



LAMPIRAN 1

KUESIONER



KUESIONER PENELITIAN

Kepada Yth.  
Responden Penelitian  
Di tempat

Terkait dengan penelitian yang akan saya lakukan dengan judul “PENGARUH PERSEPSI Keadilan Pajak, Sistem Perpajakan dan Diskriminasi Pajak Terhadap Perilaku Penggelapan Pajak” (Studi Pada Wajib Pajak Badan KPP Pratama Ponorogo). Maka untuk mendukung keberhasilan pelaksanaan penelitian ini, saya mohon kesediaan Saudara/i mengisi daftar pertanyaan yang saya ajukan. Kesediaan Saudara/i merupakan bantuan yang sangat bernilai bagi saya.

Akhir kata, atas bantuan dan kelapangan hati Saudara/i, saya ucapkan banyak terima kasih.

Hormat Saya,

Pipit Sari Dewi P.

## KUESIONER PENELITIAN

### IDENTITAS RESPONDEN

Beri tanda (x) atau (√) pada identitas pengenal Saudara/i:

1. Nama Responden : ..... (boleh diisi atau tidak)
2. Jenis Kelamin :  Pria  Wanita
3. Umur : .....Tahun

### PETUNJUK PENGISIAN

Berilah tanda centang ( V ) pada salah satu alternatif jawaban yang telah tersedia.

Pilihlah jawaban dengan kode :

**SS** bila Anda **SANGAT SETUJU** dengan pernyataan yang ada

**S** bila Anda **SETUJU** dengan pernyataan yang ada

**N** bila Anda **NETRAL** dengan pernyataan yang ada

**TS** bila Anda **TIDAK SETUJU** dengan pernyataan yang ada

**STS** bila Anda **SANGAT TIDAK SETUJU** dengan pernyataan yang ada

### Keadilan

No.	PERTANYAAN	SS	S	N	TS	STS
1.	Manfaat yang saya terima dari pemerintah sebagai pertukaran / timbal balik atas pembayaran pajak penghasilan yang kami bayarkan telah sesuai / adil, sehingga kecil kemungkinan melakukan penggelapan pajak.					
2.	Penggelapan pajak bisa dilakukan jika hukum perpajakan (khususnya pajak penghasilan) yang berlaku saat ini mengharuskan kami untuk membayar lebih besar daripada pembagian pajak					

	penghasilan yang sesuai/ adil.					
3.	Dibandingkan dengan Wajib Pajak lain saya membayar pajak penghasilan lebih sedikit daripada pembagian pajak penghasilan yang sesuai/ adil.					
4.	Beberapa pengurangan pajak berdasarkan peraturan yang berlaku tidak adil, karena hanya dapat digunakan oleh Wajib Pajak besar.					
5.	Penggelapan pajak bisa dilakukan jika Direktorat Jenderal Perpajakan (DJP) tidak adil dalam penerapan ketentuan perpajakan					

### Sistem Perpajakan

No.	PERTANYAAN	SS	S	N	TS	STS
1.	Menurut saya, sistem perpajakan di indonesia sudah bagus tetapi harus diberikan pengawasan yang lebih ketat baik bagi para pemungut pajak maupun wajib pajak.					
2.	Menurut saya, uang pajak yang terkumpul harus dikelola dengan bijaksana					
3.	Menurut saya, prosedur sistem perpajakan yang ada memberikan kemudahan oleh WP dalam menyetorkan pajaknya					

### Diskriminasi

No.	PERTANYAAN	SS	S	N	TS	STS
1.	Menurut saya, zakat diperbolehkan sebagai faktor pengurang pajak merupakan suatu					

	bentuk diskriminasi					
2.	Penggelapan pajak etis dilakukan apabila terdapat diskriminasi dalam perpajakan					
3.	Jika kinerja pemerintah khususnya aparatur perpajakan buruk dan tingginya angka korupsi terhadap dana perpajakan, maka masyarakat/WP akan enggan dalam membayar pajak					

### Penggelapan Pajak

No.	PERTANYAAN	SS	S	N	TS	STS
1.	Jika kinerja pemerintahan khususnya aparatur perpajakan baik, komunikatif dan inspiratif terhadap masyarakat/WP, maka masyarakat/WP tidak akan melakukan penggelapan pajak.					
2.	Jika sanksi terhadap setiap pelanggaran di bidang perpajakan direalisasikan secara jelas, baik bagi pihak pemungut pajak maupun wajib pajak, maka penggelapan pajak tidak akan dilakukan.					
3.	Jika kinerja pemerintah khususnya aparatur perpajakan buruk dan tingginya angka korupsi terhadap dana perpajakan, maka masyarakat/WP akan enggan dalam membayar pajak.					
4.	Apabila kami mengalami diskriminasi dalam perpajakan, maka tindakan penggelapan pajak masih dianggap etis					





LAMPIRAN 2

HASIL KUISIONER





11	Wanita	30 - 40	4	4	3	3	4	4	3	3
12	Pria	40 - 50	3	4	4	4	4	4	4	4
13	Pria	40 - 50	5	4	5	4	5	4	5	4
14	Pria	40 - 50	5	4	4	4	4	4	4	4
15	Wanita	40 - 50	5	5	4	5	5	5	4	5
16	Wanita	20 - 30	4	4	5	5	4	4	3	4
17	Wanita	40 - 50	4	4	5	4	4	4	4	4
18	Wanita	40 - 50	4	5	4	5	4	5	4	5
19	Wanita	40 - 50	4	4	4	4	4	4	4	3
20	Wanita	30 - 40	4	5	5	4	4	5	4	5
21	Pria	20 - 30	4	4	4	5	5	5	5	5
22	Pria	40 - 50	4	5	5	5	4	5	5	5
23	Wanita	40 - 50	4	4	4	5	4	5	4	5
24	Pria	40 - 50	5	4	4	4	4	4	4	4
25	Pria	30 - 40	4	4	4	5	5	5	5	5

26	Pria	40 - 50	5	5	5	5	5	5	4	4
27	Pria	40 - 50	5	3	4	5	4	3	4	5
28	Wanita	30 - 40	4	4	4	3	3	4	5	4
29	Wanita	20 - 30	4	5	4	5	5	5	4	5
30	Pria	40 - 50	4	4	4	4	4	5	4	5
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32	Pria	40 - 50	4	4	4	5	4	5	5	4
33	Wanita	20 - 30	4	4	3	4	4	4	4	5
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37	Pria	40 - 50	4	4	4	3	5	4	4	5
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39	Pria	40 - 50	3	4	3	4	5	3	4	5
40	Pria	40 - 50	3	3	3	4	4	4	4	3

