

Lampiran 3

ANALISIS DESKRIPTIF DATA**Pengetahuan dan Pemahaman tentang Peraturan Perpajakan**

Variabel Penelitian	Indikator pertanyaan	Skala Jawaban Responden					TOTAL
		1	2	3	4	5	
X1	1	0	0	8,8%	51,1%	40,0%	100%
	2	0	0	42,2%	40,0%	17,8%	100%
	3	0	0	24,4%	62,2%	13,3%	100%
	4	0	0	37,7%	46,7%	15,5%	100%
	5	0	0	37,7%	48,9%	13,3%	100%
	6	0	2,2%	33,3%	62,2%	2,2%	100%

RATA_PENGETAHUAN

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	2	4,3	4,4	4,4
	3,17	3	6,5	6,7	11,1
	3,33	5	10,9	11,1	22,2
	3,50	3	6,5	6,7	28,9
	3,67	5	10,9	11,1	40,0
	3,83	7	15,2	15,6	55,6
	S	9	19,6	20,0	75,6
	4,17	6	13,0	13,3	88,9
	4,33	4	8,7	8,9	97,8
	4,50	1	2,2	2,2	100,0
	Total	45	97,8	100,0	
Missing	System	1	2,2		
Total		46	100,0		

Persepsi yang Baik atas Efektifitas Sistem Perpajakan

Variabel Penelitian	Indikator pertanyaan	Skala Jawaban Responden					TOTAL
		1	2	3	4	5	
X2	1	0	4,4%	31,1%	62,2%	2,2%	100%
	2	0	0,0%	46,7%	46,7%	6,7%	100%
	3	0	8,9%	15,6%	57,8%	17,8%	100%
	4	0	20,0%	26,7%	40,0%	13,3%	100%
	5	0	0,0%	46,7%	46,7%	6,7%	100%

RATA PESEPSI

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,80	4	8,7	8,9	8,9
	N	5	10,9	11,1	20,0
	3,20	2	4,3	4,4	24,4
	3,40	6	13,0	13,3	37,8
	3,60	6	13,0	13,3	51,1
	3,80	5	10,9	11,1	62,2
	S	11	23,9	24,4	86,7
	4,20	3	6,5	6,7	93,3
	4,40	3	6,5	6,7	100,0
	Total	45	97,8	100,0	
Missing	Sy stem	1	2,2		
Total		46	100,0		

Sikap Wajib Pajak terhadap Sanksi Denda

Variabel Penelitian	Indikator pertanyaan	Skala Jawaban Responden					TOTAL
		1	2	3	4	5	
X3	1	0	0,0%	13,3%	46,7%	40,0%	100%
	2	0	6,7%	8,9%	33,3%	51,1%	100%
	3	0	0,0%	20,0%	37,8%	42,2%	100%
	4	0	0,0%	20,0%	37,8%	42,2%	100%

RATA_SANKSI

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	3	6,5	6,7	6,7
	3,25	1	2,2	2,2	8,9
	3,50	3	6,5	6,7	15,6
	3,75	3	6,5	6,7	22,2
	S	7	15,2	15,6	37,8
	4,25	7	15,2	15,6	53,3
	4,50	10	21,7	22,2	75,6
	4,75	2	4,3	4,4	80,0
	SS	9	19,6	20,0	100,0
	Total	45	97,8	100,0	
Missing	System	1	2,2		
Total		46	100,0		

Modernisasi Sistem Administrasi Perpajakan

Variabel Penelitian	Indikator pertanyaan	Skala Jawaban Responden					TOTAL
		1	2	3	4	5	
X4	1	0	0,0%	28,9%	51,1%	20,0%	100%
	2	0	0,0%	24,4%	44,4%	31,1%	100%
	3	0	13,3%	31,1%	51,1%	4,4%	100%
	4	0	0,0%	26,7%	62,2%	11,1%	100%
	5	0	20,0%	51,1%	26,7%	2,2%	100%
	6	0	0,0%	20,0%	44,4%	35,6%	100%

