ABSTRACT

The Influence Tax Audit and Tax Administration
To Tax Compliance
(Survey at Kantor Pelayanan Pajak Pratama Wilayah Bandung)

Taxpayer compliance is defined as an act of obedient and aware of the payment and reporting obligations and the annual period of the taxpayer in accordance with tax regulations, as the emergence of adherent and conscious action by the taxpayer the necessary tools to improve taxpayer compliance such as tax audits and tax administration. The purpose of this study to know the description of the tax, tax administration and taxpayer compliance, and to know the influence Bik partially or simultaneously on the KPP Bandung area.

The method used is descriptive method of research and verifikatif. The research was conducted in four KPP Bandung area of 60 samples. Statistical test used is the calculation of Pearson correlation, multiple regression analysis, coefficient of determination, hypothesis testing, and also uses PASW 18 for windows applications.

The results of this study were obtained correlation coefficient of 0.595. This suggests a strong relationship of tax audits and tax administration on taxpayer compliance. Hypothesis indicates that the tax audit and tax administration affect taxpayer compliance. Other research also provides empirical evidence that tax audits and tax administration have a significant effect on taxpayer compliance with the tax office in the region Pratama Bandung.

Keywords : Tax Audit, Tax Administration, Tax Compliance