

# LAMPIRAN



## Lampiran 1 Kuesioner Penelitian

### KUESIONER PENELITIAN

Pengantar Kuesioner

Perihal : Permohonan Pengisian Kuesioner.

Lampiran : Satu Berkas

Kepada Yth. Saudara/I Responden

di Tempat

Dengan hormat,

Sehubungan dengan kegiatan penelitian untuk menyusun tugas akhir skripsi, sebagaimahasiswa Program Studi S1 Akuntansi Universitas Pendidikan Ganesha, peneliti:

Nama : Luh Melly Astari

NIM : 1817051028

Prodi/Jurusan : S1 Akuntansi/ Ekonomi dan Akuntansi

Fakultas : Ekonomi

Bermaksud melakukan penelitian yang digunakan untuk penyusunan skripsi dengan judul “Pengaruh Pengetahuan Pajak, Motivasi, Dan Konsentrasi Belajar Terhadap Pemahaman Pajak Mahasiswa (Studi pada Mahasiswa *Young Entrepreneur Association Undiksha*)”.

Untuk itu, saya mengharapkan kesediaan Saudara/I dapat memberikan jawaban yang sebenar-benarnya demi membantu saya dalam penelitian ini. Atas waktu dan ketersediaannyasaya ucapkan terima kasih.

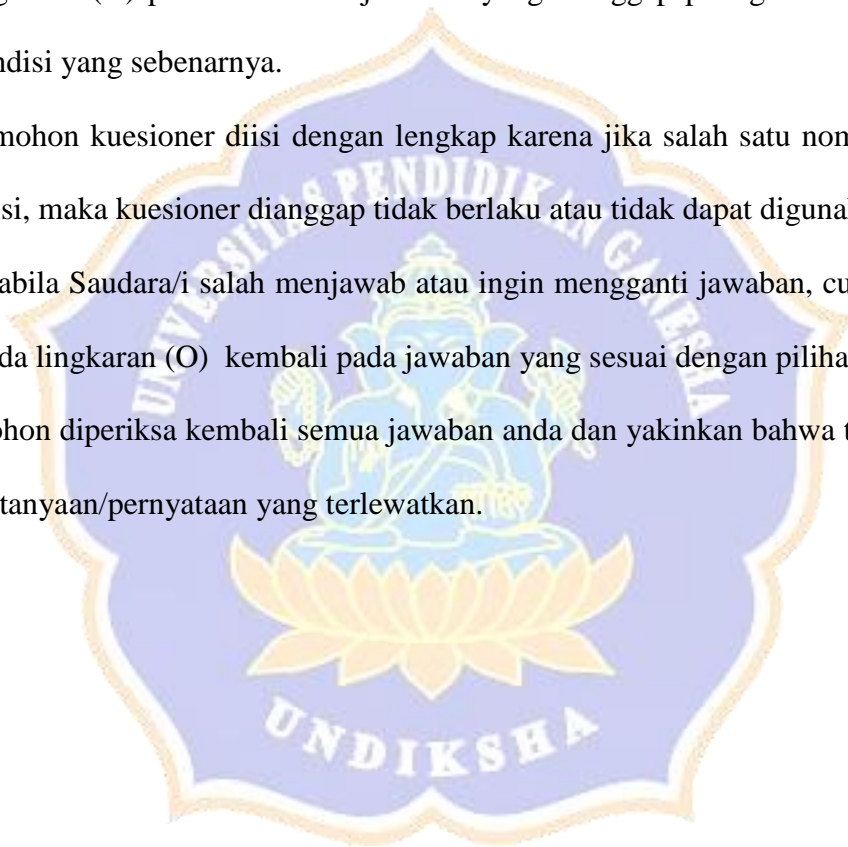
Hormat Saya

Luh Melly Astari

NIM. 1817051028

## Petunjuk Pengisian Kuesioner

1. Saudara/i dimohonkan untuk dapat menjawab setiap pernyataan dengan keyakinan tinggi serta tidak mengosongkan satu jawaban dan tiap pernyataan hanya boleh ada satu jawaban.
2. Jawaban atas pertanyaan/pernyataan dilakukan dengan memberikan tanda lingkaran (O) pada salah satu jawaban yang dianggap paling sesuai dengan kondisi yang sebenarnya.
3. Dimohon kuesioner diisi dengan lengkap karena jika salah satu nomor tidak terisi, maka kuesioner dianggap tidak berlaku atau tidak dapat digunakan.
4. Apabila Saudara/i salah menjawab atau ingin mengganti jawaban, cukup beri tanda lingkaran (O) kembali pada jawaban yang sesuai dengan pilihan anda.
5. Mohon diperiksa kembali semua jawaban anda dan yakinkan bahwa tidak ada pertanyaan/pernyataan yang terlewatkan.



## KUESIONER PENELITIAN

### Bagian I : Identitas Responden

Saudara/I dimohon untuk mengisi identitas berikut ini dan berikan tanda centang (  ) pada kotak yang tersedia:

