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APPENDIX

APPENDIX 1

BIOGRAPHY

Personal Identity

Name	:	Nurul Fikriah Ashari Assad
Place, Date of Birth	:	Watampone, 15 February 1997
Gender	:	Female
Address	:	Jln. Rahmatullah Kompleks Taman Ria Estate Kav Tulip Palu, Central Sulawesi
Telephone Number	:	085342387879
E-mail	:	ashariassadnurulfikriah@yahoo.co.id

Educational Background

- a. Formal Education
 - 2003-2009 : Elementary school 3 TA' Watampone
 - 2009-2012 : State Junior High School I Al-Falah Depok West Java
 - 2012-2015 : State Senior High School 1 Watampone
 - 2016 : Accounting International Undergraduate Program Faculty Of Economics and Business Universitas Hasanuddin, Makassar, Indonesia

- b. Nonformal Education
 - LK 1 Senate FEB Hasanuddin University
 - Training Basic Character Study Skill Hasanuddin University (2016)
 - Fostering a Cadre of Accounting Students by The Association of Accounting Student from Economics and Business Faculties Hasanuddin University (2016)

Organizational Experience

- Economics Faculty Student Family Hasanuddin University (KEMA-FEB UH)
- Administrator Student Senate FEB-UH

Thus, this biography is clearly made.

Makassar, January 14, 2021

Nurul Fikriah Ashari Assad

APPENDIX 2

**UNIVERSITAS HASANUDDIN
FAKULTAS EKONOMI DAN BISNIS**

Perihal : Permohonan bantuan pengisian kuisioner

Lampiran : Kuisioner Penelitian

Dengan Hormat,

Sehubungan dengan penelitian untuk skripsi S1 dibidang akuntansi mengenai **“Pengaruh Whistleblowing System, Pelayanan Fiskus, dan Moralitas Pajak terhadap Kepatuhan Pembayar Pajak UMKM (Studi pada Pembayar Pajak UMKM di KPP Pratama Watampone)**. Saya mengharap kesediaan Bapak/Ibu/Saudara/i untuk mengisi kuisioner ini dengan memberikan penilaian secara objektif. Kerahasiaan identitas dan jawaban Bapak/Ibu/Saudara/i dijamin oleh kode etik penelitian. Atas kesediaan dan partisipasi Bapak/Ibu/Saudara/i untuk meluangkan waktu mengisi kuisioner ini, saya ucapkan banyak terimakasih.

Hormat Saya,

Peneliti

(Nurul Fikriah Ashari Assad)

1. Petunjuk Pengisian Kuisioner

- a. Mohon lengkapi data responden yang telah disediakan
- b. Berikan tanda (✓) pada setiap kolom sesuai dengan data diri anda

2. Data Responden

Nama : _____

Jenis Kelamin : L P

Umur : <25 thn 25-35 thn 36-45 thn
 46-55 thn >56 thn

Jenjang Pendidikan : SD SMP SMA/SMK
 S1 S2 S3

3. Skala Penilaian

1. STS : Sangat Tidak Setuju (1)
2. TS : Tidak Setuju (2)
3. N : Netral (3)
4. S : Setuju (4)
5. SS : Sangat Setuju (5)

4. Item Pertanyaan

a. WhistleBlowing System

No	Pernyataan	SS	S	N	TS	STS
1	Saya percaya bahwa KPP Pratama akan menggunakan <i>whistleblowing system</i> sesuai dengan fungsinya.					
2	Metode pengaduan <i>whistleblowing system</i> mudah di akses					
3	Saya percaya identitas saya terjaga ketika melakukan pengaduan melalui <i>whistleblowing system</i> .					
4	Ketika saya menghetahui ketidakwajaran atau penyimpangan dalam perpajakan saya akan mealportkan melalui <i>whistleblowing system</i> .					
5	Saya percaya Direktorat Jendral Pajak akan menangani tindak kecurangan dengan baik terhadap apa yang saya laporkan melalui <i>whistleblowing system</i> .					
6	Saya mempercayakan kepada pihak yang berwenang terhadap apa yang saya laporkan melalui <i>whistleblowing system</i>					
7	Saya tidak akan melaporkan tindak penyelewangan tanpa bukti yang akurat melalui <i>whistleblowing system</i> .					
8	Saya percaya apabila saya menjadi <i>whistleblower</i> (pelapor) akan dijaga kerahasiaannya oleh pihak yang berwenang.					

