

ANALYSIS OF CORPORATE TAXPAYERS COMPLIANCE LEVEL BEFORE AND AFTER MODERNIZED TAX AUDIT

BY :

AHMAD KURNIADI

43208110268

ABSTRACT

This research was about tax audit aims to see corporate taxpayers compliance in fulfilling their tax obligations. The purpose of this research is to know corporate taxpayers compliance level before and after tax audit. This research was using descriptive qualitative and quantitative method.

The result of this research will be showing that tax audit can increase the corporate tax compliance according to tax compliance comparison between year 2007 and 2009.

Key words : tax audit, taxpayers compliance, corporate taxpayers