

THE ROLE OF DIGITAL FORENSICS IN THE PRELIMINARY INVESTIGATION

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Abstract

In this era, technological developments have a significant influence in business. However, many taxpayers abuse the use of technology to commit fraud. Therefore, there needs to be a system that can filter and detect data of taxpayers who commit fraud. This research is conducted to analyze digital forensics' role in dealing with fraud and to determine the critical success factors that support the digital forensics in detecting fraud. This study uses qualitative research where the author wanted to find out the role of Digital Forensics in the Preliminary Evidence Examination by interviewing the digital forensic officer in one of Tax Offices in Indonesia. The result proves that the role of digital forensics in the preliminary investigation is crucial. The management and development of digital data can be carried out effectively with valid evidence through Digital Forensic activities (UU ITE). The skill of Digital Forensics officer in using programs to process data is essential in getting evidence. Taxpayer participation is also important in gathering evidence. The amount of digital evidence collected will be used through analysis and development by using chain of custody method, where this method can ensure the integrity of the data processed to convince the court in making decisions.

Keywords: Digital Forensic, Preliminary Investigation, Tax Audit, Tax Fraud

INTRODUCTION

A country needs funds to finance activities designed by the government in advancing the country (Serafica, 2020). Under the main ideas of the fifth precept, namely social justice for all the people of Indonesia, substantial funds are needed to achieve this goal. One source of funds for state funding comes from taxes. State revenue from the tax sector plays a vital role in the continuity of a country's government system and society's welfare .

Taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the law with no direct compensation and are used for the country's needs for the greatest prosperity of the people (Taniko, 2017). Indonesia's national development is carried out by the community together with the government. It indicates that the community's contributions aim to improve people's welfare through programs made by the government. Therefore, the community's role in financing development must continue to be fostered by increasing public awareness about their obligations to pay taxes

In the Indonesian Taxation Book, several theories are proposed concerning tax collection. The theory of interests states that the imposition of taxes to the public is based on the magnitude of interests by people in a country. The intended interest is the protection of the community for their lives and property by the government (Supramono & Damayanti, 2010). Therefore, it is natural that the state expenditure for this protection is borne by the community so that taxpayer must play an active role in completing their tax obligations ranging from calculating, paying, to reporting taxes, or usually refer to a self-assessment system.

According to Lovihan (2014), besides demanding the active role of the community in carrying out tax obligations, high awareness and compliance of taxpayer is the essential factor in implementing this self-assessment system. However, the existence of this self-assessment system can lead taxpayer to actions that violate the provisions of the taxation laws due to the lack of knowledge of taxpayer. The consequence of implementing self-assessment is that taxpayer must know the procedures for calculating taxes and regulations relating to the obligation to pay and report taxes (Supramono & Damayanti, 2010). Although the Directorate General of Taxes has created a support system to facilitate taxpayer in paying and reporting tax obligations, there are still many taxpayer who do not obey payment taxes do not even register themselves as taxpayer. For this reason, in detecting various frauds committed by taxpayer, fraud audits as the examination of Preliminary Evidence play a role in this regard.

According to DDTC (2019), examination of preliminary evidence is carried out to confirm that there is, and there is evidence of tax irregularities that can be a reference for investigating criminal acts in the taxation field. There is no act of investigation without precedence by checking the preliminary evidence. This implies that an investigation is carried out if there are indications of tax deviation based on preliminary evidence. The preliminary evidence that will be examined is aimed at the circumstances, actions, or evidence in the form of information, writings, or objects that can provide clues to allegations of tax crimes and harm state revenue including originating from Information, Data, Reports, and Complaints (IDL P)

Article 43A Paragraph 1 of the KUP Law states that the Director-General of Taxes based on information, data, reports, and complaints (IDL P) has the researcherity to conduct preliminary evidence examinations before investigating criminal acts in the taxation field. IDLP, in the examination of Preliminary Evidence, triggers the development or analysis to see the possibility and adequacy of evidence that can be found. According to (Hidayat, 2013) examination of preliminary evidence is an examination conducted to obtain preliminary evidence of an alleged crime in the taxation fielduu. Therefore, the concept of Examination of Evidence for the Beginning of Taxation Criminal Evidence begins with activities to search for, collect, analyze, and follow up on IDLP obtained under the Minister of Finance Regulation concerning Procedures for Examining Evidence of Preliminary Evidence of Criminal Acts in the Field of Taxation NUMBER 18 / PMK.03 / 2013. This examination was carried out by the forensic officers of the object of this study.

