

## **ABSTRACT**

Many companies violate taxes in Indonesia, on average companies violate tax obligations such as arrears in tax payments, manipulating tax invoices, etc. This results in violators being subject to tax penalty in accordance with tax legislation. Adversity quotient is seen as something relative, depending on each individual. The level of adversity quotient was influenced by how someone overcomes difficulties. This study analyzes The Effect of Adversity Quotient on Tax Penalty Acceptance Perspective Study of Chartered Accountant Office Staff in Indonesia. This research was conducted on 190 respondents using a qualitative approach. Data analysis used is statistical analysis in the form of SPSS.

**Keywords: Adversity Quotient, Tax Penalty, Chartered Accountant Office.**