

## DAFTAR PUSTAKA

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## KUESIONER

### Pengaruh *Self Assessment System* dan Sanksi Pajak Terhadap Tax Evasion Pada KPP Pratama Medan Kota

#### Identitas Responden

1. Nama : .....
2. Perusahaan : .....
3. Jabatan : .....

Bapak/Ibu dimohon memberikan tanggapan atas pernyataan-pernyataan berikut dengan memilih salah satu dari pilihan jawaban yang tersedia dengan memberikan tanda X pada kolom yang tersedia. Arti singkatan pada kolom adalah sebagai berikut :

- STS : Sangat tidak setuju, bila isi pernyataan bertentangan dengan keyakinan, kesukaan, kecenderungan bertindak dan kejadian yang Bapak/Ibu alami.
- TS : Tidak setuju, bila isi pernyataan memiliki perbedaan keyakinan, kesukaan, kecenderungan bertindak dan kejadian yang Bapak/Ibu alami.
- N : Netral, bila Bapak/Ibu tidak dapat secara yakin menyetujui apakah pernyataan memiliki sejumlah kesamaan dengan keyakinan, kesukaan, kecenderungan bertindak dan kejadian yang Bapak/Ibu alami.
- S : Setuju, bila isi pernyataan memiliki sejumlah persamaan dengan keyakinan, kesukaan, kecenderungan bertindak dan kejadian yang Bapak/Ibu alami.
- SS : Sangat setuju, bila isi pernyataan sesuai dan persis sama dengan keyakinan, kesukaan, kecenderungan bertindak dan kejadian yang Bapak/Ibu alami.

<i>Self assessment system (X<sub>1</sub>)</i>						
No.	Pernyataan	SS	S	N	TS	STS
1.	Penerapan <i>self assessment system</i> memudahkan wajib pajak orang pribadi dalam melaksanakan kewajiban perpajakannya.					
2.	Penerapan <i>self assessment system</i> dalam kewajiban pajak menjamin akurasi dalam administrasi.					
3.	Pelaksanaan <i>self assesment system</i> dapat dimonitori oleh Ditjen Pajak untuk meningkatkan transparansi dalam pelaksanaan administrasi pajak.					

4.	Penerapan <i>self assessment system</i> menunjukkan pemahaman Ditjen Pajak akan kebutuhan wajib pajak orang pribadi yang membutuhkan pelayanan secara mudah dan efektif.					
5.	Penerapan <i>self assessment system</i> meminimalisir kontak antara wajib pajak orang pribadi dan aparat pajak merupakan upaya Ditjen Pajak untuk menghilangkan kemungkinan penyimpangan yang merugikan negara.					
6.	Penerapan <i>self assessment system</i> dalam menjalankan kewajiban pajak dapat menjamin keamanan dalam proses perekaman data wajib pajak orang pribadi.					
7.	Penerapan <i>self assessment system</i> sebaiknya lebih mudah dioperasikan.					

<b>Sanksi pajak (X<sub>2</sub>)</b>						
<b>No.</b>	<b>Pernyataan</b>	<b>SS</b>	<b>S</b>	<b>N</b>	<b>TS</b>	<b>STS</b>
1.	Penerapan sanksi pajak menghindarkan wajib pajak orang pribadi dari keterlambatan dalam menjalankan kewajiban pajaknya.					
2.	Penerapan sanksi pajak memudahkan wajib pajak orang pribadi mematuhi batas waktu pembayaran pajaknya.					

<b>Tax evasion (Y)</b>						
<b>No.</b>	<b>Pernyataan</b>	<b>SS</b>	<b>S</b>	<b>N</b>	<b>TS</b>	<b>STS</b>
1.	Tax evasion tidak akan terjadi apabila penerapan <i>self assessment system</i> dan sanksi pajak dapat dijamin konsisten pelaksanaannya.					
2.	Penerapan <i>self assessment system</i> dan sanksi pajak akan mendorong wajib pajak orang pribadi tidak					

	akan melakukan tindakan tax evasion.					
3.	Penerapan <i>self assessment system</i> dan sanksi pajak mengurangi beban kerja administrasi aparat pajak, sehingga aparat pajak dapat memberikan pelayanan lebih baik dan bisa mengawasi wajib pajak orang pribadi tidak akan melakukan tax evasion.					



