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ANALYSIS OF ADAPTIVE STRATEGIES OF TAX CONSULTANTS IN TAX AUDITS AND DISPUTES BASED ON HENRY MINTZBERG'S 5P STRATEGY THEORY

Salsabila Khaira Wibowo [1]; Mey Lina Hamid [2]

[1] salsabila22024@mail.unpad.ac.id, Universitas Padjadjaran
[2] mey.lina@unpad.ac.id, Universitas Padjadjaran

Abstract
This study aims to analyze the adaptive strategies of tax consultants in the process of tax audits and tax dispute resolution for clients of SAR Tax & Management Consultant, as well as to identify these strategies based on Henry Mintzberg's five elements of strategy. This research employs a qualitative approach using a case study method, with data collected through interviews with tax consultants and clients, supported by documentation related to the tax dispute process. The results show that the strategies applied by tax consultants are a combination of five elements: plan, pattern, position, perspective, and ploy. In terms of planning, the strategy focuses on systematic document collection and verification. The strategy pattern tends to be consistent, emphasizing the proof of cash flow and goods flow, along with strengthening the legal basis. The consultant's position is dynamic, adjusting to each stage of the dispute as a mediator, negotiator, and defender. From a perspective standpoint, tax disputes are viewed as a clarification process that requires prudence, compliance, and professional ethics, while the tactics applied focus on strengthening arguments based on facts and regulations. The strategies are adaptive, with changes made based on data developments, the dynamics of tax authorities' attitudes, and directions during the litigation process, without compromising the consistency of arguments. In the case of KSO PT. X, the strategies proved effective in strengthening the taxpayer's position and significantly reducing the tax burden, indicating that tax consultant strategies are not solely oriented toward final outcomes but also toward optimization and risk mitigation. In conclusion, tax consultant strategies in tax disputes represent a dynamic, adaptive, and structured process that requires a balance between flexibility and consistency in their implementation.
Keywords: Adaptive strategy; Mintzberg's five elements of strategy; Tax audit; Tax consultant; Tax dispute

INTRODUCTION

In the practice of taxation in Indonesia, taxes play a crucial role in the country's economic development, particularly as a developing nation that requires the government to actively formulate fiscal policies to stimulate economic growth. The optimization of tax collection through supervision and audits aligns with the self-assessment system, which grants taxpayers the authority to calculate, pay, and report their taxes independently (Direktorat Jenderal Pajak, 2022). However, empirical evidence indicates that this system faces challenges due to complex regulations; statistical data from the Tax Court for the 2021–2025 period recorded 66,683 dispute cases, with an average of 13,000 cases annually. This is further supported by data from the Central Statistics Agency, which shows that taxation constitutes the primary component of state revenue, contributing a dominant share of 79.65%. Therefore, the effectiveness of tax audits becomes a crucial instrument in optimizing sustainable state revenue. Within the dynamics of such audits, taxpayers require the support of tax consultants as professional experts who act as mediators and advisors to ensure that the fulfillment of rights and obligations is conducted transparently (Ternadi & Utama, 2025). The author selected SAR Tax & Management Consultant as the research site based on the complexity of the cases handled, particularly those involving Joint Operation (KSO) clients in the plantation sector. This case involves disputes over Input VAT for the fiscal years 2018 and 2019 due to differing material interpretations between tax authorities and taxpayers. The resolution process includes a tax audit, an objection phase in 2023 which was rejected, and a subsequent appeal to the Tax Court in 2024. Through the implementation of appropriate assistance strategies, the case was The case was not uniformly decided in favor of the taxpayer. Based on the Tax Court decision

outcomes documented in the research materials, 11 tax periods were granted in full, one period (May 2018) was granted in part, and one period (July 2018) was rejected. Accordingly, the article treats the Tax Court outcome as predominantly favorable rather than as a full grant.

