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# REVIEW OF TAX AUDIT ADMINISTRATION QUALITY FOLLOWING PMK NUMBER 15 OF 2025 IMPLEMENTATION: AUDITORS AND MANAGEMENT PERSPECTIVES AT MADYA DUA SURABAYA TAX OFFICE

**Dede Permana D [1]; Heru Tjaraka[2]**

**[1]dede.permana.d-2024@feb.unair.ac.id, Universitas Airlangga**
**[2] heru_tjaraka@feb.unair.ac.id, Universitas Airlangga**

**Abstrak**
This study aims to analyze in depth the implementation of PMK (Minister of Finance Regulation) Number 15 of 2025 concerning Tax Audits, particularly in the initial and final administrative stages at the Madya Dua Surabaya Tax Office. The implementation of this regulation is highlighted because it introduces significant structural changes. First, the risk-based audit classification includes complete, focused, or specific audits, and second, the reduction in audit timeframes. The research method used is descriptive qualitative through case studies, with the primary data collection technique being in-depth interviews. The results show that PMK 15/2025 successfully laid the foundation for administrative acceleration driven by tight deadlines and balanced by improving the basic quality of findings through interim findings discussion procedures. Formal compliance at the Madya Dua Surabaya Tax Office is relatively high, with the Head of the Audit Section playing a vital role as Administrator who proactively monitors audit progress. However, administrative effectiveness is hampered by managerial challenges related to human resources and technological infrastructure constraints. Maximum achievement of this regulation is highly dependent on internal tax auditors and the stability of the IT system.
**Keywords:** Case Study; Tax Audit; Tax Service Office

## INTRODUCTION

Tax audits emerged as a form of control carried out by the Directorate General of Taxes to test taxpayer compliance with the implementation of the self-assessment system (Melliniawati et al., 2023). In 2024, tax revenue from audits amounted to 55 trillion rupiah, an increase of 71.74% from 2023. However, the audit coverage ratio of total taxpayers in Indonesia was only 0.83%, a decrease of 13% from 2023 (DGT Annual Report 2024). This condition demonstrates that the effectiveness of tax audits focuses on quality, not just quantity.

Previous research has shown poor communication quality in tax audits, necessitating the development of tax audit procedures that can improve the quality of tax audits, as mandated by tax regulations (Bagus and Aryati, 2023). Differing views on tax law enforcement and differing understandings of companies' accounting systems and financial documents are contributing factors to tax disputes (Novita et al., 2022).

The implementation of remote audits by the Directorate General of Taxes is effective, efficient, sufficient, fair, responsive, and appropriate, although it has not fully met the needs of tax auditors, especially regarding audits that require direct face-to-face meetings with taxpayers or field visits. (Endrawan and Gunadi, 2023). Research on transfer pricing tax audits on royalty fee corrections is less than optimal in conducting audits by not imposing Secondary Adjustments on audit results (Prasetyo and Sari, 2023) has been accommodated by the enactment of PMK 172 of 2023 concerning the Application of the Principle of Arm's Length and Business Customary in Transactions Influenced by Special Relationships.

The positive trend in tax audits is expected to increase with the enactment of the latest Minister of Finance Regulation. The new regulation is expected to address the challenges of business dynamics and the demand for legal certainty. Prior to 2025, audit procedures were regulated by several separate regulations, such as PMK Number 17/PMK.03/2013 and PMK Number 256/PMK.03/2014. The arrival of PMK Number 15 of 2025 marks a new tax audit procedure with a primary focus on efficiency, speed, and strengthening legal procedures. These regulatory adjustments include simplifying audit types and rationalizing timeframes, which have significant implications for auditor workloads and taxpayer rights.

Regulatory changes can create obstacles in interpretation and implementation at the technical field level. The impact of PMK 15/2025 focuses on the understanding of Tax Auditors and Heads of Audit Sections regarding the new substance and procedures. Differences in understanding can potentially hinder uniform audit implementation in the field. Research by Anton and Heru (2025) shows that competence, independence, information systems, task complexity, and audit deadlines influence tax audits.

