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LAMPIRAN

BIODATA

Identitas diri

Nama : Srihardaya
Tempat, Tanggal Lahir : Lappae, 3 Agustus 1989
Jenis Kelamin : Perempuan
Alamat Rumah : Desa Manajeng Kec.Sibulue Kab.bone
Telepon Rumah dan HP : 082393073862
Alamat *E-mail* : Srihardaya@rocketmail.com

Riwayat Pendidikan

Pendidikan formal

- SD Inpres. 12/79 Sumpang Minangae
- SMPN 2 Sibulue
- SMAN 2 Watampone

Pendidikan Nonformal

-

Pengalaman

Organisasi

-

Kerja

-

Demikian biodata inidibuat dengan sebenarnya.

Makassar , 27 April 2013

SRI HARDAYA

Kuesioner Penelitian

*Kuesioner ini bersifat **Rahasia**, dan hanya dipergunakan untuk kepentingan penelitian*

A. Identitas Responden

- Umur : a. 20-30 Tahun c. 41-50Tahun
b. 31-40 Tahun d. 51-60Tahun
- Jenis Kelamin : a. Laki-Laki b. Perempuan
- Tingkat Pendidikan : a. SMA c. Magister
b. Diploma d. Doktor
c. Sarjana
- Bidang Usaha : a. Perdagangan c. Jasa
b. Industri d. Lainnya...
- Pernah Isi SPT : a. Ya b. Tidak

B. Pertanyaan Kuesioner

Petunjuk Pengisian :

Berilah tanda (√) pada kotak yang tersedia untuk masing-masing jawaban pernyataan kuesioner. Tiap pernyataan hanya boleh ada satu jawaban.

Skala yang digunakan dalam menjawab pernyataan yaitu:

1	2	3	4	5
Sangat tidak Setuju	Tidak Setuju	Ragu-ragu	Setuju	Sangat Setuju

1. Kepatuhan Wajib Pajak Badan

No	Pernyataan	1	2	3	4	5
1	Bapak/Ibu paham dan berusaha memahami Undang-Undang Perpajakan					
2	Bapak/Ibu selalu mengisi Formulir Pajak dengan Benar					
3	Bapak/ibu selalu menghitung pajka dengan jumlah yang benar					
4	Bapak/ibu selalu membayar pajak tepat pada waktunya.					

2. Sikap

No	Pernyataan	1	2	3	4	5
1	Bapak/Ibu mempunyai keinginan membayar pajak sesuai dengan seharusnya.					
2	Bapak/Ibu merasa pemanfaatan pajak yang transparan					
3	Bapak/ibu merasa bahwa biaya suap kefiskus lebih besar dibandingkan pajak yang bisa dihemat.					
4	Bapak/ibu merasa diuntungkan oleh sistem pajak oleh KPP Pratama Watampone.					

3. Norma Subjektif

No	Pernyataan	1	2	3	4	5
1	Teman berpengaruh dalam membayar pajak					
2	Atasan atau pemilik badan usaha berpengaruh dalam membayar pajak.					
3	Petugas pajak berpengaruh dalam membayar pajak					
4	Konsultan pajak berpengaruh dalam membayar pajak.					

4. Kontrol Keprilakuan yang Dipersepsikan

No	Pernyataan	1	2	3	4	5
1	Dilaporkan pihak ketiga ketika tidak membayar pajak.					
2	Ditegur oleh petugas pajak ketika tidak membayar pajak.					
3	Diperiksa oleh pihak fiskus ketika tidak membayar pajak.					
4	Dikenai sanksi saat tidak membayar pajak.					

5. Kondisi Keuangan

No	Pernyataan	1	2	3	4	5
1	Keuntungan yang dialami perusahaan, mempengaruhi bapak/ibu dalam membayar pajak.					
2	Kerugian yang dialami perusahaan, mempengaruhi bapak/ibu dalam membayar pajak.					
3	Kondisi kas terakhir yang baik, mempengaruhi bapak/ibu dalam membayar pajak.					
4	Kondisi kas terakhir yang kurang baik, mempengaruhi bapak/ibu dalam membayar pajak.					

Sumber : Kuesioner Jat ipurbo (2011)

Komentar Bapak/ibu:

.....

Atas bantuan dan kerjasama bapak/ibu kami ucapkan terima kasih.