The complexity of KSO cases involving more than one entity provides an appropriate representation for examining the adaptive strategies of tax consultants using Henry Mintzberg's 5P Strategy theory, which includes plan, pattern, position, perspective, and ploy. This research is conducted due to the limited literature on the practical strategies employed by tax consultants in dynamic dispute situations. Using a qualitative approach, this study entitled "Analysis of Adaptive Strategies of Tax Consultants in Tax Audits and Disputes Based on Henry Mintzberg's 5P Strategy Theory (Case Study of SAR Tax & Management Consultant)" aims to analyze the audit process that leads to disputes, identify the classification of strategies based on Mintzberg's theory, and map the constraints encountered in their implementation.

The focus of this research is directed toward how audit and dispute processes are faced by clients, the forms of assistance strategies implemented, and the obstacles that arise throughout the process. The objective of this study is to provide a comprehensive overview of the tax dispute process and to analyze the effectiveness of the 5P strategy in dealing with tax authorities. The author expects that the results of this study will provide tangible benefits in the form of additional academic insights, an evaluation of service quality for SAR Tax & Management Consultant, and practical references for other parties in understanding the dynamics of tax dispute resolution strategies in Indonesia.

LITERATURE REVIEW

Strategy is a systematic approach implemented by organizations to achieve objectives through measurable planning and execution. According to Henry Mintzberg (1987), strategy cannot be understood solely as a plan, but rather through five integrated perspectives known as the Five Ps for Strategy. Strategy as a plan represents a consciously intended course of action; pattern refers to consistency in behavior or actions that emerge from experience (emergent strategy); position describes how an organization situates itself within a competitive environment; perspective reflects the internal mindset and organizational culture in responding to conditions; and ploy represents specific tactics used to influence other parties. This concept is highly relevant to the role of tax consultants at SAR Tax & Management Consultant in assisting clients, where adaptive strategies are required from the stage of tax planning, consistent patterns of assistance, positioning as professional representatives, to the formulation of legal argumentation tactics when facing audits and disputes. This relevance is reinforced by the study of Bao Mengxue (2022), which states that the 5P theory helps professional practitioners enhance self-awareness and respond more effectively to dynamic environmental changes.

Within the Indonesian tax framework, Value Added Tax (VAT) is a central source of disputes because Input Tax may be credited against Output Tax only when the statutory requirements are satisfied. The legal issue in this case therefore needs to distinguish three possible grounds for correction: (1) Input Tax that is expressly non-creditable under Article 9 paragraph (8) of the VAT Law; (2) a Tax Invoice that fails the formal or material requirements of Article 13 paragraph (5) or paragraph (9); and (3) a Tax Invoice whose purchaser identity does not correspond to the taxable person conducting the transaction. In a Joint Operation (KSO), this third issue is material because the KSO and its members are not automatically interchangeable for VAT administration. The legal analysis in this study therefore focuses on whether the disputed Input Tax was incurred by the KSO, whether the Tax Invoice identified the KSO and its NPWP where the KSO was the purchaser, and whether the transaction and supporting evidence met the substantive requirements for crediting.

The dispute resolution process begins with the tax audit stage, which, according to Minister of Finance Regulation Number 15 of 2025, aims to assess compliance through the objective collection of evidence. The results of the audit, as stated in a Tax Assessment Letter (SKP), may be objected to the Directorate General of Taxes in accordance with PMK No. 202/2015 if the taxpayer disagrees with the findings. If the objection decision is still considered unsatisfactory, the taxpayer may pursue a legal appeal to the Tax Court based on Law Number 14 of 2002. It is important to note that each stage of the dispute process carries financial risks in the form of significant administrative sanctions if the application is rejected. Various previous studies have examined this dynamic; Daris et al. (2021) highlight the importance of competence in audit quality, while Rizky Dwi Utami Putri (2025) emphasizes the effectiveness of equalization strategies in handling data clarification. In addition, Ratnawati et al. (2023) and Hasanah et al. (2025) underline that differences in regulatory interpretation within the self-assessment system require tax consultants to possess strategies that are not only technical but also adaptive and ethical. Therefore, the integration of Mintzberg's 5P theory in this study serves to systematically map how tax consultants manage tactics, positioning, and professional mindset in order to achieve optimal dispute resolution amid the complexity of Indonesia's tax regulations.

