

The Effect Of Tax Auditor Professional Skepticism And Competency On Tax Audit Quality With Time Pressure As A Moderating Variable In Indonesia Tax Authority

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Abstract: This study aims to prove the effect of professional competence and skepticism of tax examiners on the quality of tax audits with time pressure as moderating variable. This study using mixed method of quantitative (purposive survey) and qualitative, the data source used is primary data collected through sending questionnaires to respondents, while the qualitative research data source is by interview of several respondents. The results in this study indicate that competence has positive effect on quality of tax audits, while competency moderated by time pressure has no effect on quality of tax audits, professional skepticism has a positive effect on quality of tax audits, and the interaction of professional skepticism moderated by time pressure has a negative effect on quality of tax audits. The results of quantitative research is supported by qualitative research results. This study contributes to the development of theories in the field of tax auditing and accounting.

Index Terms : Auditor Competence, Auditor Mood, Auditor Virtue, Audit Judgment.

1. INTRODUCTION

In harmony with the system of self-assessment which has been implemented by the Indonesia Tax Authority through the reform package of tax laws in 1983 where the taxpayer is given the freedom to count, deposit, and reporting obligations of tax, the taxpayer of becoming aware of their rights and duties with respect to tax. The Self-Assessment System not giving full credence to the taxpayer in carrying out the rights and obligation without any supervision from the government. The quality of the process and the quality of the tax audit results must be optimized by the tax auditors, which currently number 4,242 as a forefront in tax audits. The product of the audit is in the form of an underpaid tax assessment letter and legal remedies for objections taken by the taxpayer on the audit product in the last five years where the product of the audit has increased every year and in 2019 it reached 68251 product with the number of product submitted for legal action reaching 9088. Based on the report above, it is known that one of the factors of defeat in the legal process is caused by the quality of the examination process which still violates the rules. Therefore, this research regarding the quality of tax audits important to remember the important role of tax audits in the self-assessment system is one of the pillars aspect law enforcement. Professional skepticism is defined as an attitude that includes a questioning mind and critical appraisal of audit evidence, but skepticism is not defined as assuming managerial dishonesty. The attitude of professional skepticism of the tax auditors committed by clients, without being skeptical, a tax auditor will only find

misstatements caused by errors, not those caused by fraud (Noviyanti, 2008 and Nasution and Fitriani, 2012). According to

Noviyanti (2008), the competence factor and professional skepticism of this tax examiner can also be influenced by one factor, namely time pressure. This is in accordance with the fact that in carrying out their duties, tax auditors are often faced with time pressure conditions in the form of deadlines for completion inspections and heavy workloads. This study refers to research conducted by Yuliyanto (2014) and Sunhaji (2013). Yuliyanto (2014) examined the effect of professional competence and skepticism of tax auditors and time pressure on the quality of tax audits, where in this study it was found that professional competence and skepticism had a positive effect on the quality of tax audits, while time pressure had a negative effect on the quality of tax audits. Sunhaji (2013) examined the effect of the competence and ethics of tax auditors on the quality of tax audits with time pressure as a moderating variable. In this study, it was found that competence and ethics had a positive effect on the quality of the tax audit process and results, but competence and ethics moderated by time pressure reduced the quality of tax audits, both in terms of process and audit results. In addition, the difference between previous studies and this research lies in the research sample, the research method used, and the data analysis method. Regarding the research method, this study using quantitative research methods were combined with qualitative methods, whereas pure two previous studies using quantitative research methods course. For the data analysis method, the researcher used Partial Least Square (PLS) with Smart PLS 2.0 M3 analysis tool, while the previous research used multiple regression with SPSS and SEM analysis tools. After considering the background of the research above, the authors are interested in conducting a study entitled: "The Effect of Competence and Professional Skepticism of Tax Auditors on Tax Audit Quality with Time Pressure as Moderating Variable in Indonesia Tax Authority".

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2. Literature Review

2.1. Role Theory

According to Lubis (2010: 51), "Roles are components of real behavior called norms. Norms are expectations and behavioral needs that are appropriate for a particular role. Role theory emphasizes the nature of the individual as a social actor who studies behavior according to the position he occupies in the work environment and society. Role is a part that people perform when interacting with other people. Each role has an identity attached to it, which defines the role holder, who he is, and how he is expected to behave according to the role he plays.

2.2. Attribution Theory (Attribution Theory)

Heider (1958) revealed that attribution theory is a theory that explains the process of how we determine the causes and motives of a person's behavior. The theory that was developed by Heider is argued that a person's behavior is determined by a combination of internal forces (internal forces) or factors that come from inside a person, such as the nature, character, attitude, ability, skill, and effort, and external forces (external forces) or factors of force from the outside, such as the pressure of circumstances, difficulties in work or luck.

2.3. Tax Audit

This audit action is an effort to assess the level of compliance with tax obligations for each taxpayer with the same treatment (Waluyo, 2016). The purpose of the tax audit and the authority of the party conducting the audit refers to Article 29 paragraph (1) of the Law on General Provisions and Tax Procedures which states that "The Director General of Taxes is authorized to conduct audits to test compliance with the fulfillment of Taxpayer's tax obligations and for other purposes in the context of implement the provisions of tax laws" (Waluyo, 2016).

2.4. Tax Audit Quality

De Angelo in Alim et al (2007) defines the quality of audits as the probability that tax inspectors will find and report violations of the system accounting auditee. Deis and Giroux in Alim et al (2007) explain that the probability of finding a violation depending on the ability of technical tax

inspectors and the probability of reporting a violation depends on the independence of the tax inspectors.

2.5. Competence

According to Alvin A. Arens et al. (2013:42) defines that competence is a number of things which consist of formal education regarding auditing and accounting, adequate practical experience for the work being carried out, and following continuous professional education which is absolute and must be possessed by a tax auditor. In the context of tax audit, Andrian (2007) defines the competence of tax auditors as technical and non-technical capabilities possessed by tax auditors. Technical ability is academic ability, analytical, conceptual, sharp observation and knowledge, as well as understanding of tax regulations and tax audit techniques.

