

LAMPIRAN
1
KUISIONER PENELITIAN

The logo of Universitas Muhammadiyah Ponorogo is a purple shield-shaped emblem. It features a central sunburst with rays, surrounded by a green laurel wreath. The text "UNIVERSITAS MUHAMMADIYAH" is written in white along the top inner edge of the shield, and "PONOROGO" is written along the bottom inner edge. Two white stars are positioned on the left and right sides of the shield.

KUISIONER

Para Responden yang Terhormat,

Sehubungan dengan penyelesaian tugas akhir sebagai mahasiswa Program Strata Satu (S1) Universitas Muhammadiyah Ponorogo, saya:

Nama : Muchlis Aji Saputro

NIM : 13440719

Jurusan/Smt : Akuntansi / 9

Fakultas : Ekonomi

bermaksud melakukan penelitian ilmiah untuk penyusunan skripsi dengan judul **“Pengaruh Pengetahuan Pajak, Kesadaran Wajib Pajak, Sanksi Pajak, Kualitas Pelayanan, Dan Tingkat Penghasilan Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor Di Kantor Samsat Kabupaten Ngawi”**.

Untuk itu, saya sangat mengharapkan kesediaan Bapak/Ibu/Saudara/i untuk menjadi responden dengan mengisi lembar kuesioner ini secara lengkap dan sebelumnya saya mohon maaf telah mengganggu waktunya. Data yang diperoleh hanya akan digunakan untuk kepentingan penelitian dan tidak digunakan sebagai pendataan di tempat Bapak/Ibu/Saudara/i tinggal, sehingga kerahasiaannya akan saya jaga sesuai dengan etika penelitian.

Informasi yang diperoleh atas partisipasi Bapak/Ibu/Saudara/i merupakan untuk mengetahui pengaruh pengetahuan pajak, kesadaran wajib pajak, sanksi pajak, kualitas pelayanan, dan tingkat penghasilan wajib pajak terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor di Kantor Bersama Samsat Kabupaten Ngawi.

Tidak ada jawaban yang salah atau benar dalam pilihan ini akan tetapi usahakan memilih jawaban yang lebih menunjukkan perasaan Bapak/Ibu/Saudara/i. Atas kesediaan Bapak/Ibu/Saudara/i meluangkan waktu untuk mengisi/ menjawab semua pertanyaan/ pernyataan dalam penelitian ini, saya sampaikan terima kasih.

Peneliti

Muchlis Aji Saputro

Deskriptif Responden

Nama :

Jenis Kelamin : Laki-Laki / Perempuan

Usia :

Pekerjaan :

Pendapatan/ Tahun :

Jenis Kendaraan : Roda 2 Roda 4

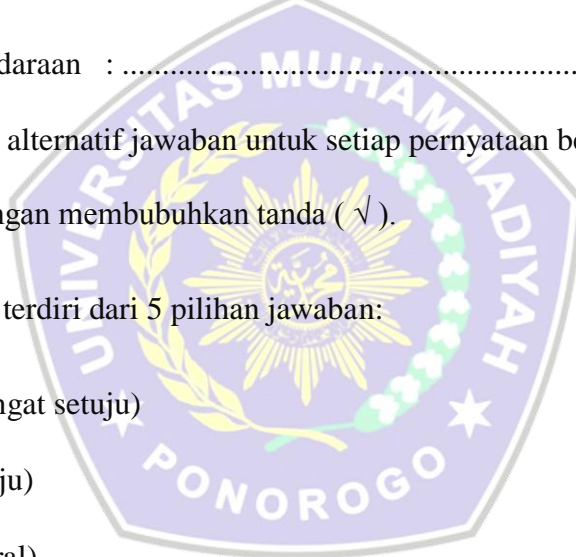
Lama Kepemilikan : < 5 tahun 5- 10 tahun > 10 tahun

Jumlah Kendaraan :

Pilihlah salah satu alternatif jawaban untuk setiap pernyataan berdasarkan pendapat anda dengan membubuhkan tanda (\surd).

Setiap pernyataan terdiri dari 5 pilihan jawaban:

- 5 = SS (Sangat setuju)
- 4 = S (Setuju)
- 3 = N (Netral)
- 2 = TS (Tidak setuju)
- 1 = STS (Sangat tidak setuju)



1. Pengetahuan Pajak (X1)

No	Indikator	Jawaban					Jumlah
		5	4	3	2	1	
1.	Saya mengetahui fungsi pajak yang digunakan untuk membiayai pembangunan daerah.						
2.	Saya sulit memahami prosedur pembayaran pajak kendaraan bermotor.						
3.	Wajib pajak yang terlambat pembayaran akan diberikan sanksi administrasi.						
4.	Saya dapat membayarkan pajak kendaraan bermotor dikantor samsat Ngawi atau Widodaren.						
Total skor							

Sumber: Dewi Kusuma Wardani & Rumiyatun (2017)

2. Kesadaran Wajib Pajak (X2)

No	Indikator	Jawaban					Jumlah
		5	4	3	2	1	
1.	Pajak merupakan bentuk pengabdian masyarakat kepada negara.						
2.	Membayar pajak kendaraan bermotor merupakan bentuk partisipasi dalam menunjang pembangunan daerah.						
3.	Saya sering lupa mengalokasikan dana untuk pembayaran pajak.						
4.	Saya selalu menyiapkan alokasi dana untuk pembayaran pajak.						
Total skor							