METHODS

The object and subject of research constitute parts of the population to be measured, examined, and from which conclusions are drawn. In this study, the research object is the adaptive strategies of tax consultants in assisting clients throughout the processes of tax audits and disputes, particularly in cases involving Input Tax corrections. This study encompasses the social setting at SAR Tax & Management Consultant, with research subjects consisting of a Manager, Senior Consultant, and Junior Consultant who act as client representatives for a Joint Operation (KSO) of PT.X in the plantation sector, through activities including tax audit assistance, objection filing, and appeal submission. This research is classified as applied research, as the author aims to implement and analyze Henry Mintzberg's 5P Strategy theory in practical problems. It also employs a naturalistic method with a qualitative case study approach, as the conditions examined are natural and free from manipulation, allowing for an in-depth understanding of adaptive strategies in practice.

In collecting data, the author employs a triangulation method that combines observation, interviews, and documentation techniques to enhance the depth and validity of the findings. Observation is conducted using a moderate participatory approach, where the author observes the activities of tax consultants at SAR Tax & Management Consultant without being fully involved in their operations. Interviews are conducted in a semi-structured and flexible manner with tax consultants as well as supporting informants from the client side to obtain in-depth information. Meanwhile, documentation techniques involve collecting records in the form of taxation documents related to the KSO client of PT.X, including Tax Assessment Letters (SKP), Objection Letters, Appeal Statements, Rebuttal Letters, Tax Court Decisions, and other supporting documents to ensure the credibility and completeness of the research data.

The data analysis technique in this study is carried out interactively and continuously through stages of data collection, data reduction, data presentation, and conclusion drawing and verification, supported by NVivo software for systematic data management. The data collection process begins with exploration of the research object without initial selection, followed by data reduction to summarize and categorize complex data directly into the indicators of Henry Mintzberg's 5P Strategy (plan, pattern, position, perspective, and ploy). Data presentation is conducted in the form of narratives and diagrams to identify patterns and relationships among strategy indicators during the audit, objection, and appeal stages. Finally, conclusion drawing

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and verification are performed by comparing analytical results with field data to produce accurate and accountable conclusions reflecting the adaptive strategies of tax consultants.

The data sources used consist of primary and secondary data. Primary data are obtained directly through observations at the SAR Tax & Management Consultant office in Jakarta and interviews with consultants directly involved in the KSO client case of PT.X. Secondary data are obtained indirectly through relevant taxation documents to strengthen the research findings. The limitations of this study focus on the analysis of strategies using Mintzberg's 5P theory with a specific case study at SAR Tax & Management Consultant; therefore, the results are not intended to be generalized to all tax consultants in Indonesia. This study is limited to strategies in assisting disputes related to input tax crediting and does not cover broader aspects of tax planning outside the dispute context. Furthermore, it emphasizes the perspective of tax consultants in designing adaptive strategies without conducting quantitative testing regarding statistical success rates.

RESULTS AND DISCUSSION

SAR Tax & Management Consultant is a professional service entity in the fields of taxation and management, headquartered in Bandung City. The head office is located at Jalan Cipunagara No. 25, Cihapit Subdistrict, Bandung Wetan District, Bandung City, West Java Province. SAR Tax & Management Consultant was established on April 17, 2015, and has met professional standards as a legitimate and reliable tax consulting service provider, as evidenced by the Tax Consultant Practice License issued by the Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia, on July 30, 2015. In order to expand its service coverage, SAR Tax & Management Consultant has developed its operational network by establishing branch offices in several strategic regions, including Jakarta, Semarang, and Bali. This research was conducted at the Jakarta branch office, located at Graha MIR, Jalan Pemuda No. 9, Rawamangun Subdistrict, Pulo Gadung District, East Jakarta, DKI Jakarta. At the Jakarta branch, the primary focus of activities is tax dispute handling and tax consulting services.

Based on PER-04/PJ/2020, a Joint Operation (KSO) is recognized as a cooperation arrangement whose transactions may be conducted under the name of the KSO. This structure creates a distinction between transactions carried out by the KSO and transactions carried out independently by its members. Consequently, the tax identity used in a transaction is legally relevant to the crediting of Input Tax.

