

Framing Effect in Tax Auditor Judgment (A Phenomenology Study)

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ABSTRACT

The purpose of this study is to determine meaning of experience by tax auditors on the framing effect in audit judgment and to find out environment and situations that support this meaning. With purposive sampling, the study used three main informants and one supporting informant. The research data analysis technique uses Interpretative Phenomenological Analysis. Three framing perspectives are founded in this research, namely: framing of actions, framing of contingencies, and framing of outcomes. Five experiences of tax auditors that most often arise in those three perspectives are: implementation of fieldwork standard, adequacy of tax laws and regulations, adequacy of competent evidence, tax revenue targets, and audit completion targets. Each tax auditors have specific emphasis on their own experiences. Negative framing effect can lead auditors to inappropriate audit judgment and reduces the audit quality. Tax auditors should have more knowledge sharing activities to mitigate the risk of negative framing.

Keywords: Tax Audit; Audit Judgment; Framing Effect

DOI: 10.7176/RJFA/13-16-06

Publication date: August 31st 2022

INTRODUCTION

One of the things that has a big influence on the quality of judgment or decisions is the "framing" of information in assignments (Bonner, 2008). To obtain appropriate audit judgment or not cause bias, one of the factors that needs to be considered is the framing effect. The framing effect is very strong in auditing as an activity that is riskier than other activities. Decision aids are only one input in making a decision, and can lead to decision bias. Therefore, in making decisions, auditors also need professional judgment so that the decisions made are right (Septiari & Goedono, 2019).

Previous research related to the framing effect in audit judgment, used an experimental approach to government auditors and private auditors. One theory that can explain the tendency of subjects to face problems related to how to convey information that causes an effect on judgment is known as prospect theory (Kahneman & Tversky, 1979). The information presented in the form of gain and loss is a prospect theory model that uses framing explanations that are used to influence users in making decisions (Safiq et al., 2019). Framing effect is a cognitive bias that is well analyzed and empirically proven (Jedynak, 2022). It focuses on how the presentation of a decision-making situation impacts the decision-maker's choices.

Prospect theory explains that the decision-making process is not only based on rationality but also depends on the context, format, mode, norms, habits and characteristics of decision makers (Haryanto, 2018). Professional decision making or professional judgment is a process that involves several factors of consideration, including rationality, feelings, intuition and character of each individual (Sahifuddin et al., 2015). Human factors consist of 5 things that affect audit judgment, namely: intrapersonal awareness competence, interpersonal relationship skills, stress management abilities, environmental adaptation potential, and mood creativity focus (Phan et al., 2021). The auditor considers a broader set of information, processes cues at a deeper level and requests additional relevant evidence to produce a better judgment.

Intrinsic motivation can encourage auditors to be more fully involved in complex tasks thereby increasing the desire to process the information they receive (Kadous & Zhou, 2019). Experience can also affect their professionalism in carrying out their duties, because the higher the experience, the higher the quality of their

decision making (Roosaningrum & Setiyaningsih, 2020). Audit judgment and the provision of final opinion in the audit process does not only depend on a structured standard system approach but also depends on the role and subjectivity of the auditor (individual). Auditor differences in interpreting data based on different perspectives and understandings of the standard system, laws and regulations, and organizational complexity because auditors do not use the basic principles of public accountability in the audit judgment and final opinion process (Susanto et al., 2019). Another study in Malaysia showed that the use of unqualified tax agents led to non-compliance with small and medium-sized enterprises (SMEs) taxpayers. Job stress and incomplete documentation have a significant effect on the aggressiveness of tax auditors in making judgments (Yusof, 2016).

Considering the limited research that focuses on the tax auditor, especially regarding the audit judgment of the tax auditor, and the strong framing effect in the audit, the researcher wants to know the framing effect in the audit judgment of the tax auditor. This study uses a qualitative approach to gain a deeper understanding considering that the audit judgment process involves individuals who have different characteristics from one another. Through in-depth interviews with informants, this study is expected to explain the tax auditor's experience regarding framing in audit judgment and is not tied to variables that already exist and have been tested in previous studies.

METHODS

The research method is the plan used to acquire knowledge (Polkinghorne, 1989). This study uses a qualitative approach in order to provide new knowledge about how something works in a real-life context in business (Eriksson & Kovalainen, 2008). Qualitative research aims to obtain and understand the meaning of a context in its natural setting and does not prioritize generalizations (Nugrahani, 2014).

