LANPIRAN 1

PROGRAM STUDI AKUNTANSI

FAKULTAS EKONOMI

UNIVERSITAS MUHAMMADIYAH PONOROGO

Lampiran   :Kuesioner penelitian

Perihal   :Permohonan bantuan pengisisan kuesioner penelitian

Yth Responden,

Dengan hormat,

Sehubungan dengan tugas akhir program studi S1 Akuntansi Fakultas Ekonomi Universitas Muhammadiyah Ponorogo, peneliti bermaksud untuk menyusun skripsi dengan judul: "Pengaruh Peran *AccountRepresentative*, Pemahaman Prosedur Perpajakan Wajib Pjak Terhadap Kepatuhan Wajib Pajak Orang Pribadi (WPOP) Dalam Memenuhi Kewajiban Perpajakannya Di KPP Pratama Ponorogo".

Peneliti menyadari sepenuhnya, kehadiran kuesioner ini sedikit banyak akan mengganggu aktivitas Bapak/Ibu yang sangat padat. Namun demikian dengan segala kerendahan hati peneliti memohon kiranya Bapak/Ibu berpartisipasi dalam pengisisan daftar pertanyaan berdasarkan keadaan yang sebenar-benarnya. Kerahasiaan mengenai identitas,data dan jawaban kuesioner ini akan saya jaga sesuai dengan etika peneliti.

Akhirnya saya mengucapkan terimakasih atas segala bantuan dan partisipasi Bapa/Ibu yang telah berkenan meluangkan waktu untuk mengisi daftar pertanyaan ini.

Hormat saya,

Aan Dwi Kurniawan

NIM.12440464

KUESIONER

Data Responden:

Nama   =   (boleh tidak diisi)

Alamat/kecamatan =   (wajib diisi)

Jenis kelamin   = ☐ L   ☐ P

Pendidikan terakhir = ☐ SMP ☐ SMA ☐ Diploma ☐ Sarjana

☐ Lainnya (S2)

Usia = ☐ 25-35 Th ☐ 36-45 Th ☐ 46-55 Th ☐ >56 Th

Pendapatan / Tahun= ☐ 10-250 Jt ☐ 260-500 Jt ☐ 510-1 M ☐ > 1 M

PETUNJUKPENGISISAN:

1. Kuesioner ini terdiri atas item pertanyaan. Masing-masing item pertanyaan terdiri dari 5 (lima) pilihan jawaban.

2. Bapak/Ibu cukup menjawab langsung sesuai pikiran dan pilihan jawaban yang tepat.

3. Jawablah kuesioner ini secara jujur dengan member tanda (√) pada salah satu jawaban.

4. Jika Bapak/Ibu keliru dalam menjawab, maka berilah tanda (X) Pada jawaban yang keliru,

kemudian bapak/Ibu member tanda (√) pada jawaban yang benar sesuai dengan pilihan.

Silahkan beri tanda (√) pada jawanban Anda!

NO	Item Pertanyaan	Alternatif Jawaban				
		SS (5)	S (4)	R (3)	TS (2)	STS (1)
	Peran Account Representative					
1	AR (*AccountRepresentative*) mampu menjawab pertanyaan WP atas permasalahan perpajakan.					
2	AR (*AccountRepresentative*) bersedia membantu WP dalam memperoleh penegasan dan konfirmasi masalah perpajakan.					
3	AR (*AccountRepresentative*) telah melakukan pemuktahiran data WP sesuai yang dibebankan kepadanya.					
4	AR (*AccountRepresentative*) selalu menginformasikan ketentuan perpajakan terbaru kepada WP.					
5	AR (*AccountRepresentative*) telah memonitor kepatuhan WP.					
	Pemahaman prosedur perpajakan					
1	Setiap wajib pajak yang memiliki penghasilan harus mendaftarkan diri untuk memperoleh Nomor Pokok Wajib Pajak (NPWP).					
2	Setiap wajib pajak harus mengetahui hak dan kewajiban dalam perpajakan					
3	Jika tidak melaksanakan kewajiban perpajakan, maka					

	akan dikenakan sanksi pajak				
4	Pajak yang dibayar dihitung berdasarkan penghasilan Neto dikurangi Penghasilan Tidak Kena Pajak (PTKP) kemudian dikalikan dengan tarif yang berlaku.				
5	Pengetahuan dan pemahaman peraturan pajak diperoleh dari sosialisasi yang dilakukan oleh Kantor Pelayanan Pajak (KPP)				
6	Pengetahuan dan pemahaman peraturan pajak diperoleh dari training atau pelatihan				

