

An Analysis of the Impact of Kusnaedi's Tax Consultant Services on Tax Compliance and Tax Audit Results Among Taxpayers

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Abstract

This research is unique in its focus, which examines in-depth the role of Kusnaedi Tax Consultants in improving corporate tax compliance and fulfillment, an aspect rarely discussed specifically at the individual practitioner level. The purpose of this study is to analyze the contribution of tax consultants in the tax reporting process, from mentoring and education to implementing effective tax strategies to minimize the risk of errors. The study uses a qualitative method with a descriptive approach through in-depth interviews, direct observation, and documentation studies related to the tax processes handled. The empirical results of the study indicate that Kusnaedi Tax Consultants play a significant role in ensuring the smooth process of fulfilling corporate tax obligations, helping to reduce potential sanctions, and increasing compliance through technical guidance and structured compliance strategies. These findings confirm that the presence of competent tax consultants contributes significantly to creating a more orderly and regulatory-compliant tax governance. The implications of this study emphasize that companies need to consider strategic partnerships with professional tax consultants to improve compliance, optimize the reporting process, and minimize future tax risks.

Keywords:

Tax Consultant, Kusnaedi, Tax Compliance, Tax Obligations, Tax Reporting, Audit.

INTRODUCTION

Taxpayer compliance is a fundamental element in the success of state revenue, given that taxpayers are required to understand complex and constantly evolving tax regulations. The complexity of the rules, limited knowledge, and the high risk of reporting errors often hinder the process of fulfilling tax obligations. This situation encourages many taxpayers, both individuals and businesses, to use the services of tax consultants as a form of professional assistance so that they can fulfill their tax obligations in accordance with applicable regulations. Tax Consultant Kusnaedi is one such service provider that plays a role in helping taxpayers understand regulations, perform tax calculations, prepare reports, and provide assistance during tax examinations or audits. The presence of a tax consultant not only supports the administrative process but also influences the quality of reporting, the level of compliance, and the results of taxpayer audits (Dewi & Yasa, 2025).

In practice, (Sarikun, 2025) Tax compliance challenges are still frequently encountered due to regulatory complexities that can result in inaccuracies or even non-compliance in reporting. (Bahri et al., 2018) Tax compliance is defined as a condition in which taxpayers understand and exercise their rights and obligations in accordance with applicable regulations. Facing dynamic policy changes, tax consultants provide legal and effective tax education, planning, and strategies (Tengor et al., 2025). Officially confirms that tax consultants have a strategic role in helping taxpayers carry out their obligations efficiently and minimize the risk of sanctions (Tumanan et al., 2025).

Furthermore, understanding tax audit results can be linked to several important theories. Tax Compliance Theory explains that education during an audit can improve company compliance (Alya, 2020). Deterrence Theory highlights the deterrent effect of audits, both directly and indirectly (Probowulan & Zulkarnaeni, 2025). Disclosure Theory (Saydidah & Seventeen, 2025) states that enforcement of authority can influence taxpayer disclosure decisions. Accountability and Transparency Theory (Muttaqin et al., 2025) emphasized that internal auditors play a role in increasing taxpayer trust through administrative transparency. In addition (Priono et al., 2025) places transparency as a pillar of good governance in fiscal management. Audit Risk Theory explains that audit results are influenced by inherent risk, the effectiveness of internal controls, and the auditor's detection ability. Overall, tax audits serve not only as an evaluation tool for the tax authorities but also as a strategic tool to strengthen the tax system through education, oversight, deterrence, and increased accountability.

On the other hand, (Gunadi & Kawedar, 2025) Accounting theory emphasizes the important role of public accountants in maintaining the credibility of financial reports through independence, professionalism, and the application of audit standards. (Ak.CA, 2021) An independent auditor is able to provide an objective assessment of the fairness of financial statements. An auditor switching mechanism is implemented to avoid close relationships that could reduce objectivity. (Hartono & Laksito, 2022) Audit quality is also influenced by the size of the Public Accounting Firm (KAP), where large KAPs such as the Big Four are generally considered to have higher audit quality due to superior resources and oversight procedures.

