Evaluation of Strategic Taxpayer Supervision: A Case Study on KPP Pratama Kuningan

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ABSTRACT

This study evaluates the effectiveness of Strategic Taxpayer supervision at KPP Pratama Kuningan using the McKinsey 7S framework. Tax revenue is a critical source of funding for Indonesia's development; however, low tax compliance rates remain a significant challenge. To address this, KPP Pratama Kuningan has implemented a targeted supervision strategy for Strategic Taxpayers. The study employs a qualitative case study approach, using document analysis and semi-structured interviews with key officials. The research identifies strengths in strategy, structure, shared values, and leadership style but highlights weaknesses in information systems, staff workload, and skills in data analysis. Findings suggest that while internal coordination is strong, improvements in system integration, staff distribution, and training are necessary to enhance supervision efficiency. The study offers practical recommendations for improving tax supervision policies and provides valuable insights for enhancing compliance in tax administration at the local level. The results also suggest avenues for future research, including exploring digital transformation and multi-office comparative studies to refine tax supervision strategies across Indonesia.

Keywords: Tax Supervision; Strategic Taxpayers; McKinsey 7S; Tax Compliance

INTRODUCTION

Tax revenue is the main pillar in financing national development and community welfare in Indonesia (Christian & Aribowo, 2021). However, Indonesia's tax ratio is still relatively low compared to other countries, which poses challenges in optimizing state revenue. To improve compliance and effectiveness of tax supervision, the Directorate General of Taxes (DGT) implements segmentation of Taxpayers (WP) into Strategic Taxpayers and Other Taxpayers as stipulated in SE-05/PJ/2022. This segmentation aims to provide more focused supervision of taxpayers who have large tax contributions. One of the main challenges in tax supervision is to ensure that taxpayer compliance is not only formal but also material, so that potential tax revenue can be optimized. With segmentation, the Directorate General of Taxes can implement a more targeted supervision strategy based on the potential contribution and compliance risks of each category (Khadafi & Martani, 2024; Sarah & Abbas, 2024; Satyanugraha & Abbas, 2022).

Supervision of Strategic Taxpayers is carried out through two main forms, namely Period Payment Supervision (PPM) and Material Compliance Supervision (PKM), which includes formal and material analysis as well as direct visits to taxpayers. Supervision planning starts from the preparation of the Tax Revenue Security Plan and Supervisory Activity Plan by the KPP which is prepared no later than January 31 each year. The activity was followed by the preparation of a Supervisory Priority List (DPP) that

considers the criteria for risk of non-compliance and potential acceptance. The implementation of supervision is carried out by supervisory employees called Account Representatives through Formal and Material Compliance Research, the results of which are outlined in official documents such as the Nominative List, Research Working Paper (KKPt), and Research Results Report (LHPt). If indications of non-compliance are found, follow-up is carried out in the form of a proposed examination, examination of preliminary evidence, intelligence operations, or changes in tax administration by position. Monitoring and evaluation of supervision is carried out in stages starting from the KPP level to the DGT Head Office to ensure the effectiveness of the supervision strategy implemented (Afe, Lestari, & Gunawan, 2022; Sugiarto & Martani, 2024).

A number of previous studies have examined the effectiveness of tax supervision from various perspectives. Allingham and Sandmo (1972) found that tax compliance is strongly influenced by audit probability, the amount of sanctions, and tax rates. However, research by Gangl et al. (2014) shows that overly strict supervision can lead to distrust and negative reactions from taxpayers, which ultimately reduces the effectiveness of supervision itself. Libenth (2017) conducted a study on the application of the McKinsey 7S model in an effort to improve monitoring of tax revenue collection in the Tanzania Revenue Authority (TRA), and concluded that the model is an effective instrument to encourage the change process and provide guidance in strengthening oversight of tax revenue. In developing countries, research by Benon et al. (2002) revealed that the establishment of a special unit to supervise large taxpayers is able to improve compliance and effectiveness of tax administration. In Indonesia, research by Phinanti & Tobing (2023) shows that the implementation of Compliance Risk Management (CRM) supports the function of tax auditing and supervision, thereby increasing taxpayer compliance. Christian & Aribowo (2021) also highlighted the importance of a proactive supervisory approach and the use of technology in improving Strategic WP compliance. However, there is still a research gap related to how internal organizational factors affect the effectiveness of tax supervision, especially in the Primary Tax Office, which has its own operational characteristics.

