

## SAMPLING AUDIT OF THE TAX AUDIT IN INDONESIA: A LEGAL CERTAINTY PERSPECTIVE\*

Denny Irawan

Government Practitioner of the Directorate General of Taxes, Indonesia. E-mail: [papaalim@gmail.com](mailto:papaalim@gmail.com)

Article	Abstract
<p><b>Keywords:</b> Data; Sampling Audit; Tax Audit.</p> <p><b>History of Article</b> Received: January 06, 2023; Reviewed: January 09, 2023; Accepted: January 09, 2023; Published: January 13, 2023;</p>	<p>The problems of low Audit Coverage Ratio (ACR) and Additional Underpaid Tax Assessment Letters (<i>SKPKBT</i>), tax audit period, and tax determination expiration considerations indicate that this phenomenon is necessary to produce an ideal (legal) concept related to audit sampling in tax audits for Indonesia. Based on the normative juridical method, it was concluded that there is a need for legal certainty related to audit sampling based on the constitutional order in connection with the fulfillment of tax law requirements as a <i>lex specialist derogat lex generalist</i>. The absence of audit sampling provisions in tax audits is based on the absence of statutory regulations binding on taxpayers, tax authorities, and certain third parties. In fact, there is always uncertainty in tax audits, there is a need for sufficient legal evidence in tax audits, there is a need to consider efficiency and economic benefits in carrying out tax audits, there is a need to use the means of professional judgment of tax examiners, and a reasonable basis is needed to conclude the characteristics of a population in a tax audit.</p>

\*Disclaimer: This article is a private scientific study of the researcher and does not reflect the institution's opinion/policy.

### 1. INTRODUCTION

The implementation of the self-assessment system in tax collection in Indonesia has been explicitly regulated in Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (*UU KUP*). Ideally, the self-assessment system must continue to go through compliance testing to fulfill tax obligations and/or for other purposes to implement the tax laws and regulations provisions.<sup>1</sup>

One form of testing for compliance with tax obligations in Indonesia is a tax audit carried out by tax examiners within the Directorate General of Taxes (DGT), which produces legal products in the form of decrees and/or stipulations as referred to in Article 12 paragraph (3) of the *UU KUP*. Even though the 2021 tax audit performance has completed 39,664 Tax Audit Result Reports (*LHP*) with actual receipts from audit and collection results of Rp. 66.52 trillion and the realization of a refund discrepancy value of Rp. 11.75 trillion, there are still several essential and general issues, such as still low Audit

<sup>1</sup> Yuli T. Hidayat and Henry D. P. Sinaga, Certainty and Simplicity in Broadening the Scope of Tax Audit in Indonesia, *Journal of Tax Law and Policy*, Vol. 1, No. 1, 2022, p. 12.

Coverage Ratio (ACR),<sup>2</sup> the potential for many additional underpaid tax assessments (SKPKBT), a tax audit period, and the need to pay attention to the expiration date of tax determinations in conducting tax audits. Regarding the low ACR, it can be seen from the tendency of the ACR to decline in the last 3 (three) years, where the overall ACR in 2021 was only 0.86%<sup>3</sup>, even though the ACR for 2019 and 2020 had reached 1.58%<sup>4</sup> and 1.11%<sup>5</sup> respectively each year. The low ACR is caused by several things, including the number of tax examiners of only 6,387 employees in 2021<sup>6</sup> which is significantly disproportionate to the number of taxpayer returns consisting of 1.48 million corporate tax returns and 3.35 individual tax returns.<sup>7</sup> The potential for the emergence of many SKPKBT can pose its challenges, including:

- 1) The potential for *SKPKBT* issued by the Directorate General of Taxes (DGT) to be canceled or defeated in the tax court, such as the Decision of the Tax Court Number Put-42819/PP/M.VIII/17/2013, which canceled the Decree of the Director General of Taxes Number: KEP- 2614/WPJ.04/2010 dated 19 November 2010, the decision of the Tax Court Number PUT-49737/PP/M.VI/16/2013, which canceled the Decision of the Director General of Taxes Number: KEP-514/WPJ.24/2012 dated 27 March 2012 concerning objections to SKPKBT Value Added Tax (VAT) for the January to December 2008 tax period, and the Supreme Court Review (*PK*) decision Number 1424/B/PK/Pjk/2019 which rejected the PK application submitted by the DGT regarding the Tax Court decision No. 1174/WPJ.09/BD which stipulates that the SKPKBT set by the DGT is nil<sup>8</sup>.
- 2) The emergence of legal uncertainty for taxpayers and the state in terms of enabling tax audits to be carried out over the year or tax period of a type of tax type repeatedly<sup>9</sup>.

