



EVALUASI RUMUSAN KUALITAS BUKTI PEMERIKSAAN MELALUI PERSPEKTIF *PROBATIVE VALUE* ATAS BUKTI AUDIT

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Abstrak

Tujuan: Penelitian ini bertujuan untuk mengidentifikasi pemahaman konseptual atas kualitas bukti Pemeriksaan pada level organisasi Direktorat Jenderal Pajak (Ditjen Pajak) dan level Pemeriksa.

Desain Penelitian: Penelitian ini menggunakan konsep *probative value* atas bukti audit untuk mengidentifikasi pemahaman konseptual atas kualitas bukti Pemeriksaan. Data yang digunakan berupa data primer —yaitu hasil survei dan hasil wawancara— dan data sekunder, yaitu hasil revidu dokumen.

Temuan: Penelitian ini menemukan bahwa terdapat kesepahaman dan ketidaksepahaman konseptual antara level organisasi dan level Pemeriksa terkait kualitas bukti Pemeriksaan. Ketidaksepahaman konseptual disebabkan oleh pertimbangan praktikalitas (*practicality*) yang dipersepsikan oleh para Pemeriksa.

Orisinalitas: Penelitian ini menggunakan konsep *probative value* dan metode penelitian campuran (kuantitatif-kualitatif) untuk mengidentifikasi pemahaman konseptual terkait kualitas bukti Pemeriksaan.

Keterbatasan Penelitian: Penelitian ini mengidentifikasi kualitas bukti Pemeriksaan pada tataran konseptual, bukan pada tataran bukti aktual yang dihasilkan oleh kegiatan Pemeriksaan. Pengujian statistik yang digunakan juga terbatas pada statistik nonparametrik.

Kontribusi Akademik: Penelitian ini menyajikan pemahaman konseptual terkait kualitas bukti audit dalam konteks pengauditan atas kepatuhan pemenuhan kewajiban perpajakan.

Implikasi Praktis: Hasil penelitian ini diharapkan dapat menjadi sumber kajian dalam mengevaluasi regulasi terkait kualitas bukti Pemeriksaan.

Kata Kunci: pengauditan, Pemeriksaan, *probative value*, bukti, kualitas bukti, bukti Pemeriksaan, bukti audit, pajak, rumusan kualitas bukti.



EVALUATION ON THE FORMULA OF EXAMINATION EVIDENCE QUALITY USING THE PERSPECTIVE OF PROBATIVE VALUE ON AUDIT EVIDENCE

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Abstract

Objectives: This research aimed to identify the conceptual understanding on the quality of Examination evidence at the level of organization of the Directorate General of Taxes and the level of Examiners.

Research Design: This research used the concept of probative value to identify the conceptual understanding of the quality of Examination evidence. The data used were primary data which were the results of surveys and of interviews, and secondary data which were the results of document reviews.

Findings: This research found that there were conceptual agreement and disagreement between the level of organization of the Directorate General of Taxes and the level of Examiners regarding the quality of Examination evidence. The conceptual disagreement was due to the practicality considerations perceived by the Examiners.

Originality: This research used the concept of probative value and mixed-methods research (quantitative–qualitative) to identify the conceptual understanding of the quality of Examination evidence.

Research Limitations: This research identified the quality of Examination evidence at the conceptual level, not at the actual level of evidence by Examination activities. The statistical tests used were also limited to nonparametric statistics.

Academic Contribution: This research presents a conceptual understanding of the quality of audit evidence in the context of compliance audit—that is, the tax compliance.

Practical Implications: The results of this research are expected to become a study source in evaluating regulations related to the quality of Examination evidence.

Keywords: audit, auditing, examination, probative value, evidence, quality of evidence, audit evidence, Examination evidence, tax, formulation of evidence quality.