Kepatuhan Wajib Pajak					
1	Secara umum dapat dikatakan bahwa wajib pajak paham dan berusaha memahami UU perpajakan				
2	Wajib pajak selalu mengisi formulir pajak dengan benar				
3	Wajib pajak menghitung pajak dengan jumlah yang benar				
4	Wajib pajak membayar pajak tepat pada waktunya				

no	jenis klamin	pendidikan te	usia	pendapatan	Peran Account Representative						pemahaman prosedur perpajakan							Kepatuhan Wajib Pajak				
					P.1	P.2	P.3	P.4	P.5	X1	P.1	P.2	P.3	P.4	P.5	P.6	X2	P.1	P.2	P.3	P.4	Y
1	1	4	3	1	4	5	4	5	5	23	5	5	4	4	3	3	24	4	4	4	4	16
2	1	4	2	1	5	5	5	5	4	24	5	5	4	4	4	5	27	4	4	4	4	16
3	2	4	2	1	5	5	5	5	5	25	5	5	4	4	4	2	24	4	4	4	4	16
4	1	3	1	1	4	4	4	4	4	20	5	5	4	4	4	4	26	4	4	4	4	16
5	1	3	4	1	4	5	4	4	5	22	5	5	4	4	5	4	27	4	4	5	4	17
6	2	4	1	1	4	5	4	4	5	22	5	5	4	4	5	4	27	4	4	5	4	17
7	2	4	1	1	4	4	4	4	4	20	5	5	5	5	4	5	29	5	5	5	5	20
8	1	4	4	1	5	5	5	4	4	23	5	5	4	4	4	5	27	4	5	5	5	19
9	2	4	1	1	3	4	4	4	4	19	4	4	3	2	4	4	21	3	3	3	4	13
10	2	4	3	1	5	5	5	5	5	25	5	5	5	5	4	4	28	4	5	5	5	19
11	1	4	2	1	5	4	4	5	4	22	5	4	4	4	5	4	26	4	5	4	5	18
12	1	4	2	1	4	4	4	4	4	20	5	5	4	3	4	4	25	4	4	4	4	16
13	1	5	3	1	5	5	5	5	4	24	5	5	5	4	4	5	28	3	4	4	4	15
14	2	4	3	1	4	4	4	4	4	20	4	2	4	4	4	2	20	2	4	4	4	14
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94	1	3	2	1	5	5	3	3	3	19	5	5	5	4	1	1	21	1	3	3	2	9
95	1	3	2	1	5	5	3	3	3	19	5	5	5	4	3	3	25	2	2	2	3	9
96	2	4	2	1	5	4	3	3	4	19	5	5	5	3	2	2	22	2	2	3	3	10
97	2	4	2	1	5	3	3	3	2	16	5	5	4	2	2	5	23	2	2	2	2	8
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99	2	4	2	1	2	2	2	2	2	10	5	5	1	1	1	1	14	2	2	3	3	10
100	2	2	2	1	4	4	2	2	2	14	5	5	4	4	5	4	27	2	2	3	3	10

LAMPIRAN 3
HASIL UJI STATISTIK DISCRIFTIVE

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Peran Account Representative	100	10	25	20.99	2.959
Pemahaman Prosedur Perpajakan	100	14	30	24.99	2.669
Kepatuhan Wajib Pajak	100	4	20	15.77	3.324
Valid N (listwise)	100				

Statistics

		Jenis Kelamin	Pendidikan Terakhir	Usia	endapatan/Tahun
N	Valid	100	100	100	100
	Missing	0	0	0	0