The tax audit period must refer to the provisions of Article 105 of the Regulation of the Minister of Finance (*PMK*) of the Republic of Indonesia Number 18 /PMK.03/2021 concerning the Implementation of Law Number 11 of 2020 concerning Job Creation in the Field of Income Tax, *PPN*, and *PPnBM*, Provisions General and Tax Procedures as amending several Regulations of the Minister of Finance Number 184/PMK. 03/2015 concerning Amendments to Minister of Finance Regulation Number 17/PMK. 03/2013 concerning Examination Procedures. For example, overpaid *SPT (LB)* inspections must issue a Tax Assessment Letter (*SKP*) no later than 12 months after receiving the complete application letter, as stipulated in Article 17B of the KUP Law. Meanwhile, the tax determination expiration refers to Article 13 paragraph (1) of the KUP Law which stipulates that the Director General of Taxes can issue Underpaid Tax Assessment Letters (*SKPKB*) within a period of 5 (five) years after the time the tax becomes payable or the Tax Period ends, Part of the Tax Year, or a Tax Year after an audit has been carried out, Article 14 paragraph (5b) of the KUP Law which stipulates that a Tax Collection Letter (*STP*) is issued no later than 5 (five) years after the time the tax becomes due or the end of the Tax Period, part of the Tax Year, or the Tax Year, and Article 15 paragraph (1) of the *UU KUP* which stipulates that the

---

<sup>2</sup> Direktorat Jenderal Pajak (1), Laporan Tahunan 2021, Jakarta: Direktorat Jenderal Pajak, 2022, p. 83.

<sup>3</sup> *Loc.cit.*

<sup>4</sup> Direktorat Jenderal Pajak (2), Laporan Tahunan 2019, Jakarta: Direktorat Jenderal Pajak, 2020, p. 80.

<sup>5</sup> Direktorat Jenderal Pajak (3), Laporan Tahunan 2020, Jakarta: Direktorat Jenderal Pajak, 2021, p. 73.

<sup>6</sup> Direktorat Jenderal Pajak (1), *Op.cit.*, p. 214.

<sup>7</sup> *Ibid.*, p. 83.

<sup>8</sup> Risanto and Arief H. P. Lubis, Novum and Unrevealed Data in Tax Disputes in Indonesia: A Legal Certainty Perspective, *Journal of Tax Law and Policy*, Vol. 1 No. 2, 2022, p. 18.

<sup>9</sup> *Ibid.*, p. 19.

Director General of Taxes may issue an *SKPKBT* within a period of 5 (five) years after the time the tax becomes due or the end of the Tax Period, part of the Tax Year, or the Tax Year if new data is found which results in the addition of the amount of tax payable after an audit has been carried out in the framework of the issuance of the *SKPKBT*.

Considering the scarcity of studies and/or research on audit sampling in tax audits in Indonesia, the low ACR and SKPKBT, the existence of a tax audit period, and the expiration of tax determination, this study seeks to answer the formulation of the problem which questions how the concept of legal certainty is ideal in the examination of quotations in the field of taxation in Indonesia.

## 2. RESEARCH METHOD

Efforts to find answers to existing problem formulations are carried out using normative juridical methods or in the flow of natural law, also known as doctrinal methods<sup>10</sup>. Legal studies in this normative or doctrinal study contain what ought to be, so it is *das sollen*<sup>11</sup>.

The normative juridical method includes inventorying, explaining, interpreting, systematizing, and evaluating all the positive laws that apply in a particular country or society<sup>12</sup>, to then draw a deductive conclusion. The deduction is drawing conclusions included in a proposition or more as a consequence of the relationships seen in these propositions<sup>13</sup>.