Sumber: Dewi Kusuma Wardani & Rumiyatun (2017)

3. Sanksi Pajak (X3)

No	Indikator	Jawaban					Jumlah
		5	4	3	2	1	
1.	Sanksi sangat diperlukan agar tercipta kedisiplinan dalam kewajiban membayar pajak.						
2.	Jika saya selalu terlambat membayar pajak maka akan terkena sanksi administrasi.						
3.	Pengenaan sanksi harus dilaksanakan dengan tegas kepada semua wajib pajak yang melanggar.						
4.	Sanksi yang diberikan kepada wajib pajak harus sesuai dengan ketelambatan pembayaran.						
Total skor							

Sumber: Dewi Kusuma Wardani & Rumiyatun (2017)

4. Kualitas Pelayanan (X4)

No	Indikator	Jawaban					Jumlah
		5	4	3	2	1	
1.	Fasilitas yang diterima sudah memadai.						
2.	Petugas pajak kurang menguasai teknologi yang digunakan.						
3.	Dengan memberikan senyum dan ramah kepada Wajib Pajak dapat menenangkan suasana yang kurang kondusif.						
4.	Kualitas pelayanan yang memuaskan akan membuat Wajib Pajak merasa tertolong dan menguntungkan dalam hal waktu dan pelayanan.						
Total skor							

Sumber: R. A Vivi Yulian Sari & Neri Susanti (2013)

5. Tingkat Penghasilan Wajib Pajak (X5)

No	Indikator	Jawaban					Jumlah
		5	4	3	2	1	
1.	Wajib Pajak menyanggupi nilai pajak kendaraan yang dikenakan.						
2.	Kemampuan Wajib Pajak dalam memenuhi pajak kendaraan terkait erat dengan besarnya penghasilan.						
3.	Besarnya pajak yang dikenakan sesuai dengan tingkat penghasilan yang dimiliki Wajib Pajak.						
Total skor							

Sumber: R. A Vivi Yulian Sari & Neri Susanti (2013)

6. Kepatuhan Wajib Pajak (Y)

No	Indikator	Jawaban					Jumlah
		5	4	3	2	1	
1.	Saya selalu memenuhi kewajiban membayar pajak kendaraan bermotor.						
2.	Saya sering membayarkan pajak tepat pada waktunya.						
3.	Saya selalu melengkapi data persyaratan pembayaran pajak kendaraan bermotor sesuai dengan ketentuan.						
4.	Saya sering lupa waktu jatuh tempo pembayaran pajak kendaraan bermotor.						
Total skor							

Sumber: Dewi Kusuma Wardani & Rumiyatun (2017)



LAMPIRAN
2
JAWABAN KUISIONER PENELITIAN

JAWABAN RESPONDEN VARIABEL PENGETAHUAN PAJAK (X1)

NO RESPONDEN	PENGETAHUAN PAJAK (X1)				
	X1.1	X1.2	X1.3	X1.4	X1
1	4	4	5	4	17
2	4	4	4	4	16
3	4	4	4	4	16
4	4	4	4	4	16
5	5	5	4	4	18
6	4	5	4	5	18
7	4	4	4	5	17
8	4	4	4	4	16
9	5	5	4	4	18
10	4	4	5	5	18
11	4	4	5	4	17
12	4	4	5	4	17
13	5	4	5	4	18
14	5	4	5	5	19
15	4	4	4	4	16
16	4	4	4	4	16
17	4	4	4	5	17
18	5	4	4	4	17
19	5	4	4	4	17
20	4	4	4	4	16
21	4	4	4	4	16
22	4	4	5	4	17
23	4	4	4	4	16
24	4	4	4	4	16
25	4	4	4	4	16
26	5	5	4	4	18
27	4	4	4	4	16

28	4	4	4	4	16
29	4	4	4	4	16
30	5	4	4	4	17
31	4	4	4	4	16
32	4	4	4	4	16
33	4	5	4	4	17
34	5	4	5	4	18
35	5	4	4	5	18
36	4	5	5	5	19
37	5	4	4	4	17
38	4	4	4	3	15
39	4	5	4	4	17
40	4	5	5	5	19
41	5	5	5	5	20
42	3	3	4	4	14
43	4	5	4	5	18
44	4	4	5	5	18
45	4	5	5	5	19
46	4	5	4	4	17
47	4	4	4	4	16
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49	4	5	4	5	18
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54	4	5	4	5	18
55	4	5	4	5	18
56	4	5	5	5	19
57	4	5	5	4	18

58	5	5	4	5	19
59	5	5	4	5	19
60	4	4	5	4	17
61	5	5	4	5	19
62	4	4	5	4	17
63	5	4	4	5	18
64	4	5	4	5	18
65	5	4	5	4	18
66	4	5	4	5	18
67	5	4	5	4	18
68	4	5	4	5	18
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84	5	5	4	5	19
85	4	4	4	5	17
86	4	3	4	4	15
87	4	4	4	5	17

88	4	3	4	5	16
89	4	3	4	4	15
90	5	2	5	5	17
91	4	3	4	4	15

JAWABAN RESPONDEN VARIABEL KESADARAN WAJIB PAJAK (X2)