41	Wanita	40 - 50	3	3	4	3	5	5	4	5
42	Wanita	30 - 40	2	3	3	4	4	4	4	4
43	Pria	30 - 40	3	3	2	2	3	4	4	4
44	Pria	40 - 50	3	4	3	4	4	4	3	2
45	Pria	40 - 50	3	3	3	2	4	4	4	3
46	Pria	40 - 50	3	4	4	4	3	4	2	3
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48	Pria	40 - 50	4	4	5	4	4	4	4	4
49	Pria	40 - 50	4	4	4	5	4	5	5	3
50	Pria	40 - 50	4	4	3	3	3	4	4	3
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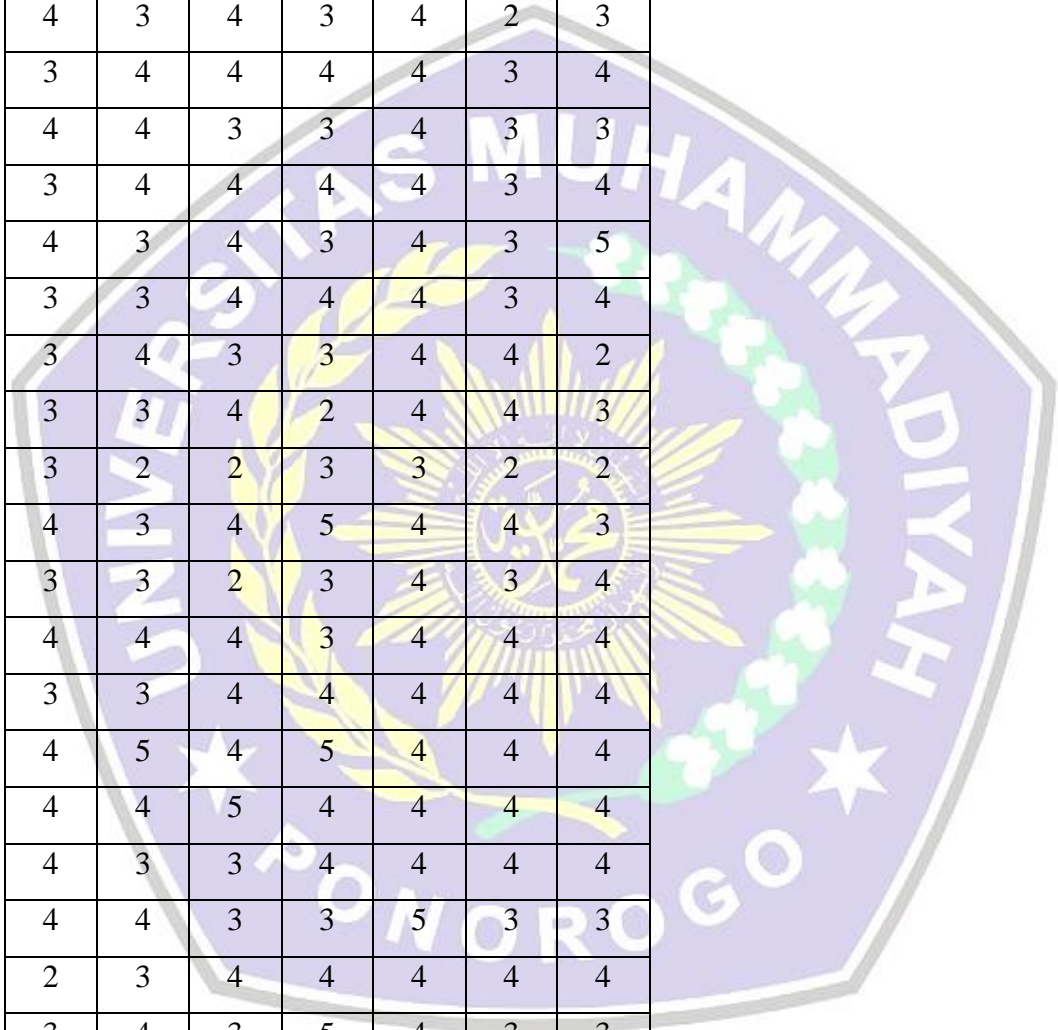
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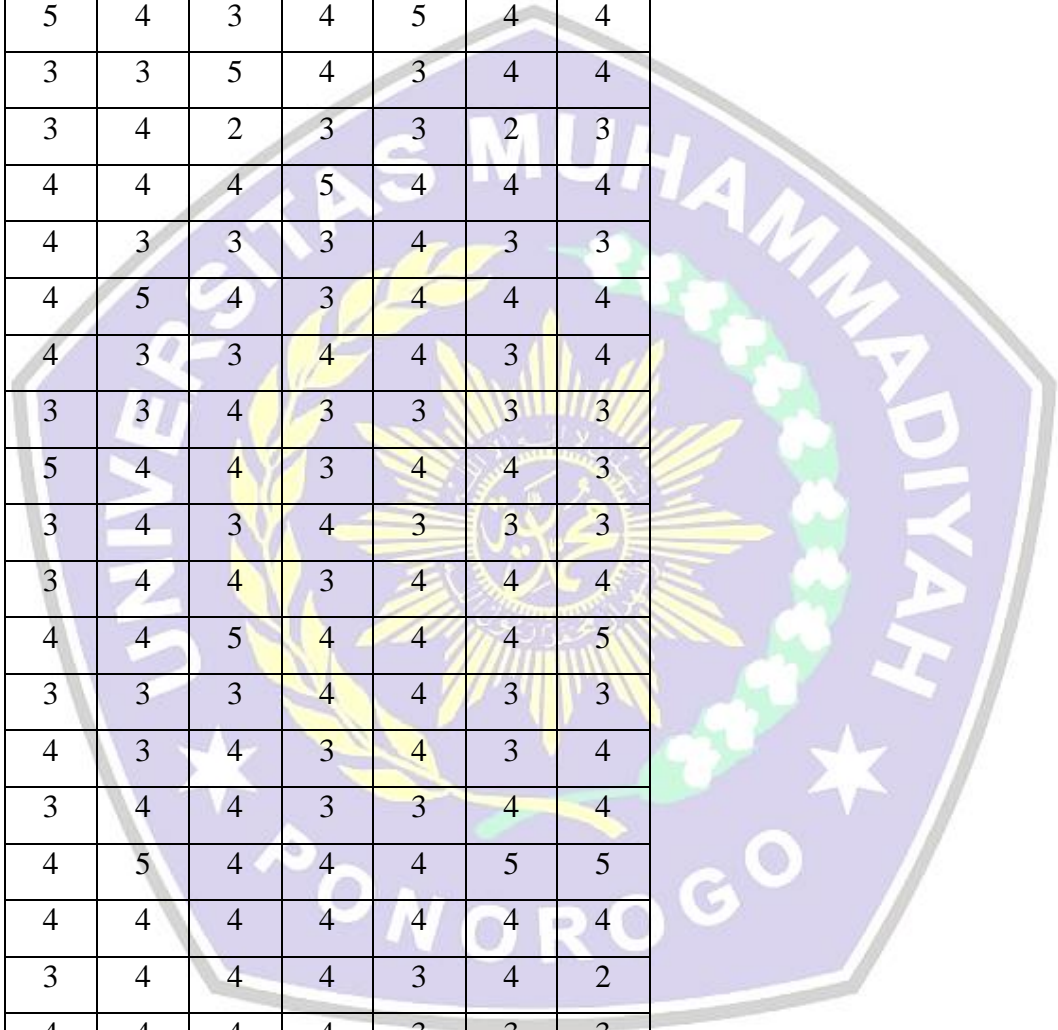
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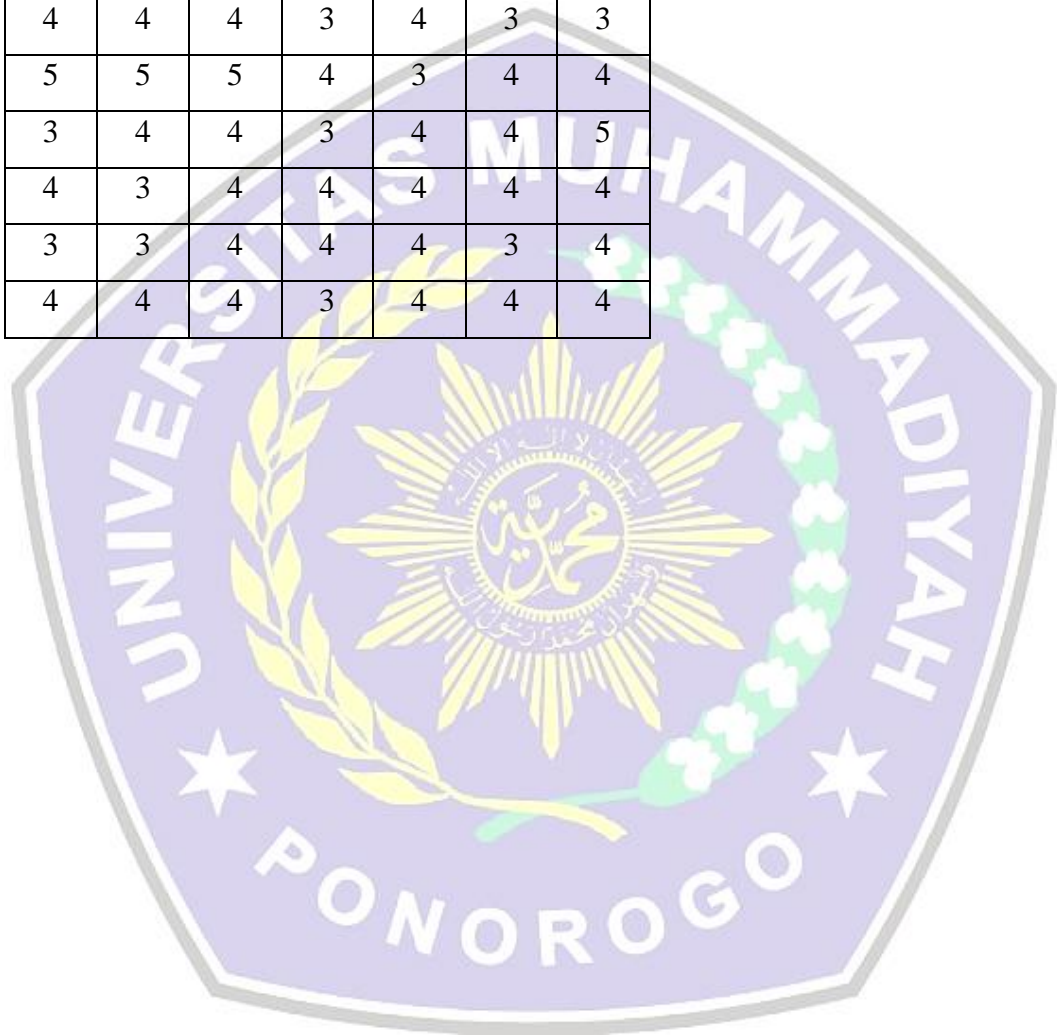




