EFFECTS OF TAXATION TECHNICAL TRAINING, EXAMINATION TIME LIMITS, AND ACCOUNTABILITY ON TAX AUDITOR PERFORMANCE (STUDY ON PRATAMA TAX SEVICE OFFICES IN WEST SUMATERA)

Ovill Pratama, Aries Tanno[2], Rahmat Kurniawan[3]
[1]Student of Magister Degree of Accounting, Andalas University
[2, 3]Lecture of Accounting Department, Andalas University

Abstract:- **This study aims to determine the effect of taxation technical training, examination time limits, and accountability on the performance of tax auditors at KPP Pratama throughout West Sumatra. Respondents in this study totaled 65 tax audit functional. This research uses descriptive statistical analysis. The results of this study indicate that taxation technical training has a significant positive effect on the performance of tax auditors, examiner time limits and accountability negatively affect the performance of tax auditors at KPP Pratama throughout West Sumatra**

Keywords:- *Taxation Technical Training, Inspection Time Limits, Accountability, Performance, Tax Auditors.*

I. INTRODUCTON

National development is an ongoing and continuous activity aimed at improving the welfare of the people. The national development certainly requires very large funds. One source of funds that can be empowered by the government to finance national development is from taxes.

Taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the Act, with no direct compensation and are used for state purposes for the maximum prosperity of the people (Article 1 number 1 Law (Law) Number 28 of 2007). Tax contribution as a source of state revenue in the APBN in recent years has been in the range of 80% (Ministry of Finance, 2018). Empowerment of state revenue from the taxation sector is one of the efforts made by the government to realize the independence of the nation in financing development.

Since 1984, Indonesia has adopted the Self Assessment System as its tax collection system. According to Ilyas (2013) in his book on Indonesian Taxation, "Self Assessment System is a tax collection system that gives the authority, trust and responsibility to taxpayers to calculate, calculate, pay and report for themselves the amount of tax that must be paid." In the implementation of Self Assessment System, one of the roles of the Directorate General of Tax as a party that is given the authority and responsibility to carry out government activities in the taxation field is to supervise (Ilyas, 2013). This supervision needs to be carried out to ensure that taxpayers who have been given authority and trust through the Self Assessment System are obedient and obedient in carrying out their tax obligations in accordance with the provisions of the applicable tax laws and regulations.

The mechanism that can be used by the Directorate General of Taxes in carrying out supervision of the implementation of taxpayers' tax obligations is through inspection. According to article 1 Number 25 of Law No. 28 of 2007 concerning the Third Amendment to Law No. 6 of 1983 concerning General Provisions and Tax Procedures (KUP), "Inspection is a series of activities to collect and process data, information and / or evidence carried out objectively and professionally based on an inspection standard to test compliance with taxation compliance obligations and / or to other objectives in order to implement the provisions of tax legislation."

Citing news published on the second page finance, tuesday, 20 November 2018 at 22.55 WIB, tax revenue has never met the target since 2013. The following is information regarding tax revenue targets, tax revenue realization and the difference between the target and the realization of tax revenue from 2014-2019.

Year	Realizatn (a)	Achievemns (b)	(b / a x 100%)
2014	1.072,37	981,83	91,56 %
2015	1.294,26	1.060,83	81,96 %
2016	1.355,20	1.105,81	81,60 %
2017	1.283,60	1.147,50	89,40 %
2018	1.424,00	1.315,93	92,41 %

Table 1:- Development of Targets and Realization of Tax Revenues (In Trillion Rupiah)

Based on table 1, it can be seen that tax revenue has increased from year to year, but the tax revenue target has never been reached. Quoting the news published on the page mucglobal.com, Friday, October 26, 2018, many factors cause tax revenue to never reach the target that has been set, one of which is the low performance of tax auditors resulting in low tax compliance. The role of the tax examiner determines the effectiveness of the audit itself so that later it will have an impact on increasing taxpayer compliance (Ho, 2004).

Examination implementation is regulated in article 29 of KUP Law No. 28/2007 as the latest amendment to Law No. 16/2009 concerning inspection policies aimed at maintaining the quality and procedures for inspection (Maharani, 2006). Regulations concerning the Procedure for Tax Examination are contained in Minister of Finance Regulation 82 / PMK.03 / 2011, concerning amendment 199 / PMK.03 / 2007, which contains the Procedure for Tax

Examination so that the examiner works in accordance with the applicable tax audit procedures (Surjono, 2016).

Performance is a measuring tool used to assess success or failure in a process. Performance is the quality and quantity of an individual or group's work in a particular activity caused by natural abilities or abilities obtained from the learning process and the desire to achieve more good (Mulyono, 2009).

In the context of an audit, the auditor's performance in conducting an audit is judged by the quality of the audit he conducted (BPK, 2007; Permenpan No. 05 of 2008). According to DeAngelo (1981) audits are said to be of quality if they are able to find violations in the client's accounting system and report these violations. While GAO (1986) states that an audit can be said to be of quality if the implementation of the audit complies with professional standards and contractual requirements established for certain types of audits conducted.

According to Tanno (2017) a measure of audit quality proposed by DeAngelo (1981) and GAO (1986), it is usually used at the same time to assess the performance of auditors in conducting audits. Because, no one can guarantee that every audit violation must be found by the auditor (BPK, 2007). For example, BPK Regulation No. 01 of 2007 concerning State Financial Auditing Standards, BPK (2007) states that as long as the audit has been carried out in accordance with audit standards, the auditor is still considered to have adequate performance even though no audite violations were found. This implies that the BPK uses the basis for auditing violations and the basis for compliance with audit standards to assess the audit quality of its auditors (Tanno, 2017).

