Abstract

Audit Quality Control Standards are guidelines that are used to ensure that the professional responsibility to the public inspectors have been met. Quality Control Standards audit is expected to improve the quality of tax audits. This research was conducted at Kantor Pelayanan Pajak Pratama Wilayah Kota Tabanan. The purpose of this study was to determine the effect of Quality Control Standards for tax audit quality. The analysis technique used is a simple linear regression.

The results of this study are the Quality Control Standards audit at Kantor Pelayanan Pajak Pratama Tabanan is good criteria with a score of 74% and a tax audit quality is good criteria with a score of 81.03%. Based on the results of simple linear regression test result that the Quality Control Standards audit positive effect on the quality of the tax examination indicated the significance value of 0.004.

Keywords: Quality Control Standards Audit, Tax Audit Quality