RATA_MODERNISASI

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	N	4	8,7	8,9	8,9
	3,17	5	10,9	11,1	20,0
	3,33	7	15,2	15,6	35,6
	3,50	2	4,3	4,4	40,0
	3,67	1	2,2	2,2	42,2
	3,83	7	15,2	15,6	57,8
	S	4	8,7	8,9	66,7
	4,17	7	15,2	15,6	82,2
	4,33	4	8,7	8,9	91,1
	4,50	4	8,7	8,9	100,0
	Total	45	97,8	100,0	
Missing	System	1	2,2		
Total		46	100,0		

Kemauan Membayar Pajak

RATA_KEMAUAN

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,20	2	4,3	4,4	4,4
	3,40	4	8,7	8,9	13,3
	3,60	3	6,5	6,7	20,0
	3,80	1	2,2	2,2	22,2
	S	10	21,7	22,2	44,4
	4,20	10	21,7	22,2	66,7
	4,40	7	15,2	15,6	82,2
	4,60	4	8,7	8,9	91,1
	4,80	3	6,5	6,7	97,8
	SS	1	2,2	2,2	100,0
	Total	45	97,8	100,0	
Missing	Sy stem	1	2,2		
Total		46	100,0		

Lampiran 4

HASIL UJI STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
RATA_PENGETAHUAN	45	3,00	4,50	3,7924	,39105
RATA_PESEPSI	45	2,80	4,40	3,6311	,47282
RATA_SANKSI	45	3,00	5,00	4,2500	,57899
RATA_MODERNISASI	45	3,00	4,50	3,7589	,48664
RATA_KEMAUAN	45	3,20	5,00	4,1156	,44002
Valid N (listwise)	45				

Lampiran 5

HASIL UJI VALIDITAS

Variabel “Pengetahuan dan Pemahaman Peraturan Perpajakan”

Correlations

		x1.1	x1.2	x1.3	x1.4	x1.5	x1.6	PENGETAHUAN
x1.1	Pearson Correlation	1	-,073	,333*	-,021	,135	-,058	,379*
	Sig. (2-tailed)		,635	,025	,891	,376	,705	,010
	N	45	45	45	45	45	45	45
x1.2	Pearson Correlation	-,073	1	,042	,371*	,307*	,273	,549**
	Sig. (2-tailed)	,635		,782	,012	,040	,070	,000
	N	45	45	45	45	45	45	45
x1.3	Pearson Correlation	,333*	,042	1	,563**	,394**	,365*	,713**
	Sig. (2-tailed)	,025	,782		,000	,007	,014	,000
	N	45	45	45	45	45	45	45
x1.4	Pearson Correlation	-,021	,371*	,563**	1	,460**	,490**	,762**
	Sig. (2-tailed)	,891	,012	,000		,001	,001	,000
	N	45	45	45	45	45	45	45
x1.5	Pearson Correlation	,135	,307*	,394**	,460**	1	,228	,686**
	Sig. (2-tailed)	,376	,040	,007	,001		,131	,000
	N	45	45	45	45	45	45	45
x1.6	Pearson Correlation	-,058	,273	,365*	,490**	,228	1	,596**
	Sig. (2-tailed)	,705	,070	,014	,001	,131		,000
	N	45	45	45	45	45	45	45
PENGETAHUAN	Pearson Correlation	,379*	,549**	,713**	,762**	,686**	,596**	1
	Sig. (2-tailed)	,010	,000	,000	,000	,000	,000	
	N	45	45	45	45	45	45	45

* . Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

Variabel “Persepsi yang Baik atas Efektifitas Sistem Perpajakan”

