ABSTRACT

Tax revenue Indonesia in 2011 still haven't reached the target because taxpayer compliance still low. With the increasing taxpayer compliance expected to impact on the tax revenues. To improve taxpayer compliance necessary to audit. The purpose of to tax audit is to examine the compliance with the fulfillment of taxation obligations, so the implications of better taxpayer compliance will give a good effect on tax revenue.

The purpose of this study was to: (1) determine the influence of tax audits to the taxpayers compliance , (2) to determine the influence on taxpayer compliance to the tax revenue, and (3) to determine the infleunce of tax audits and taxpayer compliance and the implications to the tax revenue.

The method used is descriptive and verificative. The collection primary data obtained from questionnaires and interviews, while the secondary data obtained from the instances which related in this research. The data analyzed by using descriptive statistics and path analysis methods (path analyze) and using the software SPSS 16 for Windows.

Research results indicate that the examination of the Tax Office Regional of West Java 1 Bandung area is good, while the level of taxpayer compliance is quite. Tax audit influence taxpayer compliance and has implications to the tax revenue.

Keywords : Tax audit, Tax Compliance, Tax revenue