1. Nama : .....

2. Jenis Kelamin :  Laki-laki  Perempuan

3. NIM : .....

4. Semester : .....

5. Program Studi : .....

6. Jurusan : .....

7. Apakah Anda telah memperoleh materi Berbasis Perpajakan?

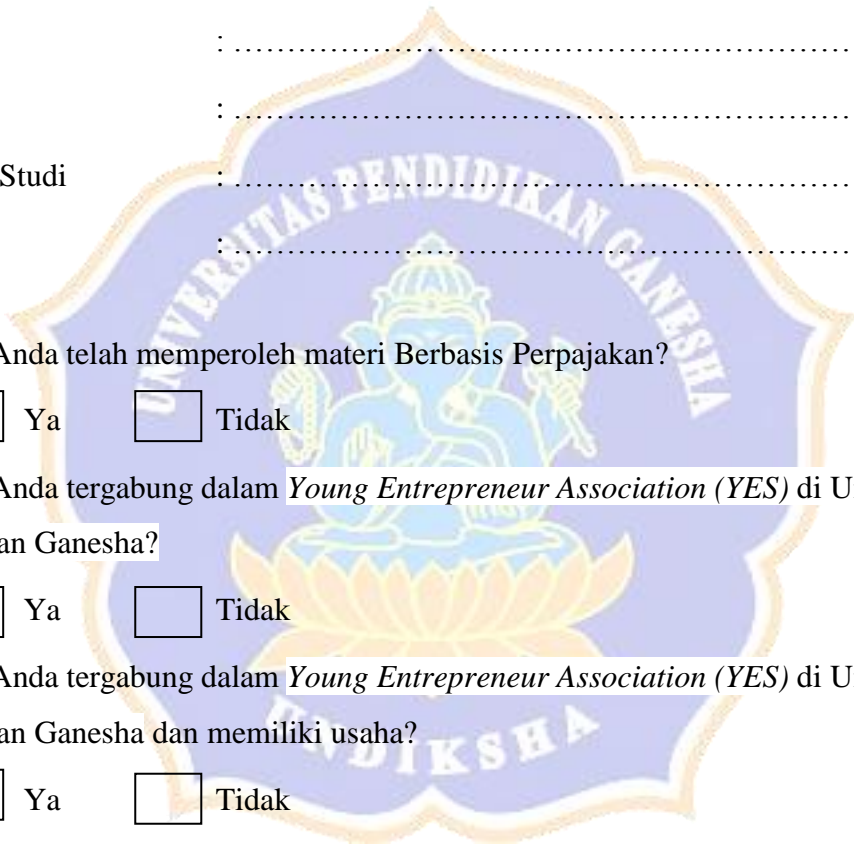
Ya  Tidak

8. Apakah Anda tergabung dalam *Young Entrepreneur Association (YES)* di Universitas Pendidikan Ganesha?

Ya  Tidak

9. Apakah Anda tergabung dalam *Young Entrepreneur Association (YES)* di Universitas Pendidikan Ganesha dan memiliki usaha?

Ya  Tidak



Bagian II : Daftar PertanyaanPetunjuk

Pengisian:

Berilah tanda *checklist* ( ) pada salah satu pertanyaan/ Pernyataan yang sesuai dengan pilihan Saudara/i. Adapun alternatif jawaban adalah sebagai berikut:

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

1. Pemahaman Pajak Mahasiswa (Y)

| No. | Pertanyaan  | Alternatif Jawaban |    |   |   |    |
|-----|---|--------------------|----|---|---|----|
|     |   | STS                | TS | R | S | SS |
| 1.  | Saya memahami bahwa jika nanti saya memiliki usaha, maka pelaporan pajak masa usaha saya dapat menggunakan formulir pajak apa saja.         |                    |    |   |   |    |
| 2.  | Saya memahami cara memperhitungkan pajak penghasilan yang harus dibayar sesuai undang-undang.   |                    |    |   |   |    |
| 3.  | Saya memahami batas waktu pembayaran pajak.   |                    |    |   |   |    |
| 4.  | Saya memahami bahwa penghasilan dari usaha saya harus dilaporkan setiap tahunnya.   |                    |    |   |   |    |
| 5.  | Jika saya sudah memperoleh penghasilan, maka saya akan membayar pajak penghasilan atas pendapatan bulan maret di tanggal 10 bulan depannya. |                    |    |   |   |    |
| 6.  | Saya paham dengan sistem perpajakan yang digunakan saat ini (menghitung, memperhitungkan, membayar, dan melaporkan diri).                   |                    |    |   |   |    |
| 7.  | Saya paham apabila SPT Tahunan Badan yang saya buat harus disampaikan benar, lengkap dan jelas.   |                    |    |   |   |    |

Sumber: Ekawati (2008)

## 2. Pengetahuan Pajak (X1)

| No. | Pertanyaan  | Alternatif Jawaban |    |   |   |    |
|-----|---|--------------------|----|---|---|----|
|     |   | STS                | TS | R | S | SS |
| 8.  | Saya telah mengetahui bahwa untuk membayar pajak dapat dilakukan di Kantor Pajak.   |                    |    |   |   |    |
| 9.  | Saya mengetahui bahwa SPT Tahunan Orang Pribadi seharusnya dilaporkan paling lambat 3 bulan setelah tahun pajak berakhir. |                    |    |   |   |    |
| 10. | Bekal yang saya terima dari orang tua merupakan salah satu objek pajak penghasilan.                                       |                    |    |   |   |    |
| 11. | Penghasilan dari usaha yang saya jalankan merupakan objek dari pajak.   |                    |    |   |   |    |
| 12. | Pajak daerah yang disetor dapat digunakan untuk pembiayaan negara.  |                    |    |   |   |    |
| 13. | Saya akan diberikan sanksi apabila telat melakukan pembayaran dan pelaporan pajak.  |                    |    |   |   |    |

Sumber: Wardani (2017)

## 3. Motivasi (X2)

| No. | Pertanyaan  | Alternatif Jawaban |    |   |   |    |
|-----|---|--------------------|----|---|---|----|
|     |   | STS                | TS | R | S | SS |
| 14. | Saya mengikuti segala kegiatan terkait kerjasama kemahasiswaan dengan otoritas perpajakan apabila diberikan nilai tambahan dalam mata kuliah pajak. |                    |    |   |   |    |
| 15. | Sebagai mahasiswa yang belum memiliki kepentingan/keterlibatan dengan pajak, saya akan selalu menerima peraturan tersebut.                          |                    |    |   |   |    |
| 16. | Dengan membayar pajak saya dapat membantu mengurangi tingkat kemiskinan dan mewujudkan sistem gotong royong nasional.                               |                    |    |   |   |    |
| 17. | Saya akan secara langsung datang ke Kantor Pajak apabila terdapat kebijakan perpajakan yang kurang tepat.   |                    |    |   |   |    |
| 18. | Usaha yang saya jalankan akan menggunakan <i>tax planning</i> dengan menghiraukan peraturan perpajakan yang berlaku.                                |                    |    |   |   |    |

|     |   |  |  |  |  |  |
|-----|---|--|--|--|--|--|
| 19. | Rakyat akan taat pajak jika keuangan negara dikelola dengan tertib, efisien, transparan, dan bertanggung jawab. |  |  |  |  |  |
|-----|---|--|--|--|--|--|

Sumber: Taufiq (2016)

#### 4. Konsentrasi Belajar (X3)

| No. | Pertanyaan  | Alternatif Jawaban |    |   |   |    |
|-----|---|--------------------|----|---|---|----|
|     |   | STS                | TS | R | S | SS |
| 20. | Setiap mengikuti mata kuliah perpajakan, jika tidak paham maka saya akan bertanya kepada dosen.             |                    |    |   |   |    |
| 21. | Setiap perkuliahan pajak, lingkungan kelas selalu fokus dan tenang untuk mendengar pemaparan materi.        |                    |    |   |   |    |
| 22. | Saya memperhatikan penjelasan perpajakan oleh dosen dengan baik selama pelajaran berlangsung.               |                    |    |   |   |    |
| 23. | Saya mengerjakan tugas-tugas perpajakan yang diberikan oleh dosen dengan benar dan tepat waktu.             |                    |    |   |   |    |
| 24. | Saya memilih mencari pembahasan pajak yang lebih mudah di <i>handphone</i> ketika dosen sedang menerangkan. |                    |    |   |   |    |
| 25. | Saya tidak pernah merespon setiap pertanyaan mengenai materi pajak yang diberikan karena takut salah.       |                    |    |   |   |    |

