

# LAMPIRAN

# **LAMPIRAN 1**

## **KUESIONER**

## Surat Permohonan Izin Pengisian Kuesioner

Yogyakarta, 25 Juli 2016

Yth. Bapak/Ibu Responden  
di Tempat

Assalamualaikum, Wr. Wb.

Saya Castrio selaku mahasiswa Akuntansi Universitas Muhammadiyah Yogyakarta sedang melakukan penelitian untuk memenuhi tugas akhir tersebut dengan judul **“Pengaruh Kemauan, Kesadaran, Pengetahuan dan Pemahaman, Kualitas Layanan dan Keefektifitasan Sistem Perpajakan terhadap Kepatuhan Pajak dengan Penerapan *E-Tax* sebagai Variabel Moderasi”**.

Penelitian ini bertujuan untuk memberikan pengetahuan bagi para Wajib Pajak mengenai faktor-faktor yang meningkatkan kepatuhan Wajib Pajak dalam membayar pajak terutang. Mengingat peneliti sangat membutuhkan data untuk penelitian, dengan kerendahan hati peneliti meminta waktu Bapak/Ibu untuk mengisi kuesioner ini. Data dari hasil kuesioner insha allah akan peneliti gunakan hanya untuk kepentingan akademis saja.

Demikian surat ini peneliti sampaikan, atas perhatian Bapak/Ibu sekalian saya ucapkan terima kasih.

Wassalammualikum, Wr. Wb.

Mengetahui,

Hormat Saya

Dr. Suryo Pratolo, S.E., M.Si., Ak. CA

Castrio

NIK : 19750626 200004 143 075

NIM : 20120420052

## KUESIONER PENELITIAN

### PENGARUH KEMAUAN, KESADARAN, PENGETAHUAN DAN PEMAHAMAN, KUALITAS LAYANAN DAN KEEFEKTIFITASAN SISTEM PERPAJAKAN TERHADAP KEPATUHAN PAJAK DENGAN PENERAPAN *E-TAX* SEBAGAI VARIABEL MODERASI.

#### Demografi Responden

Tanggal mengisi:

Nama : (boleh tidak diisi)  
Jenis Kelamin : Laki-Laki / Perempuan  
Usia :  
Pendidikan :  SMA/Sederajat  Diploma  Sarjana  
 Lainnya .....

Pekerjaan :

#### DAFTAR PERTANYAAN

Penelitian ini memiliki 7 variabel yang akan diteliti, masing-masing pernyataan untuk setiap variabel sudah disusun pada tabel sesuai dengan kategori yang bersangkutan. Berikut adalah kategori daftar pertanyaan pada penelitian ini:

- A. Kepatuhan Wajib Pajak.
- B. Kemauan Membayar Pajak.
- C. Kesadaran Wajib Pajak.
- D. Pengetahuan dan Pemahaman Perpajakan.
- E. Kualitas Layanan dan Keefektifitasan Sistem Perpajakan
- F. Penerapan *E-Tax*.

## PETUNJUK PENGISIAN

Pilihlah salah satu alternatif jawaban untuk setiap pernyataan berdasarkan pendapat anda dengan membubuhkan tanda *check list* (√).

Setiap pertanyaan terdiri dari 5 pilihan jawaban, yaitu:

Untuk skor 5, responden dapat memilih alternatif jawaban SS = Sangat Setuju

Untuk skor 4, responden dapat memilih alternatif jawaban S = Setuju

Untuk skor 3, responden dapat memilih alternatif jawaban N = Netral

Untuk skor 2, responden dapat memilih alternative jawaban TS = Tidak Setuju

Untuk skor 1, responden dapat memilih alternatif jawaban STS = Sangat Tidak Setuju

**Catatan:** *Sebelum melakukan pengisian kuesioner, diharapkan responden membaca dengan teliti dan seksama dalam membaca setiap pernyataan terlampir serta jujur dalam memberikan alternative jawaban. Jawablah pernyataan dari setiap kategori variable dengan lengkap. Kelengkapan jawaban Bapak/Ibu sekalian sangat dibutuhkan dalam penelitian ini.*

Pilihlah salah satu alternatif jawaban untuk setiap pernyataan berdasarkan pendapat Anda dengan membubuhkan tanda *check list* (✓).

**A. Kepatuhan wajib pajak.**

No.	Pertanyaan	SS	S	N	TS	STS
1.	Saya mendaftarkan diri sebagai Wajib Pajak secara sukarela.					
2.	Saya mendaftarkan diri sebagai Wajib Pajak untuk memiliki NPWP.					
3.	Saya selalu mengisi SPT saya sesuai dengan ketentuan perundang-undangan.					
4.	Saya selalu melaporkan SPT saya.					
5.	Saya menyampaikan SPT 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.					

**B. Kemauan membayar pajak.**

No.	Pertanyaan	SS	S	N	TS	STS
1.	Saya membayar pajak atas kemauan saya sendiri tanpa adanya paksaan dari pihak lain.					
2.	Saya menyiapkan dokumen yang diperlukan untuk membayar pajak.					
3.	Saya berusaha mencari informasi mengenai tempat dan cara pembayaran pajak.					
4.	Saya berusaha mencari informasi mengenai batas waktu pembayaran					

No.	Pertanyaan	SS	S	N	TS	STS
	pajak.					
5.	Saya mengalokasikan dana untuk membayar pajak.					

### C. Kesadaran membayar pajak

No.	Pertanyaan	SS	S	N	TS	STS
1.	Saya membayar pajak karena kesadaran sendiri.					
2.	Saya dengan senang hati membayar pajak dan melaporkan SPT.					
3.	Membayar pajak merupakan kewajiban setiap warga negara terutama yang sudah memiliki NPWP					
4.	Pajak yang dibayarkan dapat digunakan untuk pembangunan negara.					
5.	Membayar pajak tidak sesuai dengan jumlah yang dihitung itu sangat merugikan					
6.	Saya memilih untuk selalu membayar pajak tepat waktu yang terhitung dan membayarnya tepat waktu					

### D. Pengetahuan dan pemahaman perpajakan

No.	Pertanyaan	SS	S	N	TS	STS
1.	Saya telah mengetahui seluruh peraturan mengenai batas waktu pelaporan SPT.					
2.	NPWP berfungsi sebagai identitas Wajib Pajak dan tiap wajib pajak harus memilikinya.					
3.	Pajak berfungsi sebagai sumber penerimaan negara terbesar.					
4.	Pajak yang disetor dapat digunakan untuk pembiayaan oleh pemerintah.					
5.	Saya paham dengan sistem perpajakan yang digunakan saat ini ( <i>Self Assesment</i> )					

No.	Pertanyaan	SS	S	N	TS	STS
	<i>System</i> ).					

**E. Kualitas layanan dan keefektifitasan system perpajakan.**

No.	Pertanyaan	SS	S	N	TS	STS
1.	Pelaporan pajak melalui e-SPT dan e-Filling sangat efektif					
2.	Penyampaian SPT melalui drop box dapat dilakukan di mana saja dan memudahkan Wajib Pajak					
3.	Peraturan pajak terbaru dapat di-update melalui internet dengan mudah dan cepat.					
4.	Pendaftaran NPWP dapat dilakukan melalui e-Registration dari <i>website</i> pajak					

**F. Penerapan E-Tax**

No.	Pertanyaan	SS	S	N	TS	STS
1.	Dengan diterapkannya E-Tax, saya mendapatkan informasi transaksi dan besaran kewajiban pajak secara transparan.					
2.	Dengan diterapkannya E-Tax, saya mendapatkan informasi transaksi dan besaran kewajiban pajak secara akurat.					
3.	Dengan diterapkannya E-Tax, saya mendapatkan informasi transaksi dan besaran kewajiban pajak secara fair.					
4.	Dengan Diterapkannya E-Tax, Saya dapat dengan mudah membayar pajak di ATM.					
5.	Dengan diterapkannya E-Tax, saya tidak perlu lagi mengantri di Kantor POS ataupun Bank.					
6.	Dengan diterapkannya E-Tax, Saya tidak perlu jauh-jauh ke kantor pos, bank ataupun kantor pelayanan pajak					



No.	Pertanyaan	SS	S	N	TS	STS
	untuk membayar pajak.					
7.	Sistem E-Tax dapat dengan mudah saya gunakan.					
8.	Dengan diterapkannya E-Tax, saya tidak perlu membawa seluruh dokumen pendukung.					
9.	Dengan diterapkannya E-Tax saya dapat mencetak langsung bukti pembayaran pajak.					

Terima Kasih atas waktu yang telah diluangkan Bapak/Ibu untuk mengisi kuesioner ini. Semoga Bapak/Ibu selalu diberikan kesehatan dan kesuksesan serta diberikan pahala yang setimpal oleh Allah Swt. Apabila Bapak/Ibu menginginkan data atau hasil dari penelitian ini, Bapak/Ibu dapat menghubungi peneliti yakni Castrio pada alamat e-mail berikut [kasutoriotio@gmail.com](mailto:kasutoriotio@gmail.com).