Tripalupi (2019) explains that with the rapid development of technology in this era, most entrepreneur data are found electronically. The Tax Examination book by Hidayat (2013) defines electronically managed data in electronic form as data generated by computers and or other electronic data processors and stored in disks, compact discs, backup tapes, hard disks, or electronic storage media the other. With the development of technology, currently, the object of this study runs a computer-based tax audit system or commonly called Digital Forensic. Digital forensics or computer forensics is a method that combines science and law to find evidence related to crimes involving computers or other electronic devices so that the results can be used as evidence before the court legally (Horiyah, 2019). Based on SE-36/PJ/2017,

digital forensics can secure digital data that is owned by taxpayer and also helps in detecting taxpayer data correctly if there is a fraud in it.

This research aims to analyze the role of digital forensic technology in helping to detect fraud committed by taxpayer so that fraud taxpayer can be revealed. The provision of penalties can be realized under the fraud made by the taxpayer so that state revenue through taxes can be realized in fulfilling government-run programs and minimizing foreign loans at risk for the state. This research is conducted to analyze digital forensics' role in dealing with fraud that usually occurs in the taxation world. Moreover, this is to determine the critical success factors that support the digital forensics in detecting fraud under the law and can also be used as a basis for policy changes. This research is expected for institution to add a reference in identifying the problem of tax fraud using Digital Forensics. Also for future researchers to be more knowledgeable about the use of Digital Forensics, which helps detect frauds based on established laws, to increase knowledge and understanding of tax fraud, tax law, and can be used as a reference, discussion material, and further study material for readers about issues relating to taxation, and for the students to get new insight concerning the tax fraud in Indonesia in addition to the role of digital forensics in detecting fraud.

LITERATURE REVIEW

Definition of Tax

Law Number 6 the Year 2009 Article 1, Paragraph 1 states that taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the law, with no direct compensation and used for the state's purposes the greatest prosperity of the people. Besides, taxes are a compulsory contribution to monetary or other forms (Heji, 2001). It is owed by individuals, organizations or other entities and will be received by the government and for public purposes, or unrequited. According to Ramadhani (2020), the meaning of tax economically is the transfer of resources from the private sector to the public sector which is managed by the state. In this case, the state has the economic ability to provide public facilities. Meanwhile, in terms of law, the citizens are bound by law to be obliged to deposit taxes to the state based on applicable laws. Conversely, the state also has the responsibility to manage these taxes to be useful for governance. Therefore, based on some of the definitions above, it could be concluded that the tax is a mandatory contribution which is submitted by the community or an agency to the state to meet state expenditures in the framework of national development (Bustamar, 2018).

According to Brotodihardjo (1984), resistance to tax can be distinguished between passive and active resistance. Passive resistance makes tax collection difficult due to the ignorance of taxpayer on their obligations and because of economic difficulties that make it difficult for taxpayer to fulfill their obligations. In contrast, active resistance is a direct resistance to the tax apparatus to reduce the tax burden (Supramono & Damayanti, 2010). Active resistance can be divided into Tax Avoidance and Tax Evasion. Tax avoidance is defined as a series of activities carried out by taxpayer to reduce or even eliminate tax debt based on specific ways that do not violate taxation laws (Balter, 1976). Meanwhile, according to Darussalam & Septriadi (2009) Tax Evasion is defined as a scheme to minimize the tax owed by violating taxation, for example, increasing costs fictitiously.

Tax Compliance

Supervision is an act to find, correct significant deviations based on the results achieved (Terry, 1977). This means that supervision is an attempt to compare the performance of predetermined standards, plans or goals to determine whether performance is in line with these standards and to take the necessary remedial actions to see that human resources are used as effectively as possible, and as efficient as possible in achieving goals. According to Amilin (2016), supervision can increase state revenue through Taxpayer compliance as an intervening variable. Supervision carried out by the tax apparatus also emphasizes more on the administrative aspects. Supervision might encourage taxpayer compliance if supervision is accompanied by a practical approach supported by effective communication. This is under the circular of the Directorate General of Taxes Number SE-05 / PJ.07 / 2004, by the Directorate General of Taxes that one form of supervision of taxpayer is an appealing activity which is stimulating activities carried out by sending a letter to notify the conditions of implementation tax obligations for selected taxpayer.