b. Pelayanan Fiskus

No	Pernyataan	SS	S	N	TS	STS
1	Petugas pajak sudah bekerja secara profesional untuk meningkatkan kepercayaan wajib pajak.					
2	Petugas pajak cakap dalam melaksanakan tugas.					
3	Petugas pajak cepat tanggap dalam membantu menyelesaikan persoalan yang dihadapi wajib pajak.					
4	Petugas pajak selalu siap membantu wajib pajak jika terjadi masalah/pertanyaan dari wajib pajak.					
5	Petugas pajak menguasai peraturan perpajakan dengan baik sehingga dapat membantu wajib pajak dalam menyelesaikan kewajiban pajaknya					
6	Petugas pajak menjaga kerahasiaan data dari masing-masing wajib pajak.					
7	Petugas pajak memberikan kemudahan dalam pelayanan					
8	Petugas pajak memberikan pelayanan yang terbaik					
9	Petugas pajak memberikan perhatian terhadap masalah yang dialami wajib pajak terkait pembayaran pajak					
10	Fasilitas fisik (ruang tunggu,, tempat parkir, formulir, dll) di kantor pelayanan pajak tersedia dengan baik					
11	Saya merasa nyaman dengan fasilitas fisik (ruang tunggu, tempat parkir, formulir, dll) yang tersedia dikantor pelayanan pajak					

c. Moralitas Pajak

No	Pernyataan	SS	S	N	TS	STS
1	Membayar pajak merupakan tindakan yang benar.					
2	Saya merasa bersalah jika tidak memenuhi kewajiban perpajakan.					
3	Tunduk atau mengikuti semua hak dan kewajiban perpajakan merupakan tindakan yang tidak melanggar etika.					
4	Saya merasa bersalah jika melakukan penggelapan pajak.					
5	Melakukan penggelapan pajak merupakan tindakan yang tidak etis.					
6	Saya merasa tidak tenang jika melakukan kecurangan dalam menghitung pajak sebagaimana mestinya					
7	Saya memiliki perasaan bersalah jika tidak membayar pajak					
8	Saya melanggar prinsip hidup jika tidak memenuhi kewajiban perpajakan					
9	Saya melanggar prosedur pajak jika tidak memenuhi kewajiban perpajakan					
10	Tunduk/mengikuti semua hak dan kewajiban perpajakan sesuai dengan UU yang berlaku merupakan suatu norma yang harus saya jalani					
11	Tunduk/mengikuti semua hak dan kewajiban perpajakan sesuai dengan UU yang berlaku merupakan suatu norma yang benar					
12	Saya merasa cemas jika tidak melakukan kewajiban pajak sebagaimana mestinya					
13	Saya menghitung pajak dengan sukarela					
14	Saya membayar pajak dengan sukarela					
15	Saya melaporkan pajak dengan sukarela					

16	Saya menghitung pajak dengan benar					
17	Saya membayar pajak dengan benar					
18	Saya melaporkan pajak dengan benar					
19	Menurut saya tanggung jawab pemeliharaan pemberian negara merupakan tanggung jawab kita Bersama.					