Data Hasil Jawaban Responden *Self Assessment System*( $X_1$ )

No Responden	Butir-butir Kuesioner							$X_1$
	1	2	3	4	5	6	7	
1	5	5	3	5	4	5	5	32
2	4	4	3	5	5	5	5	31
3	3	5	3	3	3	4	5	26
4	4	5	4	5	3	5	3	29
5	4	5	4	5	5	4	5	32
6	3	3	4	2	5	5	5	27
7	4	3	4	4	3	4	4	26
8	5	5	4	3	5	3	3	28
9	5	5	5	5	5	4	4	33
10	5	5	5	3	5	4	4	31
11	5	4	5	5	4	3	3	29
12	4	5	5	5	5	4	4	32
13	4	5	5	5	5	5	5	34
14	5	5	5	4	5	5	5	34
15	3	4	5	3	3	5	5	28
16	5	5	5	5	5	5	5	35
17	5	5	5	3	5	4	3	30
18	3	4	5	4	5	4	4	29
19	3	5	5	5	3	5	5	31
20	5	5	5	5	5	3	5	33
21	4	5	5	5	5	5	5	34
22	5	5	5	4	5	5	5	34
23	4	4	5	4	5	3	4	29
24	3	4	5	4	3	3	4	26
25	3	4	5	4	3	5	5	29
26	5	4	5	3	5	4	3	29
27	4	4	5	3	5	5	5	31
28	5	4	5	5	5	5	5	34
29	5	4	5	5	5	5	5	34
30	5	4	5	5	5	5	5	34
31	5	3	5	5	5	5	5	33

Sumber : Data olahan tahun 2015

Data Hasil Jawaban Responden Sanksi Pajak ( $X_2$ )

No Responden	Butir-butir Kuesioner		$X_2$
	1	2	
1	5	5	10
2	5	5	10
3	5	5	10
4	5	5	10
5	5	5	10
6	5	5	10
7	3	5	8
8	5	5	10
9	5	5	10
10	5	5	10
11	5	5	10
12	5	5	10
13	3	5	8
14	5	5	10
15	5	5	10
16	5	5	10
17	5	5	10
18	5	5	10
19	5	5	10
20	5	5	10
21	5	5	10
22	5	5	10
23	4	5	9
24	4	4	8
25	4	3	7
26	4	5	9
27	4	4	8
28	4	5	9
29	4	5	9
30	4	5	9
31	4	5	9

Sumber : Data olahan tahun 2015

Data Hasil Jawaban Responden Tax Evasion (Y)

No Responden	Butir-butir Kuesioner			Y
	1	2	3	
1	5	4	3	12
2	5	4	3	12
3	5	4	3	12
4	5	4	3	12
5	5	4	3	12
6	5	4	5	14
7	5	4	5	14
8	5	4	5	14
9	5	5	5	15
10	5	5	5	15
11	5	5	5	15
12	5	5	5	15
13	5	5	5	15
14	5	5	5	15
15	5	5	5	15
16	5	5	5	15
17	5	5	5	15
18	4	5	5	14
19	4	5	5	14
20	4	5	4	13
21	4	5	4	13
22	4	5	4	13
23	4	3	4	11
24	4	5	4	13
25	4	5	4	13
26	4	5	5	14
27	3	5	5	13
28	5	5	5	15
29	5	5	5	15
30	5	5	5	15
31	5	5	5	15

Sumber : Data olahan tahun 2015

```

SAVE OUTFILE='F:\Data Penelitian Bobby.sav'
/COMPRESSED. CORRELATIONS
/VARIABLES=P1X1 P2X1 P3X1 P4X1 P5X1 P6X1 P7X1 X1
/PRINT=TWOTAIL NOSIG
/MISSING=PAIRWISE.