Jenis Kelamin

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Laki-Laki	57	57.0	57.0	57.0
	Perempuan	43	43.0	43.0	100.0
	Total	100	100.0	100.0	

Pendidikan Terakhir

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SMA	6	6.0	6.0	6.0
	Diploma	13	13.0	13.0	19.0
	Sarjana	77	77.0	77.0	96.0
	Lainnya	4	4.0	4.0	100.0
	Total	100	100.0	100.0	

Usia

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	25-35 tahun	20	20.0	20.0	20.0
	36-45 tahun	34	34.0	34.0	54.0
	46-55 tahun	36	36.0	36.0	90.0
	> 56 tahun	10	10.0	10.0	100.0
	Total	100	100.0	100.0	

Pendapatan/Tahun

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	10-250 juta	100	100.0	100.0	100.0

LAMPIRAN 4
HASIL UJI VALIDITAS X1

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	Peran Account Representative
X1.1	Pearson Correlation	1	.740**	.397**	.498**	.269**	.736**
	Sig. (2-tailed)		.000	.000	.000	.007	.000
	N	100	100	100	100	100	100
X1.2	Pearson Correlation	.740**	1	.411**	.485**	.384**	.761**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	100	100	100	100	100	100
X1.3	Pearson Correlation	.397**	.411**	1	.724**	.581**	.807**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	100	100	100	100	100	100
X1.4	Pearson Correlation	.498**	.485**	.724**	1	.645**	.866**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	100	100	100	100	100	100
X1.5	Pearson Correlation	.269**	.384**	.581**	.645**	1	.738**
	Sig. (2-tailed)	.007	.000	.000	.000		.000
	N	100	100	100	100	100	100
Peran Account Representative	Pearson Correlation	.736**	.761**	.807**	.866**	.738**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	100	100	100	100	100	100

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

LAMPIRAN 5
HASIL UJI VALIDITAS X2

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	Pemahaman Prosedur Perpajakan
X2.1	Pearson Correlation	1	.539**	.272**	.152	-.074	-.003	.371**
	Sig. (2-tailed)		.000	.006	.132	.463	.979	.000
	N	100	100	100	100	100	100	100
X2.2	Pearson Correlation	.539**	1	.164	.172	-.004	.069	.417**
	Sig. (2-tailed)	.000		.103	.086	.971	.493	.000
	N	100	100	100	100	100	100	100
X2.3	Pearson Correlation	.272**	.164	1	.282**	.015	.040	.457**
	Sig. (2-tailed)	.006	.103		.004	.879	.695	.000
	N	100	100	100	100	100	100	100
X2.4	Pearson Correlation	.152	.172	.282**	1	.385**	.326**	.685**
	Sig. (2-tailed)	.132	.086	.004		.000	.001	.000
	N	100	100	100	100	100	100	100
X2.5	Pearson Correlation	-.074	-.004	.015	.385**	1	.615**	.702**
	Sig. (2-tailed)	.463	.971	.879	.000		.000	.000
	N	100	100	100	100	100	100	100
X2.6	Pearson Correlation	-.003	.069	.040	.326**	.615**	1	.721**
	Sig. (2-tailed)	.979	.493	.695	.001	.000		.000
	N	100	100	100	100	100	100	100
Pemahaman Prosedur Perpajakan	Pearson Correlation	.371**	.417**	.457**	.685**	.702**	.721**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	100	100	100	100	100	100	100

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

LAMPIRAN 6

HASIL UJI VALIDITAS Y

Correlations

		Y1	Y2	Y3	Y4	Kepatuhan Wajib Pajak
Y1	Pearson Correlation	1	.785**	.761**	.682**	.897**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	100	100	100	100	100
Y2	Pearson Correlation	.785**	1	.878**	.742**	.937**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	100	100	100	100	100
Y3	Pearson Correlation	.761**	.878**	1	.755**	.932**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	100	100	100	100	100
Y4	Pearson Correlation	.682**	.742**	.755**	1	.867**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	100	100	100	100	100
Kepatuhan Wajib Pajak	Pearson Correlation	.897**	.937**	.932**	.867**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	100	100	100	100	100

