ABSTRACT

ANALYSIS OF TAX AUDIT STRATEGY ON FORMAL TAXPAYER COMPLIANCE AT BANDUNG SMALL TAXPAYERS SERVICES OFFICE

Strategy is a comprehensive plan to achieve organizational goals. Audit is a series of activities to collect and process data, information, resources / evidence conducted objectively and professionally based on a standard examination to test compliance with the fulfillment of tax obligations and / or for other purposes in order to carry out the provisions law and taxation. 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 purpose of this study to determine the effect of the strategy of formal compliance checks on taxpayers in the at Bandung small taxpayers services office.

The method used in this research is descriptive method and verification. Descriptive methods are used to know the description of variables tax audit strategy and variable formal taxpayer compliance taxpayers, while verification to determine the relationship between strategy and adherence to formal examination of taxpayers. To determine the effect of a formal strategy for compliance checks of taxpayers use the test statistic. 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 tax audit strategy have a significantly effect in the formal taxpayer compliance at Bandung small taxpayers office. There is a relationship between the tax audit strategy with formal taxpayer compliance at Bandung small taxpayers office that is equal to 56.1%.

Key words: Audit Tax Strategy, Formal Taxpayer Compliance