2.6. Professional Skepticism

Professional Skepticism according to Nelson (2009:4) is the attitude of people whose behavior shows relatively more doubts about the validity of some assertions. Sukrisno Agoes (2012: 71) states that professional skepticism is an attitude full of questions in the mind and critical appraisal on each of the audit evidence obtained. According to AICPA, professional skepticism is an attitude that involves the mind that is always asked and the upper critical assessment of audit evidence without obsessively suspicious or skeptical. Professional skepticism is the attitude of the tax examiner to think critically about the audit evidence he has during the audit process.

2.7. Time Pressure

Solomon and Brown (1992) in Sunhaji (2013) states that the pressure of time (time pressure) can be experienced by tax inspectors, either in the form of pressure of time limits (time deadline pressure) and the budget pressure (time budget pressure). Time limit pressure is caused by the need to complete an audit task at a certain point in time, while time budget pressure is caused by the amount of time that has been allocated to complete a specific audit task. In the context of tax audits, tax auditors are more often faced with time limit pressures than time budget pressures (Sunhaji, 2013)

Table 1: Examination Completion Period

Examination Purpose	Office Check		Field Check	
	Completion Period	Extra time	Completion Period	Extra time
Taxpayer Compliance	4 months	up to 6 months	6 months	up to 8 months
Other Destinations	14 days	-	4 months	-

2.8 Hypothesis

Alvin A. Arens et.al (2013: 42) defines that competence is several things which consist of formal education regarding auditing and accounting, adequate practical experience for the work being carried out, and following continuous professional education which is absolute and must be owned by a tax auditor.

Therefore, the hypotheses made in this study are:

H1 A: Competence has a positive effect on the quality of tax audits

Cook and Kelly (1991) in Suyani (2009) concluded that the increase in time budget pressure felt by the tax

examiner will affect the quality of the resulting audit. Sunhaji (2013) shows that time pressure has no negative effect on the relationship between competence and the quality of tax audits.

Therefore, the hypotheses made in this study are:

H2 A: Competence moderated by time pressure reduces the quality of tax audits

Yuliyanto (2014) has conducted research on the effect of professional skepticism on the quality of tax audits where the results of the study show that professional skepticism has a positive effect on the quality of tax audits which is not supported.

Therefore, the hypotheses made in this study are:

H3 A: Professional Skepticism has a positive effect on the quality of the tax process audit

When the audit completion deadline is too narrow, the tax auditor will feel pressured because he cannot balance the tasks that must be completed with the stipulated time limit (Sunhaji, 2013). This condition can force a tax examiner to perform actions that sometimes do not use an attitude of skepticism - it's better to know and look for other evidence.

Therefore, the hypotheses made in this study are:

H4 A: Professional skepticism moderated by time pressure reduces the quality of tax audits

3. METHODOLOGY

This study uses a mixed method, namely a research method consisting of quantitative methods (method of collecting numbers) and qualitative methods (method of collecting words) which are interconnected and cannot be separated from each other in the research paradigm (Creswell and Clack, 2011). This study aims to test the hypothesis (hypothesis testing) by testing the relationship between the variables studied (casual research). The research was conducted by field research which was carried out in a cross sectional manner, which involved a certain time with many samples and was only used once in the observation period. This type of research is

explanatory research, because the tests conducted on the causal relationship between the variables have been formulated by previous research.

3.1 Quantitative Research

3.1.1 Variable Operational Definition and Variable Measurement

In this study, the dependent variable is the quality of tax audit in which divided into the dimensions of the quality of tax audit process and the quality of tax audit results. The independent variable is the competence and professional skepticism of the tax examiner, and there is a moderating variable in the form of time pressure.

3.2.2 Population

The population in this study is the tax examiner at Tax Service Special Jakarta Regional Office, which consists of Supervisors, Team Leaders, and Team Members. There are 9 (nine) Tax Services Office in the Jakarta Special Jakarta Region of the Indonesia Tax Authority with varying number of examiners.

3.3.3 Sample

The technique used in sampling is purposive sampling technique, which is to determine the sample with certain criteria. The criteria are tax auditors who have attended education and training as tax auditors and are definitively assigned to Tax Services Office within the Special Jakarta Regional Tax Office as of December 31, 2019. The number of tax examiners within the Special Jakarta Regional Office is 352 tax auditors consisting of 9 (Nine) Tax Service Office.

3.2 Qualitative Research

The qualitative research in this study is in the form of interviews with several Tax Auditors who were selected by author based on the level of the informant's position. There was 4 (four) Tax Auditors who were interviewed. The author considers that this amount is sufficient to represent the existing examiner's opinion because it already represent the Tax Auditors position, namely as supervisor, team leader and the team member.

Table 2: Informant's Data

No	Name	Position	Place	Interview Date	Interview Duration
1	Informant 1	Supervisor	Tax Officers	10/15/2020	20:00
2	Informant 2	Supervisor	Tax Officers	10/15/2020	15:20
3	Informant 3	Supervisor	Tax Officers	10/20/2020	15:00
4	Informant 4	Supervisor	Tax Officers	10/20/2020	20:00

4. Results

4.1 Research Object

This research is about The Tax Auditors in Indonesian Tax Authority and its two main parts, namely the results of quantitative and qualitative research. The results of quantitative research show the results of statistical tests regarding the relationship between variables and their discussion. The results of the qualitative research contain a summary of the results of interviews with several selected tax examiners related to the research topic. The two types of research results are then combined so that it can be seen whether the results of qualitative research can support and explain the results of quantitative

research.

4.1.1 Respondent Profile

In terms of age, there are 16 respondents (20%) who is less than 40 years, 59 respondents (73%) aged 41 to 50 years old, and 6 respondents (7%) aged 50 years old.

