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THE INFLUENCE OF IMPLEMENTATION OF RISK-BASED AUDIT AND UTILIZATION OF INFORMATION TECHNOLOGY ON TAX AUDIT QUALITY

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Abstract: The low quality of tax audits is one of the sources of tax disputes. Therefore, tax audit actions should be carried out optimally, effectively, efficiently, and with high quality. The purpose of this research is to determine the influence of the implementation of risk-based audit and the utilization of information technology on the quality of tax audits. The research method used in this study is a quantitative approach with a descriptive method through a survey conducted by distributing questionnaires to the respondents, the Heads of Tax Offices (KPP), in Jakarta and West Java regions, as well as the Middle Taxpayers Offices (KPP Madya) throughout Indonesia. The research obtained a sample of 44 respondents. The data analysis technique used is Multiple Linear Regression analysis with the assistance of SPSS Version 23 software. The results of this study indicate that the implementation of risk-based audit has a positive effect on the quality of tax audits. The utilization of information technology also has a positive effect on the quality of tax audits. Simultaneously, the implementation of risk-based audit and the utilization of information technology affect the quality of tax audits.
Keywords: Implementation of Risk-Based Audit, Utilization of Information Technology, Tax Audit Quality

INTRODUCTION

The main component of Indonesia's state revenue is taxes. These tax revenues are subsequently used for state expenditures, including infrastructure projects, education costs, healthcare expenses, and personnel expenses. Based on data (Badan Pusat Statistik, 2022) The data indicates that taxes constitute the largest source of state revenue, contributing 78,99%, with a breakdown of 75,19% from Domestic Taxes and 3,80% from International Trade Taxes. With this fact, the government continues to make efforts to tap into the potential of tax revenue to achieve revenue targets. According to Yustinus Prastowo, the Executive Director of the Center for Indonesia Taxation Analysis (CITA), to support tax revenue targets, one of the strategies that can be pursued is through examination instruments. Tax audit actions must be carried out optimally, effectively, efficiently, and with high quality to ensure the successful realization of tax revenue targets. (Asmara, 2018).

Contrary to the information mentioned above, it is evident that there are still numerous disputes arising from tax audits (refer to Table 1).

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Table 1. Data on the Number and Percentage of Decisions on Appeal from 2018 to 2022

Decision on Appeal	Years					Amount	Percentage
	2018	2019	2020	2021	2022		(%)
Revocation and Establishment	250	240	141	232	507	1.370	2,33%
Unaccepted	1.053	621	573	1.381	959	4.587	7,80%
Rejected	1.997	2.388	2.507	3.297	4.634	14.823	25,22%
Added	9	1	6	9	1	26	0,04%
Partially Granted	1.389	1.903	2.282	2.590	3.004	11.168	19,00%
Fully Granted	5.228	4.937	4.598	5.338	6.374	26.475	45,04%
Canceled	37	76	21	112	82	328	0,56%
Total	**9.963**	**10.166**	**10.128**	**12.959**	**15.561**	**58.777**	**100%**

Source : Directorate Objection and Appeal (2023)

Table 1 shows that during the years 2018-2022, the number of "fully granted" verdicts on appeal in tax disputes is significant, with 26.475 decisions or 45,04% of the total verdicts. The "fully granted" verdict category represents the decisions that favor the Taxpayer in tax court disputes. This indicates that the results of the tax examination by the Directorate General of Taxes (DJP) are not yet fully optimal. The reason for the legal process against taxpayers not being final (taxpayers filing appeals or objections) is due to the suboptimal quality of the legal products of the tax examination. (Direktorat Jenderal Pajak, 2019).

