Dr. Dewi Puspaningtyas Faeni, B.Sc., MBA.

Sustainable Development Goals:

from Business and Economic Perspective

SUSTAINABLE DEVELOPMENT GOALS:
from Business and Economic Perspective

SUSTAINABLE DEVELOPMENT GOALS:
from Business and Economic Perspective

Dr. Dewi Puspaningtyas Faeni, B.Sc., MBA.

Rumah Cemerlang

SUSTAINABLE DEVELOPMENT GOALS: from Business and Economic Perspective

Penulis:
Dr. Dewi Puspaningtyas Faeni, B.Sc., MBA.

Editor:
Syifa Ismayanti

Layouter :
Tim Kreatif PRCI

Cover:
Rusli

Cetakan Pertama : Agustus 2024

Hak Cipta 2024, pada Penulis. Diterbitkan pertama kali oleh:

Perkumpulan Rumah Cemerlang Indonesia
ANGGOTA IKAPI JAWA BARAT
Pondok Karisma Residence Jalan Raflesia VI D.151
Panglayungan, Cipedes Tasikmalaya – 085223186009

Website : www.rcipress.rcipublisher.org
E-mail : rumahcemerlangindonesia@gmail.com

- Cet. I – : Perkumpulan Rumah Cemerlang Indonesia, 2024
; 18 x 25cm
ISBN : 978-623-8750-23-8

PREFACE

We would like to express our gratitude to the presence of Almighty God who has given us His mercy and grace so that we have succeeded in completing the book with the title SUSTAINABLE DEVELOPMENT GOALS: from Business and Economic Perspective as targeted.

This book, entitled SUSTAINABLE DEVELOPMENT GOALS: from Business and Economic Perspective, contains business and economic concepts in sustainable development. Regarding We realize that this book is still far from perfect, therefore we always expect constructive criticism and suggestions from all parties for the sake of perfection of this book.

Finally, we would like to express our thanks to all parties who have participated in the preparation of this book from start to finish. May God Almighty always bless all our efforts. Amen.

August 2024, Author

TABLE OF CONTENT

Influence Of Job Stress, Work Life Balance And Satisfaction Work On Nurse Turnover Intention In Rs. Siloam Kebon Jeruk

Human resources are an important company's main asset because human resources are needed to become planners, implementers and controllers in realizing company goals. Seeing the important role of human resources for a company, good human resource management is needed. However, in managing human resources, companies often experience problems that can hamper the processes that have been established.

One of the human resource problems that often occurs in companies related to the company's workforce is the problem of employee turnover intention. Turnover Intention is an employee's tendency or intention to stop working from their job voluntarily according to their own choice. The occurrence of turnover is something that is not desired by the company, turnover usually occurs because of the employee's own wishes, retirement and other factors (Amir & Djafar, 2020).

Nurses are the largest human resource in hospitals. Nurse turnover continues to be a global challenge for health services, because high turnover in hospitals can cause problems in providing services to patients. With the high turnover rate in companies, there will be more and more potential costs, including training costs that have been invested in employees, performance levels that must be sacrificed, recruitment costs and retraining costs.

The nurse turnover rate in 2020 and 2021 is considered high because it exceeds the recommended limit of 10% per year. According to Gillies, the normal figure for nurse turnover is between 5 – 10% per year (Muhadi et al., 2022). There are many factors and benchmarks that can determine an employee's desire to leave the company or turnover, such as work stress, work life balance and job satisfaction at the company.

Employees are often faced with various problems within the company so it is very possible to be exposed to work stress. Stress can be seen from two sides, namely: the positive side and the negative side depending on from which point of view each individual sees it. According to Sukran & Mulyadin, (2020) work stress is a response in adapting to oneself which is influenced by individual differences and psychological processes, as a consequence of environmental actions, situations or events that place too many psychological and physical demands on a person.

Every employee is required to work well, but they also have lives outside of work that must be taken into account. Work life balance has an important role because employees want to achieve a balance. According to Sismawati & Lataruva, (2020) in Indriati & Natalia, (2021) work life balance is defined as a situation where an employee can carry out his work duties and on the other hand carry out responsibilities outside of work. Employees with work life balance will not experience work life conflict and will be comfortable at work. Comfort in carrying out work will create positive feelings at work, so that employees are happy with their work.

Another factor that influences turnover intention is job satisfaction. Companies need to pay attention to employee job satisfaction because job satisfaction has an impact on employee performance. Employees will feel comfortable and have loyalty to the company if employees get job satisfaction according to what they want. According to Syaefudin et al., (2022) job satisfaction is an emotional attitude that is pleasant and loves the work itself. This attitude is based on discipline, work morale and work performance. Based on the background of the problem above, further research is needed regarding employee turnover intention factors that can cause problems for the company.

A. Human Resource Management

According to Malay S.P. Hasibuan in Irmayani, (2021) Human resource management is the science and art of managing the relationships and roles of the workforce so that they are effective and efficient in helping to realize the goals of the company, employees and society. According to Henry Simamora in Irmayani, (2021) Human resource management is the utilization, development, assessment, provision of services and management of individual members of an organization or work group. Human resource management also involves the design and implementation of planning systems, personnel preparation, employee development, career management, job evaluation, employee compensation and smooth labor relations. The following are the main functions of human resource management according to Irmayani, (2021), namely as follows: Planning (Planning), Organizing (Staffing), Direction/Leadership, and Controlling.