In terms of experience, respondents who have worked as tax auditors for a period of less than 5 years are 3 respondents (4%), 6 to 10 years are 21 respondents (26%), 11 to 15 years are 26 respondents (32%), 16 to 20 years is 20 respondents (25%), and more than 20 years is 11 respondents (13%). For the education level, respondents showed that 6 respondents passed Diploma (7%), 47 respondents (58%), and Bachelor Degree (28%). Based on their employment

status, there are 41 respondents (51%), who have experience examining novice evidence, 40 (49%) respondents who have never examined evidence, the difference in frequency and percentage between the two is very small. For employees who are experienced in examining investigations is 24 respondents (30%) while others 57 respondents (70%) have never served as investigative examiners. The types of taxes examined by employees are 55 (68%) corporate taxes and 26 respondents (32%).

4.2. Descriptive Test of Research Instruments

The descriptive test of the instrument in this study was in the form of the average value (mean) of the respondents' answers. The mean of respondents' answers are then grouped in a certain interval according to the research variables.

Table 3: Indicator Mean Score Category Range

No	Value Range	Category
1	1.00 – 1.80	Very Low
2	1.81 – 2.60	Low
3	2.61 – 3.40	Medium
4	3.41 – 4.20	High
5	4.21 – 5.00	Very High

After knowing the range of values and categories of each respondent's answer, the next step is to calculate the mean of each research variable.

4.3. SEM Model Evaluation

The evaluation of the PLS SEM model was carried out by evaluating the measurement model (outer model) and structural model (inner model). The tests carried out on the outer model are convergent validity, discriminant validity, composite reliability, average variance extracted (AVE) and Cronbach alpha. The tests performed on the inner model are R-square, Q-square, and F-square.

4.3.1. Evaluation of Measurement Model Testing (Outer Model)

The outer model is used to measure the relationship between indicators and their latent variables. In other words, the outer model defines how each indicator relates to its latent variable.

4.3.1.1. Validity test

The results of the validity of this research can be seen in the following table:

Table 4: Measurement Model Convergent Validity Test

No	Researched items	Items Statement	Loading Factor	Note:		
1	Tax Auditor Knowledge (X1.1)	X1.1.1	0.801	Valid		
		X1.1.2	0.784	Valid		
		X1.1.3	0.740	Valid		
	Tax Auditor Competence (X1)	Skills (X1.2)	X1.2.2	0.875	Valid	
			X1.2.3	0.898	Valid	
			X1.3.1	0.769	Valid	
		Experience (X1.3)	X1.3.2	0.864	Valid	
			X1.3.3	0.709	Valid	
			Questioning mind (X2.1)		X2.1.2	0.797
2	Professional Skepticism (X2)	X2.1.3	0.884	Valid		
		Suspension of judgment (X2.2)		X2.2.2	0.867	Valid
		X2.2.3	0.911	Valid		
	Search for knowledge (X2.3)	X2.3.1	0.782	Valid		
		X2.3.2	0.921	Valid		
		X2.3.3	0.877	Valid		
	Interpersonal understanding (X2.4)	X2.4.1	0.928	Valid		
		X2.4.2	0.931	Valid		
		Self-confidence (X2.5)		X2.5.1	1,000	Valid
	Self-determination (X2.6)		X2.6.1	0.852	Valid	
		X2.6.2	0.944	Valid		
4	Time Pressure (Z)	Too heavy workload (Z.1)		Z. 1.1	0.821	Valid
		Z. 1.2	0.889	Valid		
		Z.1.3	0.834	Valid		
	Limited assignments (Z.2)		Z. 2.2	0.796	Valid	
	Z. 2.3	0.821	Valid			
	Z. 2.4	0.809	Valid			
5	Tax Audit Quality (Y)	Quality of Inspection Process (Y.1)		Y.1.4	0.842	Valid
		Y.1.7	0.701	Valid		
		Y.1.9	0.790	Valid		
	Quality of Examination Results (Y.2)	Y.1.10	0.831	Valid		
		Y.1.12	0.842	Valid		
		Y.2.4	0.879	Valid		
		Y.2.5	0.876	Valid		
		Y.2.6	0.783	Valid		

In this study, the standard value of the loading factor γ is 0.7 for the intended construct. Based on Figure 4.5, there

are still indicators that have a loading factor value of less than 0.7, so the indicator is omitted.

Based on the results of the convergent validity test of the measurement model above, it can be seen that the variable indicator items in this study starting from X.1.1.1 to Y.6 each showed significant results, namely above 0.7

(loading factor value) so that all indicator variables in this study tested valid.