One effort to improve taxpayer compliance is to provide excellent customer service to taxpayer. Increasing the quality and quantity of services is expected to increase satisfaction with taxpayer as customers, thereby increasing tax compliance (Chakim, Lutfi, 2011). According to Hardiningsih (2011), the willingness of taxpayer to meet their obligations to pay taxes depends on how tax officials provide the best quality of service to taxpayer. If the tax provisions are made simple and easily understood by taxpayer, the taxation services on their rights and obligations could be carried out effectively and efficiently. Thus the tax information system and the quality of a reliable tax officer would result in better taxation services that affect taxpayer compliance. Besides, Komala, Suhadak, & Endang (2014) explain that increased satisfaction with tax services made a positive contribution to taxpayer compliance. An increase in the quality of taxation services is expected to provide satisfaction to corporate taxpayer. If taxpayer satisfaction increases, taxpayer compliance would also increase that eventually impact the tax revenue.

Tax law enforcement could be interpreted as an effort to implement the law, including restoring the violated law to be re-enforced. Without tax law enforcement, tax law is merely written on paper in the form of tax law norms that have no meaning among taxpayer, tax officials, and tax courts (Saidi, 2008). Tax law enforcement aims to increase tax compliance and provide a sense of fairness in law enforcement. It is essential to provide a deterrent effect on the perpetrators of violations and tax evasion so as not to carry out tax evasion for any purpose and reason. Under Article 29 of Law Number 28 of 2007, the Directorate General of Taxes has the researchery to examine the compliance of taxpayer and enforce tax regulations on tax audits, tax investigations, and tax collection. Priambodo (2017) states that taxpayer would comply with taxes due to pressure that they would receive severe sanctions if they commit fraud in the presence of strict applied laws. If the enforcement does not work well, the level of taxpayer compliance would not occur properly and would not be equitable

According to Lovihan (2014), knowledge and understanding of tax regulations significantly influence the willingness to pay taxes. Lack of knowledge and understanding of taxation is one of the causes of low willingness to pay taxes. One of the efforts undertaken is to do tax education and socialization among the public, especially those who are freelance. So that the tax officer can explain the importance of paying taxes to the State and sanctions that will be received if not paying taxes. As well as providing training in reporting and paying taxes that are easily understood by the community and how to fill in the annual tax return report because it is

one of the inhibiting factors in paying taxes because many people did not yet understand enough the step to fill in the annual tax return report

Tax Law Enforcement

The most crucial element in the terminology of taxes is the existence of a levy carried out that are forced under the act so that taxpayer can carry out their tax obligations. This power can be seen with administrative sanctions and criminal fiscal sanctions in the taxation law, especially in Law No. 28/2007.

Bambang (2009) explains that administrative sanctions are imposed by the Directorate General of Taxes on taxpayer to pay damages to the state. In contrast, criminal sanctions are the researchery of a criminal court. They are imposed by a criminal judge if the judge has the conviction that the perpetrator has been proven guilty of committing a criminal act. Tax criminal sanctions are types of sanctions that can be imposed on Taxpayers and officials. Taxpayers may be subject to criminal sanctions if they deliberately did not submit a Letter of Notification (SPT) or submit an SPT, but the contents are incorrect. Another cause is that Taxpayers show fake documents and do not deposit withholding taxes. Sanctions resulting from this action are imprisonment for six years at the longest and a maximum fine of four times the amount of tax owed based on Article 39 paragraph (1) of Law Number 28 the YEAR 2007.

Tax Crimes

According to the Directorate General of Tax Regulation, defined information as both submitted orally and in writing can be developed and analyzed to find out whether there is evidence of commencement of criminal acts in the taxation field. Data is a collection of numbers, letters, words, or images in the form of letters, documents, books, or records in electronic and non-electronic forms that can be developed and analyzed to determine whether there is evidence of commencement of criminal acts in the taxation field. A report is a notification delivered by a person or institution regarding rights or obligations whether or not a tax crime has been committed. Moreover, a complaint is a notification regarding an alleged criminal activity in the field of taxation by an interested party to an authorized official

Based on the Directorate General of Tax Regulation number PER-18 / PJ / 2014, the examination of preliminary evidence is an examination conducted to obtain Preliminary Evidence of an alleged crime in the taxation field. Examination of preliminary evidence was held because previously, the Taxpayer refused to be examined so that there was a suspicion that made the preliminary proof examination carried out. Besides, preliminary evidence checks are carried out because there are indications of criminal acts that are detrimental to the state. The implementing unit for the Preliminary Evidence Audit is the Directorate of Intelligence and Investigation and the Directorate General of Taxes.

According to SE-36/PJ/2017 in the preliminary investigation, there are five elements must be met so that the Taxpayer or entity can be said to have committed a financial crime. The five elements are (1) the existence of a suspect; (2) persuasive evidence exists; (3) the presence of witnesses (4) the existence of a cheating mode; and (5) there is an element of loss in state revenue. If from the results of the examination of preliminary evidence, there are five elements, then an investigation of Taxpayers or entities will be carried out (Hakim, 2019).