Legal position on Tax Invoices for KSO transactions. Under the VAT framework, the Tax Invoice functions as evidence of the VAT transaction and must contain the purchaser's identity as required by Article 13 paragraph (5) of Law No. 42 of 2009, as amended. Article 13 paragraph (9) further regulates invoices that do not satisfy formal requirements. For a KSO transaction in which the KSO is the purchaser and the relevant taxable person, the invoice should therefore identify the KSO and its NPWP rather than substituting a member's identity. A member's invoice may only support the member's own transaction where the member is actually the purchaser and the transaction is legally attributable to that member. The distinction is essential because the right to credit Input Tax follows the taxable transaction and the party that receives the taxable supply, not merely the economic participation of a KSO member in the joint arrangement.

This distinction is important to the dispute in KSO PT.X because the research documents indicate that some transaction documents were not issued under the name of the KSO. The correction therefore cannot be described merely as a generic data deficiency. The article must identify whether the tax authority rejected the Input Tax because it was non-creditable under Article 9 paragraph (8), because the Tax Invoice failed Article 13 paragraph (5) or (9), or because the invoice purchaser identity was that of a KSO member rather than the KSO itself.

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The available research materials most clearly support the third issue as a central evidentiary/legal concern; however, the exact legal ground stated by the tax authority must be read from the original audit finding and Tax Court decision before a definitive conclusion is made.

To provide a more systematic overview and facilitate understanding, the process flow of the tax dispute involving KSO PT.X can be summarized in the following table:

Table 1. Summary of The Tax Dispute Process Of KSO PT.X

Stage	Description	Output
Tax Audit	The audit team examined the Tax Base (DPP) for supplies, acquisitions, and input tax credits. At this stage, major corrections were identified in the input tax crediting due to data deficiencies and inconsistencies	Tax Audit Findings Letter (SPHP) proposing the issuance of several Underpaid Tax Assessment Letters (SKPKB), Tax Collection Letters (STP), and Overpaid Tax Assessment Letters (SKPLB).
Audit Results	Based on the audit results, the audit team proposed SKPKB for March-December 2018 and January–March 2019, and SKPLB for April 2019. Additionally, the team proposed the issuance of STP for June, October, December 2018, and February–March 2019.	KPKB and SKPLB were issued according to the audit team's proposals. Meanwhile, STP was only issued for the October 2018 and February 2019 tax periods.
Objection	The taxpayer filed objections against the Tax Assessment Letters (SKP) due to disagreement with input tax corrections and the imposed administrative sanctions	14 Objection Letters for the tax periods March–December 2018, January–March 2019, and April 2019.
Objection Decision	The objection decisions indicate that differences in interpretation between the tax authority and the taxpayer still existed.	The decisions show that 13 objections were partially granted and 1 objection (February 2019) was fully granted.
Appeal	The taxpayer filed appeals for tax periods that were only partially granted. The focus at this stage remained on the validity of input tax and the completeness of documentation	13 Appeal Letters for tax periods other than February 2019.
Appeal Decision	After considering the evidence and After	The Tax Court outcomes therefore consist of 11 fully

	considering the evidence and arguments of both parties, the Tax Court did not grant all appeals in the same manner. The documented outcomes were 11 tax periods granted in full, one tax period (May 2018) granted in part, and one tax period (July 2018) rejected.	granted tax periods, 1 partially granted tax period (May 2018), and 1 rejected tax period (July 2018). This classification is used consistently throughout the discussion and conclusion.

Source: data proceed

Verification note on the Tax Court decision number. The manuscript should state the exact Tax Court Decision Number(s) for the 13 appealed periods. The supplied research file does not contain those numbers, so no decision number is fabricated in this revision. Before submission, the author should insert the number exactly as shown on the official Tax Court decision. This will improve verifiability without disclosing confidential taxpayer information.