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LAMPIRAN 3

HASIL PENGUJIAN ANALISIS SPSS



## Frequencies

### Notes

Output Created		19-Dec-2019 01:20:27
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	100
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data.
Syntax		FREQUENCIES VARIABLES=Kelamin Umur /ORDER=ANALYSIS.
Resources	Processor Time	00:00:00.016
	Elapsed Time	00:00:00.091

### Statistics

		Jenis Kelamin Responden	Umur Responden
N	Valid	100	100
	Missing	0	0

### Frequency Table

### Jenis Kelamin Responden

	Frequenc y	Percent	Valid Percent	Cumulative Percent
Valid Pria	58	58.0	58.0	58.0
Wanita	42	42.0	42.0	100.0
Total	100	100.0	100.0	

### Umur Responden

	Frequenc y	Percent	Valid Percent	Cumulative Percent
Valid 20 - 30	15	15.0	15.0	15.0
30 - 40	23	23.0	23.0	38.0
40 - 50	62	62.0	62.0	100.0
Total	100	100.0	100.0	

FREQUENCIES VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X2.1 X2.2 X2.3 X3.1  
X3.2 X3.3 Y1.1 Y1.2 Y1.3 Y1.4  
/STATISTICS=MEAN  
/ORDER=ANALYSIS.

### Frequencies

### Notes

Output Created	19-Dec-2019 01:21:19	
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>

	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	100
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data.
Syntax		<p>FREQUENCIES</p> <p>VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X2.1 X2.2 X2.3 X3.1 X3.2 X3.3 Y1.1 Y1.2 Y1.3 Y1.4</p> <p>/STATISTICS=MEAN</p> <p>/ORDER=ANALYSIS.</p>
Resources	Processor Time	00:00:00.015
	Elapsed Time	00:00:00.017



### Statistics

		Keadilan 1	Keadilan 2	Keadilan 3	Keadilan 4	Keadilan 5	Sistem Perpajakan 1
N	Valid	100	100	100	100	100	100
	Missing	0	0	0	0	0	0
Mean		3.8400	3.8600	3.8600	3.8500	3.9000	4.0200

**Statistics**

		Sistem Perpajakan 2	Sistem Perpajakan 3	Diskriminasi 1	Diskriminasi 2	Diskriminasi 3
N	Valid	100	100	100	100	100
	Missing	0	0	0	0	0
Mean		3.9000	3.8500	3.8600	3.8600	3.8500

**Statistics**

		Penggelapan Pajak 1	Penggelapan Pajak 2	Penggelapan Pajak 3	Penggelapan Pajak 4
N	Valid	100	100	100	100
	Missing	0	0	0	0
Mean		3.7800	3.9300	3.7600	3.7700

**Frequency Table**

**Keadilan 1**

	Frequenc y	Percent	Valid Percent	Cumulative Percent
Valid 2.00	3	3.0	3.0	3.0
3.00	24	24.0	24.0	27.0
4.00	59	59.0	59.0	86.0
5.00	14	14.0	14.0	100.0
Total	100	100.0	100.0	

**Keadilan 2**

		Frequenc y	Percent	Valid Percent	Cumulative Percent
Valid	2.00	1	1.0	1.0	1.0
	3.00	25	25.0	25.0	26.0
	4.00	61	61.0	61.0	87.0
	5.00	13	13.0	13.0	100.0
	Total	100	100.0	100.0	

### Keadilan 3

		Frequenc y	Percent	Valid Percent	Cumulative Percent
Valid	2.00	1	1.0	1.0	1.0
	3.00	25	25.0	25.0	26.0
	4.00	61	61.0	61.0	87.0
	5.00	13	13.0	13.0	100.0
	Total	100	100.0	100.0	

