

Effectiveness of Supervision of Virtual Office Taxpayer Based on Evaluation of Supporting Factors for Taxpayer Supervision

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ABSTRACT

Effective supervision of Virtual Office Taxpayers (WP VO) has become increasingly critical to enhancing tax compliance and strengthening revenue collection. The rapid growth in the number of WP VO and their substantial potential contribution to tax revenues underscore the need for a robust supervisory framework. This study evaluates the effectiveness of supporting factors that influence the supervision of WP VO and examines the extent to which these factors facilitate effective oversight. The research was conducted at the Pancoran Tax Office, which was selected due to its high concentration of registered WP VO and because one-third of the corporate taxpayers included in its 2024 priority monitoring list are WP VO entities. Adopting an evaluative case study approach, the study employed surveys, interviews, and document reviews as data collection methods. Data were analyzed using descriptive techniques to capture the contextual and operational dynamics of WP VO supervision. To date, prior research has not specifically examined the mechanisms and challenges associated with WP VO supervision. Accordingly, this study contributes to the emerging literature on digital-era tax administration by providing empirical evidence and practical insights into the oversight of virtual taxpayers. The findings reveal that existing regulatory and taxpayer-related factors have not adequately supported effective WP VO supervision. Many taxpayers demonstrate low compliance, administrative deficiencies, and limited cooperation with tax authorities. These conditions impede supervisory effectiveness and highlight the need for dedicated policy interventions tailored to WP VO characteristics. The study recommends the formulation of specialized regulatory frameworks and targeted compliance programs to foster taxpayer awareness and improve the overall effectiveness of WP VO supervision.

Keywords:

Tax Supervision; Virtual Office; Account Representative; Tax Compliance; Supporting Factors

Efektivitas Pengawasan Wajib Pajak Virtual Office Berdasarkan Evaluasi Faktor Pendukung Pengawasan Wajib Pajak

ABSTRAK

Pengawasan Wajib Pajak Virtual Office (WP VO) yang efektif sangat diperlukan untuk meningkatkan kepatuhan dan penerimaan pajak, mengingat pertumbuhan jumlah WP VO dan potensi penerimaan yang muncul. Penelitian ini bertujuan untuk mengevaluasi faktor-faktor pendukung pengawasan Wajib Pajak apakah sudah efektif dalam mendukung pengawasan WP VO. Penelitian dilakukan di KPP Pancoran karena banyaknya jumlah WP VO yang terdaftar di KPP tersebut dan sepertiga dari jumlah WP Badan yang masuk daftar prioritas pengawasan tahun 2024 merupakan WP VO. Pendekatan penelitian adalah studi kasus evaluatif dan pengumpulan data dilakukan dengan survei, wawancara, dan reviu dokumentasi. Teknik analisis data dilakukan dengan teknik analisis deskriptif. Penelitian sebelumnya belum ada yang menganalisis pengawasan WP VO, sehingga penelitian ini diharapkan dapat menambah khasanah literatur penelitian serta dapat memberikan rekomendasi yang bermanfaat dalam pengawasan WP VO. Hasil penelitian menunjukkan bahwa Faktor Regulasi dan Wajib Pajak belum mendukung pelaksanaan pengawasan WP VO. Banyak Wajib Pajak yang belum kooperatif, kepatuhannya rendah, dan administrasi yang tidak valid. Masih diperlukan kebijakan khusus terkait WP VO untuk mendorong kepatuhan dan kesadaran Wajib Pajak sehingga pengawasan WP VO dapat berjalan lebih efektif.

Kata Kunci:

Pengawasan Pajak; Virtual office; Account Representative; Kepatuhan Pajak, Faktor Pendukung

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INTRODUCTION

According to Diamastuti (2016), Indonesia's self-assessment tax system grants taxpayers the autonomy to calculate and report their own tax liabilities. However, under this system, many taxpayers remain non-compliant due to low levels of awareness and integrity, thereby necessitating continuous supervision. Hutagaol (2020) observes that taxpayers who are not adequately monitored often neglect their obligations and may engage in tax evasion—acts that fall under criminal taxation. Such behavior not only harms the government's fiscal position but also creates inequities for compliant taxpayers. Consequently, effective taxpayer supervision becomes a critical policy priority to enhance voluntary compliance and increase state revenue.

At the Pratama Tax Office, taxpayer supervision is primarily carried out by Account Representatives (ARs), who serve as the key implementing agents. Pursuant to PMK No. 45/PMK.01/2021, ARs now function as tax supervisors, replacing their earlier roles focused on service and consultation. Their duties include mapping tax subjects and objects, mastering their assigned areas, collecting and analyzing tax data, and monitoring compliance. In addition, ARs are responsible for issuing reminders, conducting taxpayer counseling, monitoring follow-up actions, and preparing legal and supervisory documentation.

To strengthen both formal and material compliance, the Directorate General of Taxes (DGT) issued SE-05/PJ/2022 as a strategic guideline for taxpayer supervision. The circular defines oversight as:

"Tax compliance oversight, hereinafter referred to as Oversight, is a series of guidance and research activities on the fulfillment of tax obligations, whether pending, unfulfilled, or already fulfilled by taxpayers, in order to achieve sustainable taxpayer compliance with tax laws and regulations." (SE-05/PJ/2022)

This policy introduces a framework for targeted, comprehensive, and risk-based supervision by leveraging increasingly integrated tax data and information systems. Risk-based supervision is implemented through Compliance Risk Management (CRM), a structured approach used by tax authorities to identify, assess, and mitigate non-compliance risks, thereby improving revenue performance (Betts & Betts, 2022). CRM provides the analytical foundation for planning supervisory activities and prioritizing interventions based on both the likelihood of non-compliance and its potential fiscal impact (Tussifah, 2023).

Tax non-compliance remains prevalent among small and medium-sized enterprise (SME) taxpayers, whose population continues to expand while their contribution to tax revenue remains disproportionately low (Palupi & Arifin, 2023). To minimize operational costs and simplify administrative processes, many SMEs register their businesses using Virtual Offices (VOs) as legal addresses. A Virtual Office is defined as a physical space equipped with supporting facilities provided by a management entity, which can be used by two or more businesses as their official address, business location, or shared correspondence address.

