ABSTRACT

Tax auditor behavior as SIDJP user by Technology Acceptance Model (TAM) is an assessment of attitudes, behaviors and acceptance of the users (Tax Audit) towards the information system they use. Meanwhile, tax audit performance is the result of the quality and quantity of work achieved by one tax audit in carrying out their duties in accordance with the responsibilities given to him.

The purpose of this study was to determine the effect of tax auditor behavior as SIDJP user by Technology Acceptance Model (TAM) on the tax audit performance at Small Taxpayers Office in Bandung.

The method used in this research is descriptive and verification method. Descriptive method used to determine the variable picture of tax auditor behavior as SIDJP user by Technology Acceptance Model (TAM) and variable the tax audit performance, while the verification to find out the relationship between the variable picture of tax auditor behavior as SIDJP user by Technology Acceptance Model (TAM) and the variable tax audit performance. To determine the effect the implementation of tax auditor behavior as SIDJP user by Technology Acceptance Model (TAM) and the tax audit performance. The test statistic used is the calculation of Person Product Moment correlation, coefficient of determination, hypothesis test by using SPSS 14.0 for Windows.

The results of this study indicate that the implementation of tax auditor behavior as SIDJP user by Technology Acceptance Model (TAM) significantly help improving the tax audit performance at Small Taxpayers Office in Bandung. There is a relationship between the tax auditor behavior as SIDJP user by Technology Acceptance Model (TAM) with the tax audit performance at Small Taxpayers Office in Bandungthat is equal to 44.50%.

Keywords: Technology Acceptance Model (TAM), Tax Audit Performance.