```

## Correlations

[DataSet0] F:\Data Penelitian Bobby.sav

### Correlations

		P1X1	P2X1	P3X1	P4X1	P5X1	P6X1	P7X1	Self Assessment System
P1X1	Pearson Correlation	1	.222	.176	.275	.583**	-.059	-.192	.594**
	Sig. (2-tailed)		.230	.344	.134	.001	.753	.300	.000
	N	31	31	31	31	31	31	31	31
P2X1	Pearson Correlation	.222	1	-.029	.219	.100	-.067	-.056	.372*
	Sig. (2-tailed)	.230		.877	.237	.594	.719	.764	.039
	N	31	31	31	31	31	31	31	31
P3X1	Pearson Correlation	.176	-.029	1	.081	.256	-.049	-.068	.359*
	Sig. (2-tailed)	.344	.877		.664	.164	.793	.717	.048
	N	31	31	31	31	31	31	31	31
P4X1	Pearson Correlation	.275	.219	.081	1	.069	.157	.228	.617**
	Sig. (2-tailed)	.134	.237	.664		.714	.400	.217	.000
	N	31	31	31	31	31	31	31	31
P5X1	Pearson Correlation	.583**	.100	.256	.069	1	.010	.063	.611**
	Sig. (2-tailed)	.001	.594	.164	.714		.958	.738	.000
	N	31	31	31	31	31	31	31	31
P6X1	Pearson Correlation	-.059	-.067	-.049	.157	.010	1	.604**	.454*
	Sig. (2-tailed)	.753	.719	.793	.400	.958		.000	.010
	N	31	31	31	31	31	31	31	31
P7X1	Pearson Correlation	-.192	-.056	-.068	.228	.063	.604**	1	.454*
	Sig. (2-tailed)								
	N	31	31	31	31	31	31	31	31



	Sig. (2-tailed)	.300	.764	.717	.217	.738	.000		.010
	N	31	31	31	31	31	31	31	31
Self Assessment System	Pearson Correlation	.594**	.372*	.359*	.617**	.611**	.454*	.454*	1
	Sig. (2-tailed)	.000	.039	.048	.000	.000	.010	.010	
	N	31	31	31	31	31	31	31	31

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

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

CORRELATIONS /VARIABLES=P1X2 P2X2 X2  
/PRINT=TWOTAIL NOSIG /MISSING=PAIRWISE.

## Correlations

[DataSet0] F:\Data Penelitian Bobby.sav

### Correlations

		P1X2	P2X2	Sanksi Pajak
P1X2	Pearson Correlation	1	.292	.877**
	Sig. (2-tailed)		.111	.000
	N	31	31	31
P2X2	Pearson Correlation	.292	1	.716**
	Sig. (2-tailed)	.111		.000
	N	31	31	31
Sanksi Pajak	Pearson Correlation	.877**	.716**	1
	Sig. (2-tailed)	.000	.000	
	N	31	31	31

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

CORRELATIONS  
/VARIABLES=P1Y P2Y P3Y Y  
/PRINT=TWOTAIL NOSIG  
/MISSING=PAIRWISE.

## Correlations

[DataSet0] F:\Data Penelitian Bobby.sav

		P1Y	P2Y	P3Y	Tax Evasion
P1Y	Pearson Correlation	1	-.173	.025	.381*
	Sig. (2-tailed)		.351	.892	.034
	N	31	31	31	31
P2Y	Pearson Correlation	-.173	1	.548**	.694**
	Sig. (2-tailed)	.351		.001	.000
	N	31	31	31	31
P3Y	Pearson Correlation	.025	.548**	1	.864**
	Sig. (2-tailed)	.892	.001		.000
	N	31	31	31	31
Tax Evasion	Pearson Correlation	.381*	.694**	.864**	1
	Sig. (2-tailed)	.034	.000	.000	
	N	31	31	31	31

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

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

```
RELIABILITY /VARIABLES=P1X1 P2X1 P3X1 P4X1 P5X1 P6X1 P7X1
/SCALE('ALL VARIABLES') ALL /MODEL=ALPHA.
```