Salam hormat,

Sri hardaya

A311 08 865

Mahasiswa Universitas Hasanuddin

No	Sikap				Jml	Norma Subjektif				Jml	KKD				Jml	Kondisi Keuangann				Jml	Kepatuhan				Jml
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4	
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Lampiran 3 : Karakteristik Responden

Frequency Table

Umur

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 20-30	6	6.2	6.2	6.2
31-40	39	40.2	40.2	46.4
41-50	36	37.1	37.1	83.5
51-60	16	16.5	16.5	100.0
Total	97	100.0	100.0	

Gender

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Pria	81	83.5	83.5	83.5
Wanita	16	16.5	16.5	100.0
Total	97	100.0	100.0	

Pendidikan

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid D3	4	4.1	4.1	4.1
S1	87	89.7	89.7	93.8
S2	3	3.1	3.1	96.9
S3	1	1.0	1.0	97.9
SMA	2	2.1	2.1	100.0
Total	97	100.0	100.0	

bidang usaha

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Industri	13	13.4	13.4	13.4
Jasa	55	56.7	56.7	70.1
Perdagangan	29	29.9	29.9	100.0
Total	97	100.0	100.0	

pernah isi SPT

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Ya	97	100.0	100.0	100.0

Lampiran 4 : Frekuensi Jawaban Responden

Frequency Table

X1.1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	5	5.2	5.2	5.2
2	12	12.4	12.4	17.5
3	30	30.9	30.9	48.5
4	39	40.2	40.2	88.7
5	11	11.3	11.3	100.0
Total	97	100.0	100.0	

X1.2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	2	2.1	2.1	2.1
2	12	12.4	12.4	14.4
3	41	42.3	42.3	56.7
4	32	33.0	33.0	89.7
5	10	10.3	10.3	100.0
Total	97	100.0	100.0	

X1.3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2	12	12.4	12.4	12.4
3	36	37.1	37.1	49.5
4	44	45.4	45.4	94.8
5	5	5.2	5.2	100.0
Total	97	100.0	100.0	

X1.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	3	3.1	3.1	3.1
2	14	14.4	14.4	17.5
3	36	37.1	37.1	54.6
4	33	34.0	34.0	88.7
5	11	11.3	11.3	100.0
Total	97	100.0	100.0	

Frequency Table**X2.1**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	1	1.0	1.0	1.0
2	15	15.5	15.5	16.5
3	38	39.2	39.2	55.7
4	32	33.0	33.0	88.7
5	11	11.3	11.3	100.0
Total	97	100.0	100.0	

X2.2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	4	4.1	4.1	4.1
2	18	18.6	18.6	22.7
3	37	38.1	38.1	60.8
4	22	22.7	22.7	83.5
5	16	16.5	16.5	100.0
Total	97	100.0	100.0	

X2.3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	5	5.2	5.2	5.2
2	19	19.6	19.6	24.7
3	38	39.2	39.2	63.9
4	26	26.8	26.8	90.7
5	9	9.3	9.3	100.0
Total	97	100.0	100.0	

X2.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	3	3.1	3.1	3.1
2	19	19.6	19.6	22.7
3	38	39.2	39.2	61.9
4	30	30.9	30.9	92.8
5	7	7.2	7.2	100.0
Total	97	100.0	100.0	

Frequency Table**X3.1**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	1	1.0	1.0	1.0
2	10	10.3	10.3	11.3
3	44	45.4	45.4	56.7
4	37	38.1	38.1	94.8
5	5	5.2	5.2	100.0
Total	97	100.0	100.0	

X3.2

	Frequency	Percent	Valid Percent	Cumulative Percent
1	3	3.1	3.1	3.1
2	14	14.4	14.4	17.5
3	32	33.0	33.0	50.5
4	43	44.3	44.3	94.8
5	5	5.2	5.2	100.0
Total	97	100.0	100.0	

X3.3

	Frequency	Percent	Valid Percent	Cumulative Percent
1	4	4.1	4.1	4.1
2	17	17.5	17.5	21.6
3	31	32.0	32.0	53.6
4	39	40.2	40.2	93.8
5	6	6.2	6.2	100.0
Total	97	100.0	100.0	

X3.4

	Frequency	Percent	Valid Percent	Cumulative Percent
1	1	1.0	1.0	1.0
2	14	14.4	14.4	15.5
3	37	38.1	38.1	53.6
4	38	39.2	39.2	92.8
5	7	7.2	7.2	100.0
Total	97	100.0	100.0	