In the Macro Economic Framework and Fiscal Policy Principles (KEM-PPKF) for the year 2021, it is stated that to optimize tax revenue, the Directorate General of Taxes (DJP) will conduct risk-based and fair tax examination, collection, and enforcement activities (Kementerian Keuangan Republik Indonesia, 2021). In modern tax administration, high-risk taxpayers are a priority for examination. Greater revenue potential will be achieved through the selection of audit targets. Taxpayers will be selected for examination or audit (Vissaro, 2021). Director Center for Taxation Analysis (CITA) Yustinus Prastowo stated that the quality and effectiveness of tax examination will improve with the implementation of risk identification procedures for taxpayers. The use of risk-based audit indicators makes planning more effective and execution transparent, targeted, and objective, resulting in high-quality examinations (Asmara, 2018). Director Eksekutif MUC Tax Research Institute Wahyu Nuryanto reveals that through detailed examination of high-risk taxpayers, the likelihood of findings with competent audit evidence is high. Thus, with the acquisition of findings supported by competent audit evidence, the examination will be of higher quality (Asmara, 2018). Meanwhile, the implementation of risk-based audit in examination activities is regulated within (Surat Edaran Direktur Jenderal Pajak Nomor SE-15/PJ/2018 Tentang Kebijakan Pemeriksaan, 2018). However, issues were identified in the implementation of risk-based audit. Based on research (Daris et al., 2021) indicates that taxpayers proposed for special examination (risk-based audit) do not comprehensively depict the risk of non-compliance by taxpayers. Therefore, it does not significantly assist auditors in testing tax compliance. The risk analysis prepared serves only as a trigger for the tax authority (DJP)

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to propose the taxpayer for examination. This indicates that the risk-based audit implemented by DJP has not been effective in improving the quality of tax audits. Risk-based audits for taxpayer non-compliance can be conducted either manually or computerized. There are essentially three types of risk-based audit analysis: 1) manual risk analysis; 2) analysis results and development of IDLP (Initial Data Learning Phase); and 3) computerized risk analysis based on Compliance Risk Management (CRM) analysis results.

Darussalam states that one of the current trends in tax audits is the simplification of the tax audit process, especially concerning efforts to obtain accounting and business information from the taxpayer's information technology system. In this trend, there is an effort to transform audits from conventional to digital. (Redaksi DDTCNews, 2021). The Study (Daris et al., 2021) states that for audits to be conducted optimally and with high quality, technology-based tools are required. However, in practice, issues related to the utilization of information technology for audit activities are still encountered. Based on the research (Marlisza & Yulianti, 2022) it is shown that currently tax auditors are required to use multiple supporting audit software and internal databases of the tax authority (DJP) to support and document the entire audit process. Unfortunately, the multitude of information technology systems that need to be used does not make the auditor's tasks easier; instead, it complicates and adds to the workload of the auditors. The fragmented and non-integrated information technology systems result in longer and less effective auditing work. This indicates the fact that the utilization of information technology in supporting tax audit activities is not yet optimal, consequently affecting the quality of tax audits.

The research findings (Eutsler, 2017) conclude that the risk-based audit program at the PCAOB (Public Company Accounting Oversight Board) enhances audit quality. Another study (Ali et al., 2018)) states that in complex business environments, the use of risk-based audit models is considered a solution for tax audits. Based on several earlier studies, it is evident that risk-based audits help the tax authority (DJP) in selecting taxpayers to be audited, assist the fiscal authority in developing audit planning and programs, enable auditors to focus on identified risks, resulting in high-quality findings that are difficult for taxpayers to dispute. Taxpayers are less inclined to object or appeal the audit results, and audits are completed more quickly due to the identified risks.

One factor in producing high-quality tax audits is through Audit Tools (OECD, 2006). According to the research conducted by (Darono & Ardianto, 2016) Computer-Aided Audit Tools enhance the effectiveness and efficiency of tax audits. Another study by (Kristiyanto, 2014) concludes that the use of information technology significantly influences the quality of tax audits. The implications of these findings for efforts to improve audit quality are that every tax auditor should enhance their competence and use of information technology. Additionally, research by (Angganis et al., 2023) concludes that the utilization of information technology has a positive impact on the quality of tax audits. Based on the explanations provided, the objectives of this research are to address several issues, including: 1) What is the influence of Risk-Based Audit on the Quality of Tax Audits? 2) How does the utilization of information technology affect the Quality of Tax Audits? 3) What is the simultaneous impact of Risk-Based Audit and the Utilization of Information Technology on the Quality of Tax Audits?

