ABSTRACT

The Influence Of Use Information Technology And Taxpayer Perception To Tax System Efficiency

Efficiency is a measure of input use in comparing plans are realized with the use or other use of the actual words, in the efficiency of the tax system, there are several factors that affect them is the utilization of information and perception of the taxpayer.

The purpose of this study to know the description of the utilization of information technology, the perception of the taxpayer and the tax system's efficiency, and to know the influence either partially or simultaneously at the tax office Tegallega Pratama Bandung.

The method used in this research is descriptive method and verifikatif. The unit of analysis in this study are listed in the taxpayer's Primary KPP Bandung Tegallega totaling 100 samples. Statistical test used is the calculation of person correlation, multiple regression analysis, coefficient of determination, hypothesis testing and also using application PSAW 18 for windows.

The results of this study indicate that the use of information technology and taxpayer perceptions jointly influence the efficiency of tax systems in the Tax Office Tegallega Pratama Bandung. Taken together the variable utilization of information technology and the perception of the taxpayer to contribute (influence) of 36.5% of the efficiency of tax systems in the Tax Office Tegallega Pratama Bandung.

Keywords: Information Technology, Perceptions of the taxpayer, the Efficiency of Tax System