According to Alyaa (2024), the increasing use of Virtual Offices has raised concerns over taxpayer compliance among SMEs and startups, given their persistently low compliance rates. Wildan (2023) further notes that supervising VO taxpayers poses unique challenges, as they can easily relocate their registered

addresses, and their actual business activities are often conducted outside the registered jurisdiction. Tax supervision in Indonesia continues to face structural challenges due to the persistent gap between potential and actual revenue collection. Christian and Aribowo (2021) identify low taxpayer compliance and ineffective monitoring mechanisms within the DGT as key contributing factors to this gap.

In response, the Ministry of Finance enacted PMK No. 147/PMK.03/2017, which governs taxpayer registration procedures, NPWP cancellations, and the confirmation or revocation of PKP status. The regulation stipulates the legal requirements for recognizing Virtual Offices as official business addresses for PKP confirmation purposes. This policy reform has simplified administrative processes and facilitated the registration of NPWPs and PKP confirmations, encouraging a rise in taxpayers utilizing Virtual Office addresses. Consequently, the number of VO taxpayers at the Jakarta Pancoran Tax Office has continued to grow annually, underscoring the need for more effective supervisory mechanisms to optimize tax revenue collection.

Table 1. Number of Active VO Taxpayers at the Jakarta Pancoran Tax Office

Year	Number of Taxpayers
2017	41
2018	524
2019	729
2020	1,092
2021	1,542
2022	2,086
2023	2,488

Source: Research Data, 2025

The number of VO taxpayers at the Jakarta Pancoran Tax Office increased from 410 taxpayers in 2017 to 2,488 taxpayers in 2023, representing approximately 28% of the total active corporate taxpayers at the Jakarta Pancoran Tax Office.

Table 2. Number of Taxpayers Required to File Tax Returns and Taxable Income at the Jakarta Pancoran Tax Office in 2024

Type of Taxpayer	Active Taxpayers	Taxpayers Obligated to File a Tax Return	% Taxpayers Obligated to File a Tax Return	Total DPP	% DPP
Non-VO Corporate	5,928	4,843	11.89%	657	63.91%
VO Corporate	2,488	2,546	6.25%	213	20.72%
Individuals	36,156	33,351	81.86%	158	15.37%
Total	42,084	40,740	100.00%	1,028	100.00%

Source: Research Data, 2025

Monitoring data indicate that the number of Virtual Office (VO) taxpayers requiring supervision is considerable, both in relation to compliance with Annual Tax Return (ATR) submissions and inclusion in the Priority Monitoring List (Daftar Prioritas Pengawasan, DPP) used to test compliance with material reporting obligations. The number of VO entities required to file tax returns and prioritized for compliance monitoring totals 2,546, representing more than half of all non-VO legal entities obligated to submit returns. Meanwhile, 213 VO

taxpayers are included in the DPP, accounting for nearly one-third of all DPP entries for non-VO entities. These figures suggest that VO taxpayers under the jurisdiction of the Pancoran Tax Office constitute a significant segment with strong revenue potential, necessitating effective supervision to enhance compliance and optimize tax collection outcomes.

Prior studies have examined various determinants influencing tax audits. Chalu and Mzee (2018) identify five principal factors shaping audit effectiveness: management's implementation of recommendations, adequacy of auditor resources, taxpayer behavior, application of tax regulations, and the leadership and policies guiding audit practices. Similarly, Ayalew (2014) highlights that audit quality, organizational structure, independence, auditee characteristics, and management support significantly influence audit outcomes. Drogalas et al. (2015) emphasize the crucial role of information systems in strengthening audit effectiveness by facilitating data integration and analytical precision.

Building upon these perspectives, Sirait and Abbas (2023) re-examined the determinants of tax audits and adapted them for use in taxpayer supervision. Their study—conducted on online marketplace taxpayers at the Jakarta Pasar Rebo Tax Office—identified five key factors influencing supervision effectiveness: leadership support, regulatory frameworks, Account Representatives (ARs), taxpayer behavior, and information systems. According to PMK No. 131/PMK.03/2022, supervision and audit share the same objective: to assess taxpayer compliance and thereby improve compliance levels. Consequently, factors supporting the effectiveness of tax audits are also relevant to the taxpayer supervision process. Sirait and Abbas (2023) further note that regulatory and information-system factors remain underdeveloped and require enhancement to improve the supervision of online marketplace taxpayers.

Distinct from previous research, this study focuses specifically on the supervision of VO taxpayers. No prior study has systematically evaluated the supervisory mechanisms applied to this taxpayer category. Existing research concerning VO taxpayers has predominantly addressed legal or administrative aspects, particularly the legitimacy and tax treatment of VO entities, rather than their supervision. Meanwhile, studies on taxpayer supervision and audits generally examine either broad taxpayer populations or sectors governed by established regulatory frameworks.

A number of regulatory instruments have been enacted to simplify, clarify, and increase the efficiency of tax administration in Indonesia. These include PMK No. 147/PMK.03/2017, Perdirjen Pajak No. PER-04/PJ/2020, and Surat Edaran Dirjen Pajak No. SE-27/PJ/2020. PMK 147 regulates taxpayer registration procedures, NPWP cancellations, and PKP confirmations or revocations, with the objective of improving ease of doing business and strengthening compliance and supervision. PER-04/PJ/2020 provides the technical provisions for implementing PMK 147, while SE-27/PJ/2020 serves as its operational guideline.