If related to the performance of tax audits, audits carried out by tax auditors must be in accordance with the purpose of tax audits, namely to test the compliance of taxpayers and other purposes in order to implement the provisions of tax legislation. Tax audits must be carried out in accordance with inspection standards, namely the general inspection standards, the audit implementation standards and the audit reporting standards (Budiono, 2014).

Based on a literature review, the performance of tax auditors can be influenced by several factors, for example technical taxation training (Graha, 2005; Coal, 2008; Adityasih, 2010; Simbolon and Sumadi, 2013; Safitri, 2016), time limits for audits (Ariviana and Haryanto, 2014; Anuar and A, 2015; Ridwan and Hariadi, 2016) and accountability (Simbolon and Sumadi, 2013; Ridwan and Hariadi, 2016; Safitri, 2016). Referring to the attribution theory, a person's behavior is attributed to external and internal factors. Behavior caused by external factors is behavior that is influenced from outside, meaning that individuals will be forced to behave because of the situation, whereas behavior caused by internal factors is behavior that is believed to be under personal control itself (Jatmiko, 2006). Thus, related to the performance of tax

audits, taxation technical training and time limits on audits are external factors that affect the performance of tax auditors, and accountability is an internal factor that affects the performance of tax auditors.

The first external factor affecting the performance of tax auditors is taxation technical training. Taxation technical training (training) is a learning process that involves the acquisition of expertise, concepts, regulations or attitudes to improve the performance of tax auditors (Safitri, 2016).

The next factor influencing the performance of tax auditors is accountability (Safitri, 2016). Accountability is an internal factor that influences the performance of tax auditors. According to Mardiasmo (2013), accountability is the obligation of the trustee to provide responsibility, present, report and disclose all activities and activities that are his responsibility to the trustee who has the right and authority to request such accountability.

Based on the description above, it is known that technical training, examination time limits, and accountability do not always have a positive and significant effect on the performance of tax auditors. Therefore, research on taxation technical training, time limits for auditing and accountability will be repeated, to prove whether the results of the current study are in line with the results of previous studies.

This study is a replication of Saputra (2011) by using three independent variables including taxation technical training, accountability and time limits for examinations while the dependent variable is the performance of tax auditors. In this study, researchers reuse the independent and dependent variables used by previous studies, the use of variables that have been used by previous studies with a number of objectives including providing a more valid book about the relationship of X and Y, then the researcher wants to perfect the conceptual framework which is deductively refined based on theory / expert opinion and inductively based on the results of previous studies both the performance of auditors in general and the performance of tax auditors.

This research conducted at the Primary Tax Service Office throughout West Sumatra is different from the research conducted by Saputra (2011) who conducted research at KPP South Jakarta. Meanwhile, this research was conducted in West Sumatra due to the non-achievement of tax revenue targets due to the low compliance of individual and corporate taxpayers in reporting Annual Notification Letter (Republika.co.id, 2018). One of the causes of the low compliance of individual and corporate taxpayers in reporting tax annual tax returns in West Sumatra is the low performance of tax auditors Based on the identification of the problem described, the research questions formulated in this study are:

- Does taxation technical training affect the performance of tax auditors?
- Does accountability affect the performance of tax auditors?
- Does the time limit for audits affect the performance of tax auditors?

Based on the problem formulation that has been described, the purpose of this study is:
- To test and prove empirically whether taxation technical training affects the performance of tax auditors.
- To test and prove empirically whether accountability influences the performance of tax auditors.
- To test and empirically prove whether the time limit for audits affects the performance of tax auditors.

II. LITERATURE REVIEW

❖ *Attribution Theori*

This research is based on Attribution theory. Attribution theory, pioneered by Fritz Heider in 1958, is a theory that explains a person's behavior (Karim, 2008; Luthans, 2011; Kusumastutie and Raharja, 2014). Attribution is the process of inferring the intentions, motives and characteristics of others by looking at their apparent behavior (Luthans, 2011). With this theory can be explained the causes of actions taken by someone.

A person's behavior is generally driven by internal factors that originate from within that person and external factors that come from outside that person or their environment (Luthans, 2011). Internal factors which are dispositional attributions such as ability, intelligence, physical characteristics, mood or effort of a person. then the external factors that are said also with situational attributions such as luck, chance, chance or difficulty level of the task, Furthermore, Fritz Heider also stated that internal strength (personal attributes such as ability, effort and exhaustion) and external forces (environmental attributes such as rules and weather) together determine human behavior.

➤ *Tax Auditor Performance*

Performance is a measuring tool used to assess success or failure in a process. Performance is the quality and quantity of an individual or group's work in a particular activity caused by natural abilities or abilities obtained from the learning process and the desire to perform better (Mulyono, 2009), based on the definition of performance expressed by (Mulyono, 2009) it can be seen that performance appraisal can use a quantity and quality basis of work results.

If related to the performance of tax audits, audits carried out by tax auditors must be in accordance with the purpose of tax audits, namely to test the compliance of taxpayers and other purposes in the context of implementing the provisions of tax legislation. Tax audits must be carried out in accordance with inspection standards, namely the general inspection standards, the audit implementation standards and the audit reporting

standards (Budiono, 2014). As for several factors that affect the performance of tax auditors include:

➤ *Taxation Technical Training*

Training is an activity that aims to improve the work ability of participants which will eventually lead to changes in behavior of cognitive aspects, skills and attitudes (Hamalik, 2000). furthermore, taxation technical training is training aimed at employees of the Directorate General of Taxation and aims to provide or improve knowledge, understanding, and skills, especially regarding tax problems.

