



**UNIVERSITAS INDONESIA
FAKULTAS ILMU SOSIAL DAN ILMU POLITIK
DEPARTEMEN ILMU ADMINISTRASI
PROGRAM PASCASARJANA**

TESIS

**ANALISIS PENGARUH PEMERIKSAAN PAJAK
TERHADAP TINGKAT KEPATUHAN WAJIB PAJAK
MEMENUHI KEWAJIBAN PERPAJAKAN
PADA KANTOR PELAYANAN PAJAK
JAKARTA KEBAYORAN BARU DUA**

**Diajukan Untuk Memenuhi Persyaratan Memperoleh Gelar
Magister Sains (M.Si) dalam Ilmu Administrasi**

Oleh :

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ABSTRACT

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An Analysis Of The Tax Audit Impact To The Taxpayer Obedience Level In Complying Tax Obligation In KPP Jakarta Kebayoran Baru Dua

xv pages + 100 pages + 20 tables + 5 attachments
Bibliography : 39 literatures, 11 articles (1973 – 2007)

The objective of this research is to understand the obedience level of the tax payer in complying tax obligation, to understand the tax audit impact to the tax payer obedience in complying tax obligation, and to understand the actions to improve tax payer obedience in complying tax obligation in the Kantor Pelayanan Pajak Jakarta Kebayoran Baru Dua.

This research uses the Descriptive-Quantitative method. The Descriptive approach is used to describe the condition of the tax payer in what is looked like in accordance with the facts. The Quantitative approach is used to describe the tax audit impact to the tax payer obedience. In more specific, the 'Paired Sample T-test' (pairing of two sample testing) is used as the statistical testing.

This research was taken in Kantor Pelayanan Pajak Jakarta Kebayoran Baru Dua. The data collection was conducted with the following methods, the literature research and the field research. It is also rely with the questionnaire technique. To analyze the data, the Descriptive-Quantitative technique was used.

The research provides following results:

1. There is a positive and significant relationship between the audit conducted by auditor and the tax payer obedience in Kantor Pelayanan Pajak Jakarta Kebayoran Baru Dua. This relation was categorized high (0,801) with the significant level 0,000 (<0,05)