

Analisis pengaruh pembentukan kantor pajak modern dan peningkatan efektivitas pemeriksaan terhadap upaya pencapaian penerimaan pajak = Analysis on the effect of establishment of modern tax office and increase in audit effectiveness on tax revenue attainment program

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Abstrak

Establishment of modern tax office is part of efforts to increase tax revenues through increase in publics' trust to the tax administration system. Meanwhile tax audit is carried to identify whether the Taxpayer has performed their taxes obligation according to legislation. This research will test the effect of establishment of modern tax office. The test is to identify whether the effect of both independent variables are carried out jointly or partially. This research adopted survey method, carried out by disseminating questionnaires to three respondent groups namely: Taxpayer, tax consultant and tax officer. Sampling method used was non-probability sampling, namely incidental sampling technique. Data gained were analyzed by using double regression. Data analysis already carried out indicates that there is significant effect of variable of establishment of modern tax office and tax audit on tax revenues attainment program, both jointly and partially. Comparison of both independent variables of this research indicates that the establishment of modern tax office has greater effect than the tax audit.

Based on this research finding, it is recommended that in the subsequent research, test should be made other variables that may affect variables of tax revenues attainment program. Other variables presumably having effect are among others: macro economic situation, socialization by the Directorate General of Taxes, perception to benefit of paying taxes etc. Based on this research finding, it is also recommended that in application at field, it is necessary to pay greater attention to aspects of increase in tax audit effectiveness. This recommendation is based on the research revealing that tax audit's contribution is not yet as great as that provided by the establishment of modern tax office. There should be greater attention to tax audit aspect, to increase compliance of the Taxpayer in performing their taxes obligation. Increase in compliance of Taxpayers will provide more optimum implementation of tax revenues attainment program.