Phenomenological research is used in this study. Phenomenology comes from the academic disciplines of philosophy and psychology. Phenomenology was introduced by Edmund Husserl, a philosopher born in 1859 which was later developed by Heidegger, Merleau Ponty, and Teilhard de Cardin (Bagus, 2005). Its main purpose is to focus on people's perceptions of the world in which they live and what it means to them from their own point of view. Phenomenological research is good for deep problems and for exploring hidden things (Pathak, 2017). Phenomenological studies describe the meaning for some individuals of the life experience of a concept or phenomenon. The focus of phenomenological researchers is to describe what all participants have in common when they experience a phenomenon such as sadness is universally experienced (Creswell, 2007). Phenomenological studies can broaden the mind, improve the way of thinking to see a phenomenon, and make it possible to look ahead and determine research postures through deliberate study of life experiences. The purpose of doing phenomenology is basically to look closely at the phenomenon under study. This study can explore the complex world of life experiences from the point of view of the individual who lives it (Qutoshi, 2018).

The type of data used in this research is qualitative data. Qualitative data is data in the form of personal documents, field notes, sayings, actions of respondents, other documents related to the problem under study (Sugiyono, 2017). The data used in this study are primary and secondary data. Primary data is data obtained directly from the source while secondary data is data obtained indirectly either through other people or documents (Sugiyono, 2022).

Data collection techniques are observation, in-depth interviews and documentation (Sugiyono, 2022). Semi-structured interviews in this study were used to obtain rich, detailed reports of experiences and phenomena from the first person studied. This method is the most popular method because it allows researchers and participants to engage in dialogue in real time (Pietkiewicz & Smith, 2014). Two kinds of assistive instruments are often used, namely in-depth interview guides or guidelines and recording tools, such as: tape recorders, cell phones, photo cameras, and video cameras to record interview results that can be used if researchers have difficulty recording interview results.

Data analysis and discussion in this study used Interpretative Phenomenological Analysis (IPA). The background for the selection of IPA is based on the suitability of the methods needed, namely conducting in-depth exploration of individuals who experience the phenomena in this study. Science is a methodological framework in a qualitative approach that aims to provide a detailed examination of life experiences. Science is an interpretive endeavor because humans are reason-making organisms (Smith & Osborn, 2015). In the

epistemological view, qualitative research is concerned with meaning (eg, how individuals make sense of the world, how they experience events, what meanings they associate with phenomena). In other words, they are more preoccupied with the quality of the experience, rather than the causal relationship (Pietkiewicz & Smith, 2014).

The main concern in science studies is to give full appreciation to the case of each informant, so the sample in science studies is usually small, which allows for detailed case-by-case analysis so that it does not take time (Pietkiewicz & Smith, 2014). By taking purposive sampling, this study used four informants, namely: a supervisor, team leader, team member, and head of the Audit Implementation Unit (UP2) who served in the Bali DJP Regional Office. The first three informants are the main informants who serve in an audit team and are directly related to audit judgment on tax audits. The fourth informant is a supporting informant to validate data from the main informant. Research data taken from DGT must obtain research permit approval. This permit is issued by the director of the extension, service, and public relations of the DGT. The process of obtaining this permit is carried out online through the page at <https://eriset.pajak.go.id>. The researcher contacted the informant after receiving an email reply from the DGT research administrator in the form of an approval letter to obtain data in the form of statistical data and data through interviews with informants. The matrix of the details of the informants in this study is according to table 1.

Table 1. Informant Matrix

Information of Informant	Informant #1	Informant #2	Informant #3	Informant #4
Position	Supervisor	Team Leader	Team	Head of Audit Implementation Unit
Year of Services	11 years	7 years	4 years	7 years
Services as tax auditor	19 years	25 years	4 years	-
Tax auditor education	Yes	Yes	Yes	No
Education Background	Master of Accounting	Bachelor of Management	Diploma of Tax	Master of Tax Accounting