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METHODS

Solving symptoms or issues related to the quality of tax audits at the Directorate General of Taxes organization influenced by risk-based audit and the utilization of information technology is the objective of this research. The research method employed is a quantitative approach, specifically using descriptive survey research. In this study, the population is distinguished between the target population and the general population. The general population comprises Small and Middle Taxpayers Offices (KPP Pratama and KPP Madya) that perform audit tasks and functions throughout Indonesia. The target population includes KPP within the 35 Determinants of Revenue (UP2) and KPP with registered taxpayers falling under the Strategic Taxpayer category, as well as KPP from Regional Offices with the highest number of appeal requests from 2019 to 2022. Thus, the target population in this study consists of KPP located in the environment of the Directorate General of Taxes Jakarta Special, Large Taxpayers Regional Office, the entire Jakarta Regional Office, West Java II Regional Office, and all Middle Tax Offices throughout Indonesia. The total target population in this research is 109 KPP.

The unit of analysis in this study is the organization, specifically the Tax Offices in the Directorate General of Taxes (DJP) of the Republic of Indonesia. The sampling design uses non-probability sampling with a saturation sampling approach. Therefore, the entire target population, which is 109 KPP, is considered as the sample.

The data source in this research is primary data collected through a survey conducted with the respondents, who are the Heads of Tax Offices (KPP). The independent variables in this study are the implementation of risk-based audit (X1) and the utilization of information technology (X2), while the dependent variable is the quality of tax audits (Y). This study line utilizes Multiple Linear Regression Analysis to answer the research hypotheses with the assistance of the SPSS 23 computer application. The research paradigm is depicted as follows:

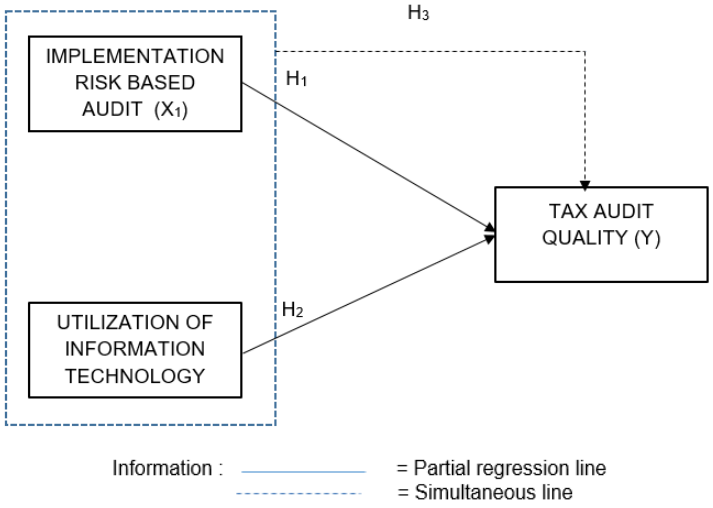

Figure 1. Conceptual Framework
Source : Data Processed (2024)

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RESULTS AND DISCUSSION

Researchers submit their research permit to the Directorate General of Taxes, issued through the Directorate of Dissemination, Service, and Public Relations (P2Humas). The research permit application is processed through the website www.eriset.pajak.go.id. Subsequently, a study is conducted regarding document completeness, questionnaire materials, and the availability of interviewees by the e-research admin at each Tax Office (KPP). After the verification process is complete, a letter of acceptance or rejection for e-research is issued.

Researchers requested research permits from 109 Tax Offices. Out of these, 53 Tax Offices accepted, 32 rejected, and 24 have not provided a response yet. The data collection period started from October 18, 2023, to January 24, 2024. The questionnaire is filled out using online Google Forms and printed questionnaires, depending on the policy of each Tax Office.

