

ABSTRACT

Taxes are a source of revenue for most major countries . For that required a high level of compliance of taxpayers . In terms of required government tax officials in this case the account representative to carry out supervision , guidance , and consultation. In terms of the corporate taxpayers must have good knowledge of formal tax and good knowledge of material tax so that it can carry out the activities of taxation . The purpose of this research is to analyses and obtain empirical evidence concerning the simultaneous and partial influence of account representative and knowledge taxes against corporate taxpayers compliance.

The research employed survey method and the population was corporate taxpayers of KPP Pratama Bandung Karees. The sampling technique used was convenience sampling. The data consist of primary data and secondary data. The primary data was collected using questionnaires survey of corporate taxpayers of KPP Pratama Bandung Karees. Statistic method using regression linier analyses and hyphotesis tests with Statistical Program from Society Science (SPSS) version 20.0

The result of the research showed that : (1) account representative had positive influence on corporate taxpayers compliance, (2) corporate taxpayers knowledge had positif influence on corporate taxpayers compliance, (3) the account representative and corporate taxpayers knowledge has positif influence on corporate taxpayers compliance.

Keywords : account representative, corporate taxpayers knowledge , corporate taxpayers compliance