The initial and final administrative procedures of an audit are prone to procedural errors and delays. This can impact taxpayer rights and audit quality. The focus of this study is to analyse the alignment of administrative practices at the Madya Dua Surabaya Tax Office with the formal provisions of PMK 15/2025. This process will also examine the impact of the new regulations on audit completion time efficiency.

## LITERATURE REVIEW

A tax audit is generally defined as a series of activities involving the collection and processing of data, information, and/or evidence, carried out objectively and professionally based on audit standards to test taxpayer compliance with tax obligations (Law No. 27 of 2007). The primary objective is to ensure that taxpayers have reported and remitted their taxes in accordance with tax laws and regulations. Research by Hasanah et al. (2023) shows that conducting tax audits can improve taxpayer compliance.

Tax Audit Standards are the minimum guidelines that must be met by Tax Auditors in carrying out their duties, which include general standards, implementation standards, and reporting standards (PMK 15/2025). General standards relate to the expertise, integrity, and objectivity of the Auditor, while implementation standards regulate technical stages, and reporting standards focus on the quality of the Audit Result Report. Compliance with these standards is crucial to ensuring the quality of audit results.

PMK 15/2025 introduces new, more detailed procedures and an earlier discussion mechanism to expedite the approval and termination of audits. This administrative innovation is designed to reduce disputes at the audit level and shorten the tax assessment issuance cycle. This study will test the effectiveness of this innovation at the Madya Dua Surabaya Tax Office.

Tax auditors have a dual role as auditors and representatives of the state, so integrity and competence are key to carrying out their duties according to standards. Auditors are directly responsible for collecting evidence, testing it, and drafting the audit report based on factual findings. Their knowledge of PMK 15/2025 is crucial to the technical and administrative quality of the audit.

Collaboration between auditors and section heads is crucial in complying with PMK 15/2025, particularly during administrative reviews prior to the issuance of official documents. The section heads act as internal quality control for initial and final administrative documents before submission to taxpayers or office heads. This review process is critical for preventing procedural errors.

Previous research on tax audits has focused on taxpayer compliance (Astuti and Gunadi, 2021) or tax correction results (Oktaviani and Apriliawati, 2021). This study emphasizes the internal procedures and administration of the Directorate General of Taxes. This study aims to fill the knowledge gap regarding the implementation of the latest audit policies at the operational level, specifically at the Madya Dua Surabaya Tax Office.

## METHODS

This research employed a qualitative research method with a single case study approach at a specific location. The qualitative approach was chosen because the researcher intended to gain a deeper understanding of the implementation and interpretation of PMK 15/2025 in a real-world context. The single case study focused on the Madya Dua Surabaya Tax Office to obtain rich and specific data.

The research location was determined to be the Madya Dua Surabaya Tax Office, chosen based on the consideration that this office administrated taxpayers with complex transactions and compliance. This complexity of taxpayers demands strict and professional implementation of PMK 15/2025, making it a data-rich location. This location selection ensures the relevance of the findings to current tax issues.

The primary data collection technique was in-depth interviews with the designated research subjects: Mr. Wildan, a member of the tax audit team, Mr. Dedi, the head of the tax audit team, and Mr. Agung, the tax audit supervisor most impacted by this new regulation. A Head Section of P3 (audit, assessment, and collection), Mr. Didik, the audit administrator, was also selected as the research object.

The interviews were conducted semi-structured using an interview guide to maintain the research's focus while remaining flexible enough to uncover unexpected information. This process aimed to obtain primary data on the experiences, perspectives, and challenges of implementing PMK 15/2025.

The data analysis technique used is the Miles and Huberman interactive model, which includes the stages of data collection, data reduction, data presentation, and conclusion drawing and verification. Data reduction will be carried out by summarizing and selecting a focus on information related to the implementation of PMK 15/2025 administration, while data presentation can be in the form of an organized narrative. The verification stage will be repeated to ensure the conclusions drawn are credible and supported by the data.