Based on the analysis of tax dispute documents and interviews with tax consultants and clients, the strategies applied in the KSO PT.X case exhibit complex and dynamic characteristics. This complexity arises not only from the substance of the dispute concerning the crediting of Input Tax but also from the structure of the KSO, which creates challenges in separating tax rights and obligations among entities. The strategic approach of tax consultants in this case can be analyzed using Henry Mintzberg's 5P Strategy framework, which demonstrates that strategy is not merely formal planning, but also evolves as patterns, positions, perspectives, and tactics that adapt to the dynamics of the dispute. The following presents the strategic coding framework based on Henry Mintzberg's 5P Strategy theory:

Table 2. Coding Framework of Henry Mintzberg's 5P Strategy Theory

Indicator	Operational Definition	Analyticfal Focus	Limitations
Plan	A strategy deliberately formulated before actions are taken.	Formal planning or steps prepared in advance.	Does not include spontaneous actions or outcomes resulting from habitual practices.
Pattern	A recurring pattern of actions based on prior experience.	Consistency of actions in handling cases.	Must represent repeated actions, not one-time actions.
Position	The way consultants position themselves in relation to tax authorities and clients.	Roles and relational approaches.	Does not include values or mindset.
perspective	The viewpoint, values, and mindset underlying the strategy.	The way of thinking and professional beliefs of tax consultants in viewing disputes.	Does not involve concrete or technical actions.
Ploy	Specific tactics that are	Focus on tactical	Includes situational

	situational and reactive to influence decisions during dispute stages.	steps in critical situations such as clarification or evidentiary processes in court.	actions that are not planned from the outset and are not repetitive.

Source: data proceed

Based on interviews with several informants, the formulation of strategies in handling the tax dispute case of KSO PT.X was carried out in stages by considering the case conditions and developments throughout the dispute process. At the audit stage, the strategy employed was relatively simple, using a sampling approach to transaction documents, particularly those with material value. In addition, tax consultants formulated initial strategies through internal team discussions regarding relevant legal bases and conducted the collection of transaction evidence as supporting documents to verify cash flows and goods flows. This process also involved identifying applicable legal bases and coordinating with clients to collect the required physical documents.

In formulating strategies, several factors such as data, regulations, the attitude of tax authorities, and risks were considered; however, the most dominant factor was data completeness, as the dispute was closely related to the verification of Input Tax. Tax consultants also anticipated risks arising from document inconsistencies, such as transaction documents not issued under the name of the KSO, which could result in the disallowance of Input Tax credits. To address uncertainties during the dispute process, consultants prepared alternative strategies from the outset by comprehensively gathering legal bases and supporting evidence as a form of readiness for potential developments. Thus, **strategy as plan** reflects a structured planning process through the determination of initial approaches, formulation of legal grounds, collection of supporting evidence, and identification of risks in handling tax disputes.

Based on interview findings, the handling of tax disputes demonstrates consistent strategicpatterns, particularly in the case of input tax crediting for KSO PT.X. The primary pattern applied is ensuring that each transaction can be substantiated through cash flow and goods flow verification, accompanied by validation of transaction legality and analysis of the legal basis used by tax authorities in making corrections. This strategy is a continuation of experience in handling similar cases, forming a relatively consistent pattern of approach. In constructing arguments, consultants first understand the client's business characteristics, map the case, and then systematically develop arguments. While this pattern is considered effective, its success is highly dependent on the completeness of the taxpayer's documentation. In certain situations, the pattern may change due to differences in case characteristics, regulatory changes, or evolving arguments during litigation. Therefore, **strategy as pattern** indicates that strategies are not only the result of planning but are also shaped by experience in handling similar cases.

Interview results also indicate that the position of tax consultants in disputes is dynamic and adapts to each stage of the dispute resolution process. At the initial stage, consultants conduct internal analysis with clients to obtain a comprehensive understanding of the case. When dealing with tax authorities or the panel of judges, the consultant's role shifts to that of a defender who upholds the taxpayer's arguments. In certain circumstances, consultants also act as mediators and negotiators, particularly when there are weaknesses in the client's position, thereby directing strategies toward risk minimization. All strategies remain grounded in legal provisions, data validity, and regulatory compliance. The consultant's position is influenced by the strength of data, the dynamics of interaction with tax authorities, the stage of the dispute, and the strength of legal arguments. Thus, **strategy as position** demonstrates that tax consultants act as strategic actors who adjust their roles according to dispute developments to achieve optimal outcomes.

