


## Evaluation of the role of tax consultants in the tax audit process assistance services

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Article Info	ABSTRACT
<b>Keywords:</b> Tax Consultant, Tax Audit, Satisfaction, Price Dimension, Cost-Benefit	The number of taxpayers audited has increased in 2022. The implementation of a higher frequency of tax audits has the potential to have a positive impact on state revenue. In order for a tax audit to achieve the expected results, tax inspectors must have access to relevant taxpayer information and obtain the cooperation of the taxpayers involved. Therefore, the demand against the taxpayer provides a reason for most taxpayers to choose to use the services of a Tax Consultant. The evaluation is carried out to analyze how the prices and benefits of tax consultants in their role in the tax audit assistance process services so as to provide satisfaction to clients. The evaluation is carried out based on the model of Price Dimension, and Cost-Benefit Theory. This research is qualitative research with a case study approach and is carried out by triangulation. In this study, the triangulation method was carried out by conducting surveys/questionnaires of taxpayers (tax consultant clients) and tax consultant interviews. The results of the evaluation of the role of tax consultants in assisting tax audit process services as measured by the Price Dimension and Cost-Benefit Theory show that tax audit assistance services as a whole provide satisfaction to clients. This is based on the ability of tax consultants to assist clients in accompanying their tax audits. The implication of this research is that tax audit assistance services can be carried out by considering price and the benefits so that in the future it can produce the tax audit results desired by clients.
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### INTRODUCTION

The number of taxpayers audited will increase in 2022. Based on data presented at the working meeting of Commission 41,782 taxpayers were examined. Audits carried out in 2022 will be dominated by Corporate Taxpayers. The Authority (DJP) conducted audits of 32,427 corporate taxpayers, which accounted for around 74.04% of the total taxpayers audited that year. The number of corporate taxpayers audited in 2022 also increased by 9.96% from the performance in the previous year, where there were 29,491 corporate taxpayers audited . File data on the number of inspections from 2018 to 2022 can be seen in Table 1.

**Table 1.** Files for the Number of Tax Audits for 2020 to 2022

Year	Number of WPs Checked		Total WP	Increase/(Decrease) Total
	WP Agency	WP OP		WP Examined (%)
2020	35,589	33,842	69,431	12.3%
2021	29,491	12,291	41,782	(39.8%)
2022	32,427	11,371	43,798	4.8%

Source: DPR Commission XI Working Meeting (2023); has been reprocessed

Implementing a higher frequency of tax audits has the potential to have a positive impact on state revenues (Adediran, Alade, & Ashade, 2013; Samuel & De Dieu, 2014). The statement above is in line with the findings of Gemmell and Ratto (2012) and Birskeyte (2013) which show that tax audits have direct and indirect impacts. The direct impact is related to the deterrent impact experienced by taxpayers undergoing audits and functions as a tool to prevent tax avoidance in the future. On the other hand, the indirect impact is related to the increase in state revenue obtained through increased tax compliance resulting from tax audits. In order for a tax audit to achieve the expected results, the auditor must have access to relevant taxpayer information and obtain cooperation from the taxpayers involved (Ayalew, 2014). Therefore, the manifestation of good faith and taxpayer awareness can be seen from their obedient and disciplined attitude in fulfilling their obligations, as well as their cooperative attitude in the audit process. This cooperation is demonstrated through actions such as willingness to provide access to books, documents or records, granting entry permits to tax inspectors in certain locations, and providing clear information both verbally and in writing. These practices are recommended to increase the effectiveness of tax audits (Lim & Indrawati, 2019; Wijayanti, 2014). This explains why most taxpayers tend to choose to use Tax Consultant services (Yunita & Rakhman, 2022) . For various reasons, Tax Consultants are considered to have extensive knowledge of tax regulations so that they can provide quality information that is useful for expediting their company's business processes or fulfilling their tax obligations. Tax consultants are also needed to help their clients in resolving tax problems, including tax audits.