The researcher conducted a questionnaire distribution to the 53 Tax Offices (KPP) that had granted research permits. The researcher coordinated with the e-research admin's point of contact (PIC) at each KPP for the questionnaire distribution. Subsequently, each e-research admin carried out the distribution of questionnaires to the target respondents. The details of the questionnaire return (response rate) to the research target respondents are presented in Table 2 as follows:

Table 2. Questionnaire Return Rate

Information	Total
Distributed questionnaires	53
Unreturned questionnaires / not willing to fill in	9
Returned questionnaire (completed)	44
Rate of return (*Response Rate*) (44/53 x 100%)	83,02 %

Source : Primary Data Processing Results (2024)

Based on the table 2, the questionnaire return rate is 83.02%, which is calculated by taking the percentage of the number of returned questionnaires (44 questionnaires) divided by the total number of distributed questionnaires (53 questionnaires). The response rate of 83.02% falls within the criteria of "good," indicating that the questionnaire return rate is acceptable and can be processed.

Validity Test

Table 3. Validity Test Results X_1, X_2, and Y

Variable	Item	r- value	r- table	Sig	Information
X1	X1.1	0,441	0,2512	0,001	Valid
	X1.2	0,417	0,2512	0,002	Valid
	X1.3	0,444	0,2512	0,001	Valid
	X1.4	0,884	0,2512	0,000	Valid
	X1.5	0,896	0,2512	0,000	Valid
	X1.6	0,879	0,2512	0,000	Valid
	X1.7	0,871	0,2512	0,000	Valid
	X1.8	0,883	0,2512	0,000	Valid

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Variable	Item	r- value	r- table	Sig	Information
	X1.9	0,912	0,2512	0,000	Valid
	X1.10	0,901	0,2512	0,000	Valid
	X1.11	0,901	0,2512	0,000	Valid
	X1.12	0,892	0,2512	0,000	Valid
	X1.13	0,866	0,2512	0,000	Valid
	X1.14	0,916	0,2512	0,000	Valid
	X1.15	0,523	0,2512	0,000	Valid
	X1.16	0,512	0,2512	0,000	Valid
	X1.17	0,594	0,2512	0,000	Valid
	X1.18	0,596	0,2512	0,000	Valid
X2	X2.1	0,634	0,2512	0,000	Valid
	X2.2	0,623	0,2512	0,000	Valid
	X2.3	0,845	0,2512	0,000	Valid
	X2.4	0,858	0,2512	0,000	Valid
	X2.5	0,825	0,2512	0,000	Valid
	X2.6	0,812	0,2512	0,000	Valid
	X2.7	0,892	0,2512	0,000	Valid
	X2.8	0,87	0,2512	0,000	Valid
	X2.9	0,827	0,2512	0,000	Valid
	X2.10	0,757	0,2512	0,000	Valid
	X2.11	0,547	0,2512	0,000	Valid
	X2.12	0,803	0,2512	0,000	Valid
	X2.13	0,669	0,2512	0,000	Valid
	X2.14	0,882	0,2512	0,000	Valid
Y	Y.1	0,637	0,2512	0,000	Valid
	Y.2	0,66	0,2512	0,000	Valid
	Y.3	0,736	0,2512	0,000	Valid
	Y.4	0,734	0,2512	0,000	Valid
	Y.5	0,673	0,2512	0,000	Valid
	Y.6	0,759	0,2512	0,000	Valid
	Y.7	0,691	0,2512	0,000	Valid
	Y.8	0,498	0,2512	0,000	Valid
	Y.9	0,735	0,2512	0,000	Valid
	Y.10	0,711	0,2512	0,000	Valid
	Y.11	0,653	0,2512	0,000	Valid
	Y.12	0,711	0,2512	0,000	Valid
	Y.13	0,798	0,2512	0,000	Valid
	Y.14	0,626	0,2512	0,000	Valid
	Y.15	0,729	0,2512	0,000	Valid
	Y.16	0,711	0,2512	0,000	Valid
	Y.17	0,66	0,2512	0,000	Valid
	Y.18	.c	0,2512	-	Invalid
	Y.19	0,367	0,2512	0,007	Valid