NO RESPONDEN	KESADARAN WP (X2)				
	X2.1	X2.2	X2.3	X2.4	X2
1	4	5	5	5	19
2	5	5	5	5	20
3	3	3	4	4	14
4	4	5	4	5	18
5	4	4	5	5	18
6	4	5	5	5	19
7	4	5	4	4	17
8	4	4	4	4	16
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15	5	5	4	5	19
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18	4	4	5	4	17
19	5	4	4	5	18
20	5	5	4	5	19
21	4	4	5	4	17
22	5	5	4	5	19

23	4	4	5	4	17
24	5	4	4	5	18
25	4	5	4	5	18
26	5	4	5	4	18
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28	5	4	5	4	18
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41	4	5	4	5	18
42	5	4	5	4	18
43	4	5	4	5	18
44	5	4	5	4	18
45	4	4	5	4	17
46	4	4	4	4	16
47	4	4	4	4	16
48	4	4	4	4	16
49	5	5	4	4	18
50	4	5	4	5	18
51	4	4	4	5	17
52	4	4	4	4	16

53	5	5	4	4	18
54	4	4	4	5	17
55	4	4	4	4	16
56	4	4	4	4	16
57	5	4	4	4	17
58	5	4	4	5	18
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60	4	4	4	4	16
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62	5	4	4	4	17
63	5	4	4	4	17
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66	4	4	5	4	17
67	4	4	4	4	16
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69	4	4	4	4	16
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78	5	4	5	4	18
79	5	4	4	5	18
80	4	5	5	5	19
81	5	4	4	4	17
82	4	4	4	3	15

83	4	5	4	4	17
84	5	4	4	4	17
85	4	4	5	5	18
86	4	4	2	3	13
87	4	4	2	3	13
88	4	4	3	3	14
89	4	4	2	3	13
90	5	5	3	3	16
91	4	4	3	4	15

JAWABAN RESPONDEN VARIABEL SANKSI PAJAK (X3)

NO RESPONDEN	SANKSI PAJAK (X3)				
	X3.1	X3.2	X3.3	X3.4	X3
1	4	5	4	4	17
2	4	4	4	5	17
3	4	4	4	4	16
4	4	4	4	5	17
5	5	4	4	4	17
6	5	4	5	5	19
7	4	4	5	5	18
8	4	4	4	4	16
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13	4	4	4	5	17
14	4	4	5	4	17
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16	5	4	4	4	17

17	5	4	5	5	19
18	5	4	4	4	17
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36	5	5	5	5	20
37	4	4	4	4	16
38	4	4	3	4	15
39	5	4	4	4	17
40	5	5	5	5	20
41	5	5	5	5	20
42	3	4	4	4	15
43	5	4	5	4	18
44	4	5	5	5	19
45	5	5	5	4	19
46	5	4	4	4	17

47	4	4	4	4	16
48	4	4	4	4	16
49	5	4	5	4	18
50	5	4	5	5	19
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52	5	5	5	4	19
53	5	4	4	4	17
54	5	4	5	4	18
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76	5	4	5	4	18

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78	5	4	5	4	18
79	4	5	4	5	18
80	5	4	5	4	18
81	4	5	4	5	18
82	5	4	5	4	18
83	4	5	4	5	18
84	5	4	5	4	18
85	4	4	5	5	18
86	4	4	4	4	16
87	5	5	4	4	18
88	4	4	4	4	16
89	4	4	4	4	16
90	4	4	4	4	16
91	5	4	4	4	17

JAWABAN RESPONDEN VARIABEL KUALITAS PELAYANAN (X4)

NO RESPONDEN	KUALITAS PELAYANAN (X4)				
	X4.1	X4.2	X4.3	X4.4	X4
1	4	4	5	4	17
2	4	4	4	4	16
3	4	4	4	4	16
4	4	4	4	4	16
5	5	5	4	4	18
6	4	5	4	5	18
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41	5	5	5	5	20

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82	4	5	4	5	18
83	5	4	5	4	18
84	5	5	4	5	19
85	4	4	4	5	17
86	3	3	4	4	14
87	4	4	4	4	16
88	3	3	4	4	14
89	4	4	4	4	16
90	5	5	5	5	20
91	4	4	4	4	16

JAWABAN RESPONDEN VARIABEL TINGKAT PENGHSILAN WAJIB PAJAK (X5)

NO RESPONDEN	TK PENGHASILAN WP (X5)			
	X5.1	X5.2	X5.3	X5
1	4	5	5	14
2	5	5	5	15
3	3	3	4	10
4	4	5	4	13
5	4	4	5	13
6	4	5	5	14
7	4	5	4	13
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14	4	5	4	13
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20	5	5	4	14
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23	4	4	5	13
24	5	4	4	13
25	4	5	4	13
26	5	4	5	14

27	4	5	4	13
28	5	4	5	14
29	4	5	4	13
30	5	4	5	14
31	4	5	4	13
32	5	4	5	14
33	4	5	4	13
34	5	4	5	14
35	4	5	4	13
36	5	4	5	14
37	4	5	4	13
38	5	4	5	14
39	4	5	4	13
40	5	4	5	14
41	4	5	4	13
42	5	4	5	14
43	4	5	4	13
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47	4	4	4	12
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52	4	4	4	12
53	5	5	4	14
54	4	4	4	12
55	4	4	4	12
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58	5	4	4	13
59	4	4	4	12
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62	5	4	4	13
63	5	4	4	13
64	4	4	4	12
65	4	4	4	12
66	4	4	5	13
67	4	4	4	12
68	4	4	4	12
69	4	4	4	12
70	5	5	4	14
71	4	4	4	12
72	4	4	4	12
73	4	4	4	12
74	5	4	4	13
75	4	4	4	12
76	4	4	4	12
77	4	5	4	13
78	5	4	5	14
79	5	4	4	13
80	4	5	5	14
81	5	4	4	13
82	4	4	4	12
83	4	5	4	13
84	5	4	4	13
85	4	4	5	13
86	4	4	4	12