This study aims to evaluate the effectiveness of Strategic WP supervision at KPP Pratama Kuningan using the McKinsey 7S framework. In contrast to previous research that focused more on tax auditing or CRM implementation, this study provides a thorough assessment of tax oversight by analyzing seven organizational elements: strategy, structure, systems, shared values, style, staff, and skills. The McKinsey 7S model was first introduced by Peters & Waterman (1984) in In Search of Excellence, which emphasized the importance of alignment between elements within the organization to achieve optimal operational effectiveness and performance. The McKinsey 7S model has previously been used by Delon (2015) in evaluating the effectiveness of tax audit activities. Maru (2015) also stated that the implementation of the McKinsey 7S framework in the Kenya Revenue Authority (KRA) has succeeded in encouraging increased organizational effectiveness, optimal use of resources, and the achievement of state revenue targets through the implementation of a comprehensive strategy, an organized system, and a solid work culture. In contrast, this study uses the same model but in a different context, namely to analyze the implementation of supervision of Strategic Taxpayers at KPP Pratama Kuningan.

The novelty of this research lies in the organization's internal approach in understanding the influence of tax authority capabilities on supervisory results (Akbar & Wibowo, 2025; Dwiparasari, Putra, & Permana, 2023; Yaqin & Alwiyah, 2022). The

current research on Strategic Taxpayer supervision at KPP Pratama Kuningan presents a novel approach by using the McKinsey 7S framework to assess internal organizational factors influencing supervision effectiveness (Ersamawanti, Agustin, & Isnaniati, 2025; Ritonga & Anggreani, 2021; Septiani, Hardika, & Suardani, 2022). Unlike previous studies that mainly focused on tax auditing, CRM (Compliance Risk Management), or digital approaches in tax compliance (Allingham & Sandmo, 1972; Gangl et al., 2014), this study evaluates seven key organizational elements—strategy, structure, systems, shared values, style, staff, and skills. This unique internal organizational focus offers fresh insights into how internal capabilities, beyond just external compliance systems, contribute to the effectiveness of tax supervision. Furthermore, the study extends previous applications of the McKinsey 7S framework (used in other tax contexts like TRA in Tanzania and KRA in Kenya) to the specific context of KPP Pratama Kuningan, providing a detailed evaluation of how these elements are integrated in tax supervision at a local office level. By evaluating the factors that affect the effectiveness of supervision, this study is expected to provide recommendations for tax policies to improve tax compliance and optimize state revenue.

RESEARCH METHOD

This study employs a qualitative descriptive approach with an evaluative case study to assess the effectiveness of Strategic Taxpayer supervision at KPP Pratama Kuningan. The office is of interest due to its relatively low tax revenue targets (IDR 547.1 billion in 2023 and IDR 629.9 billion in 2024), which fall below the first quartile of national targets. Given perceptions that low-target units may be less effective, this research examines whether supervision remains optimal under these conditions.

The study uses the McKinsey 7S framework (strategy, structure, systems, shared values, style, staff, and skills) to evaluate effectiveness. Data was collected through documentation studies (tax revenue reports, performance records, training data) and semi-structured interviews with key officials (Head of KPP, Head of Strategic Supervision, and Strategic Account Representative). Interview questions were designed around McKinsey 7S indicators.

Data analysis followed thematic techniques (Clarke, 2006), with findings mapped against the 7S framework. Effectiveness was categorized as good, adequate, or poor based on SE-05/PJ/2022 guidelines. The study aims to provide empirical insights into supervision quality at KPP Pratama Kuningan and clarify assumptions about low-target units.

RESULT AND DISCUSSION

Evaluation is carried out on all stages of supervision as stipulated in SE-05/PJ/2022, which includes four stages, namely: (1) planning, (2) implementation, (3) follow-up, and (4) monitoring and evaluation. The focus of the evaluation is aimed at supervision of Strategic Taxpayers at KPP Pratama Kuningan for 2024. This research uses the McKinsey 7S framework which consists of seven elements, namely Strategy, Structure, Systems, Shared Values, Style, Staff, and Skills.

