ABSTRACT

Indonesian tax compliance level stills low caused by tax investigation hasn't optimalized to optimizes tax investigation taxation information technology yet, such as data mining. Data mining used to be more effective and efficient tax investigation, so implication from the good tax investigation that gives good influence towards tax compliance.

This study aims to (1) the influence of data mining towards to tax investigation, (2) the influence of tax investigation towards to tax compliance, and (3) the influence of data mining towards to tax investigation and it's implication towards to tax compliance.

Methodology that used is descriptive and verification method. The collection of primary data got from interviews and questionnaires using a list questionnaire, and secondary data got from the intance that have anything to do with this research. Result of data with analyzed descriptive and statistics, by using path analysis.

The results showed that the application of data mining in an area KPP Bandung in West Java Regional Office is good enough, the examination has been running quite well and the level of tax compliance was quite good. Application of Data Mining has enough ties and positive effect on tax audit and compliance implications for its impact on taxation

Keyword : Data Mining, Tax Audit and Tax Compliance