87	4	4	4	12
88	4	4	5	13
89	4	3	4	11
90	4	4	3	11
91	4	4	5	13

JAWABAN RESPONDEN VARIABEL KEPATUHAN WAJIB PAJAK (Y)

NO RESPONDEN	KEPATUHAN WP (Y)				
	Y1	Y2	Y3	Y4	Y
1	4	4	5	4	17
2	4	4	4	4	16
3	4	4	4	4	16
4	4	4	4	4	16
5	5	5	4	4	18
6	4	5	4	5	18
7	4	4	4	5	17
8	4	4	4	4	16
9	5	5	4	4	18
10	4	4	4	5	17
11	4	4	4	4	16
12	4	4	4	4	16
13	5	4	4	4	17
14	5	4	4	5	18
15	4	4	4	4	16
16	5	5	4	4	18
17	5	5	4	5	19
18	5	5	4	4	18
19	5	5	4	4	18
20	4	5	4	4	17
21	4	5	4	4	17

22	4	5	5	5	19
23	4	4	5	5	18
24	4	4	5	5	18
25	4	4	5	5	18
26	5	5	5	5	20
27	4	4	5	5	18
28	4	4	4	4	16
29	4	4	4	4	16
30	5	4	4	4	17
31	4	4	4	4	16
32	4	4	4	4	16
33	4	5	4	4	17
34	5	4	5	4	18
35	5	4	4	5	18
36	4	5	5	5	19
37	5	4	4	4	17
38	4	4	4	5	17
39	4	5	4	4	17
40	4	5	5	5	19
41	5	5	5	5	20
42	3	3	4	4	14
43	4	5	4	5	18
44	4	4	5	5	18
45	4	5	5	5	19
46	4	5	4	4	17
47	4	4	4	4	16
48	4	4	4	4	16
49	4	5	4	5	18
50	4	5	4	5	18
51	4	4	5	4	17

52	5	5	5	5	20
53	4	5	4	4	17
54	4	5	4	5	18
55	4	5	4	5	18
56	4	5	5	5	19
57	4	5	5	4	18
58	5	5	4	5	19
59	5	5	4	5	19
60	4	4	5	4	17
61	5	5	4	5	19
62	4	4	5	4	17
63	5	4	4	5	18
64	4	5	4	5	18
65	5	4	5	4	18
66	4	5	4	5	18
67	5	4	5	4	18
68	4	5	4	5	18
69	5	4	5	4	18
70	4	5	4	5	18
71	5	4	5	4	18
72	4	5	4	5	18
73	5	4	5	4	18
74	4	5	4	5	18
75	5	4	5	4	18
76	4	5	4	5	18
77	5	4	5	4	18
78	4	5	4	5	18
79	5	4	5	4	18
80	4	5	4	5	18
81	5	4	5	4	18

82	4	5	4	5	18
83	5	4	5	4	18
84	5	5	4	5	19
85	4	4	4	5	17
86	4	4	4	5	17
87	4	4	4	2	14
88	4	4	4	4	16
89	4	4	4	3	15
90	5	5	5	2	17
91	4	4	4	2	14





LAMPIRAN
3
HASIL STATISTIK DESKRIPTIF

Frequency Table

FREQUENCIES VARIABLES=X1.1 X1.2 X1.3 X1.4 X1

/ORDER=ANALYSIS.

[DataSet1] C:\Users\MGF-GLASS\Documents\DATA OLAH\OLAH IV.sav

X1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NETRAL	1	1.1	1.1	1.1
	SETUJU	61	67.0	67.0	68.1
	SANGAT SETUJU	29	31.9	31.9	100.0
	Total	91	100.0	100.0	

X1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TIDAK SETUJU	1	1.1	1.1	1.1
	NETRAL	5	5.5	5.5	6.6
	SETUJU	51	56.0	56.0	62.6
	SANGAT SETUJU	34	37.4	37.4	100.0
	Total	91	100.0	100.0	

X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SETUJU	61	67.0	67.0	67.0
	SANGAT SETUJU	30	33.0	33.0	100.0
	Total	91	100.0	100.0	

X1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NETRAL	1	1.1	1.1	1.1
	SETUJU	53	58.2	58.2	59.3
	SANGAT SETUJU	37	40.7	40.7	100.0
	Total	91	100.0	100.0	

PENGETAHUAN PAJAK

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	14	1	1.1	1.1	1.1
	15	4	4.4	4.4	5.5
	16	19	20.9	20.9	26.4
	17	20	22.0	22.0	48.4
	18	36	39.6	39.6	87.9
	19	9	9.9	9.9	97.8
	20	2	2.2	2.2	100.0
	Total	91	100.0	100.0	

Frequency Table

FREQUENCIES VARIABLES=X2.1 X2.2 X2.3 X2.4 X2

/ORDER=ANALYSIS.