At the supervision planning stage, the strategy element in the McKinsey 7S framework reflects that KPP Pratama Kuningan has developed a Strategic Taxpayer supervision strategy that is aligned with the strategic plan and operational plan of the Directorate General of Taxes. The preparation of this strategy is carried out systematically by considering the taxpayer's risk profile, potential revenue, and relevant

internal and external data. In the planning process, the supervision strategy is focused on increasing taxpayers' voluntary compliance through a risk-based approach. This is the basis for the preparation of an annual supervision activity plan which is then outlined in the form of a Supervision Order. The compatibility between the head office strategy and the implementation at the KPP level is an important indicator in the success of effective supervision of Strategic Taxpayers. In an interview with the Head of KPP, he mentioned the following.

> "... We see what sectors are in our region... The basis we use is still data, yes, mainly from CRM (Compliance Risk Management – Quadrant) X3Y3 and payment data. It's just that because our external data is, to be honest, still very limited, finally we focus on taxpayers whose financial statements can be analyzed. So, I direct the team not only to pursue big revenues, but also pay attention to taxpayers who have high compliance risks" (KK/AP)

The organizational structure at KPP Pratama Kuningan supports the planning process with a clear division of duties between the Head of the Supervision Section and the Account Representative. The Head of Section is responsible for preparing a supervisory plan based on risk analysis and setting supervisory priorities based on the results of the risk profile available in the system. Furthermore, the implementation of technical supervision is designed by an Account Representative that has been determined for each Strategic Taxpayer. This structure allows for efficient coordination between the managerial and operational levels, especially in the preparation of annual supervisory work plans. In addition, this structure also shows intensive communication and a tiered reporting system that strengthens accountability in the planning process. This is explained by the Account Representative as follows.

> "When it comes to the division of tasks, AR in us does our own work, starting from selecting taxpayer data in the DPP to making LHPT. But every analysis result must go through the supervisor first, then to the Head of the Department, and finally to the Head of the KPP for the ACC." (AR2/SR)

Such a supervisory structure shows the compatibility between internal functions and the strategic direction set in the context of taxpayer supervision.

The systems used in the planning stage, such as Approweb, Appportal, and SIDJP, do provide historical and current data related to taxpayers, but they are not fully integrated. As a result, Account Representatives and Section Heads still need to access and collect detailed information from multiple applications separately to get a comprehensive picture. This lack of integration makes the planning process less efficient, as data must be manually matched and analyzed from various sources. This condition shows that although the available system is quite helpful, it still needs to be developed to be able to present centralized and integrated data to support data-based supervision planning more optimally. The Head of the KPP stated as follows.

> "If we talk about the information system to support the planning of Strategic WP, frankly, it is not optimal, Mas. Supposedly, the system can automatically pull CRM data, payments, trigger data, and then just click directly out of the priority taxpayer list. But the reality is, until now, we still have to work on it manually..." (CD/AP)

In terms of shared values, the values of the Ministry of Finance are the main foundation in shaping the spirit and work direction of employees in preparing supervision plans. Values such as integrity, professionalism, synergy, service, and perfection become ethical and moral references in every decision-making process, including in determining supervisory priorities. These values are internalized through

various internal media such as morning briefings, coaching, and training that are routinely carried out. The internalization of these values not only strengthens employees' commitment to organizational goals, but also becomes the foundation for building a work culture that is adaptive and responsive to changes in regulations and taxpayer dynamics. The Head of the Strategic Supervision Section emphasized the following.

"When determining the plan, the values of the Ministry of Finance will automatically be the handle, Mas. We make sure that the selection of strategic taxpayers is fair, according to the data..." (KS/AT)

Thus, shared values are a key element in ensuring that supervision planning is carried out responsibly and in line with the vision of the institution.

The leadership style in Strategic WP planning is participatory and flexible but still directed. Leaders encourage discussion, hear team ideas, and adapt strategies to local conditions, while remaining in control of decision-making to maintain focus on effective oversight goals.

