

The Effect of Taxpayers' Suspicion Toward Existing Tax Laws on Tax Audit Effectiveness

Fariz Rizky Hidayat¹, Sri Andriani²

¹Faculty of Economics, State Islamic University of Maulana Malik Ibrahim
Malang, 220502110049@student.uin-malang.ac.id

| Article Info | Abstract |
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| Received June 16, 2025 Revised July 5, 2025 Published July 17, 2025 | <i>The purpose of this study is to examine how taxpayer distrust of current tax laws affects the efficiency of tax audits. Tax audits are a means of communication between tax authorities and taxpayers in addition to being an instrument to confirm tax compliance. The audit process can be affected by resistance and uncooperative behavior caused by a cynical attitude towards tax law. To investigate the evolution of research related to tax audits, this study used bibliometric analysis on 433 journal articles published between 2021 and 2025 using Publish or Perish and VOSviewer tools. Seven clusters with a wide range of subjects were revealed by this study, indicating that the field of tax audit has received substantial attention and development. To directly investigate the psychological impact of suspicion on audit smoothness, more qualitative research is needed.</i> |

Keywords : Tax Audit, Tax Law, Tax Compliance, Bibliometric Analysis, Suspicion

INTRODUCTION

One important tool in the tax system is the tax audit, which is used to test whether taxpayers fulfill their tax obligations. This audit not only looks at administrative and financial aspects, but also how tax authorities and taxpayers interact with each other. Various components, both technical and psychological, greatly affect the smoothness of the tax audit process during its implementation.

One of the psychological factors that has the potential to influence the tax audit process is the attitude of suspicion towards the applicable law. This attitude reflects the level of trust or distrust of taxpayers in the fairness, consistency and application of tax regulations by tax authorities. When taxpayers have a suspicious attitude towards the applicable law, they may feel uncomfortable, tend to be closed, or even refuse to cooperate during the audit process. Conversely, an open and trusting attitude towards the law can encourage a more efficient and constructive

audit process.

It is possible that negative perceptions of tax law can be an obstacle to a smooth audit, which makes this phenomenon important to study. Therefore, the purpose of this study is to see how an attitude of suspicion towards the applicable law impacts the speed of tax audits. By understanding the relationship between these two variables, it is hoped that it can help improve tax audit efforts by using a more humane and trustbased approach between taxpayers and tax authorities.

The Directorate General of Taxes (DGT) states that tax audits aim to ensure that tax obligations have been carried out correctly in accordance with applicable regulations. Tax audit is an action taken by the tax authority to test compliance with taxpayers, both formally and materially. Tax audits are also a means of finding potential tax avoidance or evasion. Theoretically, tax audits are part of the fiscal law control and enforcement system. Based on deterrence theory (Battaglini et al., 2025), the increased likelihood of being audited by taxpayers may increase voluntary compliance due to the increased risk of being caught in violation. Therefore, an effective tax audit not only reveals violations, but also encourages a deterrent effect.

Tax enforcement refers to all actions taken by tax authorities to ensure that taxpayers carry out their tax obligations in accordance with the law. This includes audit, investigation, collection, and imposition of administrative and criminal sanctions. According to (Battaglini et al., 2025), in the economic model of tax compliance, strong enforcement can increase tax compliance. Effective enforcement must be consistent, fair, and transparent in order to foster trust in the tax system. Without good enforcement, the level of compliance will tend to be low because taxpayers feel less likely to be sanctioned even if they violate.

Tax evasion is an illegal act committed by a taxpayer to reduce the tax liability that must actually be paid, for example by hiding income or submitting fictitious reports. Tax evasion is different from tax avoidance, which is still done within legal limits. In the perspective of economic and psychological theories, tax evasion is not only influenced by the amount of the rate and the risk of being caught, but also by social norms, morals, and perceptions of the fairness of the tax system. The fiscal exchange theory states that when taxpayers feel that they are not getting a fair return for the taxes paid (e.g. poor public services), the tendency to commit evasion will

increase.(Chen, 2018)

Bibliometric analysis is a very important statistical tool for mapping the state of scientific knowledge because it can help in identifying important information about research objectives, research prospects, and increasing scientific publications. In this study, it is expected that bibliometric analysis will be used to identify trends in research, so that researchers can relate research results to what is expected from research, understand. VosViewer, also known as VV, is a program for performing bibliometric analysis and displaying bibliometric maps or data sets with information such as titles, authors, authors, journals, and other information. In addition, VV has the ability to identify the most frequently used references in a particular field.(Widyaswara Utami & Andriani, n.d.)

