# ABSTRAK

Variable X dalam penelitian ini adalah kinerja *Account Representative*, yaitu hasil tingkat keberhasilan dari tugas-tugas yang di lakukan oleh pegawai pajak yang ditujuk oleh Dirjen Pajak yang bekerja pada kantor pelayanan pajak yang sudah menerapkan sistem perpajakan modern. Sedangkan variable Y dalam penelitian ini adalah kepatuhan formal wajib pajak badan , yaitu suatu tindakan patuh dan sadar terhadap ketertiban pembayaran dan pelaporan kewajiban perpajakan masa dan tahunan dari wajib pajak yang berbentuk sekumpulan orang dan/atau modal yang merupakan usaha sesuai dengan ketentuan perpajakan yang berlaku.

Penelitian ini dimaksudkan untuk mengetahui pengaruh kinerja *Account Representative* terhadap pemenuhan kewajiban perpajakan formal wajib pajak badan dalam *self assessment system,* di 5 (lima) Kantor Pelayanan Pajak di wilayah Kota Bandung

Hasil penelitian diperoleh koefisien korelasi sebesar 0,890. Hal ini menunjukkan hubungan yang sangat kuat antara kinerja *Account Representative* dengan kepatuhan formal Wajib Pajak Badan pada Kantor Pelayanan Pajak Pratama di wilayah kota Bandung. Hipotesa menunjukan terdapat pengaruh kinerja *Account Representative* terhadap kepatuhan formal Wajib Pajak Badan pada Kantor Pelayanan Pajak Pratama di wilayah kota Bandung dengan besar pengaruh 79,2%. Penelitian ini memberikan bukti empiris bahwa kinerja *Account Representative* berpengaruh signifikan terhadap *kepatuhan formal Wajib Pajak Badan* Pada Kantor Pelayanan Pajak Pratama di wilayah kota Bandung.



**Kata Kunci : Perpajakan, *Account Representative*, Kepatuhan Formal Wajib Pajak Badan**

## *ABSTRACT*

*X variable in this research is the Account Representative performance, which is the level of assignment results achieved by tasks employee assigned by General Tax Director who worked on tax services office that has implemented modern taxation system. Whereas variable Y in this research is the compliance of the institution tax payer, which is actions of obedient and aware towards payment regulation and obligation report of monthly or annually taxation of tax payer that composed by persons and/or capital of business according to taxation applied law.*

*The Purpose of this research is intended to determine the influence of Account Representative Performance towards the obligation fulfillment of the institution tax payer that has been conducted on the basis of self assessment system, at five different tax payers office Region Bandung.*

*The results obtained coefficient correlation of 0.890. This means there is a strong relationship between the Account Representative performance towards the compliance of institution tax payers at tax payers office Region Bandung. The hypothesis shown there is a correlation between the Account Representative performance towards the compliance of tax payer institution at tax payers office Region Bandung by amounted 79,2%. This research has proved empirically that the performances of Account Representative has a significant influence toward the institution tax payers at tax payers office Region Bandung.*



***Keywords: taxes, Account Representative, the compliance of institution tax payer***