**LAMPIRAN 2**  
**TABULASI DATA**

1. Kemauan Membayar Pajak.

No.	KM1	KM2	KM3	KM4	KM5	TOTAL
1	5.00	5.00	5.00	5.00	5.00	25.00
2	3.00	3.00	4.00	3.00	3.00	16.00
3	3.00	5.00	4.00	3.00	4.00	19.00
4	4.00	4.00	4.00	4.00	4.00	20.00
5	5.00	4.00	3.00	5.00	3.00	20.00
6	4.00	4.00	4.00	4.00	5.00	21.00
7	5.00	3.00	4.00	4.00	5.00	21.00
8	4.00	4.00	4.00	4.00	3.00	19.00
9	5.00	4.00	5.00	4.00	5.00	23.00
10	4.00	3.00	4.00	4.00	3.00	18.00
11	4.00	5.00	4.00	4.00	5.00	22.00
12	4.00	4.00	5.00	5.00	5.00	23.00
13	3.00	5.00	4.00	3.00	4.00	19.00
14	3.00	3.00	4.00	4.00	3.00	17.00
15	3.00	4.00	4.00	4.00	4.00	19.00
16	5.00	4.00	3.00	5.00	5.00	22.00
17	5.00	4.00	5.00	4.00	5.00	23.00
18	3.00	3.00	4.00	4.00	5.00	19.00
19	3.00	5.00	4.00	3.00	5.00	20.00
20	4.00	4.00	3.00	3.00	3.00	17.00
21	3.00	3.00	5.00	4.00	4.00	19.00
22	4.00	4.00	3.00	4.00	3.00	18.00
23	4.00	3.00	3.00	3.00	3.00	16.00
24	5.00	5.00	4.00	5.00	4.00	23.00

25	3.00	5.00	4.00	3.00	4.00	19.00
26	4.00	4.00	4.00	3.00	3.00	18.00
27	3.00	3.00	5.00	4.00	4.00	19.00
28	3.00	5.00	4.00	5.00	4.00	21.00
29	3.00	5.00	4.00	3.00	4.00	19.00
30	4.00	4.00	3.00	4.00	3.00	18.00
31	4.00	4.00	4.00	4.00	4.00	20.00
32	4.00	3.00	5.00	4.00	3.00	19.00
33	4.00	3.00	4.00	4.00	4.00	19.00
34	4.00	5.00	4.00	5.00	5.00	23.00
35	4.00	5.00	5.00	4.00	4.00	22.00
36	4.00	5.00	3.00	5.00	5.00	22.00
37	5.00	4.00	4.00	5.00	4.00	22.00
38	3.00	3.00	3.00	3.00	3.00	15.00
39	4.00	4.00	5.00	4.00	5.00	22.00
40	3.00	4.00	5.00	4.00	5.00	21.00
41	4.00	4.00	3.00	3.00	3.00	17.00
42	3.00	3.00	3.00	3.00	3.00	15.00
43	4.00	4.00	3.00	3.00	4.00	18.00
44	4.00	5.00	4.00	5.00	4.00	22.00
45	5.00	4.00	3.00	4.00	3.00	19.00
46	5.00	4.00	4.00	4.00	4.00	21.00
47	4.00	3.00	4.00	4.00	4.00	19.00
48	4.00	4.00	5.00	4.00	4.00	21.00
49	4.00	4.00	4.00	3.00	3.00	18.00
50	4.00	4.00	3.00	3.00	4.00	18.00
51	4.00	4.00	3.00	3.00	4.00	18.00

52	5.00	4.00	4.00	4.00	4.00	21.00
53	5.00	4.00	4.00	4.00	5.00	22.00
54	5.00	4.00	4.00	5.00	4.00	22.00
55	4.00	5.00	4.00	5.00	5.00	23.00
56	5.00	4.00	4.00	4.00	5.00	22.00
57	5.00	4.00	4.00	4.00	5.00	22.00
58	3.00	4.00	5.00	3.00	5.00	20.00
59	5.00	5.00	4.00	5.00	4.00	23.00
60	5.00	5.00	5.00	4.00	3.00	22.00
61	4.00	4.00	5.00	4.00	5.00	22.00
62	5.00	4.00	5.00	4.00	5.00	23.00
63	4.00	4.00	5.00	4.00	3.00	20.00
64	5.00	4.00	4.00	4.00	5.00	22.00
65	4.00	5.00	4.00	5.00	5.00	23.00
66	5.00	4.00	5.00	4.00	4.00	22.00
67	4.00	4.00	3.00	5.00	5.00	21.00
68	5.00	4.00	5.00	3.00	5.00	22.00
69	5.00	4.00	5.00	4.00	5.00	23.00
70	5.00	4.00	5.00	3.00	5.00	22.00
71	4.00	5.00	4.00	5.00	4.00	22.00
72	5.00	4.00	4.00	5.00	5.00	23.00
73	4.00	4.00	4.00	4.00	5.00	21.00
74	3.00	5.00	4.00	3.00	5.00	20.00
75	5.00	4.00	3.00	4.00	4.00	20.00
76	5.00	4.00	4.00	5.00	5.00	23.00
77	5.00	4.00	5.00	4.00	4.00	22.00
78	5.00	4.00	4.00	4.00	4.00	21.00

79	5.00	4.00	5.00	5.00	4.00	23.00
80	5.00	4.00	5.00	4.00	5.00	23.00
81	5.00	4.00	4.00	5.00	4.00	22.00
82	4.00	4.00	4.00	4.00	5.00	21.00
83	5.00	4.00	5.00	4.00	4.00	22.00
84	3.00	5.00	4.00	4.00	5.00	21.00
85	5.00	4.00	3.00	5.00	3.00	20.00

## 2. Kesadaran Membayar Pajak

No.	KS1	KS2	KS3	KS4	KS5	KS6	TOTAL
1	5.00	5.00	5.00	5.00	5.00	5.00	30.00
2	4.00	4.00	5.00	3.00	4.00	3.00	23.00
3	3.00	4.00	4.00	4.00	3.00	4.00	22.00
4	4.00	4.00	4.00	4.00	4.00	4.00	24.00
5	5.00	5.00	5.00	5.00	5.00	5.00	30.00
6	5.00	4.00	4.00	5.00	3.00	4.00	25.00
7	4.00	5.00	5.00	5.00	4.00	5.00	28.00
8	5.00	4.00	5.00	4.00	4.00	5.00	27.00
9	3.00	3.00	4.00	3.00	3.00	3.00	19.00
10	5.00	4.00	5.00	3.00	4.00	5.00	26.00
11	5.00	5.00	5.00	5.00	5.00	4.00	29.00
12	4.00	3.00	4.00	5.00	4.00	4.00	24.00
13	5.00	4.00	5.00	4.00	4.00	3.00	25.00
14	4.00	3.00	5.00	3.00	5.00	4.00	24.00
15	5.00	5.00	3.00	5.00	3.00	4.00	25.00
16	4.00	5.00	3.00	3.00	5.00	4.00	24.00

17	4.00	4.00	5.00	4.00	3.00	5.00	25.00
18	4.00	5.00	4.00	5.00	4.00	5.00	27.00
19	5.00	5.00	4.00	5.00	5.00	5.00	29.00
20	4.00	4.00	5.00	5.00	5.00	4.00	27.00
21	5.00	5.00	4.00	5.00	4.00	5.00	28.00
22	4.00	3.00	3.00	3.00	4.00	3.00	20.00
23	4.00	3.00	4.00	5.00	5.00	3.00	24.00
24	3.00	4.00	5.00	4.00	4.00	3.00	23.00
25	4.00	5.00	4.00	5.00	4.00	3.00	25.00
26	4.00	3.00	5.00	5.00	5.00	4.00	26.00
27	4.00	5.00	4.00	4.00	3.00	5.00	25.00
28	4.00	5.00	4.00	5.00	4.00	4.00	26.00
29	4.00	4.00	5.00	4.00	5.00	5.00	27.00
30	3.00	3.00	3.00	4.00	3.00	4.00	20.00
31	4.00	4.00	5.00	5.00	4.00	4.00	26.00
32	5.00	3.00	4.00	3.00	4.00	3.00	22.00
33	4.00	3.00	5.00	5.00	5.00	4.00	26.00
34	3.00	5.00	4.00	3.00	5.00	3.00	23.00
35	4.00	5.00	5.00	3.00	3.00	4.00	24.00
36	4.00	5.00	4.00	3.00	4.00	5.00	25.00
37	4.00	3.00	5.00	4.00	3.00	5.00	24.00
38	3.00	3.00	4.00	4.00	5.00	4.00	23.00
39	5.00	4.00	5.00	5.00	5.00	5.00	29.00
40	3.00	5.00	3.00	4.00	5.00	4.00	24.00
41	4.00	4.00	4.00	4.00	3.00	4.00	23.00
42	4.00	4.00	4.00	4.00	4.00	3.00	23.00
43	3.00	4.00	5.00	5.00	5.00	5.00	27.00



