

**THE EFFECT OF MODERN TAXES ADMINISTRATION
SYSTEM IMPLEMENTATION TOWARD TAXPAYERS' LEVEL
OF COMPLIANCE**
(Survey at KPP Pratama Bandung Cibeunying from Taxpayers' Perspectives)

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ABSTRACT

Since 2002, Taxes General Directorate has launched the program of taxes administration reform which applies modern taxes administration system which is one of main agendas in Taxes General Directorate blue print. In line with it, the Regional and Small Taxpayers' Office are formed to handle taxpayers' taxes administration based on the taxpayers' region and domicile in KPP Pratama. By applying the modern system of taxes administration, it is hoped that it can improve the taxpayers' self compliance.

This research using descriptive method and causal method, through the survey research who is tested to 100 taxpayers' respondents which are located in KPP Pratama region Bandung Cibeunying, by using simple random sampling technique. The problem is identified through statistic parameter (SPSS) including similarity of double linier regression, determinate coefficient, F test and t test.

The result of the research shows that the implementation of modern taxes administration system in KPP Pratama Bandung Cibeunying has been applied effectively as well as the taxpayers' level of compliance has showed high compliance. Partially, the organization reconstruction sub variable (X_1) and the good governance implementation (X_4) have significant effects on the taxpayers' compliance variable (Y), whereas business process consummation through the utilization of information and communication technology (X_2) and consummation of human resource management (X_3) have not significant effects on the taxpayers' compliance variable (Y). Simultaneously, the implementation of modern taxes administration system has significant effect on taxpayers' level of compliance. The four sub variables of modern taxes administration system have 12,8% variability toward taxpayers' level of compliance in KPP Pratama Bandung Cibeunying, while the rest or 87,2 % variability is described on other variables out of research model.

Key words: *Modern Taxes Administration System, The Organization reconstruction, Business Process Consummation through the Utilization of Information and Communication Technology, Consummation of Human Resource Management, Good Governance Implementation, Taxpayers' Level of Compliance*

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