According to the World Bank (2020), the Ease of Doing Business (EoDB) index measures the regulatory and administrative simplicity of conducting business activities within a country. Its 2020 indicators include Starting a Business, Dealing with Construction Permits, Getting Electricity, Registering Property, Getting Credit, Protecting Minority Investors, Paying Taxes, Trading Across

Borders, Enforcing Contracts, and Resolving Insolvency. The establishment of business entities through Virtual Office services aligns with the government's effort to improve the "Starting a Business" indicator within the EoDB framework. As noted by Kumar and Kumar (2022), ease of doing business is instrumental in promoting entrepreneurship and attracting investment through streamlined regulations and reduced administrative burdens. In this context, the Directorate General of Taxes (DGT) has operationalized PMK No. 147/PMK.03/2017 to legitimize the registration of business entities using Virtual Office addresses.

Taxpayer supervision is conducted in accordance with SE-05/PJ/2022, which outlines two principal components: Formal Compliance Research (Penelitian Kepatuhan Formal, PnKF) and Material Compliance Research (Penelitian Kepatuhan Material, PnKM). PnKF involves validating and analyzing taxpayers' fulfillment of formal obligations – such as PKP registration timeliness, tax payments or deposits, ATR submissions, installment arrangements, and tax facilities. PnKM, in contrast, involves comprehensive research activities that produce Working Papers (Kertas Kerja Penelitian, KKPt) and Research Result Reports (Laporan Hasil Penelitian, LHPt), which may result in the issuance of Letters of Request for Explanation of Data and/or Information (Surat Permintaan Penjelasan atas Data dan/atau Keterangan, SP2DK).

The effectiveness of taxpayer supervision is evaluated according to the OECD (2021) framework, which includes the assessment of key supporting factors that determine supervisory success. As highlighted by Sirait and Abbas (2023), five main factors influence taxpayer supervision: leadership support, regulations, Account Representatives, taxpayers, and information systems. These dimensions collectively form the analytical foundation for evaluating the effectiveness of VO taxpayer supervision in this study.

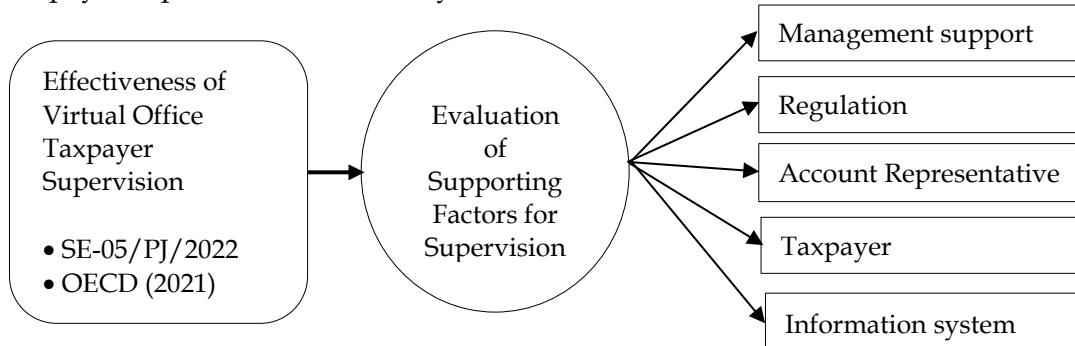


Figure 1. Research Model

Source: Research Data, 2025

RESEARCH METHOD

This study adopts an evaluative case study approach to assess the effectiveness of supervising Virtual Office Taxpayers (WP VO) at the Jakarta Pancoran Tax Office. According to Ellet (2018), an evaluative case study is a systematic method of analysis used to assess a situation, policy, or organizational decision. This approach enables an in-depth exploration of the supervisory processes implemented for WP VO and an evaluation of the supporting factors influencing the effectiveness of taxpayer supervision.

The research design integrates mixed methods, combining descriptive qualitative and simple quantitative approaches. As noted by Creswell (2014), mixed methods research "integrates quantitative and qualitative approaches simultaneously in a single study with the aim of producing more comprehensive, valid, and objective data." This design allows for triangulation of data sources, enhancing both analytical depth and the robustness of findings.

Data collection was conducted between January and May 2025 using surveys, interviews, and document analysis. The survey served as an initial instrument to obtain broad-based information from a large number of respondents, while interviews were used to validate and elaborate upon the survey findings through more detailed insights from experienced practitioners. Document analysis emphasized the role of literature and archival records in developing the conceptual framework (Yin, 2018) and provided secondary data to strengthen and contextualize the primary findings (Bowen, 2009).

The survey was administered online via Google Forms and distributed through the official WhatsApp group of Account Representatives (ARs) at the Jakarta Pancoran Tax Office. The target population comprised all 32 ARs assigned to the office. Prior to full distribution, a pilot test was conducted with a small group of respondents to assess question clarity, format consistency, and ease of completion. This step aimed to identify potential biases and ensure that the survey items were well-structured and easily understood. As emphasized by Creswell and Creswell (2023), pilot testing is essential to refine research instruments, improve data validity, and enhance overall methodological rigor.

The interview component involved five Account Representatives (ARs) from the Pancoran Tax Office who directly supervise WP VO. These participants were purposively selected from each Supervision Section responsible for overseeing VO taxpayers. The selection criteria prioritized ARs managing either the largest number of VO taxpayers or those supervising taxpayers operating Virtual Office service providers. This ensured the inclusion of informants with extensive and complex experience, providing rich insights into the supervisory practices and challenges associated with VO taxpayer oversight.

Table 3. Interview Implementation

No	Informant Code	Date Interview	Interview Duration	Interview Medium
1	AR-1	22/03/2025 13:20	28 Minutes	Zoom Meeting App
2	AR-2	25/03/2025 12:40	20 Minutes	Zoom Meeting App
3	AR-3	26/03/2025 12:27	16 minutes	Zoom Meeting App
4	AR-4	26/03/2025 13:33	21 Minutes	Zoom Meeting App
5	AR-5	26/03/2025 20:09	26 Minutes	Zoom Meeting App

Source: Research Data, 2025

The interviews were conducted via the Zoom application in order to obtain more valid information, clarify the survey results, and further explore the implementation and issues surrounding taxpayer supervision.

The survey and interview instruments were developed based on the five supporting factors for supervision identified by Sirait & Abbas (2023), with each factor further elaborated using relevant criteria from previous studies on taxpayer supervision.

