ABSTRACT

Financial reporting as the entire process of submitting the company's financial information is observed by tax audit procedure especially concerned on the company's tax itself. Increasing the improvement of financial reporting quality is needed to make the most effective tax audit. So the tax collection would have a certain quality, because the tax collection is based on the result of the audit.

The purpose of this research is to know the financial reporting quality, tax audit, tax collection, the financial reporting quality to tax audit, and tax audit to tax collection on corporate taxpayers at KPP Pratama Bandung Karees)

Research methodology in used is verified and descriptive method. Descriptive method used to know the illustration of tax reporting quality variable, while the verified method is used to know the relation between tax reporting quality variable and tax audit, also the relation between tax audit and tax collection. To explain the impact of tax reporting quality to tax audit and its implication to the tax collection (The survey is held on corporate taxpayers at KPP Pratama Bandung Karees), the writer used statistical calculation. The statistical calculation method which in used is Pearson's correlation calculation, determination coefficient, hypothesis test by using SPSS 18 for window's software.

the result of this research shows that sufficiency to the quality of financial reporting that taxpayer done, makes the coverage of tax audit that has been done to be quite small. and with the sufficient of tax audit that has been done makes the tax collection to sufficient.

Keyword: Financial Reporting Quality, Tax Audit, Tax Collection of Corporate Taxpayers