44	4.00	5.00	4.00	5.00	4.00	5.00	27.00
45	3.00	4.00	5.00	3.00	3.00	4.00	22.00
46	5.00	4.00	4.00	3.00	4.00	3.00	23.00
47	5.00	3.00	3.00	4.00	4.00	4.00	23.00
48	3.00	4.00	4.00	2.00	3.00	4.00	20.00
49	4.00	4.00	3.00	3.00	4.00	3.00	21.00
50	3.00	3.00	4.00	4.00	3.00	4.00	21.00
51	3.00	3.00	4.00	5.00	4.00	3.00	22.00
52	5.00	4.00	5.00	4.00	5.00	4.00	27.00
53	4.00	5.00	4.00	5.00	4.00	5.00	27.00
54	5.00	4.00	5.00	4.00	5.00	4.00	27.00
55	5.00	5.00	4.00	5.00	4.00	3.00	26.00
56	4.00	5.00	3.00	5.00	4.00	4.00	25.00
57	5.00	4.00	5.00	4.00	5.00	4.00	27.00
58	4.00	5.00	4.00	5.00	4.00	5.00	27.00
59	5.00	4.00	5.00	4.00	5.00	4.00	27.00
60	4.00	5.00	4.00	5.00	4.00	5.00	27.00
61	4.00	3.00	5.00	4.00	5.00	5.00	26.00
62	3.00	4.00	4.00	5.00	4.00	5.00	25.00
63	4.00	4.00	4.00	5.00	4.00	5.00	26.00
64	5.00	4.00	5.00	4.00	4.00	4.00	26.00
65	4.00	5.00	4.00	5.00	4.00	5.00	27.00
66	5.00	4.00	5.00	4.00	5.00	4.00	27.00
67	4.00	5.00	4.00	5.00	4.00	4.00	26.00
68	5.00	4.00	3.00	5.00	3.00	5.00	25.00
69	4.00	4.00	4.00	5.00	4.00	5.00	26.00
70	4.00	5.00	4.00	5.00	3.00	5.00	26.00

71	5.00	4.00	5.00	4.00	5.00	4.00	27.00
72	4.00	5.00	4.00	5.00	4.00	5.00	27.00
73	4.00	5.00	4.00	4.00	4.00	5.00	26.00
74	4.00	5.00	5.00	5.00	5.00	5.00	29.00
75	5.00	4.00	4.00	4.00	5.00	4.00	26.00
76	5.00	5.00	3.00	4.00	4.00	4.00	25.00
77	5.00	4.00	4.00	5.00	4.00	5.00	27.00
78	5.00	4.00	5.00	4.00	5.00	4.00	27.00
79	5.00	5.00	4.00	5.00	4.00	5.00	28.00
80	5.00	4.00	5.00	4.00	3.00	5.00	26.00
81	5.00	5.00	4.00	5.00	5.00	4.00	28.00
82	5.00	4.00	5.00	4.00	5.00	4.00	27.00
83	5.00	5.00	5.00	5.00	4.00	5.00	29.00
84	4.00	5.00	3.00	5.00	4.00	5.00	26.00
85	5.00	3.00	4.00	4.00	3.00	5.00	24.00

### 3. Pengetahuan dan Pemahaman Perpajakan

No.	P2P1	P2P2	P2P3	P2P4	P2P5	TOTAL
1	5.00	5.00	5.00	5.00	5.00	25.00
2	3.00	2.00	2.00	3.00	3.00	13.00
3	4.00	5.00	3.00	4.00	4.00	20.00
4	4.00	4.00	4.00	4.00	4.00	20.00
5	4.00	5.00	4.00	5.00	4.00	22.00
6	5.00	4.00	4.00	5.00	4.00	22.00
7	3.00	4.00	5.00	4.00	3.00	19.00
8	5.00	5.00	4.00	4.00	3.00	21.00

9	5.00	3.00	4.00	4.00	5.00	21.00
10	4.00	4.00	4.00	4.00	4.00	20.00
11	4.00	5.00	5.00	4.00	4.00	22.00
12	5.00	5.00	4.00	5.00	5.00	24.00
13	3.00	5.00	4.00	4.00	5.00	21.00
14	4.00	5.00	3.00	5.00	4.00	21.00
15	3.00	5.00	4.00	4.00	3.00	19.00
16	4.00	5.00	4.00	5.00	4.00	22.00
17	4.00	5.00	4.00	5.00	4.00	22.00
18	3.00	5.00	4.00	4.00	5.00	21.00
19	4.00	4.00	3.00	4.00	4.00	19.00
20	3.00	4.00	4.00	4.00	3.00	18.00
21	3.00	5.00	3.00	5.00	4.00	20.00
22	3.00	4.00	3.00	3.00	4.00	17.00
23	3.00	4.00	3.00	4.00	3.00	17.00
24	3.00	4.00	3.00	3.00	4.00	17.00
25	3.00	4.00	3.00	4.00	3.00	17.00
26	3.00	4.00	4.00	4.00	3.00	18.00
27	3.00	5.00	3.00	5.00	4.00	20.00
28	4.00	4.00	5.00	4.00	4.00	21.00
29	3.00	3.00	5.00	4.00	4.00	19.00
30	3.00	3.00	5.00	4.00	3.00	18.00
31	3.00	4.00	5.00	4.00	3.00	19.00
32	3.00	4.00	3.00	4.00	3.00	17.00
33	3.00	4.00	4.00	4.00	3.00	18.00
34	3.00	5.00	4.00	4.00	3.00	19.00
35	4.00	4.00	5.00	4.00	5.00	22.00

36	3.00	5.00	4.00	3.00	4.00	19.00
37	4.00	5.00	3.00	4.00	5.00	21.00
38	2.00	3.00	3.00	3.00	3.00	14.00
39	4.00	4.00	5.00	5.00	4.00	22.00
40	4.00	5.00	3.00	5.00	4.00	21.00
41	3.00	4.00	3.00	4.00	3.00	17.00
42	3.00	3.00	4.00	3.00	3.00	16.00
43	4.00	4.00	5.00	5.00	4.00	22.00
44	4.00	4.00	3.00	3.00	4.00	18.00
45	4.00	5.00	5.00	4.00	3.00	21.00
46	5.00	4.00	4.00	4.00	3.00	20.00
47	5.00	4.00	3.00	4.00	4.00	20.00
48	4.00	3.00	4.00	3.00	4.00	18.00
49	4.00	5.00	3.00	4.00	4.00	20.00
50	3.00	4.00	5.00	5.00	3.00	20.00
51	3.00	4.00	5.00	5.00	3.00	20.00
52	5.00	4.00	5.00	4.00	4.00	22.00
53	4.00	5.00	4.00	5.00	4.00	22.00
54	5.00	4.00	3.00	4.00	4.00	20.00
55	4.00	5.00	4.00	5.00	4.00	22.00
56	5.00	4.00	3.00	4.00	3.00	19.00
57	5.00	4.00	5.00	4.00	4.00	22.00
58	4.00	5.00	4.00	3.00	5.00	21.00
59	5.00	5.00	4.00	5.00	4.00	23.00
60	5.00	5.00	5.00	5.00	4.00	24.00
61	4.00	5.00	4.00	5.00	3.00	21.00
62	5.00	4.00	5.00	4.00	5.00	23.00

63	4.00	5.00	4.00	5.00	4.00	22.00
64	4.00	4.00	5.00	4.00	4.00	21.00
65	3.00	3.00	4.00	5.00	4.00	19.00
66	5.00	4.00	4.00	4.00	5.00	22.00
67	4.00	4.00	3.00	4.00	4.00	19.00
68	5.00	4.00	5.00	3.00	5.00	22.00
69	5.00	4.00	5.00	4.00	4.00	22.00
70	5.00	3.00	4.00	5.00	4.00	21.00
71	5.00	4.00	5.00	4.00	5.00	23.00
72	5.00	4.00	5.00	4.00	5.00	23.00
73	4.00	5.00	4.00	4.00	4.00	21.00
74	4.00	5.00	4.00	5.00	4.00	22.00
75	5.00	4.00	3.00	3.00	4.00	19.00
76	5.00	4.00	4.00	5.00	4.00	22.00
77	5.00	4.00	3.00	5.00	4.00	21.00
78	5.00	4.00	5.00	4.00	5.00	23.00
79	4.00	5.00	4.00	5.00	4.00	22.00
80	4.00	5.00	3.00	5.00	4.00	21.00
81	5.00	4.00	4.00	5.00	4.00	22.00
82	5.00	4.00	3.00	4.00	4.00	20.00
83	5.00	4.00	5.00	4.00	5.00	23.00
84	3.00	5.00	4.00	3.00	5.00	20.00
85	3.00	5.00	4.00	5.00	5.00	22.00

#### 4. Kualitas Layanan dan Keefektifitasan Sistem Perpajakan

No.	KLKSP1	KLKSP2	KLKSP3	KLKSP4	TOTAL
1	5.00	5.00	5.00	5.00	20.00
2	3.00	5.00	4.00	3.00	15.00
3	3.00	3.00	3.00	3.00	12.00
4	4.00	4.00	4.00	4.00	16.00
5	4.00	5.00	4.00	5.00	18.00
6	5.00	4.00	5.00	4.00	18.00
7	5.00	4.00	5.00	4.00	18.00
8	4.00	4.00	4.00	3.00	15.00
9	4.00	4.00	4.00	4.00	16.00
10	5.00	5.00	5.00	5.00	20.00
11	5.00	4.00	4.00	4.00	17.00
12	4.00	4.00	3.00	4.00	15.00
13	4.00	3.00	4.00	4.00	15.00
14	3.00	3.00	4.00	5.00	15.00
15	3.00	4.00	3.00	4.00	14.00
16	4.00	5.00	4.00	5.00	18.00
17	3.00	5.00	4.00	3.00	15.00
18	3.00	4.00	4.00	5.00	16.00
19	3.00	5.00	4.00	4.00	16.00
20	3.00	3.00	3.00	3.00	12.00
21	3.00	4.00	3.00	4.00	14.00
22	4.00	4.00	3.00	4.00	15.00
23	4.00	4.00	4.00	4.00	16.00
24	3.00	4.00	3.00	3.00	13.00