Digital Forensics

According to Hafiz (2020), digital forensics is a science and expertise to identify, collect, analyze and test digital evidence when handling a case that requires the handling and

identification of digital evidence. Digital forensics is used to support criminal proceedings and can also acquire electronic data, analyze digital media and produce reports to the evidence collected. Data utilization is a particular concern in the disclosure of data and information. Many data breaches occur due to poor implementation of the absence of security controls in both private and government organizations. For this reason, the Directorate General of Taxes implements digital forensics to access the accuracy of data from taxpayer and obtain electronic data.

According to Sholichin (2018), transactions with digital databases can produce evidence of transactions in digital formats that Indonesian taxation provisions refer to as electronically managed data. Digital Forensic activities in taxation can obtain forms of evidence in digital files, criminal acts schemes in the field of taxation, records of taxpayer crime assets, and also networks of criminal offenders (Directorate General of Taxes, 2017). There are several elements of digital forensics, such as identification and acquisition of digital evidence, maintenance of digital evidence, analysis of digital evidence, reporting of findings, and the presentation and use of digital evidence for testing (Sholichin, 2018). Knowing the existence of digital evidence and what processes must be carried out is the first step in digital evidence acquisition. In a limited time, the forensic or examiner's expertise in identifying where digital evidence stored is the primary key in the successful implementation of digital forensics.

Arumsasi (2017) explains that the acquisition process is also an essential key point because it will determine that digital evidence has been obtained legally. Thus, the acquisition process must be carried out under established legal procedures, both in general and individually.

Based on SE-36/PJ/2017, electronic data processing is an activity of extracting and restoring Electronic Data resulting from the imaging process (image file) in the form of original structured files with the aim of facilitating the next process. Electronic Data Analysis is an activity of interpreting Electronic Data that has been restored in an informative form. Electronic Data Processing and analysis is carried out with the following procedures. 1) Make image file duplication of Electronic Data; 2) Verify the hash value of the duplicated image file with the hash value specified in the Electronic Data Acquisition Event Series; 3) Perform processing and analysis of duplicated image files using a Digital Forensic tool; 4) Make documentation or record the entire processing and analysis of the duplicated image file, including the stages and techniques used during the processing and analysis; 5) Pouring the results of processing and analysis of duplicated image files in the Digital Forensic Task Implementation Report (LPTFD); 6) Submit the file of results of Digital Forensic processing and analysis to the party requesting the support of Digital Forensic activities accompanied by the Event of the Handover of the Electronic Data Processing Results.

RESEARCH METHOD

This study uses qualitative phenomenology research. Helaluddi (2018), explains that phenomenology can describe a phenomenon as it is without manipulating the data in it. Qualitative research places more emphasis on holistic descriptive, which explains in detail about what activities or situations are taking place rather than comparing the effects of specific treatments, or explaining about attitudes or people's behavior (Wahab, 2002). In this case, qualitative research is descriptive research. A descriptive method is a method that examines the status of a group of people, an object, a set of conditions, a system of thought, or a class of events in the present (Addhin, 2013).

Data collection is carried out to obtain the information needed to meet research objectives. Data needed in writing this thesis generally consists of data sourced from field research. The data collection held through observation, interviews and documentation that through several research questions to four Digital Forensics officer have done Digital Forensics.

The researcher used a theoretical triangulation analysis. According to Rahardjo (2010), triangulation is essentially a multimethod approach conducted by researchers when collecting and analyzing data. The basic idea is that the phenomenon under study can be well understood so that a high level of truth is obtained from various points of view. The final result of the research is a formulation of information or a thesis statement. The information compared with the perspective of the theory that is relevant to avoid the individual researcher bias over the findings or conclusions produced. In addition, triangulation of theories can increase the depth of understanding of the results of data analysis that has been obtained (Bimasatria, 2019) .

The researcher use questionnaire as as an illustration to convey to the institution regarding the questions that the writer asked. This list of questions consists of 31 questions, which are divided into two parts, such as 19 questions about Digital Forensics, which includes The Existence of Digital Forensic, Challenge in Digital Forensics, Human Resource of Digital Forensics and Digital Forensic Based on Law. Also, 12 questions about the Preliminary Evidence, which includes Limitation of Data, Accurate of Data, and The Standard of Preliminary Investigation. Respondents might tick and add notes regarding the questions.

