



Human Resource Transformation of Tax Auditors at the Directorate General of Taxes: an Comprehensive Review and Policy Framework Based on International Practices

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Abstract

Background: The quality of tax auditor human resources, encompassing competence and technological adaptation, is crucial for effective taxation; however, it is hindered by limitations in human resource autonomy and capability gaps.

Objective: This study aims to synthesize global best practices in tax auditor human resource management into a coherent transformation model for the DGT. It integrates organizational structure, career development, ontology-based knowledge management, and quality-based remuneration and performance systems.

Methods: A qualitative approach was employed through a comprehensive literature review. Data from scientific journals, reports, and policy documents were analyzed through theme identification, comparison, synthesis, and interpretation based on relevant theories.

Results: The analysis reveals three interconnected patterns in the global literature. First, regarding organizational structure, global tax administrations consistently demonstrate a strategic tension between centralization and decentralization, which enhances local responsiveness and contextual adaptation. Second, the literature converges on the critical importance of structured capability development through academy-model institutions, competency dictionaries, and clear career paths. Third, performance management and remuneration systems exhibit a complex pattern in which motivating compensation is necessary but must be carefully designed to avoid incentive misalignment.

Conclusion: Tax auditor human resource transformation requires a holistic approach: balancing centralization and decentralization, developing professional capabilities through academies and knowledge management, and designing quality- and ethics-oriented performance and remuneration systems. This study enriches the theoretical framework and offers strategic guidance for the DGT. Future research is encouraged to empirically validate this model within the DGT context.

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INTRODUCTION

The tax system in Indonesia adheres to the principle of the self-assessment system, which is a tax collection system that authorizes taxpayers to determine the amount of tax owed (Mardiasmo, 2013). Within the framework of this system, tax audits are a crucial element. Tax auditing includes the activities of searching for, collecting, and processing data or other information derived from taxpayers' books or from other sources (e.g., consultants/public

accountants, creditors, customers) that can be used to determine taxpayers' actual tax obligations (Hutagaol, 2007). Tax audits are a key characteristic of the voluntary compliance mechanism in the self-assessment system because a higher level of audits is associated with improved tax compliance. Factors affecting tax audits include technology and information systems (especially data acquisition and processing), the number of human resources (HR), including their allocation and distribution, the quality of human resources, and audit facilities and infrastructure (Siti Kurnia Rahayu, 2010).

The global environment increasingly demands innovation in public administration. Contemporary challenges are cross-jurisdictional, unpredictable, and intertwined. These pressures require adaptive and multi-skilled workforces. Globalization, the rapid pace of technological advancement, the impact of demographic and social changes, and shifts in societal values are all drivers requiring public administration to meet the ever-changing needs of the populations it serves. In this context, strategic human resource management plays an increasingly important role in supporting sustainable reform efforts in public administration. The quality of human resources is a crucial agenda, along with strengthening the organizational structure, in order to achieve tax revenue targets (Tambunan & Rosdiana, 2020). The effectiveness of tax audits, which constitute a major pillar of state revenue collection, is highly dependent on auditors' competencies, including knowledge, skills, and adaptation to new technologies (Hel et al., 2024; Nugrahanto & Alhadi, 2021).

The concept of human capital, which encompasses knowledge and experience, indicates that internal auditors with higher levels of human capital tend to achieve greater audit effectiveness (Al Shbail et al., 2022). However, many revenue agencies worldwide, including those in the Asia-Pacific region, still face challenges related to human resource autonomy. These challenges include recruitment, retention, performance management, career development, and training, which can hinder the development of staff with the specialized skills required (A Comparative Analysis of Tax Administration in Asia and the Pacific; 2020). In addition, the digital transformation of tax administration requires human resources to possess competencies in data utilization and analytics. This means that competency development must specifically incorporate technological readiness (Hel et al., 2024). This gap demonstrates the need for a comprehensive framework to develop adaptive and competitive human resources for tax auditors.

Although many studies have addressed human resource management in the public sector and tax audits, there remains a need to synthesize global best practices into a coherent and contextual transformation model for the Directorate General of Taxes (DGT) of the Republic of Indonesia. Existing research often focuses on specific aspects of HR or tax management but has not yet holistically integrated essential elements. These elements include organizational structure (centralization versus decentralization), career development through the academy model, knowledge management through ontology-based knowledge management systems, and quality-based remuneration and performance management systems within a single integrated framework (Mora et al., 2021; Mouratidou et al., 2023).

