EFFECT OF EXAMINATION OF TAX COLLECTION FOLLOWED WITH TAX ON TAX REVENUE

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ABSTRACT

The size of the tax will determine the capacity of the state budget to finance state spending is good for government financing, construction as well as for financing routine. The global economic crisis resulted in the realization of tax revenue from the years 2011-2015 decreased causing tax revenue growth every year did not reach the target, except in 2011 tax revenues exceeded the set targets. The purpose of this study was to determine the tax audit in KPP Bojonagara, knowing the tax collection in KPP Bojonagara, knowing the tax revenue in KPP Bojonagara, determine the influence of tax audit to tax collection in KPP Bojonagara, determine the influence of tax collection to tax revenues in KPP Bojonagara and determine the influence of tax audit to tax collection and its impact on tax revenue.

This research method using descriptive and verification methods. A sample of 35 respondents. The sampling technique is purposive sampling, where samples were made respondents in this study are employees of tax inspection section and collection of tax on STO Bandung Bojonagara and Tegallega. To measure and analyze the above three variables tested the validity and reliability, normality test, Pearson kirealasi, multiple linear regression analysis, t-test, f, coefficient of determination and hypothesis testing.

The test results of tax audits descriptive variable (X), tax collection variable (Y), and a variable tax revenue (Z) indicates that the results of all the dimensions have been run very well. Effect of Tax Inspection variable (X) of the Tax Collection (Y) is known sig. 0.000 <0.05, then H0 is rejected and H1 accepted, thus the Tax Inspection significant positive effect on tax Billing determination or can be explained by 59%, while, 41% can be explained by other variables not examined in this study. Effect of Tax Billing variable (Y) of the Tax Revenue (Z) are known sig. 0.02 <0.05, then H0 is rejected and H1 accepted thus partially Tax Billing significant positive effect on the determination of Revenue by 44%, while 64% can be explained by other variables not examined in this study.

Keywords: tax audits, tax collection, tax revenue.