Abstract

The purpose of this research is to determine the effect of information system and tax policy against tax revenue at 10 KPP in west java regional office DJP I. The method used in this research are descriptive and verificative method.

The analysis unit in this research is tax council who work on data processing and information section, which amounts to 30 people as a population, and the whole population is sampled, using census techniques.To determine the effect of information system and tax policy against tax revenue, used statistical test. Statistical test which used in this research are classical assumption test, correlation analysis, multiple linear regression analysis, determination coefficient and hypothesis test that assisted using IBM SPSS Statistics 20.

The results of testing data show that the correlation coefficient between information system and tax revenue is 0,667, while the correlation coefficient between tax policy and tax revenue is 0,048. The effect of information system and tax policy against tax revenue amounted to 44,5%, while the remainder 55,5% is equal to 55,5% influenced by tax compliance, tax audit and e-commerce.

Keyword: Tax, Information System, Tax policy, Tax revenue