Source : SPSS Output results (2024)

From the results in Table 3 above, it can be observed that all statement items of the Risk-Based Audit variable (X1) and Information Technology Utilization variable (X2) are valid. This conclusion is drawn from comparing the observed correlation coefficient

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(r-value) of each item with the critical correlation coefficient (r-table), revealing that all observed r-values are greater than the critical r-value, which is 0,2512. This implies that the observed r-value > critical r-value, and therefore, all items in the Risk-Based Audit and Information Technology Utilization variables are considered valid. The conclusion is also supported by comparing the significance values. If the significance value is < 0,05, the item is deemed valid; if the significance value is > 0,05, the item is considered not valid. Based on the table, the significance values for all items of the Risk-Based Audit variable (X1) and Information Technology Utilization variable (X2) are smaller than 0,05. Thus, the conclusion can be drawn that all statement items are valid. As for the Tax Audit Quality variable (Y), out of all statement items, 18 are valid, and 1 item is not valid. The invalid statement item, question number 18, will be removed from the instrument list, leaving only 18 statement items for further processing with Multiple Linear Regression Analysis.

Reliability Test

Table 4. Reliability Test Results

Variable	N	Cronbach's Alpha	Required Cronbach's Alpha	Information
Risk Based Audit	44	0,955	0,70	Reliable
Utilization of Information Technology	44	0,938	0,70	Reliable
Tax Audit Quality	44	0,912	0,70	Reliable

Source : SPSS Output results (2024)

A variable is considered reliable if the Cronbach's Alpha value is greater than 0,70. (Sekaran & Roger, 2017). In the above analysis, it can be seen that the Cronbach's Alpha values for the Risk-Based Audit variable (X1) is 0,955 for the Information Technology Utilization variable (X2) is 0,938 and for the Tax Audit Quality variable (Y) is 0,912. Thus, it can be concluded that all instruments for the three variables are reliable.

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Normality Test

Table 5. Normality Test Result

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		44
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	5,49278131
Most Extreme Differences	Absolute	,129
	Positive	,090
	Negative	-,129
Test Statistic		,129
Asymp. Sig. (2-tailed)		,063[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source : SPSS Output result (2024)

The data results in table 5 above indicate that in the Kolmogorov-Smirnov column, the significance value Asymp. Sig. (2-tailed) is greater than 0,05, specifically 0,063. Therefore, it can be concluded that the research data is normally distributed.

Multicollinearity Test

Table 6. Multicollinearity Test Result

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	16,013	4,383		3,653	,001		
	Risk Based Audit	,216	,073	,300	2,955	,005	,949	1,054
	Pemanfaatan Teknologi Informasi	,597	,093	,650	6,410	,000	,949	1,054

a. Dependent Variable: Kualitas Pemeriksaan Pajak

Source : SPSS Output results (2024)

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The testing results in table 6 above indicate that the correlation between independent variables, namely variables X1 and X2, has a VIF (Variance Inflation Factor) output value of 1,054 which is < 10, and the TOLERANCE output value for each variable is 0,949, which is > 0,10. Therefore, based on the decision-making criteria in the multicollinearity test, it can be concluded that there is no multicollinearity among the examined independent variables.