In general, (Keni, 2021) Taxation, tax consulting services, and audit quality are interrelated in achieving taxpayer compliance and good tax governance. Therefore, this study aims to analyze the role of Tax Consultant Kusnaedi in improving taxpayer compliance and its influence on tax audit results. In addition, this study identifies obstacles faced by taxpayers, the level of effectiveness of consultant assistance, and supporting and inhibiting factors that influence audit results. The

focus of the study is directed at analyzing the impact of consulting services on tax compliance and the quality of audit results, with sub-focuses covering the urgency of paying taxes, the role of tax consultants, and obstacles to tax reporting.

The results of this study are expected to provide practical benefits for Tax Consultant Kusnaedi as a basis for evaluating service improvements; for STIE Ganesha as an academic reference; for the public as a source of practical information related to tax compliance; and for researchers as a means of developing scientific competence and fulfilling academic requirements.

(a) (Research Gap)

Research on taxpayer compliance has so far focused more on internal taxpayer factors, such as regulatory understanding, tax morality, perceptions of tax authorities, and administrative aspects of the tax system. On the other hand, studies related to the role of tax consultants tend to be limited to analyzing technical functions such as preparing tax returns and calculating taxes, without deeply connecting these to their impact on the quality of tax audit results. Furthermore, there are few studies that specifically address the role of individual tax consultants, such as Tax Consultant Kusnaedi, as professional actors with the potential to influence compliance levels and mitigate the risk of sanctions in audits. This gap also arises from the limited number of studies that integrate tax compliance theory, deterrence theory, voluntary disclosure theory, and accountability theory into the analysis of the role of tax consultants in real-world practice. Thus, there is a need for research that simultaneously connects three aspects: the quality of tax consultant assistance, taxpayer compliance levels, and tax audit results.

(b) Research Novelty

The novelty of this research lies in its approach, which not only assesses the administrative function of tax consultants but also comprehensively examines their contribution to taxpayer compliance and audit outcomes by integrating various audit and compliance theories. This research specifically highlights the role of Tax Consultant Kusnaedi as an individual case study, a rare focus in previous research that more commonly uses samples of large companies or consulting firms. This approach provides a new perspective on how small- to medium-scale tax consultant services have a tangible impact on taxpayer reporting behavior and risk mitigation strategies. Furthermore, this study introduces an analysis that links consultant assistance with audit education mechanisms, deterrent effects, administrative transparency, and audit risk management, resulting in a more holistic understanding than previous research that tends to rely on a single theory.

(c) Research Objectives

This study aims to analyze in depth the role of Tax Consultant Kusnaedi in improving taxpayer compliance and influencing tax audit results. Specifically, this study seeks to uncover the extent to which the assistance provided by consultants can improve taxpayer understanding of tax obligations, reduce reporting errors, and minimize potential sanctions through more accurate reporting. Furthermore, this study aims to identify factors that support and hinder the effectiveness of tax consultant services, and explain the relationship between the consultant's role, taxpayer compliance, and audit results based on relevant theories. Overall, this study is expected to provide practical recommendations for taxpayers, tax consultants, and the government in efforts to improve the quality of tax compliance in Indonesia.

METHODS

The data in this study comprises primary and secondary data obtained through various relevant data collection techniques within a qualitative approach. Primary data were obtained directly through in-depth interviews with five employees of Kusnaedi Tax Consultant and three taxpayers who use the consultant's services, providing a factual picture of their advisory practices, compliance levels, and tax audit experiences. In addition, primary data was also obtained through direct observation at the research location to observe the tax consultant's operational processes, interactions with clients, and changes in taxpayer tax behavior. Secondary data were collected through documentary studies in the form of reporting archives, company administrative documents, activity photographs, and references from books, scientific journals, and relevant official reports. To analyze all collected data, this study employed qualitative descriptive analysis techniques, which include data reduction, data presentation, interpretation, and conclusion drawing.

The analysis was conducted continuously by organizing the interview and observation data, establishing relationship patterns, and identifying key themes related to the role of tax consultants in compliance and audit results. Data validity was tested through triangulation of sources, techniques, and time, ensuring reliable and accurate findings. Thus, the combination of primary-secondary data and qualitative descriptive analysis enables researchers to produce an in-depth understanding of the impact of Tax Consultant Kusnaedi's services on taxpayer compliance and tax audit results.