d. Kepatuhan Wajib Pajak

No	Pernyataan	SS	S	N	TS	STS
1	Saya mendaftar diri sebagai Wajib Pajak secara sukarela ke Kantor Pelayanan Pajak					
2	Saya mendaftarkan diri sebagai Wajib Pajak untuk memiliki NPWP (Nomor Pokok Wajib Pajak)					
3	Saya selalu mengisi SPT (Surat Pemberitahuan) dengan sesuai ketentuan perundang-undangan.					
4	Saya selalu melaporkan SPT (Surat Pemberitahuan) saya					
5	Saya menyampaikan SPT (Surat Pemberitahuan) saya ke Kantor Pajak tepat waktu sebelum batas akhir					
6	Saya selalu menghitung kewajiban angsuran pajak penghasilan saya					
7	Saya selalu membayar kewajiban angsuran pajak penghasilan saya					
8	Saya selalu menghitung pajak yang terutang dengan benar dan membayarkannya dengan tepat waktu					
9	Saya selalu membayar kekurangan pajak yang ada sebelum dilakukan pemeriksaan					

APPENDIX 3

DESCRIPTIVE STATISTICS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Whistleblowing Sustem	58	24	40	32,72	4,599
Fiscal Service	58	33	55	44,74	6,902
Ta Morality	58	62	92	80,33	9,141
Taxpayers Compliance	58	28	79	37,48	7,099
Valid N (listwise)	58				

APPENDIX 4**Data Quality Test****1. Validity Test****1.1. WHISTLEBLOWING SYSTEM (X1)****Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X.1.1	61,41	73,475	,824	,759
X.1.2	61,31	73,586	,801	,760
X.1.3	61,45	74,041	,804	,762
X.1.4	61,34	75,002	,760	,766
X.1.5	61,24	77,169	,732	,774
X.1.6	61,47	74,429	,757	,764
X.1.7	61,34	74,546	,770	,764
X.1.8	61,29	74,035	,781	,762
Total	32,72	21,151	1,000	,923

1.2 FISCAL SERVICE (X2)**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X.2.1	85,26	175,669	,655	,758
X.2.2	85,28	175,221	,703	,757
X.2.3	85,45	172,778	,755	,753
X.2.4	85,38	173,783	,695	,755
X.2.5	85,52	171,833	,743	,752
X.2.6	85,38	170,134	,823	,748
X.2.7	85,53	173,411	,736	,754
X.2.8	85,41	173,194	,757	,753
X.2.9	85,48	173,763	,770	,754
X.2.10	85,43	174,741	,734	,756
X.2.11	85,45	178,462	,596	,763
Total	44,74	47,634	1,000	,924

1.3 TAX MORALITY

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X.3.1	156,28	329,817	,513	,744
X.3.2	156,57	332,495	,358	,747
X.3.3	156,34	328,195	,563	,743
X.3.4	156,67	332,329	,324	,747
X.3.5	156,52	329,166	,500	,744
X.3.6	156,59	317,791	,777	,733
X.3.7	156,47	321,657	,706	,737
X.3.8	156,66	324,967	,523	,741
X.3.9	156,38	323,433	,666	,738
X.3.10	156,57	328,285	,482	,743
X.3.11	156,50	320,921	,763	,736
X.3.12	156,48	318,675	,816	,734
X.3.13	156,62	323,327	,639	,739
X.3.14	156,59	320,282	,751	,736
X.3.15	156,48	321,868	,723	,737
X.3.16	156,52	325,061	,636	,740
X.3.17	156,66	328,756	,477	,744
X.3.18	156,57	332,039	,363	,747
X.3.19	156,59	326,843	,538	,742
Total	80,38	85,748	1,000	,908

1.4 SMEs Taxpayers Compliance (Y)

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y.1	69,36	67,884	,815	,732
Y.2	69,26	72,125	,542	,753
Y.3	69,31	69,376	,685	,741
Y.4	69,33	69,031	,723	,738
Y.5	69,52	70,008	,636	,744
Y.6	69,48	69,342	,692	,740
Y.7	69,45	70,708	,623	,747
Y.8	69,55	72,813	,460	,757
Y.9	69,34	71,633	,553	,751
Total	36,74	19,634	1,000	,859

