ABSTRACT

The objective of the tax reform one of which is to increase the productivity of the tax authorities. Through the implementation of the modernization of the tax administration official assessment system changed from being a self-assessment system and the assigned account representative at any Tax Office Primary. The purpose of this study was to determine the effect of Self Assessment System and Account Representative Against Individual Taxpayer Compliance. Data collected through questionnaires that have been tested for validity and reliability. This research was conducted at the Tax Office Pratama Bandung Bojonagara. The total sample of 100 registered taxpayers in the Tax Office Pratama Bandung Bojonagara by random sampling.

The method used is empirical method with descriptive associative approach, because there are variables that will be explained and explored how the influence of these variables. Statistical data analysis done by processing the data from the questionnaire answers.

According to the research done can be seen that the partial self assessment system and account representative affect the compliance of individual taxpayers. Where the self assessment system effect 13.9% against an individual taxpayer compliance, and account representatives provide the effect of 44.0% to an individual taxpayer compliance. Simultaneously self assessment system and account representative impact on tax compliance at 57.9%, while the remainder is equal to 42.1% is the influence of other factors outside of the two independent variables and factors such as internal control capabilities.

Keywords: Self Assessment System, Account Representative, Taxpayer Compliance.