



**INTEGRITY MODERATES THE RELATIONSHIP BETWEEN WORK EXPERIENCE AND TAX INSPECTOR PERFORMANCE AT THE INTERMEDIATE TAX SERVICE OFFICE WITHIN THE REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF TAXES OF CENTRAL JAVA I**

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**ABSTRACT**

The purpose of the study is to analyze the effect of work experience on the performance of tax inspectors. Analyzing the integrity of moderating work experience to the performance of tax inspectors. The research design used Multiple Regression Analysis (MRA). The research sample was a tax inspector at the Associate Tax Service Office in the Regional Office of the Directorate General of Taxes of Central Java I, which totaled 60 respondents. The results of the study explained that work experience contributes to improving the performance of tax inspectors, integrity strengthens the relationship between work experience and tax inspector performance.

Keywords: integrity; performance of tax inspectors; work experience

**INTRODUCTION**

Along with the enactment of a *self-assessment* system in the Indonesian tax system and to improve *tax compliance* from taxpayers, it is urgently needed to have tax *law enforcement* including tax *audits*, tax *investigations*, and tax *collections*. Tax inspection has a central role because it is able to test compliance with the fulfillment of tax obligations and/or for other purposes in order to implement the provisions of tax laws and regulations as stated in Article 1 number 25 of Law Number 16 of 2009 concerning General Provisions and Tax Procedures (KUP Law) as amended by Law Number 7 of 2021 concerning Harmonization of Tax Regulations and has the authority to issue legally binding tax provisions. One of the efforts to increase tax revenue through the examination of taxpayers is recommended by the *International Monetary Fund* (IMF). The recommendation is contained in the *Letter of Intent* (LOI) of 1999 quoted by Gunadi (2005), it is stated that the key step to increase tax revenue is to increase the coverage of tax inspections (*audit coverage ratio* / ACR).

ACR is calculated based on the comparison between the taxpayer examined and the number of taxpayers who are required to submit a tax return. Based on the Annual Report of the Directorate General of Taxes (DGT) in 2020, the ratio of inspection coverage is at 1.54%. This means that the number of taxpayers who are required to submit tax returns in accordance with the DGT Annual Report data is 4,514,763, which has been checked is 69,431 taxpayers. This realization is still below the ideal ACR standard to be one of the instruments driving taxpayer compliance and tax revenue issued by the IMF, which is 3% to 5%. That is, not all taxpayers are examined or at least have not been subjected to tax inspection. Mardiasmo (2018:3) says that a tax is a people's contribution to the state treasury under the Act (which can be imposed) by not getting reciprocal services (counter-performance) that can be directly demonstrated and used to pay general expenses.

The tax collection system is one of the important elements that support the success of a country's tax collection. According to Ratnawati (2015:8), in general there are three tax collection systems, namely the official assessment system, *self-assessment* system, and *withholding system*. Indonesia implements a *self-assessment system*. In this system, taxpayers are required to play an active role, starting from registering as a taxpayer, filling out a Tax Return (SPT), calculating the amount of tax owed, and depositing their obligations. Meanwhile, the tax apparatus acts as a coach, supervisor, and supervisor of the implementation of obligations carried out by taxpayers.

The hypothesis is inversely proportional to Snow et al. (2014). Snow et al. (2014) say that auditor competence has an insignificant effect on auditor performance. Siagian (2002) states that experience is the whole lesson a person learns from the events that go through during his work. Logically, the longer a tax inspector works where he works, the more experience he gains according to the work he has done or is doing. Tax inspectors who have a lot of experience in their positions are easier to solve the problems found, compared to those with little experience, this is in line with research conducted by Misral and Pratama (2018). However, Simbolon and Sumadi (2013) stated that work experience has no effect on the performance of tax inspectors. Tax inspectors who are competent, have more work experience, and comply with the existing code of ethics are considered to speed up the completion of the examination without having to go off track from applicable regulations.

Research by Faries and Budiono (2014) states that competence does not affect the performance of tax inspectors. Hernanik and Putri (2018) stated that competence has a positive effect on auditor performance. Santuo's research (2019) states that work experience has a positive effect on the performance of tax inspectors. Leatemia (2018) states that work experience has no effect on employee performance. The purpose of the study is to analyze the effect of work experience on the performance of tax inspectors. Analyze the effect of competence on the performance of tax inspectors. Analyzing the integrity of moderating work experience to the performance of tax inspectors. Analyzing the integrity moderates competence towards the performance of tax inspectors.