## Reliability

[DataSet0] F:\Data Penelitian Bobby.sav

## Scale: ALL VARIABLES

**Case Processing Summary**

		N	%
Cases	Valid	31	100.0
	Excluded <sup>a</sup>	0	.0
	Total	31	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.506	7

```
RELIABILITY  
/VARIABLES=P1X2 P2X2  
/SCALE('ALL VARIABLES') ALL  
/MODEL=ALPHA.
```

## Reliability

[DataSet0] F:\Data Penelitian Bobby.sav

## Scale: ALL VARIABLES

**Case Processing Summary**

		N	%
Cases	Valid	31	100.0
	Excluded <sup>a</sup>	0	.0
	Total	31	100.0

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

### Reliability Statistics

Cronbach's Alpha	N of Items
.429	2

```
RELIABILITY  
/VARIABLES=P1Y P2Y P3Y  
/SCALE('ALL VARIABLES') ALL  
/MODEL=ALPHA.
```

### Reliability

[DataSet0] F:\Data Penelitian Bobby.sav

### Scale: ALL VARIABLES

#### Case Processing Summary

		N	%
Cases	Valid	31	100.0
	Excluded <sup>a</sup>	0	.0
	Total	31	100.0

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

### Reliability Statistics

Cronbach's Alpha	N of Items
.360	3

```
REGRESSION  
/MISSING LISTWISE  
/STATISTICS COEFF OUTS CI(95) R ANOVA  
/CRITERIA=PIN(.05) POUT(.10)  
/NOORIGIN  
/DEPENDENT Y  
/METHOD=ENTER X1 X2  
/SAVE RESID.
```

## Regression

[DataSet0] F:\Data Penelitian Bobby.sav

### Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	Sanksi Pajak, Self Assessment System <sup>a</sup>		Enter

a. All requested variables entered.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.313 <sup>a</sup>	.098	.034	1.228

a. Predictors: (Constant), Sanksi Pajak, Self Assessment System

b. Dependent Variable: Tax Evasion

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.597	2	2.299	1.524	.235 <sup>a</sup>
	Residual	42.242	28	1.509		
	Total	46.839	30			

a. Predictors: (Constant), Sanksi Pajak, Self Assessment System

b. Dependent Variable: Tax Evasion

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95,0% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	9.743	3.304		2.949	.006	2.976	16.510
	Self Assessment System	.144	.082	.316	1.741	.093	-.025	.312
	Sanksi Pajak	-.039	.267	-.026	-.145	.885	-.586	.508

a. Dependent Variable: Tax Evasion

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

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	13.09	14.38	13.81	.391	31
Residual	-2.555	1.627	.000	1.187	31
Std. Predicted Value	-1.840	1.459	.000	1.000	31
Std. Residual	-2.081	1.324	.000	.966	31

a. Dependent Variable: Tax Evasion

NPART TESTS  
 /K-S(NORMAL)=RES\_1  
 /MISSING ANALYSIS.

**NPar Tests**

[DataSet0] F:\Data Penelitian Bobby.sav

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		31
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.18661531
Most Extreme Differences	Absolute	.227
	Positive	.110
	Negative	-.227
Kolmogorov-Smirnov Z		1.262
Asymp. Sig. (2-tailed)		.083

a. Test distribution is Normal.

b. Calculated from data.

```
REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS CI(95) BCOV R ANOVA COLLIN TOL
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y
/METHOD=ENTER X1 X2
/SCATTERPLOT=( *SRESID , *ZPRED)
/RESIDUALS DURBIN HIST(ZRESID) NORM(ZRESID) .
```