B. Work Stress

The work stress comes from the Latin word "Stringere" which means tension and pressure. Stress is something unexpected that arises because of high environmental demands on a person (Hasan et al., 2022). According to Klaitner and Kiniki (2005) in Hasan et al., (2022), work stress is an adaptive response related to individual traits or psychological processes which are the result of external actions, situations or events that impose certain psychological/physical demands on individual. According to Charles D, Spielberger, in Hasan et al., (2022), work stress refers to external demands on humans, such as objects in the environment or dangerous target stimuli. Stress can also be defined as pressure, tension or unpleasant disturbances that come from outside a person. According to Mangkunegara (2017) in Diwyarthi, et.al (2022) work stress is measured through 4 indicators, namely: workload, working time, feedback and responsibility.

C. Work Life Balance

According to Bachelor et al., (2022) Work life balance is about having the right balance and control over when, where and how to work. This can increase effectiveness and satisfaction in personal and professional life. According to Rahmawati, (2014) in Butarbutar et al., (2023), Work life balance is a balanced proportion between time, emotions and attitudes towards the demands of work (organization) and a person's life outside of work, such as family life, social life, spiritual life, hobbies, health, recreation and self-development. Indicators for measuring work life balance according to Mc Donald et.al (2005) in Yustini and Yuliza (2021) consist of: Time balance, Engagement balance and Engagement balance.

D. Job satisfaction

According to Steve M. Jex in Sinambela, (2021) job satisfaction is the level of a worker's positive affection towards work and work situations, job satisfaction is related to the worker's attitude towards his work. This attitude takes place in the cognitive and behavioral aspects. The cognitive aspect of job satisfaction is workers' beliefs about work and work situations. According to Greenberg and Baron in Sinambela, (2021), job satisfaction is a positive or negative attitude that individuals have towards their work. The dimensions of job satisfaction according to Luthans in Parnawi (2020) consist of: Salary, Work itself, Colleagues, Supervision, Promotion and Work Environment.

E. Turnover Intention

According to Muryati et al., (2022), Turnover intention is an employee's intention or desire to leave and move from the company where they currently work. According to Gecko and Fly (2010) in Simanjuntak, (2022) Turnover intention is employee behavior which can be characterized by several things, including: increased absenteeism, starting to feel lazy about work, increasing courage to violate work rules, courage to oppose or protest to superiors. as well as the seriousness of completing all employee responsibilities which is very different from usual. The dimensions of turnover intention according to Ali (2013) in Andriani, et.al (2021) include: The presence of thoughts of leaving the organization, The desire to look for job vacancies elsewhere, Evaluating the

possibility of finding a decent job elsewhere, and The desire to leave organization.
there is an influence of job satisfaction on turnover intention.

Based on the results of data processing, the following results were obtained:

1. The influence of work stress on turnover intention. Based on data research that has been processed, it is known that work stress has an effect on turnover intention. This means increasing work stress in hospitals. Siloam Kebon Jeruk will increase turnover intention for nurses. The higher the employee's work stress, the higher the employee's turnover intention, conversely, the lower the employee's work stress, the lower the employee's turnover intention.
2. The influence of work life balance on turnover intention. Based on research into the data that has been processed, it is known that work life balance has no effect on turnover intention. This means whether or not there is work life balance felt by nurses in the hospital. Siloam Kebon Jeruk will not increase turnover intention.
3. The influence of job satisfaction on turnover intention. Based on data research that has been processed, it is known that job satisfaction influences turnover intention. This means that increasing job satisfaction will have an influence on turnover intention.

F. References

Amir, & Djafar, A. (2020). Pengaruh Stres Kerja, Promosi Jabatan dan Komitmen Organisasi Terhadap Turnover Intention Karyawan Pada PT. Maruki International Indonesia. Study of Scientific and Behavioral Management (SSBM), 1(3), 1–12.

Butarbutar, M., Siregar, R. T., Lubis, A. K., & Supitriyani. (2023). Monograf Job Satisfaction pada Masa Pandemi Covid-19. Media Sains Indonesia.

Hasan, M., Enas, U., Putra, A. R., Anggraini, R. I., Mustika, A., Ismainar, H., Habibie, F. H., Hasan, S., & Candra, L. (2022). Perilaku Organisasi (Organizational Behaviour). Penerbit Widina.

Indriati, I. H., & Natalia, N. (2021). Pengaruh Career Development, Work-Life Balance, Organization Climate dan Kepuasan Kerja Terhadap Turnover Intention Pegawai BPR Bhakti Daya Ekonomi Yogyakarta. Junal Ilmiah Manajemen, 19(2), 2013–2015.

Irmayani, N. W. D. (2021). Manajemen Sumber Daya Manusia. Deepublish.

Marwindi, D. P. C., & Pragiwani, M. (2020). Pengaruh Komitmen Organisasi, Stres Kerja dan Kepuasaan Kerja terhadap Turnover Intention pada PT. Indonusa Telemedia (Transvision). 1–19.

Muhadi, Indahyati, E., Angesti, D., & Safira, R. (2022). Pengaruh Work Life Balance Dan Stres Kerja Terhadap Turnover Intention Pada Perawat. Jurnal Keperawatan Muhammadiyah, 7(3), 77–83.

