# *THE INFLUENCE OF TAX POLICY AND TAX AUDIT TO TAX REVENUE IN SMALL TAXPAYERS OFFICE WEST JAVA I*


## *ABSTRACT*

*This research was conducted in small taxpayers office west java I. The phenomenon that is not achieving the target of tax revenue in 2014. The purpose of this study was to determine how much influence on tax policy and tax audit of the tax revenue.*

*The method used in this research is descriptive and verification method. Descriptive method used to Determine the variable picture of tax policy , tax audits , as well as tax revenues . Whereas the verificative method to know the effect of tax policy to tax revenue and the effect of tax audits to tax revenue that is done by statistical testing. The test statistic used is the calculation of the path coefficients ( path analysis) , determination coefficient , hypothesis testing using SPSS 19.0 software for windows and LISREL*

*Results from this research indicate that tax policy and tax audit significant influence positive to the tax revenue in small taxpayers office west java I.*



***Key Words: Tax Policy, Tax Audit, Tax Revenue***