

ABSTRACT

This study aims to examine and analyze the effect of tax audit, compliance costs, and the principles of transparency on tax compliance. The sample was account representative at Kantor Pelayanan Pajak Pratama Purwakarta. The method used in this research is descriptive and verifikative. The technique of collection data through primary data by distributing questionnaires.

The statistical analysis used in this study was to test the validity and reliability of the instrument, classic assumption test, multiple regression analysis, correlation analysis, and coefficient of determination. Because sampling techniques used are saturated sample, then do not do t test and f.

Based on the results of research that has been done can be seen that has been done can be seen that partial tax audit has regression coefficient of 0,912. Because the regression coefficient variabel tax audit is greater than 0 (zero), meaning that the tax audit partially influence on tax compliance. Partial cost of compliance has a regression coefficient of -0,902. Because the compliance variable regression coefficient is less than 0 (zero), means in partial compliance cost have no effect on tax compliance. And the principle of transparency has a regression coefficient of 0,471. Because the regression coefficient variable principle of transparency is greater than 0 (zero), meaning that the principle of transparency partially influence on tax compliance. Simultaneous tax audits, compliance cost, and the principle of transparency effect on tax compliance by 51% whereas for the remaining 49% is influenced by other factors not observed in this study.

Keywords : *Tax Audit, Compliance Costs, Principles Of Transparency, Tax Compliance.*