ABSTRACT

Audit productivity is a series of activities to locate, collect, manage document and or other information to test compliance with the fulfillment of tax obligations and for other purposes in measuring the quality and quantity are achieved in carrying out the examination. While tax compliance is the act of the taxpayer in compliance with taxation obligations in accordance with the provisions of legislation and regulatory implementation of tax regulations in a State. The purpose of this study to determine the effect of the productivity rate of taxpayer compliance inspection at the Tax Office in Region Small Bandung.

The method used in this research is descriptive method and verifikatif. Descriptive methods are used to know the description of variables and variable rate of productivity of audit taxpayer compliance, while verifikatif to determine the relationship between productivity rate and taxpayer compliance audit. To determine the effect of the productivity rate of taxpayer compliance audit used statistical tests. The test statistic used is the calculation of Person Product Moment correlation, coefficient of determination, hypothesis test using the software SPSS 14.0 for windows.

The results of this study indicate that the productivity level audit have a not significant effect on taxpayer compliance in the Tax Office Primary Territory Bandung. There is a relationship between the rate of productivity with taxpayer compliance audit at the Tax Office Primary Territory Bandung that is equal to 56.7%.

Key words: Audit Productivity rate, Taxpayer Compliance