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	PESEPSI
X2.1	Pearson Correlation	1	,490**	,460**	,102	,490**	,699**
	Sig. (2-tailed)		,001	,001	,507	,001	,000
	N	45	45	45	45	45	45
X2.2	Pearson Correlation	,490**	1	,232	,281	1,000**	,837**
	Sig. (2-tailed)	,001		,125	,061	,000	,000
	N	45	45	45	45	45	45
X2.3	Pearson Correlation	,460**	,232	1	-,163	,232	,514**
	Sig. (2-tailed)	,001	,125		,284	,125	,000
	N	45	45	45	45	45	45
X2.4	Pearson Correlation	,102	,281	-,163	1	,281	,524**
	Sig. (2-tailed)	,507	,061	,284		,061	,000
	N	45	45	45	45	45	45
X2.5	Pearson Correlation	,490**	1,000**	,232	,281	1	,837**
	Sig. (2-tailed)	,001	,000	,125	,061		,000
	N	45	45	45	45	45	45
PESEPSI	Pearson Correlation	,699**	,837**	,514**	,524**	,837**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	45	45	45	45	45	45

** . Correlation is significant at the 0.01 level (2-tailed).

Variabel “Sikap Wajib Pajak pada Sanksi Denda”

Correlations

		X3.1	X3.2	X3.3	X3.4	SANKSI
X3.1	Pearson Correlation	1	,352*	,360*	,360*	,671**
	Sig. (2-tailed)		,018	,015	,015	,000
	N	45	45	45	45	45
X3.2	Pearson Correlation	,352*	1	,203	,203	,625**
	Sig. (2-tailed)	,018		,182	,182	,000
	N	45	45	45	45	45
X3.3	Pearson Correlation	,360*	,203	1	1,000**	,846**
	Sig. (2-tailed)	,015	,182		,000	,000
	N	45	45	45	45	45
X3.4	Pearson Correlation	,360*	,203	1,000**	1	,846**
	Sig. (2-tailed)	,015	,182	,000		,000
	N	45	45	45	45	45
SANKSI	Pearson Correlation	,671**	,625**	,846**	,846**	1
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	45	45	45	45	45

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

Variabel “Modernisasi Sistem Administrasi Perpajakan”

Correlations

		X4.1	X4.2	X4.3	X4.4	X4.5	X4.6	MODERN ISASI
X4.1	Pearson Correlation	1	,400**	,448**	,128	,106	,423**	,624**
	Sig. (2-tailed)		,006	,002	,402	,487	,004	,000
	N	45	45	45	45	45	45	45
X4.2	Pearson Correlation	,400**	1	,485**	,175	,230	,638**	,740**
	Sig. (2-tailed)	,006		,001	,252	,128	,000	,000
	N	45	45	45	45	45	45	45
X4.3	Pearson Correlation	,448**	,485**	1	,301*	,646**	,421**	,835**
	Sig. (2-tailed)	,002	,001		,044	,000	,004	,000
	N	45	45	45	45	45	45	45
X4.4	Pearson Correlation	,128	,175	,301*	1	,293	,158	,477**
	Sig. (2-tailed)	,402	,252	,044		,051	,299	,001
	N	45	45	45	45	45	45	45
X4.5	Pearson Correlation	,106	,230	,646**	,293	1	,175	,618**
	Sig. (2-tailed)	,487	,128	,000	,051		,251	,000
	N	45	45	45	45	45	45	45
X4.6	Pearson Correlation	,423**	,638**	,421**	,158	,175	1	,709**
	Sig. (2-tailed)	,004	,000	,004	,299	,251		,000
	N	45	45	45	45	45	45	45
MODERNISASI	Pearson Correlation	,624**	,740**	,835**	,477**	,618**	,709**	1
	Sig. (2-tailed)	,000	,000	,000	,001	,000	,000	
	N	45	45	45	45	45	45	45

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Variabel “Kemauan Membayar Pajak”

Correlations

		Y1	Y2	Y3	Y4	Y5	KEMAUAN
Y1	Pearson Correlation	1	,446**	,135	,344*	,140	,661**
	Sig. (2-tailed)		,002	,376	,021	,360	,000
	N	45	45	45	45	45	45
Y2	Pearson Correlation	,446**	1	,287	,608**	,140	,794**
	Sig. (2-tailed)	,002		,056	,000	,360	,000
	N	45	45	45	45	45	45
Y3	Pearson Correlation	,135	,287	1	,161	,098	,511**
	Sig. (2-tailed)	,376	,056		,292	,522	,000
	N	45	45	45	45	45	45
Y4	Pearson Correlation	,344*	,608**	,161	1	,045	,700**
	Sig. (2-tailed)	,021	,000	,292		,768	,000
	N	45	45	45	45	45	45
Y5	Pearson Correlation	,140	,140	,098	,045	1	,463**
	Sig. (2-tailed)	,360	,360	,522	,768		,001
	N	45	45	45	45	45	45
KEMAUAN	Pearson Correlation	,661**	,794**	,511**	,700**	,463**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,001	
	N	45	45	45	45	45	45