The data used in this study are data obtained from indirect data sources or secondary data<sup>14</sup>. Secondary data comes from 3 (three) legal materials, namely primary, secondary and tertiary. Primary legal materials are legal materials that have legally binding power, such as the 1945 Constitution of the Republic of Indonesia and the UU KUP. Secondary legal materials are legal materials that can assist and analyze primary legal materials, such as tax books and journals. Meanwhile, tertiary legal materials complement secondary and tertiary legal materials, such as government agency websites and legal dictionaries.<sup>15</sup>

## 3. ANALYSIS AND DISCUSSION

### a. Prevailing Law of Tax Audit in Indonesia

The authority of the DGT in conducting tax audits is regulated in Article 29 and Article 31 of the KUP Law. Article 29 of the KUP Law stipulates that a tax inspector must conduct an audit by the DGT. In contrast, Article 31 paragraph (1) of the KUP Law regulates the delegation of audit procedures to a Minister of Finance Regulation. Then, Government Regulation (PP) Number 74 of 2011 concerning Procedures for the Implementation of Rights and Fulfillment of Tax Obligations stipulates that in testing taxpayer compliance, the Fiscal Authority has the authority to conduct research, verification, examination, preliminary evidence examination, or investigation.

---

<sup>10</sup> Soetandyo Wignosoebroto, *Ragam-Ragam Penelitian Hukum*, in Sulistyowati Irianto & Shidarta (Eds.), *Metode Penelitian Hukum: Konstelasi dan Refleksi*, Jakarta: Yayasan Obor Indonesia, 2009, p. 122.

<sup>11</sup> Dumaria Simanjuntak, *Rancang Bangun Hukum Pengawasan Desa di Indonesia*, Jakarta: PT. Scientia Integritas Utama, 2022, p. 25.

<sup>12</sup> Bernard Arief Sidharta, *Penelitian Hukum Normatif: Analisis Penelitian Filosofikal dan Dogmatikal*, in Sulistyowati Irianto & Shidarta (Eds.), *Metode Penelitian Hukum: Konstelasi dan Refleksi*, Jakarta: Yayasan Obor Indonesia, 2009, p. 142.

<sup>13</sup> W. Poespoprodjo and EK. T. Gilarso, *Logika Ilmu Menalar*, Bandung: Penerbit Pustaka Grafika, 2017, p. 149

<sup>14</sup> Suteki dan Galang Taufani, *Metodologi Penelitian Hukum*, Depok: PT. RajaGrafindo Persada, 2020, p. 214.

<sup>15</sup> *Ibid.*, p. 216.

Further provisions of Article 31 paragraph (1) of the *UU KUP* are regulated in the Regulation of the Minister of Finance Number 184/PMK. 03/2015 concerning Amendments to Minister of Finance Regulation Number 17/PMK. 03/2013 concerning Examination Procedures. More specifically, in terms of the technical tax audit, Article 6 *PMK* Number 184/PMK. 03/2015 has formulated that Audit standards must carry out tax audits as a measure of Audit quality which is the minimum achievement that must be achieved in carrying out an Audit. The Audit Standards are by Article 6, paragraph (1) *PMK* Number 184/PMK. 03/2015, one of which is the audit implementation standard, which must be documented in the form of Audit Work Papers (*KKP*). *KKP*, as stipulated in Article 9 of *PMK* Number 184/PMK.03/2015, must provide an overview of the inspection procedures carried out, data, information and/or evidence obtained, tests that have been carried out, and conclusions and other matters deemed necessary relating to Examination.

#### **b. General Description of Audit Sampling and Its Urgency in Taxes**

There are several thoughts on audit sampling. International Standard on Auditing (ISA) 530 defined audit sampling as the application of audit procedures to less than 100% of items in the audit-relevant population in such a way that all sampling units have the opportunity to be selected as the basis for the auditor to conclude the entire population (Meleshenko, S.S., 2014). Then, Munteanu et al. (2018) confirm that sampling in financial audits is carried out by the auditor by examining representative samples of various types of accounts or classes of transactions to obtain relevant and sufficient audit evidence that is consistent with audit objectives. Furthermore, the Regulation of the Supreme Audit Agency (BPK) of the Republic of Indonesia Number 1 of 2017 concerning State Financial Audit Standards. BPK Regulation No. 1 of 2017 defines "picking test" as selecting several elements in a population as a basis for concluding the entire population, where the population is the actual data that is the source of the sample to be selected, and where the Examiner wishes to conclude the actual data.

