

ABSTRACT

This study aims to determine the tax audit and self assessment system of taxpayer compliance at the Pratama Tax Office in Bandung.

The research approach used in this research is descriptive analysis and verification using primary data. Non probability sampling techniques using census sampling method. The statistical analysis used in this study is the classical assumption test, regression analysis, correlation, hypothesis testing and analysis of the coefficient of determination. The number of the study population was 38, and sample used are 38 people with the source of data obtained from the results of questionnaires.

Based on the results of research conducted showed that the effect of simultaneous tax audits and self-assessment system on tax compliance by 50.7%, while the remaining 49.3% is the influence of other factors beyond the independent variables being studied, such as factor tax knowledge, rational attitude (the contribution made by the State after abiding tax payers of taxes), tax awareness (knowing function of budget and setting tax), the tax authorities professionalism in terms of helping or providing guidance information.

To increase the tax audit should both tax inspectors who conduct the examination carried out by employees who are competent in their field who are already under contract to the company. To improve the self assessment system should always report their withholding tax payers and tax collection. To improve tax compliance should the taxpayer pay the arrears on time. presencerelationships and the influence of the tax assessment and self-assessment system on tax compliance can taken into consideration to improve tax compliance.

Keywords: Tax audit, self assessment system, tax compliance.