ABSTRACT

This research was conducted at the Regional Income Department, Bandung is one of the local government institutions engaged in income-revenue. Phenomenon that occurs in public sector development in Indonesia today is the strengthening of accountability demands on public institutions, both at central and local. Accountability requires the support of adequate accounting information system for the implementation of good reporting. The aim of this study is to determine the effect of implementation of information systems impact on accountability in local tax revenues of Local Income Bandung.

The method used in this research is descriptive and verification methods. To determine the effect of accounting information system of accountability of local tax revenues used statistical tests. The test statistic used is the computation of Pearson correlation, regression analysis, determination coefficient, hypothesis test, test validity, reliability test and also using SPSS 12.0 for windows applications.

Results from this study indicate that the application of accounting information system at Bandung Regional Revenue Service showed good criterion. Accountability of local tax revenue in Bandung Regional. Revenue Service already included in either category. and There is a close relationship and direction between the accounting information system with the accountability of local tax revenues at the Bandung Regional Revenue Service is to exist in the area known H0 H1 accepted or mean rejection of accounting information systems affect the accountability of local tax revenues at the Bandung Regional Revenue Service.

Keywords: Accounting Information Systems, Accountability of Local Tax Revenue and Local Revenue Service Bandung.