25	3.00	4.00	3.00	4.00	14.00
26	4.00	4.00	4.00	4.00	16.00
27	4.00	5.00	4.00	5.00	18.00
28	3.00	3.00	4.00	3.00	13.00
29	3.00	4.00	3.00	3.00	13.00
30	3.00	3.00	5.00	4.00	15.00
31	4.00	3.00	4.00	4.00	15.00
32	4.00	3.00	4.00	3.00	14.00
33	4.00	4.00	4.00	4.00	16.00
34	3.00	4.00	3.00	4.00	14.00
35	4.00	5.00	4.00	5.00	18.00
36	5.00	4.00	5.00	4.00	18.00
37	4.00	5.00	4.00	5.00	18.00
38	3.00	3.00	3.00	3.00	12.00
39	4.00	5.00	4.00	5.00	18.00
40	4.00	5.00	3.00	5.00	17.00
41	3.00	3.00	3.00	3.00	12.00
42	3.00	3.00	3.00	3.00	12.00
43	4.00	4.00	5.00	5.00	18.00
44	4.00	3.00	5.00	4.00	16.00
45	4.00	4.00	3.00	4.00	15.00
46	5.00	4.00	3.00	4.00	16.00
47	5.00	5.00	4.00	4.00	18.00
48	3.00	4.00	3.00	4.00	14.00
49	3.00	3.00	3.00	4.00	13.00
50	4.00	4.00	5.00	4.00	17.00
51	4.00	4.00	5.00	4.00	17.00

52	5.00	4.00	4.00	4.00	17.00
53	5.00	4.00	5.00	4.00	18.00
54	4.00	4.00	5.00	4.00	17.00
55	5.00	4.00	5.00	4.00	18.00
56	5.00	4.00	3.00	3.00	15.00
57	5.00	4.00	4.00	4.00	17.00
58	4.00	5.00	4.00	5.00	18.00
59	3.00	5.00	4.00	5.00	17.00
60	4.00	5.00	5.00	3.00	17.00
61	4.00	5.00	3.00	5.00	17.00
62	5.00	4.00	5.00	4.00	18.00
63	5.00	4.00	5.00	4.00	18.00
64	5.00	4.00	4.00	4.00	17.00
65	5.00	4.00	5.00	4.00	18.00
66	5.00	4.00	4.00	4.00	17.00
67	5.00	4.00	4.00	3.00	16.00
68	5.00	4.00	5.00	4.00	18.00
69	5.00	4.00	5.00	4.00	18.00
70	4.00	5.00	4.00	5.00	18.00
71	5.00	4.00	5.00	4.00	18.00
72	5.00	4.00	4.00	4.00	17.00
73	5.00	4.00	4.00	5.00	18.00
74	5.00	5.00	5.00	4.00	19.00
75	5.00	4.00	5.00	4.00	18.00
76	5.00	4.00	4.00	4.00	17.00
77	5.00	4.00	5.00	4.00	18.00
78	4.00	4.00	3.00	4.00	15.00



79	5.00	4.00	5.00	3.00	17.00
80	5.00	3.00	5.00	4.00	17.00
81	5.00	4.00	4.00	4.00	17.00
82	5.00	4.00	5.00	4.00	18.00
83	5.00	4.00	5.00	4.00	18.00
84	5.00	4.00	5.00	4.00	18.00
85	4.00	5.00	3.00	5.00	17.00

### 5. Penerapan E-Tax

No.	PET1	PET2	PET3	PET4	PET5	PET6	PET7	PET8	PET9	TOTAL
1	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	45.00
2	3.00	2.00	3.00	2.00	4.00	3.00	3.00	4.00	3.00	27.00
3	3.00	4.00	3.00	4.00	3.00	4.00	4.00	3.00	4.00	32.00
4	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	36.00
5	4.00	4.00	4.00	5.00	4.00	5.00	3.00	3.00	3.00	35.00
6	5.00	5.00	5.00	4.00	4.00	5.00	4.00	4.00	4.00	40.00
7	5.00	4.00	5.00	3.00	4.00	4.00	5.00	5.00	5.00	40.00
8	5.00	5.00	5.00	4.00	5.00	4.00	4.00	4.00	5.00	41.00
9	3.00	4.00	5.00	4.00	3.00	5.00	5.00	4.00	4.00	37.00
10	4.00	4.00	3.00	4.00	4.00	4.00	5.00	4.00	5.00	37.00
11	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	39.00
12	5.00	5.00	5.00	4.00	4.00	4.00	5.00	5.00	5.00	42.00
13	3.00	3.00	4.00	3.00	3.00	4.00	2.00	1.00	3.00	26.00
14	4.00	5.00	4.00	5.00	3.00	4.00	4.00	5.00	4.00	38.00
15	3.00	4.00	5.00	4.00	4.00	5.00	5.00	5.00	3.00	38.00
16	4.00	4.00	5.00	3.00	4.00	4.00	5.00	3.00	5.00	37.00

17	5.00	4.00	5.00	3.00	3.00	5.00	5.00	5.00	4.00	39.00
18	4.00	5.00	4.00	4.00	5.00	4.00	4.00	5.00	4.00	39.00
19	4.00	5.00	4.00	5.00	4.00	4.00	4.00	5.00	4.00	39.00
20	3.00	3.00	3.00	4.00	3.00	4.00	3.00	3.00	3.00	29.00
21	3.00	5.00	4.00	4.00	5.00	3.00	5.00	4.00	3.00	36.00
22	3.00	4.00	3.00	3.00	4.00	3.00	4.00	4.00	3.00	31.00
23	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	36.00
24	3.00	3.00	4.00	3.00	4.00	3.00	4.00	4.00	4.00	32.00
25	3.00	4.00	5.00	4.00	3.00	4.00	3.00	4.00	3.00	33.00
26	4.00	4.00	4.00	4.00	3.00	3.00	4.00	3.00	3.00	32.00
27	3.00	5.00	4.00	5.00	4.00	4.00	3.00	4.00	3.00	35.00
28	3.00	4.00	4.00	5.00	4.00	3.00	4.00	5.00	4.00	36.00
29	4.00	4.00	3.00	3.00	5.00	4.00	4.00	5.00	4.00	36.00
30	4.00	3.00	5.00	4.00	4.00	4.00	4.00	5.00	4.00	37.00
31	4.00	4.00	4.00	4.00	5.00	5.00	4.00	3.00	4.00	37.00
32	3.00	4.00	5.00	3.00	5.00	3.00	4.00	5.00	4.00	36.00
33	3.00	3.00	3.00	4.00	4.00	4.00	3.00	3.00	4.00	31.00
34	5.00	4.00	5.00	4.00	4.00	5.00	5.00	4.00	5.00	41.00
35	4.00	5.00	4.00	5.00	4.00	3.00	3.00	4.00	3.00	35.00
36	4.00	5.00	4.00	5.00	4.00	5.00	5.00	4.00	5.00	41.00
37	4.00	5.00	4.00	3.00	4.00	5.00	3.00	5.00	4.00	37.00
38	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	27.00
39	4.00	5.00	5.00	4.00	5.00	4.00	4.00	5.00	4.00	40.00
40	5.00	4.00	5.00	3.00	5.00	4.00	4.00	5.00	3.00	38.00
41	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	4.00	35.00
42	3.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	32.00
43	4.00	3.00	4.00	3.00	5.00	5.00	4.00	3.00	5.00	36.00

44	4.00	3.00	5.00	4.00	5.00	3.00	5.00	4.00	3.00	36.00
45	4.00	3.00	4.00	5.00	4.00	3.00	4.00	3.00	4.00	34.00
46	5.00	4.00	3.00	4.00	4.00	3.00	5.00	4.00	3.00	35.00
47	4.00	5.00	4.00	5.00	4.00	3.00	5.00	4.00	4.00	38.00
48	4.00	4.00	3.00	4.00	5.00	5.00	4.00	3.00	5.00	37.00
49	4.00	3.00	3.00	4.00	5.00	4.00	5.00	5.00	5.00	38.00
50	4.00	4.00	4.00	5.00	4.00	5.00	4.00	4.00	5.00	39.00
51	4.00	4.00	4.00	5.00	4.00	5.00	4.00	4.00	5.00	39.00
52	5.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00	4.00	38.00
53	5.00	4.00	5.00	4.00	5.00	4.00	5.00	4.00	5.00	41.00
54	5.00	4.00	4.00	5.00	4.00	4.00	5.00	4.00	3.00	38.00
55	5.00	4.00	5.00	4.00	5.00	4.00	5.00	4.00	5.00	41.00
56	2.00	4.00	3.00	3.00	5.00	4.00	5.00	4.00	4.00	34.00
57	5.00	4.00	4.00	5.00	4.00	5.00	5.00	4.00	4.00	40.00
58	4.00	5.00	4.00	5.00	4.00	4.00	5.00	4.00	5.00	40.00
59	5.00	5.00	4.00	3.00	5.00	4.00	5.00	4.00	5.00	40.00
60	5.00	4.00	5.00	4.00	5.00	4.00	5.00	4.00	5.00	41.00
61	4.00	5.00	3.00	5.00	4.00	3.00	5.00	4.00	5.00	38.00
62	5.00	4.00	4.00	5.00	5.00	4.00	5.00	4.00	4.00	40.00
63	5.00	4.00	5.00	4.00	5.00	4.00	5.00	4.00	4.00	40.00
64	5.00	4.00	4.00	5.00	4.00	4.00	5.00	4.00	5.00	40.00
65	5.00	4.00	5.00	4.00	4.00	5.00	5.00	4.00	5.00	41.00
66	5.00	4.00	4.00	5.00	4.00	5.00	5.00	4.00	4.00	40.00
67	5.00	4.00	3.00	5.00	4.00	4.00	5.00	4.00	4.00	38.00
68	5.00	5.00	4.00	5.00	4.00	5.00	5.00	4.00	5.00	42.00
69	5.00	4.00	4.00	4.00	5.00	4.00	5.00	4.00	5.00	40.00
70	4.00	5.00	4.00	3.00	5.00	4.00	5.00	4.00	5.00	39.00