Mukhtazar, M. P. (2020). Prosedur Penelitian Pendidikan. Absolute Media. Pengaruh Stres Kerja, Work Life Balance dan Kepuasan Kerja Terhadap Turnover Intention Perawat di Rs. Siloam Kebon Jeruk Sekolah Tinggi Ilmu Ekonomi Indonesia – 2023 21

Muryati, Suci, R. P., Hermawati, A., Purwanto, A., Mas'ud, M. H., Mas, N., Survival, Sopanah, Kuncoro, T., Meilane, A. N., Hartawan, D., Putro, R. H. R., Isnawati, L., Sintyasari, O. D., & Riyanto. (2022). PERILAKU ORGANISASI Analisis Kepemimpinan dan Kinerja Pegawai. CV Literasi Nusantara Abadi.

Riyanto, S., & Hatmawan, A. A. (2020). Metode Riset Penelitian Kuantitatif Penelitian Di Bidang Manajemen, Teknik, Pendidikan Dan Eksperimen. Deepublish.

Sarjana, S., Kennedy, P. S. J., Silalahi, M., Prameswari, Y., Sayekti, A., Sitaniapessy, R. H., Hamid, D. M. Al, Sugiarto, M., Hasan, M., Silitonga, D., Wardhani, R. S., Martiwi, R., & Setyawan, H. (2022). Jalan Menuju Organisasi Berkelanjutan. Media Sains Indonesia.

Setiawan, S., & Tan, P. H. P. (2021). Pengaruh Stres Kerja, Lingkungan Kerja, Dankebijakan Kehidupan Kerja Terhadap Turnover Intention Pada Rumah Sakit Di Kota Jakarta Pusat. Jurnal Ilmiah Akuntansi Dan Keuangan, 04(01), 27–39. Simanjuntak, J. M. (2022). Manajemen Pengembangan Keprofesian Guru Berbasis Produk Karya Tulis Ilmiah. Penerbit Andi.

Sinambela, L. P. (2021). Manajemen Sumber Daya Manusia: Membangun Tim Kerja yang Solid untuk Meningkatkan Kinerja. Bumi Aksara.

Syaefudin, M. F., Prayekti, & Herawati, J. (2022). Pengaruh Jobembeddedness, Stress Kerja dan Kepuasan Kerja Terhadap Turnover Intention (Studi Pada Karyawan Gembira Loka Zoo Yogyakarta). Jurnal Ekobis Dewantara, 5(1), 44–50.

Widiasworo, E. (2019). Menyusun Penelitian Kuantitatif untuk Skripsi dan Tesis. Araska Publisher.

Corresponding author:

Meita Pragiwani can be contacted at: meita_pragiwani@stei.ac.id

Taxpayer Compliance: Public Trust, E-system, Tax Sanctions Moderated by Religiosity

Taxpayer compliance in carrying out tax obligations is one of the keys to encouraging increased state revenues from the tax sector (Tene, et al., 2017). To meet the country's needs, the government must increase sources of state revenue thereby reducing dependence on third parties.

One factor that can increase taxpayer compliance is increasing public trust in the government's credibility in managing tax funds (Broto, 2018). So far, the public is skeptical about the government's performance because of the many cases of officials committing tax corruption so that tax funds that should be used for the common good are instead used to enrich themselves. Public trust is considered important for taxpayer compliance because people tend to pay fair and timely taxes if given confidence that their taxes will be utilized properly. The level of public trust in the government system and tax law influences the willingness to pay taxes (Saputra, 2018). This statement is reinforced by Dewi & Diatmika (2020) who state that public trust influences taxpayer compliance. Contrary to Saputra (2018) and Dewi & Diatmika (2020), Purnamasari et al., (2017) did not find any influence of government trust and tax law on the level of compliance in paying taxes.

In this era of digitalization, the Directorate General of Taxes continues to strive to innovate in increasing taxpayer compliance. Innovation is carried out by improving the quality of tax services in the form of an e-system. With the e-system, it is hoped that individual taxpayers will find it easier to process payments and reporting. The e-system launched by the government is in the form of e-registration, e-filing, and e-billing which is expected to increase the compliance of individual taxpayers in paying their taxes. The government uses technology to make tax administration and tax payments easier. Several studies conducted by Ramdani (2019), Hibatulwassi et al (2021), Fadilah & Sapari (2021), and Putra et al., (2021) show that e-systems affect taxpayer compliance. The results of this research are in contrast to Wahyuni et al (2020) which shows that the e-system does not affect taxpayer compliance.

Efforts to increase tax compliance are also carried out by providing tax sanctions. Tax sanctions are given when taxpayers do not comply with their tax obligations. According to research conducted by Amaran (2018), Pratiknjo & Lasdi (2022), Handayani (2020), Putra et al., (2021), Anggarini (2019), Muniroh (2022) tax sanctions affect taxpayer compliance. Hibatulwassi et al., (2021) and Fadilah & Sapari (2021) state the opposite, namely that tax sanctions do not affect taxpayer compliance.

Religiosity is seen as a factor that influences taxpayer compliance (Retyowati, 2016; Zelmiyanti, 2021; and Anggraeni, 2017). Taxpayer religiosity is an internal factor for taxpayers because Indonesia highly upholds religious values such as the first principle of Pancasila. Religiosity is relevant to control beliefs in the theory of planned behavior. Inconsistencies in research results occur where Tania's (2011) research provides different evidence that religiosity does not affect taxpayer compliance. Based on the above, in this research, religiosity is a moderating factor or a factor that can strengthen or even weaken the influence of public trust, e-system, and tax sanctions variables on taxpayer compliance.