Frequency Table

X4.1

	Frequency	Percent	Valid Percent	Cumulative Percent
1	2	2.1	2.1	2.1
2	13	13.4	13.4	15.5
3	34	35.1	35.1	50.5
4	37	38.1	38.1	88.7
5	11	11.3	11.3	100.0
Total	97	100.0	100.0	

X4.2

	Frequency	Percent	Valid Percent	Cumulative Percent
2	14	14.4	14.4	14.4
3	44	45.4	45.4	59.8
4	30	30.9	30.9	90.7
5	9	9.3	9.3	100.0
Total	97	100.0	100.0	

X4.3

	Frequency	Percent	Valid Percent	Cumulative Percent
1	1	1.0	1.0	1.0
2	11	11.3	11.3	12.4
3	44	45.4	45.4	57.7
4	36	37.1	37.1	94.8
5	5	5.2	5.2	100.0
Total	97	100.0	100.0	

X4.4

	Frequency	Percent	Valid Percent	Cumulative Percent
1	1	1.0	1.0	1.0
2	18	18.6	18.6	19.6
3	36	37.1	37.1	56.7
4	30	30.9	30.9	87.6
5	12	12.4	12.4	100.0
Total	97	100.0	100.0	

Frequency Table**Y1**

	Frequency	Percent	Valid Percent	Cumulative Percent
1	1	1.0	1.0	1.0
2	10	10.3	10.3	11.3
3	39	40.2	40.2	51.5
4	39	40.2	40.2	91.8
5	8	8.2	8.2	100.0
Total	97	100.0	100.0	

Y2

	Frequency	Percent	Valid Percent	Cumulative Percent
2	17	17.5	17.5	17.5
3	41	42.3	42.3	59.8
4	33	34.0	34.0	93.8
5	6	6.2	6.2	100.0
Total	97	100.0	100.0	

Y3

	Frequency	Percent	Valid Percent	Cumulative Percent
1	1	1.0	1.0	1.0
2	14	14.4	14.4	15.5
3	44	45.4	45.4	60.8
4	29	29.9	29.9	90.7
5	9	9.3	9.3	100.0
Total	97	100.0	100.0	

Y4

	Frequency	Percent	Valid Percent	Cumulative Percent
2	9	9.3	9.3	9.3
3	37	38.1	38.1	47.4
4	43	44.3	44.3	91.8
5	8	8.2	8.2	100.0
Total	97	100.0	100.0	

Lampiran 5 : Uji Kualitas Data

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	97	99.0
	Excluded ^a	1	1.0
	Total	98	100.0

a. Listwise deletion based on all variables in the procedure.

1. Kepatuhan Wajib Pajak (Y)

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.867	.867	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Y1	10.12	4.401	.789	.626	.800
Y2	10.28	4.724	.672	.479	.848
Y3	10.25	4.417	.723	.524	.828
Y4	10.05	4.862	.688	.505	.841

2. Sikap (X1)

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.890	.894	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
X1.1	10.16	5.493	.776	.607	.855
X1.2	10.20	6.117	.735	.542	.868
X1.3	10.13	6.555	.773	.597	.860
X1.4	10.21	5.686	.778	.606	.852

3. Norma Subjektif (X2)

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.864	.866	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
X2.1	9.64	6.879	.711	.542	.828
X2.2	9.73	6.157	.714	.540	.828
X2.3	9.87	6.555	.686	.523	.837
X2.4	9.82	6.625	.749	.586	.813

4. Kontrol Keprilakuan yang Dipersepsikan (X3)

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.846	.848	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
X3.1	9.98	5.416	.664	.461	.815
X3.2	10.00	4.771	.726	.544	.786
X3.3	10.07	4.734	.662	.443	.818
X3.4	9.97	5.030	.694	.490	.801