Table 5: Measurement Model Discriminant Validity Test

	Mod. Effect X1	Mod. Effect X2	X1	X1.1	X1.2	X1.3	X2	X2.1	X2.2	X2.3	X2.4
X1*Z	1,000	0,811	-0,455	-0,428	-0,396	-0,313	-0,307	-0,144	0,329	-0,211	-0,152
X1.1.1	-0,386	-0,257	0,591	0,801	0,280	0,407	0,358	0,231	0,337	0,248	0,147
X1.1.2	-0,250	-0,160	0,565	0,784	0,307	0,341	0,310	0,216	0,295	0,151	0,210
X1.1.3	-0,358	-0,206	0,559	0,740	0,331	0,338	0,376	0,275	0,292	0,264	0,238
X1.2.2	-0,332	-0,217	0,700	0,249	0,875	0,587	0,669	0,276	0,465	0,630	0,491
X1.2.3	-0,369	-0,266	0,771	0,440	0,898	0,582	0,532	0,315	0,535	0,402	0,225
X1.3.1	-0,308	-0,157	0,747	0,480	0,576	0,769	0,477	0,388	0,448	0,276	0,225
X1.3.2	-0,259	-0,234	0,750	0,353	0,572	0,864	0,575	0,365	0,432	0,484	0,301
X1.3.3	-0,148	-0,066	0,564	0,241	0,370	0,709	0,382	0,163	0,311	0,436	0,181
X2*Z	0,811	1,000	-0,298	-0,269	-0,274	-0,204	-0,186	-0,131	-0,140	-0,132	-0,006
X2.1.2	-0,047	-0,002	0,272	0,209	0,233	0,227	0,432	0,797	0,147	0,169	0,336
X2.1.3	-0,180	-0,195	0,433	0,303	0,322	0,431	0,559	0,884	0,289	0,147	0,331
X2.2.2	-0,323	-0,142	0,484	0,321	0,457	0,413	0,601	0,153	0,867	0,467	0,288
X2.2.3	-0,269	-0,110	0,573	0,382	0,542	0,489	0,724	0,311	0,911	0,468	0,368
X2.3.1	-0,148	-0,070	0,574	0,376	0,532	0,498	0,645	0,197	0,480	0,782	0,378
X2.3.2	-0,187	-0,139	0,467	0,217	0,507	0,412	0,722	0,140	0,458	0,921	0,485
X2.3.3	-0,209	-0,129	0,414	0,154	0,452	0,395	0,680	0,145	0,421	0,877	0,477
X2.4.1	-0,183	-0,025	0,370	0,248	0,399	0,270	0,678	0,380	0,351	0,467	0,928
X2.4.2	-0,101	0,014	0,363	0,225	0,339	0,323	0,693	0,352	0,341	0,500	0,931
X2.5.1	-0,187	-0,252	0,499	0,310	0,458	0,452	0,586	0,530	0,359	0,303	0,211
X2.6.1	0,194	0,170	-0,194	-0,239	-0,138	-0,120	-0,152	-0,323	-0,195	0,155	0,083
X2.6.2	0,194	0,250	-0,204	-0,280	-0,112	-0,128	-0,241	-0,392	-0,165	0,119	0,350
Y1.10	-0,332	-0,198	0,461	0,252	0,454	0,416	0,460	0,080	0,375	0,522	0,159
Y1.12	-0,286	-0,116	0,478	0,380	0,423	0,380	0,453	0,138	0,601	0,388	0,293
Y1.4	-0,202	0,010	0,481	0,282	0,407	0,473	0,464	0,052	0,518	0,444	0,278
Y1.7	-0,314	-0,212	0,487	0,306	0,451	0,429	0,476	0,065	0,452	0,522	0,280
Y1.9	-0,295	-0,161	0,369	0,333	0,301	0,277	0,409	0,061	0,394	0,419	0,280
Y2.5	-0,277	-0,069	0,426	0,258	0,383	0,100	0,146	0,240	0,290	0,421	0,349
Y2.6	-0,157	0,024	0,291	0,382	0,202	0,185	0,312	0,128	0,304	0,192	0,243
Z.1.1	-0,193	-0,077	0,388	0,296	0,242	0,267	0,323	0,222	0,439	0,277	0,187
Z.1.2	-0,031	-0,071	0,213	0,283	0,083	0,094	0,103	0,103	0,425	0,165	0,270
Z.1.3	-0,244	-0,178	0,271	0,333	0,083	0,189	0,323	0,130	0,025	-0,041	-0,111
Z.2.2	-0,256	-0,186	0,036	0,306	0,076	0,094	0,136	0,382	0,201	-0,054	-0,330
Z.2.3	-0,025	-0,148	0,333	0,333	0,076	0,235	0,235	0,439	0,147	0,097	0,056
Z.2.4	-0,121	-0,079	0,189	0,189	0,078	0,136	0,005	0,425	0,213	-0,228	-0,190

	X2.5	X2.6	Y	Y.1	Y.2	Z	Z.1	Z.2
X1*Z	-0,187	0,213	-0,392	-0,356	-0,250	-0,131	-0,202	-0,027
X1.1.1	0,335	-0,143	0,367	0,334	0,237	0,254	0,287	0,168
X1.1.2	0,158	-0,320	0,309	0,271	0,215	0,364	0,351	0,310
X1.1.3	0,224	-0,217	0,380	0,289	0,349	0,343	0,325	0,298
X1.2.2	0,436	-0,031	0,536	0,529	0,261	0,064	0,042	0,076
X1.2.3	0,379	-0,199	0,446	0,378	0,332	0,161	0,190	0,098
X1.3.1	0,313	-0,296	0,359	0,284	0,303	0,194	0,259	0,083
X1.3.2	0,513	-0,071	0,510	0,423	0,400	0,186	0,135	0,206
X1.3.3	0,203	0,091	0,469	0,475	0,206	0,097	0,100	0,074
X2*Z	-0,252	0,241	-0,158	-0,170	-0,050	-0,147	-0,168	-0,096
X2.1.2	0,281	-0,189	-0,007	-0,019	0,020	0,417	0,393	0,365
X2.1.3	0,578	-0,458	0,256	-0,161	0,298	0,490	0,453	0,438
X2.2.2	0,196	-0,062	0,544	0,573	0,193	-0,005	-0,015	0,007
X2.2.3	0,423	-0,265	0,505	0,468	0,303	0,054	0,073	0,022
X2.3.1	0,228	0,082	0,555	0,441	0,468	0,103	0,119	0,065
X2.3.2	0,335	0,189	0,521	0,497	0,289	-0,148	-0,119	-0,154
X2.3.3	0,215	0,102	0,527	0,544	0,214	-0,065	0,005	-0,133
X2.4.1	0,152	-0,064	0,359	0,323	0,235	-0,088	-0,055	-0,108
X2.4.2	0,240	0,005	0,419	0,312	0,400	-0,031	-0,020	-0,039
X2.5.1	1,000	-0,309	0,326	0,041	0,332	0,191	0,278	0,218
X2.6.1	-0,257	-0,852	0,046	0,007	0,032	0,275	-0,398	-0,221
X2.6.2	-0,296	0,944	0,005	0,230	-0,004	-0,345	-0,340	0,299
Y1.10	0,237	-0,352	0,745	0,842	0,167	-0,352	0,018	0,019
Y1.12	0,117	0,244	0,668	0,701	0,237	0,021	0,191	0,128
Y1.4	0,217	0,056	0,731	0,790	0,225	0,242	-0,078	0,088
Y1.7	0,235	0,058	0,769	0,831	0,243	0,585	0,033	-0,250