RESULT AND DISCUSSION

Picture Kusnaedi Tax Consultant Logo



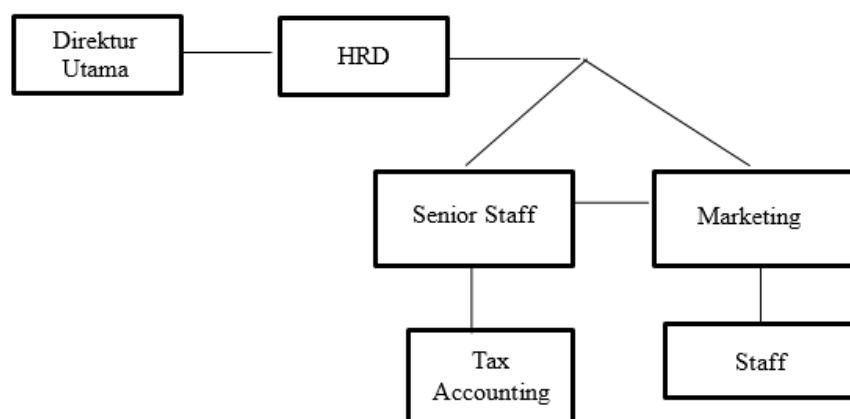
Tax Consultant Kusnaedi is a tax consulting firm founded in 2021 by Ujang Kusnaedi, S.E., M.Ak. The firm is located at Jl. Poncol Indah III No. 81, Cireundeu, East Ciputat, South Tangerang. Since its inception, the firm has been strongly committed to providing professional and reliable tax consulting services to taxpayers, both individuals and businesses. Throughout its history, Tax Consultant Kusnaedi has assisted clients from various industry sectors, from micro and small businesses to large corporations. Through extensive experience and the support of a

professional team, the firm has grown into a trusted tax consultant among the public and businesses in fulfilling their tax obligations.

Tax Consultant Kusnaedi's vision and mission is to be a strategic partner for taxpayers in achieving optimal tax compliance through professional and innovative consulting services. To realize this vision, the company has established several key missions: providing client-oriented tax consulting services, helping clients understand and effectively implement their tax obligations, and improving service quality through human resource development and sustainable technology utilization.

Tax Consultant Kusnaedi provides a range of tax services designed to meet clients' comprehensive needs. These services include tax consultations on the latest regulations, preparation and reporting of periodic and annual tax returns, assistance with tax audits, tax planning to create efficient strategies, and tax training and education for clients and internal company teams. All of these services aim to help clients fulfill their tax obligations in a timely and compliant manner.

Picture Company Organizational Structure



Kusnaedi Tax Consultant's organizational structure is designed to support the efficiency and effectiveness of its services. The company is led by an owner assisted by several key positions, including treasurer, HR, and support staff, including interns. A clear division of duties allows the company to conduct tax operations in a structured, professional manner, and responsive to client needs.

Company Values: Kusnaedi Tax Consultant upholds four core values: professionalism, integrity, trust, and innovation. Professionalism is demonstrated through quality and responsible service, while integrity is demonstrated through honesty and transparency in every service process. Trust is built through good communication and consistent service to clients. Furthermore, the company continuously innovates by utilizing the latest technology and keeping abreast of developments in Indonesian tax regulations.

Table Informant Data

No	Informant (Employee)	Background
1	Ujang	• 40 Years Old • Originally from Jakarta • As a First Class
2	Andini	• 26 Years Old • Originally from Pamulang, South Tangerang • As treasurer
3	Nabilah	• 28 Years Old • Originally from Ciputat, South Tangerang • As HRD
4	Aswani	• 16 Years Old • Originally from Depok Sawangan • As an intern
5	Nando	• 16 Years Old • Originally from Depok Sawangan • As an intern
No.	Informant (Taxpayer)	Background
1.	Kipli	• 25 Years Old • Origin of Palembang • Taxpayer (Client)
2.	Dimas	• 30 Years • Ciputat • Taxpayer
3.	Bapuk	• 28 Years Old • Originally from Pamulang • Taxpayer (Client)

Description of Informant Identities and Key Informants The research comprised five employees of Kusnaedi Tax Consultants and three taxpayers who use the company's services. The employee informants included the owner, treasurer, HRD, and two interns. Meanwhile, the taxpayer informants were business owners and individuals who use tax consultants to fulfill their tax obligations. Informants were selected purposively based on their involvement in the company's tax management and service delivery processes. The informants' identity data is presented to

provide an understanding of their social and professional contexts in relation to their roles and experiences with Kusnaedi Tax Consultants.