### Keadilan 4

		Frequenc y	Percent	Valid Percent	Cumulative Percent
Valid	2.00	4	4.0	4.0	4.0
	3.00	24	24.0	24.0	28.0
	4.00	55	55.0	55.0	83.0
	5.00	17	17.0	17.0	100.0
	Total	100	100.0	100.0	

### Keadilan 5



	Frequenc y	Percent	Valid Percent	Cumulative Percent
Valid 2.00	1	1.0	1.0	1.0
3.00	26	26.0	26.0	27.0
4.00	55	55.0	55.0	82.0
5.00	18	18.0	18.0	100.0
Total	100	100.0	100.0	

### Sistem Perpajakan 1

	Frequenc y	Percent	Valid Percent	Cumulative Percent
Valid 3.00	17	17.0	17.0	17.0
4.00	64	64.0	64.0	81.0
5.00	19	19.0	19.0	100.0
Total	100	100.0	100.0	

### Sistem Perpajakan 2

	Frequenc y	Percent	Valid Percent	Cumulative Percent
Valid 2.00	2	2.0	2.0	2.0
3.00	21	21.0	21.0	23.0
4.00	62	62.0	62.0	85.0
5.00	15	15.0	15.0	100.0
Total	100	100.0	100.0	

### Sistem Perpajakan 3

	Frequenc y	Percent	Valid Percent	Cumulative Percent
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Valid	2.00	2	2.0	2.0	2.0
	3.00	32	32.0	32.0	34.0
	4.00	45	45.0	45.0	79.0
	5.00	21	21.0	21.0	100.0
Total		100	100.0	100.0	

### Diskriminasi 1

		Frequenc y	Percent	Valid Percent	Cumulative Percent
Valid	2.00	1	1.0	1.0	1.0
	3.00	25	25.0	25.0	26.0
	4.00	61	61.0	61.0	87.0
	5.00	13	13.0	13.0	100.0
Total		100	100.0	100.0	

### Diskriminasi 2

		Frequenc y	Percent	Valid Percent	Cumulative Percent
Valid	2.00	1	1.0	1.0	1.0
	3.00	25	25.0	25.0	26.0
	4.00	61	61.0	61.0	87.0
	5.00	13	13.0	13.0	100.0
Total		100	100.0	100.0	

### Diskriminasi 3

		Frequenc y	Percent	Valid Percent	Cumulative Percent
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Valid	2.00	4	4.0	4.0	4.0
	3.00	24	24.0	24.0	28.0
	4.00	55	55.0	55.0	83.0
	5.00	17	17.0	17.0	100.0
Total		100	100.0	100.0	

### Penggelapan Pajak 1

		Frequenc y	Percent	Valid Percent	Cumulative Percent
Valid	2.00	3	3.0	3.0	3.0
	3.00	30	30.0	30.0	33.0
	4.00	53	53.0	53.0	86.0
	5.00	14	14.0	14.0	100.0
Total		100	100.0	100.0	

### Penggelapan Pajak 2

		Frequenc y	Percent	Valid Percent	Cumulative Percent
Valid	2.00	1	1.0	1.0	1.0
	3.00	19	19.0	19.0	20.0
	4.00	66	66.0	66.0	86.0
	5.00	14	14.0	14.0	100.0
Total		100	100.0	100.0	

### Penggelapan Pajak 3

		Frequenc y	Percent	Valid Percent	Cumulative Percent
Valid	2.00	6	6.0	6.0	6.0

3.00	27	27.0	27.0	33.0
4.00	52	52.0	52.0	85.0
5.00	15	15.0	15.0	100.0
Total	100	100.0	100.0	

### Penggelapan Pajak 4

	Frequenc y	Percent	Valid Percent	Cumulative Percent
Valid 2.00	4	4.0	4.0	4.0
3.00	27	27.0	27.0	31.0
4.00	57	57.0	57.0	88.0
5.00	12	12.0	12.0	100.0
Total	100	100.0	100.0	

COMPUTE X1=X1.1 + X1.2 + X1.3 + X1.4 + X1.5.

VARIABLE LABELS X1 'Keadilan'.

EXECUTE.

COMPUTE X2=X2.1 + X2.2 + X2.3.

VARIABLE LABELS X2 'Sistem Perpajakan'.

EXECUTE.

COMPUTE X3=X3.1 + X3.2 + X3.3.

VARIABLE LABELS X3 'Diskriminasi'.

EXECUTE.

COMPUTE Y=Y1.1 + Y1.2 + Y1.3 + Y1.4.

VARIABLE LABELS Y 'Penggelapan Pajak'.

EXECUTE.

DESCRIPTIVES VARIABLES=X1 X2 X3 Y

/STATISTICS=MEAN STDDEV MIN MAX.

## Descriptives

### Notes

Output Created	19-Dec-2019 01:23:41	
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	100
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax	DESCRIPTIVES VARIABLES=X1 X2 X3 Y /STATISTICS=MEAN STDDEV MIN MAX.	
Resources	Processor Time	00:00:00.000
	Elapsed Time	00:00:00.000

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Keadilan	100	13.00	25.00	19.3100	2.22790

Sistem	100	9.00	15.00	11.7700	1.60085
Perpajakan					
Diskriminasi	100	7.00	15.00	11.5700	1.53251
Penggelapan	100	10.00	20.00	15.2400	1.97520
Pajak					
Valid N (listwise)	100				

### CORRELATIONS

/VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X1

/PRINT=TWOTAIL NOSIG

/MISSING=PAIRWISE.

### LAMPIRAN 4

### HASIL UJI VALIDITAS

### Correlations

### Notes

Output Created		19-Dec-2019 01:24:05
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working	100
	Data File	
Missing Value	Definition of Missing	User-defined missing values are
Handling		treated as missing.

Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.
Syntax	<p>CORRELATIONS</p> <p>/VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X1</p> <p>/PRINT=TWOTAIL NOSIG</p> <p>/MISSING=PAIRWISE.</p>
Resources	<p>Processor Time 00:00:00.063</p> <p>Elapsed Time 00:00:00.032</p>

### Correlations

		Keadilan 1	Keadilan 2	Keadilan 3	Keadilan 4
Keadilan 1	Pearson Correlation	1	.362**	.316**	.149
	Sig. (2-tailed)		.000	.001	.139
	N	100	100	100	100
Keadilan 2	Pearson Correlation	.362**	1	.426**	.297**
	Sig. (2-tailed)	.000		.000	.003
	N	100	100	100	100
Keadilan 3	Pearson Correlation	.316**	.426**	1	.382**
	Sig. (2-tailed)	.001	.000		.000
	N	100	100	100	100
Keadilan 4	Pearson Correlation	.149	.297**	.382**	1

	Sig. (2-tailed)	.139	.003	.000	
	N	100	100	100	100
Keadilan 5	Pearson Correlation	.072	.175	.244*	.463**
	Sig. (2-tailed)	.477	.081	.014	.000
	N	100	100	100	100
Keadilan	Pearson Correlation	.576**	.673**	.708**	.717**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	100	100	100	100

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

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

### Correlations

		Keadilan 5	Keadilan
Keadilan 1	Pearson Correlation	.072	.576**
	Sig. (2-tailed)	.477	.000
	N	100	100
Keadilan 2	Pearson Correlation	.175	.673**
	Sig. (2-tailed)	.081	.000
	N	100	100
Keadilan 3	Pearson Correlation	.244*	.708**
	Sig. (2-tailed)	.014	.000
	N	100	100



Keadilan 4	Pearson	.463**	.717**
	Correlation		
	Sig. (2-tailed)	.000	.000
	N	100	100
Keadilan 5	Pearson	1	.606**
	Correlation		
	Sig. (2-tailed)	.000	.000
	N	100	100
Keadilan	Pearson	.606**	1
	Correlation		
	Sig. (2-tailed)	.000	.000
	N	100	100

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

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

#### CORRELATIONS

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

/PRINT=TWOTAIL NOSIG

/MISSING=PAIRWISE.

