

ABSTRACT

INFLUENCE THE PERFORMANCE OF THE ACCOUNT REPERSEENTATIVE TAXPAYER SATISFACTION AND OTHER TAX OFFICIALS AT BANDAR LAMPUNG

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Development of tax administration is now more focused on the needs of taxpayers, tax officials here should be able to provide ease and convenience to the taxpayer pay the tax, that the goal to be achieved in the modernization of taxation is a performance about providing services, consultations and conduct surveillance that excellence to compulsory tax.

Account Representative was instrumental in describing and explaining the tax regulations to taxpayers. Account Representative role is expected to have similar perception in explaining different so there is no interpretation in the eyes of taxpayers and other tax officials that previously existed in the tax office. So that the problem that arises is whether the account representative who had been running has given satisfaction to taxpayers and other tax officials who also feel the impact of creation of an account representative.

This study aims to obtain empirical evidence whether the account representative performance a positive effect on the satisfaction of taxpayers and the other tax officials at Bandar Lampung. This researchis done to taxpayers and other tax official in Bandar Lampung. Sampling technique using convenience sampling that the sample of population elements (people or events) for which data are easily obtained by the researcher. Elements of the population are selected as the sample is not limited to the subject so that research have freedom to choose a sample of the fastest and cheap. Data were analyzed using SPSS 20.0.

The finding of this study concluded that the performance of account representative and significant positive effect on the satisfaction of taxpayers and other tax officials.

Keywords: Account Reperesentative Performance, Satisfactions of Taxpayers and Other Tax Officials