Y1.9	0,122	-0,051	0,746	0,842	0,179	0,196	0,082	0,030
Y2.5	0,300	-0,004	0,559	0,230	0,879	0,204	0,239	0,126
Y2.6	0,184	0,078	0,502	0,113	0,876	0,127	0,162	0,064
Z.1.1	0,350	-0,041	0,541	0,184	0,783	0,842	0,821	0,709
Z.1.2	0,243	-0,041	-0,032	0,265	0,051	0,767	0,885	0,491
Z.1.3	0,096	-0,287	0,121	-0,066	0,300	0,716	0,834	0,448
Z.2.2	0,318	-0,414	0,183	0,060	0,295	0,681	0,462	0,796
Z.2.3	0,183	-0,314	0,089	0,121	0,050	0,741	0,542	0,821
Z.2.4	0,263	-0,222	0,069	-0,092	0,054	0,756	0,584	0,805

From Table 5, it can be concluded that all indicators have a high correlation with their own latent variables. Based on the discriminant validity test, all indicators of this research variable are valid.

4.3.1.2. Reliability Test

Table 6: Measurement Model Reliability Validity Test

Variable	Cronbach's Alpha	Composite Reliability
Moderating Effect X1	1,000	1,000
Moderating Effect X2	1,000	1,000
Knowledge (X1.1)	0.668	0.819
Skills (X1.2)	0.729	0.880
Experience (X1.3)	0.684	0.825
Questioning mind (X2.1)	0.595	0.829
Suspension of judgment (X2.2)	0.737	0.883
Search for knowledge (X2.3)	0.824	0.896
Interpersonal understanding (X2.4)	0.843	0.927
Self-confidence (X2.5)	1,000	1,000
Self-determination (X2.6)	0.774	0.894
Too heavy workload (Z.1)	0.803	0.900
Limited assignments (Z.2)	0.734	0.884
Quality of Inspection Process (Y.1)	0.861	0.884
Quality of Examination Results (Y.2)	0.801	0.849

4.3.1.2.1. Composite Reliability

If the composite reliability value is more than or equal to 0.7, then the results can be considered reliable. So, if the composite reliability value is less than 0.7, then the results are considered unreliable. From Table 4.6, almost all composite reliability values for the construct are above 0.7. This shows that all constructs in the estimated model meet the composite reliability criteria, so it can be concluded that all indicators in the study are reliable enough to be applied.

4.3.1.2.2. Cronbach's Alpha

Table 7: Cronbach's Alpha

Cronbach's Alpha Value	Reliability Level
≤ 0.20	Questionable
0.21 – 0.40	Poor
0.41 – 0.60	Acceptable
0.61 – 0.80	Good
≥ 0.80	Excellent

In Table 6, Cronbach's Alpha values for all variables are 0.6 or more. There is only one variable that has a value below 0.6, namely 0.59, but according to the criteria that can be seen in Table 7, this value is still considered quite reliable. Therefore, it can be concluded that the indicators used in this study are reliable for all variables.

4.3.1.3. Evaluation of Structural Model Testing (Inner Model)

Once the model is estimated to meet criteria outer model, further testing is applied for inner models. Testing of the inner model is carried out by three methods, namely

4.3.1.3.1 R-square Value

Table 8: Value of R-square Model

Latent Variable	Rsq	Information
Knowledge (X1.1)	0.544	Strong
Skills (X1.2)	0.689	Strong
Experience (X1.3)	0.787	Strong
Questioning mind (X2.1)	0.354	Moderate
Suspension of judgment (X2.2)	0.562	Strong
Search for knowledge (X2.3)	0.629	Strong
Interpersonal understanding (X2.4)	0.543	Strong
Self-confidence (X2.5)	0.343	Moderate
Self-determination (X2.6)	0.052	Weak
Too heavy workload (Z.1)	0.847	Strong
Limited assignments (Z.2)	0.811	Strong
Tax Audit Quality (Y)	0.532	Strong
Quality of Inspection Process (Y.1)	0.833	Strong
Quality of Examination Results (Y.2)	0.400	Moderate

Based on Table 8, it can be seen that the effect of Tax Auditor Competence (X1) and Professional Skepticism (X2) with time pressure moderation (Z) on Tax Audit Quality (Y) gives an R-square value of 0.532 which can be interpreted as variability of Tax Audit Quality (Y) can be explained by Tax Auditor Competence (X1) and Professional Skepticism (X2) with time pressure moderation (Z) of 53.2%, while the remaining 47.8% is explained by other variables not included in the research model. In Table 8, it can be seen that only the self-determination variable (X2.6) has a weak effect. However, almost all of the variables used in the study have a strong R-square. This proves that these variables have a strong influence.

4.3.1.3.2. Effect Size (f 2)

Table 9: Value of F-square Model

	F Square
Tax Audit competence → Knowledge	1,195
Tax Audit competence → Skills	2,220
Tax Audit competence → Experience	3,689
Tax Audit competence → Quality Tax Investigation	0,081
Questioning mind	0,548
Professional Skepticism → Suspension of judgment	1,285

	F Square
Professional Skepticism → Search for knowledge	1,693
Professional Skepticism → Interpersonal understanding	1,190
Professional Skepticism → Self confidence	0.522
Professional Skepticism → Self determination	0.055
Professional Skepticism → Tax Audit Quality	0.135
Time pressure → The workload is too heavy	5.522

	F Square
Time pressure → Assignment Limited	4,278
Quality Tax Investigation → Quality Inspection Process	4,992
Quality Tax Investigation → Quality Inspection Results	0.667
Moderating Effect X1 → Quality Tax Investigation	0.108
Moderating Effect X2 → Quality Tax Investigation	0.079

The test results using the f-square assessment indicator in this study indicate that each variable is correlated and has a strong influence on the structural order.

