ABSTRACT

THE ANALYSIS OF DATA BASE MANAGEMENT IMPLEMENTATION INFLUENCE TO TAXPAYERS EXTENDING AT BANDUNG SMALL TAXPAYERS OFFICE

Database maintenance is an activity update or adjust the tax data base has been established previously through verification activities / studies conducted by the tax office and / or report the taxpayer concerned within the framework of data accuracy. Meanwhile, extending the taxpayer is an activity carried out in order to increase the number of taxpayers. The purpose of this study was to determine the effect the implementation of database maintenance to support extending the tax payers at Bandung Small Tax Payers Office.

The method used in this research is descriptive and verification method. Descriptive method used to determine the variable picture of the implementation of database maintenance and variable extension taxpayers, while the verification to find out the relationship between the maintenance data base and extending the taxpayer. To determine the effect the implementation of extending the maintenance of the database used taxpayer statistical testing. The test statistic used is the calculation of Person Product Moment correlation, coefficient of determination, hypothesis test by using SPSS 15.0 for Windows.

The results of this study indicate that the implementation of maintenance of the database significantly in increasing extensification taxpayer at Bandung Small Tax Payers Office.. There is a relationship between the implementation of the database maintenance by extending the taxpayer at Bandung Small Tax Payers Office that is equal to 41.10%.

Keywords: Database Maintenance, Extending The Tax Payers