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

LAMPIRAN 7

HASIL UJI RELIABILITAS X1

Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded[a]	0	.0
	Total	100	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.802	6

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	37.73	29.108	.669	.775
X1.2	37.63	29.205	.703	.774
X1.3	37.83	28.062	.751	.761
X1.4	37.84	27.429	.825	.750
X1.5	37.88	29.177	.673	.775
Peran Account Representative	20.99	8.757	1.000	.842

LAMPIRAN 8
HASIL UJI RELIABILITAS X2

Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded[a]	0	.0
	Total	100	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.727	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2.1	45.27	26.886	.294	.730
X2.2	45.38	26.339	.326	.725
X2.3	45.84	25.429	.337	.719
X2.4	46.08	23.589	.599	.682
X2.5	46.06	22.037	.587	.669
X2.6	46.26	21.750	.610	.664
Pemahaman Prosedur Perpajakan	24.99	7.121	1.000	.592

LAMPIRAN 9
HASIL UJI RELIABILITAS Y

Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded[a]	0	.0
	Total	100	100.0

a. Listwise deletion based on all variables in the

procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.842	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y1	27.84	33.166	.860	.795
Y2	27.55	33.503	.916	.794
Y3	27.57	34.046	.911	.799
Y4	27.43	35.217	.830	.815
Kepatuhan Wajib Pajak	15.77	11.048	1.000	.928

LAMPIRAN 10

HASIL UJI AUTOKORELASI

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Pemahaman Prosedur Perpajakan, Peran Account Representative[a]		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.543[a]	.295	.280	2.819	1.435

a. Predictors: (Constant), Pemahaman Prosedur Perpajakan, Peran Account Representative

b. Dependent Variable: Kepatuhan Wajib Pajak

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	322.674	2	161.337	20.297	.000[a]
	Residual	771.036	97	7.949		
	Total	1093.710	99			

a. Predictors: (Constant), Pemahaman Prosedur Perpajakan, Peran Account Representative

b. Dependent Variable: Kepatuhan Wajib Pajak

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.529	2.745		-.557	.579
	Peran Account Representative	.097	.115	.086	.842	.402
	Pemahaman Prosedur Perpajakan	.611	.128	.490	4.779	.000

a. Dependent Variable: Kepatuhan Wajib Pajak

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	7.99	19.22	15.77	1.805	100
Residual	-9.654	5.222	.000	2.791	100
Std. Predicted Value	-4.308	1.910	.000	1.000	100
Std. Residual	-3.424	1.852	.000	.990	100

a. Dependent Variable: Kepatuhan Wajib Pajak

LAMPIRAN 11

HASIL PENGOBATAN AUTOKORELASI

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	lag_res1[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Unstandardized Residual

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.263[a]	.069	.060	2.71922269	1.996

a. Predictors: (Constant), lag_res1

b. Dependent Variable: Unstandardized Residual

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	53.388	1	53.388	7.220	.008[a]
	Residual	717.235	97	7.394		
	Total	770.623	98			

a. Predictors: (Constant), lag_res1

b. Dependent Variable: Unstandardized Residual

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.024	.273		-.087	.931
	lag_res1	.270	.101	.263	2.687	.008

a. Dependent Variable: Unstandardized Residual

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-2.6331832E0	1.3877254E0	-6.4613956E-3	.73808780	99
Residual	-8.17535305E0	6.22067595E0	.00000000	2.70531353	99
Std. Predicted Value	-3.559	1.889	.000	1.000	99
Std. Residual	-3.007	2.288	.000	.995	99

a. Dependent Variable: Unstandardized Residual

LAMPIRAN 12

HASIL UJI MULTIKOLONEARITAS

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Pemahaman Prosedur Perpajakan, Peran Account Representative^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.543^a	.295	.280	2.819

a. Predictors: (Constant), Pemahaman Prosedur Perpajakan, Peran Account Representative

b. Dependent Variable: Kepatuhan Wajib Pajak

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	322.674	2	161.337	20.297	.000^a
	Residual	771.036	97	7.949		
	Total	1093.710	99			

a. Predictors: (Constant), Pemahaman Prosedur Perpajakan, Peran Account Representative