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Lampiran 6

HASIL UJI RELIABILITAS

Variabel “Pengetahuan dan Pemahaman Peraturan Perpajakan”

Reliability Statistics

Cronbach's Alpha	N of Items
,654	6

Variabel “Persepsi yang Baik atas Efektifitas Sistem Perpajakan”

Reliability Statistics

Cronbach's Alpha	N of Items
,645	5

Variabel “Sikap Wajib Pajak pada Sanksi Denda”

Reliability Statistics

Cronbach's Alpha	N of Items
,725	4

Variabel “Modernisasi Sistem Administrasi Perpajakan”

Reliability Statistics

Cronbach's Alpha	N of Items
,759	6

Variabel “Kemauan Membayar Pajak”

Reliability Statistics

Cronbach's Alpha	N of Items
,614	5

Lampiran 7

HASIL UJI REGRESI

HASIL UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

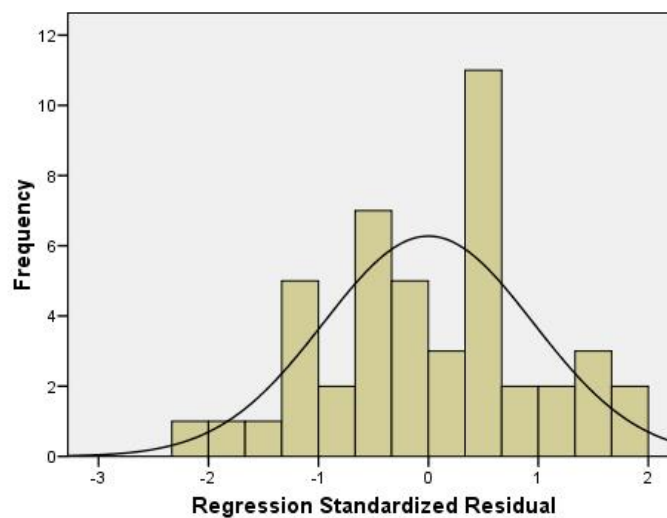
		Unstandardized Residual
N		45
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,26073228
Most Extreme Differences	Absolute	,091
	Positive	,060
	Negative	-,091
Kolmogorov-Smirnov Z		,611
Asymp. Sig. (2-tailed)		,850

a. Test distribution is Normal.

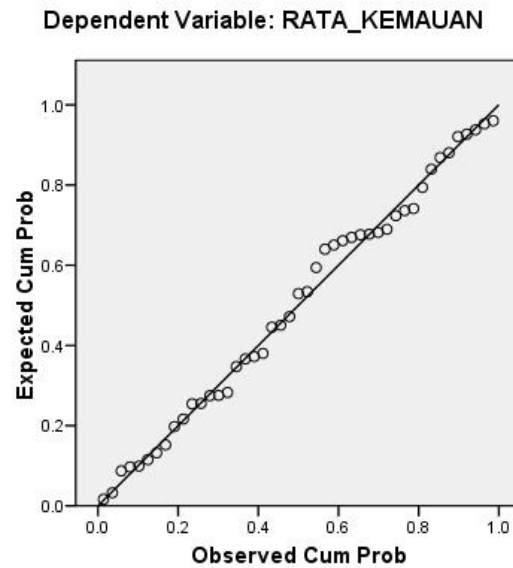
b. Calculated from data.