[DataSet1] C:\Users\MGF-GLASS\Documents\DATA OLAH\OLAH IV.sav

X2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NETRAL	1	1.1	1.1	1.1
	SETUJU	58	63.7	63.7	64.8
	SANGAT SETUJU	32	35.2	35.2	100.0
	Total	91	100.0	100.0	

X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NETRAL	1	1.1	1.1	1.1
	SETUJU	60	65.9	65.9	67.0
	SANGAT SETUJU	30	33.0	33.0	100.0
	Total	91	100.0	100.0	

X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TIDAK SETUJU	3	3.3	3.3	3.3
	NETRAL	3	3.3	3.3	6.6
	SETUJU	60	65.9	65.9	72.5
	SANGAT SETUJU	25	27.5	27.5	100.0
	Total	91	100.0	100.0	

X2.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid NETRAL	6	6.6	6.6	6.6
SETUJU	52	57.1	57.1	63.7
SANGAT SETUJU	33	36.3	36.3	100.0
Total	91	100.0	100.0	

KESADARAN WP

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 13	3	3.3	3.3	3.3
14	2	2.2	2.2	5.5
15	2	2.2	2.2	7.7
16	21	23.1	23.1	30.8
17	19	20.9	20.9	51.6
18	35	38.5	38.5	90.1
19	7	7.7	7.7	97.8
20	2	2.2	2.2	100.0
Total	91	100.0	100.0	

Frequency Table

FREQUENCIES VARIABLES=X3.1 X3.2 X3.3 X3.4 X3

/ORDER=ANALYSIS.

[DataSet1] C:\Users\MGF-GLASS\Documents\DATA OLAH\OLAH IV.sav

X3.1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid NETRAL	1	1.1	1.1	1.1
SETUJU	47	51.6	51.6	52.7
SANGAT SETUJU	43	47.3	47.3	100.0
Total	91	100.0	100.0	

X3.2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid SETUJU	61	67.0	67.0	67.0
SANGAT SETUJU	30	33.0	33.0	100.0
Total	91	100.0	100.0	

X3.3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid NETRAL	1	1.1	1.1	1.1
SETUJU	50	54.9	54.9	56.0
SANGAT SETUJU	40	44.0	44.0	100.0
Total	91	100.0	100.0	

X3.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid SETUJU	59	64.8	64.8	64.8
SANGAT SETUJU	32	35.2	35.2	100.0
Total	91	100.0	100.0	

SANKSI PAJAK

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 15	2	2.2	2.2	2.2
16	16	17.6	17.6	19.8
17	21	23.1	23.1	42.9
18	36	39.6	39.6	82.4
19	12	13.2	13.2	95.6
20	4	4.4	4.4	100.0
Total	91	100.0	100.0	



Frequency Table

FREQUENCIES VARIABLES=X4.1 X4.2 X4.3 X4.4 X4

/ORDER=ANALYSIS.

[DataSet1] C:\Users\MGF-GLASS\Documents\DATA OLAH\OLAH IV.sav

X4.1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid NETRAL	3	3.3	3.3	3.3
SETUJU	59	64.8	64.8	68.1
SANGAT SETUJU	29	31.9	31.9	100.0
Total	91	100.0	100.0	

X4.2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid NETRAL	3	3.3	3.3	3.3
SETUJU	53	58.2	58.2	61.5
SANGAT SETUJU	35	38.5	38.5	100.0
Total	91	100.0	100.0	

X4.3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid SETUJU	61	67.0	67.0	67.0
SANGAT SETUJU	30	33.0	33.0	100.0
Total	91	100.0	100.0	

X4.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NETRAL	1	1.1	1.1	1.1
	SETUJU	55	60.4	60.4	61.5
	SANGAT SETUJU	35	38.5	38.5	100.0
	Total	91	100.0	100.0	

KUALITAS PELAYANAN

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	14	3	3.3	3.3	3.3
	15	1	1.1	1.1	4.4
	16	21	23.1	23.1	27.5
	17	18	19.8	19.8	47.3
	18	36	39.6	39.6	86.8
	19	9	9.9	9.9	96.7
	20	3	3.3	3.3	100.0
	Total	91	100.0	100.0	

Frequency Table**FREQUENCIES VARIABLES=X5.1 X5.2 X5.3 X5****/ORDER=ANALYSIS.****[DataSet1] C:\Users\MGF-GLASS\Documents\DATA OLAH\OLAH IV.sav****X5.1**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid NETRAL	1	1.1	1.1	1.1
SETUJU	59	64.8	64.8	65.9
SANGAT SETUJU	31	34.1	34.1	100.0
Total	91	100.0	100.0	

X5.2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid NETRAL	2	2.2	2.2	2.2
SETUJU	60	65.9	65.9	68.1
SANGAT SETUJU	29	31.9	31.9	100.0
Total	91	100.0	100.0	

X5.3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid NETRAL	1	1.1	1.1	1.1
SETUJU	63	69.2	69.2	70.3
SANGAT SETUJU	27	29.7	29.7	100.0
Total	91	100.0	100.0	

TK PENGHASILAN WP

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 10	1	1.1	1.1	1.1
11	2	2.2	2.2	3.3
12	26	28.6	28.6	31.9
13	39	42.9	42.9	74.7
14	21	23.1	23.1	97.8
15	2	2.2	2.2	100.0
Total	91	100.0	100.0	



Frequency Table

FREQUENCIES VARIABLES=Y1 Y2 Y3 Y4 Y

/ORDER=ANALYSIS.

