

ABSTRACT

This study aims to examine and analyze empirically the effect of the application of self assessment system and tax audit of income tax revenue at the Intermediate Tax Office (KPP) of Bandung for the period 2012-2016. The factors tested in this study are the application of self assessment system, tax audit and income tax receipts.

Data analysis method used in this research is descriptive method and verification method. The sample in this study uses secondary data obtained from the Intermediate Tax Service Office (KPP) Bandung for the period 2012-2016. This study uses saturated sample technique to determine the sample. Research hypothesis testing uses IBM SPSS version 25 for Windows software. To determine the magnitude of the effect of the application of self assessment system and tax audit of income tax revenue, regression analysis, correlation test and coefficient of determination are used.

The results of the study show that partially, the application of the self assessment system influences income tax revenue, the tax audit affects the income tax revenue. Simultaneously, the application of self-assessment system and tax audit affect income tax revenue.

***Keywords: Application of Self Assessment System, Tax Examination,
Income Tax Revenue***