Research on taxpayer compliance can be explained through the theory of planned behavior (TPB). The relationship between TPB and the variables examined in this research is that taxpayer compliance is an intention whose emergence is caused by three factors, namely attitudes towards behavior, subjective norms, and perceived behavioral control. The first factor is attitude towards behavior which refers to the extent to which the individual has a good assessment or vice versa based on the behavior in question. In this case, the attitude towards the behavior factor has a relationship with the tax sanctions variable. The attitude towards behavior factor is also related to the variable public trust in taxpayer compliance. The second factor is a social factor called subjective norms. This factor refers to the social pressure that the individual experiences so that it determines whether or not to carry out the behavior. This factor is related to religiosity, and the last factor is the perception of control that can be exercised (perceived behavioral control). This factor refers to the perceived ease and difficulty of carrying out the behavior. This is related to the e-system variable on taxpayer compliance.

Based on the phenomena and research gaps above, this research tests whether public trust, e-systems, and tax sanctions affect taxpayer compliance moderated by religiosity.

A. Public trust

Public trust in the world of taxation will not appear instantly but must be built from the start. Trust produces public legitimacy which can create social capital for the government which is used as an instrument to obtain political and social support in government activities. In other words, trust is an important factor that can overcome crises and difficulties between organizations and customers (Ibrahim et al., 2020).

The concept of trust can generally be divided into two types, namely political trust and social trust. From a political perspective, trust occurs when citizens assess that government institutions and their leaders can fulfill promises, and are efficient, fair, and honest (Ibrahim, 2021). If government institutions, public officials, and the policies they make are considered good by citizens, then citizens will have high trust in the government. They believe that the government will not do bad things and harm them, but will always do good and protect the interests of citizens even if no one is watching.

Daraba (2018) further differentiates political trust based on the subject, namely who citizens place their trust in, and the motivation of citizens to trust the government and its policies. Judging from the subject, public trust includes trust in organizations (organizational political trust) and trust in officials (individual political trust). Public trust at the organizational and individual levels is highly dependent on credibility in policymaking. When government institutions and their officials have high credibility in policy making, public trust can be maintained and its existence increased. Credibility in policymaking occurs when the criteria used to determine policy choices are not questioned for their truth and accuracy by stakeholders.This research focuses on public trust in tax organizations in Indonesia.

B. Electronic system

An e-system is a system used to support smooth administration so that it is hoped that tax services can run well, smoothly, quickly, and accurately. This is done by providing tax knowledge such as an Electronic System (E-system) that is easy to use.

Tax Sanctions

Tax sanctions are something that most taxpayers avoid, but there are still many taxpayers who are subject to tax sanctions. Mardiasmo (2016:62) states that tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed, and obeyed, complied with, in other words, tax sanctions are a deterrent tool so that taxpayers do not violate tax norms.

Religiosity

Religiosity is an honest attitude, believing and practicing the beliefs held. Religion as meant by the development process is always protected by religious values, norms, and rules, especially Islam, which is believed and adhered to by the majority of Indonesian society. Religion is expected to provide internal control for self-monitoring of moral behavior enforcement (Anderson & Tollison, 2015).

C. Taxpayer Compliance

Taxpayer compliance is a situation where taxpayers have fulfilled their rights and obligations such as reporting and paying taxes. Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers to contribute to the country's development which is expected to be voluntary (Ubaidillah & Amah, 2020).

Independent Variables

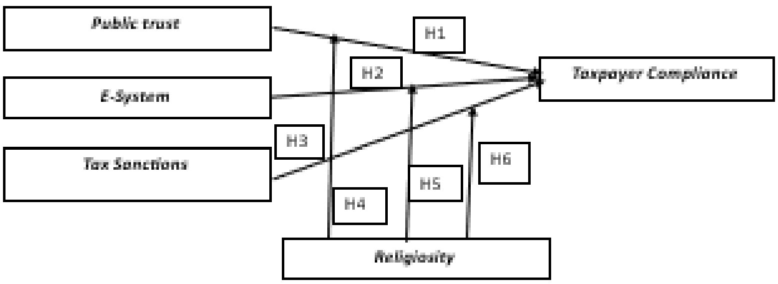

Figure 1. Research Framework

Based on the theoretical relationships described above, several research hypotheses can be formulated, including the following:

H1 H1: public trust influences taxpayer compliance
H2: e-system influences taxpayer compliance
H3: Tax sanctions influence taxpayer compliance
H4: religiosity moderates the influence of public trust on taxpayer compliance
H5: religiosity moderates the influence of e-systems on taxpayer compliance
H6: religiosity moderates the influence of tax sanctions on taxpayer compliance.

D. Public Trust Does Not Have a Significant Influence on Taxpayer Compliance

Trust is the willingness to be available to exchange with a trusted partner, because of its reliability and integrity. Trust in the world of taxes will not appear instantly but must be built from the start. Public trust is a perception from the public's perspective of ability, good intentions, and integrity. However, the research results show that public trust has no significant effect on taxpayer compliance. This is due to the phenomenon that occurs in Indonesia where there are still many government officials who abuse their power and use tax money for personal needs. Like the recent tax corruption case which was published by BBC News Indonesia media, namely the Corruption Eradication Commission (KPK) detained a former official from the Directorate General of Taxes at the Ministry of Finance, Rafael Alun Trisambodo, in a case of alleged gratification. Rafael is suspected of receiving gratuities for the last 12 years. As preliminary evidence, investigators found evidence of the gratuity received by Rafael amounting to US$90,000 (Rp. 1.3 billion). Based on this case, it also indicates weak supervision of every activity of tax officials so that corruption cases were only revealed after 12 years. The results of this research also contradict research by Ibrahim et al.,

(2020) and Haning et al., (2018) that public trust has a positive and significant effect on taxpayer compliance.