According to the Minister of Finance Regulation Number 175/PMK.01/2022 concerning Amendments to the Minister of Finance Regulation Number 111/PMK.03/2014 concerning Tax Consultants, it is regulated that a Tax Consultant is an individual who offers tax consultation services to Taxpayers with the aim of enabling them to use their rights and fulfill their needs. Fulfillment of tax responsibilities in accordance with applicable tax laws and regulations. Apart from providing Tax Consultation Services, Tax Consultants also offer Tax Services which include providing representation and/or assistance to Taxpayers in tax audits, objection processes at the Directorate General of Taxes, appeals at the Tax Court, judicial review at the Supreme Court, examination of preliminary evidence, and investigations. criminal acts in the field of taxation. Based on the official website of the Center for Financial Professional Development, there are complete details regarding tax experts registered with the Ministry of Finance, known as Sikop Tax, the number of registered Tax Consultants is currently 7,038 Tax Consultants, so when compared with the

total Taxpayers Examined as shown in Table 1 where the total number of Taxpayers audited was 43,798 Taxpayers, the ratio of Tax Consultants in handling audits can still be said to be significantly different .

Because the comparison between the number of Tax Consultants and the number of Taxpayers audited is still very far away, previous research is still limited to the role of Tax Consultants in Tax Compliance, specifically at the time of SPT reporting (before a tax audit), as well as knowing Taxpayer preferences regarding type advice given by Tax Consultants (Khairannisa & Cheisviyanny, 2019) . Apart from that, other research explains the role of consultants in the tax system in Indonesia through questionnaire surveys distributed to Tax Consultants, interviews, and Forum Group Discussions (FGD) (Komara, 2017) . Beck et al., (1989) analyzed the influence of tax practitioners on reported tax liabilities (pre-audit) and also on post-audit revenue collections by the Tax Authority. Several other studies have evaluated the role of tax consultants in tax audits, through interviews and document reviews by comparing the performance and results when Tax Consultants handle tax audits compared to the performance and results when taxpayers handle their own audits (Iryani, 2022) . Previous research, such as research by Yunita & Rakhman (2022), also focuses on examining the influence of information quality, service quality and price variables on consumer satisfaction at the Tax Consultant Office using a questionnaire method through the Dimensions of Information Quality obtained by DeLone & McLean (2003), Dimensions service quality by Parasuraman, Zeithaml, and Berry (1988) in Tjiptono (2017:158-159), price dimensions by Kotler and Armstrong (2008) in the research journal Riyono & Budihardja (2016:101), and consumer satisfaction dimensions by Tjiptono (2019:395).

Based on the explanation above, this research needs to be carried out to fill the research gap with previous research. Because there are several things that differentiate this research from previous research, namely in terms of research objects, data collection techniques, and evaluation models. Regarding the research object, this research will evaluate the role of Tax Consultants (KKP OP and KKP HK) in tax audit assistance services. KKP OP and KKP HK were chosen as research objects because they are Tax Consultant service companies that provide services to clients in the realm of taxation, including tax audits.

The data collection technique that will be used in this research is the triangulation method where the type of issue raised in this research is evaluation (Ellet, 2018) . Triangulation will help researchers to gain a more comprehensive experience about the problem being studied. By using this method, researchers will collect data from 2 (two) sources, namely surveys and interviews. This will allow researchers to gain diverse points of view and validate research findings with two different data sources.

This research refers to 3 (three) models, namely the service quality model (Christensen, 1992), the price dimension model (Hendrayani et al., 2021) , and Cost-Benefit Theory . The choice of this model as an evaluation model is that this model has been empirically proven to be used by many researchers and these three models are simpler and easier to use to measure the benefits and satisfaction of a service. Thus, the combination of

these three models is expected to be able to measure the benefits and satisfaction of tax audit assistance services by tax consultants from the perception of their clients as taxpayers being audited.