RESULT, DISCUSSION, AND ANALYSIS

The existence of Digital Forensics

The results of interviews show that digital forensic has several functions to analyze and secure digital evidence in the form of "image" to keep the file changing by capturing MAC (modified, accessed, created) to make sure that the integrity of the data obtained is high. Digital forensics can also be a tool for processing electronic data so that users can use it. Besides, digital forensics itself can be used to rearrange files that have been deleted and can also test the authenticity of a file, so the file is indeed the actual data. The digital forensic process will begin with a request from the investigator. Then the Digital Forensic team will be provided with a letter of assignment from the office to the taxpayer location. Data can also be obtained from the Directorate General of Taxes' internal applications, and information from the digital forensic user for later use as initial data or subsequent comparative data when meeting with taxpayer directly. A brief interview was conducted about the taxpayer's information to determine which points were expected to obtain data related to user requests.

Digital forensic activities are carried out based on the law and guidance SE-36 / PJ / 2017 issued by the Directorate General of Taxes. The fraud that might be done by taxpayer is manipulation of financial statements. However, manipulation can be obtained through the compatibility between the results of the interview with the state of the computer that is being checked by MAC analysis (modified, access, created). The data presented by taxpayer can also be in the form of hardcopy, which will make the process of finding loopholes and analyzing longer. However, with the presence of digital forensics, these things can be resolved more quickly.

When talking about electronic data, a possible obstacle is a virus that can damage electronic evidence. Viruses that only delete data can be quickly resolved by restoring deleted files. The problem is if the virus encrypts the data so the data cannot be accessed. This obstacle still requires more expertise from internal/external parties. When the examination process is

under established procedures, the examination results can be brought to court and convince the court that a tax crime has taken place. Law enforcers will also be assisted by the forensic officer on matters that may be difficult for them to understand. Several solutions that can make this digital forensic process efficient are minimizing the acquisition of data, improving communication skills when conducting interviews with interviewees, increasing the specifications of items, increasing the number of digital forensics officers and sharpening the information needed by the user.

The existence of a Digital Forensic is the first solution in presenting digital evidence. Digital evidence can be in the form of computer evidence, digital audio, digital video, cellular phones, and fax machines. Digital Forensics is applied to the handling of crimes related to information technology. The challenges that often arise in providing digital evidence are computer data and bookkeeping, which are duplicated, deleted, and protected by passwords that make understanding original data quite difficult (Sholichin, 2018). However, the researchers find the existence of digital forensics itself to be one solution to detect these things quickly. Digital forensics can guarantee the integrity of the data obtained, including data that has been deleted or modified. In addition to the digital data obtained, interviews will also be conducted on the taxpayer using MAC analysis to see the conformity with the evidence gathered.

Human Resources of Digital Forensics

The results of interviews with the forensic officers show one of the requirements to become a forensic officer is to have competency standards to explain each step taken at the hearing. Before carrying out their duties, tax officials must attend training courses to become a forensic officer. However, the success of this inspection depends on the conditions when inspection activities are already known beforehand by the taxpayer. The taxpayer can change the situation before the forensics is conducted. To ensure that forensic officers working out their duties, evaluations of the performance of digital forensic officers are always carried out and monitored by the Head of the Digital Forensic Administration Unit. Even so, there are obstacles in the officers processing the amount of data available.

Therefore, the assignment will be shared with other forensic officers. Also, human errors sometimes occur, such as skipping inspection stages or inaccurate preparation. Thus, there are problems with equipment or administration. For this reason, it is necessary to increase the capacity of human resources (digital forensics), improve facilities and infrastructure, and add new digital forensics officers, if possible. However, sometimes the rate of adding officers with tasks in the field is still not balanced.

In reality, the process of examining evidence is not always going well and without difficulties. With the vast area of the object of the study, the amount of data to be processed is sometimes far from the officers' capacity, and even the lack of forensic officers can make activities inefficient. Accuracy and accuracy must also be part of the forensic officer itself so that the inspection process can go according to the procedure. For this reason, before doing its job, the forensic officer must attend training in advance so that he can have competency standards to take steps according to the procedure so that he can be accounted for in court.

Researchers found that several problems are often faced by forensic officers in carrying out their duties. The complexity of the data and evidence gathered also makes the officer independently have more time to go into the data and conduct discussions with the community who have related knowledge, which will be filtered according to the list of data needed by the user. Besides, the number of forensic officers in the object of the study is relatively small, even though the area is quite large. When going to process extensive data, sometimes the forensic task will be shared with other colleagues. It can stack up against each other's work, so it is

recommended to increase the capacity of HR (digital forensics) and also increase the facilities and infrastructure to process the evidence obtained.