Therefore, this study aims to address these gaps by providing a comprehensive review of global best practices in the HR management of tax auditors and formulating policy recommendations that can be implemented to support the transformation of the DGT. The novelty of this research lies in the integration of various dimensions of HR transformation, ranging from organizational structure to knowledge products and performance incentives, based on an interdisciplinary analysis of the international literature on management, public administration, and taxation. Thus, this study articulates key issues related to the continuous improvement of audit productivity within the DGT and establishes the urgency and novelty of this research in both local and global contexts.

METHODS

This study adopted a qualitative approach with a comprehensive literature review design and conceptual analysis. This approach was chosen to explore and synthesize information from various academic and practical sources to develop robust policy recommendations regarding the transformation of human resources for tax auditors at the Directorate General of Taxes (DGT) of Indonesia. The main object of the study was the HR transformation model for tax auditors at the DGT, with a focus on international practice-based approaches and policy recommendations

related to HR management, tax audits, remuneration, and performance management in the context of global tax administration. Data were collected through an extensive literature review that included scientific journals, research reports, books, policy documents from international organizations, and case studies from tax administrations in various countries.

The data analysis process was conducted qualitatively through the identification and classification of key themes; the comparison and contrast of various approaches and practices; the synthesis of findings to build a comprehensive understanding; and interpretation based on relevant theories of human resource management, public administration, and tax economics. This study did not involve human or animal participants and therefore did not require institutional ethical approval. All secondary data were handled in accordance with institutional ethical standards, including full attribution of all cited sources and the absence of manipulation or selective misrepresentation of source content.

RESULTS AND DISCUSSION

This section presents key findings identified from a comprehensive literature review on the transformation of human resources, tax auditors, and global best practices. The results are presented objectively, outlining patterns and trends found in secondary data. Furthermore, an in-depth discussion integrates the findings with the theoretical framework and the context of the DGT to generate policy implications and recommendations.

Results

The analysis of secondary data, consisting of scientific literature and policy documents, reveals several key findings related to the transformation of human resources for tax auditors. These findings are grouped into three main categories: organizational structure, capability development (through academies, career paths, and knowledge management), and performance management and remuneration systems.

First, regarding organizational structure, it was found that global tax administration faces a dilemma between centralization and decentralization in its audit function. Studies have shown that while general strategic decisions are often managed centrally, operations at the local level can be granted autonomy. Better availability of information tends to favor decentralization, especially in organizations with interdependence between units. However, excessive decentralization can pose challenges, such as increased transaction costs and potential declines in compliance (Vincent, 2020). In contrast, a more centralized tax structure can offer economies of scale in law enforcement and resource efficiency, as well as facilitate coordination (Boetti et al., 2012). Many tax administrations adopt a mixed structure, often with a predominance of functional criteria.

Nonetheless, audit practices that are excessively decentralized to local offices are sometimes avoided because of the risk of auditors becoming overly familiar with taxpayers (A Comparative Analysis of Tax Administration in Asia and the Pacific, 2018). Various global tax administrations have implemented different approaches to balancing centralization and decentralization. For example, Australia and New Zealand are known for their sophisticated approaches to HR management and non-compliance handling models. These approaches share common forms that are adapted locally.

The Australian Taxation Office (ATO) is recognized as a progressive and successful revenue agency (Job et al., 2007). Russia's Federal Tax Service has improved administrative capabilities through digitization and centralized personnel development programs (Bratcev & Simachkova, 2021). Meanwhile, Cambodia's General Department of Taxation (GDT) has successfully implemented a formal HR strategy that contributes to consistent annual tax revenue growth, demonstrating the importance of a clear strategic framework.

Second, regarding capability development, the literature highlights significant gaps in competency dictionaries and clear career paths across many revenue agencies (A Comparative Analysis of Tax Administration in Asia and the Pacific, 2020). About one-third of revenue agencies do not have a clear competency dictionary, and almost 50% do not have clearly defined career paths for managers and specialists. This demonstrates the urgency of developing a structured academy model and career path framework.

Digital transformation demands HR competencies in the use of data and analytics,

emphasizing the need for training that includes technological readiness (Fajriyani et al., 2023; Larasati & Perkasa, 2025). Furthermore, countries such as Japan, Korea, and Malaysia have established specialized tax academies for training. In addition, knowledge management is crucial for responding to changes in tax law and transaction complexity (Dewi et al., 2022). An ontology-based knowledge management system is an enhanced system that uses ontological technology and inference engines to provide advanced capabilities for managing knowledge (Mora et al., 2021).