E. The E-System has a Positive and Significant Influence on Taxpayer Compliance

An e-system is a system used to support smooth administration so that tax services are expected to run well, smoothly, quickly, and accurately. The e-system itself consists of e-registration, e-filing, and e-Billing. Supported by research results, it show that the e-system has a positive and significant effect on taxpayer compliance. This is following the Theory of Planned Behavior, namely Normative Beliefs. Beliefs about the normative expectations of others and motivation to meet those expectations. The existence of the e-system makes it easy for taxpayers to report and pay taxes without having to come to the tax office. For busy taxpayers, the e-system makes paying taxes easier because it is efficient in saving time and energy. As a result, the e-system is effective in increasing taxpayer compliance. The results of this research are in line with research conducted by Ramdani (2019), Hibatulwassi et al., (2021), Fadilah & Sapari (2021), Putra et al., (2021) that e-systems have a positive and significant effect on taxpayer compliance.

F. Tax Sanctions Have No Significant Effect on Taxpayer Compliance

Mardiasmo (2016:62) states that tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed, and complied with, complied with or in other words, tax sanctions are a deterrent tool so that taxpayers do not violate tax norms. However, the research results show that tax sanctions have no significant effect on taxpayer compliance. This is because existing tax sanctions are not implemented properly. The reality in the field is that tax sanctions have not been implemented optimally, and this has resulted in many taxpayers ignoring their tax obligations. The results of this research also contradict research from Muniroh (2022) that tax sanctions and the tax amnesty program affect taxpayer compliance.

G. Religiosity is Not Able to Significantly Moderate the Effect of Public Trust on Taxpayer Compliance

Every religion in the world teaches about behaving honestly and responsibly towards one's obligations, including obligations to the state, namely paying taxes. A taxpayer who has a high religiosity value tends to be more obedient in paying his taxes. However, the research results show that religiosity is unable to significantly moderate the influence of public trust on taxpayer compliance. This is because even though taxpayers are religious, taxpayers still do not want to pay taxes. After all, they do not trust the government. The perception is that paying taxes will increase corrupt behavior among government officials. This also shows that it is not by the Theory of Planned Behavior, namely the Behavioral Beliefs theory, where taxpayers base their intention to pay taxes as a form of behavior in carrying out their religious teachings.

H. Religiosity Can Significantly Moderate the Effect of E-Systems on Taxpayer Compliance

The e-system allows taxpayers to independently calculate the amount of tax that must be paid by the government. And what's more, the e-system is carried out without supervision so it relies on the honesty of taxpayers. The research results show that religiosity can significantly moderate the influence of e-systems on taxpayer compliance. This is because the attitude of honesty is upheld by taxpayers who have high religiosity. From an Islamic perspective, honesty is one of the most important traits in a person's personality and is also a sign of his faith. Honesty can make someone trust in the truth of their words and attitudes. This means that taxpayers who have a high religiosity value will be more honest in reporting the amount of their tax. Because lying is a disgraceful act.

I. Religiosity is Not Able to Significantly Moderate the Effect of Tax Sanctions on Taxpayer Compliance

Taxpayers who have high religious values will be reluctant to neglect their tax obligations because of the consequences of sanctions both in this world and in the afterlife. This means that a high religiosity value can moderate the influence of tax sanctions on taxpayer compliance. However, the research results show that religiosity is not able to significantly moderate the influence of tax sanctions on taxpayer compliance. This is because taxpayers do not feel they have a debt to the state so they do not have an obligation to pay taxes. The results of this research are in line with research by Anggini, Lidyah, and Azwari (2021) that religiosity is unable to moderate the influence of tax sanctions on taxpayer compliance.

J. References

Al Hafiz, N. S., Nasution, A. A., & Suyar, A. S. 2022. Faktor-Faktor Yang Mempengaruhi Minat Berwirausaha dengan Menggunakan Theory of Planned Behavior dan Perceived Desirability Dimoderasi oleh Gender (Studi Kasus Mahasiswa FEB Prodi Manajemen Universitas Harapan Medan). *Jurnal Ekonomi Bisnis Digital*, 1(2), 188–198.

Anggarini, L. P. I. 2019. Pengaruh penerapan kebijakan. *Pengaruh Penerapan Kebijakan*, *9 No 1*, 48–61.

Anto, L. O., Husin, Hamid, W., & Bulan, N. L. 2021. Taxpayer awareness, tac knowledge, tac sanctions, public service accountability, and taxpayer compliance. *Accounting*, *7*(1), 49–58. https://doi.org/10.5267/j.ac.2020.10.015

Badari, D.F., dan Fatira, M. 2021. Perspektif Pedagang Terhadap Efek Sedekah Melalui Jum'at Berkah Dalam Memudahkan Perolehan Rezeki. *Jurnal Jaem,* 1(2).

Broto, S.S. 2018. Dapatkah Kebijakan Pemerintah Mempengaruhi Kepatuhan Wajib Pajak Di Indonesia?. Simposium Nasional Keuangan Negara.