5	4.00	4.00	3.00	4.00	4.00	5.00	3.00	4.00	5.00	36.00
6	5.00	5.00	5.00	4.00	5.00	5.00	4.00	5.00	4.00	42.00
7	5.00	5.00	4.00	5.00	4.00	5.00	4.00	4.00	5.00	41.00
8	5.00	5.00	4.00	5.00	5.00	5.00	4.00	5.00	4.00	42.00
9	5.00	5.00	3.00	5.00	3.00	3.00	3.00	3.00	4.00	34.00
10	5.00	5.00	5.00	4.00	3.00	5.00	3.00	4.00	5.00	39.00
11	5.00	5.00	4.00	5.00	4.00	4.00	5.00	4.00	4.00	40.00
12	4.00	4.00	5.00	5.00	4.00	4.00	5.00	4.00	3.00	38.00
13	4.00	4.00	5.00	4.00	5.00	3.00	5.00	4.00	3.00	37.00
14	4.00	5.00	4.00	5.00	4.00	5.00	3.00	5.00	4.00	39.00
15	4.00	5.00	3.00	5.00	4.00	5.00	3.00	4.00	5.00	38.00
16	4.00	4.00	5.00	4.00	5.00	3.00	5.00	4.00	4.00	38.00
17	4.00	5.00	4.00	5.00	5.00	4.00	5.00	3.00	5.00	40.00
18	4.00	4.00	5.00	4.00	5.00	3.00	5.00	3.00	4.00	37.00
19	3.00	5.00	4.00	5.00	3.00	5.00	4.00	4.00	5.00	38.00
20	4.00	4.00	4.00	4.00	3.00	4.00	4.00	3.00	3.00	33.00
21	3.00	5.00	4.00	4.00	5.00	4.00	5.00	4.00	5.00	39.00
22	4.00	4.00	4.00	3.00	3.00	3.00	4.00	3.00	3.00	31.00
23	5.00	5.00	5.00	4.00	4.00	4.00	4.00	3.00	3.00	37.00
24	3.00	3.00	5.00	4.00	4.00	5.00	4.00	5.00	4.00	37.00
25	3.00	5.00	4.00	3.00	5.00	4.00	4.00	4.00	3.00	35.00
26	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	39.00
27	3.00	4.00	3.00	4.00	5.00	4.00	5.00	4.00	5.00	37.00
28	3.00	4.00	5.00	4.00	5.00	3.00	4.00	5.00	4.00	37.00
29	3.00	3.00	5.00	5.00	3.00	3.00	4.00	5.00	3.00	34.00
30	4.00	5.00	4.00	5.00	4.00	5.00	3.00	4.00	4.00	38.00
31	5.00	5.00	4.00	4.00	4.00	4.00	4.00	3.00	4.00	37.00

32	4.00	5.00	4.00	5.00	4.00	5.00	4.00	3.00	5.00	39.00
33	4.00	4.00	3.00	4.00	3.00	4.00	4.00	3.00	3.00	32.00
34	4.00	5.00	4.00	5.00	4.00	5.00	4.00	5.00	5.00	41.00
35	4.00	5.00	5.00	5.00	4.00	5.00	4.00	5.00	4.00	41.00
36	3.00	5.00	4.00	5.00	4.00	5.00	4.00	3.00	3.00	36.00
37	4.00	3.00	5.00	4.00	5.00	4.00	5.00	4.00	3.00	37.00
38	3.00	4.00	4.00	4.00	3.00	3.00	3.00	4.00	3.00	31.00
39	4.00	5.00	3.00	4.00	5.00	3.00	5.00	4.00	5.00	38.00
40	3.00	5.00	4.00	5.00	3.00	5.00	4.00	3.00	5.00	37.00
41	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	36.00
42	3.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	28.00
43	4.00	3.00	4.00	4.00	4.00	3.00	4.00	4.00	4.00	34.00
44	5.00	5.00	4.00	5.00	4.00	5.00	4.00	4.00	5.00	41.00
45	5.00	4.00	5.00	4.00	4.00	4.00	5.00	4.00	4.00	39.00
46	5.00	4.00	5.00	4.00	5.00	4.00	4.00	4.00	3.00	38.00
47	4.00	4.00	4.00	3.00	4.00	4.00	5.00	4.00	3.00	35.00
48	3.00	4.00	4.00	4.00	5.00	4.00	4.00	3.00	3.00	34.00
49	4.00	5.00	5.00	5.00	3.00	4.00	4.00	4.00	3.00	37.00
50	4.00	4.00	5.00	4.00	3.00	3.00	5.00	4.00	3.00	35.00
51	4.00	4.00	5.00	4.00	4.00	4.00	5.00	4.00	3.00	37.00
52	5.00	4.00	4.00	4.00	5.00	4.00	5.00	4.00	4.00	39.00
53	5.00	4.00	4.00	5.00	4.00	5.00	4.00	3.00	4.00	38.00
54	5.00	4.00	4.00	4.00	5.00	4.00	5.00	4.00	4.00	39.00
55	3.00	4.00	4.00	4.00	3.00	5.00	4.00	5.00	4.00	36.00
56	5.00	4.00	5.00	4.00	4.00	3.00	4.00	4.00	5.00	38.00
57	5.00	4.00	4.00	4.00	4.00	4.00	3.00	5.00	4.00	37.00
58	5.00	4.00	5.00	4.00	5.00	3.00	4.00	3.00	4.00	37.00

59	4.00	5.00	4.00	5.00	4.00	5.00	4.00	5.00	5.00	41.00
60	4.00	5.00	4.00	5.00	4.00	5.00	4.00	5.00	5.00	41.00
61	4.00	5.00	4.00	5.00	4.00	5.00	3.00	5.00	4.00	39.00
62	5.00	4.00	5.00	4.00	4.00	5.00	4.00	5.00	4.00	40.00
63	5.00	4.00	4.00	4.00	4.00	5.00	4.00	4.00	5.00	39.00
64	5.00	4.00	5.00	4.00	4.00	5.00	4.00	4.00	4.00	39.00
65	4.00	5.00	3.00	4.00	4.00	4.00	5.00	4.00	5.00	38.00
66	5.00	4.00	5.00	4.00	5.00	4.00	5.00	4.00	5.00	41.00
67	5.00	4.00	5.00	4.00	5.00	4.00	4.00	4.00	5.00	40.00
68	5.00	5.00	4.00	5.00	5.00	4.00	3.00	4.00	5.00	40.00
69	5.00	4.00	4.00	5.00	4.00	5.00	4.00	4.00	5.00	40.00
70	4.00	5.00	4.00	5.00	4.00	3.00	5.00	4.00	3.00	37.00
71	4.00	5.00	4.00	5.00	5.00	4.00	5.00	4.00	5.00	41.00
72	5.00	4.00	3.00	4.00	4.00	5.00	4.00	4.00	5.00	38.00
73	5.00	4.00	5.00	4.00	5.00	4.00	5.00	4.00	4.00	40.00
74	5.00	4.00	5.00	4.00	3.00	4.00	5.00	3.00	5.00	38.00
75	5.00	4.00	3.00	4.00	4.00	3.00	4.00	4.00	5.00	36.00
76	5.00	4.00	5.00	4.00	5.00	4.00	4.00	5.00	4.00	40.00
77	5.00	4.00	4.00	4.00	4.00	5.00	4.00	4.00	4.00	38.00
78	5.00	4.00	3.00	4.00	4.00	5.00	5.00	4.00	4.00	38.00
79	3.00	4.00	4.00	4.00	5.00	4.00	5.00	4.00	5.00	38.00
80	3.00	5.00	4.00	3.00	5.00	4.00	3.00	5.00	4.00	36.00
81	5.00	4.00	5.00	4.00	5.00	4.00	5.00	4.00	4.00	40.00
82	5.00	4.00	4.00	5.00	4.00	5.00	4.00	5.00	4.00	40.00
83	5.00	4.00	5.00	4.00	5.00	4.00	5.00	4.00	5.00	41.00
84	5.00	4.00	5.00	4.00	3.00	5.00	4.00	4.00	5.00	39.00
85	5.00	4.00	5.00	4.00	3.00	5.00	4.00	5.00	3.00	38.00

