ABSTRACT

THE INFLUENCE OF TAX AUDIT AND EARNINGS MANAGEMENT TO TAX COMPLIANCE

(Survey At 50 Coorporate Tax Payer's In Medium Tax Payers Office Bandung)

System of taxation applicable in Indonesia based on the tax legislation requires the taxpayer to participate actively in the fulfillment of tax obligations is the Self Assessment System. With the embrace of the self assessment system of taxation system in Indonesia is an adequate knowledge of taxation is one of the requirements that must be owned by the taxpayer in order to meet tax obligations are properly and correctly. With the growing awareness that knowledge is expected taxpayers to pay taxes also increased

The method used in this research is descriptive method and verifikatif, the results of research which later processed and analyzed in order to take his conclusion, using this research method will know the relationship between the variables studied, resulting in a conclusion that will clarify the picture of the object of research. Target population and sample are 50 Coorporate Tax Payer's in Medium Tax Payers Office Bandung

The results of this study shows that the effect of the Tax Inspection Agency Taxpayer compliance in Bandung Municipality Tax Service Office has a positive effect. This means that a good tax examination will enhance the Taxpayer Compliance National Tax Office Associate at Bandung. Effect of Earnings Management on the Taxpayer Compliance Board in Bandung Municipality Tax Service Office acquired a negative meaning.

Keywords: Tax Audit, Earnings Management and Tax Compliance Board