

ABSTRAK

**Pengaruh Peran *Account Representative*, *Self-Assessment System* dan
Kualitas Pelayanan Pajak terhadap Kepatuhan Wajib Pajak pada KPP
Pratama Surabaya Krembangan**

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Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh peran *account representative*, *self assessment system* dan kualitas pelayanan pajak terhadap kepatuhan wajib pajak pada KPP Pratama Surabaya Krembangan. Populasi dalam penelitian ini, yaitu wajib pajak baik orang pribadi yang terdaftar pada KPP Pratama Surabaya Krembangan. Jumlah sampel dalam penelitian ini, yaitu 100 wajib pajak baik orang pribadi dengan metode pengambilan sampel, yaitu probability sampling. Metode pengumpulan data yang digunakan, yaitu kuesioner. Metode analisis yang digunakan, yaitu analisis regresi linear berganda. Berdasarkan hasil analisis dengan menggunakan uji persial menunjukan bahwa ada pengaruh positif peran *account representative* dan *self assessment system* terhadap kepatuhan wajib pajak. Dan ada pengaruh negatif kualitas pelayanan pajak terhadap kepatuhan wajib pajak.

Kata Kunci: *Account representative*, *Self assessment system*, Kualitas pelayanan pajak dan Kepatuhan wajib pajak.

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This study aims to determine and analyze the influence of the role of account representatives, self-assessment systems and quality of tax services on taxpayer compliance at KPP Pratama Surabaya Krembangan. The population in this study, namely individual taxpayers who are registered at KPP Pratama Surabaya Krembangan. The number of samples in this study, namely 100 individual taxpayers with the sampling method, namely probability sampling. The data collection method used is a questionnaire. The analytical method used is multiple linear regression analysis. Based on the results of the analysis using the partial test, it shows that there is a positive influence on the role of the account representative and the self-assessment system on taxpayer compliance. And there is a negative effect of the quality of tax services on taxpayer compliance.

Keywords: Account representative, Self assessment system, quality of tax services and taxpayer compliance.

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