## RESULTS AND DISCUSSION

### Core Regulatory Changes and Their Implications

The fundamental change in PMK Number 15 of 2025 lies in the transformation of the inspection classification based on risk and depth of testing, replacing the old location-based classification.

> ”*Di PMK 15, itu klasifikasinya berdasarkan kedalaman dan cakupan pengujian. Ini ada pemeriksaan lengkap, pemeriksaan terfokus, dan pemeriksaan spesifik. Kemudian untuk fokus rencananya, kalau yang PMK lama itu cenderung dua kategori besar menyeluruh, yaitu lapangan dan kantor* (*Wildan).*

The new classification introduces the types of Full Examination, Focused Examination, and Specific Examination, each of which has a different scope and time frame.

This change requires the Tax Audit team to be more selective and specific from the audit planning stage, as the audit focus is no longer as comprehensive as in previous field audits. The existence of Focused and Specific types provides an opportunity for the Tax Service Office to test only high-risk items without wasting time on all Tax Return items. This classification directly impacts the preparation of the Audit Plan, which must now include the type of audit selected based on the risk analysis.

> ”*...jadi untuk audit plan audit program ini untuk sekarang harus terfokus karena dengan terfokus itu akan tahu pos-pos yang akan diperiksa. Jadi dengan mengetahui pos-pos yang akan diperiksa, jangka waktu yang mepet itu akhirnya bisa tercapai. Jangan sampai justru dengan banyaknya pos-pos itu, audit program yang mohon maaf kurang spesifik, mengakibatkan jangka waktunya lebih dari 5 bulan seperti itu.”*(Wildan)

The most challenging aspect of PMK 15/2025 is the significant reduction in the examination period, which now does not allow for extension.

> ”*...yang jelas menjadi tantangan terbesar adalah jangka waktu pemeriksaan yang semakin dipersingkat dari tadinya 6 bulan plus 2 bulan dan bisa diperpanjang sekarang menjadi 5 bulan pengusian plus 1 bulan pembahasan dan tidak bisa diperpanjang. jadi tantangan terbesarnya dijangka waktu pemeriksaan.”* (Dedi).

The Full Examination is limited to a maximum of 5 months of testing and 1 month of final discussion, while the other types have much shorter time limits, namely 3 months and 1 month.

This shortening of the timeframe is explicitly intended to expedite the completion of audit backlogs, but it creates significant deadline pressure. The lack of an extension makes the initial planning stage and time management crucial, as procedural errors or taxpayer delays can result in targets not being met.

> *”...di Madya Dua Surabaya itu kan load pekerjaannya kan banyak. Jadi untuk menyiasati waktu pengujian lima bulan itu ya harus juga cepat dan simultan pengerjaannya kalau tidak bisa menunggu dokumen WP, segera SP1 (surat peringatan 1).”*(Agung)

The new regulation introduces a Discussion of Interim Findings procedure in an effort to improve the quality of audit findings and mitigate disputes early.

> ”*...Jadi angka yang menjadi dasar pembahasan temuan sementara dengan BA ini tidak bisa menjadi acuan untuk hasil pemeriksaan. Hanya ibaratkan kita menyampaikan progres pemeriksaan sejauh apa. Dan saat itu wajib pajak masih dapat memberikan data maupun menanggapi temuannya.”*(Dedi).

This procedure requires auditors to formalize discussions of initial findings with taxpayers before issuing a Taxpayer Assessment Letter (SPHP) to strengthen evidence and provide clarification. This implementation is expected to reduce the accuracy of tax corrections and minimize unapproved Tax Assessment Letters (SKP) in the final discussion, which could lead to disputes.

One of the greatest conveniences accommodated by PMK 15/2025 is the legality of using electronic media as an official means of correspondence communication with Taxpayers. Previously, the use of email as an official document for sending correspondence was not explicitly regulated, but now it has been accommodated in writing in the new regulation.