Therefore, by looking at the background of what is happening, namely the increasing number of taxpayers being examined, but it is still not comparable to the number of active tax consultants, which can still be said to be small, and the research gap with previous research, it is necessary to carry out research on the evaluation of tax consultants on audit process assistance services. taxes using the service quality model, price dimension model, and Cost-Benefit Theory. This research aims to evaluate the quality of assistance services provided by Tax Consultants to Taxpayers during the Tax Audit process and identify whether the results of this process provide benefits and satisfaction for companies that use the assistance of tax consultant services using the price dimension model and Cost-Benefit Theory .

## METHOD

This research is qualitative research in the form of a case study in the context of evaluating the role of tax consultants in the tax audit process. The method used in this research is descriptive analysis. This research was carried out using triangulation, which is a technique that combines various data collection techniques and available data sources (Sugiyono, 2011). The triangulation method in this research was carried out by conducting surveys/questionnaires and interviews, while data triangulation in this research used more than one data source and over several time periods, namely Taxpayer survey/questionnaire data (Tax Consultant clients) and interviews. The object observed in this research is the Tax Consultant Office (KKP), namely KKP OP and KKP HK because the KKP is a service company that provides services to clients for tax-related work, including KKP OP and KKP HK providing tax audit assistance services for clients. his.

## RESULTS AND DISCUSSION

### Results of Descriptive Data Analysis

#### Questionnaire

The number of questionnaires distributed in this research was 77 questionnaires. The results show that there are 70 questionnaires that can be used for further analysis. Of the 77 questionnaires, there were 7 questionnaires that could not be used because 2 respondents had never used a Tax Consultant to accompany the tax audit process, 3 respondents were not willing to become research respondents, and 2 others did not fill in the questions until the end of the questionnaire. Thus, 90.91% or 70 questionnaires were declared to have met the research sample criteria as explained in Table 2.

**Table 2.** Questionnaire Data Collection Results

Total Questionnaires Distributed	77
Never use a Tax Consultant	2
Not Willing to Become a Respondent	3
Questionnaire Not Completed	2

Return Questionnaire	70
Valid Questionnaire	70
Percentage of Returned Questionnaires	90.91%
Percentage of Valid Questionnaires	100%

Source: Processed by Researchers (2023)

Based on Table 2, it is known that the percentage of returned questionnaires or *response rate* was 90.91%. According to Bougie & Sekaran (2020), the acceptable *response rate is 30%*. Because *the response rate* for this research questionnaire is greater than 30%, the results of the questionnaire can be analyzed.

Table 2 shows that of the 70 questionnaires that will be analyzed there are questionnaire questions from the Price Dimension and *Cost-Benefit Theory variables* to measure satisfaction and benefits in using tax audit assistance services by Tax Consultants from the perspective of the Taxpayers who use them.

### Interview

Interviews were carried out with 2 sources, namely Tax Consultant A from KKP OP and Tax Consultant B from KKP HK. As explained in Chapter 3, interviews were conducted with only 2 people because the aim was to obtain data analysis results that could be developed further from the taxpayer's perception of withholding. The time and duration of the interview are in Table 3.

**Table 3.** Interview Implementation

No.	Respondent	Date	Duration
1.	Tax Consultant A (KKP OP)	November 30, 2023	1 hour 40 minutes
2.	Tax Consultant B (KKP HK)	November 30, 2023	1 hour 20 minutes

Source: Processed by Researchers (2023)

### Respondent Demographics

Based on the questionnaire filled out by respondents, there are several characteristics that can be identified. A summary of these characteristics will be explained in Table 4.

**Table 4.** Summary of Respondent Demographics

Indicator	Number of Respondents	Percentage (%)
Use of Tax Consultant Services		
Yes	70	100%
No	0	0%
Respondent's Gender		
Man	30	43%
Woman	40	57%
Respondent's Age		
<30 Years	27	38%
30-40 Years	32	46%