## Regression

[DataSet0] F:\Data Penelitian Bobby.sav

**Variables Entered/Removed**

Model	Variables Entered	Variables Removed	Method
1	Sanksi Pajak, Self Assessment System <sup>a</sup>		Enter

a. All requested variables entered.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.313 <sup>a</sup>	.098	.034	1.228	.636

a. Predictors: (Constant), Sanksi Pajak, Self Assessment System

b. Dependent Variable: Tax Evasion

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.597	2	2.299	1.524	.235 <sup>a</sup>
	Residual	42.242	28	1.509		
	Total	46.839	30			

a. Predictors: (Constant), Sanksi Pajak, Self Assessment System

b. Dependent Variable: Tax Evasion

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

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	95,0% Confidence Interval for B		Collinearity Statistics	
	B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	Vif
1									
Constant	9.743	3.304		2.949	.006	2.976	16.510		
Self Assessment System	.144	.082	.316	1.741	.093	-.025	.312	.976	.1024
Sanksi Pajak	-.039	.267	-.026	-.145	.885	-.586	.508	.976	.1024

a. Dependent Variable: Tax Evasion

**Coefficient Correlations<sup>a</sup>**

Model		Sanksi Pajak	Self Assessment System
1	Correlations	Sanksi Pajak	1.000
		Self Assessment System	-.154
	Covariances	Sanksi Pajak	.071
		Self Assessment System	-.003

a. Dependent Variable: Tax Evasion



**Collinearity Diagnostics<sup>a</sup>**

Model	Dimensi on	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Self Assessment System	Sanksi Pajak
1	1	2.991	1.000	.00	.00	.00
	2	.007	21.418	.00	.57	.59
	3	.003	31.720	1.00	.43	.41

a. Dependent Variable: Tax Evasion

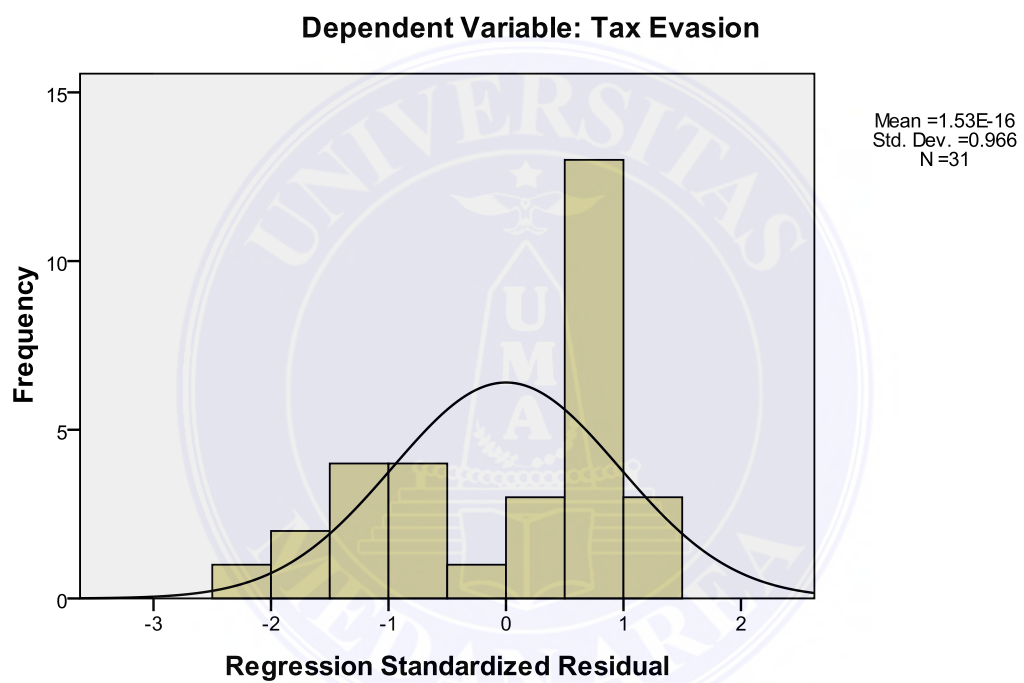
**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	13.09	14.38	13.81	.391	31
Std. Predicted Value	-1.840	1.459	.000	1.000	31
Standard Error of Predicted Value	.264	.685	.368	.106	31
Adjusted Predicted Value	12.95	14.35	13.80	.401	31
Residual	-2.555	1.627	.000	1.187	31
Std. Residual	-2.081	1.324	.000	.966	31
Stud. Residual	-2.139	1.389	.001	1.005	31
Deleted Residual	-2.701	1.789	.002	1.285	31
Stud. Deleted Residual	-2.296	1.413	-.010	1.024	31
Mahal. Distance	.419	8.375	1.935	1.850	31
Cook's Distance	.000	.087	.028	.021	31
Centered Leverage Value	.014	.279	.065	.062	31