Table 4. Survey and Interview Instruments

Factor Support	Instrument Survey/Interview	Reference
Leadership Support	AR Education and Training	Sirait & Abbas (2023), Ayalew (2014), Chalu and Mzee (2018)
	Budget, time, and infrastructure	Sirait & Abbas (2023), Ayalew (2014), Chalu and Mzee (2018)
	Implementation of supervision	Sirait & Abbas (2023), Ayalew (2014)
Regulations	Availability of regulations related to VO taxpayers	Sirait & Abbas (2023), Ayalew (2014), Chalu and Mzee (2018)
	Clarity and relevance of VO taxpayer regulations	Sirait & Abbas (2023), Ayalew (2014), Chalu and Mzee (2018)
	Need for specific regulations for VO taxpayers	Sirait & Abbas (2023), Ayalew (2014), Chalu and Mzee (2018)
Account Representatives	Technical Competence of AR	Sirait & Abbas (2023), Ayalew (2014), Drogalas et al, (2015)
	AR Communication Experience and Skills	Sirait & Abbas (2023), Ayalew (2014)
	Number of ARs	Sirait & Abbas (2023), Ayalew (2014), Chalu and Mzee (2018)
Taxpayers	Compliance in reporting, recording, and bookkeeping	Sirait & Abbas (2023), Ayalew (2014)
	Cooperative behavior of taxpayers	Sirait & Abbas (2023), Ayalew (2014), Chalu and Mzee (2018)
	Taxpayer awareness of administrative orderliness	Sirait & Abbas (2023), Ayalew (2014)
Information systems	Utilization of information systems	Sirait & Abbas (2023), Syahlan & Martani (2022), Drogalas et al, (2015)
	Ease and simplicity of use	Sirait & Abbas (2023), Syahlan & Martani (2022), Drogalas et al, (2015)
	Appropriateness in providing supervisory support	Sirait & Abbas (2023), Syahlan & Martani (2022), Drogalas et al, (2015)

Source: Research Data, 2025

Quantitative data processing techniques employed descriptive analysis to simplify, summarize, and present data in a manner that is easier to interpret (Gravetter & Wallnau, 2012). According to Scott (2009), the determination of interval classes for survey data can be carried out using Sturges' Rule formula: $k = 1 + 3.322 \log n$ (where k = number of classes, and n = number of respondents). Applying this formula, the number of classes obtained was six. With the number of classes determined as six, Sturges' Rule indicated a value range of five, resulting in a class interval length of 0.833. After establishing the class interval length, class boundaries were set by adding the interval length sequentially from the minimum value until the entire data range was covered, producing the following survey result class intervals and categories:

Table 5. Class Intervals and Survey Results Categories

No	Interval Class	Survey Result Category
1	1.00 – 1.83	Strongly Disagree (STS)
2	1.84 – 2.67	Disagree (TS)
3	2.68 – 3.51	Somewhat Disagree (ATS)
4	3.52 – 4.35	Somewhat Agree (AS)
5	4.36 – 5.19	Agree (S)
6	5.20 – 6.00	Strongly Agree (SS)

Source: Research Data, 2025

Each survey item was analyzed by summing all respondents' responses and dividing the total by the number of respondents to obtain the average score for each question. The resulting mean values were then categorized according to predetermined interval classifications, following the approach outlined by Jaggia and Kelly (2019).

Qualitative data were analyzed using a descriptive qualitative method, aimed at describing, explaining, and interpreting phenomena based on the collected data without employing complex theoretical modeling. Once the qualitative analysis was completed, the findings were presented in descriptive form to illustrate patterns and relationships emerging from the data. According to Miles, Huberman, and Saldana (2014), qualitative data analysis involves three key stages—data reduction, data presentation, and conclusion drawing/verification—which collectively enable researchers to develop a coherent understanding of how the data relate to the research problem.

RESULTS AND DISCUSSIONS

The survey was administered to all 32 Account Representatives (ARs) at the Jakarta Pancoran Tax Office. Prior to full distribution, a pilot test was conducted with three ARs to evaluate the clarity and accessibility of the questionnaire. The pilot test results indicated that the survey could be completed without significant difficulty; however, two items were identified as potentially biased and were revised to improve clarity and ensure that all respondents could interpret them consistently.

After the one-week data collection period, 29 ARs submitted completed responses, yielding a response rate of 90.62%. According to Bougie and Sekaran (2019), an acceptable minimum response rate in survey-based research is 30%, confirming that the participation rate in this study far exceeded the threshold for a valid and reliable sample.

The survey began with a screening question: "Have you ever conducted supervision or interacted with VO taxpayers (WP VO)?" Respondents were asked to answer "Yes" or "No." This item was designed to confirm that participants had relevant experience with WP VO, thereby enhancing the credibility and contextual validity of their subsequent responses. All 29 respondents answered "Yes," indicating that every participant had prior experience either supervising or interacting directly with Virtual Office taxpayers.

To ensure the reliability and internal consistency of the research instrument, a reliability test was conducted using Cronbach's Alpha coefficient, which measures the extent to which items within a questionnaire are correlated

and collectively form a coherent construct. Cronbach's Alpha evaluates reliability by comparing the variance of each individual item with the total variance of the instrument. The results of the reliability test are presented in Table 6, which confirms that the questionnaire achieved a satisfactory level of reliability for subsequent analysis.

Table 6. Survey Data Reliability Test Results

No	Criteria/Factor	Reliability (Cronbach's Alpha)
1.	Leadership Support	0.855
2.	Regulation	0.976
3.	Account Representative	0.788
4.	Taxpayer	0.910
5.	Information System	0.899

Source: Research Data, 2025

The results of the reliability test show that the Cronbach's Alpha value for each factor or criterion exceeds 0.60, indicating that the survey instrument demonstrates an acceptable level of reliability and internal consistency. This finding confirms that the survey data are both consistent and dependable, thereby providing a sound basis for subsequent analysis.