Although audit sampling is strongly encouraged to be used by independent auditors, some groups argue that its application will encounter several obstacles, such as the use of general statistical techniques that are very complicated to apply manually in audit sampling and statistical techniques that are inadequate concerning the general purpose of auditing.<sup>16</sup> Stipulation tests are related to obtaining evidence. BPK Regulation 1 of 2017 stipulates that examiners can obtain evidence by using examination sampling to provide an adequate basis for examiners to conclude. However, the examination must be in-depth if, in obtaining evidence, it is reasonably suspected that the document is not authentic or the contents of the document have been modified, but the Examiner needed to be informed. Thus, the Examiner must determine the overall response if early indications of fraud/indications of fraud are found during the examination.

Concerning tax audits, it is possible to carry out sample test audits referring to the definition of tax audits as a series of activities to collect and process data, information, and/or evidence that are carried out objectively and professionally based on an audit standard to test compliance with tax obligations and/or to other purposes in order to implement the provisions of the tax laws and regulations. One of the inspection standards referred to in the definition of an examination that must be carried out objectively and professionally is the obligation to document an overview of the inspection procedures

---

<sup>16</sup>Robert K. Elliott and John R. Rogers. Relating Statistical Sampling To Audit Objectives. *The Journal of Accountancy*, July 1972, pp. 46-55.

carried out, data, information, and/or evidence obtained, tests that have been carried out, conclusions and matters other matters deemed necessary and related to the inspection. Furthermore, Circular Letter (*SE*) of the Director General of Taxes Number SE-65/PJ/2013 concerning Guidelines for the use of Audit Methods and Techniques is sampling (SE-65/PJ/2013) only in passing stipulates that one of the tax audit techniques is audit sampling

### c. Tax Inspection Concept with Audit Sampling Arrangement

Law enforcement in the field of taxation, including tax audits, must be applied to concrete events<sup>17</sup>. What is the law? That is what applies, and it is not permissible to deviate, bearing in mind that is what legal certainty wants. Legal certainty is a justifiable protection against arbitrary actions<sup>18</sup>.

The concrete events in the tax audit have also reached the amount of evidence and/or data that must be collected and processed objectively by the tax examiner on certain taxpayers, as in the Elucidation of Article 12 paragraph (3) of the *UU KUP*, it has been emphasized that The Director General of Taxes determines the amount of tax payable based on the results of audits or other information, the tax calculated and reported in the SPT is not correct as it should be following the provisions of the tax laws and regulations.

There is an obligation to disclose evidence as a juridical reason for the Tax Auditor to correct the tax payable in the *SPT* and issue *SKP*. However, in calculating taxes, for example, Income Tax (*PPh*) must refer to at least based on the meaning contained in Article 4 paragraph (1), Article 6 paragraph (1), and Article 9 paragraph (1) of Law Number 7 of 1983 concerning Income Tax as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations (*UU PPh*). Article 4 paragraph (1) of the Income Tax Law stipulates that the object of Income Tax is any additional economic capacity received or obtained by a Taxpayer, both originating from Indonesia and from outside Indonesia, which can be used for consumption or to increase the wealth of the Taxpayer concerned. by name and in any form. Then, Article 6, paragraph (1) of the Income Tax Law regulates the calculation of net profit, which is the basis of Taxable Income for domestic Taxpayers and permanent establishments (*BUT*), which must be determined based on "gross income minus costs for obtaining, collecting and maintaining income". Furthermore, Article 9 paragraph (1) of the Income Tax Law formulates costs that may not be allowed in calculating net profit as the basis for determining the amount of PKP for domestic taxpayers and BUT.

There is a great deal of evidence that must be disclosed in testing the taxpayer's compliance with tax obligations in filling out his SPT, including to ensure compliance with Article 4 paragraph (1), Article 6 paragraph (1), and Article 9 paragraph (1) of the Income Tax Law, and it is almost impossible for the auditor to audit all evidence of transactions due to limited time and audit fees as well as the complexity of audit documents, so in estimating a certain error rate in the world of accounting and/or finance it is common to use audit sampling<sup>19</sup>, through testing or tests on the characteristics of some evidence to make conclusions about the characteristics of all evidence<sup>20</sup>.