Nevertheless, sometimes the rate of adding officers with tasks in the field is still not balanced. Errors made based on the negligence of officers can occur, for example, by skipping the inspection stages or inaccurate preparation, which results in the problems with the equipment or administration even though some of these things can be overcome so that there is no risk of damaging the evidence. However, the most crucial purpose of the existence of forensics in the scope of tax audits is to maintain the integrity of the digital data captured (Sholichin, 2018). Based on the explanation above, the researcher concludes that as long as there is no problem with the integrity of data and evidence, it is not an obstacle because outside interference can be overcome as long as it does not affect the authenticity of the evidence obtained.

Digital Forensics based on the law

The results of the interviews show that digital forensic activities are legal or legal activities to be carried out under the General Provisions on Taxation (KUP law). Besides, the electronic data itself has become a legitimate form of evidence that can be submitted before the court, as stated in the Constitution of Electronic Information and Transaction (ITE Law). Evidence such as records that are digitally written, records, pictures, and others. Taken under procedures are tools that can be accounted for in court in following up on taxpayer.

The chain of custody is applied by officers to ensure data integrity. The procedure is monitored with a data control sheet that contains when it was obtained, who did it, and then how it was stored and processed. Confiscation of evidence of taxpayer is permitted by law, which is stated in a circular of the directorate general of tax number SE-36 / PJ / 2017 beginning with the issuance of a digital forensic assignment letter, carrying out activities in the field, delivering the results of processing, and preparing reports.

Digital forensic activities are firmly attached to the law. In this case, the KUP law has regulated inspection activities. In this case, the Preliminary Evidence Check, as well as investigation, the examiner or investigator is given the authority to obtain data that is managed electronically by the taxpayer. The electronic data itself has become a legitimate form of evidence that can be submitted before the court, as stated in the ITE Law. Therefore, it is considered as legal if the examiner accesses electronic data from the taxpayer.

Article 12 of PMK 17 / PMK.03 / 2013 states that one of the activities of the Tax Examiner or Preliminary Evidence Checker is to access and download data managed electronically. Based on the results of the interview, the forensic officer has seized the evidence and also downloaded the taxpayer's electronic data. This is permitted in the context of inspection under 12 PER_ MENKEU 17 / PMK.03 / 2013. Based on the results, the forensic officer has also seized the evidence and downloaded the taxpayer's electronic data, which in Article 12 PER_ MENKEU 17 / PMK.03 / 2013, this is permitted in the context of the examination.

Taxpayer resistance can be carried out in various forms and ways, ranging from questioning matters of an administrative nature to reporting tax investigators to the police (Hofir, 2018). However, Article 36A of the Law on General Provisions and Tax Procedures (KUP) states that tax employees cannot be prosecuted, both civil and criminal, if in carrying out their duties based on good faith and under the provisions of tax legislation. Thus, it can be concluded that all examinations conducted by the investigation team have fulfilled the legal requirements if carried out through procedures.

Every digital forensic officer must also implement a chain of custody. Chain of Custody is documentary evidence which must maintain its level of authenticity under the conditions when it was first discovered (Innudin, 2015). In legal cases, when a trial is needed to show

physical evidence, the forensic officer must present the evidence under the conditions stated in the claim. The procedure applied at the Directorate General of Taxes is supervised by a data control sheet that contains when it was obtained, who did it, how to do it, and then the storage of the evidence, and how to process it.

For this reason, the researchers conclude that the digital forensic activities in the Preliminary Evidence Check conducted by the object of the study are arranged according to procedures using the Chain of Custody method can maintain the integrity of the evidence so that it can be accounted for in court.

Limitation of Preliminary Investigation

The results of interviews with respondents indicate that the taxpayer's personal life and the tax year, which is the object of activity, is a limitation in the examination. In addition to these limitations, the inspection can be carried out according to the procedure. An internal investigation and collection of information will be carried out if an indication / criminal offense is obtained based on the data available.

The Preliminary Evidence Check is carried out through existing information, data, reports, complaints (IDL). If it is found that a criminal act has occurred in the taxation field, then the next process is an investigation. The examination can be stopped if the suspect taxpayer has died. Although the data to be collected is very much, the data will be processed and processed to become evidence. In other words, all the data received will be developed and processed under procedures.

The scope of the Preliminary Evidence Check is an alleged criminal event specified in the Preliminary Evidence Check warrant. In other words, a warrant for the Preliminary Evidence Check is the basis for conducting the Preliminary Evidence Check by the preliminary evidence checking team. This examination is carried out in the field and the office of the Directorate General of Taxes. Examination of taxpayer in the field includes examinations at the residence or domicile, business activities, and other places deemed necessary by the tax inspector described in Article 1 NUMBER 17 / PMK.03 / 2013.