2. REALIBILITY TEST

2.1. WHISTLEBLOWING SYSTEM (X1)

Reliability Statistics	
Cronbach's Alpha	N of Items
,790	9

2.2. FISCAL SERVICE (X2)

Reliability Statistics	
Cronbach's Alpha	N of Items
,774	12

2.3. TAX MORALITY (X3)

Reliability Statistics	
Cronbach's Alpha	N of Items
,753	20

2.4. SMEs TAXPAYERS COMPLIANCE (Y)

Reliability Statistics	
Cronbach's Alpha	N of Items
,768	10

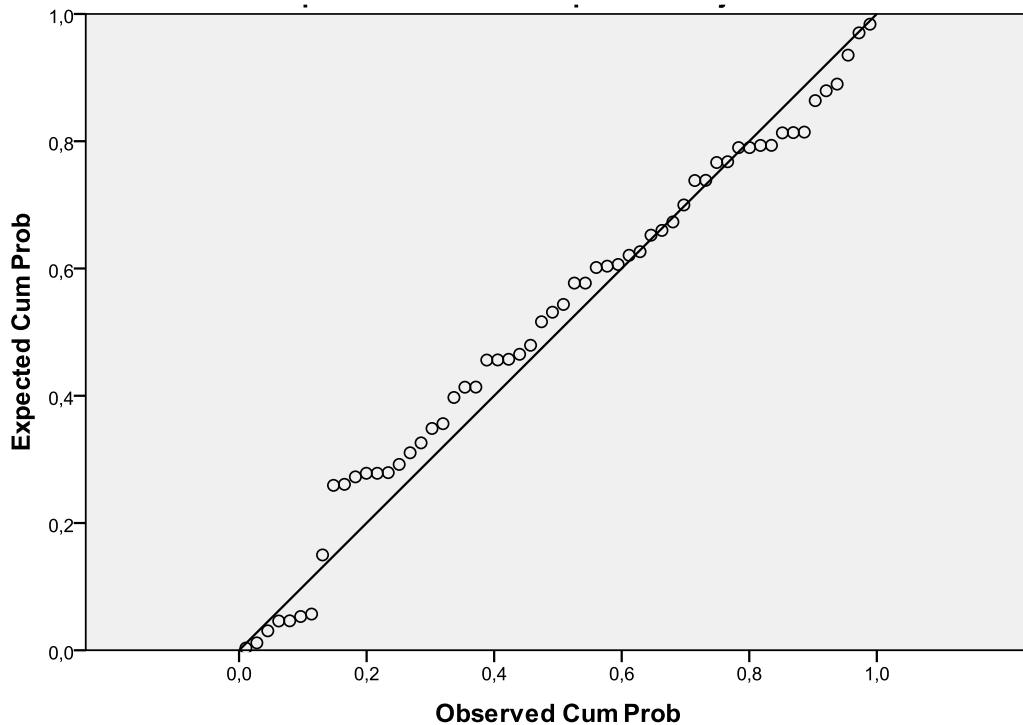
APPENDIX 5

CLASSIC ASSUMPTION TEST

1. Normality Test

Probability Plot Normality Test

**Normal P-P Plot Regression Standardized Residual
Dependent variable : Taxpayers Compliance**



Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		58
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,15493227
Most Extreme Differences	Absolute	,116
	Positive	,076
	Negative	-,116
Kolmogorov-Smirnov Z		,880
Asymp. Sig. (2-tailed)		,421

a. Test distribution is Normal.

b. Calculated from data.