Histogram

Dependent Variable: RATA_KEMAUAN



Normal P-P Plot of Regression Standardized Residual



HASIL UJI MULTIKOLONIERITAS

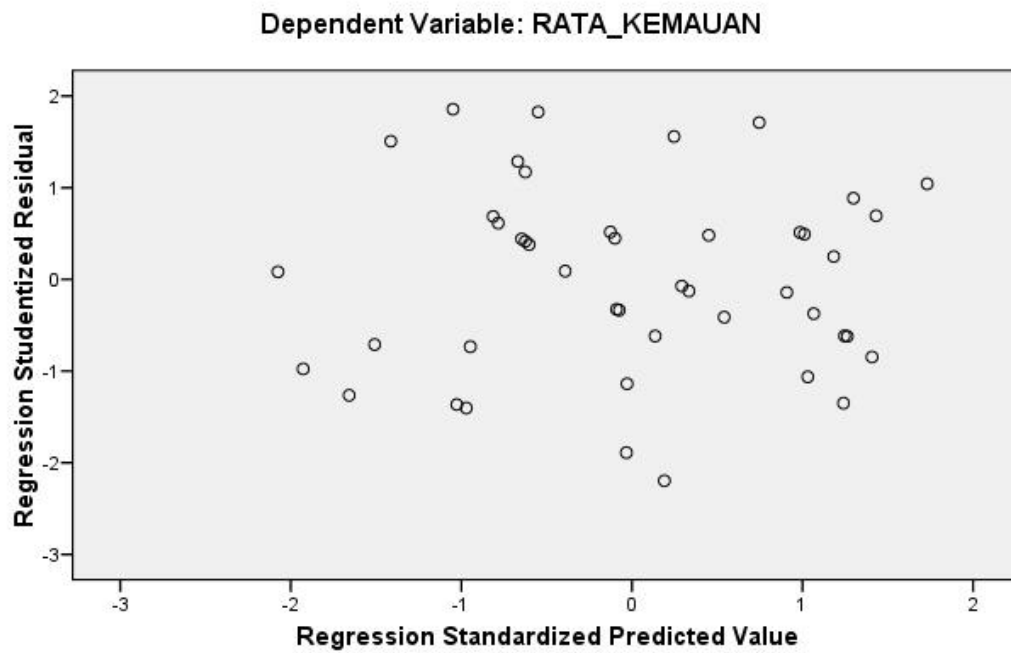
Coefficients(a)

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	RATA_PENGETAHUAN	,368	2,718
	RATA_PESEPSI	,442	2,261
	RATA_SANKSI	,680	1,470
	RATA_MODERNISASI	,546	1,830

a. Dependent Variable: RATA_K

HASIL UJI HETEROSKEDASTISITAS

Scatterplot



HASIL UJI REGRESI BERGANDA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	,714	,452	
	RATA_PENGETAHUAN	,343	,174	,305
	RATA_PESEPSI	-,126	,131	-,135
	RATA_SANKSI	,329	,086	,432
	RATA_MODERNISASI	,309	,115	,342

a. Dependent Variable: RATA_KEMAUAN

UJI ANALISIS KOEFISIEN DETERMINAN R²

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,806 ^a	,649	,614	,27346

a. Predictors: (Constant), RATA_MODERNISASI, RATA_PESEPSI, RATA_SANKSI, RATA_PENGETAHUAN

b. Dependent Variable: RATA_KEMAUAN

HASIL UJI STATISTIK F

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5,528	4	1,382	18,481	,000(a)
	Residual	2,991	40	,075		
	Total	8,519	44			

a Predictors: (Constant), RATA_MODERNISASI, RATA_PESEPSI, RATA_SANKSI, RATA_PENGETAHUAN

b Dependent Variable: RATA_KEMAUAN

HASIL UJI STATISTIK T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,714	,452		1,579	,122		
	RATA_PENGETAHUAN	,343	,174	,305	1,975	,055	,368	2,718
	RATA_PESEPSI	-,126	,131	-,135	-,961	,342	,442	2,261
	RATA_SANKSI	,329	,086	,432	3,805	,000	,680	1,470
	RATA_MODERNISASI	,309	,115	,342	2,694	,010	,546	1,830

a. Dependent Variable: RATA_KEMAUAN