Ontology itself is an explicit specification of conceptualization that defines common vocabulary, concepts, and relationships within a given domain (Rehman & Kifor, 2014; Yimam et al., 2017). This system helps identify, create, represent, distribute, and adapt knowledge (Kifor, 2014). In addition, it facilitates communication, integration, search, storage, and knowledge representation by structuring knowledge items and supporting information retrieval and personalization. The Indonesian DGT itself has developed a system called the Tax Knowledge Base (Setyaningrum & Setyowati, 2018). The literature also mentions the usefulness of Yellow Pages systems Earl (2001) and Hou (2012), development lessons learned repositories Gowrishankar (2012) and Mishra (2017), and corporate memory building (Dieng et al., 1999).

Third, related to performance and remuneration management, studies show that remuneration and reward systems are important elements in the HR management strategies of revenue agencies. This is especially true when discretion exists to reward good performance or sanction poor performance. Meanwhile, some semi-autonomous bodies, such as those in Armenia, Fiji, Malaysia, the Maldives, New Zealand, and Singapore, administer unique remuneration systems (A Comparative Analysis of Tax Administration in Asia and the Pacific, 2018).

This uniqueness stems from greater flexibility and discretion in managing compensation and rewards, as these systems are not directly tied to the salary scales of general civil servants. This flexibility allows agencies to establish and vary remuneration, often with performance-based incentives. Countries such as Australia, New Zealand, and Singapore even allow managers to determine salary increases and additional compensation based on individual productivity, resembling private-sector approaches to attracting and retaining talent (Hollanda et al., 2019).

In Indonesia, the government has provided a special compensation system through Presidential Regulation No. 37 of 2015 to motivate employees of the Directorate General of Taxes and support the achievement of organizational goals. This remuneration is one of the key elements in the HR management system for creating organizational performance effectiveness and motivating employees (Astuti & Gunadi, 2021; Verozika, 2018). However, the main difference compared with semi-autonomous bodies is that DGT remuneration remains tied to the State Civil Apparatus Act, limiting flexibility in determining the overall salary scale and focusing more on performance allowances as an additional merit-based incentive (Jaya et al., 2015). Most revenue agencies have performance management systems that include setting individual plans and goals at the beginning of the performance period, with performance reviews conducted at least annually.

Tools for evaluating tax administration performance have become an important concern for specialists and international organizations (Pirvu et al., 2021). Performance incentives, such as audit quality bonuses, can encourage auditors to improve their performance (Brenk & Majoor, 2022). However, caution is needed in designing incentive schemes. Reward schemes based on collected tax revenues, while potentially increasing revenue, also risk encouraging bribery if not accompanied by strict and effective monitoring (Khan et al., 2014). Studies also show that various incentive schemes, whether individual-, competitive-, or team-based, can influence honest reporting behavior among internal auditors (Balafoutas et al., 2017). Some existing incentive schemes may also experience inefficiencies or misalignment with actual governance objectives (Assanti, 2025).

Discussion

This discussion critically interprets the findings identified from the literature, integrating them with the theoretical framework of human resource management and public administration. It also highlights the implications for the transformation of human resources for tax auditors at the Directorate General of Taxes of the Republic of Indonesia.

First, the dilemma of centralization versus decentralization in the organizational structure

of tax audits is a crucial issue that requires careful balancing. The findings suggest that while decentralization can improve local responsiveness, the risk of increased transaction costs cannot be ignored (Vincent, 2020). Effective coordination is essential to ensure that local autonomy does not compromise national consistency and efficiency. In the context of the DGT, which operates across a vast archipelago, a mixed structure that allows centralized strategic coordination while maintaining the necessary operational flexibility at the local level would be the optimal approach. This is consistent with the practices of Australian revenue agencies and several others, which demonstrate a balance between central control and local adaptation (Job et al., 2007). The adoption of such a policy could strengthen the DGT's capacity to address unique regional challenges across Indonesia while maintaining uniform and high audit standards.

Second, the development of HR capabilities through an academy model, clear career paths, and knowledge management constitutes a vital foundation for transformation. The gaps identified in competency frameworks and career paths across many revenue agencies emphasize the need for the DGT to proactively develop this framework. Establishment of special tax academies, similar to those of Malaysia, would help ensure continuous competency development. This is especially important in light of digital transformation demands and the increasing need for data analytics capabilities, as well as the importance of internalizing essential ethical values in public service work (Pagii & Дамиран, 2021). Furthermore, the adoption of ontology-based knowledge management systems Mora (2021) can significantly improve efficiency and effectiveness in managing rapid changes in tax laws and transaction complexity (Dewi et al., 2022).