Taxation technical training is as a means of achieving the performance of the Tax Auditor. Training is a process where people get the capability to help achieve organizational goals (Mathis and Jackson, 2006)

➤ *Examination Time Limits*

Time limits examination is a condition that shows the auditor is required to make efficiency over the time budget that has been prepared or there is a strict budget time discussion, then according to Muhsyi (2013) Time Pressure has two dimensions namely time budget pressure (as a result auditors are required to make efficiencies on the prepared time budget or concerning time budget in a very tight budget and deadline pressure as well as the auditor who is required to get the task assigned in the end, increased competition in audits has led to pressure to maximize efficiency or minimize the cost of conducting audits.

Regulations regarding the time limit for examination are regulated in Article 31 paragraph 2 of the UU-KUP Law which states that the procedures for inspection shall regulate the re-examination, the time period of the examination, the obligation to submit a notification letter on the result of the inspection to the taxpayer, and the taxpayer's right to be present in the final discussion of the results of the examination. within the specified time limit. The KUP Law stipulates that tax audits are conducted in accordance with the specified time limit, according to the Decree of the Minister of Finance number 545 / PMK.04 / 2000.

So the timing of the auditor in carrying out his duties must be on time, so that things like those mentioned in the description above can be avoided. This will also affect the level of public confidence in the quality of auditors. This is reinforced by Hendriksen's statement in (Balance 2004) that information regarding the condition and position of the company must quickly and timely reach the users of the financial statements. Timeliness implies that financial statements should be presented at a time interval, to explain changes in the company that might affect users of information in making predictions and decisions.

➤ *Accountability*

Mardiasmo (2009) explained that accountability is the obligation of the trustee to provide responsibility, present, report and disclose all activities and activities that are his

responsibility to the trustee who has the right and authority to request such accountability. Then Tet Clock (1984) defines accountability as a form of psychological drive that makes a person try to account for all actions and decisions taken to their environment.

Based on the theoretical basis and developing hypotheses that have been described previously, the framework of thinking that can be developed in this study is as follows:
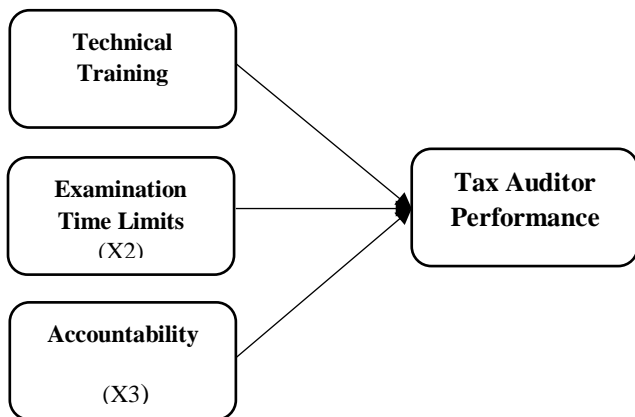

Fig 1:- Theoretical Framework

Based on the research conceptual framework above, the hypotheses in this study are formulated as follows:

H1: Tax technical training has a positive effect on the performance of tax auditors
H2: The time limit of the audit affects the performance of the tax auditor.
H3: Accountability positively affects the performance of tax auditors

III. RESEARCH METHODS

A. Types and Data Sources

This type of research used in this research is quantitative research. This type of quantitative research is research that is stated in the form of numbers and is the result of calculations and measurements (Sugiyono, 2018). In this study the data used are primary data, primary data in this study were obtained directly from all tax auditors at the Primary Tax Service Office throughout West Sumatra.

B. Population and Sample

The population in this study is the population in this study are all tax auditors at the Primary Tax Service Office in all of West Sumatra, which amounted to 65 people. This research In this study the sample to be taken is the entire functional tax audit examiner Pratama in West Sumatra , with sample sampling techniques using the saturated sample method.Data collection technique.

C. Definition of Operational Variables

This section will explain the operational definition of the variables used in this study. The dependent variable in this study is the performance of the tax examiner, while the independent variable is the technical training of taxation, accountability, and the time limit of the examination. Each operational definition of the variable will be explained as follows:

➤ *Tax Auditor Performance*

Tax inspection is an effort of the Directorate General of Taxes to carry out the duties and functions of supervision that have been mandated by the Taxation Law. The DGT implementation apparatus in the field is the Tax Service Office (KPP) which has specialized auditors in the tax function. The examination carried out by the Directorate General of Taxes has an important role, namely the interpretation of incorrect laws, taxpayer miscalculation, embezzlement specifically from income, deductions and reduction is not real (Safitri, 2016).

This variable is measured using a Likert scale, 5 points for 10 questions developed by Zamal Firdaus (2009). If point 5 is categorized strongly agree, but if point 1 is categorized strongly disagree.

➤ *Taxation Technical Training*

Taxation technical training is training aimed at employees of the Directorate General of Taxation with the aim of providing or increasing knowledge, understanding, and skills, especially regarding taxation problems.

This variable is measured on a 5-point Likert scale for 10 questions developed by Zamal Firdaus (2009). If point 5 is categorized strongly agree, but if point 1 is categorized strongly disagree.