Heteroskedasticity Test

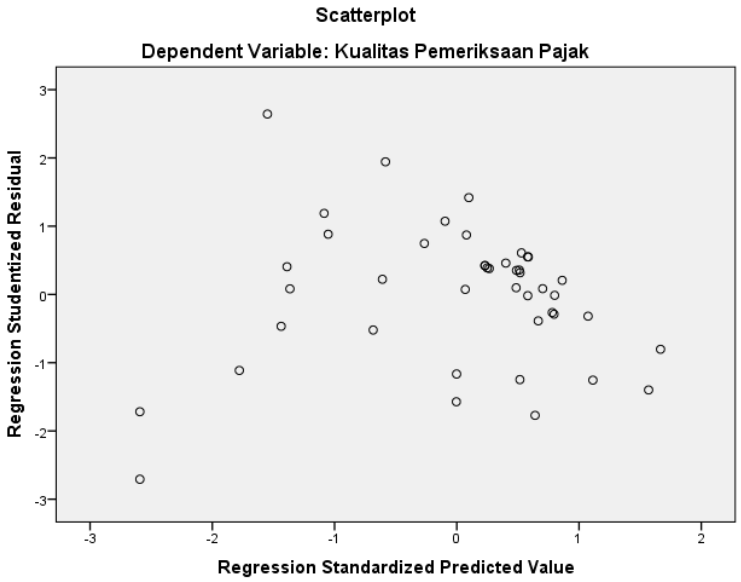

Figure 2. Heteroskedasticity Test Result
Source : SPSS Output Results (2024)

The scatter plot above shows that the points on the diagram do not form a clear pattern. The points are randomly scattered and well-distributed both above and below the number 0 on the Y-axis. Therefore, it can be concluded that there is no heteroskedasticity issue in the regression model.

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Multiple Linear Regression Test

t-test results

Table 7. t-test results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	16,013	4,383		3,653	,001
	Risk Based Audit	,216	,073	,300	2,955	,005
	Pemanfaatan Teknologi Informasi	,597	,093	,650	6,410	,000

a. Dependent Variable: Kualitas Pemeriksaan Pajak

Source : SPSS Output results (2024)

1. The t-test results for the Risk-Based Audit variable (X1) on the Tax Audit Quality variable (Y).

The Risk-Based Audit variable has a significance level of 0,005 which is smaller than 0,05 while the obtained t-value is 2,955 greater than the t-table value (Df = n – k) = 44-3 = 41. With Df = 41, the t-table value is 1,68288. The calculated t-value (2,955) > t-table value (1,68288). Therefore, H0 is rejected, and Ha is accepted. Thus, the hypothesis stating that 'Risk-Based Audit has a positive and significant impact on Tax Audit Quality' is accepted.

2. The t-test results for the Information Technology Utilization variable (X2) on the Tax Audit Quality variable (Y).

The Information Technology Utilization variable has a significance level of 0,000 which is smaller than 0,05 while the obtained t-value is 6,410 greater than the t-table value (Df = n – k) = 44-3. With Df = 41, the t-table value is 1,68288. The calculated t-value (6,410) > t-table value (1,68288). Therefore, H0 is rejected, and Ha is accepted. Thus, the hypothesis stating that 'Information Technology Utilization has a positive and significant impact on Tax Audit Quality' is accepted.

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The F-test results (Simultaneous Test)

Tabel 8. F- test result

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1947,506	2	973,753	30,774	,000[b]
	Residual	1297,338	41	31,642		
	Total	3244,844	43			

a. Dependent Variable: Kualitas Pemeriksaan Pajak

b. Predictors: (Constant), Pemanfaatan Teknologi Informasi, Risk Based Audit

Source : SPSS Output result (2024)

The SPSS output in the above ANOVA table shows that the Risk-Based Audit and Information Technology Utilization variables have an F-value of 30,774 with a significance value of 0,000. To determine the F-table, df1 is determined as k-1 (3-1) = 2, and df2 is determined as n-1 (44-1) = 43. Based on the values of df1 and df2, the F-table value is obtained as 3,21. Thus, the conclusion is drawn that the calculated F-value is greater than the F-table value (30,774 > 3,21), and the significance value for the Risk-Based Audit and Information Technology Utilization variables is smaller than the significance level, 0,000< 0,05. Therefore, it can be concluded that Risk-Based Audit and Information Technology Utilization simultaneously have an impact on Tax Audit Quality.

The results of the Coefficient of Determination test, R Square (R^2)

Table 9. The result of the Coefficient of Determination test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,775[a]	,600	,581	5,625156

a. Predictors: (Constant), Pemanfaatan Teknologi Informasi, Risk Based Audit

Source : SPSS Output result (2024)

The table above indicates an obtained value of Adjusted R square (R2) equal to 0,581 = 58,1%. It can be concluded that the Risk-Based Audit and Information Technology Utilization variables together influence the Tax Audit Quality variable by 58,1%, while the remaining 41,9% is influenced by other factors outside the researched variables.

