ABSTRACT

Tax is a compulsory contribution to the State owed by private persons or entities who are forced by law to not get rewarded directly and used for the purposes of most countries to the prosperity of the people. The tax payable can be just happen fraud i.e. oddity caused data in the process of collecting there are input errors are not intentional or deliberate. The peculiarity of such data can be prevented with the detection of fraud. The detection is done by way of sorting and grouping of fraud based on the types of errors that exist. tax on restaurant and author of get 4 types of fraud that is 3 types of derived from the notion of fraud on tax law and 1 additional types of fraud that is the taxpayer making the payment of tax is less than the minimum limit of reasonableness of tax payments. The process of building the system of fraud detection in tax restaurant and Brasserie is done with 2 phases i.e. phase and preprocesing phases of data classification. Stages of preprocesing that data is data integration, mising value handling, labeling and feature creation. Stage classification using Support Vector Machine (SVM). After performing the stages, obtained the results from testing the system with data on tax payments that handle 3 types of fraud get a 99% accuracy, whereas the prngujian system that uses a dataset is added to the data of the restaurant and the restaurant handles 4 types of fraud there is a decrease in accuracy to 60%.

Keywords: Support Vector Machine(SVM), fraud, Fraud detection