

Abstract

Tax is people's compulsory contribution to State that payable by individual or organization that it's self is forced by law, by not getting the rewards directly and used for the purposes of the state for the greatest prosperity of the people. Sometimes the discovery of fraud in tax data. With the development of information technology, the fraud spread more widely, because it needs to be done, namely the prevention of the fraud detection step. Thus, this thesis is made to be able to assist in the detection of fraud

In this final project is done the classification for the detection of fraud in the use of tax data with an algorithm C4.5 Decision Tree. C4.5 uses the concept of entropy to determine the spread of the diversity of data and gain ratio for the selection of attributes which atribut to gain the highest ratio will be selected as a parent to the next node.

The results showed that the detection of fraud using the C4.5 Decision Tree algorithm generates an average percentage of 99.51%. It can be concluded that the algorithm is suitable to do research for the detection of fraud in the tax data.

Keywords: Tax, Decision Tree, C4.5, Fraud detection .