Daeng Kuma, R. 2019. Analisa Pengaruh Pengetahuan Dan Pemahaman Tentang Peraturan Perpajakan Dan Persepsi Yang Baik Atas Efektifitas Sistem Perpajakan Terhadap Kemauan Membayar Pajak Dengan *Kesadaran* Membayar Pajak Sebagai Variabel Mediasi. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, *3*(2), 350. https://doi.org/10.24912/jmieb.v3i2.3351

Daraba, Dahyar. 2018. *Reformasi Birokrasi & Pelayanan Publik.* Parang: Penerbit Leisyah.

Engström, P., Nordblom, K., & Stefánsson, A. 2022. Loss aversion and indifference to tax rates: Evidence from tax filing data. *Journal of Economic Behavior and Organization*, *200*, 287–311. https://doi.org/10.1016/j.jebo.2022.05.006

Fadilah, K., & Sapari. 2021. Pengaruh Penerapan Sistem E-Billing, E-Filing dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmu Dan Riset Akuntansi*, *9*(5), 1–15.

Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25.* Badan Penerbit Universitas Diponegoro: Semarang

Higher, U. B. T., & Higher, U. B. T. 2022. ScienceDirect. *IFAC PapersOnLine*, *55*(39), 70–75. https://doi.org/10.1016/j.ifacol.2022.12.013

https://peraturan.bpk.go.id/Home/Details/161854/pp-no-24-tahun-2021

https://www.bpkp.go.id/public/upload/uu/2/36/28-07.pdf

Ibrahim, Z. 2021. Pengaruh Kualitas Pelayanan Publik Dan Kepercayaan Publik Terhadap Kepatuhan Wajib Pajak Di Kabupaten Mamuju Sulawesi Barat. *Tesis: Universitas Hasanuddin.*

Khairunnisa, P., dan Sitabuana, T.H. 2022. Tindakan Korupsi Oknum Ditjen Pajak Mempengaruhi Persepsi Wajib Pajak Atas Pemungutan Pajak. *Sibatik Journal,* 1 (7).

Manuntung, A. 2018. *Buku Terapi Perilaku Kognitif pada Pasien Hipertensi.* Wineka Media.

Mascagni, G., Mengistu, A. T., & Woldeyes, F. B. 2021. Can ICTs increase tax compliance? Evidence on taxpayer responses to technological innovation in Ethiopia. *Journal of Economic Behavior and Organization*, *189*, 172–193. https://doi.org/10.1016/j.jebo.2021.06.007

Muniroh. 2022. Pengaruh Sanksi Perpajakan dan Program Tax Amnesty Terhadap Kepatuhan Wajib Pajak (Studi Pada KPP Pratama Biak-Papua). *Jurnal Jurnal Penelitian Teori & Terapan Akuntansi (PETA)*, *7*(1), 26–37.

Panduan Lengkap e-Billing & SSE Pajak https://www.online-pajak.com/tentang-pajakpay/ebilling-pajak

Pratiknjo, M. L., & Lasdi, L. 2022. Pengaruh Sanksi Pajak dan Tax Amnesty Terhadap Keputusan Kepatuhan Wajib Pajak. *Perspektif Akuntansi*, *5*(2), 021–036. https://doi.org/10.24246/persi.v5i2.p021-036

Putra, I. M. W., AMP, I. N. K., & Sudiartana, I. M. 2021. Pengaruh Kesadaran Wajib Pajak, Sanksi Pajak, Sosialisasi Pajak Dan Penerapan E-Billing Terhadap Kepatuhan Membayar Pajak Wajib Pajak Orang Pribadi Di Kantor Pelayanan Pajak Pratama Badung Utara. *Jurnal Kharisma*, *3*(1), 117–127.

Rahmadi. 2011. *Pengantar Metodologi Penelitian.* Banjarmasin: Antasari Press.

Sadya, S. Rasio Kepatuhan Wajib Pajak PPh Capai 83,2% pada 2022. Diakses dari : https://dataindonesia.id/ekonomi/detail/rasio-kepatuhan-wajib-pajak-pph-capai-832-pada-2022

Sekilas Memahami Sanksi Pajak di Indonesia https://www.online-pajak.com/tentang-pajakpay/sanksi-pajak-di-indonesia

Sinaga, Dameria. 2014. *Statistik Dasar.* Jakarta: UKI Press.

Sugiyono. 2018. *Metode Penelitian Kombinasi (Mixed Methods)*. Bandung: Alfabeta.

Vincent, R. C. 2023. Vertical taxing rights and tax compliance norms. *Journal of Economic Behavior and Organization*, *205*, 443–467. https://doi.org/10.1016/j.jebo.2022.11.003

Wahyuni, N., Kurnia, P., dan Faradisty, A. 2020. Analisa Pengaruh Penerapan *E-System* Perpajakan dan Kebijakan Perpajakan Terhadap Kepatuhan Wajib Pajak Badan (Studi di KPP Pratama Bangkinang). *Jurnal Akuntansi Keuangan dan Bisnis,* 13(2).

Welianto, A. 2020. *Sejarah Pajak Indonesia, Dimulai Zaman Kerajaan.* Diakses dari: *https://www.kompas.com/skola/read/2020/02/22/080000369/sejarah-pajak-indonesia-dimulai-zaman-kerajaan?page=4*.