4.3.1.3.3. Prediction Relevance (Q-square)

Shapes Test variable this has another name, namely Stone-Geisser's. The Q-square value is used to see the relative effect of the structural model on the measurement of observations for latent variables. If the Q-square value is greater than 0, then the model has predictive relevance. This means that the observed values have been modeled properly. \On the other hand, if the Q-square value is less than 0, then the model has no predictive relevance, which means that the observed values have not been modeled properly. The calculation of Q-square in this study is as follows:

$$Q^2 = 1 - (1 - R_1^2) (1 - R_2^2) \dots n$$

$$Q^2 = 1 - (0,468) = 0,532$$

Based on the value of the Q-square calculation above, it can be seen that the model has a value of 0.532, so that the model has predictive relevance where the observed values have been modeled properly.

4.4 Hypothesis Testing

Hypothesis testing can also be determined by the P-value with the following criteria:

- 1) If the P-value < 0.05, then the hypothesis is accepted
- 2) If the P-value > 0.05, then the hypothesis is rejected

4.4.1. Indicator against Latent

4.4.1.1. Indicators of Dimensions on Latent Variables of Tax Auditor Competence (X1)

Table 10: Outer Loading of Tax Auditor Competency Variables (X1)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P-Value
X1.1.1 <- X1.1	0.801	0.799	0.043	18,628	0.000
X1.1.2 <- X1.1	0.784	0.795	0.050	15,680	0.000
X1.1.3 <- X1.1	0.740	0.736	0.061	12,131	0.000
X1.2.2 <- X1.2	0.875	0.870	0.037	23,649	0.000
X1.2.3 <- X1.2	0.898	0.898	0.024	37,417	0.000
X1.3.1 <- X1.3	0.769	0.772	0.049	15,694	0.000
X1.3.2 <- X1.3	0.864	0.867	0.030	28,800	0.000
X1.3.3 <- X1.3	0.709	0.700	0.083	8,542	0.000

If the t-statistics value is compared with the t-table value with a significance level of 5% (1.96), then the Knowledge indicator (X1.1) has a significant influence on the question indicator " Have adequate knowledge of taxation, accounting and auditing" (X1. 1.1) so that the

variable hypothesis can be accepted.

4.4.1.2. Indicators of Dimensions on the Latent Variable of Professional Skepticism (X2)

Table 11: Professional Skepticism Variable Outer Loading (X2)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P-Value
X2.1.2 <- X2.1	0.797	0.779	0.123	6,480	0.000
X2.1.3 <- X2.1	0.884	0.881	0.086	10,279	0.000
X2.2.2 <- X2.2	0.867	0.886	0.040	21,675	0.000
X2.2.3 <- X2.2	0.911	0.910	0.024	37,958	0.000
X2.3.1 <- X2.3	0.782	0.780	0.065	12,031	0.000
X2.3.2 <- X2.3	0.921	0.920	0.024	38,375	0.000
X2.3.3 <- X2.3	0.877	0.875	0.039	22,487	0.000
X2.4.1 <- X2.4	0.928	0.929	0.021	44,190	0.000
X2.4.2 <- X2.4	0.931	0.932	0.021	44,333	0.000
X2.5.1 <- X2.5	1,000	1,000			
X2.6.1 <- X2.6	-0.152	-0.165	0.241	-0.631	0.528
X2.6.2 <- X2.6	-0.241	-0.246	0.213	-1,131	0.257

The t-statistics value is compared with the t-table value with a significance level of 5% (1.96), then Questioning mind (X2.1) has a significant influence on the question indicator "

My friend said that I often ask about things I see or hear " (X2.1.2) so that the variable hypothesis can be accepted.

4.4.1.3. Indicator of Dimensions on Latent Variable Time Pressure (Z)

Table 12: Outer Loading Pressure Variable Time (Z)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P- Value
Z.1.1 <- Z.1	0.821	0.828	0.034	24,147	0.000
Z.1.2 <- Z.1	0.885	0.889	0.036	24,583	0.000
Z.1.3 <- Z.1	0.834	0.829	0.056	14,893	0.000
Z.2.2 <- Z.1	0.796	0.790	0.052	15,308	0.000
Z.2.3 <- Z.1	0.821	0.821	0.052	15,788	0.000
Z.2.4 <- Z.1	0.805	0.810	0.040	20,125	0.000

The t-statistic value is compared with the t-table value with a significance level of 5% (1.96), then the workload that is too heavy (Z.1) has a significant effect on the question indicator "The number of SP2 that must be completed in one year is very large" (Z.1.1).

4.4.1.4. Indicators of Dimensions on the Latent Variable of Tax Audit Quality (Y)

Table 13: Outer Loading Variable Tax Audit Quality (Y)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P- Value
Y.1.10 <- Y.1	0.842	0.836	0.041	20.537	0.000
Y.1.12 <- Y.1	0.701	0.700	0.073	9,603	0.000
Y.1.4 <- Y.1	0.790	0.786	0.053	14,906	0.000
Y.1.7 <- Y.1	0.831	0.830	0.039	21.308	0.000
Y.1.9 <- Y.1	0.842	0.841	0.036	23,389	0.000
Y2.4 <- Y.1	0.879	0.860	0.161	5,460	0.000
Y2.5 <- Y.1	0.876	0.857	0.166	5,277	0.000
Y2.6 <- Y.1	0.783	0.761	0.157	4,987	0.000

The t-statistics value is compared with the t table value with a significance level of 5% (1 , 96), then the Quality of the Inspection Process (Y.1) has an insignificant effect on the indicator indicators for the question "The examination uses Standard Operating Procedures (SOP) for examination whole" (Y.1 .10 4.4.1.5. Indicators of Dimensions on Moderating Effect Variables

Table 14: Outer Loading Variable Moderating Effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic s	P- Value
X1*Z <- Moderat	1,128	1,122	0.111	10,162	0.000

ing Effect XI	X2*Z <- Moderat	ing Effect X2			
			1.163	1.134	0.116
			10,026		0.000

In Table 4.14, it can be seen that the moderating effect X1 and X2 have t-statistics values greater than t-table (1.96), which are 10.162 and 10.026, respectively. Therefore, the conclusion that can be drawn is that the two moderating effects have a significant influence on the interaction.