The research findings indicate that before using Kusnaedi Tax Consultants, the majority of taxpayers experienced difficulties understanding tax regulations. This led to late reporting, errors in document completion, and potential sanctions from the tax authorities. After receiving assistance, there was a significant increase in formal and material compliance, marked by more orderly reporting, fewer errors, and neater documentation. Furthermore, audit results showed a decrease in the number of corrections and sanctions due to consultants providing clarification and facilitating communication with the tax office. Client trust has increased due to the service being perceived as professional, responsive, and providing a sense of security in fulfilling tax obligations.

The following are the results of interviews with five employees:

Table Question 1 Interview Results

No.	Question	Resources
1.	What is the main role of Kusnaedi Consultants in helping taxpayers fulfill their tax obligations?	"Consultant Mr. Kusnaedi has been very helpful, especially with our monthly and annual tax reporting. He ensures that all our documents comply with tax regulations. He also quickly informs us about new regulations and explains the implications to the company when they arise." (Informant 1)
		"I think Mr. Kusnaedi's role is vital because he always guides us through the tax reporting and payment process. Even when we're unsure about calculating VAT or income tax, he's always ready to verify and provide guidance. This really helps us avoid mistakes." (Informant 2)
		"Although I'm not directly involved in finance, I see how tax consultants like Mr. Kusnaedi play a crucial role in ensuring smooth operations. Because all tax matters are handled neatly, the company can focus more on production and service without worrying about taxes." (Informant 3)
		"He helped us not only with reporting but also during tax audits. Usually, when there's an audit, we worry because we have to prepare a lot of documents. But with Mr. Kusnaedi's help, everything is well-prepared, and communication with tax officials is smoother." (Informant 4)

Table Question 2 Interview Results

No.	Question	Resources
2.	What services are provided to clients regarding tax consultation and reporting?	"The services we provide are quite comprehensive. They range from consultations regarding the latest tax regulations, calculating tax payable, preparing and reporting periodic and annual tax returns, and assisting with tax audits. We also provide direct education to clients so they understand their obligations independently. (Informant 1).
		"We usually assist clients in completing and reporting their Income Tax Returns (SPT) Article 21, PPh 23, VAT, and Annual Tax Returns. We also provide tax invoice checking, tax reconciliation, and consultations for technical issues when reporting via e-filing or DJP Online (Informant 2).
		"Mr. Kusnaedi and his team not only provide tax reporting services but also provide strategic tax analysis to avoid overburdening clients. They also help prepare neat tax reports, complete with supporting documents for audits (Informant 3).
		"Clients often come to us with questions about taxes they're confused about, such as income tax or transaction tax. We explain them in detail and help calculate their obligations. After that, we assist with the reporting process according to the schedule determined by the Directorate General of Taxes (DGT) (Informant 4).
		"We also provide support services during tax audits. We help clients prepare documents, draft responses to clarification letters, and, if needed, represent clients in direct communications with tax officials. Everything is done professionally to ensure clients feel secure." (Informant 5).

Table Question 3 Interview Results

No.	Question	Resources
3	What are the main obstacles or challenges in assisting taxpayers in tax compliance?	"The biggest challenge is clients' lack of understanding of the ever-changing tax regulations. Sometimes they feel they're compliant, but it turns out they've missed something. So we have to be extra patient in explaining things, especially to clients who are using a consultant for the first time" (informant 1).
		"Some clients often delay submitting data or documents required for tax reporting. This makes the reporting process rushed, even though we need time for checking

		and validation. When deadlines are tight, the risks are even greater (Informant 2).
		"I often encounter clients who view taxes as a burden, not an obligation. So they tend to avoid or delay the reporting process. A good communication approach is needed to ensure they understand that tax compliance is crucial for the sustainability of their businesses (Informant 3)
		"When clients are being audited, the main challenge is incomplete transaction documentation. Sometimes they're not used to keeping transaction records neatly, so we have to help them manually reorganize the data. This is quite time-consuming and risky if inaccurate (Informant 4).
		"We often face challenges when providing education, especially to individual clients or MSMEs who are unfamiliar with the DJP Online system. Many are unfamiliar with digital reporting, so we have to guide them step-by-step to avoid confusion and ensure they remain compliant (Informant 5).