There is also a limitation in collecting taxpayer data, which means that data retrieval is only carried out in the inspection year itself. The forensic officers were reluctant to explore the personal life of the taxpayer. Even so, any data obtained will always be processed and processed. The small amount of data collected may occur in the examination. However, it does not hamper the examination process because, with existing data, there will be a deepening and private information collection if a crime is suspected.

Researchers found that not a few taxpayer who refused to be examined. The unwillingness of the taxpayer to be examined makes the taxpayer indicated cheating. In this case, when the Audit Notification Letter is issued to the taxpayer, and the taxpayer is reluctant to be examined, an Initial Evidence Audit will be conducted. The process of investigation or Inspection of Preliminary Evidence will commence under the procedures for Preliminary Evidence Inspection in the Regulation of the Minister of Finance of the Republic of Indonesia Number 18 / PMK.03 / 2013.

If the taxpayer cannot cooperate with the inspection team, a warning letter will be issued for the taxpayer. The taxpayer is allowed to complete the principal payment plus a fine of 150% as stipulated in Article 8 paragraph (3) of the KUP Law so that the process of Initial Evidence Check can be stopped.

Accuracy of data and evidence

The results of the interviews show that a valid IDLP is needed in order to ensure the efficiency of the inspection process that will be developed by the preliminary evidence examiner. Many people's tendency to lose the authenticity of the evidence may be assumed, so it is stated that the evidence obtained is indeed valid. Analysis and development and intelligence activities are carried out on the Information, Data, Reports, and Complaints. Regarding human neglect, it is necessary to do Quality Control and Risk Management for each work to be carried out. This system is beneficial in integrating various activities in maintaining and developing quality within an organization so that evidence can be obtained that can satisfy the judge.

This IDLP analysis is confidential so that the taxpayer does not know when he is being investigated. When IDLP has been analyzed, the results will be showed to taxpayer if there is fraud in the taxation field. For this reason, every IDLP obtained will always be analyzed. Information, Data, Reports, and Complaints are the triggers for the Preliminary Evidence Check. The Directorate of General Taxes has the authority to carry out the Preliminary Evidence Check before investigating criminal acts in the taxation field based on the results of IDLP development and analysis. A valid IDLP is needed to streamline the inspection process and be developed by the preliminary evidence examiner.

The researcher found that the data collected will be analyzed whether this data is correct or not so that it can be ascertained that the evidence that has been complained is indeed valid. This activity is confidential and not notified to taxpayer so that when the IDLP analysis is completed and found fraud, at this time, the taxpayer will be notified to settle payments, including fines, or if the taxpayer refuse it will proceed to the court. Related to complaints to the Directorate General of Taxes, this matter can be reported by anyone in the event of an alleged crime in the taxation field.

If IDLP analysts feel that the information for IDLP development and analysis is not enough, then IDLP analysts can request further additional information with tax intelligence observations and activities. The obstacle that occurs when processing the evidence may be only the officers' negligence in examining the existing IDLP because we know together that human error is not spared from every social work, for that Quality Control and Risk Management is necessary for that work.

Standards of Preliminary Investigation

The interview results show that the Preliminary Evidence Check in order to be brought to the court must go through an investigation. Examination of the Preliminary Evidence itself aims to ensure that indeed there has been a criminal act in the taxation field. Concerning this matter, the Preliminary Examination that can be submitted to the court is specific that there has been a criminal offense that has resulted in a loss in state revenue that the suspect candidate has known.

In terms of meeting the audit standards, it has been regulated in the Preliminary Evidence Check procedure contained in the Regulation of the Minister of Finance of the Republic of Indonesia Number 18 / PMK.03 / 2013, which includes general standards, implementation standards, and reporting standards for the Preliminary Evidence Audit. There are several tools to supervise the activities carried out by the preliminary evidence checker, such as supervisor supervision, internal reporting media, integrity pact, and others to create an environment where the taxpayer, Preliminary Evidence Examiner, and superiors can supervise each other.

The procedure and procedure for the Preliminary Evidence Audit are more or less the same as for other tax audits. However, the Preliminary Evidence Audit will not be notified to the taxpayer through SPHP (Notification of Audit Result). However, the report will be submitted directly to the Directorate General of Tax Inspection, Investigation, and Collection. In the Preliminary Evidence Check, the taxpayer must play a role in providing the documents (hardcopy) required by the examiner. In the context of a regular inspection, the borrowed documents must be returned. On the contrary in the Preliminary Evidence Check, the documents borrowed by the examiner will not be returned to the taxpayer but will be detained (sealing) and kept in a safe place because when the taxpayer runs away from responsibility, the documents or evidence collected will become a guide in court.

