THE INFLUENCE OF TAXPAYERS KNOWLEDGE AND TAX AUDIT TO TAX COMPLIANCE

(Survey on 2 Tax Offices in Bandung and Cimahi)

ABSTRACT

Problems in this study is the level of compliance in the city of Bandung in paying taxes is still low. Cause of low compliance among other taxpayers the most knowledge of the taxpayer is still low and the duration of the tax inspection conducted DJP.

Purpose of the study to determine the effect of the tax and the taxpayer knowledge of taxpayer compliance on 2 Tax Offices in Bandung and Cimahi. The method used in research is descriptive method verifikatif. The unit of analysis of this study is 2 Tax Offices in Bandung and Cimahi. The use of statistics used are validity and reliability, multiple linear regression analysis using SPSS 19.0 program assistance applications for Windows.

The results showed the knowledge of the taxpayer and tax examination simultaneously give effect to the taxpayer in compliance with the tax office on 2 Tax Offices in Bandung and Cimahi. Among the independent variables, tax audit give greater influence on taxpayer compliance than taxpayers knowledge in the 2 Tax Offices in Bandung and Cimahi .

Keywords: Taxpayer Knowledge, Tax Audit, Tax Compliance