#### Correlations

#### Notes

Output Created		19-Dec-2019 01:24:30
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>

	Weight	<none>	
	Split File	<none>	
	N of Rows in Working Data File		100
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.	
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.	
Syntax		CORRELATIONS /VARIABLES=X2.1 X2.2 X2.3 X2 /PRINT=TWOTAIL NOSIG /MISSING=PAIRWISE.	
Resources	Processor Time		00:00:00.016
	Elapsed Time		00:00:00.015

### Correlations

		Sistem Perpajakan 1	Sistem Perpajakan 2
Sistem Perpajakan 1	Pearson Correlation	1	.336**
	Sig. (2-tailed)		.001
	N	100	100
Sistem Perpajakan 2	Pearson Correlation	.336**	1
	Sig. (2-tailed)	.001	
	N	100	100

Sistem Perpajakan 3	Pearson	.442**	.487**
	Correlation		
	Sig. (2-tailed)	.000	.000
	N	100	100
Sistem Perpajakan	Pearson	.727**	.773**
	Correlation		
	Sig. (2-tailed)	.000	.000
	N	100	100

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

### Correlations

		Sistem Perpajakan 3	Sistem Perpajakan
Sistem Perpajakan 1	Pearson	.442**	.727**
	Correlation		
	Sig. (2-tailed)	.000	.000
	N	100	100
Sistem Perpajakan 2	Pearson	.487**	.773**
	Correlation		
	Sig. (2-tailed)	.000	.000
	N	100	100
Sistem Perpajakan 3	Pearson	1	.848**
	Correlation		
	Sig. (2-tailed)		.000
	N	100	100
Sistem Perpajakan	Pearson	.848**	1
	Correlation		
	Sig. (2-tailed)	.000	
	N	100	100

### Correlations

		Sistem Perpajakan 3	Sistem Perpajakan
Sistem Perpajakan 1	Pearson Correlation	.442**	.727**
	Sig. (2-tailed)	.000	.000
	N	100	100
Sistem Perpajakan 2	Pearson Correlation	.487**	.773**
	Sig. (2-tailed)	.000	.000
	N	100	100
Sistem Perpajakan 3	Pearson Correlation	1	.848**
	Sig. (2-tailed)		.000
	N	100	100
Sistem Perpajakan	Pearson Correlation	.848**	1
	Sig. (2-tailed)	.000	
	N	100	100

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

### CORRELATIONS

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

/PRINT=TWOTAIL NOSIG

/MISSING=PAIRWISE.

### Correlations

### Notes

Output Created	19-Dec-2019 01:24:45	
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	100
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.
Syntax	CORRELATIONS /VARIABLES=X3.1 X3.2 X3.3 X3 /PRINT=TWOTAIL NOSIG /MISSING=PAIRWISE.	
Resources	Processor Time	00:00:00.016
	Elapsed Time	00:00:00.029

### Correlations

		Diskriminasi 1	Diskriminasi 2
Diskriminasi 1	Pearson Correlation	1	.426**
	Sig. (2-tailed)		.000

	N	100	100
Diskriminasi 2	Pearson	.426**	1
	Correlation		
	Sig. (2-tailed)	.000	
	N	100	100
Diskriminasi 3	Pearson	.297**	.382**
	Correlation		
	Sig. (2-tailed)	.003	.000
	N	100	100
Diskriminasi	Pearson	.736**	.777**
	Correlation		
	Sig. (2-tailed)	.000	.000
	N	100	100

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

### Correlations

		Diskriminasi 3	Diskriminas i
1	Pearson	.297**	.736**
	Correlation		
	Sig. (2-tailed)	.003	.000
	N	100	100
2	Pearson	.382**	.777**
	Correlation		
	Sig. (2-tailed)	.000	.000
	N	100	100
3	Pearson	1	.767**
	Correlation		
	Sig. (2-tailed)		.000

	N	100	100
Diskriminasi	Pearson	.767**	1
	Correlation		
	Sig. (2-tailed)	.000	
	N	100	100

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

### CORRELATIONS

```

/VARIABLES=Y1.1 Y1.2 Y1.3 Y1.4 Y
/PRINT=TWOTAIL NOSIG
/MISSING=PAIRWISE.

```

### Correlations

### Notes

Output Created		19-Dec-2019 01:24:58
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working	100
	Data File	
Missing Value	Definition of Missing	User-defined missing values are
Handling		treated as missing.
	Cases Used	Statistics for each pair of
		variables are based on all the
		cases with valid data for that
		pair.

Syntax		CORRELATIONS	
		/VARIABLES=Y1.1 Y1.2 Y1.3 Y1.4 Y	
		/PRINT=TWOTAIL NOSIG	
		/MISSING=PAIRWISE.	
Resources	Processor Time		00:00:00.016
	Elapsed Time		00:00:00.032

### Correlations

		Penggelapan Pajak 1	Penggelapan Pajak 2	Penggelapan Pajak 3
1	Penggelapan Pajak	1	.173	.337**
	Pearson Correlation			
	Sig. (2-tailed)		.086	.001
	N	100	100	100
2	Penggelapan Pajak	.173	1	.433**
	Pearson Correlation			
	Sig. (2-tailed)	.086		.000
	N	100	100	100
3	Penggelapan Pajak	.337**	.433**	1
	Pearson Correlation			
	Sig. (2-tailed)	.001	.000	
	N	100	100	100
4	Penggelapan Pajak	.257**	.267**	.429**
	Pearson Correlation			
	Sig. (2-tailed)	.010	.007	.000
	N	100	100	100



Penggelapan Pajak	Pearson	.642**	.637**	.805**
	Correlation			
	Sig. (2-tailed)	.000	.000	.000
	N	100	100	100

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

### Correlations

		Penggelapan Pajak 4	Penggelapan Pajak
1	Pearson	.257**	.642**
	Correlation		
	Sig. (2-tailed)	.010	.000
	N	100	100
2	Pearson	.267**	.637**
	Correlation		
	Sig. (2-tailed)	.007	.000
	N	100	100
3	Pearson	.429**	.805**
	Correlation		
	Sig. (2-tailed)	.000	.000
	N	100	100
4	Pearson	1	.704**
	Correlation		
	Sig. (2-tailed)		.000
	N	100	100
Penggelapan Pajak	Pearson	.704**	1
	Correlation		
	Sig. (2-tailed)	.000	
	N	100	100

### Correlations

		Penggelapan Pajak 4	Penggelapan Pajak
1	Penggelapan Pajak		
	Pearson Correlation	.257**	.642**
	Sig. (2-tailed)	.010	.000
	N	100	100
2	Penggelapan Pajak		
	Pearson Correlation	.267**	.637**
	Sig. (2-tailed)	.007	.000
	N	100	100
3	Penggelapan Pajak		
	Pearson Correlation	.429**	.805**
	Sig. (2-tailed)	.000	.000
	N	100	100
4	Penggelapan Pajak		
	Pearson Correlation	1	.704**
	Sig. (2-tailed)		.000
	N	100	100
5	Penggelapan Pajak		
	Pearson Correlation	.704**	1
	Sig. (2-tailed)	.000	
	N	100	100

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

### RELIABILITY

/VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA.