Based on interview findings, the perspective of tax consultants in viewing the KSO PT.X tax dispute reflects a comprehensive outlook, where disputes are understood as a process of clarifying differences in interpretation between taxpayers and tax authorities, as well as a forum for objectively testing the application of law. In formulating strategies, consultants adhere to principles of legal certainty, fairness, good faith, prudence, and professional ethics, ensuring that strategies are oriented not only toward outcomes but also toward processes that comply with applicable regulations. Consultants maintain objectivity in the face of client pressure and provide education regarding risks and the importance of tax compliance. This perspective is also aligned with the core values of SAR Tax & Management Consultant, namely collaborate, innovate, and elevate. Therefore, **strategy as perspective** shows that the mindset, values, and principles held by consultants form the basis for strategic decision-making throughout the dispute resolution process.

Furthermore, interview results indicate that in practice, tax consultants employ specific tactics to strengthen the client's position. These tactics include building trust with tax authorities through credible representation, reinforcing defenses based on factual evidence, leveraging weaknesses of the opposing party when they fail to meet evidentiary requirements during litigation, and utilizing legal-based and evidence-based arguments to redirect the interpretation of tax authorities. The success of these tactics is highly dependent on the transparency and completeness of client data. All tactics are implemented with consideration of ethics, regulatory compliance, data validity, and potential risks during the dispute process. Thus, **strategy as ploy** illustrates that tax consultants apply situational tactics to strengthen the client's position without disregarding legal principles and professional ethics.

The following presents a summary of the analysis of the adaptability of tax consultants' strategies, illustrating the relationship between initial strategies, triggers for change, forms of adaptation, and the resulting impacts at each stage of the tax dispute:

Table 3. Summary of Tax Consultant Strategy Adaptability Analysis

Dispute Stage	Initial Strategy	Trigger for Change	Strategy Adaptation	Adapted Strategy Outcome	Impact on Dispute	Emerging Risks
Initial Audit	Sampling approach to material transaction documents	Rigid attitude of tax authorities and demand for comprehensive evidence	Expansion of evidentiary scope	Gradual and comprehensive document collection with a focus on quality	Improves credibility and validity of transaction verification	Time burden and difficulty in document collection
Audit to Objection	Focus on input tax verification	Expansion of issues and corrections by tax authorities	Adjustment of analytical focus	Strengthening legal aspects and KSO structure	Strategy becomes more comprehensive in handling objections	Increased complexity of arguments
Objection to Appeal	Target resolution at objection stage	Objection results not meeting expectations	Shift in litigation strategy	Development of strategies based on legal arguments and courtroom evidence	Enhances defense opportunities through objective judicial review	Increased time and cost of dispute
Initial Appeal	Focus on input tax	Emergence of new issues	Expansion of argument	Adjustment of strategy	Ability to respond to	Risk of deviation

	verification	from the opposing party	scope	through explanation of KSO structure and characteristics	new issues without losing main focus	from core dispute issues
Ongoing Appeal	Document-based argumentation	Weak evidence from the opposing party	Exploitation of opposing argument gaps	Emphasis on strength of evidence and weaknesses of tax authority	Strengthens the appellant's position in the decision	Risk of overexposure of irrelevant arguments

Figure 1. Word Cloud Analysis



Source: Interview Data Processed Using Nvivo (15)

Word frequency analysis was conducted as a supporting tool to identify the tendency of frequently occurring words in interview results with research informants. Data processing was carried out using NVivo 15 software on the entire interview transcript, consisting of the interview transcript available to the researcher, with a minimum word length of four characters and selecting the 15–20 most frequently occurring words.

The analysis results indicate that words such as dispute, tax, strategy, tax authority, client, data, documents, audit, argumentation, and law have relatively high frequencies of occurrence. These findings suggest that the informants' discussions primarily focus on the tax dispute process, interactions between taxpayers and tax authorities, and the role of tax consultants in managing dispute resolution strategies.

