The Influence of Modernization Tax Administration System and Tax Audit To Tax Compliance (Survey On Small Taxpayers Office West Java I)

ABSTRACT

The changes of tax administration system in the management is very important and constructive to meet the demands of various parties as tax stakeholders, therefore of tax modernization administration system and tax audit required to the functions of supervision, as well as tax audit tools to examine the extent to which the taxpayer has been running the fulfillment of its obligations on the field of taxation, thus the expected result increased taxpayer compliance in the fulfillment of tax obligations.

The purpose of this study is, to determine the influenced of tax modernization administration system and tax audit on taxpayer compliance in the Office of Taxation assistant in West Java Regional Office I. the method used In this study are descriptive and verifikatif. This study uses a survey involving 10 Regional Tax Office in West Java Regional Office I with the unit of analysis, the tax audit employees amounted to 30 people. Statistical test used in this study is the multiple linear regression analysis consisting of multiple linear regression equation, correlation analysis, analysis of determination coefficient and hypothesis testing by using statistical software SPSS 13.00 for windows

The results of this research can be seen the of tax modernization administration system and tax examination on taxpayer compliance, this can be indicated by the value of the coefficient of determination analysis, correlation analysis than that value show a positive correlation, which indicates that the relationship between the two is unidirectional. Where the better the system of tax administration and modernization of the tax, it will be followed by the good level of taxpayer compliance.

Keywords: Modernization Tax Administration system, Tax Audit and Tax Compliance