The evaluation of the supporting factors for taxpayer supervision was conducted using five analytical criteria: Leadership Support, Regulations, Account Representatives, Taxpayers, and Information Systems. These factors were examined to determine the extent to which they were adequately fulfilled and contributed to the effective implementation of taxpayer supervision. In addition, the analysis aimed to identify practical challenges encountered during supervision. The survey data provided an initial overview of respondents' perceptions, which were then corroborated through in-depth interviews with more experienced informants to validate and enrich the findings.

Among the five supporting factors, leadership support received the highest assessment. The survey results revealed an average Likert score of 5.06, reflecting a strong consensus among respondents that leadership plays a critical and highly supportive role in the effective execution of taxpayer supervision. This finding underscores the importance of strategic leadership engagement in fostering accountability, motivating supervisory personnel, and ensuring alignment between policy directives and implementation practices within the tax administration system.

Table 7. Survey Results on Leadership Support Factors

Code	Survey Instrument	Score Average	Result Category
FP1-1	Management has provided support for AR education and training.	5.17	S
FP1-2	Management has provided support in terms of budget, time, and infrastructure.	4.69	S
FP1-3	Management has provided support in the implementation of tax supervision.	5.31	SS
Average Likert Score		5.06	S

Source: Research Data, 2025

The interview findings corroborate the survey results concerning the leadership support factor, with all interviewees strongly agreeing that leadership has been highly supportive of the supervision of Virtual Office Taxpayers (WP VO). Respondents highlighted that the issuance of task letters is straightforward and that unrestricted access to official vehicles for taxpayer visits reflects the strong commitment of the Jakarta Pancoran Tax Office leadership to facilitating supervisory activities. This sentiment was articulated by AR-1, who stated:

"There are no obstacles from the leadership. On the contrary, the leadership is very supportive because this supervision is directly related to office revenue. Task letters (ST) for field visits are not complicated, and facilities such as vehicles are also provided. However, there are budget limitations due to efficiency measures, and this lies beyond the authority of the office, as it is determined by the central office." (AR-1)

In reference to the survey item FP1-2, which received the lowest score within the leadership support dimension, AR-1 clarified that certain challenges – particularly those related to budget limitations – fall outside the authority of local management. These financial constraints pose difficulties when visits are required to WP VO business locations situated outside the city. Nevertheless, aside from these fiscal limitations, the leadership's role in supporting supervision remains very strong.

Overall, the combined analysis of survey and interview data indicates that leadership support is highly effective in facilitating the implementation of WP VO supervision. While budget constraints persist, they are manageable and do not significantly hinder supervisory operations. Therefore, leadership support can be considered sufficient to ensure the continued success and operational effectiveness of VO taxpayer supervision.

Turning to the regulatory factor, survey results reveal an average Likert score of 3.17, suggesting that most Account Representatives (ARs) somewhat disagree that current regulations adequately support WP VO supervision. For all survey items – FP2-1, FP2-2, and FP2-3 – the majority of respondents indicated that the existing regulatory framework has not yet fully met the necessary criteria to effectively support the implementation of WP VO supervision. This finding highlights ongoing challenges in aligning current tax regulations with the distinctive characteristics and operational complexities of Virtual Office taxpayers.

Table 8. Survey Results on Regulatory Factors

Code	Survey Instrument	Score Average	Result Category
FP2-1	The current regulations related to VO taxpayers are effective in supporting the implementation of supervision.	3.28	ATS
FP2-2	Regulations related to VO taxpayers remain relevant to the current development of VO taxpayers.	3.31	ATS
FP2-3	The existing regulations are sufficient, and no special regulations are required regarding the supervision of VO taxpayers.	2.93	ATS
Average Likert Score		3.17	ATS

Source: Research Data, 2025

The confirmation of survey results reveals unanimous agreement among respondents that regulatory factors remain weak and have not effectively supported the supervision of Virtual Office (VO) taxpayers. This view was reinforced by AR-5, who noted that current regulations remain inadequate because existing provisions primarily address PKP certification requirements under PMK No. 147/PMK.03/2017, which stipulates that Virtual Office managers must first be certified as PKP. Since its enactment in 2017, no subsequent regulatory updates have been introduced to specifically govern VO taxpayers or to facilitate their ongoing compliance monitoring. As a result, the current regulatory framework has not kept pace with the rapid increase in the number of VO taxpayers or with the complexities that have emerged in practice.

According to AR-5, the lack of early differentiation between VO and non-VO taxpayers represents a major oversight. At present, this classification is still performed manually based on the registered address within the Directorate General of Taxes (DJP) system. AR-5 emphasized that differentiation should occur at the point of NPWP registration, accompanied by the requirement that VO taxpayers provide two distinct addresses—one for the Virtual Office and another for the actual business location. This measure would strengthen communication and facilitate field supervision when direct taxpayer contact is otherwise challenging. As expressed by AR-5:

"Yes, it is necessary. For example, when registering for an NPWP, VO taxpayers must provide two addresses: the VO address and the actual business address. In addition, the types of businesses eligible to use a VO should be restricted. Furthermore, VO operators should be required to submit periodic reports on their tenant lists. If they fail to report, sanctions could be imposed, such as suspension or revocation of their PKP status. This would ensure that taxpayers remain compliant and do not misuse the VO facility..." (AR-5)

Further, regulations mandating periodic updates of taxpayer profile data—including phone numbers, email addresses, and other contact details—are essential to ensure effective communication between tax officials and VO taxpayers. Virtual Office operators should likewise be required to submit periodic reports to their registered Tax Office detailing all taxpayers utilizing VO services. These reports should include the Taxpayer Identification Number (NPWP),

company name, contact person, lease validity period, and information on new, renewing, or expired tenants.

Equally critical are regulatory provisions that limit eligibility for VO use to specific types of taxpayers. Such restrictions would reduce the risk of VO facilities being exploited for tax avoidance, evasion, or the issuance and use of fictitious tax invoices. Criteria for these restrictions could include the Company's Business Classification Code (Klasifikasi Lapangan Usaha - KLU), turnover, paid-in capital, and taxpayer group classification based on ownership or affiliation structures.