Table Question 4 Interview Results

No.	Question	Resources
4.	What is the solution to facing taxpayers' obstacles in tax compliance?	"The main solution is ongoing education. We always take the time to explain tax regulations simply and in a way that's relevant to our clients' specific situations. The more they understand, the more likely they are to comply. We also regularly hold special consultation sessions to discuss the latest regulatory changes." (Informant 1).
		"We've created a strict reminder and scheduling system to address client delays in submitting documents. So, before the reporting deadline arrives, we contact them and ensure all the data is complete. This active communication really helps expedite the process," (Informant 2).
		"For clients who feel taxes are a burden, we try to explain them from a perspective of benefits, not just obligations. We show that tax compliance can improve their business image, avoid sanctions, and even open up opportunities for access to government financing or tenders." (Informant 3).

		"We help clients create a simple yet effective financial record-keeping system. If they have difficulty preparing documents, we help them from the beginning—from classifying transactions to storing evidence. That way, when the audit comes, all the documents are ready and they don't panic." (Informant 4).
		"We provide short training and step-by-step guides on using e-Filing and DJP Online, especially for individual clients and MSMEs. Sometimes we also provide in-person assistance via Zoom or by visiting their business premises. This approach helps them become more confident and independent in their tax reporting (Informant 5).

Interviews revealed that employees believe Kusnaedi Tax Consultants play a vital role in helping clients meet their tax obligations. This role includes assistance with monthly and annual tax reporting, verification of VAT and Income Tax calculations, communication of the latest regulations, and assistance with audits. Employees also explained that the company's services are comprehensive, ranging from regulatory consultations and tax report preparation, invoice reconciliation, and tax audit assistance. However, several challenges remain, including clients' lack of understanding of regulatory changes, delays in document provision, negative perceptions of taxes as a burden, disorganized transaction records, and low digital literacy among MSME clients. To address these challenges, the company implemented various solutions, including ongoing education, document reminder systems, a communicative approach, improvements to clients' financial recording systems, and training on the use of e-filing and the DJP Online system. These strategies have proven to improve client compliance and streamline tax administration processes.

Taxpayer Interview Results (Clients)

Table Questions Interview Results (1)

No.	Question	Resources
1.	Since when have you been using Kusnaedi's tax consulting services?	"We started using Mr. Kusnaedi's services in 2019, right after our company received a warning from the tax office for late reporting. Since then, we've found him to be very helpful, as all our reporting has become more orderly and timely." (Informant 1).
		"I started using his services around the beginning of 2021, when my business started growing and I started to get confused about my tax obligations. At first, I just asked questions, but eventually, I received regular reporting assistance and monthly consultations." (Informant 2).
		"I've been using Mr. Kusnaedi's services since 2022, when I was having difficulty filing my personal annual tax return. He helped me explain the process simply, so I felt more at ease and less worried about making mistakes." (Informant

		3).
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Table Questions Interview Results (2)

No.	Question	Resources
2.	What are the reasons why you chose to use tax consultant services?	"We chose to use a tax consultant because tax regulations are increasingly complex. We needed professional help to ensure our tax reporting was correct and to avoid penalties. Mr. Kusnaedi was very helpful in ensuring all our obligations were met correctly and on time." (Informant 1).
		"At first, I was confused about how to handle taxes on my own, especially after my business started growing. I chose Mr. Kusnaedi's services because he was patient with his explanations and very communicative. I felt more at ease because all the reporting processes were handled neatly." (Informant 2).
		"I use a consultant because I don't have enough time and knowledge to process my annual tax return myself. Rather than filing incorrectly, I prefer to leave it to the experts. With Mr. Kusnaedi's help, the process is quick and hassle-free." (Informant 3).