The Influence of Risk-Based Audit on Tax Audit Quality

From the categorization based on the research results, it is known that the results of the descriptive analysis of the Risk-Based Audit variable are good. This research also shows that Risk-Based Audit has a positive and significant influence on Tax Audit

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Vol. 8 No. 2 / August 2024
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Quality. This is obtained from the statistical results of the regression test with a t-value of 2,955 and a significance value of 0,005 which is smaller than 0,05. The regression coefficient has a positive value of 0,216. Thus, hypothesis H1 in this study is proven, which is 'Risk-Based Audit has a positive and significant influence on Tax Audit Quality.

Due to the absence of previous quantitative research results regarding the positive and significant influence of Risk-Based Audit implementation on tax audit quality in the context of tax audits, the author refers to previous research in the context of public accounting firm audits. This aligns with earlier research conducted by (Eutsler, 2017),(Le & Nguyen, 2020) (O'Donnell & Schultz, 2005) dan (Erlina et al., 2020) stating that risk-based audits improve audit quality. Additionally, the findings of this research are consistent with the results of studies by (Putra, 2023), (Le et al., 2022), (Sutisman et al., 2021) indicating that risk-based audits have a positive and significant impact on audit quality. The better the implementation of Risk-Based Audit, the better the quality of tax audits produced.

The Influence of Information Technology Utilization on Tax Audit Quality

From the categorization results based on the research findings, it is known that the results of the descriptive analysis of the Risk-Based Audit variable are good. This study also shows that Risk-Based Audit has a positive and significant effect on Tax Audit Quality. This is obtained from the regression test statistics with a t-value of 6,410 and a significance value of 0,000, less than 0,05. The regression coefficient has a positive value of 0,597. Thus, hypothesis H2 in this study is proven, which states that 'Risk-Based Audit has a positive and significant effect on Tax Audit Quality.

The results of this study are in line with previous research conducted by (Angganis et al., 2023), (Kristiyanto, 2014), (Nugrahanto & Alhadi, 2021) , stating that the utilization of Information Technology has a positive and significant effect on the quality of tax audits. Similar findings were obtained by (Murfadila & Ramdani, 2019), (Januraga & Budiartha, 2015) indicating that Information Technology has a positive and significant effect on audit quality (in the context of audit firms). With better utilization of Information Technology, the quality of tax audits will improve."

The Effect of Risk Based Audit and Utilization of Information Technology on the Quality of Tax Audits Simultaneously

Based on the statistical results of the multiple regression analysis, it is evident that simultaneously, the variables Risk-Based Audit and the Utilization of Information Technology in this study have a significant influence on the variable quality of tax audits, thus supporting hypothesis H3. Both variables, Risk-Based Audit and the Utilization of Information Technology, contribute significantly to the variable Quality of Tax Audits. Risk-Based Audit and the Utilization of Information Technology collectively contribute 0,581 or 58,1% to the variable Quality of Tax Audits. The remaining 41,9% is influenced by other variables.

CONCLUSION

The analysis conducted by the researcher aims to address the questions posed in the research problem outlined in Chapter 1. The answers to the research questions and conclusions regarding the 'Influence of Risk-Based Audit and the Utilization of

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Information Technology on the Quality of Tax Audits' are as follows: The results of the first hypothesis test indicate a positive and significant influence between Risk-Based Audit and the Quality of Tax Audits. This suggests that the better the implementation of Risk-Based Audit, the better the quality of tax audits. The results of the second hypothesis test indicate a positive and significant influence between the Utilization of Information Technology and the Quality of Tax Audits. This implies that the better the utilization of Information Technology, the better the Quality of Tax Audits. The results of the third hypothesis test indicate a positive and significant influence between Risk-Based Audit and the Utilization of Information Technology on the Quality of Tax Audits.

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