## **LITERATURE REVIEW**

### **Tax Inspector Performance**

In accordance with the Regulation of the Minister of Finance (PMK) Number 184 / PMK.03 / 2015 / *juncto* Regulation of the Minister of Finance Number 18 / PMK.03 / 2021, tax inspectors are Civil Servants within the Directorate General of Taxes or experts appointed by the Director General of Taxes, who are given the duties, authorities, and responsibilities to carry out the examination. The performance of a tax inspector can be interpreted as the result of the work that has been achieved by the tax inspector in carrying out his duties in accordance with the responsibilities given to him. The performance of a tax inspector is also a benchmark for the success achieved by a person in conducting an examination in accordance with applicable standards and procedures.

### **Definition of Work Experience**

Work experience is very important necessary in the framework of a tax inspector's obligations to his duties to meet the general standards of auditing. The knowledge of a tax inspector begins with formal education, which is extended through experiences that are subsequently carried out in the form of practice. Work experience plays an important role in improving work effectiveness. The more work experience the tax inspector has, the easier it will be for him to settle the obligations assigned to him. The experience of tax inspectors will continue to improve

as the reports of the results of the examinations examined increase and the complexity of the tasks assigned increases. Fatah et al. (2017) say that tax inspectors who have a greater number of flying hours will certainly provide better audit quality than Tax Inspectors who are just starting their careers.

Wariati (2015) defines work experience as a knowledge, skills, and abilities that employees have to carry out responsibilities from previous jobs. According to Hasibuan (2016:55), experienced people are prospective employees who are ready to use. The work experience of an applicant should be given primary consideration in the selection process. Manullang (2008:102) states that experience is important in the employee selection process. Experience can show what prospective employees will be able to do. Experience can show what a prospective employee can do when he or she applies. Expertise and experience are two qualifications that are always considered in the employee selection process. Generally, companies are more inclined to choose an experienced workforce. Bangun (2012:210) said that job rotation is another *job rotation* in the organization, so that it can increase the knowledge and experience of the workforce. From some of the opinions above, it can be concluded that work experience is the level of mastery of knowledge after a person's skills in his work which can be measured from the length of service and from the level of knowledge and skills he has. Business experience, especially work that requires a lot of expertise, skills and initiative in reacting, so as to produce a better product in terms of quantity and quality.

### **Definition of integrity**

Tagarev (2010:166) menyebutkan bahwa : *“In moral sense, integrity refers to the consistency of actions, values, principles and outcomes. Integrity in an individual therefore means that the person has value in which they believe and to which that stand up for. Applied to work context, an individual has integrity if they are doing their work honestly, competently, and completely. Integrity is usually measured through surveys and audits”*. This means that integrity refers to consistency in action, values, principles, and results. Individually integrity indicates a person clinging to beliefs and stances. A person in the work is considered to have integrity if a person works honestly, competently and thoroughly. *The Commonwealth Association of Tax Administrators* (2006) states that some countries define integrity in tax administration as follows:

Botswana (2006:5), The term “Integrity” is derived from the word “integer” which means “whole” “sound” or “being united”. Thus the concept of integrity includes core values of honesty, truthfulness, honour, and reliability. Malaysia (2006:11), Integrity is a quality of excellence that manifested in a holistic and integral manner in individuals and organizations. Integrity is based on ethics and noble values and their concrete manifestation in daily lives. Nigeria (2006:20), Integrity would its ordinary sense be defined as the “quality of honesty based on moral principles. It would also be synonympous with the qualities of truthfulness, honour, veracity, reliability and uprightness. Thus, integrity is the pillar of character.

The tax administration in Botswana country defines integrity as the value of honesty, truth, honor, and reliability whereas Malaysia interprets integrity as a high quality that is embodied holistically and integrally in individuals and organizations besides that integrity is based on ethics and noble values and tangible manifestations in everyday life. Nigeria defines integrity as the quality of honesty based on moral principles according to the qualities of truth, honor, sincerity, reliability and honesty. Thus, integrity is a pillar of character.

Halfon (1989) as cited by Ssonko (2010:6) defines integrity from a moral point of view as follows:

“a person’s dedication to the pursuit of a moral life and their intellectual responsibility in seeking to understand the demands of such life so that persons of integrity is embrace a moral point of view that urges them to be conceptually clear, logically consistent, appraised of relevant empirical evidence, and careful about acknowledging as well as weighing relevant moral considerations. Persons of integrity impose these restrictions on themselves since they are concerned, not simply with taking any moral position, but with pursuing a commitment to do what is best”.

Halfon (1989) argues that people who have integrity are a person's dedication to pursuing the morals of life and their intellectual responsibility in order to seek an understanding of the demands of life so that someone with integrity will encourage them to be conceptual clear, consistent, judged from relevant empirical evidence, and carefully acknowledge and consider relevant morals. People of integrity impose these restrictions on themselves because they are worried, not only by taking a moral position, but by pursuing a commitment to do what is best.