b. Dependent Variable: Kepatuhan Wajib Pajak

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1.529	2.745		-.557	.579		
	Peran Account Representative	.097	.115	.086	.842	.402	.690	1.448
	Pemahaman Prosedur Perpajakan	.611	.128	.490	4.779	.000	.690	1.448

a. Dependent Variable: Kepatuhan Wajib Pajak

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Peran Account Representative	Pemahaman Prosedur Perpajakan
1	1	2.985	1.000	.00	.00	.00
	2	.010	17.406	.41	.80	.02
	3	.005	24.295	.59	.20	.98

a. Dependent Variable: Kepatuhan Wajib Pajak

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	7.99	19.22	15.77	1.805	100
Residual	-9.654	5.222	.000	2.791	100
Std. Predicted Value	-4.308	1.910	.000	1.000	100
Std. Residual	-3.424	1.852	.000	.990	100

a. Dependent Variable: Kepatuhan Wajib Pajak

LAMPIRAN 13

HASIL UJI HETEROKEDASTISTAS

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Pemahaman Prosedur Perpajakan, Peran Account Representative[a]		. Enter

a. All requested variables entered.

b. Dependent Variable: ABS_residual

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.298[a]	.089	.070	1.85863

a. Predictors: (Constant), Pemahaman Prosedur Perpajakan, Peran Account Representative

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	32.715	2	16.357	4.735	.011[a]
	Residual	335.086	97	3.454		
	Total	367.801	99			

a. Predictors: (Constant), Pemahaman Prosedur Perpajakan, Peran Account Representative

b. Dependent Variable: ABS_residual

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.208	1.809		3.984	.000
	Peran Account Representative	-.130	.076	-.199	-1.709	.091
	Pemahaman Prosedur Perpajakan	-.099	.084	-.137	-1.176	.242

a. Dependent Variable: ABS_residual

LAMPIRAN 14

HASIL REGRESI LINIER SEDERHANA X1

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Peran Account Representative[a]		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.359[a]	.129	.120	3.118

a. Predictors: (Constant), Peran Account Representative

ANOVA[b]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	141.108	1	141.108	14.517	.000[a]
	Residual	952.602	98	9.720		
	Total	1093.710	99			

a. Predictors: (Constant), Peran Account Representative

b. Dependent Variable: Kepatuhan Wajib Pajak

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.302	2.244		3.254	.002
	Peran Account Representative	.403	.106	.359	3.810	.000

a. Dependent Variable: Kepatuhan Wajib Pajak

LAMPIRAN 15

HASIL UJI REGRESI LINIER SEDERHANA X2

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Pemahaman Prosedur Perpajakan[a]		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.538[a]	.290	.283	2.815

a. Predictors: (Constant), Pemahaman Prosedur Perpajakan

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	317.042	1	317.042	40.004	.000[a]
	Residual	776.668	98	7.925		
	Total	1093.710	99			

a. Predictors: (Constant), Pemahaman Prosedur Perpajakan

b. Dependent Variable: Kepatuhan Wajib Pajak

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.988	2.665		-.371	.711
	Pemahaman Prosedur Perpajakan	.671	.106	.538	6.325	.000

a. Dependent Variable: Kepatuhan Wajib Pajak

LAMPIRAN 16
HASIL UJI REGRESI LINIER BERGANDA

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Pemahaman Prosedur Perpajakan, Peran Account Representative[a]		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.543[a]	.295	.280	2.819

a. Predictors: (Constant), Pemahaman Prosedur Perpajakan, Peran

Account Representative

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	322.674	2	161.337	20.297	.000[a]
	Residual	771.036	97	7.949		
	Total	1093.710	99			

a. Predictors: (Constant), Pemahaman Prosedur Perpajakan, Peran Account Representative

b. Dependent Variable: Kepatuhan Wajib Pajak

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.529	2.745		-.557	.579
	Peran Account Representative	.097	.115	.086	.842	.402
	Pemahaman Prosedur Perpajakan	.611	.128	.490	4.779	.000

a. Dependent Variable: Kepatuhan Wajib Pajak