CONSULTANT CERTIFICATION REVIEW OF TAX BANDUNG

ABSTRACT

The research was conducted at the Office of Tax Consultants as Bandung. Phenomenon that occurs is a tax consultant who does not have to pass the certification exam tax consultant, tax consultants who do not have a license to practice has not been the lack of tax consultants and tax laws.

The method used in this research is descriptive quantitative method. The unit of analysis in this study is a Tax Consultant Office of the City of London, amounting to 48 tax consultants. Test statistic used is the calculation of Pearson correlation, use EXCEL application program assistance.

The purpose of this study was to find out the procedure to have a certified tax consultant, tax consultant to find out the number who already have certification but do not have a license to practice tax consultant, tax consultant to find out who already has a certification and license but did not make up - date tax laws. Research on Research on Certification of Tax Consultants (X) indicates that the majority of respondents from the 48 tax consultants tax consultants as much as 30 or 63% belongs to the category of high, and at least as much as 2 or 4% belongs to the category of low.

Keywords: Tax Consultants, Tax Consultants Certification