a. Dependent Variable: Tax Evasion

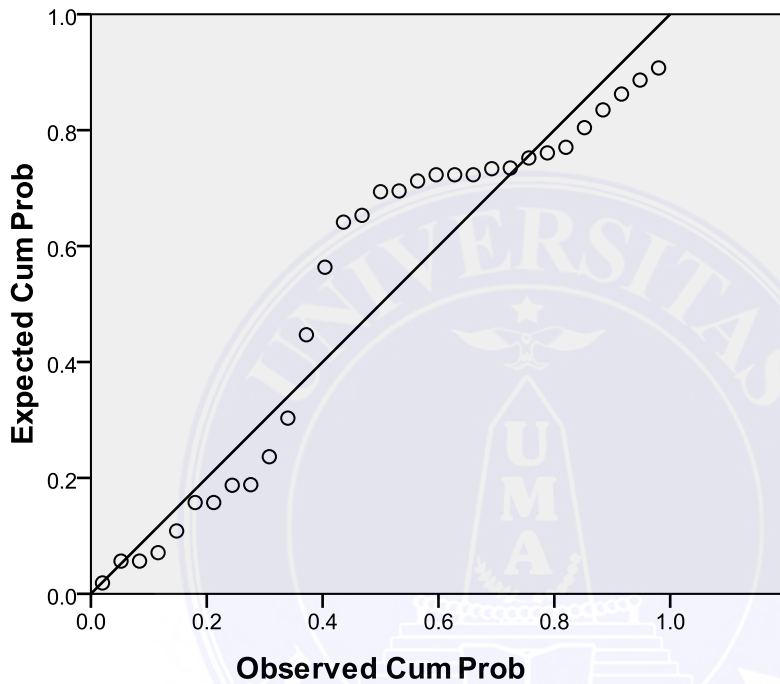
## Charts

### Histogram



## Normal P-P Plot of Regression Standardized Residual

**Dependent Variable: Tax Evasion**



```
FREQUENCIES VARIABLES=P1X1 P2X1 P3X1 P4X1 P5X1 P6X1 P7X1 P1X2 P2X2 P1Y
P2Y P3Y
/ORDER=ANALYSIS.
```

### Frequencies

[DataSet1] G:\ \Data Penelitian Bobby.sav

#### Statistics

		P1X1	P2X1	P3X1	P4X1	P5X1	P6X1	P7X1	P1X2	P2X2	P1Y	P2Y	P2Y
N	Valid	31	31	31	31	31	31	31	31	31	31	31	31
	Missing	0	0	0	0	0	0	0	0	0	0	0	0

## Frequency Table

**P1X1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	7	22.6	22.6	22.6
	4	9	29.0	29.0	51.6
	5	15	48.4	48.4	100.0
	Total	31	100.0	100.0	

**P2X1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	3	9.7	9.7	9.7
	4	12	38.7	38.7	48.4
	5	16	51.6	51.6	100.0
	Total	31	100.0	100.0	

**P3X1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	3	9.7	9.7	9.7
	4	5	16.1	16.1	25.8
	5	23	74.2	74.2	100.0
	Total	31	100.0	100.0	

**P4X1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	3.2	3.2	3.2
	3	7	22.6	22.6	25.8
	4	7	22.6	22.6	48.4
	5	16	51.6	51.6	100.0
	Total	31	100.0	100.0	

**P5X1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	7	22.6	22.6	22.6
	4	2	6.5	6.5	29.0
	5	22	71.0	71.0	100.0
	Total	31	100.0	100.0	

**P6X1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	5	16.1	16.1	16.1
	4	9	29.0	29.0	45.2
	5	17	54.8	54.8	100.0
	Total	31	100.0	100.0	

