

## Hasil Uji Statistik

### HASIL UJI VALIDITAS DAN RELIABILITAS VARIABEL KEADILAN

#### 1. Uji Validitas

##### Correlations

	K1	K2	K3	K4	K5	K6	KEADILAN
K1 Pearson Correlation	1	.764**	.695**	.726**	.830**	.831**	.895**
Sig. (2-tailed)		.000	.000	.000	.000	.000	.000
N	65	65	65	65	65	65	65
K2 Pearson Correlation	.764**	1	.828**	.729**	.783**	.806**	.901**
Sig. (2-tailed)	.000		.000	.000	.000	.000	.000
N	65	65	65	65	65	65	65
K3 Pearson Correlation	.695**	.828**	1	.760**	.768**	.791**	.888**
Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
N	65	65	65	65	65	65	65
K4 Pearson Correlation	.726**	.729**	.760**	1	.805**	.806**	.884**
Sig. (2-tailed)	.000	.000	.000		.000	.000	.000
N	65	65	65	65	65	65	65
K5 Pearson Correlation	.830**	.783**	.768**	.805**	1	.865**	.931**
Sig. (2-tailed)	.000	.000	.000	.000		.000	.000
N	65	65	65	65	65	65	65
K6 Pearson Correlation	.831**	.806**	.791**	.806**	.865**	1	.940**
Sig. (2-tailed)	.000	.000	.000	.000	.000		.000
N	65	65	65	65	65	65	65
KE Pearson Correlation	.895**	.901**	.888**	.884**	.931**	.940**	1
ADI Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
LA N	65	65	65	65	65	65	65

## 2. Uji Reliabilitas

### Case Processing Summary

		N	%
Cases	Valid	65	100.0
	Excluded <sup>a</sup>	0	.0
	Total	65	100.0

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

### Reliability Statistics

Cronbach's Alpha	N of Items
.956	6

## HASIL UJI VALIDITAS DAN RELIABILITAS VARIABEL SISTEM PERPAJAKAN

### 1. Uji Validitas

**Correlations**

		SP1	SP2	SP3	SP4	SP5	SISTEM_PERPAJAKAN
SP1	Pearson Correlation	1	.773**	.737**	.744**	.757**	.904**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	65	65	65	65	65	65
SP2	Pearson Correlation	.773**	1	.753**	.664**	.678**	.868**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	65	65	65	65	65	65
SP3	Pearson Correlation	.737**	.753**	1	.748**	.664**	.877**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	65	65	65	65	65	65
SP4	Pearson Correlation	.744**	.664**	.748**	1	.793**	.897**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	65	65	65	65	65	65
SP5	Pearson Correlation	.757**	.678**	.664**	.793**	1	.884**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	65	65	65	65	65	65
SISTEM_PERPAJAKAN	Pearson Correlation	.904**	.868**	.877**	.897**	.884**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	65	65	65	65	65	65

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

## 2. Uji Reliabilitas

**Case Processing Summary**

		N	%
Cases	Valid	65	100.0
	Excluded <sup>a</sup>	0	.0
	Total	65	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.931	5

# HASIL UJI VALIDITAS DAN RELIABILITAS VARIABEL DISKRIMINASI

## 1. Uji Validitas

**Correlations**

		D1	D2	D3	D4	DISKRIMINASI
D1	Pearson Correlation	1	.815**	.661**	.756**	.900**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	65	65	65	65	65
D2	Pearson Correlation	.815**	1	.734**	.724**	.912**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	65	65	65	65	65
D3	Pearson Correlation	.661**	.734**	1	.794**	.884**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	65	65	65	65	65
D4	Pearson Correlation	.756**	.724**	.794**	1	.905**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	65	65	65	65	65
DISKRIMINASI	Pearson Correlation	.900**	.912**	.884**	.905**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	65	65	65	65	65

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

## 2. Uji Reliabilitas

**Case Processing Summary**

		N	%
Cases	Valid	65	100.0
	Excluded <sup>a</sup>	0	.0
	Total	65	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.922	4

## HASIL UJI VALIDITAS DAN RELIABILITAS VARIABEL RELIGIUSITAS

### 1. Uji Validitas

		Correlations			
		R1	R2	R3	RELIGIUSITAS
R1	Pearson Correlation	1	.800**	.770**	.916**
	Sig. (2-tailed)		.000	.000	.000
	N	65	65	65	65
R2	Pearson Correlation	.800**	1	.820**	.941**
	Sig. (2-tailed)	.000		.000	.000
	N	65	65	65	65
R3	Pearson Correlation	.770**	.820**	1	.932**
	Sig. (2-tailed)	.000	.000		.000
	N	65	65	65	65
RELIGIUSITAS	Pearson Correlation	.916**	.941**	.932**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	65	65	65	65

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

### 2. Uji Reliabilitas

Case Processing Summary			
		N	%
Cases	Valid	65	100.0
	Excluded <sup>a</sup>	0	.0
	Total	65	100.0

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

Reliability Statistics	
Cronbach's Alpha	N of Items
.921	3

# HASIL UJI VALIDITAS DAN RELIABILITAS VARIABEL PEMAHAMAN PERPAJAKA

## 1. Uji Validitas

### Correlations

		PP1	PP2	PP3	PP4	PEMAHAMAN_ PERPAJAKAN
PP1	Pearson Correlation	1	.787**	.770**	.801**	.919**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	65	65	65	65	65
PP2	Pearson Correlation	.787**	1	.794**	.735**	.904**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	65	65	65	65	65
PP3	Pearson Correlation	.770**	.794**	1	.804**	.921**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	65	65	65	65	65
PP4	Pearson Correlation	.801**	.735**	.804**	1	.914**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	65	65	65	65	65
PEMAHAMANA_ PERPAJAKAN	Pearson Correlation	.919**	.904**	.921**	.914**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	65	65	65	65	65