Based on the overall evaluation of regulatory factors, it is evident that the existing regulatory framework does not yet fulfill the requirements needed to effectively support VO taxpayer supervision. The absence of dedicated rules tailored to VO operations has created gaps that hinder monitoring and enforcement. Therefore, specific regulations governing VO taxpayers are urgently needed to empower tax authorities in their supervisory roles while promoting greater compliance and accountability among taxpayers. Such regulations would enhance administrative order and create a more balanced framework between the ease of doing business and the integrity of tax administration.

Turning to the Account Representative (AR) factor, survey results yielded an average Likert score of 4.62, suggesting that most respondents agree that AR-related factors at the Jakarta Pancoran Tax Office already support the implementation of VO taxpayer supervision. This dimension comprised three survey indicators: ARs' existing competencies, their experience and communication skills, and the adequacy of AR personnel available for supervisory duties.

Table 9. Survey Results of Account Representative Factors

Code	Survey Instrument	Average Score	Result Category
FP3-1	AR has sufficient competence in conducting supervision of WP VO.	5.10	S
FP3-2	AR has experience and good communication skills in conducting WP VO supervision.	4.55	S
FP3-3	The number of ARs available is sufficient to support the implementation of supervision activities.	4.21	AS
Average Likert Score		4.62	S

Source: Research Data, 2025

Survey results validated through interviews indicate that Account Representatives (ARs) at the Jakarta Pancoran Tax Office already possess adequate competencies to perform their supervisory functions. Respondents consistently reported that ARs have received formal training, on-demand e-learning modules, and comprehensive technical guidelines for potential development. Moreover, since the application of tax regulations does not differ between Virtual Office (VO) and non-VO taxpayers, no specialized competencies are required for VO taxpayer supervision. This sentiment was reflected in the following interview statement:

"In terms of competencies, ARs have been equipped with training, e-learning, and comprehensive technical guidelines for potential development, which are already available on Kompatriot and Mandor. In principle, the supervision of VO taxpayers is the same as that of non-VO taxpayers..." (AR-1)

While the level of experience and communication skills may vary among ARs, this has not posed significant challenges in carrying out taxpayer supervision. Newly appointed ARs typically undergo job shadowing and preliminary interactions with taxpayers prior to their formal assignments. Additionally, they receive continuous guidance from senior colleagues, reflecting a strong culture of collaboration and mutual assistance among ARs. As a result, no major obstacles related to differences in experience or communication ability were identified.

Regarding staffing levels, most respondents agreed that an increase in the number of ARs would enhance the effectiveness of supervision, as smaller caseloads would allow for more focused oversight. Nevertheless, the current number of ARs is considered sufficient because the allocation of personnel is determined based on workload analysis conducted by the Central Office. The primary challenge lies in the uneven distribution of VO taxpayer assignments among ARs, which leads to workload imbalances. This issue could be mitigated by ensuring a more equitable allocation of VO taxpayers, thereby enabling ARs to manage their responsibilities more efficiently and minimizing the need for ad hoc supervisory work.

In contrast, the taxpayer factor received the lowest average Likert score of 2.77, indicating that most ARs are somewhat dissatisfied with the extent to which VO taxpayers support the implementation of supervision. This finding suggests that taxpayer-related issues—such as low cooperation, poor compliance, or limited responsiveness—remain the most significant constraint in achieving effective oversight of VO taxpayers.

Table 10. Survey Results of Taxpayer Factors

Code	Survey Instrument	Score Average	Result Category
FP4-1	WP VO has fulfilled its obligations regarding tax return reporting and bookkeeping or record-keeping properly and accurately.	2.97	ATS
FP4-2	WP VO has been cooperative in fulfilling its tax obligations.	3.07	ATS
FP4-3	WP VO has demonstrated good administrative compliance awareness in terms of updating taxpayer profile data.	2.28	TS
Average Likert Score		2.77	ATS

Source: Research Data, 2025

The confirmation of survey results through interviews reveals consistent findings: all informants unanimously agreed that Virtual Office (VO) taxpayers (WP VO) have not yet met their reporting and bookkeeping obligations, nor have they implemented proper and accurate record-keeping practices. This is reflected in the following statement by AR-1:

“The awareness and compliance of WP VO are still low. Many only register for legal purposes, after which they fail to submit reports or pay taxes correctly. The main challenges are inconsistent addresses and contact numbers. Many arbitrarily fill out registration data, making them unreachable for supervision processes ...” (AR-1)

These findings indicate that a substantial proportion of VO taxpayers either fail to submit, or are delayed in submitting, their Annual Corporate Income Tax

Returns (SPT Tahunan PPh Badan). Even among those who do comply with filing requirements, many exhibit deficiencies in recording and documenting transactions accurately. In several cases, VO taxpayers have not remitted Value-Added Tax (PPN) despite collecting it from customers, or have engaged in transactions subject to withholding tax (PPh) without fulfilling the corresponding deduction and payment obligations.

From a behavioral perspective, although a number of VO taxpayers demonstrate cooperative tendencies, a significant portion remain uncooperative. Numerous cases were reported in which VO taxpayers deliberately ignored warning letters or SP2DK notices despite being reachable. Moreover, some taxpayers were found to exploit the flexibility of Virtual Office addresses to engage in tax evasion or avoidance practices. In more severe instances, VO taxpayers were implicated in tax-related criminal activities, including the issuance and use of invalid tax invoices.

These findings underscore persistent weaknesses in taxpayer behavior that hinder effective supervision and compliance enforcement. The lack of accountability, coupled with the anonymity afforded by Virtual Office arrangements, continues to pose significant challenges for tax authorities in promoting compliance and ensuring the integrity of tax administration.