Systems such as the DGT Tax Knowledge Base Setyaningrum need to be strengthened with Yellow Pages features and lessons learned repositories Burnett (2004) to build a corporate memory that enables continuous organizational learning. Such implementation would directly address the DGT's need for personnel with specialized skills that cannot be developed in a short period (Jaya et al., 2015).

Third, effective performance management and remuneration systems are essential for motivating tax auditors and improving audit quality. As discussed in the Results section, some semi-autonomous revenue agencies have unique and flexible remuneration systems, enabling them to compete more effectively in attracting and retaining talent and linking compensation directly to productivity (Hollanda et al., 2019). In Indonesia, the DGT's remuneration system, as regulated by Presidential Regulation No. 37 of 2015, focuses on performance-based benefits (Astuti & Gunadi, 2021; Verozika, 2018). However, the DGT's adherence to the civil service regulatory framework limits its autonomy in determining the overall salary scale, which can create challenges in competing with the private sector for specialized talent (Jaya et al., 2015). Therefore, incentives must be designed carefully. While audit quality bonuses can improve performance Brenk (2022), reward schemes that focus excessively on revenue collection without strict oversight can increase the risk of bribery or unethical behavior (Balafoutas et al., 2017; Caldeira et al., 2023). The DGT's remuneration system must therefore be balanced with key performance indicators based on quality and integrity and aligned with governance objectives (Assanti, 2025). This reflects the understanding that although compensation is an important motivator, ethics and quality must remain at the core of any incentive scheme, as highlighted by Ștefănescu (2025) regarding the ethical dimensions of auditing in the digital era. Comprehensive talent management practices, including continuous development and performance management, have also been shown to positively affect auditor performance (Louis et al., 2022).

The theoretical implication of this study is that the success of HR transformation in the context of modern public administration does not depend solely on the partial adoption of best practices. Rather, it requires holistic integration across structural aspects, capabilities, and incentives. This study enriches public-sector HR management theory by demonstrating how a comprehensive framework—one that considers centralization-decentralization dynamics, the need for specialized competency development, and the design of an ethical reward system—can drive organizational effectiveness in law enforcement agencies such as tax administrations.

Practically, this study presents actionable recommendations for the DGT to address the challenges of globalization and digitalization. By aligning organizational structures, investing in continuous professional development through academies and knowledge management, and designing an integrated and ethical performance and remuneration system, the DGT can improve audit productivity and tax compliance.

The contribution and international relevance of this study's findings lie in the synthesis of best practices from various global tax administrations that can provide valuable lessons for the DGT and other tax authorities in developing countries. By demonstrating how universal challenges in HR management can be addressed through contextual adaptation of global strategies, this study contributes to the international discourse on tax governance and tax administration capacity building. For example, the emphasis on greater HR autonomy aligns with the global trend toward more autonomous and self-reliant revenue agencies.

However, this research has limitations. As a conceptual literature study, the findings presented are synthesized from existing research and practice rather than derived from newly collected empirical data from the DGT itself. Therefore, implementing these recommendations requires further field validation studies to test their suitability and effectiveness within the specific context of the DGT. Another limitation is the study's focus on tax auditors' HR transformation, which may not fully encompass all aspects of HR transformation within the DGT.

CONCLUSION

This study presents a comprehensive synthesis of the human resource transformation model for tax auditors by analyzing global best practices and their implications for the Indonesian Directorate General of Taxes. This research argues that the successful transformation of HR in modern tax administration requires a holistic approach that integrates a strategic balance between organizational centralization and decentralization, the development of professional capabilities through an academic model and ontology-based knowledge management, and the design of an adaptive, quality-oriented, and ethical performance and remuneration management system. The scientific contribution of this study lies in the integration of various dimensions of HR transformation into a unified conceptual framework, which enriches the theoretical understanding of public-sector HR management and offers a new perspective on improving the effectiveness of tax audits.

In practical terms, these findings provide strategic guidance for the DGT in addressing the challenges of globalization and digitalization. Given the nature of this study as a conceptual literature review, the implementation of the proposed recommendations requires further empirical validation. This study contributes to the HR management and tax administration literature by providing an integrated framework that synthesizes organizational structure, capability development, and performance incentive design into a unified HR transformation model applicable to the DGT and comparable revenue authorities in developing economies. Future studies should empirically test this framework within the DGT context using case studies or large-scale surveys and expand the analysis to encompass all HR dimensions beyond the tax auditor function.

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AUTHOR CONTRIBUTION STATEMENT

Samuel Mickhael solely contributed to all aspects of this research, including conceptualization, research design, data collection, analysis, interpretation of findings, and manuscript preparation. The author has read and approved the final version of the manuscript and takes full responsibility for the content of this work.

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