4.5. Latent versus Latent

4.5.1. Effect of Tax Auditor Competency Variable (X1) on Tax Audit Quality (Y)

Table 16: Path Coefficient of Tax Auditor Competency Variable (X1) on Tax Audit Quality (Y)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
X1.1 <- X1	0.738	0.734	0.062	11.903	0.000
X1.2 <- X1	0.830	0.830	0.041	20,244	0.000
X1.3 <- X1	0.887	0.890	0.020	44,350	0.000
Y <- X1	0.307	0.293	0.150	2.047	0.041

The conclusion that can be drawn from the table above is that the relationship between Tax Auditor Competence (X1) and Tax Audit Quality (Y) has an original sample value of 0.307 and a t-statistics value of 2.047. The original sample value of 0.307 can be interpreted as every increase in the value of the Tax Auditor Competence (X1) by one unit, then the value of the Tax Audit Quality variable (Y) will increase by 0.307, vice versa.

4.5.2. The Effect of Professional Skepticism Variable (X2) on Tax Audit Quality (Y)

Table 17: Path Coefficient of Professional Skepticism Variable (X2) on Tax Audit Quality (Y)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
X2.1 <- X2	0.595	0.601	0.110	5,409	0.000
X2.2 <- X2	0.750	0.749	0.056	13.393	0.000
X2.3 <- X2	0.793	0.781	0.095	8,347	0.000
X2.4 <- X2	0.737	0.729	0.077	9.571	0.000
X2.5 <- X2	0.586	0.576	0.112	5,232	0.000
X2.6 <- X2	-0.228	-0.116	0.335	-0.681	0.497
Y <- X2	0.358	0.373	0.147	2,435	0.015

the value of t-statistics cs is compared with the value of t table with a significance level of 5% (1.96), it can be concluded that the effect of Professional Skepticism (X2) on Tax Audit (Y) is proven significant.

4.5.3. Effect of Time Pressure (Z) and Moderation Effect on Tax Audit Quality (Y)

Table 15: Path Coefficient of Time Pressure Variable (Z) and Moderation Effect on Tax Audit Quality (Y)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
Y <- Z	-0.033	-0.035	0.101	-0.327	0.741
Z.1 <- Z	0.920	0.922	0.016	57,500	0.000
Z.2 <- Z	0.900	0.902	0.020	45,000	0.000
Y <- Moderating Effect X2	-0.370	-0.327	0.171	-2.164	0.030
Y <- Moderating Effect XI	0.288	0.247	0.181	1,591	0.113

Based on the table above, the conclusion that can be drawn is that the relationship between Time Pressure (Z) on Tax Audit Quality (Y) has a t-statistics value of -0.327. If the value of t-statistics cs is compared with the value of t table with a significance level of 5% (1.96), it can be concluded that the effect of Time Pressure (Z) on Tax Audit Quality (Y) is not significant or has a negative value. In addition, the effect of Moderating Effect XI on Tax Audit Quality (Y) has a t-statistic value of cs of 1.591 with a t-table value with a significance level of 5% (1.96). This indicates that the effect of Moderating Effect XI on Tax Audit Quality (Y) is not significant. Further, moderating the effect t X2 to Quality Tax Investigation (Y) has a value of t-statistic cs of -2.164 with t table at a significance level of 5% (-1.96). This indicates that the effect of Moderating Effect X2 on the Quality of the Tax Audit Process (Y) is significant. Based on the above analysis, it can be concluded that the type of moderation that occurs between X1 and Y is potential moderation, while the moderation that occurs between X2 and Y is pure moderation.

4.5.4. The Effect of Audit Process Quality (Y.1) and Audit Result Quality (Y.2) on Tax Audit Quality (Y)

Table 19: Path Coefficient Variable Quality of Audit Process (Y.1) and Quality of Audit Results (Y.2) on Tax Audit Quality (Y)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
Y.1<- Y	0.913	0.922	0.025	36,520	0.000
Y.2 <- Y	0.633	0.619	0.139	4,554	0.000

Based on the table above, the conclusion that can be drawn is that the relationship between Tax Audit Quality (Y) on Audit Process Quality (Y.1) and Audit Result Quality (Y.2) has a t-statistical cs value of 36.520 and 4.554, respectively. Value of t table significance level of 5% (1.96). This indicates that the effect of Tax Audit Quality (Y) on

Audit Process Quality (Y.1) and Audit Result Quality (Y.2) is significant and positive. Meanwhile, for the original sample value of 0.913 and 0.633 , respectively, it can be interpreted as every increase in the value of Tax Audit Quality (Y) by one unit , then the value of Quality of Audit Process (Y.1) and Quality of Audit Results (Y.2) will increase by foreigners in each of 0.913 and 0.633 , and vice versa .

5. DISCUSSION

5.1. The Effect of Competence on the Quality of Tax Audit

The H1A hypothesis in this study states that "Competence has a positive effect on the quality of the tax audit process ". The results of hypothesis testing as contained in Table 4.15 show the path between competence and tax audit quality has an original sample value of 0.307 and a t-statistic of 2.047. This shows that the H1A hypothesis is supported and can be accepted because the t-statistic value is 2.047 > the t-table value with a positive relationship.

5.2. Effect of Interaction between Competence and Time Pressure on Tax Audit Quality

Hypothesis H2A states that "Competence moderated by time pressure reduces the quality of the tax audit process". The results of the hypothesis test in Table 4.17 show that the path between competencies moderated by time pressure and the quality of tax audits has an original sample value of 0.288 and a t-statistic of 1.591. This shows that the H2A hypothesis is not supported because the t-statistic value is 1.591 < the t-table value with a positive relationship.