Secondary Data, 2022

In general, IPA provides a set of guidelines for analyzing qualitative material, but these guidelines can be adapted according to the research objectives. IPA consists of six stages, namely: 1) reading and re-reading, 2) initial noting, 3) developing emergent themes, 4) searching for connections across emergent themes, 5) moving to the next case, and 6) looking for patterns across cases (Smith & Larkin, 2009). Reading and re-reading is the initial stage of data analysis, namely reading interview transcripts and audio recordings several times. This helps researchers understand and analyze data from informants in depth. In the initial noting stage, the researcher makes notes about his observations and reflections on the interview experience or other potentially significant thoughts and comments. Based on these notes, researchers at the stage of developing emergent themes formulate emerging themes with a slightly higher or conceptual level of abstraction. In the search for connections across emergent themes, the researcher looks for relationships between emerging themes and groups them according to conceptual similarities. Stage 1 to 4 is repeated at moving to the next case stage for the next informant, which may complete data analysis from previous informants or bring up new themes. And so on until the last informant and ends with the stage of looking for patterns across cases, namely the restatement of the results of the analysis to see the pattern of relationships between themes and groups as a whole.

Furthermore, the results of data analysis in the scientific study will be presented in a narrative report. This report involves taking the themes identified in the final table and writing them down one by one. Each theme needs to be explained and exemplified with excerpts from interviews, followed by analytic comments from the authors. Science research studies must evaluate their research design and planning to ensure that everything is pointing in the right direction and producing a quality research study (Alase, 2017). Phenomenological research studies must ensure that quality is paramount in everything they do and produce. For starters, researchers must ensure that the informant selection process is carried out with care and high integrity so that participants and research sites are selected for the right reasons and based on life experiences that participants claim to have experienced. Good

qualitative research is research that anticipates problems related to ethics. Researchers seeking data are required to obtain permission from the competent institution for data and research locations. A researcher protects the anonymity of the participants, and to gain support from the participants, a qualitative researcher tells the participants that they are participating in a study, explains the purpose of the study, and is not deceiving about the nature of the research (Creswell, 2007).

RESULT AND DISCUSSION

Based on reading and re-reading the manuscript from the informant's interview, the researcher made an important note (initial noting) regarding the framing effect in each informant's explanation of his experience examining as a supervisor, team leader, or team member. The results of developing emergent themes based on these important notes show that one informant interprets his experience in the framing effect in audit judgment through seven themes. By repeating reading and re-reading, initial noting, and developing emergent themefoto the next informant, the research shows that informants two and three each interpret their experiences through five themes. These themes are grouped into framing of acts, framing of contingencies, and framing of outcomes with slightly different sub-themes between one, two and three informants. Based on searching for connections across emergent themes, the researcher mapped the relationship between the three groups with each theme and sub-theme.

Informant one, informant two, and informant three interpreted the same theme in the framing of acts group, namely the theme of implementation of fieldwork standards. Meanwhile, the first informant interpreted the other two themes in the framing of acts group, namely: implementation of audit general standards and implementation of audit reporting standards. In the theme of implementation of fieldwork standards, informant one interprets the sub-themes of preparing audit plans and audit programs as well as sub-themes of quality assurance and inspection quality control. Informants two and three also interpreted the two sub-themes and added one sub-theme, namely the implementation and development of examination procedures.

Informant one, informant two, and informant three both interpreted two themes in the framing of contingencies group, namely the theme of the adequacy of taxation laws and the theme of the adequacy of competent evidence. In the theme of adequacy of taxation laws and regulations, informant one interprets the sub-themes of adequacy of access to regulations and adequacy of references or availability of regulations. Informant two interprets the sub-theme of the level of understanding of taxpayers on regulations, while informant three interprets the sub-themes of differences in interpretation of regulations and differences in perceptions between tax auditors and judges. In the adequacy of competent evidence theme, informant one defines the sub-theme of the tax auditor's ability to obtain sufficient competent evidence and the validity of the evidence source. The sub-theme of the validity of the evidence source is also the sub-theme of the third informant and adds it to two other sub-themes, namely documentation of evidence of document requests to taxpayers and the criteria for the existence of clear evidence. Informant two only interprets with one sub-theme, namely documenting evidence of document requests.

Informant one, informant two, and informant three both interpreted two themes in the framing of outcomes group, namely the theme of tax revenue targets and audit completion targets. In the theme of tax revenue targets, informant one and informant two interpret the sub-theme of the tax auditor's responsibility towards achieving the revenue target and the sub-theme of the audit priority scale. Informant three interprets the sub-theme of the consideration of tax payer's ability to pay. In the target theme for the completion of the audit assignment, informant one and informant two interpreted the sub-theme of optimal use of audit resources. Informant two added that the sub-theme of the effect of workload on the completion of the assignment, while informant three interpreted the sub-theme of completion of the examination starting from low risk and the sub-theme of ensuring that all procedures in the audit plan have been implemented.