➤ *Examination Time Limits*

The time limit of the examination is a condition that shows an audtor is required to perform work efficiently with the time that has been arranged later The time limit of the examination requires the tax examiner not to waste the time that has been given. With the time limit, the tax auditors do not have the opportunity to manipulate their work so that the company's performance is good and quality.

This variable is measured on a 5-point Likert scale for the 10 questions developed (Nataline, 2007). If point 5 is categorized strongly agree, but if point 1 is categorized strongly disagree.

➤ *Accountability*

Accountability is the obligation of the party holding the mandate (agent) to provide responsibility, present, report, and disclose all activities and activities that become, its responsibility to the party that gives the mandate (principal) who has the right and authority to request such accountability.

This variable is measured on a 5-point Likert scale for the 10 questions developed (Nataline, 2007). If point 5 is categorized strongly agree, but if point 1 is categorized strongly disagree.

D. Data Processing and Analysis Techniques

➢ *Descriptive Statistics*

Descriptive statistics provide a general description of the characteristics and description of research variables consisting of training variables in the field of taxation, experience variables in the field of taxation, competency variables in the field of taxation, self-effica cy variables in the field of taxation and performance of taxation supervision. Descriptions of respondents are presented in categories in the form of frequencies and percentages using the SPSS statistical application.

Descriptive statistical analysis of the research variables was carried out to get the value of the category regarding the respondents' tendency to answer the research questions on the questionnaire. Descriptive statistical analysis is performed by analyzing the theoretical range values and theoretical averages with the actual range and actual average to see the respondent's answer categories. Each variable is measured with 10 indicator items, using a 1-5 point scale that produces a theoretical range between 10 (very very bad / very low) up to 50 (very good / very high) with a theoretical average value of 30.

➢ *Data Normality Test*

Normal distribution test is a test to measure whether the data obtained in this study has a normal distribution or not. Data normality testing needs to be done as a basis to provide justification for this study for using the WarpPLS application which does not matter normality as a tool for processing data. Because, the distribution of data used in this study is most likely not normal. This occurs due to the small number of respondents who will be eligible to participate because of certain characteristics that must be possessed by each respondent.

Jarque-Bera Test will be used to test data normality. The Jarque-Bera test is a residual normality test. The JB statistical value follows the Chi Square distribution with 2 df (degree of freedom). If probability> 5%, then Ho is normally distributed. Conversely, if the probability <5%, then Ho is rejected or Ho is accepted, which means the residuals are not normally distributed (Ghozali and Latan, 2014).

➢ *Data Quality Test*

Data quality tests were carried out to measure the level of consistency and accuracy of data collected from the use of research instruments (Ghozali and Latan, 2014). The data quality test includes a validity test and reliability.

Validity is done to determine the ability of indicators of a constituted variable, then explain a constituted variable. While the reliability test is carried out aiming, to measure the internal consistency of the indicators of a

formed variable which shows the degree to which each indicator indicates a common variable formation.

➢ *Multicollinearity Test*

Multicollinearity is one of the assumptions in multivariate analysis that requires a condition that among independent variables there is no correlation

An indication of the presence or absence of multicollinearity or singularity problems is indicated by a very small or negative determinant value, so the data cannot be used in research (Ghozali and Latan, 2014).

➢ *Data analysis technique*

In this study, the data analysis technique used is a structural equation model, with variance based or component based structural component modeling or known as Partial Least Square (PLS).

According to Wold (1985), Ghozali and Latan (2014), Partial Least Square (PLS) is a powerful, analytical method because it is not based on many assumptions.

Then data does not have to be multivariate normally distributed (indicators with category, ordinal scale, interval to ratio can be used on the same model), the sample does not have to be large.

Data analysis using PLS-SEM goes through six stages (Ghozali and Latan, 2014), namely:
- Model conceptualization
- Menentukan algoritma analisis
- Determine the resampling method
- Draw a path diagram
- Evaluate the model
- Report the results of the analysis

➢ *Report the Results of the Analysis*

The hypothesis in this study was tested using the following methods:

- *Testing the Direct Effect*

Hypothesis 1 about the effect of taxation technical training on the performance of tax auditors, hypothesis 2 about the effect of the examiner's time limit on the performance of tax auditors and hypothesis 3 the effect of accountability on the performance of tax auditors. This direct influence hypothesis testing uses path coefficients and the significance contained in the full model.

IV.   RESULTS AND DISCUSSION

A. Description of Survey Results

The distribution and return of the questionnaires were carried out from 18 August 2019 to 20 September 2019. The researchers took samples in each Primary Tax Office located in West Sumatra, which consisted of five Primary Tax Office offices with different locations, with distribution maps shown in table 2.

No	of Tax Services Office	Questionnaire Sent	Questionnaireturn
1	KPP Pratama Padang Satu	24	24
2	KPP Pratama Padang Dua	13	13
3	KPP Pratama Bukittinggi	11	11
4	KPP Pratama Payakumbuh	8	8
5	KPP Pratama Solok	9	9

Table 2:- Research Sample Distribution Data

The questionnaires distributed were 65 pieces and the number of returned questionnaires was 65 or 100% of all questionnaires. The number of questionnaires that could not be processed was 20 questionnaires or 30.8% of all returned questionnaires, the questionnaires that could not be processed were due to incomplete respondents when filling in the given questionnaires, then returned questionnaires and could be processed as many as 45 pieces questionnaire or 69.2%.

