

ABSTRAK

Fikri Cahyadi, 2024. Pengaruh Kompetensi *Account Representative*, Independensi *Account Representative*, Modernisasi Administrasi Perpajakan Terhadap Strategi Pengamanan Penerimaan Pajak Pada KPP Pratama Kota Ternate. Ketua Komisi : Meliana, Anggota Komisi : Rinto Syahdan

Penelitian ini bertujuan untuk mengetahui pengaruh Pengaruh Kompetensi *Account Representative*, Independensi *Account Representative*, Modernisasi Administrasi Perpajakan Terhadap Strategi Pengamanan Penerimaan Pajak. Jumlah populasi dalam penelitian ini yaitu 30 *Account Representative* dengan menggunakan teknik *total sampling* atau sampel jenuh di mana keseluruhan populasi dijadikan sampel. Dengan demikian maka sampel penelitian dalam penelitian ini adalah sebanyak 30 orang *Account Representative*. Dalam penelitian ini menggunakan metode analisis statistik deskriptif. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan analisis statistik SPSS. Hasil penelitian menunjukkan bahwa Kompetensi *Account Representative* dan Modernisasi Administrasi Perpajakan berpengaruh positif terhadap Strategi Pengamanan Penerimaan Pajak. Sedangkan Independensi *Account Representative* tidak berpengaruh terhadap Strategi Pengamanan Penerimaan Pajak.

Kata Kunci : Kompetensi *Account Representative*, Independensi *Account Representative*, Modernisasi Administrasi Perpajakan, dan Strategi Pengamanan Penerimaan Pajak.

ABSTRACT

Fikri Cahyadi, 2024. *The Effect of Account Representative Competence, Account Representative Independence, Modernization of Tax Administration on Tax Revenue Securing Strategies at KPP Pratama Ternate City. Chairman of commission : Meliana, Member of commission: Rinto Syahdan*

This study aims to determine the effect of the influence of Account Representative Competence, Account Representative Independence, Modernization of Tax Administration on Tax Revenue Securing Strategies. The population in this study were 30 Account Representatives using total sampling techniques or saturated samples where the entire population was sampled. Thus, the research sample in this study was 30 account representatives. In this study using descriptive statistical analysis methods. This research is quantitative research using SPSS statistical analysis. The results showed that Account Representative Competence and Modernization of Tax Administration had a positive effect on the Tax Revenue Securing Strategy. While the Account Representative's independence has no effect on the Tax Revenue Security Strategy.

Keywords: *Account Representative Competence, Account Representative Independence, Modernization of Tax Administration, and Tax Revenue Securing Strategy.*