[DataSet1] C:\Users\MGF-GLASS\Documents\DATA OLAH\OLAH IV.sav

Y1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid NETRAL	1	1.1	1.1	1.1
SETUJU	59	64.8	64.8	65.9
SANGAT SETUJU	31	34.1	34.1	100.0
Total	91	100.0	100.0	

Y2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid NETRAL	1	1.1	1.1	1.1
SETUJU	48	52.7	52.7	53.8
SANGAT SETUJU	42	46.2	46.2	100.0
Total	91	100.0	100.0	

Y3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid SETUJU	61	67.0	67.0	67.0
SANGAT SETUJU	30	33.0	33.0	100.0
Total	91	100.0	100.0	

Y4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TIDAK SETUJU	3	3.3	3.3	3.3
	NETRAL	1	1.1	1.1	4.4
	SETUJU	45	49.5	49.5	53.8
	SANGAT SETUJU	42	46.2	46.2	100.0
	Total	91	100.0	100.0	

KEPATUHAN WP

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	14	3	3.3	3.3	3.3
	15	1	1.1	1.1	4.4
	16	14	15.4	15.4	19.8
	17	19	20.9	20.9	40.7
	18	41	45.1	45.1	85.7
	19	10	11.0	11.0	96.7
	20	3	3.3	3.3	100.0
	Total	91	100.0	100.0	

Descriptives**DESCRIPTIVES VARIABLES=X1 X2 X3 X4 X5 Y****/STATISTICS=MEAN STDDEV MIN MAX.****[DataSet1] C:\Users\MGF-GLASS\Documents\DATA OLAH\OLAH IV.sav****Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
PENGETAHUAN PAJAK	91	14.00	20.00	17.3297	1.17431
KESADARAN WP	91	13.00	20.00	17.1319	1.39211
SANKSI PAJAK	91	15.00	20.00	17.5714	1.12687
KUALITAS PELAYANAN	91	14.00	20.00	17.3407	1.24918
TK PENGHASILAN WP	91	10.00	15.00	12.9121	.89005
KEPATUHAN WP	91	14.00	20.00	17.4945	1.20530
Valid N (listwise)	91				





CORRELATIONS**/VARIABLES=X1.1 X1.2 X1.3 X1.4 X1****/PRINT=TWOTAIL NOSIG****/MISSING=PAIRWISE.****[DataSet1] C:\Users\MGF-GLASS\Documents\DATA OLAH\OLAH IV.sav****Correlations**

		X1.1	X1.2	X1.3	X1.4	PENGETAHUAN PAJAK
X1.1	Pearson Correlation	1	-.011	.326**	-.048	.520**
	Sig. (2-tailed)		.916	.002	.653	.000
	N	91	91	91	91	91
X1.2	Pearson Correlation	-.011	1	-.147	.427**	.654**
	Sig. (2-tailed)	.916		.164	.000	.000
	N	91	91	91	91	91
X1.3	Pearson Correlation	.326**	-.147	1	-.085	.423**
	Sig. (2-tailed)	.002	.164		.421	.000
	N	91	91	91	91	91
X1.4	Pearson Correlation	-.048	.427**	-.085	1	.610**
	Sig. (2-tailed)	.653	.000	.421		.000
	N	91	91	91	91	91
PENGETAHUAN PAJAK	Pearson Correlation	.520**	.654**	.423**	.610**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	91	91	91	91	91

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

Correlations

		X2.1	X2.2	X2.3	X2.4	KESADARAN WP
X2.1	Pearson Correlation	1	.005	.261*	.030	.494**
	Sig. (2-tailed)		.959	.012	.775	.000
	N	91	91	91	91	91
X2.2	Pearson Correlation	.005	1	-.039	.477**	.539**
	Sig. (2-tailed)	.959		.716	.000	.000
	N	91	91	91	91	91
X2.3	Pearson Correlation	.261*	-.039	1	.331**	.682**
	Sig. (2-tailed)	.012	.716		.001	.000
	N	91	91	91	91	91
X2.4	Pearson Correlation	.030	.477**	.331**	1	.754**
	Sig. (2-tailed)	.775	.000	.001		.000
	N	91	91	91	91	91
KESADARAN WP	Pearson Correlation	.494**	.539**	.682**	.754**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	91	91	91	91	91

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

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

Correlations

		X3.1	X3.2	X3.3	X3.4	SANKSI PAJAK
X3.1	Pearson Correlation	1	-.173	.450**	-.123	.547**
	Sig. (2-tailed)		.101	.000	.247	.000
	N	91	91	91	91	91
X3.2	Pearson Correlation	-.173	1	.006	.365**	.498**
	Sig. (2-tailed)	.101		.952	.000	.000
	N	91	91	91	91	91
X3.3	Pearson Correlation	.450**	.006	1	.013	.678**
	Sig. (2-tailed)	.000	.952		.905	.000
	N	91	91	91	91	91
X3.4	Pearson Correlation	-.123	.365**	.013	1	.528**
	Sig. (2-tailed)	.247	.000	.905		.000
	N	91	91	91	91	91
SANKSI PAJAK	Pearson Correlation	.547**	.498**	.678**	.528**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	91	91	91	91	91