---

<sup>17</sup> Sudikno Mertokusumo and Mr. A. Pitlo, *Bab-Bab tentang Penemuan Hukum*, Bandung: PT. Citra Aditya Bakti, 2020, p. 1.

<sup>18</sup> *Loc.cit*.

<sup>19</sup>Technometrics. (2005). Audit Sampling: An Introduction. *Technometrics*, Vol. 47, No. 4, p. 530.

<sup>20</sup> Nadirsyah *et al*, *Loc.cit*.

The tax provisions stipulate that one of the inspection techniques is the sampling test is only limited to SE-65/PJ/2013. However, these provisions and other tax laws and regulations do not further regulate procedures and/or implementation instructions of audit sampling in tax audits, considering that so many considerations justify the need and urgency to regulate the application of sampling tests in tax audits. There are at least 4 (four) considerations for the provision of sampling tests in tax audits. First, there are some uncertainties in the tax audit, such as the uncertainty of the cost and time required to carry out the audit; the more samples or data taken in the tax audit, the more time and cost required to generate an audit opinion. A sample will be more efficient than another if the sample can achieve the same goal with a smaller size<sup>21</sup>. Second, consideration of legally adequate evidence considering the quality and representative sample evidence collected by the tax examiner who deserves to be used as evidence. Third, an important means of making professional judgments. Sampling does not replace the auditor's professional judgment, because sampling is only a tool to help the auditor make a professional judgment. Fourth, the appropriate basis for inferring the characteristics of a population, where the use of sampling will provide the auditor with an appropriate basis for inferring the characteristics of a population based on examining evidence regarding these characteristics from a sample of the population<sup>22</sup>.

This shows that the legal position of SE-65/PJ/2013 will be fragile regarding the enforceability of the audit sampling provisions considering that Article 23A of the 1945 Constitution of the Republic of Indonesia (1945 Constitution of the Republic of Indonesia) stipulates that all coercive tax collections must be based on The law and the existence of the *lex specialist* principle which contains tax law as rules and regulations regarding state income.<sup>23</sup> The weak legal standing of SE-65/PJ/2013 as a legal basis for conducting audit sampling can be seen from Hiariej's thoughts which put forward three requirements that are alternative *lex specialis* that must be met in tax laws and regulations, namely: (1) An independent law and provisions the material deviates from the more general law, (2) the law stands alone, and the formal provisions deviate from the general procedural law, (3) the law stands alone, but the material and formal provisions deviate from the available material and formal law<sup>24</sup>.

Explicit arrangements for audit sampling in tax audits, which are currently only in the framework of the SE, must be addressed immediately, bearing in mind that the DGT must be more dynamic in optimizing compliance testing for fulfilling taxpayers' tax obligations as a consequence of the application of a self-assessment system and efforts to minimize the negative impact of novum and unrevealed data on Indonesia. There are Article 1 paragraph (3) and Article 23A of the 1945 Republic of Indonesia Constitution, the low ratio of tax audit coverage at the DGT, and the existence of a tax audit period, so one of the critical points of handling is the need for legal certainty for tax examiners in the form of effective delegation appropriately, and types of regulations that are hierarchically strong and binding.

It is expected that in order to implement Article 1 paragraph (3) and Article 23A of the 1945 Republic of Indonesia Constitution, increase the ratio of tax audit coverage at the DGT,

---

<sup>21</sup> *Ibid.*

<sup>22</sup> American Institute of Certified Public Accountants, Inc. (2014). *Audit Sampling*. New York: American Institute of Certified Public Accountants, Inc.

<sup>23</sup> Moeljatno, *Asas-Asas Hukum Pidana*. Jakarta: Rineka Cipta, 2008.