B. Descriptive statistics

This study uses a structural equation model with four variables, namely: technical training in taxation (PT), time limits for inspection (Coal), accountability (AKT) and performance of tax auditors (KIN). Descriptive statistical analysis of the research variables was carried out to get the category value regarding the tendency of respondents'

answers to the research questions on the questionnaire. Descriptive statistical analysis is performed by analyzing the theoretical range values and theoretical averages with the actual range and actual average to see the respondent's answer categories. Each variable is measured by 10 indicator items, using a 1-5 point scale that produces a theoretical range of 10 (very very bad / very low) to 50 (very good / very high) with a theoretical average value of 30.

This descriptive data describes the condition or condition of the respondents that need to be considered to understand the results of the study. Respondents' answers to the research variables were inputted in Microsoft Office Excel 2016 and processed with SPSS version 24 application which will be described in the following table:

Variable	The range		Average		Standard Deviation	Description Actual Average Value
	Theoretical	Actual	Theoretical	Actual		
Technical Training	10-50	34-50	30	45,31	4,03	Very good
Inspection Time Limits	10-50	31-44	30	36,76	2,76	Limited
Accountability	10-50	30-48	30	39,11	4,49	Very high
Tax Auditor Performance	10-50	26-50	30	38,13	4,04	High

Table 3 :- spss data processing results

C. Testing With WarpPLS 6.0

The method used in this study is Partial Least Square (PLS) using WarpPLS 6.0 software. In general, Partial Least Square (PLS) can be used even very well to predict applications and build theories, analyze small samples, and test overall fit models (overall model fit) well (Gefen et al., 2000). Then (Ghozali and Latan, 2014), another advantage of using the PLS Regression algorithm is that it can handle data that has collinierity problems. This research uses PLS Regression as an analysis model measurement algorithm. Because, in the PLS Regression algorithm, the inner model has no effect on the outer model.
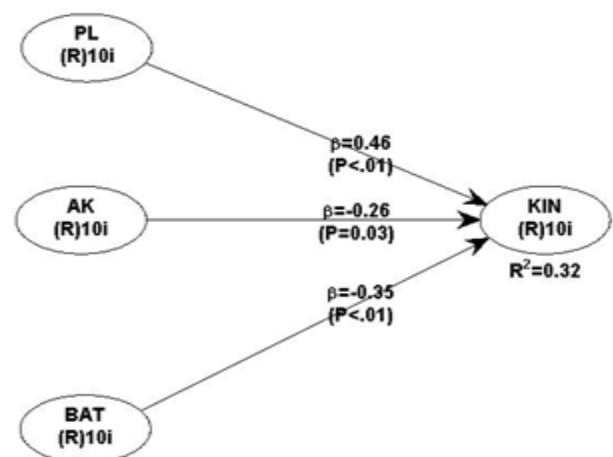

Fig 2:- Full Output Research Model
Source: WarpPLS Output 6.0

Information
PL: Taxation Technical Training
PK: Accountability
BAT: Inspection Time Limits
KIN: Tax Auditor Performance

➢ *Data Normality Testing*

	PL	**AKT**	**BAT**	**KIN**
Normal JB	Yes	Yes	Yes	No

Table 4:- Jarque-fallow Normality Test results

From the tests conducted presented in table 3, only the data for the technical tax training construct, inspection time limits, accountability, which have a normal distribution. Meanwhile, constructors of abnormal tax audit performance have abnormal data distribution.

➢ *Evaluation of Measurement models (Measurement or Outer Models)*
Evaluation of the measurement model is based on the criteria of internal consistency reliability, convergent validity and discriminant validity. The results of the evaluation carried out are as follows:

• *Internal Consistency Reliability*
Internal consistency reliability criteria are measured using the composite and Cronbach's alpha reliability parameters as follows:

❖ *Reliabilitas Komposit*
The WarpPLS 6.0 output on the composite reliability value is presented in the following table 4:

PLT	**AKT**	**BAT**	**KIN**
0.878	**0.252**	**0.53**	**0.86**

Table 5:- Composite Reliability Coefficients

Composite reliability values greater than 0.7 for all constructs. Thus, the requirements for internal consistency reliability of research instruments based on composite reliability parameters have been met.

➢ *Cronbach's Alpha*

PLT	**AKT**	**BAT**	**KIN**
0.843	**0.67**	**0.442**	**0.814**

Table 6:- Cronbach's Alpha

Based on the data presented in table 5 it can be seen that the value of cronbach'alpha is greater than 0.7 for all constructs. Thus, the requirements for internal consistency reliability of research instruments based on Cronbach's alpha parameters have been met.

➢ *Variances Extracted (AVE)*

PLT	AKT	BAT	KIN
0.429	0.42	0.242	0.404

Table 7:- Average Variances Extracted (AVE)

AVE values from the constructs of PL, AK, BAT and KIN only reached 0.429, 0.42, 0.242 and 0.404. Thus, convergent validity requirements cannot be met by both constructs.