Scientific studies that focus on a specific topic and provide an overview of the evolution of that topic are called literature reviews. Researchers can find theories and techniques to distinguish theories that are relevant to their work. Three steps make up a literature review. First, data and information are collected. Then, data, theories, information, and research findings are assessed. Finally, the results of publications, such as research articles and journals, are analyzed.(Davis, 1989)

METHODS

The Publish or Perish software was used in this study's bibliometric approach to find and evaluate scientific publications that were pertinent to the subject of "Tax Analysis." This software gathers publication metadata from a variety of sources, including Google Scholar, Scopus, and others, by using academic search engines. A maximum of 500 results were obtained, and the search focus was restricted to articles released between 2020 and 2025. The phrase "Publish or Perish" refers to the pressure academics face to keep publishing their findings in order to preserve their standing, reputation, and prospects for professional advancement. Following data collection, all articles were downloaded into PDF and RIS (Research Information System) formats and then imported into the Mendeley Desktop program.

When it comes to arranging data according to author name, year of publication, and publishing company, Mendeley is crucial. This collection process produced 433 scientific publications that were judged pertinent to the subject as of

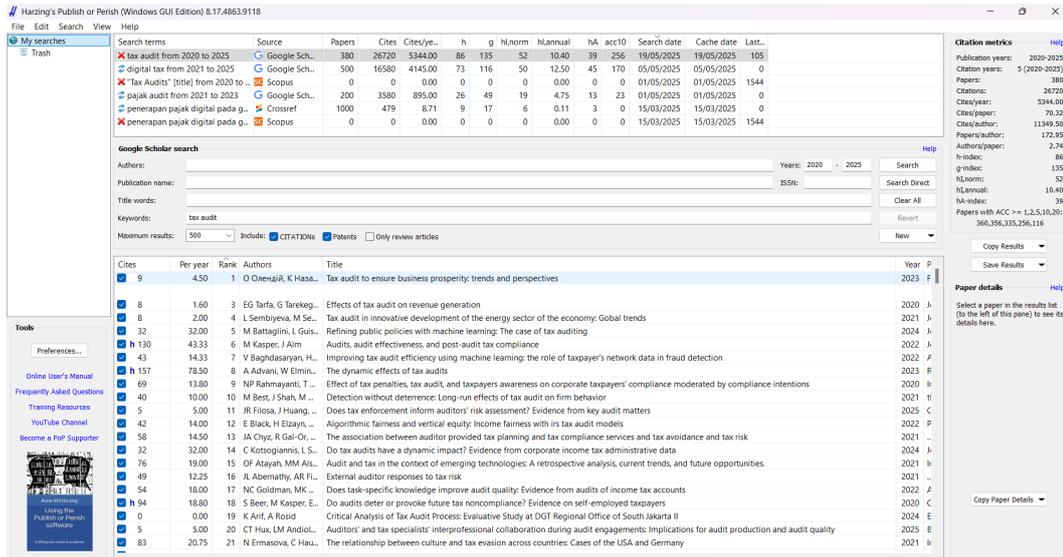
May 12, 2025. VOSViewer (Visualization of Similarities) software, which is intended to visualize keyword networks and connections between publications, was then used to further analyze the stored data. The most recent five years, from 2021 to 2025, were chosen for this analysis. 33 terms passed the first selection out of 2,882 terms found in all documents, with a minimum threshold of 10 occurrences.

The 20 most pertinent terms were then chosen for additional examination within the framework of the bibliometric network after each term's relevance score was determined. Three primary steps were involved in this analysis stage: classifying publication metadata according to particular categories, such as year, author, and publisher; utilizing the VOSViewer algorithm to analyze publication patterns and inter-topic relationships; and reviewing the literature to comprehend topic trends, methodological approaches, important findings, and research gaps that needed more investigation. The goal of the entire procedure is to present a thorough summary of research advancements over the previous five years in the field of tax audit and related fields.