40-50 Years	9	13%
>50 Years	2	3%
Respondent's Work Period in the Company		
<3 Years	6	9%
3-5 Years	36	51%
5-10 Years	15	21%
>10 Years	13	19%
Respondent's Position in the Company		
Manager	20	29%
Staff	24	34%
Supervisors	25	36%
Director	1	1%
Respondent's Last Education		
Diploma III or lower	7	10%
S1/Diploma IV	41	59%
S2	22	31%
Tax Consultant Fees by Respondents		
<50M	25	37%
50 million – 100 million	33	49%
100 million – 300 million	9	13%
>300 million	2	1%
Amount of Correction for Respondents Canceled Based on the Results of Tax Audits Accompanied by Tax Consultants		
2x the costs incurred	21	30%
3x the cost incurred	30	43%
4x the cost incurred	7	10%
>4x the cost incurred	4	6%
non-disclosure of information	8	11%
Classification of Respondents' Business Fields		
Industry	31	44%
Service	24	34%
Trading	15	22%

### Use of Tax Consultant Services in Assisting Tax Audits by Respondents

Based on the results of filling out the questionnaire, it is known that all respondents, namely 70 respondents, use tax audit assistance services by Tax Consultants.

#### Respondent's Gender

A total of 70 respondents filled out the questionnaire, consisting of 30 men and 40 women, all of whom had used tax audit assistance services by Tax Consultants.



### **Respondent's Age**

The age of the respondents who filled out the questionnaire consisted of 27 respondents in the age range of less than 30 years, 32 respondents in the age range of 30 to 40 years, 9 respondents in the age range of 40 to 50 years, and 2 respondents in the age range of more than 50 years.

### **Respondent's Work Period in the Company**

A total of 6 respondents can be said to have only worked at the company with a working period of less than 3 years. A total of 36 respondents had 3 to 5 years of experience, while 15 respondents had been involved in the Company for 5 to 10 years. The remaining 13 respondents had worked for more than 10 years.

### **Respondent's Position in the Company**

Of the 70 respondents who filled out the questionnaire, 24 respondents were staff at the Company, 25 respondents were supervisors, 20 respondents were managers, and the remaining 1 respondent was a director at the company where they worked.

### **Respondent's Last Education**

A total of 7 respondents had a diploma III or lower, 41 respondents had a bachelor's degree or diploma IV, and the remaining 22 respondents had a master's degree.

### **Costs Incurred by Respondents in Using Tax Consultants for Tax Audit Assistance Services.**

Based on the results of filling out the questionnaire, respondents have incurred a number of costs in using tax consultants for tax audit assistance services. out of a total of 70 respondents, 25 respondents incurred costs of less than IDR 50 million, 33 respondents incurred costs in the range of IDR 50 million to IDR 100 million, 9 respondents incurred costs in the range of IDR 100 million to IDR 300 million, and 1 respondent incurred costs more than IDR 300 Million.

### **Amount of Correction for Respondents Canceled Based on the Results of Tax Audits Accompanied by Tax Consultants**

The amount of respondent corrections that were canceled by tax auditors for tax audits accompanied by tax consultants consisted of 21 respondents whose corrections were canceled amounting to 2 times the tax consultant fee, 30 respondents whose corrections were canceled amounting to 3 times the tax consultant fee, 7 respondents whose corrections were canceled amounting to 4 times the tax consultant fee, 4 respondents whose corrections were canceled amounted to more than 4 times the tax consultant fee, and the remaining 8 respondents were unable to provide this information (*non-disclosure information*).

### **Classification of Respondents' Business Fields**

Of the 70 respondents who filled out the questionnaire, 31 respondents worked in industrial companies, 24 respondents worked in service companies, and the remaining 15 respondents worked in trading companies.

### **Evaluation of the Role of Tax Consultants in Tax Audit Assistance Services**

The evaluation carried out to measure the satisfaction and benefits of tax audit assistance services by tax consultants on the perception of tax consultant clients was carried out using 2 theories, namely Price Dimensions and *Cost-Benefit Theory*.