Table 11. Data on Suspended VO Taxpayers for the Years 2023-2024

Reason for Suspension	Year	Year 2024
Indicated criminal offense	6	2
Failure to file VAT return	154	34
Total	160	36

Source: Research Data, 2025

The analysis of suspended data reveals that several Virtual Office (VO) taxpayers have demonstrated uncooperative behavior, leading to the suspension of their PKP (Taxable Entrepreneur) accounts. Moreover, some taxpayers have deliberately engaged in tax-related offenses for personal financial gain. In 2023, two VO taxpayers were identified as suspected users or issuers of fraudulent tax invoices, and this number increased to six in 2024. These findings highlight the growing risks associated with noncompliant VO taxpayers and the potential misuse of virtual office facilities for illicit tax practices.

Among all taxpayer-related survey indicators, code FP4-3 recorded the lowest average Likert score of 2.28, marking it as the weakest performing dimension not only within the taxpayer factor but across all survey instruments. Clarifications obtained from interviews indicate that taxpayer awareness of administrative compliance remains critically low. Many VO taxpayers continue to use virtual office addresses without renewing their leases or have already moved to non-virtual business premises without updating their information with the Tax Office. Consequently, a substantial proportion of taxpayer data—including addresses, telephone numbers, mobile contacts, and email addresses—are invalid or outdated, significantly impeding effective communication and supervision.

Currently, there are ten registered Virtual Office (VO) providers operating within the jurisdiction of KPP Jakarta Pancoran. Each provider faces a similar challenge: a considerable number of VO taxpayers are administratively

noncompliant, continuing to use their former virtual addresses even after lease termination and failing to update their tax registration data. This situation underscores the persistent administrative weaknesses in managing VO taxpayer information and highlights the urgent need for regulatory intervention and stricter enforcement mechanisms to ensure data validity and compliance monitoring.

Table 12. List of Virtual Office Providers' Tenants in 2023

No	VO Provider Initial	Tenant List	Non-Listed Tenants	Total
1	VO Provider-1	206	281	487
2	VO Provider-2	11	5	16
3	VO Provider-3	46	53	99
4	VO Provider-4	190	171	361
5	VO Provider-5	131	140	271
6	VO Provider-6	882	25	907
7	VO Provider-7	53	3	56
8	VO Provider-8	34	10	44
9	VO Provider-9	64	2	66
10	VO Provider-10	58	123	181
Total		1,657	813	2,488

Source: Research Data, 2025

The “List Tenant” category refers to Virtual Office (VO) taxpayers who remain active clients of a VO provider and continue to rent a virtual business address. In contrast, the “Non-List Tenant” category comprises taxpayers who no longer maintain an active lease with the VO provider but still use the same virtual address for administrative and tax purposes. Of the 2,488 active VO taxpayers, 813 were identified as administratively noncompliant, having failed to update their registration data despite continuing to conduct business activities.

The significant number of VO taxpayers classified as Non-List Tenants suggests that a substantial portion of taxpayer profiles maintained by the tax authority are invalid or outdated. Many taxpayers neglect to renew their VO address or update their business information with the local Tax Office (KPP). This lack of administrative awareness and data maintenance creates considerable challenges for Account Representatives (ARs) in effectively supervising and monitoring VO taxpayers. The inability to verify taxpayer information in real time undermines the efficiency of compliance oversight and constrains the enforcement of regulatory obligations.

Despite these issues, the information systems factor received a relatively high average Likert score of 4.83, indicating that most ARs agreed the current information system supports the supervision of VO taxpayers. This suggests that while taxpayer data accuracy remains problematic, the technological infrastructure itself—particularly systems for data access, integration, and analysis—provides an adequate foundation for supervisory activities. Enhancing data integrity and automating periodic taxpayer information updates would further strengthen the effectiveness of these systems and improve the overall quality of VO taxpayer supervision.

Table 13. Survey Results on Information System Factors

Code	Survey Instrument	Average Score	Result Category
FP5-1	The information system has been used and utilized in the supervision of WP VO.	4.76	S
FP5-2	The use of the information system has provided convenience and simplicity in the implementation of WP VO supervision.	4.86	S
FP5-3	The use of information systems has helped and supported the implementation of WP VO supervision activities.	4.86	S
Average Likert Score		4.83	S

Source: Research Data, 2025

The survey results were validated through interviews with all respondents, and every interviewee confirmed that the information system provides strong support for the supervision of Virtual Office (VO) taxpayers. According to AR-4, the use of digital systems extends beyond VO taxpayer supervision to nearly all tax administration processes. Tax returns are now submitted through DJP Online and the E-Faktur Web Application, while taxpayer registration procedures are managed via e-Registration, all of which are facilitated through integrated electronic platforms. This perspective was clearly conveyed by AR-4:

"I can say that almost all of our work processes now make use of information systems. We have been provided with systems for every type of administration and data management within DJP. This applies equally to both VO and non-VO taxpayers. For example, we use SIDJP, DJP Online, e-Reg, Approweb, Appportal, and others. Even correspondence is now handled entirely through the system." (AR-4)

The extensive utilization of information systems has significantly simplified and enhanced the efficiency of taxpayer supervision. Numerous user manuals and technical guidelines are readily accessible, allowing ARs to navigate and resolve administrative tasks more effectively. The challenges that occasionally arise—such as temporary network disruptions or slow access during peak usage periods—are typically addressed through the IT Service Desk (Melati). Overall, these technical issues are minor, manageable, and do not materially impede the implementation of supervisory activities.

Information systems play a critical role in monitoring VO taxpayer compliance, particularly in facilitating administrative tasks such as the issuance of Tax Collection Letters (STPs) using dafnom, a centralized data feature provided by the Directorate General of Taxes (DGT). The integration of digital tools has made monitoring more streamlined, transparent, and data-driven. Although occasional access delays occur during high-volume periods, such issues are not frequent and do not significantly disrupt the overall monitoring process.

Based on the validated survey data, supported by interview findings and documentary evidence related to the implementation of VO taxpayer supervision, the subsequent section presents a comprehensive summary of the evaluation results. This summary integrates the five supporting factors—leadership support,

regulatory framework, account representatives, taxpayers, and information systems—and outlines the key challenges encountered in the supervision of Virtual Office taxpayers.