Adequate supervision staff is very crucial in the planning of Strategic WP. Some of the speakers assessed that the amount of strategic AR was still insufficient and needed to be increased to divide the workload, while others highlighted that the addition of staff was ineffective if the distribution of taxpayers continued to increase proportionally.

In terms of skills, supervision planning at KPP Pratama Kuningan shows that although training has been routinely carried out by both the Head Office, Regional Office, and KPP, the implementation has not been completely evenly distributed and has not always answered the specific needs of each employee. Some employees feel that the training provided does not cover topics that they consider important, such as deepening certain data analysis techniques or understanding more technical information systems. This inequality causes that there are times when the skills needed in risk analysis and the preparation of supervision strategies are not optimal for all ARs. Therefore, a more personalized training approach is needed so that skill development can truly support the effectiveness of Strategic WP supervision planning.

At the implementation stage, the planned strategy must be realized in concrete actions. These implementations often face changes that require quick adjustments to remain effective. AR is responsible for about 75 WP, so if anything goes wrong, the backup remains. The main challenge is the limitation of accurate data, which forces field verification. The Head of the Supervision Section emphasized the flexibility to adjust the strategy if problematic sectors or taxpayers are found. The Head of KPP conveyed one of his strategies.

"... We divide the Strategic WP into ARs, one AR holds around 75 WP. This is so that if there is a taxpayer whose target is missed, he still has a backup." (CD/AP)

A well-defined organizational structure supports the implementation of supervision with a clear division of roles and responsibilities. Each unit or section must be able to carry out its duties with good coordination to achieve the objectives of Strategic WP supervision. Although AR works individually, this structure ensures that communication flows remain open, accelerating problem resolution in the field. The Head of the Strategic Supervision Section conveyed the following.

"... The coordination between the AR-Kasi-Head of the Office is very good. There were intense discussions, including the involvement of the inspector supervisor." (KS/AT)

The integrated system will facilitate more efficient supervision implementation. This system includes information technology that supports communication between

parts as well as procedures that guide decision-making and strategy implementation in the field. Supervision is supported by various information systems such as Approweb, Appportal, and SIDJP. However, the Head of the KPP stated that monitoring is still difficult. To find out the results of the AR work, we still have to wait for a recap from the Data Quality Assurance (PKD) section or a manual report. The disintegration of the system causes supervision to still require manual efforts from the supervision section and the PKD section.

Shared values that have been implemented previously will affect the way the team carries out Strategic WP supervision. With aligned values, organizations can work more solidly, ensuring that all team members remain focused on the same goal. Values such as integrity and professionalism are reflected in every stage of implementation. The head of the KPP stated that supervision is not only about pursuing admissions, but also improving compliance. These values are instilled in the day-to-day work culture, encouraging AR to not only focus on tax revenue, but also build taxpayer compliance.

In implementation, the Head of KPP applies a supportive and responsive leadership style. The Head of Section also ensures open communication with AR through coffee mornings and informal interactions to deal with obstacles from the beginning.

At the implementation stage, the existence of competent and trained staff greatly affects the effectiveness of Strategic WP supervision. The right staff is able to execute the plan well while identifying potential obstacles during the supervision process. The Section Head stated that one person handles about 75 Strategic WPs, but the workload is divided equally because all ARs are considered equal. With fair workload management, staff can still carry out their duties effectively.

In terms of skills, relevant technical skills play an important role in ensuring that the implementation of supervision runs efficiently. This capability allows staff to overcome various obstacles that arise in the field and ensure that all supervisory tasks are completed properly. The Head of Section said that AR has been able to identify sectors that are sensitive and require stricter supervision. In addition, adaptability in the field is also a key factor in dealing with the dynamics shown by taxpayers.

The follow-up stage is carried out when in the implementation of supervision it is found that there is a potential for non-compliance that has not been followed up by the taxpayer. Follow-up steps are an important strategy that is carried out after the process of clarifying findings or indications of non-compliance. Based on the results of the clarification, the AR will assess the level of risk owned by the taxpayer and determine the next action. If the risk of non-compliance is assessed as high or the taxpayer is uncooperative, then the case can be escalated to the examination stage. This approach ensures that supervision continues to run in an accountable and proportionate manner according to the level of risk that exists.