**LAMPIRAN 3**  
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**RELIABILITAS**



## Validitas

Correlations

		KM1	KM2	KM3	KM4	KM5	TOTAL_KM
KM1	Pearson Correlation	1	.019	.108	.423**	.149	.593**
	Sig. (2-tailed)		.861	.326	.000	.173	.000
	N	85	85	85	85	85	85
KM2	Pearson Correlation	.019	1	.039	.217*	.291**	.491**
	Sig. (2-tailed)	.861		.721	.046	.007	.000
	N	85	85	85	85	85	85
KM3	Pearson Correlation	.108	.039	1	.072	.349**	.529**
	Sig. (2-tailed)	.326	.721		.514	.001	.000
	N	85	85	85	85	85	85
KM4	Pearson Correlation	.423**	.217*	.072	1	.238*	.655**
	Sig. (2-tailed)	.000	.046	.514		.028	.000
	N	85	85	85	85	85	85
KM5	Pearson Correlation	.149	.291**	.349**	.238*	1	.697**
	Sig. (2-tailed)	.173	.007	.001	.028		.000
	N	85	85	85	85	85	85
TOTAL_KM	Pearson Correlation	.593**	.491**	.529**	.655**	.697**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	85	85	85	85	85	85

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

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

Correlations

		KS1	KS2	KS3	KS4	KS5	KS6	TOTAL_KS
KS1	Pearson Correlation	1	.161	.190	.157	.222*	.142	.563**
	Sig. (2-tailed)		.140	.082	.151	.041	.193	.000
	N	85	85	85	85	85	85	85
KS2	Pearson Correlation	.161	1	-.133	.315**	.040	.331**	.537**
	Sig. (2-tailed)	.140		.224	.003	.714	.002	.000
	N	85	85	85	85	85	85	85
KS3	Pearson Correlation	.190	-.133	1	-.017	.317**	.129	.432**
	Sig. (2-tailed)	.082	.224		.874	.003	.239	.000
	N	85	85	85	85	85	85	85
KS4	Pearson Correlation	.157	.315**	-.017	1	.145	.404**	.632**
	Sig. (2-tailed)	.151	.003	.874		.184	.000	.000
	N	85	85	85	85	85	85	85
KS5	Pearson Correlation	.222*	.040	.317**	.145	1	-.062	.502**
	Sig. (2-tailed)	.041	.714	.003	.184		.572	.000
	N	85	85	85	85	85	85	85
KS6	Pearson Correlation	.142	.331**	.129	.404**	-.062	1	.600**
	Sig. (2-tailed)	.193	.002	.239	.000	.572		.000
	N	85	85	85	85	85	85	85
TOTAL_KS	Pearson Correlation	.563**	.537**	.432**	.632**	.502**	.600**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	85	85	85	85	85	85	85

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

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

**Correlations**

		P2P1	P2P2	P2P3	P2P4	P2P5	TOTAL_P2P
P2P1	Pearson Correlation	1	.054	.200	.201	.441**	.677**
	Sig. (2-tailed)		.626	.067	.065	.000	.000
	N	85	85	85	85	85	85
P2P2	Pearson Correlation	.054	1	-.010	.377**	.216*	.517**
	Sig. (2-tailed)	.626		.926	.000	.048	.000
	N	85	85	85	85	85	85
P2P3	Pearson Correlation	.200	-.010	1	.145	.198	.546**
	Sig. (2-tailed)	.067	.926		.186	.069	.000
	N	85	85	85	85	85	85
P2P4	Pearson Correlation	.201	.377**	.145	1	.026	.568**
	Sig. (2-tailed)	.065	.000	.186		.812	.000
	N	85	85	85	85	85	85
P2P5	Pearson Correlation	.441**	.216*	.198	.026	1	.634**
	Sig. (2-tailed)	.000	.048	.069	.812		.000
	N	85	85	85	85	85	85
TOTAL_P2P	Pearson Correlation	.677**	.517**	.546**	.568**	.634**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	85	85	85	85	85	85

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

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

**Correlations**

		KLKSP1	KLKSP2	KLKSP3	KLKSP4	TOTAL_KLKSP
KLKSP1	Pearson Correlation	1	.168	.587**	.158	.755**
	Sig. (2-tailed)		.125	.000	.149	.000
	N	85	85	85	85	85
KLKSP2	Pearson Correlation	.168	1	.088	.499**	.598**
	Sig. (2-tailed)	.125		.425	.000	.000
	N	85	85	85	85	85
KLKSP3	Pearson Correlation	.587**	.088	1	.143	.718**
	Sig. (2-tailed)	.000	.425		.192	.000
	N	85	85	85	85	85
KLKSP4	Pearson Correlation	.158	.499**	.143	1	.617**
	Sig. (2-tailed)	.149	.000	.192		.000
	N	85	85	85	85	85
TOTAL_KLKSP	Pearson Correlation	.755**	.598**	.718**	.617**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	85	85	85	85	85

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

**Correlations**

		PET1	PET2	PET3	PET4	PET5	PET6	PET7	PET8	PET9	TOTAL_PET
PET1	Pearson Correlation	1	.265*	.371**	.207	.283**	.243*	.529**	.141	.389**	.693**
	Sig. (2-tailed)		.014	.000	.057	.009	.025	.000	.200	.000	.000
	N	85	85	85	85	85	85	85	85	85	85
PET2	Pearson Correlation	.265*	1	.167	.367**	.150	.217*	.266*	.317**	.288**	.594**
	Sig. (2-tailed)	.014		.128	.001	.170	.046	.014	.003	.007	.000
	N	85	85	85	85	85	85	85	85	85	85
PET3	Pearson Correlation	.371**	.167	1	-.103	.185	.192	.207	.236*	.134	.464**
	Sig. (2-tailed)	.000	.128		.347	.090	.079	.058	.030	.221	.000
	N	85	85	85	85	85	85	85	85	85	85
PET4	Pearson Correlation	.207	.367**	-.103	1	-.102	.207	.217*	.124	.146	.424**
	Sig. (2-tailed)	.057	.001	.347		.351	.057	.046	.257	.182	.000
	N	85	85	85	85	85	85	85	85	85	85
PET5	Pearson Correlation	.283**	.150	.185	-.102	1	.015	.369**	.231*	.328**	.466**
	Sig. (2-tailed)	.009	.170	.090	.351		.891	.001	.034	.002	.000
	N	85	85	85	85	85	85	85	85	85	85
PET6	Pearson Correlation	.243*	.217*	.192	.207	.015	1	.154	.043	.444**	.497**
	Sig. (2-tailed)	.025	.046	.079	.057	.891		.159	.698	.000	.000
	N	85	85	85	85	85	85	85	85	85	85
PET7	Pearson Correlation	.529**	.266*	.207	.217*	.369**	.154	1	.322**	.526**	.719**
	Sig. (2-tailed)	.000	.014	.058	.046	.001	.159		.003	.000	.000
	N	85	85	85	85	85	85	85	85	85	85
PET8	Pearson Correlation	.141	.317**	.236*	.124	.231*	.043	.322**	1	.165	.501**
	Sig. (2-tailed)	.200	.003	.030	.257	.034	.698	.003		.132	.000
	N	85	85	85	85	85	85	85	85	85	85
PET9	Pearson Correlation	.389**	.288**	.134	.146	.328**	.444**	.526**	.165	1	.685**
	Sig. (2-tailed)	.000	.007	.221	.182	.002	.000	.000	.132		.000
	N	85	85	85	85	85	85	85	85	85	85
TOTAL_PET	Pearson Correlation	.693**	.594**	.464**	.424**	.466**	.497**	.719**	.501**	.685**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	85	85	85	85	85	85	85	85	85	85

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

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

**Correlations**

		KP1	KP2	KP3	KP4	KP5	KP6	KP7	KP8	KP9	TOTAL_KP
KP1	Pearson Correlation	1	.006	.248*	.116	.149	.193	.130	-.001	.237*	.523**
	Sig. (2-tailed)		.953	.022	.289	.173	.077	.234	.994	.029	.000
	N	85	85	85	85	85	85	85	85	85	85
KP2	Pearson Correlation	.006	1	-.215*	.439**	.059	.300**	-.183	.019	.292**	.362**
	Sig. (2-tailed)	.953		.048	.000	.594	.005	.093	.865	.007	.001
	N	85	85	85	85	85	85	85	85	85	85
KP3	Pearson Correlation	.248*	-.215*	1	-.005	.195	-.036	.299**	.188	-.183	.362**
	Sig. (2-tailed)	.022	.048		.962	.074	.745	.005	.085	.094	.001
	N	85	85	85	85	85	85	85	85	85	85
KP4	Pearson Correlation	.116	.439**	-.005	1	-.023	.417**	-.003	.125	.310**	.522**
	Sig. (2-tailed)	.289	.000	.962		.834	.000	.978	.256	.004	.000
	N	85	85	85	85	85	85	85	85	85	85
KP5	Pearson Correlation	.149	.059	.195	-.023	1	-.063	.411**	.157	.222*	.525**
	Sig. (2-tailed)	.173	.594	.074	.834		.569	.000	.151	.041	.000
	N	85	85	85	85	85	85	85	85	85	85
KP6	Pearson Correlation	.193	.300**	-.036	.417**	-.063	1	-.161	.302**	.362**	.544**
	Sig. (2-tailed)	.077	.005	.745	.000	.569		.142	.005	.001	.000
	N	85	85	85	85	85	85	85	85	85	85
KP7	Pearson Correlation	.130	-.183	.299**	-.003	.411**	-.161	1	-.143	.059	.358**
	Sig. (2-tailed)	.234	.093	.005	.978	.000	.142		.192	.590	.001
	N	85	85	85	85	85	85	85	85	85	85
KP8	Pearson Correlation	-.001	.019	.188	.125	.157	.302**	-.143	1	.108	.406**
	Sig. (2-tailed)	.994	.865	.085	.256	.151	.005	.192		.325	.000
	N	85	85	85	85	85	85	85	85	85	85
KP9	Pearson Correlation	.237*	.292**	-.183	.310**	.222*	.362**	.059	.108	1	.588**
	Sig. (2-tailed)	.029	.007	.094	.004	.041	.001	.590	.325		.000
	N	85	85	85	85	85	85	85	85	85	85
TOTAL_KP	Pearson Correlation	.523**	.362**	.362**	.522**	.525**	.544**	.358**	.406**	.588**	1
	Sig. (2-tailed)	.000	.001	.001	.000	.000	.000	.001	.000	.000	
	N	85	85	85	85	85	85	85	85	85	85