The aspects of integrity include honesty, an attitude of responsibility, transparency, and accountability which in turn can create *reliability*, credibility, and effectiveness. The development of a culture of integrity can create competence and togetherness. Integrity can bring peace and tranquility to life. According to Wuryanano (2014) integrity is a person who applies a system of norms to assess life, so that his life is like an "open book". It can be said that integrity is an attitude and consistent behavior to uphold work ethics and professional ethics. Integrity is indicated by the conformity between held values and habits, the conformity between words and deeds and the conformity between expressions and feelings. Integrity is indispensable to ensure that the freedoms granted can be used responsibly. Integrity is indispensable to build mutual trust in a community.

Development Dimensions International (DDI) in Triharsa (2006:76-77) states that integrity is maintaining social, moral, and organizational norms; uphold the code of ethics and moral principles (*Integrity is maintaining social, ethical, and organizational norms; firmly adhering to codes of conduct and ethical principles*). Spencer in Prabantarikso (2006:172) explains that integrity behavior is the behavior of acting consistently in accordance with company policies and the company's industry code of ethics. Individuals who have these behaviors have an understanding and desire to conform to these policies and ethics and act consistently even though it is difficult to do so. This individual behavior is manifested in the form of competencies that can be measured in depth in each individual. Individuals who have this competence are willing to decide and act according to the values that are consistently embraced. The value of integrity behavior is honest, consistent, in accordance with the code of ethics, loyal, confident, trustworthy, consequentially transparent, have a sense of belonging, openness, open to change and clean.

The broader opinion expressed by Harefa (2000) explained socially, ethically, and organizational norms, so integrity can be interpreted as upholding the code of conduct and ethics (*Maining social, athical, and organizational norm, firmly adhring to code of conduct and athical principle*). The importance of integrity comes from the idea that the profession is a "vocation" and requires professionals to focus on the idea that they are doing public service. Integrity maintains high professional standards and performs competencies that mean having intelligence, education, and training to be able to add value through performance.

#### **Previous research**

Simbolon & Sumadi (2013) The results of this study show that the level of education, job training, work experience, work motivation, leadership style of financial compensation has a

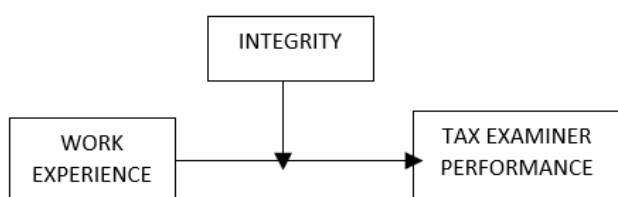
simultaneous effect on the performance of tax inspectors in KPP Pratama Denpasar Timur and Badung Selatan. Leatemia (2018) The results of this study prove two things, there is a simultaneous effect between training and work experience of the performance and there is a partial effect work experience on the performance, while training has no effect on the performance. This means that work experience can significantly improve the performance of employees who worked at the Badan Pusat Statistik Maluku. Santuo (2019) The results showed that there was a positive and significant influence on professionalism, work experience and organizational commitment to the performance of tax inspectors. This means that the performance of tax inspectors at the Bulukumba Primary Tax Service Office is mostly influenced by professionalism, work experience and organizational commitment of tax inspectors and the rest is influenced by other factors that are not included in this research model.

Andriani et al. (2020) Results from This research shows that professionalism, competence, and job satisfaction show an influence on the performance of tax inspectors. The conflict of roles can moderate the influence of professionalism on the taxation of auditor performance. Role conflicts cannot moderate the effect of competence and job satisfaction on performing tax inspectors. Pratama et al. (2020) The results of the study proved that job satisfaction does not affect the examiner's tax performance and organizational commitment, competence and emotional intelligence have a significant positive effect on the performance of tax inspectors. Meanwhile, the role of conflict does not moderate the relationship between job satisfaction, organizational commitment, competence and emotional intelligence to the tax performance of auditors.

### Theoretical Thinking Framework

Performance is the result of work achieved by an employee in carrying out the tasks charged to him in accordance with the responsibilities assigned to him, which are based on proficiency, experience and excellence and time with the resulting output well reflected. Performance is also an achievement of certain job requirements that can finally be directly reflected in the output produced both in quantity and quality.

Arwati & Hanifah (2010) in their research stated that the success of tax inspection is one of the caretakers to increase tax revenue. Meanwhile, the success of this tax inspection can be judged by the performance of the tax inspector himself. Therefore, to achieve optimal tax inspection results, efforts are needed to improve the performance of tax inspectors. Based on that information, the framework of thought for this research is:



H<sub>1</sub>: work experience affects the performance of tax inspectors.