Sumber: Super dan Critics; Rachman (2010)

## Lampiran 2. Hasil Tabulasi Data

### 1) Variabel Pengetahuan Pajak ( $H_1$ )

| No | Pengetahuan Pajak (X1) |      |      |      |      |      | TOTAL (X1) |
|----|------------------------|------|------|------|------|------|------------|
|    | X1.1                   | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 |            |
| 1  | 3                      | 5    | 4    | 4    | 4    | 5    | 25         |
| 2  | 3                      | 3    | 5    | 4    | 4    | 3    | 22         |
| 3  | 5                      | 4    | 4    | 4    | 2    | 4    | 23         |
| 4  | 4                      | 5    | 5    | 5    | 5    | 5    | 29         |
| 5  | 5                      | 5    | 4    | 5    | 5    | 5    | 29         |
| 6  | 1                      | 4    | 2    | 4    | 2    | 4    | 17         |
| 7  | 5                      | 4    | 5    | 3    | 5    | 4    | 26         |
| 8  | 1                      | 5    | 1    | 5    | 1    | 5    | 18         |
| 9  | 4                      | 4    | 5    | 4    | 3    | 5    | 25         |
| 10 | 2                      | 3    | 2    | 3    | 3    | 3    | 16         |
| 11 | 4                      | 5    | 4    | 5    | 4    | 5    | 27         |
| 12 | 1                      | 5    | 2    | 4    | 3    | 4    | 19         |
| 13 | 2                      | 4    | 2    | 3    | 3    | 4    | 18         |
| 14 | 4                      | 5    | 4    | 5    | 4    | 5    | 27         |
| 15 | 5                      | 2    | 1    | 4    | 5    | 3    | 20         |
| 16 | 3                      | 4    | 4    | 4    | 2    | 5    | 22         |
| 17 | 2                      | 4    | 4    | 4    | 1    | 5    | 20         |
| 18 | 2                      | 4    | 5    | 4    | 3    | 4    | 22         |
| 19 | 4                      | 3    | 5    | 5    | 4    | 5    | 26         |
| 20 | 4                      | 5    | 4    | 5    | 4    | 5    | 27         |
| 21 | 4                      | 5    | 5    | 4    | 4    | 5    | 27         |
| 22 | 2                      | 4    | 1    | 5    | 2    | 4    | 18         |
| 23 | 2                      | 4    | 2    | 4    | 5    | 4    | 21         |
| 24 | 1                      | 4    | 2    | 5    | 2    | 4    | 18         |
| 25 | 2                      | 4    | 2    | 4    | 2    | 4    | 18         |
| 26 | 1                      | 5    | 4    | 5    | 4    | 5    | 24         |
| 27 | 2                      | 5    | 3    | 5    | 5    | 4    | 24         |
| 28 | 4                      | 4    | 5    | 4    | 2    | 2    | 21         |
| 29 | 3                      | 5    | 5    | 5    | 4    | 5    | 27         |
| 30 | 4                      | 5    | 5    | 5    | 3    | 5    | 27         |
| 31 | 5                      | 4    | 4    | 5    | 2    | 5    | 25         |
| 32 | 5                      | 4    | 4    | 5    | 2    | 3    | 23         |
| 33 | 2                      | 5    | 4    | 4    | 4    | 4    | 23         |
| 34 | 4                      | 5    | 3    | 5    | 5    | 5    | 27         |
| 35 | 4                      | 5    | 5    | 4    | 4    | 5    | 27         |
| 36 | 4                      | 4    | 5    | 5    | 5    | 4    | 27         |
| 37 | 4                      | 5    | 4    | 4    | 4    | 5    | 26         |
| 38 | 5                      | 4    | 5    | 5    | 4    | 4    | 27         |
| 39 | 4                      | 5    | 4    | 4    | 5    | 4    | 26         |
| 40 | 5                      | 5    | 2    | 4    | 5    | 4    | 25         |



|    |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|----|
| 41 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 42 | 4 | 5 | 3 | 4 | 5 | 4 | 25 |
| 43 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 44 | 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| 45 | 5 | 5 | 2 | 4 | 4 | 4 | 24 |
| 46 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 47 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |

2) Variabel Motivasi Diri Sendiri (H<sub>2</sub>)

| No | Motivasi dalam diri sendiri (X2) |      |      |      |      |      | TOTAL (X2) |
|----|----------------------------------|------|------|------|------|------|------------|
|    | X2.1                             | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 |            |
| 1  | 3                                | 4    | 4    | 3    | 2    | 3    | 19         |
| 2  | 3                                | 4    | 2    | 4    | 3    | 3    | 19         |
| 3  | 3                                | 3    | 3    | 3    | 3    | 3    | 18         |
| 4  | 4                                | 3    | 4    | 3    | 4    | 2    | 20         |
| 5  | 4                                | 4    | 2    | 3    | 4    | 3    | 20         |
| 6  | 3                                | 2    | 4    | 3    | 3    | 3    | 18         |
| 7  | 3                                | 3    | 2    | 3    | 4    | 4    | 19         |
| 8  | 3                                | 3    | 3    | 3    | 3    | 3    | 18         |
| 9  | 2                                | 5    | 3    | 4    | 3    | 3    | 20         |
| 10 | 3                                | 3    | 4    | 4    | 2    | 4    | 20         |
| 11 | 4                                | 5    | 4    | 5    | 4    | 5    | 27         |
| 12 | 3                                | 3    | 4    | 3    | 2    | 4    | 19         |
| 13 | 4                                | 2    | 3    | 4    | 4    | 3    | 20         |
| 14 | 4                                | 5    | 4    | 5    | 5    | 5    | 28         |
| 15 | 5                                | 2    | 2    | 4    | 5    | 2    | 20         |
| 16 | 4                                | 4    | 5    | 5    | 5    | 4    | 27         |
| 17 | 4                                | 2    | 2    | 3    | 5    | 3    | 19         |
| 18 | 4                                | 5    | 3    | 3    | 2    | 2    | 19         |
| 19 | 5                                | 4    | 5    | 5    | 4    | 5    | 28         |
| 20 | 4                                | 4    | 2    | 3    | 4    | 2    | 19         |
| 21 | 4                                | 5    | 4    | 5    | 5    | 5    | 28         |
| 22 | 3                                | 3    | 4    | 2    | 3    | 4    | 19         |
| 23 | 4                                | 3    | 4    | 3    | 4    | 4    | 22         |
| 24 | 3                                | 4    | 3    | 2    | 4    | 3    | 19         |
| 25 | 4                                | 3    | 2    | 3    | 3    | 4    | 19         |
| 26 | 3                                | 3    | 3    | 4    | 3    | 3    | 19         |
| 27 | 2                                | 3    | 2    | 2    | 4    | 5    | 18         |
| 28 | 4                                | 3    | 4    | 2    | 3    | 4    | 20         |
| 29 | 1                                | 4    | 3    | 1    | 2    | 4    | 15         |
| 30 | 3                                | 4    | 3    | 2    | 4    | 4    | 20         |
| 31 | 3                                | 2    | 3    | 3    | 3    | 3    | 17         |
| 32 | 5                                | 4    | 5    | 5    | 4    | 5    | 28         |