### Evaluation Based on Perceptions of Service Recipients (Tax Consultant Clients)

Evaluation of the role of tax consultants in tax audit assistance services based on the perception of service recipients, namely tax consultant clients, assessed from the Price Dimension and *Cost-Benefit Theory*. The price dimension will be seen from the service recipient using the Price Dimension and *Cost-Benefit Ratio*, with the variables namely price affordability, price suitability to quality, price suitability to benefits, benefits, and total implementation costs. In this subchapter, the results of a questionnaire filled out by 70 respondents who have used tax audit assistance services by tax consultants are presented. The analysis was carried out to see whether the variables price affordability, price suitability to quality, price suitability to benefits, benefits, and total implementation costs of the Price Dimension and *Cost-Benefit Ratio* were effective by looking at the respondents' agreement in the form of: Strongly Disagree (STS), No Agree (TS), Somewhat Disagree (ATS), Somewhat Agree (AS), Agree (S), and Strongly Agree (SS).

#### Price Dimension: Price Affordability

Affordability is one of the factors that will influence the price dimension. Price affordability refers to the ability of consumers (clients) to reach the product prices set by the Company, in this case the tax consultant. Table 5 shows the results of the evaluation of the role of tax consultants in tax audit assistance services based on the Price Dimension variable: Price Affordability from the tax consultant client's perception of each question.

**Table 5.** Price Dimensions: Price Affordability

No.	Question	Total Score	Likert Scale Average (1-6)
Price Affordability			
1	The price/fees I pay for this tax audit assistance service are quite affordable.	348	4.97
	Total	348	4.97

Source: Processed by Researchers (2023)

Questions related to price affordability gave an average Likert scale result of 4.97. This means that the respondent or tax consultant client agrees that the prices/fees incurred for tax audit assistance services are quite affordable.

#### Price Dimension: Matching Price with Quality

Price match with quality is one of the factors that will influence the price dimension. This variable refers to whether the price/cost the client pays for tax audit assistance services is commensurate with the quality the client receives. Table 6 shows the results of the evaluation of the role of tax consultants in tax audit assistance services based on the Price Dimension variable: Price Compatibility with Quality from the tax consultant client's perception of each question.



**Table 6.** Price Dimensions: Price Compatibility with Quality

No.	Question	Total Score	Likert Scale Average (1-6)
Price Compatibility With Quality			
1	The price/fees I pay for this tax audit assistance service are commensurate with the quality I receive.	361	5.16
	Total	361	5.16

Source: Processed by Researchers (2023)

Questions regarding the suitability of price to quality gave an average Likert scale result of 5.16. This means that the respondent or tax consultant client agrees that the price/costs incurred for the tax audit assistance service are commensurate with the quality received.

#### Price Dimension: Matching Price with Benefits

Matching price with benefits is one of the factors that will influence the price dimension . This variable refers to whether the price/costs that the client pays for this service are commensurate with the benefits received. Table 7 shows the results of the evaluation of the role of tax consultants in tax audit assistance services based on the Price Dimension variable: Price suitability with the benefits of the tax consultant client's perception of each question.

**Table 7.** Price Dimensions: Match of Price to Benefits

No.	Question	Total Score	Likert Scale Average (1-6)
Matching Price with Benefits			
1	The price/fees I pay for this service are commensurate with the benefits I receive.	370	5.29
	Total	370	5.29

Source: Processed by Researchers (2023)

Questions related to the suitability of price and benefits gave an average Likert scale result of 5.29. This means that the respondent or tax consultant client agrees that the price/costs incurred for the tax audit assistance service are commensurate with the benefits received.

#### Cost-Benefit Theory

Cost-Benefit Theory in this research uses the variables Total Cost Implications and Profits. Total implementation costs is one of the factors that will influence *cost-benefit*. This variable refers to whether the price/costs incurred (implementation) for this service are of reasonable value and provide benefits or not from a financial perspective.

In this variable, it can be seen from the start in the respondent demographics section that out of a total of 70 respondents, 62 respondents said that the amount of corrections canceled on the results of the tax audit accompanied by a tax consultant was greater than the costs incurred, while the remaining 8 respondents could not reveal This information is

related to *non-disclosure of information* . So the benefits of using a tax consultant have begun to appear in the demographics of respondents. In more detail, Table 8 shows the results of the evaluation of the role of tax consultants in tax audit assistance services based on the *Cost-Benefit Theory variable*: Total Implementation Costs from the tax consultant client's perception of each question.