> ”*Untuk penyampaiannya, sebenarnya nanti akan ada sistem namanya sistem Coretax. Coretax nanti jadi secara langsung bisa ke akunnya wajib pajak. Tapi kalau untuk sekarang karena sistem masih berjalan, kita bisa menyampaikan secara langsung atau menyampaikan melalui email elektronik seperti itu. Penyampaiannya ke alamat yang sudah disepakati atau yang terdaftar di kantor pajak seperti itu.”(Wildan)*

Tax auditor acknowledged that this convenience was very helpful for the team in speeding up the administrative process in the field, because they no longer needed to rely entirely on sending written letters which took longer.

> *”Jelas kemudahan yang kita rasakan dari PMK 15 ini di kemudahan surat-menyurat. Nah, itu paling mudah di sana. Jadi dengan diaturnya secara tertulis media elektronik melalui email itu sebagai sarana komunikasi dengan WP, jadi memudahkan tim pemeriksa untuk berkomunikasi dengan WP.”(Dedi)*

PMK 15/2025 lays the administrative foundation for achieving dual objectives: improving quality through the preliminary findings discussion procedure and accelerating resolution through shortened deadlines. These two objectives are interrelated: higher quality during the preliminary finding’s discussion stage and the expected reduction in disputes, which in turn will accelerate the final discussion. However, the actual level of achievement at the

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Madya Dua Surabaya Tax Office is heavily influenced by IT support and internal discipline, in addition to taxpayer compliance.

> ”*Jika sistem informasi pemeriksaan telah stabil dan terimigrasi dengan baik, percepatan administrasi sangat mungkin terjadi. Nah ini untuk mendorong Kepatuan wajib pajak.”(Agung)*

**Initial Implementation and Administrative Challenges**

The Supervisor's role is crucial in the initial administrative phase, as they are fully responsible for developing the Audit Plan and Audit Program before the SP2 (Inspection Order) is issued. The Supervisor leads the process from assignment to Audit Plan development through the system, including identifying issues and planning the testing the team will undertake. This process must be approved by the Head of Office, demonstrating that control over the substance of the Audit Plan is at the highest managerial level within the Tax Office.

> ”*... ditandatangani berkas audit plan tersebut oleh Kepala Kantor kemudian diteruskan ke seksi pemeriksaan untuk diterbitkan SP2”(Agung)*

The biggest challenge in the initial administrative implementation of PMK 15/2025 is ensuring that Tax Auditors select the most appropriate and efficient audit type. Mistakes in determining whether an audit should be Comprehensive, Focused, or Specific can result in an overburdened audit, making it impossible to complete within a very short timeframe. Selecting the appropriate audit type must be based on an accurate risk analysis, and this is a key administrative challenge for auditors in the field.

The Head of the P3 Section performs initial administrative managerial functions, focusing primarily on deadline management and workload distribution. The Head of the Section utilizes monitoring tools to oversee the distribution of SP2s to the thirty-odd Inspectors and ensure there is no backlog within one team. This oversight function is crucial to prevent SP2s from approaching their expiration date, a significant risk amidst the high volume of work.

> ”*Jadi dalam hal mendistrikan SP2 kami juga harus memperhatikan itu jadi supaya ada keseimbangan tidak SP2 itu numpuk ke dalam satu kelompok tertentu tapi juga rata ya.(Didik)*

The initial administrative bottleneck that most disrupted performance was the high rate of tax auditor transfers at the Madya Dua Surabaya Tax Office. When an auditor is transferred, the SP2 must be changed and reassigned, which often requires the audit to start over, even if it has reached the mid-stage. These routine transfers directly hampered section productivity and the acceleration targets set by PMK 15/2025.

> ”*Dengan adanya SP2 perubahan itu mulai dari nol lagi, beda orang. Sehingga ini akan berpengaruh juga pada produktivitas..”(Didik)*

The initial administration still faces technical challenges caused by the instability of the audit information system, which hampers the administrative process, which should be expedited. Although PMK 15/2025 regulations require rapid digital processes, existing systems like Coretax still experience delays and are not yet 100% perfect. These technical constraints force auditors to use backups or manual processes, which contradicts the mandated spirit of time efficiency.