H<sub>32</sub>: Integrity moderates work experience to the performance of tax inspector

### METHOD

This study was directed to describe the existence of a cause-and-effect relationship between several situations described in variables, and on that basis a general conclusion was drawn (Ferdinand, 2007) & Kuncoro, Amin & Sudarman (2018). Any scientific activity, in order to be more directed and rational, requires a method that is in accordance with the object of

research. This method is proof of how to do something in an effort to direct a study to get optimal results. The sampling technique uses *a sampling quota* because the respondents are Functional Tax Inspectors at the Intermediate Tax Service Office in the Regional Office of the Directorate General of Taxes of Central Java I which totals 60 people.

### ***Moderating Regression Analysis (MRA)***

This study also used the *Moderated Regression Analysis (MRA)* method to analyze the influence of moderator variables on the relationship between independent variables and dependent variables. The *Moderated Regression Analysis (MRA)* method is a regression model that uses moderator variables. *Moderating variables* are variables that will strengthen or weaken the relationship between independent variables and dependent variables. In order to find out whether there are moderator variables, there are 2 methods that are often used, namely *subgroups analysis* and *Moderated Regression Analysis (MRA)*.

## **RESULTS**

Results of the Moderation Regression Equation The regression coefficient of the work experience variable of 0.857 describes the magnitude of the change in the performance score of the tax inspector. This is due to the influence of work experience on the performance of the tax inspector. A positive sign indicates the direction of the relationship is directly proportional (in line). When there is an increase in the independence variable score, the tax examiner's performance score will increase by 0.981 assuming that other factors are constant (unchanged). This proves that the more independent the tax inspector's performance, the better.

The results of the moderating test showed that the interaction between the work experience variables showed a significant influence on the performance of the tax inspector (Y), as evidenced by the probability value generated by the interaction of the two exogenous and moderator variables by 0.011 (0.1%) not exceeding the specified error rate of ( $\alpha=5\%$ ). This comparison explains that the integrity variable successfully corroborates the work experience variable against the performance of the tax inspector. Thus, integrity strengthens work experience to the performance of tax inspectors.

## **DISCUSSION**

The results of the study explained that work experience contributes to improving the performance of tax inspectors. This means that tax inspectors need enough experience to help get the job done. The research results are also supported by the research of Simbolon & Sumadi (2013); Senda Yunita Leatemia (2018) and Santuo (2019) explained that the stronger the work experience, the performance of tax inspectors will increase and the results will be better.

Important work experience is required in the framework of a tax examiner's obligations to his duties to meet the general standards of auditing, The knowledge of an auditor it begins with formal education, which is extended through experiences that are subsequently carried out in the form of practice. Fatah (2017) said that tax inspectors who have a greater number of flying hours will certainly provide better audit quality than tax inspectors who are just starting their careers.

The results of the study are also supported by Wibowo (2016) defining competence (*competency*) as a fundamental characteristic that a person has that has a direct influence on, or can describe, excellent performance.

The results of the study explained that integrity strengthens the relationship of work experience with the performance of tax inspectors. This gives an idea that indirectly the work experience

and performance of the government requires strengthening integrity. The results of the study were also supported by Rustendi (2017) with the explanation that integrity is a principle where internal auditors must uphold the truth by showing honesty, as well as compliance with laws and regulations. Sudibyo (2006:104-105) explains that integrity is being authentic (honest) towards oneself and others and actually doing what is said and done. With high integrity, auditors can improve the quality of their examination results.

The results of the study explained that integrity strengthens the relationship between competence and the performance of tax inspectors. This means that the stronger the integrity, the stronger the relationship of competence to the performance of tax inspectors. Integrity includes the issue of good character in shaping communication with fellow human beings. Prioritizing honesty and not cheating. The results of the study are also supported by Triharsa (2006: 76-77) who explained that integrity is maintaining social, moral, and organizational norms; upholding codes of ethics and moral principles (*Integrity is maintaining social, ethical, and organizational norms; firmly adhering to codes of conduct and ethical principles*).

## **CONCLUSION**

Work experience has a positive and significant effect on the performance of tax inspectors, this proves that the more experienced a tax inspector, the stronger the performance will be. Competence has a positive and significant effect on the performance of tax inspectors, this proves that a tax inspector must be competent in carrying out his duties. Integrity strengthens the relationship of work experience with the performance of the tax inspector, this proves that a tax inspector must have enough experience to complete the task and must have integrity. Integrity strengthens the relationship of competence to the performance of tax inspectors. This explains that a tax inspector must have high integrity in improving performance.

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