Interviews with taxpayers revealed that they began using Kusnaedi Tax Consultant services after experiencing difficulties in tax reporting or when their businesses began to grow and needed professional assistance. Clients found the reporting process more orderly, timely, and free from concerns about errors. The primary reasons for choosing to use consultants were the complexity of tax regulations, limited time and knowledge, and the need to avoid potential sanctions. With the assistance of consultants, tax reporting was perceived as more organized, systematic, and in accordance with applicable regulations.

The main findings of this study indicate that Kusnaedi Tax Consultant services have a real and significant impact on improving taxpayer compliance, both in terms of formal and material compliance. Consultant assistance has been proven to be effective in organizing clients' tax reporting processes, reducing administrative errors, and ensuring compliance with the latest regulations. These findings confirm that the presence of professional tax consultants is a key element in helping taxpayers understand regulations, perform accurate calculations, and submit reports in a more timely manner, thereby improving the quality of tax governance at a practical level. Empirically, the study found that before receiving assistance, most clients struggled to

understand tax regulations, frequently filed tax returns late, and had poorly organized transaction documentation. After receiving the services of Tax Consultant Kusnaedi, significant improvements were seen, including a decrease in the frequency of reporting errors, increased documentation order, and a reduction in corrections and sanctions during audits. Employees and clients stated that ongoing education, verification of VAT and Income Tax calculations, assistance with using DJP Online, and audit assistance were the most significant contributors to improved compliance. These empirical results demonstrate that the role of consultants is not merely administrative, but also educational and strategic in minimizing tax risks.

When compared with previous research and theory, these empirical findings reinforce the views of Agustin & Irawan (2023) and Resmi, who argue that tax consultants function as knowledge mediators who enhance clients' understanding of tax obligations. These findings also align with Tax Compliance Theory. Arda & Yusuf, (2024), which states that education and mentoring can increase voluntary taxpayer compliance. From a Deterrence Theory perspective, the reduction in sanctions and audit corrections found in this study confirms that audit risk can be reduced through appropriate compliance strategies, as explained in the Tax Policy Center (2023) study. Meanwhile, from the perspective of Voluntary Disclosure Theory and Transparency Theory, mentoring in document preparation and communication with the tax authorities supports increased administrative transparency, as emphasized by Ehinger (2023) and Gurama et al. (2023). Thus, the results of this study fill the gap in previous studies by providing empirical evidence regarding the direct impact of individual tax consultants on the quality of audit results and the level of taxpayer compliance.

CONCLUSION

Based on the research objective of analyzing the role of Kusnaedi Tax Consultants in improving taxpayer compliance and their impact on tax audit results, this study concludes that the presence of tax consultants significantly contributes to increasing the effectiveness of fulfilling tax obligations. The findings indicate that Kusnaedi Consultants act as strategic advisors in tax reporting, verifying VAT and Income Tax calculations, and preparing audit documents, enabling clients to fulfill their tax obligations in a timely manner and in accordance with applicable regulations. Their consultative and educational role, including providing the latest regulatory information and training on the use of digital systems such as DJP Online, has been proven to improve both formal and material taxpayer compliance. In terms of audit results, consultant assistance resulted in a decrease in tax corrections and minimized the potential for administrative sanctions because client documents were more complete, structured, and met audit standards. Overall, this study confirms that tax consultant services have a significant positive impact on tax compliance, reporting effectiveness, and tax audit results, thus directly addressing the primary research objective.

Based on these findings, this study recommends several policies that can be implemented by tax consultants, taxpayers, and other stakeholders. For tax consultants, strengthening tax education and literacy programs is necessary, especially for MSMEs and individual taxpayers who still experience difficulties in understanding regulations and digital reporting systems. Furthermore, improving document management systems and developing more systematic service standards is necessary to maintain optimal quality of assistance. For taxpayers, it is crucial to increase their capacity and independent understanding of tax obligations so they are not entirely dependent on consultants and can build synergy in the compliance process. Furthermore, for the government or

tax authorities, this study recommends more intensive socialization of tax regulations using an approach that is easily understood by the public, as well as expanding collaboration with tax consultants as education partners. The government also needs to strengthen a risk-based audit system integrated with taxpayer compliance records to make the audit process more objective and transparent. With these policy recommendations, it is hoped that a more orderly, efficient, and equitable tax ecosystem will be created.

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