

ABSTRACT

Nur Azizah, 2014, SKRIPSI. Title: "The Effect of Application of Information Technology (E-system) of the Taxpayer Compliance at KPP Madya Malang"

Advisors : Sri Andriani, SE, M.Si

Key Words : *e-system (e-registration, e-SPT, e-filing, e-NPWP)*, Taxpayer Compliance

E-system is one of the information technology created by the Directorate General of Taxation (DGT). With the e-system was hoped to make it easier tax payers to fulfill their tax obligations without having to come to the tax office where the tax payer is registered. Because there searcher want to know how the influence the application the e-system on tax payer compliance in KPP Madya Malang.

This research uses quantitative approach. The data used in this study are primary data and secondary data. The primary data obtained from the questionnaire with the research object tax payer in KPP Madya Malang, then the secondary data obtained from the study of literature. To determine the effect of independent variables on the dependent variable used multiple linear regression analysis by SPSS 17 for Windows.

Based on the results of multiple regression analysis showed that the test value R² (coefficient of determination) of 0.247 or 24.7%. It can be seen that the ability to explain of independent variables (e-registration, e-SPT, e-filing and e-NPWP) of the dependent variable (tax compliance) was 24.7%, while the remaining 75.3% is explained by other variables. Then to test F (Simultaneous) in the ANOVA models obtained F count of 4.932 with a significance level of 0.002 and 2.58 F table. Because F count > F (4.932 > 2.58), the variable e-registration, e-SPT, e-filing, and e-NPWP simultaneously or together significant effect on the dependent variable is tax compliance. While the t-test (Partial) variables that affect only one variable is e-SPT with a significance value of 0.000, because the value is < 0.05 then in partial e-SPT significant influence on tax payer compliance.