

RINGKASAN**Pengaruh Frekuensi Pemeriksaan Pajak dan Kualitas Pemeriksa Pajak Terhadap Tingkat Kepatuhan Wajib Pajak Badan Pada Kantor Wilayah Direktorat Jenderal Pajak Jawa Bagian Timur I Surabaya**

Kondisi kepatuhan Wajib Pajak yang rendah, sistem administrasi perpajakan yang masih dalam proses penyempurnaan, tidak adanya sumber data yang terintegrasi untuk pembentukan pusat data (karena banyaknya instansi-instansi penerbit data misal : data Perbankan , data dari Bea dan cukai, data dari Deperindag serta lainnya yang belum terintegrasi), menyebabkan lemahnya sistem pengawasan perpajakan selama ini. Hal tersebut dibuktikan oleh data laporan hasil audit kinerja Direktorat Jenderal Pajak oleh Badan Pengawas Keuangan dan Pembangunan yang menunjukkan bahwa selama periode 1995/1996 sampai 1998/1999 terdapat perbedaan (*tax gap*) yang signifikan (Gunadi,2001). Disamping *tax gap*, indikator tingkat kepatuhan Wajib Pajak dapat juga terlihat dari *tax ratio*, dimana *tax ratio* Indonesia masih yang terendah di kawasan ASEAN yaitu sebesar 13,5 untuk tahun 2003 (Gunadi, 2004).

Untuk meningkatkan kepatuhan Wajib Pajak , langkah yang diambil oleh Direktorat Jenderal Pajak adalah peningkatan pemeriksaan. Kebijakan peningkatan pemeriksaan pajak oleh Direktorat Jenderal Pajak tersebut memberikan dampak peningkatan jumlah pemeriksa pajak , peningkatan beban penyelesaian Laporan Pemeriksaan Pajak per-pemeriksa dan peningkatan frekuensi pemeriksaan. Mengingat hal tersebut maka penelitian berkaitan pemeriksaan pajak menjadi menarik dilakukan. Penelitian ini bertujuan untuk membuktikan secara kuantitatif apakah frekuensi pemeriksaan pajak dan kualitas pemeriksa pajak mampu meningkatkan kepatuhan Wajib Pajak khususnya Wajib Pajak Badan di Surabaya.

Prosedur pengumpulan data yang dilakukan pada penelitian ini adalah dengan menyebarkan kuisioner kepada Wajib Pajak melalui mail survey dan juga disebarakan melalui Tempat Pelayanan Terpadu (TPT) pada masing-masing Kantor Pelayanan Pajak untuk diserahkan pada Wajib Pajak yang akan atau sedang melapor, setiap Surat yang dikirim ditujukan kepada manajer atau pemilik perusahaan. Hal ini dilakukan untuk mengontrol efek kualitas pemahaman kewajiban perpajakan Wajib Pajak , selain itu peneliti menghubungi melalui telepon untuk mengkonfirmasi ulang dan mengingatkan kembali atas kuesioner yang pernah peneliti kirimkan dua minggu sebelumnya. Sedangkan untuk penyesuaian pengambilan sampel minimal sesuai dengan banyaknya Wajib Pajak Badan efektif pada Kantor Wilayah Jawa Bagian Timur I di masing-masing KPP dengan total WP sebanyak 200 Wajib Pajak.

Hasil penelitian dengan pendekatan analisis *Structural Equation Modelling* (SEM) dengan program AMOS membuktikan bahwa frekuensi

pemeriksaan pajak berpengaruh negatif dan signifikan terhadap tingkat kepatuhan Wajib Pajak Badan dengan nilai loading sebesar -0,538 dan probabilitas (p) sebesar 0,004, sedangkan kualitas pemeriksa pajak berpengaruh positif dan signifikan terhadap tingkat kepatuhan Wajib Pajak Badan dengan loading sebesar 0,790 dan probabilitas (p) sebesar 0,000. Hasil analisis juga menunjukkan bahwa model hubungan yang terdapat dalam teori telah memenuhi kriteria *Goodness of fit*, yang artinya bahwa model dalam teori dapat dibuktikan secara empiris.

Hasil temuan dalam studi ini juga memberikan pemahaman yang lebih mendalam mengenai beberapa faktor dalam kegiatan pemeriksaan pajak yang berpengaruh negatif terhadap tingkat Kepatuhan Wajib Pajak Badan dan berusaha mengoptimalkan kualitas pemeriksa agar tujuan meminimalkan kesalahan pendeteksian sesuai prinsip *equal treatment* dapat terwujud dan pada akhirnya akan dapat mengurangi tindakan *tax evasion*.