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

Correlations

		X4.1	X4.2	X4.3	X4.4	KUALITAS PELAYANAN
X4.1	Pearson Correlation	1	.150	.334**	.012	.615**
	Sig. (2-tailed)		.155	.001	.911	.000
	N	91	91	91	91	91
X4.2	Pearson Correlation	.150	1	-.110	.603**	.703**
	Sig. (2-tailed)	.155		.300	.000	.000
	N	91	91	91	91	91
X4.3	Pearson Correlation	.334**	-.110	1	-.056	.447**
	Sig. (2-tailed)	.001	.300		.599	.000
	N	91	91	91	91	91
X4.4	Pearson Correlation	.012	.603**	-.056	1	.654**
	Sig. (2-tailed)	.911	.000	.599		.000
	N	91	91	91	91	91
KUALITAS PELAYANAN	Pearson Correlation	.615**	.703**	.447**	.654**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	91	91	91	91	91

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

Correlations

		X5.1	X5.2	X5.3	TK PENGHASILAN WP
X5.1	Pearson Correlation	1	.004	.255*	.696**
	Sig. (2-tailed)		.967	.015	.000
	N	91	91	91	91
X5.2	Pearson Correlation	.004	1	-.125	.503**
	Sig. (2-tailed)	.967		.238	.000
	N	91	91	91	91
X5.3	Pearson Correlation	.255*	-.125	1	.608**
	Sig. (2-tailed)	.015	.238		.000
	N	91	91	91	91
TK PENGHASILAN WP	Pearson Correlation	.696**	.503**	.608**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	91	91	91	91

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

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

Correlations

		Y1	Y2	Y3	Y4	KEPATUHAN WP
Y1	Pearson Correlation	1	.064	.242*	-.084	.487**
	Sig. (2-tailed)		.549	.021	.430	.000
	N	91	91	91	91	91
Y2	Pearson Correlation	.064	1	-.158	.352**	.596**
	Sig. (2-tailed)	.549		.134	.001	.000
	N	91	91	91	91	91
Y3	Pearson Correlation	.242*	-.158	1	-.019	.413**
	Sig. (2-tailed)	.021	.134		.861	.000
	N	91	91	91	91	91
Y4	Pearson Correlation	-.084	.352**	-.019	1	.674**
	Sig. (2-tailed)	.430	.001	.861		.000
	N	91	91	91	91	91
KEPATUHAN WP	Pearson Correlation	.487**	.596**	.413**	.674**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	91	91	91	91	91

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

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



RELIABILITY

/VARIABLES=X1.1 X1.2 X1.3 X1.4 X1

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA

/SUMMARY=TOTAL.

[DataSet1] C:\Users\MGF-GLASS\Documents\DATA OLAH\OLAH IV.sav

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	91	100.0
	Excluded ^a	0	.0
	Total	91	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.685	5

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	30.3516	4.564	.343	.674
X1.2	30.3626	3.989	.457	.630
X1.3	30.3297	4.801	.237	.703
X1.4	30.2637	4.307	.443	.643
PENGETAHUAN PAJAK	17.3297	1.379	1.000	.256

RELIABILITY

/VARIABLES=X2.1 X2.2 X2.3 X2.4 X2

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA

/SUMMARY=TOTAL.

[DataSet1] C:\Users\MGF-GLASS\Documents\DATA OLAH\OLAH IV.sav

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	91	100.0
	Excluded ^a	0	.0
	Total	91	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.736	5

**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	29.9231	6.627	.340	.742
X2.2	29.9451	6.519	.395	.731
X2.3	30.0879	5.726	.524	.687
X2.4	29.9670	5.632	.637	.660
KESADARAN WP	17.1319	1.938	1.000	.474

RELIABILITY

/VARIABLES=X3.1 X3.2 X3.3 X3.4 X3

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA

/SUMMARY=TOTAL.

[DataSet1] C:\Users\MGF-GLASS\Documents\DATA OLAH\OLAH IV.sav

Scale: ALL VARIABLES

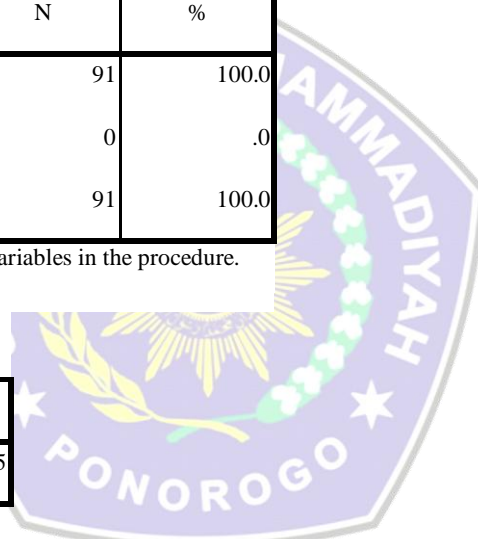
Case Processing Summary

		N	%
Cases	Valid	91	100.0
	Excluded ^a	0	.0
	Total	91	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.692	5

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X3.1	30.6813	4.064	.352	.679
X3.2	30.8132	4.242	.315	.691
X3.3	30.7143	3.762	.520	.625
X3.4	30.7912	4.167	.348	.682
SANKSI PAJAK	17.5714	1.270	1.000	.286

RELIABILITY

/VARIABLES=X4.1 X4.2 X4.3 X4.4 X4

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA

/SUMMARY=TOTAL.