<sup>24</sup> Edward O.S. Hiariej, Principle of *Lex Specialist* Systematic and Tax Criminal Law, *Jurnal Penelitian Hukum De Jure*, Vol. 21, No. 1, 2021, pp. 1-11.

and fulfill the tax audit period, audit sampling in a tax audit is regulated in a hierarchical order of laws and regulations as stipulated in Article 7 Law Number 12 of 2011 concerning Formation of Legislation as last amended by Law Number 13 of 2022 (UU No. 12 of 2011) with due observance of Article 8 of Law no. 12 of 2011 when there is a delegation of tax laws and regulations under the law..

#### 4. CONCLUSION

This study concludes that in the context of carrying out the mandate of Article 1 paragraph (3) and Article 23A of the 1945 Constitution of the Republic of Indonesia, improving *ACR*, and fulfilling the tax audit period, audit sampling in tax audits needs strong and binding tax laws and regulations. This is based on the constant uncertainty in tax audits, the need for sufficient legal evidence in tax audits, the need to consider efficiency and economic benefits in tax audits, the necessity to use the means of professional judgment by tax examiners, and the need for a reasonable basis for concluding the characteristics a population in a tax audit. The ideal sampling audit rules in tax audits in Indonesia must be within the framework of the law, one of which can be done through explicit regulation of audit sampling in the form of an article in the renewal of the UU KUP. This is based on fulfilling tax law certainty as a *lex specialist derogat lex generalist*. It is necessary to renew the KUP Law by taking into account the existence of an Article that regulates the application of audit sampling (such as criteria, exceptions, and mechanisms) in tax audits so that there is legal certainty for tax examiners and taxpayers in connection with the existence of offenses in the Corruption Law which regulates actions that can harm state finances or the country's economy as an act of corruption. Furthermore, it is necessary to make PMK regarding audit sampling procedures in tax audits, reflecting the legal certainty of audit sampling that has been in effect in other institutions, such as the Indonesian Audit Board.

#### REFERENCES

- American Institute of Certified Public Accountants, Inc. (2014). *Audit Sampling*. New York: American Institute of Certified Public Accountants, Inc.
- Direktorat Jenderal Pajak, Laporan Tahunan 2021, Jakarta: Direktorat Jenderal Pajak, 2022.
- \_\_\_\_\_, Laporan Tahunan 2019, Jakarta: Direktorat Jenderal Pajak, 2020.
- \_\_\_\_\_, Laporan Tahunan 2020, Jakarta: Direktorat Jenderal Pajak, 2021.
- \_\_\_\_\_, Surat Edaran Direktur Jenderal Pajak Nomor SE-65/PJ/2013 tentang Pedoman Penggunaan Metode dan Teknik Pemeriksaan adalah uji petik (*sampling*).
- Elliott, Robert K., and Rogers, John R., Relating Statistical Sampling To Audit Objectives. *The Journal of Accountancy*, July 1972.
- Hiariej, Edward O.S., Principle of Lex Specialist Systematic and Tax Criminal Law, *Jurnal Penelitian Hukum De Jure*, Vol. 21, No. 1, 2021, pp. 1-11.
- Hidayat, Yuli T., and Sinaga, Henry D. P., Certainty and Simplicity in Broadening the Scope of Tax Audit in Indonesia, *Journal of Tax Law and Policy*, Vol. 1, No. 1, 2022.
- Kementerian Keuangan Republik Indonesia, Peraturan Menteri Keuangan Nomor 184/PMK. 03/2015 tentang Perubahan atas Peraturan Menteri Keuangan Nomor 17/PMK. 03/2013 tentang Tata Cara Pemeriksaan.
- \_\_\_\_\_, Peraturan Menteri Keuangan Nomor 18 /PMK.03/2021 tentang Pelaksanaan Undang-Undang Nomor 11 Tahun 2020 tentang Cipta Kerja Di Bidang Pajak Penghasilan, PPN dan PPnBM, Serta Ketentuan Umum dan Tata Cara Perpajakan

