ABSTRACT

An information system components are interconnected and work together to collect, process, store and distribute information to support decision-making process, coordination and control. And compliance costs are costs issued by the taxpayer to fulfill the terms of the tax calculation. While tax revenues are the dominant source of financing for both routine and development expenditures. The purpose of this study was to determine the effect of information systems and compliance costs on tax revenue to the KPP in West Java Regional Office I.

The method used in this research is descriptive method and verificative with multiple linear regression analysis. This analysis is used to prove how big the influence of information systems and compliance costs of tax revenue. Regression results are tested and analyzed further, including a test for normality, multicollinearity and heteroscedasticity using the software SPSS 18.0 for windows.

The results of this study indicate that information systems and compliance cost effect on tax revenue. Because the regression coefficients of the two independent variables are not the same bunch of zeros, it can be concluded that information systems and compliance costs partially and jointly affect the tax revenue to the KPP in West Java Regional Office I.

Keywords : Information Systems, Compliance Cost and Tax Revenue