5.3. Effect of Professional Skepticism on Tax Audit Quality

Hypothesis H3A states that "Professional Skepticism has a positive effect on the quality of the tax audit process ". The results of the hypothesis test in Table 4.16 show that the path between competence and tax audit quality has an original sample value of 0.358 and a t-statistic of 2.435. This shows that the H1A hypothesis is supported because the t-statistic value is 2,435 > the t-table value with a positive relationship.

5.4. Effect of Interaction between Professional Skepticism and Time Pressure on Tax Audit Quality

Hypothesis H4A states that "Professional Skepticism moderated by time pressure reduces the quality of the tax audit process". The results of the hypothesis test in Table 4.17 show that the path between competencies moderated by time pressure and the quality of tax audits has an original sample value of -0.370 and t-statistics -2.164. This shows that the H4A hypothesis is supported because the t-statistics value is -2.164 < the t-table value with a negative relationship.

5.5. Results from the interviews

Qualitative research in this study is in the form of interviews with several Tax Auditors who were selected by researchers based on the level of the respondent's position. The number of Tax Auditors interviewed was 4 (four) people. The researcher considers that this amount is

sufficient to represent the existing examiner's opinion because it already represents the examiner's position, namely as supervisor, team leader, and team member.

5.6. The results of interviews related to competence.

From the results of interviews with several selected respondents contained in interview transcripts, researchers can describe that a tax examiner is required to have adequate knowledge in various fields, including knowledge of taxation, accounting, especially financial statements, and auditing. The level of knowledge is very important for the tax examiner because in the audit process an auditor is expected to understand all business processes of the taxpayer so that the audit can run well. Apart from knowledge, a tax examiner is also expected to have a number of skills. Informant 1 explained that knowledge, skills and experience are very influential. Tax auditors in examining the object of his examination is very much supported by knowledge, he will know how to treat the financial statements to business processes on other basics. If the knowledge doesn't support it, it will be difficult so that knowledge is very important.

5.7. Results of competency-related interviews moderated by time pressure.

Based on the results of interviews, with several interviews with selected respondents contained in the transcript of the interview can be researchers describe that although the tax inspectors face the pressure of time, but with their competence, will not reduce the quality of the examination produced, both in terms of process and outcome. This shows that although tax auditors face time pressure, their competence will not reduce the quality of the audits produced, both in terms of process and results. Informant 4 explained that time pressure can be calculated as time pressure in quantity, so time pressure in quantity where is the Taxpayers and transactions are very large, so back to the experience skills of how he manages. So in my opinion, the competence that is influenced by time pressure will not affect the quality of the examination because the examiner is equipped with adequate skills, knowledge and experience so that they are smart in managing a narrow time so that all procedures are still passed, manage time in such a way

5.8. Interview results related to professional skepticism.

From the results of interviews with several selected respondents which are contained in the interview transcripts, researchers can describe that professional skepticism has a positive effect on the quality of tax audits, both in terms of the process and results of tax audits. This shows that the higher the level of professional skepticism of the tax examiner, the higher the quality of the tax audit produced, both in terms of the process and the results of the audit. Informant 4 said that in my opinion skepticism is a level of prudence. For example, I want to know what kind of this person, how the company like so when we see and hear something from tax payers we are not fully believe it, but with our level of caution, we also want some evidence to proof it. When we find something suspicious in some transaction directly we want some evidence like flow of money, what is the flow of documents, what is the flow of

goods, we check what the flow of goods is. So all the documents for a transaction are related to one transaction. So for me skepticism is more like level of our prudence.

5.9. Interview results related to professional skepticism moderated by time pressure.

From the results of interviews with several selected respondents as contained in the interview transcripts, the researcher can describe that professional skepticism moderated by time pressure reduces the quality of tax audits, both in terms of process and audit results. Based on the results of the interviews, it is known that there are differences of opinion on which of the 4 respondents, 2 respondents who were interviewed stated that professional skepticism moderated by time pressure reduced the quality of tax audits, both in terms of the process and results of tax audits, while 2 respondents stated that professional skepticism moderated by Time pressure does not reduce the quality of tax audits, both in terms of process and results of tax audits. This shows that although tax auditors face time pressure, their skepticism can reduce the quality of the audits produced, both in terms of process and results. Therefore, the professional skepticism of the tax examiner cannot fully be applied in the Tax Audit if it is influenced by time pressure due to the large workload and limited time that will affect the quality of the tax audit results. Informant 1 explained that the time pressure has a lot of influence, if we see from the quality of the time pressure and the depth of the examination, we can say that with good tax quality make our time pressure is increase. Time pressure is when the taxpayer is very slow for giving all data that we need and the data which he gave to us was not sufficient for what we wanted, so the discussion was delayed. This reflects our skepticism, which with more continues curiosity is not necessarily produce good quality, for example, taxpayers file objections and many corrections are dropped at the objection level, this is because the tax payers is slow in response, at the inspection level the correction is not get enough evidence or because of high skepticism, the examiner makes a wrong correction so the correction is dropped.

6. Conclusion

Based on the results of the analysis and discussion in this study, the following conclusions can be drawn:

1. The hypothesis which states that competence has a positive effect on the quality of tax audits, both in terms of process and results of tax audits, is supported.
2. The hypothesis which states that competence moderated by time pressure reduces the quality of tax audits, both in terms of process and audit results, is not supported.
3. The hypothesis which states that professional skepticism has a positive effect on the quality of tax audits, both in terms of the process and results of tax audits, is supported.
4. The hypothesis which states that professional skepticism moderated by time pressure reduces the quality of tax audits, both in terms of process and audit results, is supported.

The existence of time pressure affects the level of

professional skepticism of tax auditors so that the quality of the audits produced also decreases, both in terms of process and results. Therefore, the Tax Auditor Professional Skepticism cannot be fully implemented in the Tax Audit if it is influenced by time pressure due to the large workload and limited time that will affect the quality of the tax audit results.

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