ABSTRACT

Management tax object information system (SISMIOP) is the heart of Land and Property Taxes for integrating all aspects of administrative management that could process information tax object and subject data that has been already computerized; it is expected to support the increase of land and property tax collection. The purpose of this study was to determine the effect of the implementation of Management tax object information system on Land and Property tax collection At Bandung Small Tax Payers Office.

The method that has been used in this research is descriptive and verification method. Descriptive method used to describe the variable management tax object information system and variable land and property tax collection. While the verification method used to find out the relationship between management tax object information system and Land and Property Tax Collection. To determine the effect of management tax object information system on Land and Property tax collection this used statistical tests. The statistic test that has been used is the calculation of Pearson Product Moment correlation, coefficient of determination, and hypothesis test by using SPSS 14.0 for windows.

The results of this study indicate that the implementation of management tax object information system have a strong relationship to Land and Property tax collection. Besides that the implementation of Management tax object information system (SISMIOP) affect to Land and Property Tax Collection and the magnitude of the effect is 77.7% and the rest is influenced by the other factors ; GRDP per capita, tax obligators, inflation, area width, the amount of buildings, and economic recession.

Keywords: Implementation of Management tax object information system (SISMIOP) , Land and Property Tax Collection