The mapping of the groups, themes, and sub-themes showed that there were five common themes which were interpreted by the three informants, namely: 1) the theme of "implementation of fieldwork standards" in the framing of acts group; 2) the theme of "adequacy of tax laws and regulations" and 3) the theme of "adequacy of competent evidence" in the framing of contingencies group; and 4) the theme of "tax revenue targets" and 5) the theme of "audit completion targets" in the framing of outcomes group. Even though they interpret the same five themes, each informant has a different meaning in more detail at the sub-theme level. Differences in sub-themes between informants as audit judgment makers arise because framing is influenced by the formulation of the

problems faced, norms, habits, and the character of the decision makers themselves (Tversky & Kahneman, 1981). These four things can be different considering that the three informants have different positions or roles in the examination team, as well as with different competency and experience backgrounds.

Framing of acts or framing of actions in audit judgment was interpreted by the three informants when they viewed the audit plan and audit program as a guide for the implementation of the examination. This is in line with the Regulation of the Director General of Taxes Number PER-23/PJ/2013 which stipulates that the implementation of the audit must be preceded by drawing up an audit plan and preparing an audit program. These two documents are prepared based on an understanding of the business processes of the audited entity/taxpayer, identification of problems, risk assessment, and determination of audit objectives. The team leader added to this meaning by stating that the audit plan and program audit set the focus of the audit.

Even though the preparation procedures for both have been regulated in the norm in the form of regulations, the three informants had high confidence that the audit plan and audit program would be revised because they were not prepared accurately.

This shows that the habit factor, namely the habit of preparing the audit plan and program audit not accurately and the habit of revising both of them, is more dominant in influencing the framing of the tax auditor's actions in interpreting both of them than the regulatory norm factor. The inaccuracy in the preparation of the audit plan is caused by insufficient data on taxpayers so that the tax auditor is unable to understand the taxpayer's business processes and does not fully identify the problem in the taxpayer.

The preparation of this inaccurate audit plan even made informant three as a team member consider the testing stage to be more important than the audit planning stage because the tax auditor would obtain complete data in the testing stage. However, good character accompanied by tiered quality control affects the audit judgment of team members to carry out all audit plans contained in the audit plan, including if there are revisions. Team members strive to perform minimal testing of all items specified in the audit plan before making audit judgments or compiling audit findings.

If the formulation of the program audit inaccuracy problem is framed positively, for example, it is framed that the program audit is likely to be inaccurate and can be revised, it is likely that team members will not do much in developing alternative audit procedures. In contrast, if program audit inaccuracies are framed negatively that program audits are definitely inaccurate and must be revised, it is likely that team members will develop a lot of alternative audit procedures. The quantity and quality of the development of alternative audit procedures will certainly affect the quantity and quality of audit evidence obtained. The implementation of these procedures and the development of alternative procedures are very important in formulating audit conclusions. To ensure the quality of the implementation of inspection procedures, the presence of the Head of UP2 has a role to provide input in determining the findings of the examination results.

The level of quality assurance of the inspection carried out by the head of UP2 will affect the attitude of the tax auditor team in carrying out the examination, both in carrying out audit procedures and preparing audit reports. Strict quality assurance will give a signal to the audit team to use their prudence in seeking audit evidence and determine the laws and regulations that underlie each audit finding. The framing of quality control and assurance, which is influenced by the Regulation of the Director General of Taxes Number PER-23/PJ/2013 which stipulates that audit implementation must be accompanied by adequate supervision, can become a good habit in the long term. This habit provides positive signs, namely avoiding deviations by the tax auditor. The implementation of audit quality control can provide adequate assurance and assurance that the audit is carried out in accordance with the audit standards (Nugraha & Wijayanti, 2022). Audit quality control has a major influence on audit reports (Tapang et al., 2020).

In contrast to the other two informants, supervisors based on their experience formed a habit to emphasize audit risk assessment activities in order to prepare an audit plan. The character also influences the supervisor's decision, namely a supervisor with a risk taker character will interpret this risk assessment differently than a supervisor with a risk averse character. Obtaining sufficient data and understanding of business processes for risk assessment will avoid bias in making audit judgments if it is only based on the habits and character of the supervisor.