SUMMARY

Influence of Tax Audit Frequency and Tax Auditor Quality to Compliance Level of Company Taxpayer at Regional Office of Directorate General of Taxation of East Part of Java I at Surabaya

The condition of low level compliance of taxpayer, taxation administration system which still in course of completion, inexistence of integrated source of data to generate a data centre (because the number of data publisher institutions such as banking data, data from customs, data from departement of industry and trade etc which not integrated yet), get the observation system of taxation weakned these days. The fact proved by data of audit result report of performance of Directorate General of Taxation from Financial & Development Supervisory Board indicating that during periode 1995/1996 until 1998/1999, there are significant difference (tax gap) (Gunadi, 2001). Beside, indicator of compliance level of taxpayer also can be seen from tax ratio, which is still to be the lowest one in ASEAN territory, that is equal 13,5 for the year of 2003 (Gunadi, 2004).

To increase the compliance level of taxpayer, step taken by Directorate General of Taxation is do more inspection. The policy of increasing inspection by Directorate General of Taxation get the number of tax auditor, burden of tax auditor responsibility to finish tax audit reports, and audit frequency increase. Considering the mentioned facts, research of tax audit becoming interesting to be done. This research aim to prove quantitatively, do frequency of tax audit and tax auditor quality can improve compliance of taxpayer, especially company taxpayer in Surabaya.

Procedure of data collecting done at this research is by propagating questioners to taxpayer trough survey mail as well as propagated in service point (TPT) at each tax service office to be delivered to taxpayer to or is reporting. Each letter to be addressed to company owner or manager. This is need to be done to be able to control the effect of understanding quality of taxation responsibility of tax payer. Beside, researcher make contact trough telephone to reconfrim and remind to the questioner which had been sent previous two week. While the adjustment of taking minimal sample according to the number of effective company taxpayer at regional office of directorate general of taxation of east part of Java I in each tax service office totally 200 taxpayer.

Result of research using analysis of Strutural Equation Modeling (SEM) approach with AMOS program prove that frequency of tax audit have negative and significant influence to compliance level of company taxpayer by loading value to $-0,538$ and probabily (p) equal to $0,004$. While, quality of tax auditor have positive and significant influence to compliance level of company taxpayer

by loading value equal to 0,790 and probability (p) equal to 0,000. Result of analysis also indicate that relation model within theory have meet criterion of goodness of fit, which means model within theory can be proved empirically.

Result of finding in this study also give more understanding of some factor in tax auditing activity having negative influence to compliance level of company taxpayer and try to optimize auditor quality in order to minimize detection error according to principle of equal treatment can be accomplished and eventually tax evasion activity could be lessened.



ABSTRACT

Influence of Tax Audit Frequency and Tax Auditor Quality to Compliance Level of Company Taxpayer at Regional Office of Directorate General of Taxation of East Part of Java I at Surabaya

The fact proved by data of audit result report of performance of Directorate General of Taxation from Financial & Development Supervisory Board indicating that during periode 1995/1996 until 1998/1999, there are significant tax gap. Tax ratio is still to be the lowest one in ASEAN territory, means tax compliance level in Indonesia is low.

This Study was intended to obtain empirical proofs that tax audit frequency and quality of tax auditor have influence tax compliance level of companies. Procedure of data collecting done at this research is by propagating questioners to taxpayer trough survey mail as well as propagated in service point (TPT) at each tax service office to be delivered to taxpayer to or is reporting. Each letter to be addressed to company owner or manager. This is need to be done to be able to control the effect of understanding quality of taxation responsibility of tax payer. Beside, researcher make contact trough telephone to reconfrim and remind to the questioner which had been sent previous two week. While the adjustment of taking minimal sample according to the number of effective company taxpayer at regional office of directorate general of taxation of east part of Java I in each tax service office totally 200 taxpayer.

Result of research using analysis of *Strutural Equation Modelling* (SEM) approach with AMOS program prove that frequency of tax audit have negative and significant influence to compliance level of company taxpayer by loading value to -0,538 and probabily (p) equal to 0,004. While, quality of tax auditor have positive and significant influence to compliance level of company taxpayer by loading value equal to 0,790 and probability (p) equal to 0,000. Result of analysis also indicate that relation model within theory have meet criterion of goodness of fit, which means model within theory can be proved empirically.

Result of finding in this study also give more understanding of some factor in tax auditing activity having negative influence to compliance level of company taxpayer and try to optimize auditor quality in order to minimize detection error according to principle of equal treatment can be accomplished and eventually tax evasion activity could be lessened.

Keyword : *Tax Audit Frequency, Tax Auditor Quality and Tax Compliance Level of Company Taxpayer*