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

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

## Reliability

### Reliability Statistics

Cronbach's Alpha	N of Items
.546	5

### Item Statistics

	Mean	Std. Deviation	N
KM1	4.1765	.75870	85
KM2	4.0824	.62128	85
KM3	4.0824	.69371	85
KM4	4.0118	.69854	85
KM5	4.1765	.77423	85

### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KM1	16.3529	3.160	.280	.509
KM2	16.4471	3.583	.221	.536
KM3	16.4471	3.417	.231	.534
KM4	16.5176	3.038	.396	.437
KM5	16.3529	2.803	.420	.415

### Reliability Statistics

Cronbach's Alpha	N of Items
.529	6

### Item Statistics

	Mean	Std. Deviation	N
KS1	4.2353	.70114	85
KS2	4.2000	.73679	85
KS3	4.2706	.67943	85
KS4	4.2941	.76879	85
KS5	4.1294	.72026	85
KS6	4.2471	.72220	85

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KS1	21.1412	4.218	.307	.469
KS2	21.1765	4.266	.258	.493
KS3	21.1059	4.667	.159	.536
KS4	21.0824	3.886	.369	.434
KS5	21.2471	4.403	.223	.509
KS6	21.1294	4.066	.346	.449

**Reliability Statistics**

Cronbach's Alpha	N of Items
.528	5

**Item Statistics**

	Mean	Std. Deviation	N
P2P1	3.9765	.83061	85
P2P2	4.2706	.67943	85
P2P3	3.9765	.78644	85
P2P4	4.2000	.66904	85
P2P5	3.9412	.67881	85

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
P2P1	16.3882	2.907	.368	.421
P2P2	16.0941	3.586	.230	.509
P2P3	16.3882	3.407	.211	.527
P2P4	16.1647	3.449	.299	.471
P2P5	16.4235	3.247	.381	.423

**Reliability Statistics**

Cronbach's Alpha	N of Items
.603	4

**Item Statistics**

	Mean	Std. Deviation	N
KLKSP1	4.1529	.79441	85
KLKSP2	4.0706	.63223	85
KLKSP3	4.0706	.76824	85
KLKSP4	4.0235	.63577	85

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KLKSP1	12.1647	2.020	.462	.465
KLKSP2	12.2471	2.641	.319	.577
KLKSP3	12.2471	2.164	.416	.506
KLKSP4	12.2941	2.591	.342	.562

**Reliability Statistics**

Cronbach's Alpha	N of Items
.731	9

**Item Statistics**

	Mean	Std. Deviation	N
PET1	4.1647	.79951	85
PET2	4.1412	.67529	85
PET3	4.1176	.69713	85
PET4	4.1647	.76915	85
PET5	4.2235	.62443	85
PET6	4.1294	.68640	85
PET7	4.4000	.74322	85
PET8	4.0235	.70671	85
PET9	4.1882	.77910	85

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
PET1	33.3882	9.978	.549	.679
PET2	33.4118	10.912	.454	.699
PET3	33.4353	11.511	.295	.725
PET4	33.3882	11.597	.230	.739
PET5	33.3294	11.652	.317	.721
PET6	33.4235	11.366	.336	.718
PET7	33.1529	10.036	.596	.671
PET8	33.5294	11.300	.335	.719
PET9	33.3647	10.092	.544	.680

**Reliability Statistics**

Cronbach's Alpha	N of Items
.554	9

**Item Statistics**

	Mean	Std. Deviation	N
KP1	4.2588	.75833	85
KP2	4.3529	.57125	85
KP3	4.2353	.68395	85
KP4	4.2588	.58050	85
KP5	4.1294	.75259	85
KP6	4.1765	.74285	85
KP7	4.1412	.70968	85
KP8	4.0471	.65294	85
KP9	4.1059	.77188	85

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KP1	33.4471	6.822	.296	.510
KP2	33.3529	7.683	.176	.544
KP3	33.4706	7.585	.136	.558
KP4	33.4471	7.131	.355	.500
KP5	33.5765	6.818	.301	.509
KP6	33.5294	6.752	.327	.500
KP7	33.5647	7.582	.123	.563
KP8	33.6588	7.442	.196	.540
KP9	33.6000	6.505	.373	.483



