

BIDANG ILMU : AKUNTANSI

**LAPORAN HASIL
PENELITIAN DISERTASI DOKTOR
TAHUN ANGGARAN 2010**



Judul : PENGARUH REFORMASI PERPAJAKAN, AUDIT PERPAJAKAN, KESADARAN DAN KEPATUHAN WAJIB PAJAK TERHADAP KINERJA PERPAJAKAN (PADA KANTOR WILAYAH DIREKTORAT JENDERAL PAJAK JAWA TIMUR III)

Peneliti : Kariyoto

Dibiayai Oleh Direktorat Jenderal Pendidikan Tinggi, Kementerian Pendidikan Nasional sesuai dengan Surat Perjanjian Penugasan Dalam Rangka Pelaksanaan Penugasan Penelitian Disertasi Doktor Tahun Anggaran 2010 Nomor : 492/SP2H/PP/DP2M/VI/2010, tanggal 11 Juni 2010.

**Universitas Brawijaya
Malang
2010**

**LEMBAR PENGESAHAN
PENELITIAN DISERTASI DOKTOR
TAHUN ANGGARAN 2010**

1. Judul Penelitian : Analisis Pengaruh Reformasi Perpajakan, Audit Perpajakan, Kesadaran dan Kepatuhan Wajib Pajak Terhadap Kinerja Perpajakan (Survei Pada Kanwil Ditjen Pajak Jawa Timur III Malang)
2. Bidang Ilmu (penelitian) : Akuntansi
3. Judul Disertasi : Persepsi *Account Representative* Atas Reformasi Perpajakan, Audit Perpajakan, Kesadaran dan Kepatuhan Wajib Pajak Terhadap Kinerja Perpajakan (Survei Pada Kanwil Ditjen Pajak Jawa Timur III Malang)
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**ANALYSIS OF RELATIONSHIP REFORM TAXES, AUDITING TAXATION
AWARENESS AND COMPLIANCE ON THE PERFORMANCE OF TAXATION
TAXPAYER**

**(At the Regional Office of Directorate General of Taxation III East Java)
Kariyoto, Brawijaya University, S3 Science-Accounting, Kopertis Region VII in Asia
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The results of this study could theoretically provide empirical evidence about the factors that influence the performance of taxation, a study of tax reform, tax audits that affect consciousness, and taxpayer compliance and tax performance. This evidence may add to the literature in the form of increased information and knowledge about the benefits of tax reform, tax audits, tax awareness, compliance with tax payers against the tax performance. This study presents the results of the organization and results of interpretation of sensory impressions Representatif Account against standard role of taxation reform, tax audits, awareness and compliance with mandatory requirements and performance of taxation. Such information can provide an alternative to the DGT for guidance and consideration of improvement of taxation system in the next step.

The results of this study may provide impetus to the DGT to conduct business more appropriate to increase awareness and compliance of taxpayers, tax reform, tax audit in improving the performance of the tax through other alternative, namely the practice of coaching in the field of moral values and discipline employees. The results of this study may provide evidence of the extent of tax reform, tax audits have been conducted and the level of consciousness, taxpayer compliance and tax benefits to performance. Such information can be used as a basis for evaluating the re-established system of taxation.

This study aims to examine the effect of tax reform, tax audits on the performance of taxation through the awareness of taxpayers and taxpayer compliance. The purpose of this study is based on the desire to integrate causal model of taxation and tax reforms on the performance audits direct taxation. Also indirectly also tested the influence of tax reform, tax audits of tax performance through awareness and compliance Taxpayers Taxpayers. Results of descriptive statistical analysis, model testing and measurement model of SEM hypothesis nine each SEM model provides interesting findings and provide important implications, both in learning theory tax reform, tax audits, conduct and compliance awareness Taxpayers Taxpayers, and the practical implications for the Office of the Directorate General of Taxation III Malang, East Java. First, descriptive analysis showed in general that the Account Representative, who were respondents in this study gives a positive response (height) of the tax reform, tax audits, awareness and compliance of taxpayers. Second, SEM analysis of hypothesis testing to produce (1) tax reform, tax audits, tax awareness and tax compliance affects the performance of taxation and tax reform did not significantly affect the taxpayer awareness (2) tax reform has a significant influence taxpayer compliance and tax performance, (3) tax audit significant effect on the awareness of taxpayers and taxpayer compliance, (4) taxpayer compliance have a significant influence on the performance of taxation, (5) awareness of the taxpayer did not significantly affect the performance of taxation but significant effect on taxpayer compliance Kariyoto@um.ac.id

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