Widi Hidayat, & Argo Adhi Nugroho. 2010. Studi Empiris Theory of Planned Behavior dan Pengaruh Kewajiban Moral pada Perilaku Ketidakpatuhan Pajak Wajib Pajak Orang Pribadi. *Jurnal Akuntansi Dan Keuangan,* 12(2),

82–93.
http://puslit2.petra.ac.id/ejournal/index.php/aku/article/view/18185
Kus Tri Andyarini can be contacted at: kus_tri_andyarini@stei.ac.id

Analysis Of The Auditor's Experience In The Use Of Independent Evidence In Audit Judgment In A PublicAccounting Office In The East Jakarta Area

Report finance on basically is results from process accountancy Whichcan used as tool For inform data finance or activity company to parties Which interested. Report finance provide various information Which required as means taking decisions, both by internal and external parties of the company. Presentationreport finance must done by every company as form accountability to parties Which interested like investors Andcreditor who has potential.

PSAK 1 concerning Presentation of Financial Reports states the purpose of the report finance is provide information Which concerning position finance, profit and loss report, statement of changes in equity, cash flow statement, as well as changes The financial position of a company that benefits a large number of users And taker decision economy. Party internal company Also can make the right decisions according to current conditions and situations faced, and no less important than external parties to the company depend on report finance Which will served in give his assessment about something company is company the in whether the condition is good or not, therefore the financial statements of a company must be can describe the current financial conditions within the company and to ensure that the financial reports presented are complete, correct and can trusted one is needed auditors reliable independent.

The public accounting profession is needed in the business world to be convincing use of financial reports that the company's financial reports have prepared reasonably And in accordance with standard ones applies. Profession accountant public according to Invite – Invite the Republic of Indonesia Number 5 of 2011 concerning Accountant Public is something profession Which service mainly is service insurance and results his job used in a way wide by public as Wrong Oneimportant considerations in decision making. This insurance service includes: audit services for historical financial information, and other insurance services. Auditors disclose his opinion through report auditing Which load opinion auditors on fairness report finance company. A auditors in take Appropriate decisions must be supported by adequate and appropriate audit evidence with company conditions.

Someone who does a job according to their knowledge and skills the experience he has will make a better contribution than those who do not have deep enough knowledge and experience his job. Therefore work experience has been seen as an important factors in predicting public accountant performance. So experience entered as Wrong One condition in obtain permission become public accountant (Minister of Finance Decree No. 43/KMK.017/1997), According to Ariyantini (2014) explains that the higher the auditor's experience, the greater the *audit judgment* results will be more precise. In the case of PT Garuda Indonesia, the Ministry finance find violation heavy in report finance PT Garuda Indonesia Tbk (GIAA) Which done by Office Accountant Public (HOOD) Tanubrata, Sutanto, Fahmi And Colleague. Auditors yeng audit PT Garuda Indonesia is Kasner Sirumapea Which Already have experience 19 year in Large KAP in Indonesia. Before joining Binder Dijker Otte (BDO), Kasner is also listed as a Partner at KAP Osman Bing Satrio – Deloitte. He works at This KAP from 2008 to 2012. In the end the Ministry of Finance went through The Financial Professional Development Center (P2PK) provides sanctions for revoking permits accountant public to kasner Which Already join with BDO since year 2012 during 12 month. Secretary General Ministry Finance Hadiyanto say auditors No apply system control quality in inspection Garuda report Indonesia.

In carrying out audit assignments, auditors must evaluate various alternative information in relatively large quantities to meet standards field work, namely that audit evidence is sufficient and available. According to Perwita (2019) proof auditing is information Which collected And used For support findings auditing Good form proof physique, proof documentary, proof testimony and analytical evidence. Sufficient competent audit evidence must be obtained through inspection, observation, request information, And information as base sufficient to express an opinion on the audited financial statements (IAI, 2001). IAI add that For considered competent, proof auditing inany form must be valid and relevant. Due to time and cost reasons, it is difficult for auditor to use all information obtained as a basis Enough For form something opinion. Constraint time And cost can give rise to serious problems for auditors in using audit evidence, other than the fact that all audit evidence is mixed, relevant, timely, and irrelevant, therefore That auditors will have difficulty make considerations.

Consideration auditors can become not enough appropriate, If auditors easy believe with client Which currently audited And fast satisfied with proof Which has collected, especially during the current COVID-19 pandemic. Internal auditor give *auditing judgment* on period COVID-19 This must more noticed Again because with the pandemic, auditors are hampered by communication and complain directly, so that auditors tend to carry out the process The audit is via online media such as telephone, email, and even using *CCTV* And all matter the own trend auditors give *auditing* Inappropriate *judgment because you don't see the physical aspects of the financial statements* nature material in a way direct. This create obstacles at once challenge separately for auditors. On March 24 2021, the Accounting Profession Committee The public held its first webinar with the theme "Auditor Response in the Times COVID-19 Pandemic to maintain Audit Quality". Steven Tanggara, SE, Ak., CPA, as the second resource person from the Indonesian Institute of Public Accountants (IAPI) explaining his concerns during this pandemic will have an impact on evaluation internal auditor give *audit judgment*

