ABSTRACT

The phenomenon this research is tax audit and tax system that still needs to be repaired. That seen from the Tax Inspection Report (LPP) decreased so the impact on tax revenues are declining. It happened because tax system not optimal and still be repaired.

The purpose this study of determine how influence tax audit and tax system to tax revenue on the KPP Pratama regional Bandung. The method used in this research is method descriptive and method verifikatif. The use of statistics are validity and reliability, multiple linear regression analysis, the classical assumption test, correlation analysis, coefficient of determination analysis, hypothesis test and also the help of an application program SPSS 18.0 for Windows.

The results shows that tax audit and tax system give influence to tax revenue in the KPP Pratama regional Bandung. Tax revenue will increase if tax audit and tax system can good work. Tax audit can be enhanced through a more optimal example of such professional tax audit and tax system can be improved through taxation still repaired again.

Keywords : Tax Audit, Tax System, Tax Revenue