➢ *Validitas diskriminan*

	PLT	AKT	BAT	KIN
PLT	0.655	-0.299	0.278	0.103
AKT	-0.299	0.648	-0.161	-0.175
BAT	0.278	-0.161	0.492	-0.235
KIN	0.103	-0.175	-0.235	0.635

Table 8:- Correlations among l.vs. with sq. rts. of AVEs

	PLT	AKT	BAT	KIN
PLT	1	0.046	0.065	0.501
AKT	0.046	1	0.29	0.25
BAT	0.065	0.29	1	0.12
KIN	0.501	0.25	0.12	1

Table 9:- P values for correlations

Based on the evaluation of the measurement model above it can be seen that the reliability and validity of the latent construct indicators / representation indicators are still not good. This is mainly indicated by the loading indicator value lower than 0.5 and AVE value from the constructs of PL, AK, BAT, and KIN less than 0.5. To increase the AVE value to meet the minimum value of 0.5, after conducting several tests on the effect of deletion of indicators on AVE, some of the PL, AKT, BAT and KIN indicators, and KIN are eliminated or removed from the measurement scale.

The removal of several indicators from all variables that did not reach 0.5 caused the full picture of the research model to be as shown in Figure 3 below:
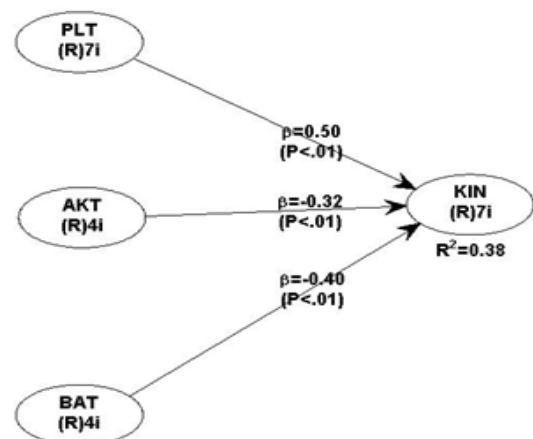

Fig 3:- Output Full Research Model After elimination

In accordance with the recommendations of Hair et al. (2014), the removal of some indicators from the measurement scale can increase the AVE value to exceed the threshold value, which is above 0.5. A complete evaluation of the validity and reliability of development indicators due to the removal of several indicators in the measurement scale are as follows.

Furthermore, the reliability of internal consistency with the parameters of the reliability value of the composite and Cronbach's alpha still meet the requirements despite the removal of the indicator. This can be seen from table 10 and table 11 which shows that the reliability value of composite and Cronbach's alpha is still greater than 0.7 for all constructs.

PLT	AKT	BAT	KIN
0.893	0.982	0.846	0.888

Table 10:- Composite Reliability Coefficients After elimination

PLT	AKT	BAT	KIN
0.860	0.976	0.754	0.851

Table 11:- Cronbach's Alpha After elimination

Table 12 shows that the elimination of several indicators on each indicator can increase the value of AVE so that it is above 0.5 for all constructs. As such, convergent validity requirements have been met.

PLT	AKT	BAT	KIN
0.546	0.933	0.584	0.535

Table 12:- Average Variances Extracted (AVE) after eliminasi

Discriminant validity of the research instruments used have met the requirements. Because the AVE square root value for each construct is greater than the correlation between constructs. The overall value is also significant. This is shown in table 13 and table 14. As such, the requirements for discriminant validity have been met.

	PLT	AKT	BAT	KIN
PLT	0.739	-0.305	0.271	0.118
AKT	-0.305	0.966	-0.080	-0.207
BAT	0.271	-0.080	0.764	-0.238
KIN	0.118	-0.207	-0.238	0.732

Table 13:- Correlations among l.vs. with sq. rts. of AVEs After elimination of Indicators
Sumber : Output WarpPLS 6.0

PLT	AKT	BAT	KIN	
PLT	1.000	0.041	0.072	0.440
AKT	0.041	1.000	0.604	0.172
BAT	0.072	0.604	1.000	0.116
KIN	0.440	0.172	0.116	1.000

Table 14:- P values for correlations after eleminasi
Sumber : Output WarpPLS 6.0

➤ *Evaluation of Structural Model (Structural or Inner Model)*

An evaluation of the structural model was carried out on the research model after the removal of four indicators. Therefore, the model has met the requirements of the validity and reliability of constructing indicators used in research.

Average path coefficient (APC)=0.406, P<0.001
Average R-squared (Hair *et al.*)=0.377, P=0.001
Average adjusted R-squared (AARS)=0.331, P=0.004
Average block VIF (AVIF)=1.224, acceptable if <= 5, ideally <= 3.3
Average full collinearity VIF (AFVIF)=1.166, acceptable if <= 5, ideally <= 3.3
Tenenhaus GoF (GoF)=0.495, small >= 0.1, medium >= 0.25, large >= 0.36

Table 15 :-Fit Model and Quality Indice Full Research Model

Based on the Model Fit and Quality Indice output presented in table 15 it can be seen that the APC value = 406 with a P-value <0.001, an ARS value = 0.377 with a P-value = 0.001 and an AARS value = 0.331 with a P-value 0.004. P-values for APC, ARS and AARS that are recommended as model fit are ≤ 0.05 (Ghozali and Latan, 2014; Kock, 2015). Thus it can be concluded that this research model is fit. This is also supported by AVIF value of 1,224 and AFVIF value of 1,166 whose value is much smaller than 3.3, thus indicating that there is no multicollinearity problem between indicators and between exogenous variables. The predictive power of the model described by GoF includes a large category because it is greater than 0.36.

	PL	AKT	BAT	KIN
R-squared				0,377
Adj R-Squared				0,331
Full Collin, VIF	1,205	1,143	1,176	1,142
Q-squared				0,352

Table 16:- R-squared, Adj R-squared, Full Collin. VIF dan Q-squared

Based on table 16 it can be seen that R2 and Adj. The R2 of this research model tends to be moderate because it is above 0.331%. However, R2 for the effect of the predictor variable on the endogenous variable KIN was weak (R2 0.377 and Adj. R2 0.31), because it was lower than 0.377.