**P7X1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	5	16.1	16.1	16.1
	4	7	22.6	22.6	38.7
	5	19	61.3	61.3	100.0
	Total	31	100.0	100.0	

**P1X2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	2	6.5	6.5	6.5
	4	9	29.0	29.0	35.5
	5	20	64.5	64.5	100.0
	Total	31	100.0	100.0	

**P2X2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	1	3.2	3.2	3.2
	4	2	6.5	6.5	9.7
	5	28	90.3	90.3	100.0
	Total	31	100.0	100.0	

**P1Y**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	1	3.2	3.2	3.2
	4	9	29.0	29.0	32.3
	5	21	67.7	67.7	100.0
	Total	31	100.0	100.0	

**P2Y**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	1	3.2	3.2	3.2
	4	8	25.8	25.8	29.0
	5	22	71.0	71.0	100.0
	Total	31	100.0	100.0	

**P3Y**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	5	16.1	16.1	16.1
	4	6	19.4	19.4	35.5
	5	20	64.5	64.5	100.0
Total		31	100.0	100.0	

```
REGRESSION  
/MISSING LISTWISE  
/STATISTICS COEFF OUTS CI(95) R ANOVA COLLIN TOL  
/CRITERIA=PIN(.05) POUT(.10)  
/NOORIGIN  
/DEPENDENT Y  
/METHOD=ENTER X1 X2  
/SCATTERPLOT=( *SRESID , *ZPRED)  
/RESIDUALS DURBIN HIST(ZRESID) NORM(ZRESID) .
```

### Regression

[DataSet1] G:\ \Data Penelitian Bobby.sav

#### Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	Sanksi Pajak, Self Assessment System <sup>a</sup>		Enter

a. All requested variables entered.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.313 <sup>a</sup>	.098	.034	1.228	.636

a. Predictors: (Constant), Sanksi Pajak, Self Assessment System

b. Dependent Variable: Tax Evasion

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.597	2	2.299	1.524	.235 <sup>a</sup>
	Residual	42.242	28	1.509		
	Total	46.839	30			

a. Predictors: (Constant), Sanksi Pajak, Self Assessment System

b. Dependent Variable: Tax Evasion

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

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	95,0% Confidence Interval for B		Collinearity Statistics		
	B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	Vif	
1										
	Constant	9.743	3.304	2.949	.006	2.976	16.510			
	Self Assessment System	.144	.082	.316	1.741	.093	-.025	.312	.976	.1024
	Sanksi Pajak	-.039	.267	-.026	-.145	.885	-.586	.508	.976	.1024

a. Dependent Variable: Tax Evasion

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimensi	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Self Assessment System	Sanksi Pajak
1	1	2.991	1.000	.00	.00	.00
	2	.007	21.418	.00	.57	.59
	3	.003	31.720	1.00	.43	.41