**LAMPIRAN 4**  
**HASIL UJI ASUMSI KLASIK**  
**UNTUK PENGUJIAN**  
**MODEL REGRESI LINEAR**  
**BERGANDA**

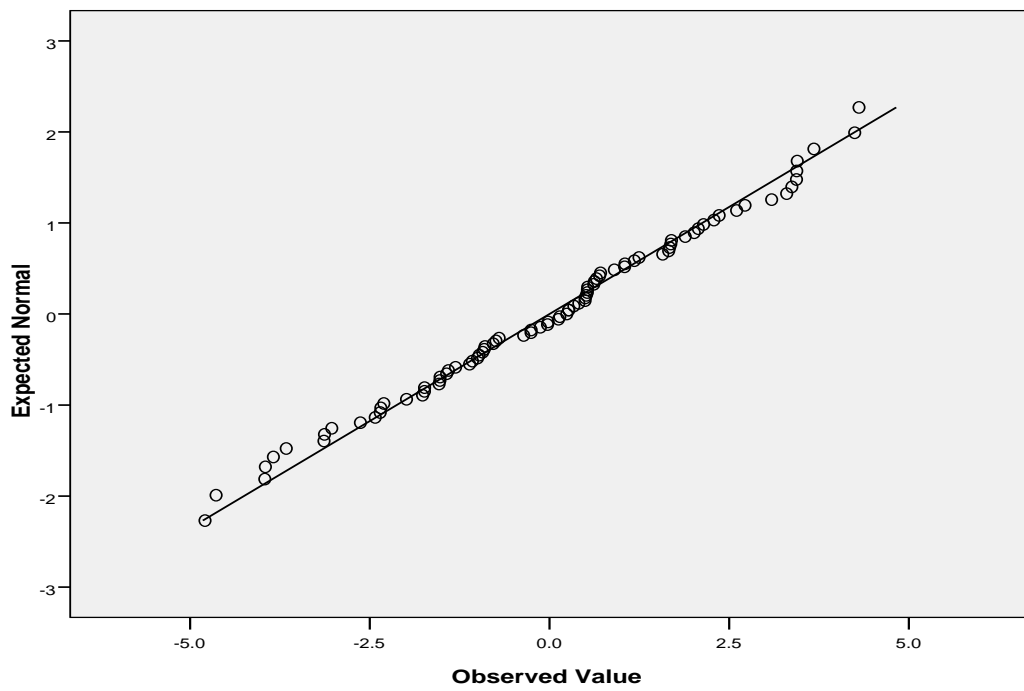
Tests of Normality

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.053	85	.200*	.987	85	.541

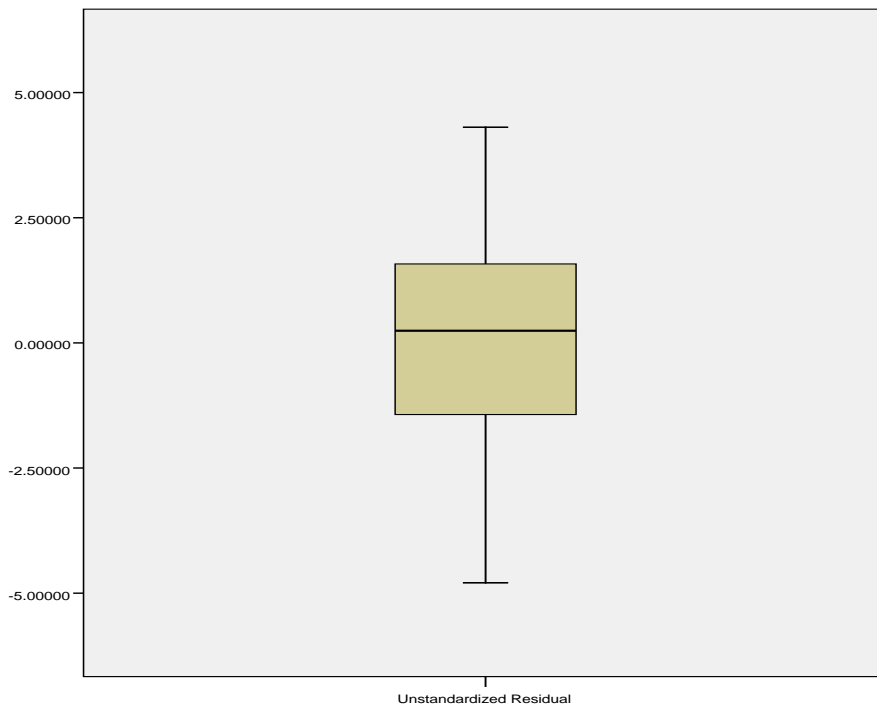
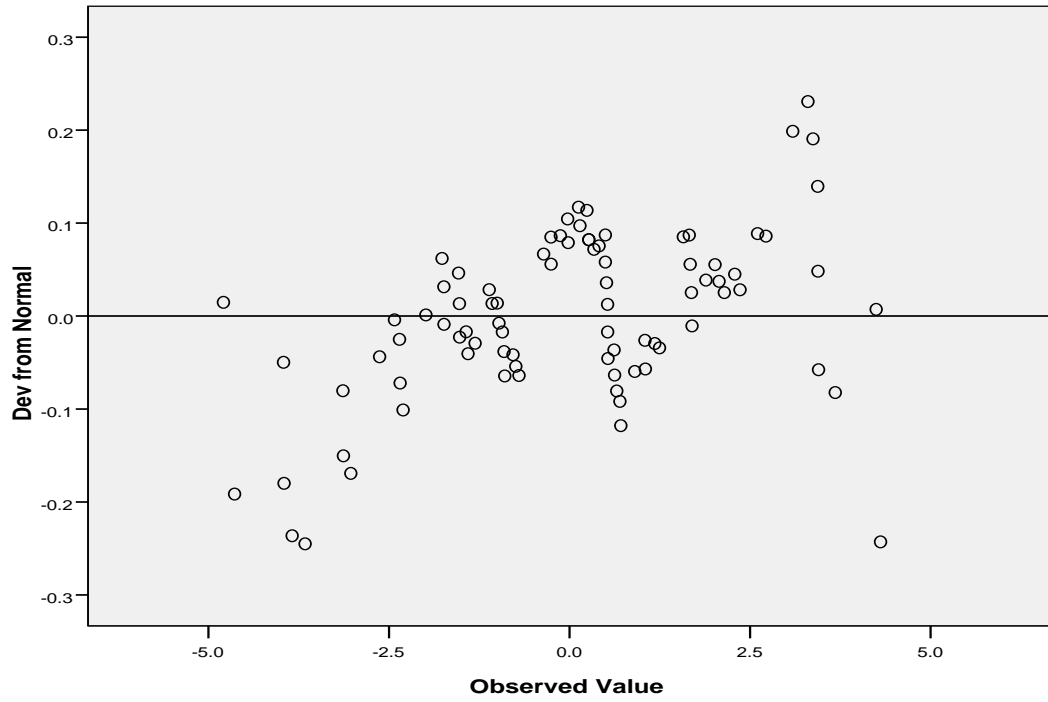
\*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Normal Q-Q Plot of Unstandardized Residual



**Detrended Normal Q-Q Plot of Unstandardized Residual**



Coefficients <sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	14.511	3.015		4.813	.000		
	TOTAL_KM	.398	.151	.288	2.637	.010	.553	1.808
	TOTAL_KS	.167	.116	.135	1.437	.154	.746	1.341
	TOTAL_P2P	.524	.161	.386	3.246	.002	.467	2.141
	TOTAL_KLKSP	.007	.159	.005	.044	.965	.607	1.648

a. Dependent Variable: TOTAL\_KP

Coefficients <sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.362	1.681		3.785	.000
	TOTAL_KM	-.092	.084	-.155	-1.099	.275
	TOTAL_KS	-.019	.065	-.037	-.300	.765
	TOTAL_P2P	-.128	.090	-.218	-1.420	.160
	TOTAL_KLKSP	.020	.088	.031	.229	.819

a. Dependent Variable: Abs\_Residual

**LAMPIRAN 5**  
**HASIL ANALISIS DATA**  
**UNTUK HIPOTESIS 1 – 4**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
TOTAL_KM	85	15.00	25.00	20.5294	2.11901
TOTAL_KS	85	19.00	30.00	25.3765	2.36531
TOTAL_P2P	85	13.00	25.00	20.3647	2.15388
TOTAL_KLKSP	85	12.00	20.00	16.3176	1.92237
TOTAL_KP	85	27.00	45.00	37.7059	2.92698
Valid N (listwise)	85				

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.687 <sup>a</sup>	.473	.446	2.17805	2.329

a. Predictors: (Constant), TOTAL\_KLKSP, TOTAL\_KS, TOTAL\_KM, TOTAL\_P2P

b. Dependent Variable: TOTAL\_KP

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	340.136	4	85.034	17.925	.000 <sup>a</sup>
	Residual	379.511	80	4.744		
	Total	719.647	84			

a. Predictors: (Constant), TOTAL\_KLKSP, TOTAL\_KS, TOTAL\_KM, TOTAL\_P2P

b. Dependent Variable: TOTAL\_KP

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	31.6383	42.7119	37.7059	2.01227	85
Residual	-4.79195	4.30704	.00000	2.12556	85
Std. Predicted Value	-3.015	2.488	.000	1.000	85
Std. Residual	-2.200	1.977	.000	.976	85

a. Dependent Variable: TOTAL\_KP

**LAMPIRAN 6**  
**HASIL UJI REGRESI**  
**LINIER BERGANDA UNTUK**  
**HIPOTESIS 1 – 4**

Coefficients <sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	14.511	3.015		4.813	.000		
	TOTAL_KM	.398	.151	.288	2.637	.010	.553	1.808
	TOTAL_KS	.167	.116	.135	1.437	.154	.746	1.341
	TOTAL_P2P	.524	.161	.386	3.246	.002	.467	2.141
	TOTAL_KLKSP	.007	.159	.005	.044	.965	.607	1.648

a. Dependent Variable: TOTAL\_KP



**LAMPIRAN 7**  
**HASIL ANALISIS DATA**  
**UNTUK HIPOTESIS 5**

## Statistik deskriptif

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
TOTAL_KM	85	15.00	25.00	20.5294	2.11901
TOTAL_PET	85	26.00	45.00	37.5529	3.65964
KMPET	85	405.00	1125.00	775.6588	134.76360
Valid N (listwise)	85				

## Uji koefisien determinasi

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.703 <sup>a</sup>	.494	.475	2.11987	2.238

a. Predictors: (Constant), KMPET, TOTAL\_PET, TOTAL\_KM

b. Dependent Variable: TOTAL\_KP

## Uji F

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	355.645	3	118.548	26.380	.000 <sup>a</sup>
	Residual	364.002	81	4.494		
	Total	719.647	84			

a. Predictors: (Constant), KMPET, TOTAL\_PET, TOTAL\_KM

b. Dependent Variable: TOTAL\_KP

# **LAMPIRAN 8**

***HASIL MODERATED***

***REGRESSION ANALYSIS***

***(MRA) HIPOTESIS 5***

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-18.067	17.991		-1.004	.318		
	TOTAL_KM	2.161	.931	1.565	2.322	.023	.014	72.685
	TOTAL_PET	1.271	.493	1.589	2.579	.012	.016	60.775
	KMPET	-.047	.025	-2.155	-1.877	.064	.005	211.100

a. Dependent Variable: TOTAL\_KP

**LAMPIRAN 9**

**HASIL ANALISIS DATA**

**HIPOTESIS 6**

## Statistik deskriptif

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
TOTAL_P2P	85	13.00	25.00	20.3647	2.15388
TOTAL_PET	85	26.00	45.00	37.5529	3.65964
P2PPET	85	351.00	1125.00	769.8824	135.92097
Valid N (listwise)	85				

## Uji Koefisien determinasi

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.714 <sup>a</sup>	.510	.492	2.08605	2.111

a. Predictors: (Constant), P2PPET, TOTAL\_PET, TOTAL\_P2P

b. Dependent Variable: TOTAL\_KP

## Uji F

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	367.166	3	122.389	28.125	.000 <sup>a</sup>
	Residual	352.481	81	4.352		
	Total	719.647	84			

a. Predictors: (Constant), P2PPET, TOTAL\_PET, TOTAL\_P2P

b. Dependent Variable: TOTAL\_KP

**LAMPIRAN 10**

**HASIL *MODERATED***

***REGRESSION ANALYSIS***

***(MRA)* HIPOTESIS 6**

Coefficients <sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-9.092	14.457		-.629	.531		
	TOTAL_P2P	1.781	.748	1.311	2.381	.020	.020	50.100
	TOTAL_PET	1.005	.410	1.257	2.453	.016	.023	43.411
	P2PPET	-.035	.021	-1.642	-1.724	.089	.007	150.051

a. Dependent Variable: TOTAL\_KP