

**PENGARUH MODERNISASI SISTEM ADMINISTRASI PERPAJAKAN  
TERHADAP KEPATUHAN WAJIB PAJAK MELALUI SIKAP POSITIF  
INDIVIDU WAJIB PAJAK DAN KINERJA *ACCOUNT***

***REPRESENTATIVE***

**(Survey pada Wajib Pajak Orang Pribadi di KPP Pratama Wates)**

***THE EFFECT OF MODERNIZATION OF THE TAX ADMINISTRATION  
SYSTEM ON THE TAX COMPLIANCE THROUGH INDIVIDUALS***

***POSITIVE ATTITUDES AND ACCOUNT REPRESENTATIVE***

***PERFORMANCE***

***(A Survey on Personal Tax-payers in KPP Pratama Wates )***



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