a. Dependent Variable: Tax Evasion



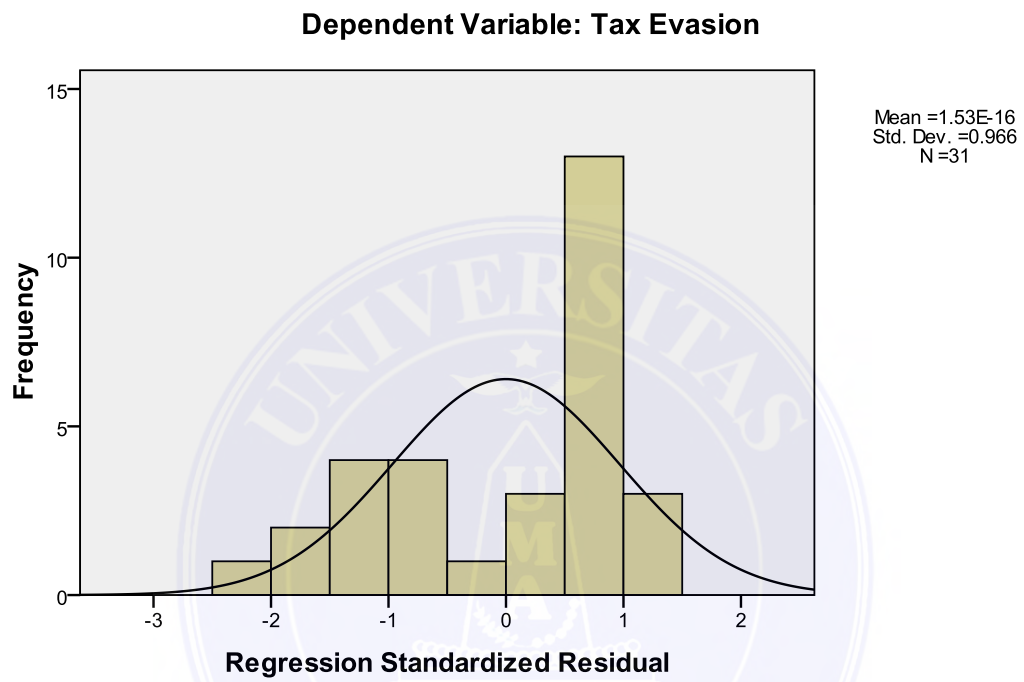
**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	13.09	14.38	13.81	.391	31
Std. Predicted Value	-1.840	1.459	.000	1.000	31
Standard Error of Predicted Value	.264	.685	.368	.106	31
Adjusted Predicted Value	12.95	14.35	13.80	.401	31
Residual	-2.555	1.627	.000	1.187	31
Std. Residual	-2.081	1.324	.000	.966	31
Stud. Residual	-2.139	1.389	.001	1.005	31
Deleted Residual	-2.701	1.789	.002	1.285	31
Stud. Deleted Residual	-2.296	1.413	-.010	1.024	31
Mahal. Distance	.419	8.375	1.935	1.850	31
Cook's Distance	.000	.087	.028	.021	31
Centered Leverage Value	.014	.279	.065	.062	31

a. Dependent Variable: Tax Evasion

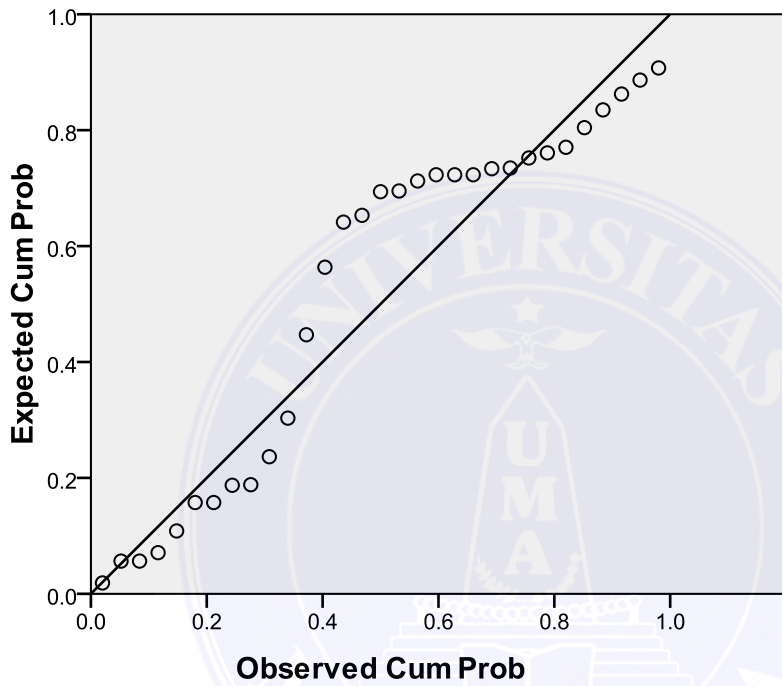
## Charts

### Histogram



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

Dependent Variable: Tax Evasion



```
GET  
FILE='G:\ \Data Penelitian Bobby.sav'.  
GET  
FILE='G:\ \Data Penelitian Bobby.sav'.
```