Auditing judgment is application training, knowledge, And relevant experience in the audit process. Based on Auditing Standards 200, judgement or consideration professional is application training, knowledge, And experience Which relevant, in context standard auditing, accountancy, And ethics, in make decision Which informed about action Which appropriate in accordance with condition in engagement auditing. Accuracy *auditingjudgment* will influence the quality of audit results and the auditor's opinion. In the year of 2018 there is case violation profession Accountant Public happen in Indonesia. Authority Service Finance (OJK) official give penalty administrative form cancellation registration to auditors public Marlina And Merliyana Syamsul And KAP Satrio, Bing Eny, and Partners which is one of the accounting firms Deloitte Indonesia Public. Cancellation of registration for KAP Satrio, Bing Eny and Colleague applies effective after HOOD intended finish auditing report 2018 annual financial audit of clients who still have contracts and prohibited from adding new clients. This is done based on the results of the examination FSA to PT SNP Finance Which indicated violate standard auditing professional. Moment do auditing report finance SNP year book 2012 – 2016, auditors No give opinion Which in accordance with condition Which Actually inaudit financial report. The auditor has not implemented evidence acquisition auditing Which Enough And appropriate on account receivables financing consumer And carry out adequate procedures related to the fraud risk detection process as well as response on on risk fraud Which cause *auditing judgment* it becomes inappropriate. There have been cases of audit failures recently, has created a crisis of public confidence due to professional incompetenceaccounting in auditing financial reports. So, society demands public sector, especially the government, to carry out managerial accountability finance as form increase trust public. CasesThis creates a negative stigma in society and raises questions It is important whether a Public Accounting Firm can carry out business practices in the country develop according to the code ethics.

Based on this description, in order to provide support the accuracy of quality *judgment audits , researchers are interested in conducting* study about **"Analysis Experience Auditors On Use Of Irrelevant Evidence In *Audit Judgment* In Accounting Firm Public".**

A. Theory Attribution (Attribution Theory)

Attribution theory is a theory that explains existing behavior somebody. Through this theory, we will study the causes of an event or results Which obtained based on perception individual. Theory attribution This introduced by Heider in (1958). In this research, attribution theory explains that the judgment made by an auditor is influenced by many factors factors, both internal and external factors. According to Sulistyawati (2019) that theory This explain behavior somebody determined by combination between strength Internal, namely factors that come from within a person and strengths external namely factors that come from outside.

B. Experience Auditors

Singgih And Bawono (2010) define experience as Skills And knowledge Which obtained somebody after do something. Meanwhile, the experience possessed by an auditor is reflected from the number of different assignments that have been carried out and also the duration Auditors carry out their profession and can increase their knowledge regarding error and fraud detection. According to Margaret and Raharja (2014), experience form a auditors become used to with situation And circumstances in every assignment. Puspaningsih (2004) in Nugraha And January (2015) explain that experience can give opportunity for somebodyFor do work with more Good.

Use Proof No Relevant

According to Mulyadi (2016) Audit evidence is defined as all information supporting figures for other information presented in the report financial statements, which can be used by the auditor as a basis for stating his opinion. Proof auditing Which support reports finance consists from data accountancy And all information amplifier Which available for auditors. As for according to Rida Perwita (2019:100) audit evidence is information collected and used For support findings auditing Good form proof physique, proof documentary, testimonial evidence and analytical evidence.

Auditing Judgment

Audit judgment is the auditor's consideration in responding to information available and will influence the final opinion in an audit report. Consideration personal auditors the can influenced by various factor, Wrong the other is individual behavioral factors. According to Mulyadi (2010) audit judgment is the auditor's policy in determining an opinion regarding the results of the audit which refers to the formation of an idea, opinion or estimate about something object, incident, status, or type incident other. Process judgment depends on the continuous arrival of information, so that it can influence choices and how those choices are made. Every step in the assessment process addition, If information Keep going continuously come will appear consideration new And decision or new options.

Reviews Study Previous

Nadya Vincent and Maria Stefani Osesoga (2019) researched influence experience auditors, skill auditors, independence, pressure obedience, And complexity task to *auditing judgment* . Study This done with distributing questionnaires to auditors who work at Public Accounting Firms located in Jakarta and Tangerang in 2018-2019. Auditors who become informant is auditors with experience Work more from three year And Minimum bachelor's degree in accounting. Questionnaires distributed for research This as much 208 questionnaire, in study This use regression linear multiple. Results study This is experience auditors, skill auditors, independence, compliance pressure, and task complexity have a significant effect to audit assessment.

Framework Conceptual Study

Framework conceptual made For explain in a way theory linkages betweenseveral variables used in a study. Conceptual framework is explanation, Good in a way graphic nor narrative, about something Which will researched And explanation about connection between variable Which become attention main a study (Zulfiati, 2021).

C. Framework Think

a. Experience Auditors To Use Proof No Relevant

According to S.A 500 about proof auditing Which reads: "Part big The auditor's work in formulating an auditor's opinion consists of obtaining and evaluating audit evidence. Audit procedures to obtain audit evidence can be covers inspection, observation, confirmation, calculation return, implementation repeat (reperformance), And procedure analytical, as well as often time combine a number ofprocedures in addition to procedures for requesting information from management. Although request information can give proof auditing important, And may produce evidence of misrepresentation, inquiries just usually No give proof auditing Which Enough For detect material misstatement at the assertion level and operational effectiveness of control".

Efforts to obtain and evaluate audit evidence become work biggest auditors in frame give opinion on report finance. The more experienced an auditor is, the more sensitive he will be understand every information relevant connection with judgment Which will he took it. Apart from that, auditors are also increasingly sensitive to misstatements financial reports and increasingly understand matters related to errors Which found the. In evaluate proof