Framing of contingencies or contingency framing in audit judgment is interpreted by the three informants as the probability of the adequacy of tax laws and regulations and the adequacy of competent evidence which ultimately determines the probability of DGT's victory in tax disputes. The supervisor is of the view that the adequacy of access and the adequacy of references to tax laws and regulations are determinants of the probability of adequacy of tax laws and regulations. Supervisors will experience a framing effect in the form of higher confidence in the adequacy of laws and regulations if regulations are more readily available and accessible to tax auditors.

The supervisor's high confidence in the adequacy of access and references to tax laws and regulations is not proven.

The supervisor's optimistic character was offset by a more conservative character in the team leader and team members. Team members prefer to use the absence of different interpretations of the parties to a rule as an indicator of the clarity of a regulation rather than having high confidence in the adequacy of the regulation.

Each tax auditor will use the same legal basis if the cases faced are the same. The team members also framed themselves to be careful of the different perceptions of the tax auditor and the tax court judge on the regulations. In completing tax audits, tax auditors are often faced with the complexity and ambiguity of tax laws (Yusof & Wah, 2018).

The framing influenced by the conservative character was also complemented by the team leader who interpreted the adequacy of regulations through increasing taxpayers' understanding of regulations. This is to anticipate any different challenges between audits of taxpayers who do not understand the regulations and audits of taxpayers who are very familiar with regulations. An understanding of the rules that underlie audit findings will determine the tax auditor's confidence in continuing the audit findings. This belief is certainly based on the tax auditor's belief in the probability of winning in the tax court in the event of a regulatory dispute, although the tax auditor also realizes that there are other factors considered by the judge, namely justice for taxpayers.

In interpreting the adequacy of competent evidence, supervisors and members agree that the validity of the evidence source to produce sufficient competent evidence will have an impact on the probability of the adequacy of competent evidence and ultimately the probability of DGT's victory in the event of an evidentiary dispute. Regulation of the Director General of Taxes Number PER-23/PJ/2013 among others stipulates that audit findings must be based on sufficient competent evidence and based on the provisions of tax laws and regulations. Competent evidence is evidence that is valid and relevant while taking into account the principles of fairness and business practice for transactions of taxpayers who have a special relationship. The level of validity of the evidence is influenced by the independence and qualifications of the source of obtaining evidence, the level of difficulty in obtaining evidence, and the way in which the evidence is obtained. These regulatory norms seem to form the habit of supervisors, who have long experience as tax auditors, constantly developing alternative procedures to obtain sufficient competent evidence.

The conservative character of the team leader and team members influenced them so that they framed that the documentation of detailed document requests to taxpayers as supporting evidence would increase the probability of DGT winning in evidentiary disputes. However, the habit of the emergence of new evidence from taxpayers in court influenced team members to frame themselves for auditing judgment in the form of not documenting the evidence of the request in detail. Although informant three as a member of the team realized that this was a weakness, this tax auditor was used to or did not have sufficient time not to compile a detailed request for taxpayer documents. This is of course very risky that the acquisition of documents during the examination process is not complete to support the conclusions of the tax auditor, and in the event of a lawsuit there will be a risk of the emergence of new evidence from the taxpayer in the tax court.

Tax auditors who have sufficient experience will more easily see a problem and describe the solution. Tax auditors will be faster in seeing and deciding what to do to strengthen evidence or where to look for affirmation of provisions if they are not sure of the adequacy of the regulations underlying the findings. Auditors with a risk taker character will be more optimistic in choosing to continue their examination findings even though they have a smaller chance of winning than tax auditors with a risk averse character.

Framing of outcomes or framing of results in audit judgment is interpreted by the three informants in the same way, namely the achievement of tax revenue targets and audit completion targets. Based on regulatory norms, supervisors realize that the main purpose of tax audit is to test taxpayer compliance. His optimistic character affects the framing that the tax auditor has a responsibility to achieve the tax revenue target. Of course, this framing effect will have an impact on audit judgment that is more aggressive in producing audit findings that have a material impact on tax revenue.

This supervisor's view of course does not come by itself. This is related to the prevailing norms in society that tax audits are correlated with tax revenue. Tax audits not only affect taxpayer compliance, but also increase state revenues (Olaoye & Ekundayo, 2019). The relationship between tax audits and the achievement of tax revenue targets is quite close and variations in changes in tax revenue achievements are influenced by tax audits (Jurina et al., 2021). One of the strategies of the tax authorities to fulfill tax revenues is to improve the quality of audits (Nugrahanto & Alhadi, 2021). With the implementation of routine tax audits, it will help the state to obtain sources of revenue (Oladele et al., 2021).

