ABSTRAK

HUBUNGAN PERSEPSI PELAYANAN, PERSEPSI KONSULTASI, DAN PERSEPSI PENGAWASAN *ACCOUNT REPRESENTATIVE (AR)* DENGAN PERSEPSI KEPATUHAN WAJIB PAJAK ORANG PRIBADI
Studi Kasus di Kantor Pelayanan Pajak (KPP) Pratama Temanggung

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2016

Penelitian ini bertujuan untuk menganalisis hubungan antara persepsi pelayanan *Account Representative (AR)*, persepsi konsultasi *Account Representative (AR)*, dan persepsi pengawasan *Account Representative (AR)* dengan persepsi kepatuhan Wajib Pajak Orang Pribadi.

Jenis penelitian ini adalah studi kasus. Data primer dikumpulkan dengan cara membagikan kuesioner kepada 100 responden menggunakan metode *Convenience Sampling*. Data dianalisis dengan menggunakan Analisis Deskriptif dengan alat statistik *Spearman Rank Correlation.*

Hasil penelitian menunjukkan bahwa hubungan antara persepsi pelayanan *Account Representative (AR)* dan persepsi kepatuhan Wajib Pajak Orang Pribadi cukup kuat dan positif. Hubungan antara persepsi konsultasi *Account Representative (AR)* dan persepsi kepatuhan Wajib Pajak Orang Pribadi juga cukup kuat dan positif. Selain itu, hubungan antara persepsi pengawasan *Account Representative (AR)* dan persepsi kepatuhan Wajib Pajak Orang Pribadi kuat dan positif.

Kata kunci: *Account Representative (AR),* kepatuhan, konsultasi, pelayanan, pengawasan.

ABSTRACT

THE CORRELATION BETWEEN SERVICE PERCEPTION , CONSULTANCY PERCEPTION, AND SUPERVISORY PERCEPTION OF THE *ACCOUNT REPRESENTATIVE (AR)* WITH PERCEPTION OF THE COMPLIANCE OF INDIVIDUAL TAXPAYER

A case study at Kantor Pelayanan Pajak (KPP) Pratama Temanggung

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This research aims to analyze the correlation among service perception of the Account Representative, consultancy perception of the Account Representative, and supervisory perception of the Account Representative with perception of the compliance of individual taxpayer.

The type of this research is a case study. The primary data was collected by distributing questionnaires to a hundred respondents using *Convenience Sampling*. The data were analyzed using *Descriptive Analyzing* with *Spearman Rank Correlation* analysis.

The results show that the correlation between the service perception of the Account Representative and the perception of the compliance of individual taxpayer is positive and moderate. The correlation between the consultancy perception of the Account Representative and the perception of the compliance of individual taxpayer is also positive and moderate. Moreover, the correlation between the supervisory perception of the Account Representative and the perception of the compliance of individual taxpayer is also positive and strong.

Keywords : *Account Representative (AR)*, compliance, consultancy, service, supervisory.