> ”*Teman-teman fungsional kan mempunyai tunggakan yang satu orang itu mungkin lebih dari satu, sehingga dia mungkin ada kelupaan atau mungkin karena kesibukan, sehingga kami punya tanggung jawab untuk mengingatkan.” (Didik)*

Madya Dua Surabaya Tax Office provides adequate support through training and internal discussion forums to align auditors' perceptions of PMK 15/2025. This support is realized through In-House Training (IHT), which focuses on crucial points of the new PMK, as well as a Functional Forum as an informal platform for exchanging experiences and seeking unified interpretation solutions among tax auditors.

**Final Administration Management and Quality Control**

The Interim Findings Discussion Procedure serves as an initial mitigation measure, providing taxpayers with the opportunity to clarify data and provide additional information. The Interim Findings Discussion compels auditors to strengthen the quality of their findings before the Final Audit Discussion, ensuring that any remaining disputes are minimized when taxpayers receive the Audit Result Notification. This, in theory, will expedite the final audit discussion process and reduce the likelihood of further legal action, such as objections or appeals.

The Head of the P3 Section plays a vital role as the final deadline manager to ensure that the issuance of the Audit Report does not exceed the deadline stipulated in PMK 15/2025. The Head of P3 proactively reminds the Audit Team whose cases are approaching their due date to promptly complete the Audit Report and issue it. Without intensive monitoring, the one-month target for the final discussion stage is difficult to achieve, especially given the complexities of the new Audit Report.

The stability of Coretax's IT system is recognized as a key factor in the success of accelerating final administrative processes. The Audit Team believes that if the information system is stable and fully integrated, the potential for acceleration mandated by PMK 15/2025 will be maximized, particularly in the process of managing and approving the Audit Report. System instability will continue to be a major obstacle to administrative acceleration. Unstable information systems are a significant barrier to digital transformation, as observed by tax authorities in Rwanda and Ethiopia (Mascagni & Santoro, 2023).

## CONCLUSION

PMK Number 15 of 2025 fundamentally changes the Tax Audit framework to be more adaptive, efficient, and risk-based, driven by a shortened timeframe. The introduction of the Complete, Focused, and Specific Audit classifications has provided a regulatory framework for shortening the audit cycle, while simultaneously requiring auditors to be more selective in their testing, which all informants confirmed as both a major challenge and an opportunity for efficiency.

The goal of improving the basic quality of findings is achieved through tightening initial administrative formalities and a new Interim Findings Discussion procedure. Compliance with the strict legal requirements of SP2 and the Interim Findings Discussion effectively enhance the enforceability of audit results and mitigate potential lawsuits, although the Interim Findings Discussion procedure adds one additional administrative step.

The successful implementation of administrative acceleration at the Madya Dua Surabaya Tax Office relies heavily on the managerial discipline of the Head of the Audit Section as Deadline Manager. The Head of Section, with limited authority for substantive control, successfully managed the volume of thirty tax auditors through proactive monitoring and innovative internal time-saving measures across sections, which were key factors in meeting the short deadline of PMK 15/2025.

Data triangulation from all informants verified that the Madya Dua Surabaya Tax Office has a strong commitment to PMK 15/2025, supported by training facilities and discussion forums to align regulatory interpretations. This internal support is crucial to ensuring dozens of examiners can adapt to the new, fast-paced procedures uniformly and effectively.

The Directorate General of Taxes is advised to immediately resolve the issue of unstable audit information systems, which are a major obstacle to administrative acceleration. The implementation of PMK 15/2025 relies heavily on seamless digital processes. System failures could delay and derail already tight deadlines. Priority must be given to Coretax stability so that auditors can work according to the demands of the new regulations.

Suggestions for further research include conducting a comparative study between the implementation of PMK 15/2025 and similar reforms in Asia or Europe, particularly in terms of remote audits and digitalization. Learning from the Singaporean tax authority's success in IT system integration, the DGT needs to prioritize IT stability to achieve maximum administrative acceleration.

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