

Pengaruh fungsi pelayanan konsultasi dan pengawasan account representative terhadap kepatuhan perpajakan studi empiris pada KPP Pratama Jakarta Kebayoran Lama = The effect of service consultation and supervision functions of account representative on tax compliance empirical study on KPP Pratama Jakarta Kebayoran Lama

Andry Febriyansyah, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20422643&lokasi=lokal>

Abstrak

[ABSTRAK

Penelitian ini bertujuan memberi bukti empiris pengaruh fungsi-fungsi pelayanan, konsultasi, dan pengawasan perpajakan yang dilaksanakan oleh Account Representative, baik secara sendiri maupun simultan, terhadap kepatuhan perpajakan Wajib Pajak. Metode penelitian yang digunakan adalah metode campuran. Penelitian dilaksanakan dengan melakukan survei terhadap Wajib Pajak efektif yang terdaftar, Account Representative, dan pejabat terkait pada KPP Pratama Jakarta Kebayoran Lama. Hasil pengujian menunjukkan bahwa hanya fungsi pelayanan yang berpengaruh positif terhadap kepatuhan perpajakan, sedangkan fungsi konsultasi dan pengawasan tidak. Hasil uji hipotesis secara simultan menunjukkan bahwa ketiga fungsi tersebut berpengaruh positif terhadap kepatuhan perpajakan Wajib Pajak.

<hr>

ABSTRACT

This study is conducted to provide empirical evidence about influence of service, consultation, and supervision functions of taxation undertaken by the Account Representative, either individually or simultaneously, to the taxpayer's compliance. The research method used is mixed method. The research is conducted by surveying the taxpayer effectively registered, Account Representative, and relevant officials on KPP Pratama Jakarta Kebayoran Lama. The result shows that only service function which has positive influence on tax compliance, while the consultation and supervision functions do not have influence. Simultaneous hypothesis test results show that these three functions positively effect on tax compliance.;This study is conducted to provide empirical evidence about influence of service, consultation, and supervision functions of taxation undertaken by the Account Representative, either individually or simultaneously, to the taxpayer's compliance. The research method used is mixed method. The research is conducted by surveying the taxpayer effectively registered, Account Representative, and relevant officials on KPP Pratama Jakarta Kebayoran Lama. The result shows that only service function which has positive influence on tax compliance, while the consultation and supervision functions do not have

influence. Simultaneous hypothesis test results show that these three functions positively effect on tax compliance.;This study is conducted to provide empirical evidence about influence of service, consultation, and supervision functions of taxation undertaken by the Account Representative, either individually or simultaneously, to the taxpayer's compliance. The research method used is mixed method. The research is conducted by surveying the taxpayer effectively registered, Account Representative, and relevant officials on KPP Pratama Jakarta Kebayoran Lama. The result shows that only service function which has positive influence on tax compliance, while the consultation and supervision functions do not have influence. Simultaneous hypothesis test results show that these three functions positively effect on tax compliance., This study is conducted to provide empirical evidence about influence of service, consultation, and supervision functions of taxation undertaken by the Account Representative, either individually or simultaneously, to the taxpayer's compliance. The research method used is mixed method. The research is conducted by surveying the taxpayer effectively registered, Account Representative, and relevant officials on KPP Pratama Jakarta Kebayoran Lama. The result shows that only service function which has positive influence on tax compliance, while the consultation and supervision functions do not have influence. Simultaneous hypothesis test results show that these three functions positively effect on tax compliance.]