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

## 2. Uji Reliabilitas

### Case Processing Summary

		N	%
Cases	Valid	65	100.0
	Excluded <sup>a</sup>	0	.0
	Total	65	100.0

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

### Reliability Statistics

Cronbach's Alpha	N of Items
.935	4

# HASIL UJI VALIDITAS DAN RELIABILITAS VARIABEL ETIKA PENGGELAPAN PAJAK

## 1. Uji Validitas

### Correlations

		EP1	EP2	EP3	EP4	EP5	EP6	ETIKA_PENG GELAPAN_PA JAK
EP1	Pearson Correlation	1	.740**	.758**	.790**	.755**	.706**	.890**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000
	N	65	65	65	65	65	65	65
EP2	Pearson Correlation	.740**	1	.733**	.786**	.910**	.711**	.918**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000
	N	65	65	65	65	65	65	65
EP3	Pearson Correlation	.758**	.733**	1	.686**	.790**	.697**	.877**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
	N	65	65	65	65	65	65	65
EP4	Pearson Correlation	.790**	.786**	.686**	1	.774**	.610**	.873**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000
	N	65	65	65	65	65	65	65
EP5	Pearson Correlation	.755**	.910**	.790**	.774**	1	.728**	.933**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000
	N	65	65	65	65	65	65	65
EP6	Pearson Correlation	.706**	.711**	.697**	.610**	.728**	1	.832**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000
	N	65	65	65	65	65	65	65
ETIKA_P ENGGEL APAN_P AJAK	Pearson Correlation	.890**	.918**	.877**	.873**	.933**	.832**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	65	65	65	65	65	65	65

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



## 2. Uji Reliabilitas

### Case Processing Summary

		N	%
Cases	Valid	65	100.0
	Excluded <sup>a</sup>	0	.0
	Total	65	100.0

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

### Reliability Statistics

Cronbach's Alpha	N of Items
.946	6

# HASILUJI NORMALITAS

## NPar Tests

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		65
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	1.31733575
Most Extreme Differences	Absolute	.062
	Positive	.062
	Negative	-.059
Kolmogorov-Smirnov Z		.500
Asymp. Sig. (2-tailed)		.964

a. Test distribution is Normal.

## HASIL UJI MULTIKOLINEARITAS

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	PEMAHAMAN_PERPAJAKAN, DISKRIMINASI, RELIGIUSITAS, SISTEM_PERPAJAKAN, KEADILAN <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: ETIKA\_PENGGELAPAN\_PAJAK

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1(Constant)	3.121	1.269		2.459	.017		
KEADILAN	.315	.097	.364	3.251	.002	.128	7.831
SISTEM_PERPAJAKAN	.150	.086	.139	1.746	.086	.251	3.978
DISKRIMINASI	-.123	.060	-.097	-2.048	.045	.716	1.397
RELIGIUSITAS	.516	.153	.331	3.365	.001	.165	6.059
PEMAHAMAN_PERPAJAKAN	.150	.103	.120	1.446	.153	.230	4.345

a. Dependent Variable:

ETIKA\_PENGGELAPAN\_PAJAK

## HASIL UJI HETEROSKEDASTISITAS

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	PEMAHAMAN _PERPAJAKAN , DISKRIMINASI , RELIGIUSITAS , SISTEM_PERP AJAKAN, KEADILAN <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: Abs\_Resid

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.899	.731		1.230	.224
KEADILAN	-.090	.056	-.558	-1.613	.112
SISTEM_PERPAJAKAN	.094	.050	.468	1.899	.062
DISKRIMINASI	.016	.035	.069	.474	.637
RELIGIUSITAS	.093	.088	.319	1.049	.298
PEMAHAMAN_PERPAJAKAN	-.062	.060	-.266	-1.034	.305

a. Dependent Variable: Abs\_Resid

## HASIL UJI REGRESI LINEAR BERGANDA

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	PEMAHAMAN_PERPAJAKAN , DISKRIMINASI , RELIGIUSITAS , SISTEM_PERPAJAKAN, KEADILAN <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable:

ETIKA\_PENGGELAPAN\_PAJAK

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.952 <sup>a</sup>	.906	.898	1.37202

a. Predictors: (Constant), PEMAHAMAN\_PERPAJAKAN, DISKRIMINASI, RELIGIUSITAS, SISTEM\_PERPAJAKAN, KEADILAN

b. Dependent Variable: ETIKA\_PENGGELAPAN\_PAJAK

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1067.490	5	213.498	113.416	.000 <sup>a</sup>
	Residual	111.064	59	1.882		
	Total	1178.554	64			

a. Predictors: (Constant), PEMAHAMAN\_PERPAJAKAN, DISKRIMINASI, RELIGIUSITAS, SISTEM\_PERPAJAKAN, KEADILAN

b. Dependent Variable: ETIKA\_PENGGELAPAN\_PAJAK

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.121	1.269		2.459	.017
KEADILAN	.315	.097	.364	3.251	.002
SISTEM_PERPAJAKAN	.150	.086	.139	1.746	.086
DISKRIMINASI	-.123	.060	-.097	-2.048	.045
RELIGIUSITAS	.516	.153	.331	3.365	.001
PEMAHAMAN_PERPAJAKAN	.150	.103	.120	1.446	.153

a. Dependent Variable: ETIKA\_PENGGELAPAN\_PAJAK