|    |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|----|
| 33 | 4 | 2 | 3 | 4 | 3 | 2 | 18 |
| 34 | 4 | 3 | 2 | 3 | 3 | 4 | 19 |
| 35 | 3 | 4 | 4 | 4 | 2 | 3 | 20 |
| 36 | 4 | 5 | 4 | 5 | 4 | 3 | 25 |
| 37 | 4 | 4 | 3 | 3 | 2 | 4 | 20 |
| 38 | 4 | 4 | 5 | 5 | 4 | 5 | 27 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 40 | 2 | 4 | 4 | 3 | 4 | 3 | 20 |
| 41 | 2 | 3 | 3 | 4 | 3 | 5 | 20 |
| 42 | 4 | 3 | 4 | 3 | 3 | 4 | 21 |
| 43 | 4 | 3 | 3 | 3 | 2 | 5 | 20 |
| 44 | 3 | 3 | 3 | 3 | 4 | 3 | 19 |
| 45 | 4 | 3 | 2 | 3 | 4 | 4 | 20 |
| 46 | 2 | 2 | 5 | 4 | 3 | 3 | 19 |
| 47 | 5 | 3 | 4 | 2 | 4 | 2 | 20 |

3) Variabel Konsentrasi Belajar ( $H_3$ )

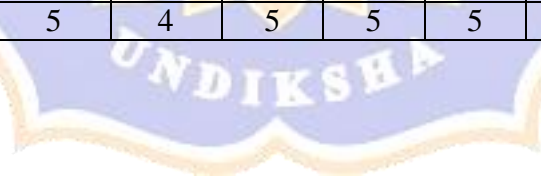
| No | Konsentrasi Belajar (X3) |      |      |      |      |      | TOTAL (X3) |
|----|--------------------------|------|------|------|------|------|------------|
|    | X3.1                     | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 |            |
| 1  | 5                        | 5    | 5    | 5    | 2    | 3    | 25         |
| 2  | 3                        | 3    | 4    | 4    | 1    | 2    | 17         |
| 3  | 4                        | 2    | 3    | 4    | 3    | 4    | 20         |
| 4  | 5                        | 5    | 5    | 5    | 3    | 3    | 26         |
| 5  | 4                        | 3    | 4    | 5    | 3    | 4    | 23         |
| 6  | 5                        | 5    | 4    | 3    | 2    | 3    | 22         |
| 7  | 4                        | 4    | 4    | 4    | 2    | 3    | 21         |
| 8  | 5                        | 5    | 5    | 5    | 5    | 5    | 30         |
| 9  | 4                        | 3    | 3    | 4    | 3    | 2    | 19         |
| 10 | 5                        | 4    | 4    | 4    | 4    | 5    | 26         |
| 11 | 5                        | 5    | 5    | 5    | 1    | 1    | 22         |
| 12 | 4                        | 4    | 4    | 5    | 2    | 3    | 22         |
| 13 | 5                        | 5    | 4    | 3    | 1    | 3    | 21         |
| 14 | 5                        | 4    | 5    | 4    | 2    | 2    | 22         |
| 15 | 4                        | 4    | 4    | 4    | 2    | 3    | 21         |
| 16 | 5                        | 5    | 5    | 5    | 4    | 4    | 28         |
| 17 | 4                        | 4    | 5    | 4    | 5    | 2    | 24         |
| 18 | 5                        | 4    | 4    | 4    | 3    | 4    | 24         |
| 19 | 4                        | 5    | 5    | 5    | 3    | 5    | 27         |
| 20 | 5                        | 5    | 5    | 5    | 1    | 1    | 22         |
| 21 | 5                        | 5    | 5    | 5    | 1    | 1    | 22         |
| 22 | 4                        | 5    | 5    | 5    | 4    | 4    | 27         |
| 23 | 4                        | 5    | 4    | 4    | 2    | 3    | 22         |
| 24 | 3                        | 4    | 3    | 3    | 2    | 3    | 18         |

|    |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|----|
| 25 | 4 | 3 | 4 | 2 | 3 | 3 | 19 |
| 26 | 5 | 3 | 5 | 5 | 4 | 2 | 24 |
| 27 | 5 | 5 | 5 | 4 | 2 | 4 | 25 |
| 28 | 3 | 4 | 4 | 3 | 2 | 3 | 19 |
| 29 | 4 | 3 | 5 | 5 | 4 | 3 | 24 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 31 | 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| 32 | 5 | 5 | 5 | 5 | 2 | 3 | 25 |
| 33 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 34 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 35 | 4 | 3 | 4 | 4 | 4 | 3 | 22 |
| 36 | 4 | 5 | 5 | 4 | 3 | 3 | 24 |
| 37 | 4 | 4 | 4 | 4 | 3 | 4 | 23 |
| 38 | 5 | 4 | 5 | 4 | 5 | 2 | 25 |
| 39 | 5 | 4 | 5 | 4 | 4 | 2 | 24 |
| 40 | 4 | 3 | 5 | 4 | 4 | 2 | 22 |
| 41 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 42 | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 43 | 4 | 4 | 4 | 4 | 4 | 1 | 21 |
| 44 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 45 | 4 | 4 | 5 | 4 | 5 | 2 | 24 |
| 46 | 4 | 4 | 4 | 5 | 5 | 2 | 24 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |

4) Variable Pemahaman Pajak Mahasiswa (Y)

| No | Pemahaman Pajak Mahasiswa (Y) |    |    |    |    |    |    | TOTAL (Y) |
|----|-------------------------------|----|----|----|----|----|----|-----------|
|    | Y1                            | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 |           |
| 1  | 2                             | 4  | 3  | 4  | 4  | 5  | 4  | 26        |
| 2  | 4                             | 4  | 4  | 4  | 5  | 3  | 4  | 28        |
| 3  | 2                             | 5  | 3  | 4  | 3  | 4  | 5  | 26        |
| 4  | 5                             | 5  | 5  | 5  | 4  | 3  | 5  | 32        |
| 5  | 2                             | 4  | 5  | 5  | 4  | 4  | 5  | 29        |
| 6  | 1                             | 5  | 4  | 4  | 4  | 2  | 5  | 25        |
| 7  | 5                             | 4  | 3  | 4  | 3  | 4  | 4  | 27        |
| 8  | 4                             | 4  | 5  | 5  | 5  | 5  | 5  | 33        |
| 9  | 2                             | 4  | 3  | 5  | 4  | 4  | 5  | 27        |
| 10 | 3                             | 4  | 5  | 5  | 3  | 5  | 5  | 30        |
| 11 | 5                             | 5  | 5  | 4  | 5  | 4  | 5  | 33        |
| 12 | 3                             | 5  | 4  | 5  | 5  | 5  | 4  | 31        |
| 13 | 4                             | 5  | 4  | 5  | 4  | 3  | 5  | 30        |
| 14 | 3                             | 5  | 5  | 5  | 5  | 5  | 5  | 33        |
| 15 | 4                             | 4  | 4  | 4  | 3  | 4  | 4  | 27        |
| 16 | 5                             | 5  | 5  | 5  | 5  | 4  | 5  | 34        |

|    |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|----|
| 17 | 4 | 5 | 5 | 5 | 3 | 2 | 4 | 28 |
| 18 | 2 | 5 | 4 | 4 | 3 | 5 | 5 | 28 |
| 19 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 34 |
| 20 | 1 | 5 | 5 | 5 | 5 | 4 | 5 | 30 |
| 21 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 33 |
| 22 | 2 | 4 | 3 | 4 | 4 | 4 | 5 | 26 |
| 23 | 2 | 4 | 5 | 5 | 4 | 3 | 4 | 27 |
| 24 | 1 | 2 | 3 | 4 | 3 | 2 | 5 | 20 |
| 25 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 30 |
| 26 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 34 |
| 27 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 31 |
| 28 | 3 | 4 | 5 | 4 | 4 | 3 | 5 | 28 |
| 29 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 32 |
| 30 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 33 |
| 31 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 33 |
| 32 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 33 |
| 33 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 31 |
| 34 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 35 | 3 | 4 | 5 | 4 | 4 | 4 | 5 | 29 |
| 36 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 32 |
| 37 | 4 | 4 | 4 | 5 | 3 | 4 | 5 | 29 |
| 38 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 32 |
| 39 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 31 |
| 40 | 3 | 2 | 4 | 5 | 4 | 5 | 4 | 27 |
| 41 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 32 |
| 42 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 31 |
| 43 | 2 | 4 | 5 | 5 | 4 | 5 | 5 | 30 |
| 44 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 34 |
| 45 | 2 | 4 | 5 | 5 | 4 | 5 | 5 | 30 |
| 46 | 4 | 5 | 4 | 5 | 3 | 4 | 5 | 30 |
| 47 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 33 |



### Lampiran 3. Hasil Uji Instrumen Penelitian

#### 1) Uji Validitas Variabel Pengetahuan Pajak

|  |                     | Correlations |       |        |       |        |       |        |
|--|---------------------|--------------|-------|--------|-------|--------|-------|--------|
|  |                     | X1.1         | X1.2  | X1.3   | X1.4  | X1.5   | X1.6  | X1     |
| X1.1   | Pearson Correlation | 1            | ,049  | ,479** | ,109  | ,441** | ,080  | ,715** |
|  | Sig. (2-tailed)     |              | ,742  | ,001   | ,464  | ,002   | ,594  | ,000   |
|  | N                   | 47           | 47    | 47     | 47    | 47     | 47    | 47     |
| X1.2   | Pearson Correlation | ,049         | 1     | ,186   | ,316* | ,244   | ,570* | ,514** |
|  | Sig. (2-tailed)     | ,742         |       | ,211   | ,030  | ,098   | ,000  | ,000   |
|  | N                   | 47           | 47    | 47     | 47    | 47     | 47    | 47     |
| X1.3   | Pearson Correlation | ,479*        | ,186  | 1      | ,177  | ,267   | ,297* | ,733** |
|  | Sig. (2-tailed)     | ,001         | ,211  |        | ,233  | ,069   | ,042  | ,000   |
|  | N                   | 47           | 47    | 47     | 47    | 47     | 47    | 47     |
| X1.4   | Pearson Correlation | ,109         | ,316* | ,177   | 1     | ,062   | ,412* | ,424** |
|  | Sig. (2-tailed)     | ,464         | ,030  | ,233   |       | ,678   | ,004  | ,003   |
|  | N                   | 47           | 47    | 47     | 47    | 47     | 47    | 47     |
| X1.5   | Pearson Correlation | ,441*        | ,244  | ,267   | ,062  | 1      | ,116  | ,656** |
|  | Sig. (2-tailed)     | ,002         | ,098  | ,069   | ,678  |        | ,438  | ,000   |
|  | N                   | 47           | 47    | 47     | 47    | 47     | 47    | 47     |
| X1.6   | Pearson Correlation | ,080         | ,570* | ,297*  | ,412* | ,116   | 1     | ,540** |
|  | Sig. (2-tailed)     | ,594         | ,000  | ,042   | ,004  | ,438   |       | ,000   |
|  | N                   | 47           | 47    | 47     | 47    | 47     | 47    | 47     |
| X1   | Pearson Correlation | ,715*        | ,514* | ,733** | ,424* | ,656** | ,540* | 1      |
|  | Sig. (2-tailed)     | ,000         | ,000  | ,000   | ,003  | ,000   | ,000  |        |
|  | N                   | 47           | 47    | 47     | 47    | 47     | 47    | 47     |
| **. Correlation is significant at the 0.01 level (2-tailed). |                     |              |       |        |       |        |       |        |
| *. Correlation is significant at the 0.05 level (2-tailed).  |                     |              |       |        |       |        |       |        |

