ABSTRACT

Information system is a set of formal procedures by which data is collected and processed into information distributed to the users. Understanding of the tax audit is a series of activities to locate, collect, and process data or other information to test compliance with the fulfillment of tax obligations and for other purposes in order to implement the provisions of tax legislation. While tax compliance is a state where the taxpayer meets all the obligations and exercise their right of taxation taxation.

The purpose of this research to find out pegaruh information on the tax assessment system and its implications for tax compliance in Primary wilyah KPP Bandung city. The method used in this research is descriptive method and verifikatif with path analysis (path analysis).

The results of this study indicate that the variable information system for variables the tax audit has a very strong relationship with the positive direction, then the variable tax audits to tax compliance has a strong relationship with the positive direction, Based on the results of the analysis is known that the influence of information systems to tax audit and the implications to tax compliance.

Keywords: Information Systems, Tax Audit, Tax Compliance.