RESULTS AND DISCUSSION

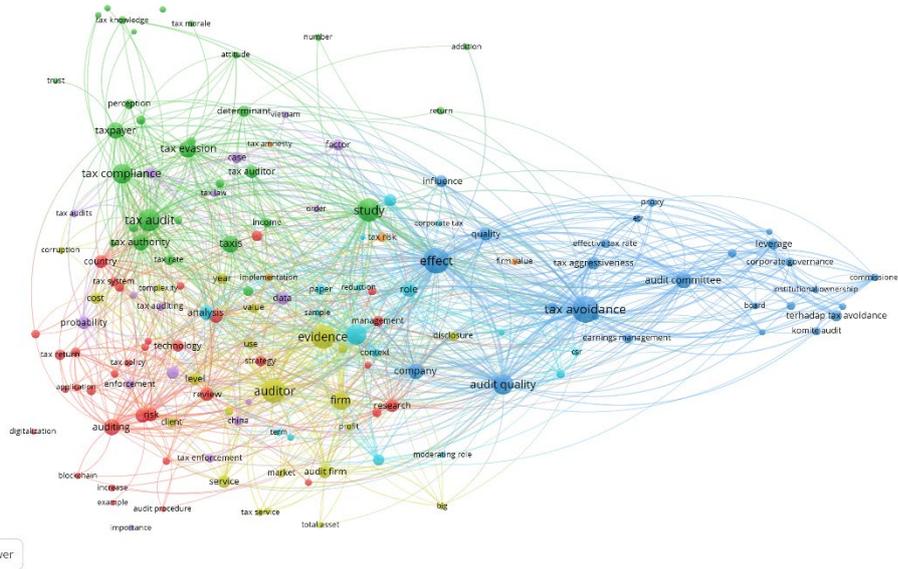
This research calculates the number of articles that have been published on Publish or Pearish software during the period 2021-2025, and finds 314 articles related to Tax Audits, with the following data:

| Year | Number Of Publications |
|--------------|-------------------------------|
| 2021 | 121 |
| 2022 | 100 |
| 2023 | 52 |
| 2024 | 22 |
| 2025 | 18 |
| Total | 314 |



Source: Data Processed Using Publish or Perish (2025)

After the articles from 2021 to 2025 were found in Publish or Perish and exported into .RIS format, the results were put into VOSviewer to be analyzed. The results are as follows:



Source: Data Processed Using Vosviewer (2025)

The developmental mapping of Tax Audit research consists of 7 clusters and 51 topic items, according to the VOSviewer visualization. There are 34 topics in Cluster 1, 30 topics in Cluster 2, 26 topics in Cluster 3, 22 topics in Cluster 4, 17 topics in Cluster 5, and 4 topics in Cluster 7.

One important finding from this discussion is that taxpayers' suspicion or distrust of tax laws has a significant impact on the effectiveness of tax audits. This

attitude tends to make taxpayers closed, defensive, and even uncooperative during the audit process. Conversely, a high level of trust in the authorities and tax laws encourages better cooperation, allowing audits to run smoothly.

These results indicate that using a humanistic approach when conducting tax audits is very important. When tax authorities communicate fairly, openly, and trust each other, resistance from taxpayers can be reduced. This is in line with Principal-Agent theory, which states that the relationship between authorities (agents) and the public (principals) requires good information management and trust.

CONCLUSION

One psychological factor that affects the smooth running of tax audits is suspicion of tax law. Suspicion can reduce taxpayer openness and collaboration during the audit process. A bibliometric analysis of 433 articles published during the period 2021-2025 shows that there is great interest in the subject of tax audits, represented by 7 research topic clusters. This study shows how important it is to use a humanist approach to conducting tax audits as it helps foster trust and a fair perception of tax law. To determine the effect of psychological attitudes on the tax audit process directly, further qualitative-based research or empirical surveys are needed.

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