Table 17 presents the direct effect, P-value and effect Size output path coefficients of the full research model. The PL-KIN pathway has a coefficient of 0.497 and is significant with a P-value <0.001. The AKT-KIN pathway has a coefficient of -0.318 and is significant at 1%. The BAT-KIN pathway has a coefficient of 0.402 and is significant at α 0.1%.

	KIN (Path coefficients)	KIN (P-value)	KIN (Effect Size)
PLT	0.497	<0.001	0.136
AKT	-0.318	0.010	0.116
BAT	-0.402	0.001	0.125

Table 17:- Path coefficients, P-value dan Effect Size Full Model

Variation of certain exogenous variables to endogenous variables is called effect size. Effect size measures the variant contribution of each predictor in the model for the R-square coefficient of a particular endogenous variable. Effect sizes can be grouped into three categories, namely weak (0.02), medium (0.15) and large (0.35) (Sholihin and Ratmono, 2014).

Based on table 16 it can be seen that the PLT variable has the biggest effect size on the PLT variable, which is 0.136. However, the effect size of the effect of the PLT variable on the KIN variable is still relatively weak even though it is approaching the medium. Meanwhile, the effect size of the effect of the variable AKT and BAT of 0.116 and 0.125 is also relatively weak. Thus it can be concluded that taxation technical training has a greater role than accountability and examination time limits

➢ *Hypothesis Test*

• *Hypothesis Testing 1*
Hypothesis 1 states that taxation technical training (PLT) has a positive and significant effect on the performance of tax auditors (KIN). The test results using WarpPLS 6.0 presented in table 3 and table 17 show the PL-KIN path coefficient is 0.497 with a P-value = 0.001. Furthermore, it can be concluded that hypothesis 1 is accepted, it can be interpreted that taxation technical training has a significant positive effect on the performance of tax auditors.

• *Hypothesis Testing 2*
Hypothesis 2 states that the time limit for auditing influences the performance of tax auditors (KIN). The test results using WarpPLS 6.0 presented in table 3 and table 17 show the BAT-KIN path coefficient is -0.420 and significant with P-value = 0.001. Furthermore, it can be concluded that hypothesis 2 can be accepted, which means that the time limit for tax audits has a significant negative effect on the performance of tax audits.

• *Hypothesis Testing 3*
Hypothesis 3 states that accountability (AKT) influences the performance of tax auditors (KIN). The test results using WarpPLS 6.0 presented in table 3 and table 17 show the coefficient value of the AKT-KIN pathway is -0.318 and significant with a P-value <0.010. Furthermore, it can be concluded that hypothesis 3 is rejected, it can be interpreted that accountability has a significant negative effect on the

➢ *Discussion of Hypothesis Test Results*

• *The Effect of Taxation Technical Training on Tax Auditor Performance*
Based on the results of data analysis conducted with WarptPLS 6.0 as shown in table 17 shows the PLT-KIN pathway coefficient is 0.497 with a P-value = 0.001 and an effect size of 0.136. Thus hypothesis 1 is accepted, it can be interpreted that taxation technical training has a significant positive effect with the influence of 0.136, on the performance of tax auditors. Thus hypothesis 1 is proven, taxation technical training has a significant positive effect on the performance of tax auditors. This proves that technical taxation training can improve the performance of tax auditors, with increased knowledge and technical training in taxation making tax auditors increasingly understand and easier to solve problems related to tax audits.

This research is also supported by empirical data which shows that the results of descriptive analysis of tax technical training variables on the criteria are very good. Based on table 3 on the taxation technical training variable, the number of indicators used is 10 indicators. The measurement results of all respondents' answers for taxation technical training showed a total range of actual values between 34-50 with an average value of 45.31 and a standard deviation of 4.03. Thus, the actual average value of respondents 'answers is above the theoretical average value of 30. Based on the scale used, the actual average value of respondents' answers of 45.31 indicates that technical training in taxation in functional functional tax auditors at KPP Pratama located all over West Sumatra in the excellent category.

The results of this study are in line with research conducted by Safitri (2016), Situmorang and Jeli (2017) and Simbolon and Sumadi (2013), who concluded that taxation technical training had a positive and significant effect on the performance of tax auditors. But that is not in line with research conducted by Setyaningrum (2012) which concluded that the training had no effect on the quality of the BPK-RI Audit.

• *Effect of Examination Time Limits on Tax Auditor Performance*
Based on the results of data analysis conducted with WarptPLS 6.0 as shown in table 16 shows the BAT-KIN path coefficient is -0.420 and significant with P-value = 0.001 and Effect Size 0.125. Furthermore, it can be concluded that hypothesis 2 can be accepted, which means that the time limit for tax audits has a significant negative effect on the performance of tax audits. The results of this descriptive statistic prove that the more restricted the time of examination of tax auditors (auditors) will have a negative impact on the performance of tax auditors themselves.