2) Uji Validitas Variabel Motivasi Diri Sendiri

Correlations

|  |                     | X2.1   | X2.2   | X2.3  | X2.4  | X2.5  | X2.6   | X2     |
|--|---------------------|--------|--------|-------|-------|-------|--------|--------|
| X2.1   | Pearson Correlation | 1      | ,033   | ,122  | ,365* | ,402* | -,006  | ,533** |
|  | Sig. (2-tailed)     |        | ,825   | ,412  | ,012  | ,005  | ,971   | ,000   |
|  | N                   | 47     | 47     | 47    | 47    | 47    | 47     | 47     |
| X2.2   | Pearson Correlation | ,033   | 1      | ,224  | ,313* | ,082  | ,267   | ,544** |
|  | Sig. (2-tailed)     | ,825   |        | ,130  | ,032  | ,586  | ,070   | ,000   |
|  | N                   | 47     | 47     | 47    | 47    | 47    | 47     | 47     |
| X2.3   | Pearson Correlation | ,122   | ,224   | 1     | ,421* | ,010  | ,273   | ,592** |
|  | Sig. (2-tailed)     | ,412   | ,130   |       | ,003  | ,945  | ,063   | ,000   |
|  | N                   | 47     | 47     | 47    | 47    | 47    | 47     | 47     |
| X2.4   | Pearson Correlation | ,365*  | ,313*  | ,421* | 1     | ,327* | ,256   | ,773** |
|  | Sig. (2-tailed)     | ,012   | ,032   | ,003  |       | ,025  | ,083   | ,000   |
|  | N                   | 47     | 47     | 47    | 47    | 47    | 47     | 47     |
| X2.5   | Pearson Correlation | ,402** | ,082   | ,010  | ,327* | 1     | ,074   | ,530** |
|  | Sig. (2-tailed)     | ,005   | ,586   | ,945  | ,025  |       | ,620   | ,000   |
|  | N                   | 47     | 47     | 47    | 47    | 47    | 47     | 47     |
| X2.6   | Pearson Correlation | -,006  | ,267   | ,273  | ,256  | ,074  | 1      | ,538** |
|  | Sig. (2-tailed)     | ,971   | ,070   | ,063  | ,083  | ,620  |        | ,000   |
|  | N                   | 47     | 47     | 47    | 47    | 47    | 47     | 47     |
| X2   | Pearson Correlation | ,533** | ,544** | ,592* | ,773* | ,530* | ,538** | 1      |
|  | Sig. (2-tailed)     | ,000   | ,000   | ,000  | ,000  | ,000  | ,000   |        |
|  | N                   | 47     | 47     | 47    | 47    | 47    | 47     | 47     |
| *. Correlation is significant at the 0.05 level (2-tailed).  |                     |        |        |       |       |       |        |        |
| **. Correlation is significant at the 0.01 level (2-tailed). |                     |        |        |       |       |       |        |        |

3) Uji Validitas Variabel Konsentrasi Belajar.

|      |                     | Correlations |       |       |       |       |        |        |
|------|---------------------|--------------|-------|-------|-------|-------|--------|--------|
|      |                     | X3.1         | X3.2  | X3.3  | X3.4  | X3.5  | X3.6   | X3     |
| X3.1 | Pearson Correlation | 1            | ,579* | ,650* | ,492* | ,128  | ,158   | ,668** |
|      | Sig. (2-tailed)     |              | ,000  | ,000  | ,000  | ,392  | ,289   | ,000   |
|      | N                   | 47           | 47    | 47    | 47    | 47    | 47     | 47     |
| X3.2 | Pearson Correlation | ,579*        | 1     | ,589* | ,403* | -,067 | ,238   | ,612** |
|      | Sig. (2-tailed)     | ,000         |       | ,000  | ,005  | ,653  | ,107   | ,000   |
|      | N                   | 47           | 47    | 47    | 47    | 47    | 47     | 47     |
| X3.3 | Pearson Correlation | ,650*        | ,589* | 1     | ,619* | ,261  | ,039   | ,708** |
|      | Sig. (2-tailed)     | ,000         | ,000  |       | ,000  | ,076  | ,796   | ,000   |
|      | N                   | 47           | 47    | 47    | 47    | 47    | 47     | 47     |
| X3.4 | Pearson Correlation | ,492*        | ,403* | ,619* | 1     | ,241  | ,178   | ,682** |
|      | Sig. (2-tailed)     | ,000         | ,005  | ,000  |       | ,102  | ,231   | ,000   |
|      | N                   | 47           | 47    | 47    | 47    | 47    | 47     | 47     |
| X3.5 | Pearson Correlation | ,128         | -,067 | ,261  | ,241  | 1     | ,382** | ,612** |
|      | Sig. (2-tailed)     | ,392         | ,653  | ,076  | ,102  |       | ,008   | ,000   |
|      | N                   | 47           | 47    | 47    | 47    | 47    | 47     | 47     |
| X3.6 | Pearson Correlation | ,158         | ,238  | ,039  | ,178  | ,382* | 1      | ,616** |
|      | Sig. (2-tailed)     | ,289         | ,107  | ,796  | ,231  | ,008  |        | ,000   |
|      | N                   | 47           | 47    | 47    | 47    | 47    | 47     | 47     |
| X3   | Pearson Correlation | ,668*        | ,612* | ,708* | ,682* | ,612* | ,616** | 1      |
|      | Sig. (2-tailed)     | ,000         | ,000  | ,000  | ,000  | ,000  | ,000   |        |
|      | N                   | 47           | 47    | 47    | 47    | 47    | 47     | 47     |

