ABSTRACT

SAEFULOH, *"Data Mining Application To Tax Audit and Its Implication To Tax Revenue", Under guidance*: Prof. Dr. Hj. Umi Narimawati Dra., SE., M.Si

Tax audit is one of the factors that affect tax revenues, which the tax audit is also influenced by various factors one of which by the application of data mining. The purpose of this study to determine and to analyze the effect of data mining application on tax audit and its implication to tax revenue on Small Taxpayer Office in West Java Regional I.

The method used in this research is descriptive and verifikatif method. Descriptive method used to determine the variable description of data mining application, tax audit and tax revenue. While verifikatif method to determine the influence of data mining application to tax audit and the influence of tax audit to tax revenue with using statistical tests. The test statistic used is the calculation of Person Product Moment correlation, coefficient of determination, hypothesis test using SPSS 18.0 software for windows.

The results of this study indicate that use of data mining application are in accordance with the tax auditor needs and tax audit is conformity with tax regulations, but for tax revenue while still not achieving the targets set. For data mining application giving sufficient influence to tax audit. And also with tax audit that giving sufficient influence to tax revenue in Small Taxpayer Office in West Java Regional I.

Keywords: Data Mining Application, Tax Audit, Tax Revenue