This research is also supported by empirical data that shows the results of descriptive analysis of examination time limit variables. The results of measurements of all

respondents' answers to the inspection time limit showed the total actual value ranged between 31-44 with an actual average value of 36.76 and a standard deviation of 2.76. Thus, the actual average value of respondents 'answers is above the theoretical average value of 30. Based on the scale used, the actual average value of respondents' answers was 36.76. Based on the results of descriptive statistics the time limit variable indicates that the time for tax auditors in the Primary Tax Offices located throughout West Sumatra is very limited. The results of further analysis based on table 3 show that of the ten indicators of the inspection time limit, BAT4 indicator has the highest actual average value of 4.67. Instead BAT10 (I often work overtime). Having the lowest actual average of 3.11 (the time allotted was too narrow so in carrying out my task I was too hasty and unfocused).

The results of this study are in line with research conducted by Saputra (2011) and research conducted by Ridwan and Hariadi (2016), but not in line with research conducted by Nataline (2007) which concluded that the time limit of the examination had a significant positive effect on examiner performance tax.

- *The effect of accountability on the performance of tax auditors*

Based on the results of data analysis conducted with WarptPLS 6.0 as shown in table 17 shows the BAT-KIN path coefficient is -0.420 and significant with P-value = 0.001 and Effect Size 0.125. Furthermore, it can be concluded that hypothesis 2 can be accepted, which means that the time limit for tax audits has a significant negative effect on the performance of tax audits. The results of this descriptive statistic prove that the more restricted the time of examination of tax auditors (auditors) will have a negative impact on the performance of tax auditors themselves.

This research is also supported by empirical data that shows the results of descriptive analysis of examination time limit variables. The results of measurements of all respondents' answers to the inspection time limit showed the total actual value ranged between 31-44 with an actual average value of 36.76 and a standard deviation of 2.76. Thus, the actual average value of respondents' answers is above the theoretical average value of 30. Based on the scale used, the actual average value of respondents' answers was 36.76. Based on the results of descriptive statistics the time limit variable indicates that the time for tax auditors in the Primary Tax Offices located throughout West Sumatra is very limited. The results of further analysis based on table 3 show that of the ten indicators of the time limit for inspection, the BAT4 indicator has the highest average average value of 4.67. Instead BAT10 (I often work overtime). Having the lowest actual average of 3.11 (the time allotted was too narrow so in carrying out my task I was too hasty and unfocused).

The results of this hypothesis are not in line with several studies which conclude that accountability has a positive and significant effect on the performance of tax

auditors (Ariviana and Haryanto, 2014; Anuar and A, 2015; Ridwan and Hariadi, 2016; Safitri, 2016). Furthermore, the results of this study are in line with research conducted by Sari (2007) accountability does not have a positive and significant effect on the performance of internal auditors.

V. CONCLUSION

This study aims to determine the effect of taxation technical training, accountability and time limits on the examination of the performance of tax auditors. Respondents in this study amounted to 65 tax examiners who worked at the Tax Service Office (KPP) throughout West Sumatra. 65 questionnaires were sent, 65 returned questionnaires, 65 questionnaires and 45 can be processed, and the rest could not be processed. Based on the data that has been collected and testing that has been done using WarpPLS 6.0 on the problem, the following conclusions can be drawn:

➢ Taxation technical training is significantly positive with a positive direction and on the performance of tax auditors. Thus, every tax examiner functional must receive technical training in taxation to improve the performance of the tax examiner so that the examiner (auditor) can work in accordance with the targets that have been set, then explicitly the KUP Law states that the requirement to become a tax audit functionalist is, must get technical tax training that has been set. With the technical training of taxation the work ability of participants which will eventually lead to changes in the behavior of cognitive aspects, skills and attitudes of tax auditors so as to improve the performance of tax auditors. The results of this study are consistent with the results of previous studies including (Tan 1999; Coal, 2008; Mulyono, 2009; Simbolon and Sumadi, 2013; Safitri, 2016) that technical training has a positive effect on the performance of auditors in general or tax auditors, but not in line with the results of research conducted (Setyaningrum, 2012), which states that training has no effect on the performance of BPK-RI auditors.

➢ The time limit of the audit has a significant effect on the negative direction of the performance of the tax audit. It can also be interpreted that the time limit for the audit has a significant negative effect on the performance of the tax auditor. This is due to the fact that setting unrealistic time limits on specific audit tasks will result in less effective implementation of the audit or the implementing auditor tends to speed up the implementation of the test. Conversely, if the determination of the time limit is too long this will affect the cost and effectiveness of the audit in carrying out audits of taxpayers, a tax examiner can extend the examination period if the time given is insufficient. This shows that the time limit for audits cannot improve the performance of tax auditors. In addition, the length of time the tax audit is not a measure of success or failure of the audit. The results of this study are not consistent with research conducted by Nataline (2007) and Ridwan

and Hariadi (2016) which states that the time limit for examination has a positive effect on audit performance.

➢ Accountability has a significant negative effect on the performance of tax auditors. This is because if accountability is carried out in high work complexity, then accountability does not have significant results on the quality of work. Can be interpreted that the level of complexity of a particular job can be influenced by the effort expended by the auditor. The complexity of the work can be seen in two aspects, first the complexity of the components that refers to the amount of information that must be processed and the stages of work that must be done to complete a job. A job is increasingly considered complicated if the information that must be processed and the stages that must be done more and more. Secondly, coordinative complexity refers to the amount of coordination (the relationship between one part and another) needed to complete a job. The results of this study are not consistent with research conducted by (Ariviana and Haryanto, 2014; Anuar and A, 2015; Ridwan and Hariadi, 2016; Safitri, 2016). However, in line with research conducted by Sari (2007) accountability does not have a positive and significant effect on the performance of internal auditors.

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