**Table 8. Cost-Benefit Theory: Total Implementation Costs**

No	Question	Total Score	Likert Scale Average (1-6)
Total Implementation Costs			
1	The price/fees I pay for this service are reasonable.	364	5.20
	Total	364	5.20

Source: Processed by Researchers (2023)

Questions related to total implementation costs gave an average Likert scale result of 5.16. This means that the respondent or tax consultant client agrees that the price/costs that the client incurs (implementation) for this service are reasonable. Results of the evaluation of the role of tax consultants in tax audit assistance services based on the *Cost-Benefit Theory variable*: Benefits from tax consultant clients' perceptions of each question are shown in Table 9.

**Table 9. Cost-Benefit Theory : Profits/Benefits**

No	Question	Total Score	Likert Scale Average (1-6)
Profit			
1	Corrections that were canceled by the Tax Inspector as a result of the assistance of the Tax Consultant gave me benefits.	357	5.01
	Total	357	5.01

Source: Processed by Researchers (2023)

Questions related to advantages/benefits gave an average Likert scale result of 5.01. This means that the respondent or tax consultant client agrees that the corrections canceled by the Tax Auditor as a result of the Tax Consultant's assistance provide the client with a benefit.

#### **Evaluation Based on Perceptions of Service Providers (Tax Consultants)**

Evaluation of the role of tax consultants in tax audit assistance services based on the perception of service providers, namely tax consultants, is also assessed on the Price Dimension and *Cost-Benefit Theory* . The variables used from the price dimension will be seen from the service recipient using the Price Dimension and *Cost-Benefit Ratio* , with the variables being price affordability, price suitability to quality, price suitability to benefits, benefits, and total implementation costs. These variables are interrelated because we want to see whether the Tax consultant provides quality services at the prices/fees offered to

support the smoothness of the audit process and the achievement of the desired results. A summary of the methods and methods used by Tax Consultants based on the Price Dimension and *Cost-Benefit Theory variables* can be seen in table 10 and table 11 below .

**Table 10.** Summary of Tax Consultant Interviews Regarding Price Dimensions

Tax Consultant A	Tax Consultant B	Indicator
Tax Consultant A stated that the assessment of the affordability of a price is relative. Clients tend not to mind fees as long as they are confident that the tax consultant can defend their rights. Price offers usually occur as a result of negotiations between the client and the tax consultant, taking into account the client's budget. Furthermore, as long as the tax consultant negotiates with the client, costs are not a problem as long as the value fought for or the legal certainty provided is commensurate.	Tax Consultant B explained that the assessment of price affordability is relative and can vary between individuals.	price affordability
Tax Consultant A believes that it is possible that respondents who disagree may feel that the costs incurred are too expensive compared to the existing correction value. The consultant emphasized that their work is not limited to efforts to reduce corrections, but also involves education for the future. In addition, they are willing to provide services outside the agreement, such as general consultations, consideration of new transactions, and other services, as a form of the quality they offer.	Tax Consultant B believes that whether the costs are commensurate with the quality received is relative and depends on each person's perspective. According to him, whether a service is affordable or expensive does not automatically determine its quality. The consultant emphasized that as tax consultants, they try to provide the best quality services and maintain client satisfaction, just as sellers of goods try to maintain the quality of their products.	price match with quality
Tax Consultant A believes that respondents who disagree may have the reason that the costs incurred are considered too expensive compared to the benefits obtained. He explained that as a tax consultant, consideration of costs is not only	Tax Consultant B stated that when talking about benefits, it includes consideration of business strategy for the future. Positive feedback to clients, making audits a learning experience, and providing advice to avoid similar situations in the future	price match with benefits

limited to current benefits, but also considers the implications for future years.

are the main benefits provided by tax consultants. This is done so that clients feel that the tax consultant is paying attention to the sustainability of the company, especially related to corporate taxation issues.