[DataSet1] C:\Users\MGF-GLASS\Documents\DATA OLAH\OLAH IV.sav

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	91	100.0
	Excluded ^a	0	.0
	Total	91	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.727	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X4.1	30.3956	4.908	.458	.698
X4.2	30.3297	4.623	.564	.666
X4.3	30.3516	5.408	.277	.744
X4.4	30.3077	4.838	.512	.685
KUALITAS PELAYANAN	17.3407	1.560	1.000	.434

RELIABILITY

/VARIABLES=X5.1 X5.2 X5.3 X5

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA

/SUMMARY=TOTAL.

[DataSet1] C:\Users\MGF-GLASS\Documents\DATA OLAH\OLAH IV.sav

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	91	100.0
	Excluded ^a	0	.0
	Total	91	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.693	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X5.1	21.4945	2.186	.503	.624
X5.2	21.5275	2.519	.246	.746
X5.3	21.5385	2.362	.393	.679
TK PENGHASILAN WP	12.9121	.792	1.000	.118

RELIABILITY

/VARIABLES=Y1 Y2 Y3 Y4 Y

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA

/SUMMARY=TOTAL.

[DataSet1] C:\Users\MGF-GLASS\Documents\DATA OLAH\OLAH IV.sav

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	91	100.0
	Excluded ^a	0	.0
	Total	91	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.679	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	30.6593	4.894	.306	.677
Y2	30.5385	4.585	.427	.640
Y3	30.6593	5.094	.231	.697
Y4	30.6044	4.064	.469	.613
KEPATUHAN WP	17.4945	1.453	1.000	.229



LAMPIRAN
6
HASIL ANALISIS REGRESI

REGRESSION

/MISSING LISTWISE

/STATISTICS COEFF OUTS R ANOVA

/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT Y

/METHOD=ENTER X1 X2 X3 X4 X5.

[DataSet1] C:\Users\MGF-GLASS\Documents\DATA OLAH\OLAH IV.sav

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	TK PENGHASILAN WP, PENGETAHUAN PAJAK, SANKSI PAJAK, KESADARAN WP, KUALITAS PELAYANAN ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: KEPATUHAN WP

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.840 ^a	.706	.689	.67225

a. Predictors: (Constant), TK PENGHASILAN WP, PENGETAHUAN PAJAK, SANKSI PAJAK, KESADARAN WP, KUALITAS PELAYANAN

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	92.334	5	18.467	40.863	.000 ^a
	Residual	38.413	85	.452		
	Total	130.747	90			

a. Predictors: (Constant), TK PENGHASILAN WP, PENGETAHUAN PAJAK, SANKSI PAJAK, KESADARAN WP, KUALITAS PELAYANAN

b. Dependent Variable: KEPATUHAN WP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.356	1.581		.857	.394
	PENGETAHUAN PAJAK	.609	.200	.593	3.040	.003
	KESADARAN WP	.280	.096	.323	2.907	.005
	SANKSI PAJAK	.414	.096	.387	4.323	.000
	KUALITAS PELAYANAN	-.145	.181	-.150	-.800	.426
	TK PENGHASILAN WP	-.308	.153	-.227	-2.015	.047

a. Dependent Variable: KEPATUHAN WP



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PONOROGO - 63471

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : MUCHLIS AJI SAPUTRO
2. NIM : 13440719
3. Jurusan : Akuntansi S-1
4. Bidang : Perpajakan
5. Alamat : RT. 02/ RW. 02 Krajan Kulon Ds. Sine Kec. Sine Kab. Ngawi
6. Judul Skripsi : Pengaruh Pengetahuan Pajak, Kesadaran Wajib Pajak, Sanksi Pajak, Kualitas Pelayanan, dan Tingkat Penghasilan Wajib Pajak Terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor di Kabupaten Ngawi
7. Masa Pembimbingan : September 2017 s/d Agustus 2018
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
6-10-2017	ACC proposal pasca seminar proposal	
28-12-2017	Revisi bab 1, 2, 3	
3-1-2018	revisi definisi operasional variabel	
8-1-2018	ACC bab 1, 2, 3	
12-1-2018	Revisi bab 4 Denda & pelap hasil Denda, margin	
15-1-2018	uji lasi dg hasil tanya yg baru	
17-1-2018	revisi bab 4/ pembahasan literatur	
23-1-2018	ACC bab 4 & revisi bab 5	

Tanggal Disetujui	BAB	Paraf Pembimbing
23-1-2018	ACC bab 5 Lampiran ke pemb I	
25-1-2018	Revisi Bab 1 & 2	
1-2-2018	Revisi Bab 1 & 2	
2-2-2018	ACC Bab 1 & 2 Revisi Bab 4	y.d.
5-2-2018	Revisi Bab 4 & 5	
9-2-2018	ACC Bab 4 & 5 Revisi Full Draft: - Daftar Pustaka - Penjelasan bab 4 & 3 ke revisi	y.d.
12-2-2018	ACC Full Draft Daftar Ujian Skripsi	y.d.

10. Tanggal Selesai Penulisan Skripsi : 12 Feb. 2018
11. Keterangan Bimbingan Telah Selesai : _____
12. Telah Di Evaluasi/Di Uji Dengan Nilai : _____ (angka)
 _____ (huruf)

Pembimbing,

DWIATI MARSIWI, S.Pd, SE, M.SI, Ak, CA
 NIK. 19721203 199603 11

Ponorogo, 3 Oktober 2017
 Dekan



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