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

4) Uji Validitas Variabel Pemahaman Pajak Mahasiswa

Correlations

|    |                     | Y1    | Y2    | Y3     | Y4    | Y5    | Y6    | Y7    | Y      |
|----|---------------------|-------|-------|--------|-------|-------|-------|-------|--------|
| Y1 | Pearson Correlation | 1     | ,338* | ,301*  | ,121  | ,200  | ,149  | -,090 | ,656** |
|    | Sig. (2-tailed)     |       | ,020  | ,040   | ,419  | ,177  | ,318  | ,548  | ,000   |
|    | N                   | 47    | 47    | 47     | 47    | 47    | 47    | 47    | 47     |
| Y2 | Pearson Correlation | ,338* | 1     | ,345*  | ,162  | ,312* | ,067  | ,254  | ,610** |
|    | Sig. (2-tailed)     | ,020  |       | ,017   | ,276  | ,032  | ,656  | ,084  | ,000   |
|    | N                   | 47    | 47    | 47     | 47    | 47    | 47    | 47    | 47     |
| Y3 | Pearson Correlation | ,301* | ,345* | 1      | ,371* | ,434* | ,195  | ,269  | ,697** |
|    | Sig. (2-tailed)     | ,040  | ,017  |        | ,010  | ,002  | ,190  | ,067  | ,000   |
|    | N                   | 47    | 47    | 47     | 47    | 47    | 47    | 47    | 47     |
| Y4 | Pearson Correlation | ,121  | ,162  | ,371*  | 1     | ,200  | ,212  | ,041  | ,451** |
|    | Sig. (2-tailed)     | ,419  | ,276  | ,010   |       | ,178  | ,153  | ,782  | ,001   |
|    | N                   | 47    | 47    | 47     | 47    | 47    | 47    | 47    | 47     |
| Y5 | Pearson Correlation | ,200  | ,312* | ,434** | ,200  | 1     | ,301* | ,168  | ,637** |
|    | Sig. (2-tailed)     | ,177  | ,032  | ,002   | ,178  |       | ,040  | ,258  | ,000   |
|    | N                   | 47    | 47    | 47     | 47    | 47    | 47    | 47    | 47     |
| Y6 | Pearson Correlation | ,149  | ,067  | ,195   | ,212  | ,301* | 1     | ,112  | ,539** |
|    | Sig. (2-tailed)     | ,318  | ,656  | ,190   | ,153  | ,040  |       | ,454  | ,000   |
|    | N                   | 47    | 47    | 47     | 47    | 47    | 47    | 47    | 47     |
| Y7 | Pearson Correlation | -,090 | ,254  | ,269   | ,041  | ,168  | ,112  | 1     | ,303*  |
|    | Sig. (2-tailed)     | ,548  | ,084  | ,067   | ,782  | ,258  | ,454  |       | ,038   |
|    | N                   | 47    | 47    | 47     | 47    | 47    | 47    | 47    | 47     |
| Y  | Pearson Correlation | ,656* | ,610* | ,697** | ,451* | ,637* | ,539* | ,303* | 1      |
|    | Sig. (2-tailed)     | ,000  | ,000  | ,000   | ,001  | ,000  | ,000  | ,038  |        |
|    | N                   | 47    | 47    | 47     | 47    | 47    | 47    | 47    | 47     |

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

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



5) Uji Reliabilitas Variabel Pengetahuan Pajak

| Reliability Statistics  |                   |
|-------------------------|-------------------|
| <i>Cronbach's Alpha</i> | <i>N of Items</i> |
| ,649                    | 6                 |

6) Uji Reliabilitas Variabel Motivasi Diri Sendiri

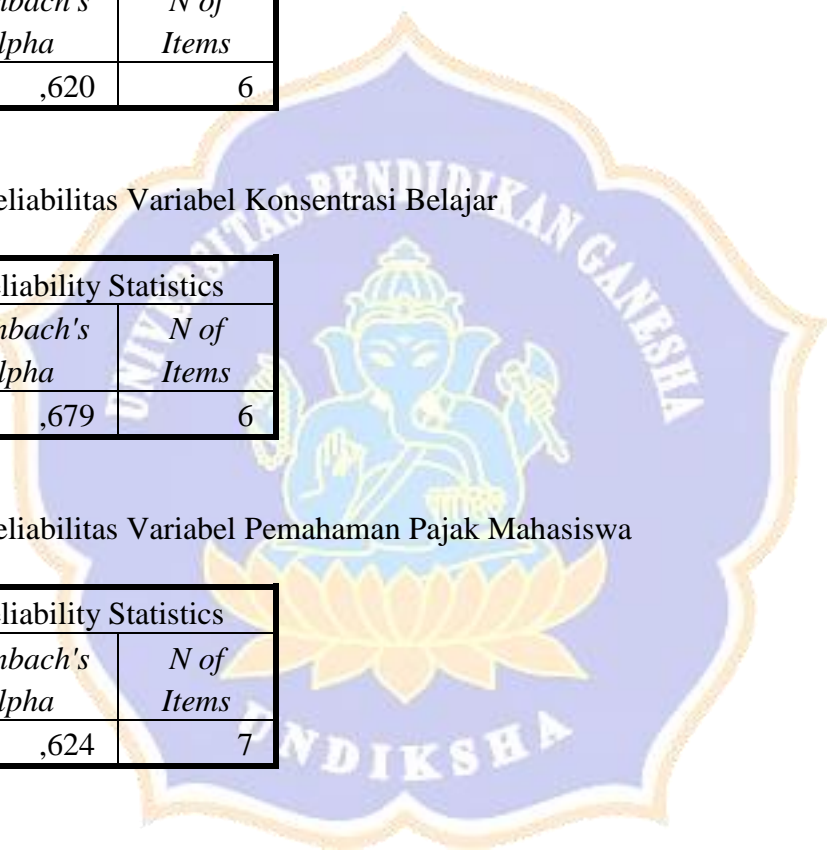
| Reliability Statistics  |                   |
|-------------------------|-------------------|
| <i>Cronbach's Alpha</i> | <i>N of Items</i> |
| ,620                    | 6                 |

7) Uji Reliabilitas Variabel Konsentrasi Belajar

| Reliability Statistics  |                   |
|-------------------------|-------------------|
| <i>Cronbach's Alpha</i> | <i>N of Items</i> |
| ,679                    | 6                 |

8) Uji Reliabilitas Variabel Pemahaman Pajak Mahasiswa

| Reliability Statistics  |                   |
|-------------------------|-------------------|
| <i>Cronbach's Alpha</i> | <i>N of Items</i> |
| ,624                    | 7                 |



#### Lampiran 4. Hasil Analisis Statistik Deskriptif

##### Descriptive Statistics

|                              | N  | Min | Max | Sum  | Mean  | Std.<br>Deviation |
|------------------------------|----|-----|-----|------|-------|-------------------|
| Pengetahuan Pajak            | 47 | 16  | 30  | 1131 | 24,06 | 3,773             |
| Motivasi Diri Sendiri        | 47 | 15  | 28  | 973  | 20,70 | 3,276             |
| Konsentrasi Belajar          | 47 | 17  | 30  | 1105 | 23,51 | 3,495             |
| Pemahaman Pajak<br>Mahasiswa | 47 | 20  | 35  | 1417 | 30,15 | 3,029             |
| Valid N (listwise)           | 47 |     |     |      |       |                   |