Table 14. Summary of Survey and Interview Analysis Results

Supporting Factors/Questionnaire Items	Description
1. Support from Management:	
- Education and Training for AR	Fulfilled, no obstacles
- Budget, time, and infrastructure	Fulfilled, minor constraints
- Supervision implementation	Fulfilled, no obstacles
2. Regulations:	
- Availability of regulations related to VO taxpayers	Not fulfilled, constrained
- Clarity and relevance of VO regulations	Not fulfilled, constrained
- Requirement for special regulations for VO taxpayers	Not fulfilled, constrained
3. Account Representative:	
- AR technical competence	Fulfilled, no obstacles
- AR experience and communication skills	Fulfilled, no obstacles
- Number of ARs	Fulfilled, minor constraints
4. Taxpayer:	
- Compliance in reporting, recording, and bookkeeping	Not fulfilled, constrained
- Cooperative behavior of taxpayers	Not fulfilled, constrained
- Taxpayer awareness of administrative orderliness	Not fulfilled, constrained
5. Information system:	
- Utilization of information systems	Fulfilled, no obstacles
- Ease and simplicity of use	Fulfilled, minor constraints
- Appropriateness in providing support	Fulfilled, no obstacles

Source: Research Data, 2025

The analysis indicates that the supporting factors of regulations and taxpayers in the supervision of Virtual Office (VO) taxpayers have not yet been adequately fulfilled. Consequently, the Directorate General of Taxes (DJP) must develop specific regulatory frameworks tailored to the characteristics of VO taxpayers. Such policies are essential not only to address deficiencies in the current regulatory system but also to promote taxpayer compliance and awareness, thereby strengthening the overall supervision process. The proposed regulations should comprehensively govern both the administrative procedures applicable to VO taxpayers and the obligations of Virtual Office providers, ensuring that the goal of administrative efficiency is balanced with the principle of tax compliance.

First, the registration process for VO taxpayers should explicitly identify the criteria that distinguish VO taxpayers from non-VO taxpayers, including mandatory disclosure of the Virtual Office manager's identity. At present, differentiation is still performed manually based on registered addresses, which increases the risk of classification errors and complicates oversight. Introducing an explicit VO category at the point of registration would enhance transparency and facilitate more efficient monitoring.

Second, VO taxpayers should be required to provide two registered addresses—the Virtual Office address and the actual location of business operations. This measure would enable Account Representatives (ARs) to verify business activity directly and conduct field supervision when electronic or remote communication proves ineffective.

Third, new obligations should be imposed on both VO taxpayers and VO managers to improve administrative traceability. VO taxpayers must be required to periodically update their profile data, including information on company officers, contact details, and business premises. At the same time, VO managers should be mandated to submit periodic reports to their registered Tax Office containing key information such as the Taxpayer Identification Number (NPWP), company name, contact person, lease duration, and the status of tenants – whether new, renewing, or expired. These mechanisms would improve the accuracy of taxpayer data and enable the tax authority to detect irregularities more promptly.

Fourth, sanctions should be imposed on VO taxpayers who exploit registration facilities but fail to fulfill their tax obligations. Such sanctions may include administrative fines, suspension, or even temporary freezing of NPWP usage to prevent further abuse in business transactions. The enforcement of these measures would reinforce accountability and deter noncompliance among VO taxpayers.

Finally, clear eligibility restrictions should be established regarding which types of taxpayers may utilize Virtual Office services. Limiting access based on criteria such as the Business Classification Code (KLU), turnover, paid-in capital, or group affiliation would help prevent misuse of virtual addresses for tax avoidance or evasion schemes, including cases involving the issuance or use of invalid tax invoices. These restrictions would ensure that Virtual Office arrangements remain consistent with legitimate business needs and do not undermine the integrity of Indonesia's tax administration system.

By implementing these targeted regulatory measures, the DJP can create a more adaptive and enforceable policy framework that accommodates the flexibility of Virtual Office operations while maintaining rigorous standards of compliance, transparency, and accountability within the digital economy.

CONCLUSION

The supervision of Virtual Office taxpayers (WP VO) at the Jakarta Pancoran Tax Office has not yet achieved full effectiveness, primarily due to inadequate regulatory support and insufficient taxpayer compliance. From a regulatory perspective, existing policies remain limited in scope and fail to address the specific challenges associated with VO taxpayers. The absence of tailored regulations has weakened the supervisory framework and constrained the Directorate General of Taxes (DGT) in its efforts to ensure consistent oversight. In particular, the rapid increase in the number of VO taxpayers has not been accompanied by corresponding regulatory updates, resulting in gaps that impede effective monitoring and enforcement.

From the taxpayer dimension, supervision continues to face substantial challenges arising from low levels of compliance and awareness. Many VO taxpayers demonstrate uncooperative behavior, are difficult to contact, frequently change their registered addresses, or maintain inaccurate and outdated profile information. These conditions undermine the accuracy of taxpayer databases and complicate communication and field verification processes, thereby diminishing the efficiency of supervision. To enhance compliance and improve the quality of oversight, it is recommended that the DGT introduce specific regulatory

provisions for VO taxpayers that simultaneously promote administrative order and preserve the ease of doing business. Strengthening the regulatory foundation would enable a more balanced approach that supports both fiscal accountability and business facilitation within Indonesia's evolving digital economy.

This study acknowledges several limitations. The theoretical framework employed may not comprehensively capture all potential factors influencing the effectiveness of taxpayer supervision. Additionally, the scope of interviews was restricted to Account Representatives (ARs) due to constraints in data access and research timelines. Future research should adopt a broader analytical lens by incorporating additional supervisory factors that may emerge alongside regulatory and technological developments. Expanding the range of interviewees to include policymakers, Virtual Office operators, and taxpayers themselves would also provide a more holistic understanding of the institutional, behavioral, and administrative dynamics shaping the supervision of VO taxpayers.

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