**Table 11.** Summary of Tax Consultant Interviews Regarding Cost-Benefit Theory

Tax Consultant A	Tax Consultant B	Indicator
Tax Consultant A stated that the reasonableness of a fee is relative, depending on factors of future benefits and the education provided. Tax consultants always focus on these two things to ensure that the fees charged are considered reasonable, taking into account the quality of service and benefits received by the client.	Tax Consultant B stated that a respondent who is aware of the reasonableness of a consultant's fees may have previously conducted a price survey, which enabled him to assess the extent to which the price of the service was reasonable. However, to determine whether a price is considered reasonable or not, personal experience also needs to be taken into account. The quality of service and benefits received by clients can influence perceptions of the reasonableness of costs, regardless of the nominal amount.	total implementation costs
Tax Consultant A stated that the benefits of tax consultant services can be seen from the corrections that are canceled in the results of the tax audit. Clients who disagree may not get the expected benefits or see no value in the costs incurred. Tax Consultant A always considers the potential for corrections to be canceled and retained in calculating costs, with the aim of making clients feel satisfied and not protesting the cost of tax audit assistance services.	Tax Consultant B concluded that the dissenting respondents may not see the rescinded correction as a benefit. A possible interpretation is that if of the 10 findings, only 7 are successfully overturned by the consultant, while the other 3 still have to pay taxes, so the client does not see it as an advantage. However, from a tax consultant's point of view, every finding that is successfully overturned is an advantage, including for the client.	benefit

## CONCLUSION

In the price affordability variable, the client is assessed as being able to reach the product price set by the company, in this case the tax consultant. It can be proven that the survey results tend to agree regarding the affordability of prices offered by tax consultants in tax audit assistance services. However, there are 8 (eight) clients who tend to disagree with this. Through interviews, Tax Consultants assume that the assessment of price affordability is relative, and their clients generally do not mind costs as long as they are confident that the tax consultant can fight for their rights. Price offers occur through negotiations taking into account the client's budget. In the variable of suitability of price to quality, tax consultants are considered capable of providing quality in accordance with the price/costs the client incurs. This can be proven that client surveys provide results that tend to agree regarding the price/costs that clients pay for tax audit assistance services commensurate with the quality received. However, there are 2 (two) clients who tend to disagree with this. Through interviews, Tax Consultants assume that costs commensurate with the quality received are relative and depend on the individual's perspective. As tax consultants, they are committed to providing the best quality services and maintaining client satisfaction. They emphasized that their services not only focus on reducing corrections, but also involve educating for the future. Apart from that, they are ready to provide services beyond the initial collaboration agreement with the clinic as a form of the quality they offer. In the price-benefit conformity variable, tax consultants are considered capable of providing benefits in accordance with the price/costs the client incurs. This can be proven that the survey results tend to agree regarding the price/costs that clients pay for tax audit assistance services commensurate with the benefits received. However, there are 2 (two) clients who tend to disagree with this. Through interviews, Tax Consultants assume that clients who do not agree may have the reason that the costs incurred are considered too expensive compared to the benefits obtained. Cost considerations by tax consultants are not only limited to providing current benefits (short term), but also consider implications for future years (long term), for example providing positive feedback to clients, making audits a learning experience, and providing suggestions for avoid similar situations in the future. The overall Cost-Benefit variable shows that clients who use tax consultant services get greater benefits than the costs the client incurs. This is because more than 50% of respondents answered that large corrections were made by respondents who were canceled based on the results of tax audits accompanied by tax consultants. This is also supported by client surveys which tend to agree that the prices/fees that clients pay for this service are reasonable and provide benefits. However, there is 1 (one) client who does not agree with the benefits of this tax audit assistance service. Through interviews, the Tax Consultant assumes that clients who do not agree may not get the expected benefits or do not see the value of the correction being canceled as commensurate with the costs incurred. Tax Consultants believe in always considering the potential for corrections to be canceled and retained in calculating costs, with the aim of ensuring that clients are satisfied with the costs of tax audit assistance services.

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