5. Kondisi keuangan (X4)

Reliability Statistics

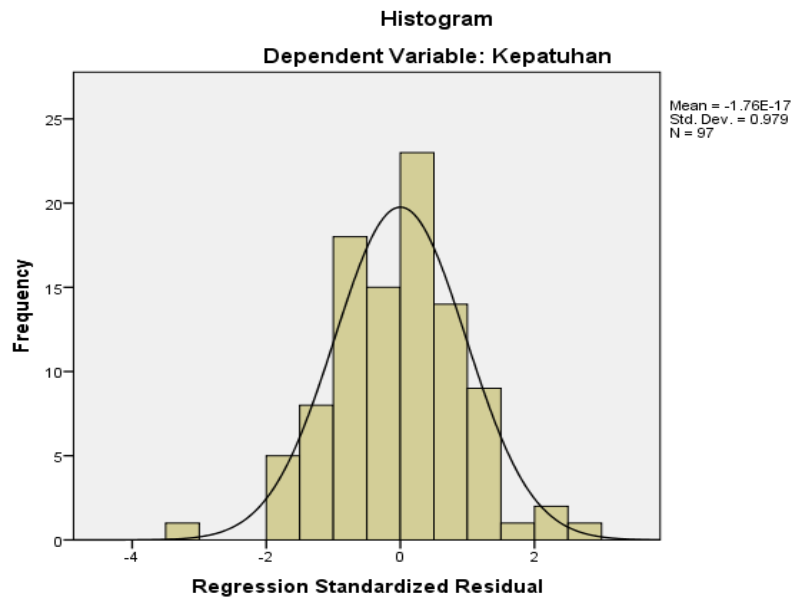
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.855	.855	4

Item-Total Statistics

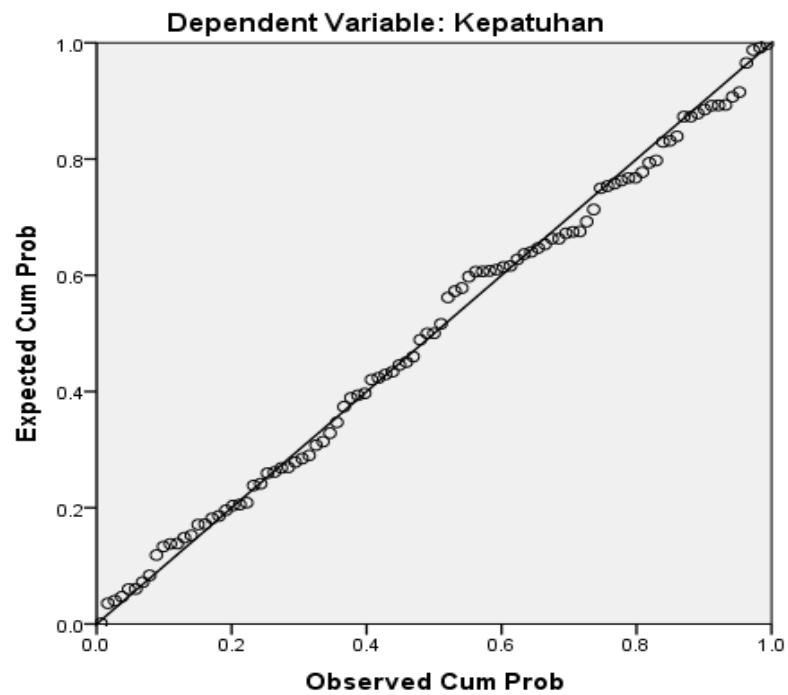
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
X4.1	10.04	4.957	.692	.509	.819
X4.2	10.12	5.568	.612	.388	.850
X4.3	10.13	5.534	.688	.515	.822
X4.4	10.12	4.485	.815	.673	.762