a. Autocorrelation Test

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,965 ^a	,932	,928	1,187	2,101

a. Predictors: (Constant), Ta Morality, Whistleblowing Sistem, Fiscal Service

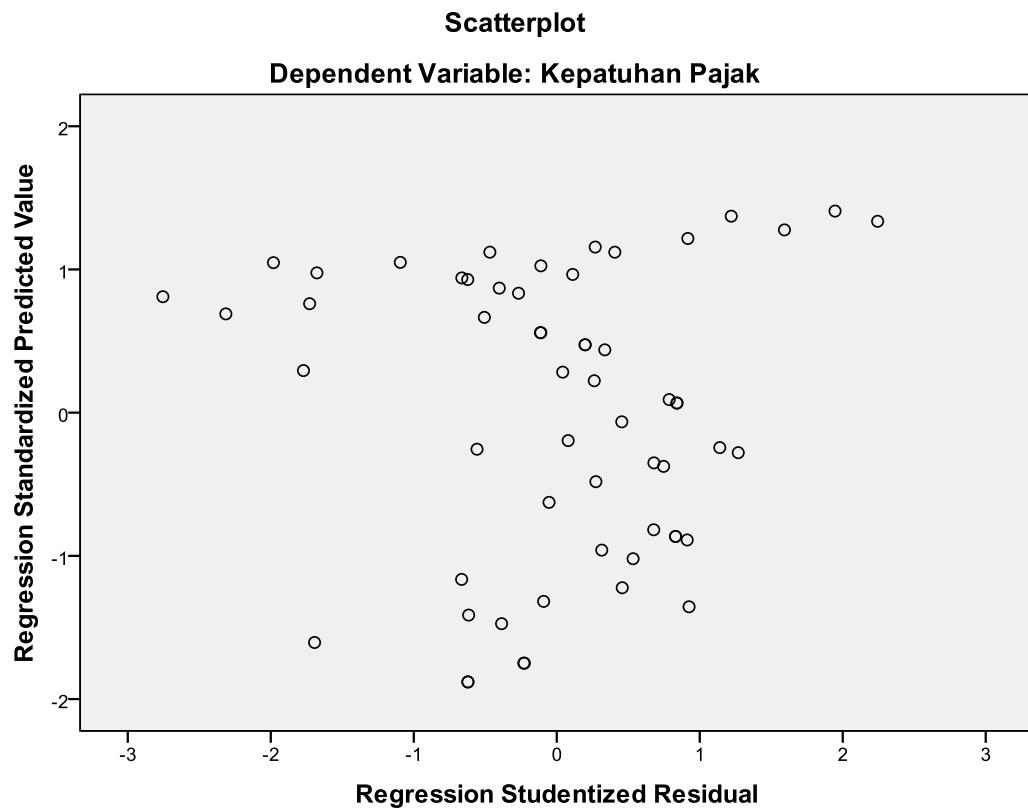
b. Dependent Variable: Taxpayers Compliance

2. Multicolinearitas test

Model	Coefficients ^a						
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	4,628	1,782		2,596	,012		
Whistleblowing Sistem	,256	,121	,266	2,125	,038	,080	12,460
Fiscal Service	,257	,096	,400	2,680	,010	,056	17,725
Tax Morality	,152	,066	,314	2,312	,025	,068	14,680

a. Dependent Variable: Taxpayers Compliance

3. Heteroscedastisity test



APPENDIX 6

MULTIPLE LINEAR REGRESSION TEST

1. Coeficient Determination Test (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,965 ^a	,932	,928	1,187

a. Predictors: (Constant), Tax Morality, Whistleblowing Sustem, Fiscal Service

2. Statistical Test t (Parsial)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1 (Constant)	4,628	1,782		2,596	,012
	,256	,121	,266	2,125	,038
	,257	,096	,400	2,680	,010
	,152	,066	,314	2,312	,025

a. Dependent Variable: Tapayers Compliance

3. Statistical test F (Simultan)

ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1043,090	3	347,697	246,949	,001 ^a
	76,031	54	1,408		
	1119,121	57			

a. Predictors: (Constant), Tax Morality, Whistleblowing Sustem, Fiscal Service

b. Dependent Variable: Taxpayers Compliance