

Efektifitas implementasi kebijakan pemeriksaan pajak dalam upaya pencapaian target penerimaan pajak : studi kasus pada KPP Jakarta Gambir Dua = Implementation effectiveness of tax audit policy in attainment of tax audit target : case study at KPP Jakarta Gambir Dua

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Abstrak

*The aim of this study is to explain the implementation of tax audit policy in KPP Jakarta Gambir Dua and to explain the influence of audit policy in attaining target of tax income at KPP Jakarta Gambir Dua. The method of study that used in descriptive statistics is data tabulation through frequency calculation, and inferential statistic, viz correlation test to measure the variable influence of audit policy implementation to the target attainment of tax income at KPP Jakarta Gambir Dua based on quarterly since 2002 to 2004.*

The result of study indicates that realization of accomplished SP3 that does not meet standard of stipulated achievement occurred on fourth quarterly in 2002, and first and fourth in 2003. It indicates that impact of policy encourages the audit in order to add audit of income. Yet, in general, the average value of realization of accomplishment attainment SP3 is greatest than stipulated achievement standard.

The result of study of accomplishment for SP3 has enough correlation but negative toward target attainment of tax income, because free of differentiation of achievement standard of accomplished SP3 between potential that yield tax audit which should be attained by auditor of tax audit in tax audit policy.