## Lampiran 5. Hasil Uji Asumsi Klasik

### 1) Hasil Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

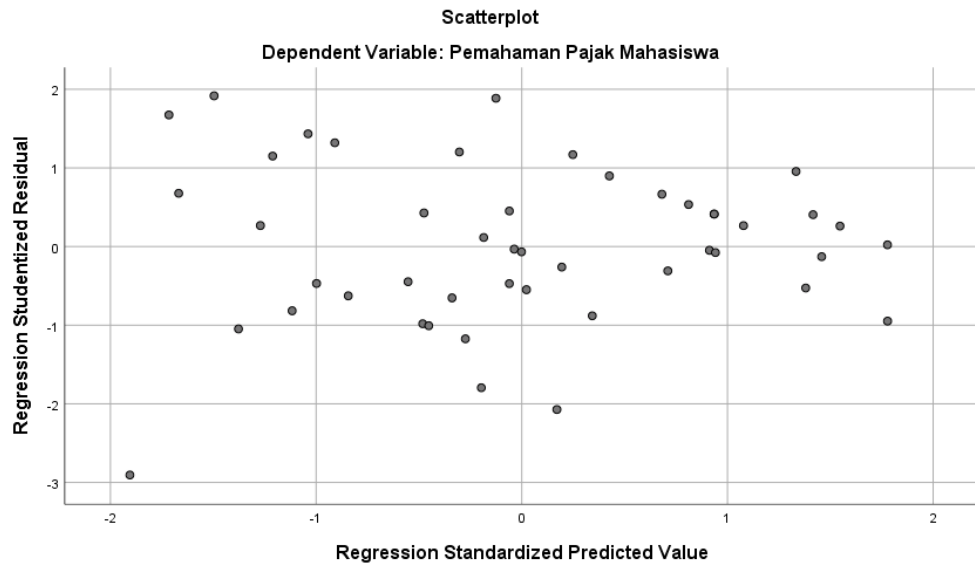
|   |                          | Unstandardized Residual |
|---|--------------------------|-------------------------|
| N   |                          | 47                      |
| Normal Parameters <sup>a,b</sup>  | Mean                     | ,0000000                |
|   | Std. Deviation           | 2,14217406              |
|   | Most Extreme Differences |                         |
|   | Absolute                 | ,067                    |
|   | Positive                 | ,047                    |
|   | Negative                 | -,067                   |
| Test Statistic  |                          | ,067                    |
| Asymp. Sig. (2-tailed)  |                          | ,200 <sup>c,d</sup>     |
| a. Test distribution is Normal.<br>b. Calculated from data.<br>c. Lilliefors Significance Correction.<br>d. This is a lower bound of the true significance. |                          |                         |

### 2) Hasil Uji Multikolinearitas

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

| Model  | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|--|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|  | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1 (Constant)                                     | 9,573                       | 3,191      |                           | 3,000 | ,004 |                         |       |
| Pengetahuan Pajak                                | ,229                        | ,091       | ,285                      | 2,506 | ,016 | ,901                    | 1,110 |
| Motivasi Diri Sendiri                            | ,267                        | ,102       | ,288                      | 2,607 | ,012 | ,951                    | 1,052 |
| Konsentrasi Belajar                              | ,406                        | ,096       | ,469                      | 4,224 | ,000 | ,944                    | 1,059 |
| a. Dependent Variable: Pemahaman Pajak Mahasiswa |                             |            |                           |       |      |                         |       |

3) Hasil Uji Heteroskedastisitas



## Lampiran 6. Hasil Uji Hipotesis

### 1) Hasil Regresi Linear Berganda

| Variables Entered/Removed <sup>a</sup>           |  |                   |        |
|--|--|-------------------|--------|
| Model  | Variables Entered  | Variables Removed | Method |
| 1  | Konsentrasi Belajar, Motivasi Diri Sendiri, Pengetahuan Pajak <sup>b</sup> | .                 | Enter  |
| a. Dependent Variable: Pemahaman Pajak Mahasiswa |  |                   |        |
| b. All requested variables entered.              |  |                   |        |

| Coefficients <sup>a</sup>                        |                       |                             |            |                           |       |      |
|--|-----------------------|-----------------------------|------------|---------------------------|-------|------|
| Model  |                       | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|  |                       | B                           | Std. Error | Beta                      |       |      |
| 1  | (Constant)            | 9,573                       | 3,191      |                           | 3,000 | ,004 |
|  | Pengetahuan Pajak     | ,229                        | ,091       | ,285                      | 2,506 | ,016 |
|  | Motivasi Diri Sendiri | ,267                        | ,102       | ,288                      | 2,607 | ,012 |
|  | Konsentrasi Belajar   | ,406                        | ,096       | ,469                      | 4,224 | ,000 |
| a. Dependent Variable: Pemahaman Pajak Mahasiswa |                       |                             |            |                           |       |      |

### 2) Hasil Uji-t

| Coefficients <sup>a</sup>                        |                       |                             |            |                           |       |      |
|--|-----------------------|-----------------------------|------------|---------------------------|-------|------|
| Model  |                       | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|  |                       | B                           | Std. Error | Beta                      |       |      |
| 1  | (Constant)            | 9,573                       | 3,191      |                           | 3,000 | ,004 |
|  | Pengetahuan Pajak     | ,229                        | ,091       | ,285                      | 2,506 | ,016 |
|  | Motivasi Diri Sendiri | ,267                        | ,102       | ,288                      | 2,607 | ,012 |
|  | Konsentrasi Belajar   | ,406                        | ,096       | ,469                      | 4,224 | ,000 |
| a. Dependent Variable: Pemahaman Pajak Mahasiswa |                       |                             |            |                           |       |      |

3) Koefisien Determinasi

| <i>Model Summary<sup>b</sup></i>   |                   |                 |                          |                                   |
|--|-------------------|-----------------|--------------------------|-----------------------------------|
| <i>Model</i>   | <i>R</i>          | <i>R Square</i> | <i>Adjusted R Square</i> | <i>Std. Error of the Estimate</i> |
| 1  | ,707 <sup>a</sup> | ,500            | ,465                     | 2,216                             |
| a. Predictors: (Constant), Konsentrasi Belajar, Motivasi Diri Sendiri, Pengetahuan Pajak |                   |                 |                          |                                   |
| b. Dependent Variable: Pemahaman Pajak Mahasiswa   |                   |                 |                          |                                   |

