze the financial statements Taxpayers to ensure the fairness of the Taxpayer in fulfilling his tax obligations. Quality of information concerning Taxpayers to be examined will impact on the performance of Tax Inspector Office of Tax Service Madya Bandung in carrying out examination tasks.

V. CONCLUSIONS AND SUGGESTION

5.1 Conclusions

Based on problem identification, framework, hypothesis, research result which have been done to problem by using PLS model and discussion, hence researcher draw conclusion as follow:

1. Technical training of taxation affects the performance of Tax Inspector at the Office of Tax Service Madya Bandung. Technical training taxation at the Office of Tax Service Madya Bandung in general are in the category quite well.
2. Planning tax audit effect on the performance of Tax Auditors at the Office of Tax Service Madya Bandung. Planning of tax audit at Tax Office Madya Bandung in general are in good enough category.

5.2 Sugestion

5.2.1 Practical/Operational Suggestion

After the authors give conclusions from the results of research on the Influence of Technical Training Taxation and Tax Inspection Planning on the Performance Tax Examiner at the Office of Tax Service Madya Bandung, the authors will provide suggestions as follows:

1. To improve in order to achieve the performance of the Tax Auder is optimal through technical training taxation is recommended for Tax Examiner at the Office of Tax Service Madya Bandung required to continue to undergo technical training taxation in depth and comprehensive thereby reducing errors in calculating the amount of tax obligations Taxpayers and improve understanding taxation to improve its performance. Therefore, the Office of Tax Service Madya Bandung is expected to provide technical training taxation is more adequate and improve the quality of each implementation of technical training taxation, including by adding each material and time for training to the Tax Examiner, so that the Tax Inspector at the Office of Tax Service Madya Bandung must implement any knowledge gained from any training that followed and sanctioned the Tax Examiner who did not attend the training properly.
2. To improve in order to achieve the performance of the Tax Auditor is optimal through planning tax audit is recommended for Tax Inspector Office Tax Service Madya Bandung is always trying to obtain complete and objective taxpayer information before carrying out tax audit and to evaluate and analyze the financial statements of Taxpayers to ensure the fairness of the Taxpayer in fulfilling his tax obligations, so that the Tax Auditor does not pass the planning stage of the tax audit conducted prior to carrying out the tax audit.

5.2.1 Academic Suggestion

1. Development of Science
   The results of this research have been made, can be useful information for the development of science, especially in the field of taxation accounting and can add insight and deepen the knowledge, especially related to the influence of taxation technical training and tax audit planning on the performance of the Tax Auditor.
2. For Further Researchers
   It is suggested that subsequent researchers can provide more empirical evidence from the concept that has been examined that the performance of the Tax Auditor is influenced by the technical training of taxation and tax audit planning. In addition the next researcher is expected to conduct the same research, by adding indicators, the same method but the unit of analysis, the population and the different samples in order to obtain conclusions that support and strengthen the theories and concepts that have been built previously, both by researchers and previous researchers.

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