The frequent occurrence of the word strategy highlights the importance of structured and directed planning in addressing tax audits and disputes. Meanwhile, the dominance of the words data and documents indicates that evidence-based verification is a crucial element in the tax dispute process, particularly through strengthening transaction evidence in the form of cash

flows and goods flows. Furthermore, the presence of words such as tax authority, argumentation, and interpretation reflects the dynamic interactions and differing perspectives between taxpayers and tax authorities, while terms such as adaptive, dynamics, and conditions indicate that the strategies applied evolve in response to the situations encountered throughout the dispute process.

However, the results of the word frequency analysis are not used as the primary basis for drawing research conclusions, but rather as a supporting tool to reinforce and provide an initial overview of the discussion focus in the interviews. The main interpretation remains grounded in a more in-depth qualitative analysis of interview data and relevant documents. Thus, this analysis serves as a complementary tool to understand the context and emphasis of topics emerging in the research without replacing the primary interpretative analysis process.

The reflection section discusses the challenges faced by tax consultants in implementing assistance strategies during the tax dispute process, particularly the Input Tax crediting case involving KSO PT.X. A central legal challenge was determining the precise basis of the Input Tax correction. The analysis distinguishes: (a) Input Tax that is not creditable under Article 9 paragraph (8) of the VAT Law; (b) formal or material defects in the Tax Invoice under Article 13 paragraph (5) or paragraph (9); and (c) invoices issued in the name of a KSO member even though the relevant acquisition was made by the KSO. This distinction is necessary because each ground has different legal consequences and evidentiary implications.

At the audit stage, the main challenges include uncertainty regarding the direction of the audit, time constraints, and the completeness of supporting documentation. At the initial stage of the audit, strategies tend to be assumptive because consultants do not yet fully understand the focus of the tax authority's corrections, leading to a sampling approach in document submission. As the audit progresses, the direction of the dispute may shift, even if At the audit stage, the main challenges include uncertainty regarding the direction of the audit, time constraints, completeness of supporting documentation, and the correct tax identity on transaction documents. Documents not issued under the name of KSO PT.X may create a basis for disallowance where the KSO was the actual purchaser and the invoice therefore did not correctly identify the taxable party. The consultants consequently had to verify not only cash flow and goods flow but also the relationship among the purchaser, KSO, its members, NPWP, and Tax Invoice information.

At the objection stage, challenges shift toward differences in regulatory interpretation and limitations in evidentiary scope. The emergence of new arguments from the tax authority, along with regulatory changes, requires consultants to adjust strategies rapidly. Limited documentation also causes strategies to shift from full verification toward risk mitigation. In addition, the tax authority's limited transparency in providing clarification influences strategic adjustments. Thus, the main challenges at the objection stage include differences in legal interpretation, evidentiary limitations, and dynamic argumentation from the tax authority.

At the appeal stage, challenges become more complex as the process enters the litigation phase, requiring formal legal arguments and evidence. These challenges include the emergence of new issues beyond the core dispute, strategic adjustments due to directives from the panel of judges, and the need to adapt when the tax authority is unable to fulfill data requests from the court. Additionally, consultants must maintain consistency in their arguments to avoid weakening their position during proceedings. Therefore, the challenges at the appeal stage involve the complexity of legal argumentation, courtroom dynamics, and the need to maintain strategic consistency.

Overall, the challenges faced are multidimensional, including limitations in time, data, and documentation; unpredictable behavior of tax authorities; regulatory changes; client characteristics; and the need to balance adaptability with strategic consistency. These findings

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indicate that tax consultants operate in an environment of high uncertainty, where adaptability becomes a crucial factor in resolving tax disputes.

Based on strategy mapping, adaptability analysis, data-source triangulation, and reflection on challenges, the study concludes that the strategies employed by tax consultants in the VAT dispute case of KSO PT.X are adaptive, evidence-based, and multidimensional. The dispute concerned Input Tax crediting and the evidentiary/legal requirements surrounding the transactions, including the identification of the KSO as the relevant taxable party. The article does not treat all invoice corrections as automatically arising from Article 9 paragraph (8); instead, the legal basis must be linked to the particular correction documented in the audit and appeal records.

