Abstract

Tax is a definite source of state revenue. The Ministry of Finance's data shows the realization of national tax revenue from 2018 to 2019 has not met the estimated target. Low tax ratio and unfavourable target indicate hidden fraud in taxation. This study intends to examine the effect of professional skeptic whistleblowing and tax audits on the detection of tax fraud.

Data was collected by distributing questionnaires using purposive sampling technique. Multiple linear regression analysis was used to examine independent variables (*whistleblowing*, professional skepticism, tax audit) and dependent variable (tax *fraud* detection.).

The results show that whistleblowing has no effect on the detection of tax fraud. This is evidenced by the results of the regression analysis obtained a value of 0.901 from $t_{count} < t_{table}$. In addition, the results of r_{table} and r^2 were 49.8%. Professional skepticism has a significant effect on tax fraud detection. This is evidenced by the results of the regression analysis obtained the value of 2.705 from $t_{count} > t_{table}$. Tax audits don't have a significant effect on the detection of tax fraud. This evidenced is the results of the regression analysis obtained a value of 1.222 from $t_{count} < t_{table}$.

Keywords: Whistleblowing, Professional Skepticism, Tax Fraud Detection.