The researcher found that in order to maintain integrity and credibility, the activities of the Preliminary Evidence Check will be overseen by superiors, internal reporting media, and others. The Preliminary Evidence Checking activity in presenting evidence can be carried out through stalking, disguising, or intelligence activities where this is included in the Preliminary Evidence Checking covered with the intention that the taxpayer does not take action to escape. There are two possible examiner suggestions, such as; the examiner proposing a Tax Assessment Letter (SKP), and if the examiner does not get sufficient evidence, the examiner proposes proceeding with a tax investigation there will be criminal law in it. Criminal law that can be imposed on taxpayer or entities is contained in Law No. 16 of 2009.

CONCLUSION

The Role of Digital Forensics in Examination of Preliminary Evidence

Based on the problem formulation, it can be concluded that the role of digital forensics in the examination of preliminary evidence is crucial. In connection with the rapid development of technology, many individuals and corporate taxpayer use technology to record and bookkeeping, which are stored in various technologies, shapes, and sizes. Under Indonesian taxation provisions, this is referred to as data that is managed electronically or digital data. For this reason, with the presence of digital forensics, the management and development of digital data can be carried out effectively.

Digital forensics a role in presenting valid evidence. It is considered as valid when digital forensics can maintain the integrity of digital data taken, so that the data will be more easily accounted for as evidence in court. Thus, data manipulation done by taxpayer can be detected quickly and easily. The possibility for digital data to be deleted by taxpayer intentionally or erased due to a virus can occur, but this is not a barrier because, with digital forensic activity, deleted data can be restored. The inspection process, which has so far been carried out conventionally by only borrowing physical documents and using ordinary copy-pasting for data in digital form, can now use digital forensic activities to be able to acquire directly via a computer quickly. The process of acquiring digital data is crucial. It indicates that digital evidence has been obtained legally because it uses digital forensic activity.

Digital forensics plays a vital role in the process of collecting, maintaining, and presenting data. In data collection activities, digital forensics can be used to search, collect, and secure electronic data contained in source devices. Forensic officers must ensure the authenticity of data from the source. In terms of data maintenance, digital forensics has standards to maintain and ensure that there is no change in data where, after the acquisition, the collected data will be secured through the digital forensic application provided. Then in the presentation activities, digital forensics can be used as a tool to facilitate the presentation of

data so that it can be used by users. The data collected will be analyzed and developed to produce more straightforward evidence to help users understand the digital evidence.

Factors that support the success of Digital Forensics in the Preliminary Investigation

This study found several factors that support the success of the digital forensic process in the examination of preliminary evidence. Digital forensics is needed in the examination. The skill in using programs to process data is essential in getting evidence of criminal acts in the field of taxation. For this reason, the object of the study always conducts training and evaluations of the forensic officers for the sake of a smooth inspection process. If the ability to carry out the inspection process through digital forensics has been developed, forensic officers can do the processing and development of the data without sharing his duties with other forensic officers so that the inspection process can save time and efficiently. Besides, the forensic officer at the unit can also be more focused on helping more significant cases, especially those currently related to a tax crime.

Furthermore, taxpayer participation is also essential where taxpayer data will be acquired because the data will be processed through digital forensic activities. The participation of taxpayer in providing information to the forensic team is very supportive of the success of this examination even though, in reality, most taxpayer are reluctant to be examined. Interview with taxpayer is a digital forensic activity where, before the interview, the forensic team has analyzed the data from taxpayer. However, when an interview with the taxpayer is conducted, the tendency of taxpayer to provide false information often occurs, forensic officers will be assisted with a MAC (modified, access, created) system where false information provided by taxpayer will be easily detected.

Digital media that can be used as evidence include a computer system, storage media (such as flash disks, pen drives, hard disks, or CD-ROMs), and so on, are also crucial in digital forensic processes. The amount of digital evidence collected will be used through analysis and development through digital forensic processes. At this stage, the main rule is that investigations should not be carried out directly on the original evidence because it is feared that it will be able to change the contents and structure contained therein. These can be done by copying data under digital forensic procedures in the ITE Law.

The chain of custody method in digital forensic activities can also support the success of the examination, where this method can ensure the integrity and authenticity of the data processed to convince the court in making decisions. With this method, maintenance will be carried out by minimizing the damage caused by the investigation. The evidence obtained must be original so that even though it has been touched by the examiner, the messages generated from the evidence are not lost. This procedure is monitored by a data control sheet that contains a chronology of when, how, and by whom each evidence was collected, handled, analyzed, or controlled during the Preliminary Evidence Check process.

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