- sebagaimana telah mengubah beberapa Peraturan Menteri Keuangan Nomor 184/PMK. 03/2015 tentang Perubahan atas Peraturan Menteri Keuangan Nomor 17/PMK. 03/2013 tentang Tata Cara Pemeriksaan.
- Meleshenko S.S., Methodological Approaches to the Assessing of the Quality of Audit Sampling, *Mediterranean Journal of Social Sciences*, Vol 5 No 24, 2014, pp. 176-179.
- Mertokusumo, Sudikno, and Pitlo, Mr. A., *Bab-Bab tentang Penemuan Hukum*, Bandung: PT. Citra Aditya Bakti, 2020.
- Moeljatno, *Asas-Asas Hukum Pidana*. Jakarta: Rineka Cipta, 2008.
- Mranani, Murni. (2009). "Penerapan Metode Sampling Audit dan Faktor-faktor yang Mempengaruhi Penggunaan Metode Sampling Audit oleh Auditor Bi di Yogyakarta", Available on: <https://www.neliti.com/publications/23298/penerapan-metode-sampling-audit-dan-faktor-faktor-yang-mempengaruhi-penggunaan-m>.
- Munteanu, V., Zamfir (Maaliky), Monica Petruța, and Florea, Cristian Florian. 2018. Application of the Sampling Selection Technique in Approaching Financial Audit. *Academic Journal of Economic Studies*, Vol. 4, No. 1, pp. 123–132.
- Nadirisyah, Indriani, M., dan Usman, I., Pengaruh Anggaran Waktu Audit, Kompleksitas dan Pengalaman Auditor terhadap Pertimbangan Audit Sampling pada Badan Pemeriksaan Keuangan (BPK) Republik Indonesia Perwakilan Provinsi Aceh, *Jurnal Telaah & Riset Akuntansi*, Vol. 4, No. 2, 2011.
- Peraturan Badan Pemeriksa Keuangan Republik Indonesia Nomor 1 Tahun 2017 tentang Standar Pemeriksaan Keuangan Negara.
- Poespoprodjo, W., and Gilarso, EK. T., *Logika Ilmu Menalar*, Bandung: Penerbit Pustaka Grafika, 2017.
- Raharja, Surya, Studi Empiris Mengenai Penerapan Metode Sampling Audit dan Faktor-Faktor yang Mempengaruhi Penggunaan Metode Sampling Audit oleh Auditor BPK, *Jurnal Bisnis dan Ekonomi*, Vol. 15, No.1, 2008.
- Republik Indonesia, Undang-Undang Dasar Negara Republik Indonesia Tahun 1945.
- \_\_\_\_\_, Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan sebagaimana telah diubah terakhir dengan Undang-Undang Nomor 21 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan.
- \_\_\_\_\_, Undang-Undang Nomor 12 Tahun 2011 tentang Pembentukan Peraturan Perundang-Undangan sebagaimana telah diubah terakhir dengan Undang-Undang Nomor 13 Tahun 2022.
- \_\_\_\_\_, Undang-Undang Nomor 7 Tahun 1983 tentang Pajak Penghasilan sebagaimana telah beberapa kali diubah terakhir dengan Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan.
- \_\_\_\_\_, Peraturan Pemerintah Nomor 74 Tahun 2011 tentang Tata Cara Pelaksanaan Hak dan Pemenuhan Kewajiban Perpajakan.
- Risanto and Lubis, Arief H. P., Novum and Unrevealed Data in Tax Disputes in Indonesia: A Legal Certainty Perspective, *Journal of Tax Law and Policy*, Vol. 1 No. 2, 2022.
- Sidharta, Bernard Arief, Penelitian Hukum Normatif: Analisis Penelitian Filosofikal dan Dogmatikal, in Sulistyowati Irianto & Shidarta (Eds.), *Metode Penelitian Hukum: Konstelasi dan Refleksi*, Jakarta: Yayasan Obor Indonesia, 2009.
- Simanjuntak, Dumaria, *Rancang Bangun Hukum Pengawasan Desa di Indonesia*, Jakarta: PT. Scientia Integritas Utama, 2022.
- Suteki and Taufani, Galang, *Metodologi Penelitian Hukum*, Depok: PT. RajaGrafindo Persada, 2020.



- Technometrics. (2005). Audit Sampling: An Introduction. *Technometrics*, Vol. 47, No. 4, pp. 530-530.
- Wignsosoebroto, Soetandyo, Ragam-Ragam Penelitian Hukum, in Sulistyowati Irianto & Shidarta (Eds.), *Metode Penelitian Hukum: Konstelasi dan Refleksi*, Jakarta: Yayasan Obor Indonesia, 2009.