LAMPIRAN 5

HASIL UJI RELIABILITAS

**Reliability**

**Notes**

Output Created		19-Dec-2019 01:25:14
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working	100
	Data File	
	Matrix Input	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data for all variables in the procedure.
Syntax		RELIABILITY /VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 /SCALE('ALL VARIABLES') ALL /MODEL=ALPHA.
Resources	Processor Time	00:00:00.000
	Elapsed Time	00:00:00.012

**Scale: ALL VARIABLES**

**Case Processing Summary**

		N	%
Cases	Valid	100	100.0
	Excluded <sup>a</sup>	0	.0
	Total	100	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.667	5

**RELIABILITY**

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

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA.

**Reliability**

**Notes**

Output Created	19-Dec-2019 01:25:30	
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>

	N of Rows in Working Data File	100
Missing Value Handling	Matrix Input Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data for all variables in the procedure.
Syntax		RELIABILITY /VARIABLES=X2.1 X2.2 X2.3 /SCALE('ALL VARIABLES') ALL /MODEL=ALPHA.
Resources	Processor Time	00:00:00.015
	Elapsed Time	00:00:00.012

Scale: ALL VARIABLES

#### Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded <sup>a</sup>	0	.0
	Total	100	100.0

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

#### Reliability Statistics

Cronbach's Alpha	N of Items
.686	3

### RELIABILITY

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

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA.

### Reliability

### Notes

Output Created		19-Dec-2019 01:25:44
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working	100
	Data File	
	Matrix Input	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data for all variables in the procedure.

Syntax	RELIABILITY /VARIABLES=X3.1 X3.2 X3.3 /SCALE('ALL VARIABLES') ALL /MODEL=ALPHA.	
Resources	Processor Time	00:00:00.000
	Elapsed Time	00:00:00.007

Scale: ALL VARIABLES

#### Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded <sup>a</sup>	0	.0
	Total	100	100.0

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

#### Reliability Statistics

Cronbach's Alpha	N of Items
.630	3

RELIABILITY

/VARIABLES=Y1.1 Y1.2 Y1.3 Y1.4

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA.

## Reliability

### Notes

Output Created		19-Dec-2019 01:25:55
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working	100
	Data File	
	Matrix Input	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data for all variables in the procedure.
Syntax		RELIABILITY /VARIABLES=Y1.1 Y1.2 Y1.3 Y1.4 /SCALE('ALL VARIABLES') ALL /MODEL=ALPHA.
Resources	Processor Time	00:00:00.015
	Elapsed Time	00:00:00.019

Scale: ALL VARIABLES



### Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded <sup>a</sup>	0	.0
	Total	100	100.0

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

### Reliability Statistics

Cronbach's Alpha	N of Items
.651	4

COMPUTE X1=X1 / 5.

VARIABLE LABELS X1 'Keadilan'.

EXECUTE.

COMPUTE X2=X2 / 3.

VARIABLE LABELS X2 'Sistem Perpajakan'.

EXECUTE.

COMPUTE X3=X3 / 3.

VARIABLE LABELS X3 'Diskriminasi'.

EXECUTE.

COMPUTE Y=Y / 4.

VARIABLE LABELS Y 'Penggelapan Pajak'.

EXECUTE.

REGRESSION

/DESCRIPTIVES MEAN STDDEV CORR SIG N

```

/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA COLLIN TOL
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y
/METHOD=ENTER X1 X2 X3
/SCATTERPLOT=(*ZPRED ,*SRESID)
/RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID)
/SAVE RESID.

```

LAMPIRAN 6  
HASIL UJI REGRESI LINIER BERGANDA

**Regression**



**Notes**

Output Created		19-Dec-2019 01:27:33
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working	100
	Data File	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.

Syntax	<pre> REGRESSION   /DESCRIPTIVES MEAN STDDEV CORR SIG N   /MISSING LISTWISE   /STATISTICS COEFF OUTS R ANOVA COLLIN TOL   /CRITERIA=PIN(.05) POUT(.10)   /NOORIGIN   /DEPENDENT Y   /METHOD=ENTER X1 X2 X3   /SCATTERPLOT=(*ZPRED ,*SRESID)   /RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID)   /SAVE RESID. </pre>												
Resources	<table> <tr> <td data-bbox="635 1350 839 1384">Processor Time</td> <td data-bbox="1209 1350 1385 1384">00:00:01.125</td> </tr> <tr> <td data-bbox="635 1406 815 1440">Elapsed Time</td> <td data-bbox="1209 1406 1385 1440">00:00:01.618</td> </tr> <tr> <td data-bbox="635 1462 874 1496">Memory Required</td> <td data-bbox="1241 1462 1385 1496">2300 bytes</td> </tr> <tr> <td data-bbox="635 1518 895 1552">Additional Memory</td> <td data-bbox="1257 1518 1385 1552">896 bytes</td> </tr> <tr> <td data-bbox="635 1574 922 1608">Required for Residual</td> <td></td> </tr> <tr> <td data-bbox="635 1630 703 1664">Plots</td> <td></td> </tr> </table>	Processor Time	00:00:01.125	Elapsed Time	00:00:01.618	Memory Required	2300 bytes	Additional Memory	896 bytes	Required for Residual		Plots	
Processor Time	00:00:01.125												
Elapsed Time	00:00:01.618												
Memory Required	2300 bytes												
Additional Memory	896 bytes												
Required for Residual													
Plots													
Variables Created or Modified	RES_1 Unstandardized Residual												

**Descriptive Statistics**

	Mean	Std. Deviation	N
Penggelapan Pajak	3.8100	.49380	100
Keadilan	3.8620	.44558	100
Sistem Perpajakan	3.9233	.53362	100
Diskriminasi	3.8567	.51084	100

### Correlations

		Penggelapan Pajak	Keadilan
Pearson Correlation	Penggelapan Pajak	1.000	.699
	Keadilan	.699	1.000
	Sistem Perpajakan	.423	.629
	Diskriminasi	.682	.921
Sig. (1-tailed)	Penggelapan Pajak	.	.000
	Keadilan	.000	.
	Sistem Perpajakan	.000	.000
	Diskriminasi	.000	.000
N	Penggelapan Pajak	100	100
	Keadilan	100	100
	Sistem Perpajakan	100	100
	Diskriminasi	100	100