The coordination structure in the follow-up stage is carried out in stages to ensure that each step runs according to the procedure. The AR will report the findings or obstacles to the Supervisor, who will then coordinate with the Head of Section. If needed, the Head of the KPP will be involved in the final decision-making.

The preparation of follow-ups is carried out through the Approweb system as part of the administrative procedure. However, in practice, a lot of supporting data still has to be manually checked to ensure accuracy. This adds to the workload and requires precision from AR in the verification process.

Integrity is the main principle in the follow-up stage, where each analysis result must be prepared and submitted according to the actual conditions in the field. AR is required to be objective and transparent, ensuring that each finding and recommendation reflects facts without manipulation to maintain oversight accountability.

Leaders at KPP Pratama Kuningan actively provide support to AR, especially when facing taxpayers who are difficult or uncooperative in the follow-up stage. This support includes strategic direction, assistance in case escalation, and the provision of discussion spaces to find the best solution collectively.

In the staff element, the challenges in the follow-up stage are more caused by the complexity of the taxpayer's characteristics, such as business scale, dynamic business sectors, and varied compliance patterns. This difficulty is not solely due to the lack of the number of ARs, but also because the cases faced require more in-depth analysis and handling.

The skills of analysis and the provision of supervision recommendations are increasingly honed along with the involvement of AR in various real cases. The first-hand experience of dealing with taxpayers with diverse characteristics and problems encourages AR to think critically, sharpen professional intuition, and develop more targeted supervision measures.

The monitoring and evaluation stage is carried out as the final part of the supervision cycle for Strategic Taxpayers. Based on the results of the interview, the evaluation process was carried out to assess the effectiveness of the supervisory actions that had been implemented, including their follow-up. One of the main indicators used is the achievement of tax revenue from Strategic Taxpayers, either through voluntary payments and after the issuance of a Request for Explanation of Data and/or Information (SP2DK). Monitoring is also carried out to see if the Strategic Taxpayer that has been followed up has experienced a change in compliance behavior in the next period. This evaluation is qualitative and quantitative, carried out by the Head of Section together with the AR, and reported periodically to the Head of KPP. In addition, the results of the evaluation are the basis for determining the next year's supervisory strategy, including changes to the Strategic Taxpayer list or a more appropriate supervisory approach.

The organizational structure of the KPP plays an important role in ensuring that monitoring and evaluation run effectively. The Head of Section is in charge of coordinating the preparation of evaluation reports, as well as assessing the performance of each AR in carrying out supervision of Strategic Taxpayers. The Head of KPP is also involved in assessing strategic achievements, especially in terms of achieving revenue targets and improving compliance. The results of this evaluation are not only stored internally, but also become the material for reports to the DGT Regional Office as a form of accountability. In practice, this supervision structure ensures that the evaluation process is not only a formality, but also encourages improvement in overall organizational performance and learning. Cross-sectional coordination can also occur if the results of the Strategic Taxpayer's supervision are related to audits, objections, or billing activities.

Information systems play a central role in the monitoring and evaluation process. Historical data, SP2DK, taxpayer responses, and tax payments are all recorded in the SIDJP, which is then used as the basis for analyzing the effectiveness of supervision. However, from the results of the interview, it was conveyed that the limitations of reporting and analysis features in the system sometimes make it difficult for AR and the

Head of Section to conduct evaluations quickly and accurately. Therefore, some employees choose to create manual reports using Excel as a complement. This shows that even though the system is already available, it still needs to be developed to truly support data-driven decision-making. With a more reliable and integrated system, the evaluation process can become sharper and have a direct impact on future surveillance strategies.

Common values are a reference in this stage. Evaluation is not intended to blame employees if the results of supervision have not been maximized, but to seek joint learning so that in the future it will be more effective. The spirit of continuous improvement is part of the organizational culture upheld by employees at KPP Pratama Kuningan. The values of professionalism and accountability are also highly emphasized, especially as evaluation results can have an impact on individual and team performance assessments. From the results of the interviews, several ARs stated that the success of Strategic Taxpayer supervision is not only measured in terms of revenue, but also in terms of the quality of interaction with taxpayers and its impact on long-term compliance. Therefore, the value of trust and integrity is maintained, including in conveying the results of the evaluation to the leadership and external parties if necessary.