This information can be viewed as a problem formulation. If the formulation of the problem is presented positively, it will appear as a motivation in the examination, but if it is negative, it will appear as a burden for the tax auditor. Auditors with a risk taker character will take more aggressive decisions or audit judgments to contribute to the achievement of tax revenue targets, in contrast to auditors with a risk averse character.

The framing also has an effect on the audit judgment supervisor to arrange the audit priority scale based on materiality. This also happened to the head of the audit team, but not to members of the auditor team. Team members prefer to be conservative by considering the taxpayer's ability to pay according to the results of the examination. In addition to its conservative character, the audit judgment of team members in continuing the audit findings that actually have the potential to be paid by taxpayers is also influenced by the habits experienced by team members that there are material audit findings on tax receipts which in the end only become tax arrears.

The three informants agreed to interpret the completion of the audit assignment by using audit resources optimally. This is certainly influenced by the habits of the tax auditors who work efficiently and effectively, which stems from the strict application of regulations and work mechanisms at DGT. The team leader tries to meet the target of completing his examination by taking into account the workload. If framed negatively, this will affect the completion of work targets quickly and can have an unfavorable effect on the quality of inspections if not managed properly. Inspection resource management, including time, must be taken into account strictly with the right strategy so that all audits can be completed without compromising the quality of each. Time pressure can encourage tax auditors to eliminate several audit procedures that must be carried out in order to pursue completion maturity (AL-Qatamine, 2020). Time pressure can also weaken the relationship of independence, audit procedures to detect fraud and audit quality (Amalia et al., 2019).

Based on the explanation of the choice of actions taken by each informant on the framing of acts, framing of contingencies, and framing of outcomes, it is known that the three informants are trying to gain gains in the form of increasing the probability of adequacy of regulations and evidence. On the other hand, the three also avoided losses in the form of not achieving the tax revenue target and the audit completion target, with their respective emphasis. The tax auditor who plays the role of supervisor emphasizes risk-based examination in the audit plan based on norms and experience. Supervisors combine this with adequacy of access and adequacy of regulatory references and validity of evidence sources. Supervisors will optimize their audit resources while taking into account the materiality of the audit. The tax auditor who acts as the team leader ensures that the audit is carried out in a focused manner based on the audit plan and program audit accompanied by adequate quality control and assurance. The team leader combines these two things with an understanding of the rules and the way auditors document requests for evidence to taxpayers. The team leader agrees with the supervisor to optimize audit resources with materiality in mind. The tax auditor who acts as a team member uses the audit plan and program audit as a guide, and ensures that the audit has been carried out based on the audit plan. Team members combine these two things with the need for a common perception to avoid different interpretations between the tax auditor and the tax court judge on the regulations. Team members have an understanding with the team leader regarding the importance of documenting requests for evidence to taxpayers. Team members consider the taxpayer's ability to meet tax revenue targets.

CONCLUSION

This study found five common themes in interpreting the framing effect in the audit judgment of tax auditors, namely: framing of acts through the theme of implementation of fieldwork standards, framing of contingencies through the theme of adequacy of tax laws and regulations and adequacy of competent evidence, and framing of outcomes through the theme of tax revenue targets and audits completion targets. This study shows that although the themes that emerged from the three informants had similarities, there were some differences that became the background that formed the choice preferences of each informant. These differences are influenced by the formulation of the problem or the tax auditor's perspective on the information framed, as well as the tax auditor's norms, character, and habits. Their educational background, experience, and position in the examination team determine the meaning of their respective experiences.

This study only involved DGT personnel, in this case the tax auditor and the head of UP2, but did not involve tax payer as an informant. Inspector informants and the head of UP2 only interpret the experience from the side of processing the information received from the taxpayer into the results of the examination. Informants from the taxpayer's side as the owner and provider of information will provide an overview of the meaning of experience from different sides, so that they can provide a more complete picture of the framing of information in tax audits. This research also has not delved deeper into the entire experience of tax auditors. This ethnomethodology, which was first introduced by a figure named Harold Garfinkel (Susilo, 2017) can be an alternative methodology to study more fully the experience of tax auditors.

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