### Correlations

		Sistem Perpajakan	Diskriminas i
Pearson Correlation	Penggelapan	.423	.682
	Pajak		
	Keadilan	.629	.921
	Sistem Perpajakan	1.000	.544
	Diskriminasi	.544	1.000
Sig. (1-tailed)	Penggelapan	.000	.000
	Pajak		
	Keadilan	.000	.000
	Sistem Perpajakan	.	.000
	Diskriminasi	.000	.
N	Penggelapan	100	100
	Pajak		
	Keadilan	100	100
	Sistem Perpajakan	100	100
	Diskriminasi	100	100

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

Model	Variables Entered	Variables Removed	Method

1	Diskriminasi, Sistem Perpajakan, Keadilan <sup>a</sup>	.	Enter
---	---	---	-------

a. All requested variables entered.

b. Dependent Variable: Penggelapan Pajak

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.706 <sup>a</sup>	.498	.483	.35519	1.560

a. Predictors: (Constant), Diskriminasi, Sistem Perpajakan, Keadilan

b. Dependent Variable: Penggelapan Pajak

#### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12.029	3	4.010	31.782	.000 <sup>a</sup>
	Residual	12.111	96	.126		
	Total	24.140	99			

a. Predictors: (Constant), Diskriminasi, Sistem Perpajakan, Keadilan

b. Dependent Variable: Penggelapan Pajak

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.883	.325		2.718	.008
	Keadilan	.532	.224	.480	2.377	.002
	Sistem Perpajakan	.412	.287	.313	2.136	.003
	Diskriminasi	.239	.181	.247	2.321	.019

a. Dependent Variable: Penggelapan Pajak

### Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Keadilan	.128	7.792

Sistem	.596	1.678
Perpajakan		
Diskriminasi	.150	6.686

a. Dependent Variable: Penggelapan Pajak

### Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions	
				(Constant)	Keadilan
1	1	3.980	1.000	.00	.00
	2	.010	20.153	.73	.02
	3	.009	21.261	.20	.01
	4	.001	61.549	.07	.98

a. Dependent Variable: Penggelapan Pajak

### Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Variance Proportions	
		Sistem Perpajakan	Diskriminasi
1	1	.00	.00
	2	.01	.08
	3	.89	.03



on1 4	.10	.90
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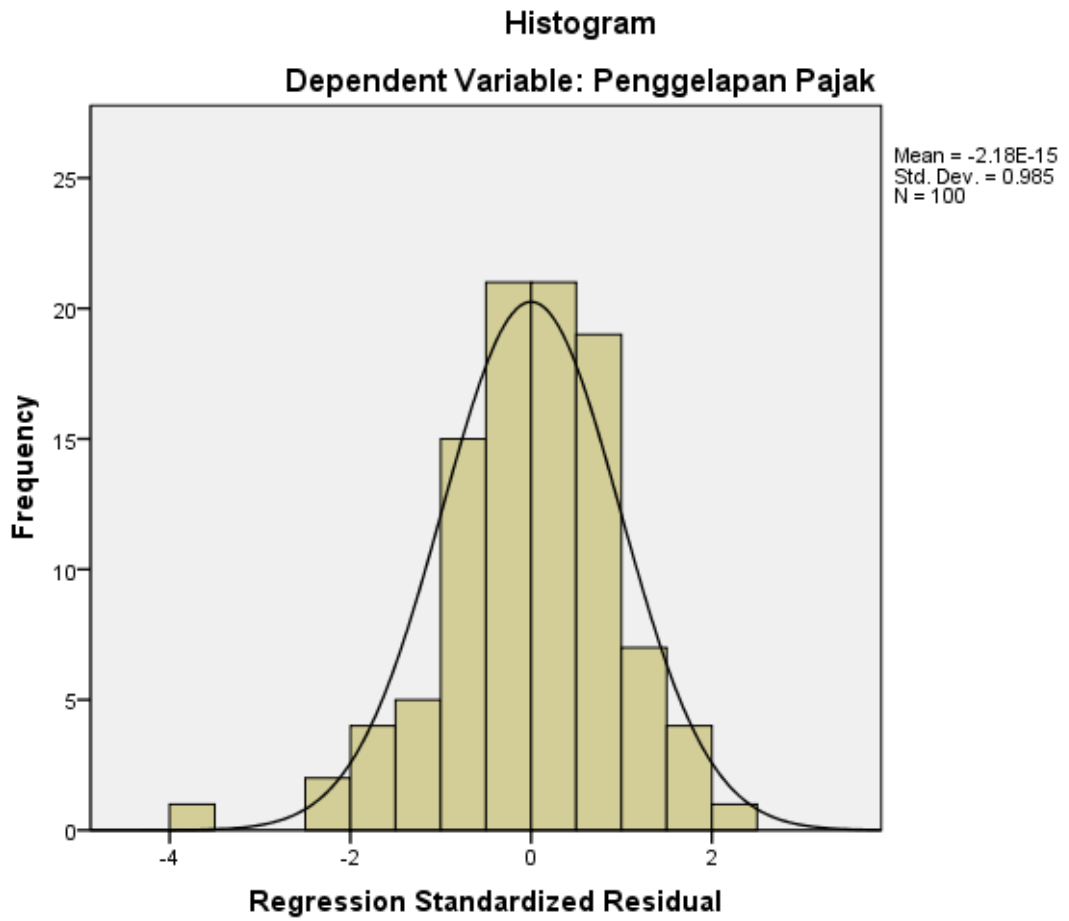
a. Dependent Variable: Penggelapan Pajak

### Residuals Statistics<sup>a</sup>

	Minimu m	Maximu m	Mean	Std. Deviation	N
Predicted Value	2.7746	4.6830	3.8100	.34857	100
Std. Predicted Value	-2.970	2.504	.000	1.000	100
Standard Error of Predicted Value	.037	.141	.068	.021	100
Adjusted Predicted Value	2.8260	4.6942	3.8099	.34783	100
Residual	-1.35255	.71942	.00000	.34976	100
Std. Residual	-3.808	2.025	.000	.985	100
Stud. Residual	-3.848	2.077	.000	1.005	100
Deleted Residual	-1.38127	.75653	.00008	.36427	100
Stud. Deleted Residual	-4.163	2.114	-.004	1.024	100
Mahal. Distance	.101	14.610	2.970	2.501	100
Cook's Distance	.000	.091	.010	.018	100
Centered Leverage Value	.001	.148	.030	.025	100