The leader's style in monitoring and evaluating tax supervision is given regularly both through monthly coaching meetings and direct communication. The main focus of this feedback is on finding solutions to the obstacles faced, not just performance evaluations, thus encouraging continuous improvement in the implementation of supervision.

Monitoring the performance of employees (staff) is currently still dominated by general reports that are aggregate, such as the achievement of receipts or the number of follow-ups. An evaluation of individual performance that is truly based on the outcome or real impact of the surveillance action has not been implemented, so the potential contribution of AR specific has not been fully measured.

The skills of AR and Section Heads are very tested in this stage. They are required to be able to compile an evaluation report that not only contains numbers, but also an in-depth analysis of the causes and effects of each supervisory action. The ability to prepare applicable and data-based recommendations is one of the important competency indicators. Based on the interview, it was conveyed that training on data-based evaluation and the preparation of analytical reports is still needed. This is because the challenges ahead demand more strategic, efficient, and technology-based supervision. With these skills enhanced, the monitoring and evaluation process can truly become a performance improvement tool, not just an administrative obligation.

The following is a summary of the results of the analysis of each stage of supervision using the McKinsey 7S model.

Table 1. Summary of Results of Analysis of Supervision Stages

No	Stages of Supervision	7S Element	Information
1.	Planning	Strategy	Good
		Structure	Good
		Systems	Less
		Shared Values	Good
		Style	Good
		Staff	Enough
		Skills	Less
2.	Implementation	Strategy	Enough

		Structure	Enough
		Systems	Less
		Shared Values	Good
		Style	Good
		Staff	Enough
		Skills	Good
3.	Follow-up	Strategy	Good
		Structure	Good
		Systems	Less
		Shared Values	Good
		Style	Good
		Staff	Enough
		Skills	Good
4.	Monitoring and Evaluation	Strategy	Good
		Structure	Good
		Systems	Less
		Shared Values	Good
		Style	Good
		Staff	Less
		Skills	Less

Source: Research Data, 2025

The following are the Performance Achievements of the Strategic Supervision Section at KPP Pratama Kuningan in 2024.

Table 2. Performance Achievements of the Strategic Supervision Section of KPP Pratama Kuningan in 2024

No.	Name of Key Performance Indicators	Target	Realization
1.	Percentage of achievement of compliance level in submission of Annual Income Tax Return for Corporate and Individual Taxpayers	100,00%	100,00%
2.	Percentage of Supervision of Payments for the Strategic Taxpayer Period	90,00%	120,00%
3.	Percentage of completion of requests for explanation of data and/or information of Strategic Taxpayers	100,00%	116,60%
4.	Percentage of data utilization other than the current year	100,00%	118,27%
5.	Effectiveness of the Management of the KPP Taxpayer Compliance Committee on time	100,00%	103,41%
6.	Percentage of implementation of Strategic Tax Assistance activities	100,00%	120,00%
	Percentage of realization of extra effort tax revenue		
	Percentage of realization of extra effort tax revenue		
	Percentage of realization of extra effort tax revenue		
	Percentage of realization of extra effort tax revenue		
7.	Percentage of Provision of Potential Tax Data	100,00%	120,00%

Source: KPP Pratama Kuningan Performance Report, 2024

CONCLUSION

This study successfully evaluated Strategic Taxpayer supervision at KPP Pratama Kuningan using the McKinsey 7S framework, finding that strategy, structure, shared

values, and leadership style functioned well, supported by strong internal coordination and leadership involvement. However, limitations were identified in information systems (e.g., SIDJP's restricted analytical capabilities), staff workload pressures, and skill gaps in data analytics and reporting, prompting recommendations for system upgrades, workload redistribution, and enhanced training. While the single-case approach limits generalizability, the findings offer actionable insights for KPP Pratama Kuningan and the DGT. Future research should expand to comparative multi-office studies, incorporate quantitative metrics, assess digital transformation (e.g., AI, blockchain), optimize workforce strategies, evaluate long-term training impacts, analyze policy adaptability, and integrate stakeholder perspectives to strengthen tax supervision frameworks across Indonesia.

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