ABSTRACT

The Analisys of Tax Audit and Tax Penalties to Corporate Taxpayer Compliance at Small Taxpayer Offices in Bandung City

This research was conducted at Small Taxpayer Offices in Bandung City. The purpose of this study is to find an influence tax audit and tax penalties to corporate taxpayer compliance at Small Taxpayer Offices in Bandung City.

The method used in this research are descriptive and verification methods. Descriptive method used to describe the variable of the tax audit, tax penalties, and corporate taxpayer compliance, while the verification to find the relationship between the tax audit and tax penalties on corporate taxpayer compliance. The test statistic used is the calculation of Pearson correlation, multiple regression, determination coefficient, hypotesis test and also use the help of an application program of SPSS 18 for Windows.

The results of this study indicate that the tax audit impact significantly partial to corporate taxpayer compliance at Small Taxpayer Offices in Bandung City. Tax penalties impact significantly partial to corporate taxpayer compliance at Small Taxpayer Offices in Bandung City. Tax audit and tax penalties impact significantly simultaneously to corporate taxpayer compliance at Small Taxpayer Offices in Bandung City that is equal to 57,6%.

Keywords: Tax Audit, Tax Penalties, and Corporate Taxpayer Compliance