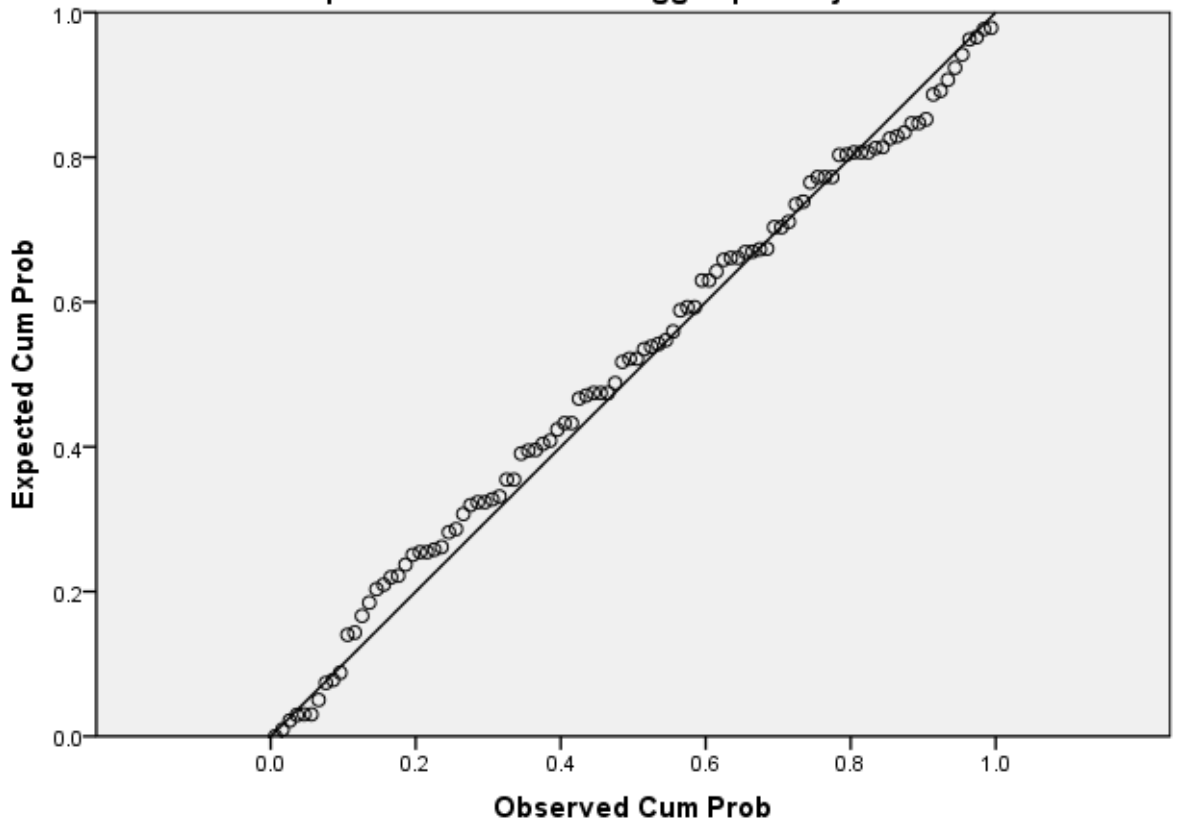
a. Dependent Variable: Penggelapan Pajak

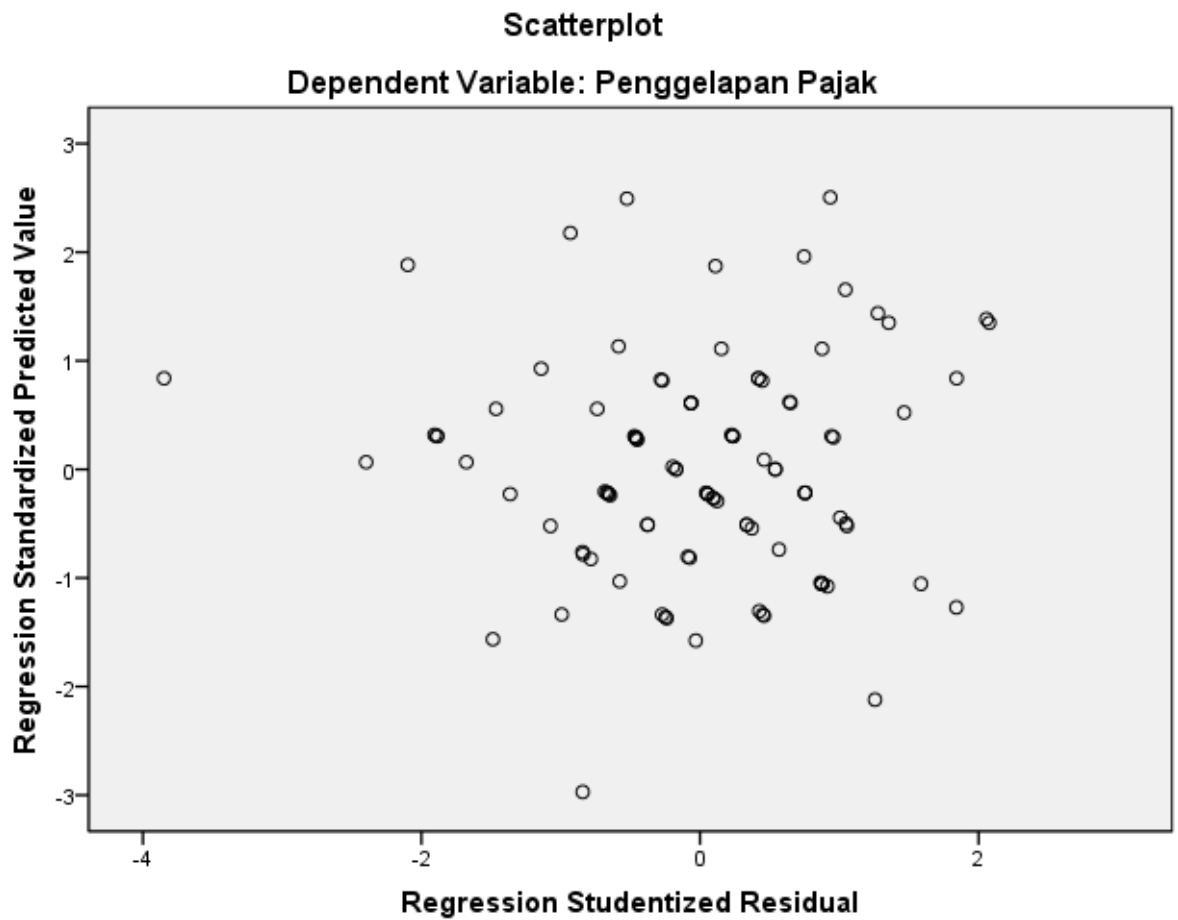
### Charts



**Normal P-P Plot of Regression Standardized Residual**

**Dependent Variable: Penggelapan Pajak**





NPAR TESTS

/K-S(NORMAL)=RES\_1

/MISSING ANALYSIS.

LAMPIRAN 7

HASIL UJI NORMALITAS

**NPar Tests**

**Notes**

Output Created

19-Dec-2019 01:31:10

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Input	Active Dataset	DataSet0
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	Missing Value Handling	Definition of Missing Cases Used
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Resources	Processor Time	00:00:00.016
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	Number of Cases Allowed <sup>a</sup>	196608

a. Based on availability of workspace memory.



### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.34976430
Most Extreme	Absolute	.060

Differences	Positive	.054
	Negative	-.060
Kolmogorov-Smirnov Z		.596
Asymp. Sig. (2-tailed)		.870

a. Test distribution is Normal.

b. Calculated from data.