Lampiran 6: Uji Asumsi Klasik

1. Uji Normalitas



Normal P-P Plot of Regression Standardized Residual



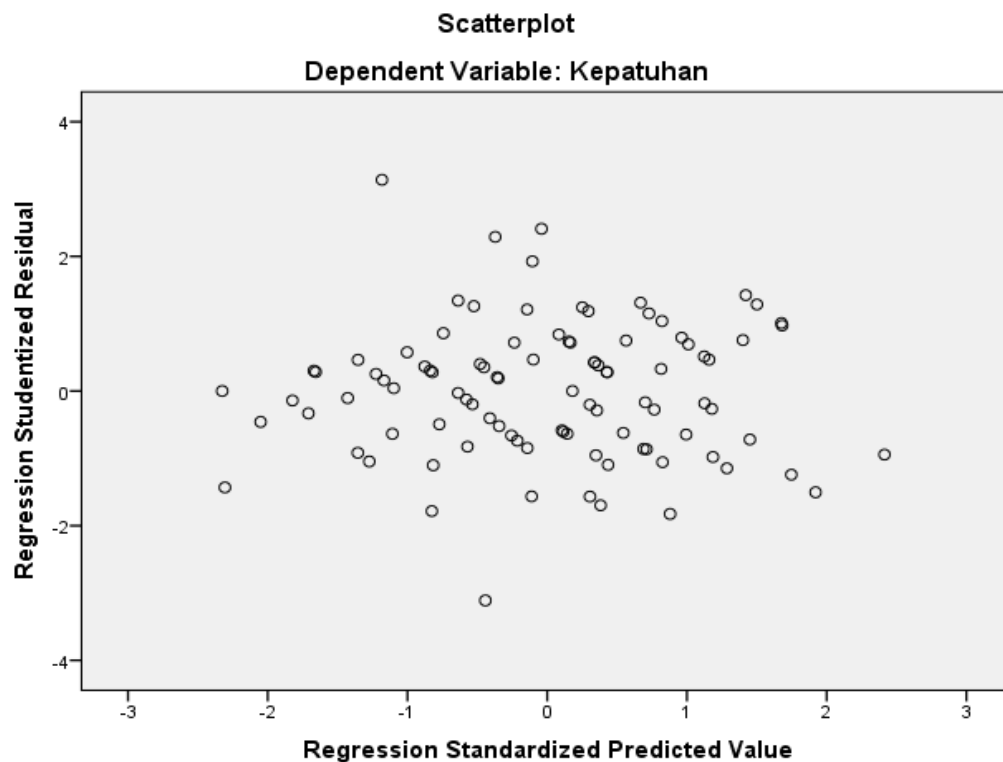
2. Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
	(Constant)	1.456	.791				1.841	.069
1	sikap	.192	.084	.220	2.278	.025	.313	3.196
	NS	.233	.061	.278	3.832	.000	.553	1.807
	KKD	.273	.080	.283	3.398	.001	.421	2.377
	KK	.210	.082	.221	2.573	.012	.394	2.538

a. Dependent Variable: Kepatuhan

3. Uji Heteroskedastisitas



Lampiran 7: Regresi Linier Berganda

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.855 ^a	.732	.720	1.481

a. Predictors: (Constant), KK, NS, KKD, sikap

b. Dependent Variable: Kepatuhan

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	550.108	4	137.527	62.727	.000 ^b
	Residual	201.706	92	2.192		
	Total	751.814	96			

a. Dependent Variable: Kepatuhan

b. Predictors: (Constant), KK, NS, KKD, sikap

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.456	.791		1.841	.069		
	sikap	.192	.084	.220	2.278	.025	.313	3.196
	NS	.233	.061	.278	3.832	.000	.553	1.807
	KKD	.273	.080	.283	3.398	.001	.421	2.377
	KK	.210	.082	.221	2.573	.012	.394	2.538

a. Dependent Variable: Kepatuhan

Lampiran 8 : Tabel r

Tabel r Product moment

Pada Sig 0,05 (two Tail)

N	r	N	r	N	r	N	R	N	r
1	0.997	21	0.413	41	0.301	61	0.248	81	0.216
2	0.95	22	0.404	42	0.297	62	0.246	82	0.215
3	0.878	23	0.396	43	0.294	63	0.244	83	0.213
4	0.811	24	0.388	44	0.291	64	0.242	84	0.212
5	0.754	25	0.381	45	0.288	65	0.24	85	0.211
6	0.707	26	0.374	46	0.285	66	0.239	86	0.21
7	0.666	27	0.367	47	0.282	67	0.237	87	0.208
8	0.632	28	0.361	48	0.279	68	0.235	88	0.207
9	0.602	29	0.355	49	0.276	69	0.234	89	0.206
10	0.576	30	0.349	50	0.273	70	0.232	90	0.205
11	0.553	31	0.344	51	0.271	71	0.23	91	0.204
12	0.532	32	0.339	52	0.268	72	0.229	92	0.203
13	0.514	33	0.334	53	0.266	73	0.227	93	0.202
14	0.497	34	0.329	54	0.263	74	0.226	94	0.201
15	0.482	35	0.325	55	0.261	75	0.224	95	0.2
16	0.468	36	0.32	56	0.259	76	0.223	96	0.199
17	0.456	37	0.316	57	0.256	77	0.221	97	0.198
18	0.444	38	0.312	58	0.254	78	0.22	98	0.197
19	0.433	39	0.308	59	0.252	79	0.219	99	0.196
20	0.423	40	0.304	60	0.25	80	0.217	100	0.195

Sumber:http://elfriantonasution.com/index.php?option=com_content&view=article&id=51:tabel-r-product-moment&catid=31:bahan-kuliah&Itemid=46