The effectiveness of the strategies is reflected in the Tax Court outcomes: 11 tax periods were granted in full, one period (May 2018) was granted in part, and one period (July 2018) was rejected. These outcomes indicate that the strategy strengthened the taxpayer's evidentiary and legal position, but did not produce a uniformly successful result across all tax periods.

The implementation of these strategies reflects the five dimensions of Henry Mintzberg's strategy framework. **Strategy as Plan** is demonstrated through the preparation of strategies based on documentary evidence, legal foundations, and alternative strategies from the outset. **Strategy as Pattern** is shown through consistent approaches in strengthening transaction documentation and legal arguments based on prior experience. **Strategy as Position** is reflected in the evolving role of consultants as mediators, negotiators, and defenders across different stages of the dispute. **Strategy as Perspective** highlights the understanding of disputes as a process of legal clarification grounded in legal certainty, ethics, and prudence. **Strategy as Ploy** is manifested through tactical actions to build client credibility, strengthen regulation-based arguments, and leverage weaknesses of the opposing party during litigation.

The adaptability analysis shows that strategies are continuously adjusted in response to developments in the dispute, such as the issuance of audit findings, objection decisions, emerging arguments, and courtroom dynamics. Triangulation results indicate consistency. among informants regarding the importance of documentation, regulations, and evidence as the core elements of strategy, supported by dispute outcomes showing significant reductions in tax liabilities.

Nevertheless, these strategies still face various challenges, including uncertainty in audit direction, limited documentation, differences in regulatory interpretation, litigation dynamics, the attitude of tax authorities, client pressures, and regulatory changes. Therefore, the strategies employed by tax consultants in the input tax crediting case of KSO PT.X can be characterized as adaptive, evidence-based, and integrated in managing dispute dynamics to optimize tax dispute resolution outcomes.

CONCLUSION

Based on the research findings and discussion, it can be concluded that the tax dispute process for clients of SAR Tax & Management Consultant proceeds through the stages of audit, objection, and appeal. The central dispute concerned the crediting of Input Tax in a KSO context. The legal analysis shows that the correction must be distinguished among the statutory non-creditability of Input Tax under Article 9 paragraph (8), formal or material Tax Invoice requirements under Article 13 paragraph (5) and paragraph (9), and the identity of the purchaser where an invoice was issued to a KSO member rather than to the KSO. Where the KSO itself is the purchaser and taxable party for the transaction, the Tax Invoice must correctly identify the KSO, including its NPWP, for the invoice to support Input Tax crediting. The exact ground applied by the tax authority, however, should be cited directly from the original audit and Tax Court documents.

The assistance strategies implemented by tax consultants demonstrate adaptive characteristics based on Henry Mintzberg's 5P Strategy: planning based on documentary evidence and legal foundations; recurring patterns of transaction verification; adjustment of the consultant's position across audit, objection, and appeal; a perspective grounded in prudence and legal certainty; and situational tactics based on evidence and legal arguments. The strategy was therefore adaptive without changing the core evidentiary and legal focus.

In practice, tax consultants face uncertainty in audit direction, limitations and inconsistencies in documentation, differences in regulatory interpretation, KSO/member identity issues, litigation dynamics, and the need to maintain consistency between factual evidence and legal arguments. Therefore, adaptability, verification of Tax Invoice identity and NPWP, strengthening of transaction evidence, and effective communication management are critical factors in supporting tax-dispute assistance.

Recommendations

Based on the research findings, tax consultants are advised to develop more structured assistance strategies and establish operational guidelines as references in handling tax disputes, in order to ensure greater consistency and effectiveness in the assistance process. Companies are recommended to improve document management quality, ensure the availability of complete data, and build strong coordination with tax consultants to minimize the potential for disputes. Tax authorities are expected to maintain clarity, consistency in the application of regulations, and transparency in both audit processes and dispute resolution to support legal certainty.

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