

ABSTRACT

Endys Aglinia Larasati .2015 , Thesis . Title : " Effectiveness Audit Method To Increase In Tax Audit For Tax Revenue in STO "X" "

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Keywords : Effectiveness , Audit Methods , Tax Audit

The existence of this tax audit conducted in the wake of the tax reform in 1984. Under the taxation laws in Indonesia today taxation using the self-assessment system. Tax audits conducted in the framework of compliance monitoring fulfillment of tax obligations. The purpose of this study to determine the method used in the examination of audit and audit how effective method used in the completion of SP2 in tax revenue.

This study used quantitative descriptive method . Object of researchare audit method is used and the auditing of the All Taxes on STO "X". The data analysis is to calculate the level of effectiveness is based on: (1) completion of SP2 on Taxpayers with special examination of the target SP2 Taxpayers with special examination conducted annually. (2) tax receipts over disbursements special examination of the amount of tax revenue by the LTO annually.

The survey results revealed that the audit method and procedur of auditing is used based PMK No. 17/ 2013 and SE No. 28/ 2013. From audit method used by STO "X" in tax audit can provide audit effectiveness in terms of the examination based on the completion of SP2 on Taxpayers with special examination of the target SP2 Taxpayers with special examinations conducted in fiscal year 2009 - 2013. these results demonstrate the effectiveness of the value of 100 % , the rate of completion of the investigation into the effectiveness Effective criteria . The results of a subsequent study known that the tax revenue of doing special examination of tax revenue derived STO "X" is not effective . In 2009 the value of the effectiveness of 0.001 % , in 2010 amounted to 0.001 % , 0.003 % in 2011 , in 2012 amounted to 0.004 % , and 0.003 % in 2013