



SURAT IZIN PENELITIAN



**FAKULTAS
EKONOMI**

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Nomor : 0094/PS.II.B.3/1/2019
Hal : **Permohonan ijin penelitian**

18 Januari 2019

Kepada Yth.

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Assalaamu 'alaikum wr. wb.

Diberitahukan dengan hormat, bahwa setiap mahasiswa sebelum mengakhiri pendidikannya di Program Magister Akuntansi Fakultas Ekonomi Universitas Islam Indonesia Yogyakarta, diwajibkan membuat karya ilmiah berupa Tesis. Sehubungan dengan hal tersebut, seorang mahasiswa kami:

Nama : Ulvi Anindya Putri
No. Mhs. : 16919047
No. HP. : 082285006650
Judul Tesis : "Pengaruh Pendekatan Penagihan Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi"

bermaksud mohon untuk mendapatkan data/keterangan pada instansi yang bapak/ibu pimpin, guna penyusunan Tesis.

Adapun hasil karya ilmiah ini semata-mata bersifat dan bertujuan keilmuan. Oleh karena itu, kami mohon perkenan dan bantuan Bapak untuk memberikan data/keterangan yang diperlukan mahasiswa tersebut.

Demikian, atas perhatian dan bantuan Bapak/Ibu, kami sampaikan terima kasih.

Wassalaamu 'alaikum wr.wb.



Ketua Program Studi
Magister Akuntansi

Drs. Dekar Urumsyah, S.Si., M.Com.(IS), Ph.D.



KEMENTERIAN KEUANGAN REPUBLIK INDONESIA
DIREKTORAT JENDERAL PAJAK
DIREKTORAT PENYULUHAN, PELAYANAN, DAN HUBUNGAN MASYARAKAT
JALAN JENDERAL GATOT SUBROTO KAV. 40-42, JAKARTA 12190, KOTAK POS 124
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LAYANAN INFORMASI DAN PENGADUAN KRING PAJAK (021) 1500200;
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Nomor : S- 117/PJ.091/2019
Sifat : Biasa
Hal : Pemberian Izin Riset

19 Maret 2019

Yth. Ketua Program Studi Magister Akuntansi
Jalan.mancasa indah 3.no 29,condongcatur,depok,sleman,yogyakarta,
Yogyakarta,55282

Menanggapi surat Ketua Program Studi Magister Akuntansi nomor
0094/PS.II.B.3/II/2019 tanggal 12 Februari 2019 hal Permohonan Izin Penelitian atas:

Nama/NPM : Ulvi Anindya putri /16919047

dengan ini kami memberikan izin kepada mahasiswa yang bersangkutan untuk melakukan penelitian (riset) pada KPP Pratama Yogyakarta, sepanjang bahan-bahan keterangan/data yang didapat hanya digunakan untuk keperluan akademis dan tidak menyangkut rahasia jabatan/Negara sebagaimana diatur dalam ketentuan Pasal 34 Undang-undang Nomor 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan sebagaimana telah diubah terakhir dengan Undang-Undang Nomor 16 Tahun 2009.

Surat izin ini berlaku selama 6 (enam) bulan sejak tanggal diterbitkan dan dapat diperpanjang paling lama 3 (tiga) bulan dengan mengajukan perpanjangan secara tertulis yang disampaikan paling lambat 1 (satu) minggu sebelum berakhirnya masa berlaku surat ini.

Setelah selesai melaksanakan riset/penelitian, mahasiswa yang bersangkutan wajib menyerahkan salinan hasil penelitian (riset) tersebut dalam bentuk *hard-copy* ke Perpustakaan Kantor Pusat DJP dengan alamat Gedung Utama, Lantai 3 Jl. Jenderal Gatot Subroto Kav. 40-42 Jakarta Selatan 12190 dan dalam bentuk *soft-copy* melalui email: perpustakaan.pajak@gmail.com dan/atau perpustakaan@pajak.go.id.

Demikian surat ini kami buat agar dapat dipergunakan sebagaimana mestinya.

a.n. Direktur
Kasubdit Penyuluhan Perpajakan,

Aan Almaidah Anwar

Tembusan:
Direktur Penyuluhan Pelayanan dan Hubungan Masyarakat

Kp.: PJ.091/PJ.0913/2019

Surat Kediaan Responden dan Kuesioner

Kepada:

Yth. Bapak/Ibu/Sdr/I Wajib Pajak Orang Pribadi

Di Kantor Pelayanan Pajak (KPP) Pratama Yogyakarta

Dengan Hormat,

Sehubungan dengan penyelesaian tugas akhir sebagai mahasiswi Program Pascasarjana (S2) Universitas Islam Indonesia, saya:

Nama : Ulvi Anindya Putri

Fakultas/Program Studi : Ekonomi/Akuntansi

Bermaksud melakukan penelitian untuk penyusunan tesis dengan judul “Pengaruh Pendekatan Penagihan Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Kasus Wajib Pajak Orang Pribadi yang Terdaftar di Kantor Pelayanan Pajak Pratama Yogyakarta)

Saya sangat mengharapkan kesediaan Bapak/Ibu untuk menjadi responden dengan mengisi lembar kuesioner ini secara lengkap. Sebelumnya saya mohon maaf telah mengganggu waktu bekerja Bapak/Ibu. Data yang diperoleh hanya akan digunakan untuk kepentingan penelitian dan tidak digunakan sebagai penelitian kinerja di tempat Bapak/Ibu bekerja sehingga kerahasiannya akan saya jaga sesuai etika penelitian.

Dimohon untuk membaca setiap pertanyaan secara hati-hati dan mengisi kuesioner dengan lengkap, karena apabila terdapat salah satu nomor yang tidak diisi maka kuesioner dianggap tidak berlaku. Dalam kuesioner tidak ada jawaban yang salah atau benar, oleh karena itu isilah kuesioner sesuai pendapat Anda.

Atas kesediaan Bapak/Ibu dalam meluangkan waktu untuk mengisi dan menjawab semua pertanyaan ini, saya ucapkan terima kasih.

Hormat Saya,

Ulvi Anindya Putri

A. Identitas Responden

1. Nama :
2. Jenis Kelamin :
 Pria Wanita
3. Usia :
 20-30 Tahun 31-40 Tahun
 41-50 Tahun >51 Tahun
4. Jenis Pekerjaan :
 Wirausaha PNS
 Pegawai Swasta
3. Pendidikan Terakhir :
 SMA D3
 S1 S2

B. Petunjuk Pengisian

Bapak/Ibu dimohon untuk memberikan tanggapan atas pertanyaan berikut ini dengan ketentuan sebagai berikut:

1. Bacalah dengan teliti setiap pertanyaan dengan jawaban yang telah disediakan yang menurut anda benar.
2. Berikan tanda centang (√) pada jawaban yang anda anggap paling tepat.
3. Apabila anda salah menjawab, cukup melingkari (O) tanda centang yang salah tersebut.
4. Mohon periksa kembali jawaban anda dan yakinkan bahwa tidak ada pernyataan yang terlewatkan.

Keterangan:

- a) STS = Sangat Tidak Setuju
- b) TS = Tidak Setuju
- c) N = Netral
- d) S = Setuju
- e) SS = Sangat Setuju

A. Kepatuhan Wajib Pajak

| No. | Pernyataan | STS | TS | N | S | SS |
|-----|---|-----|----|---|---|----|
| 1. | Saya mendaftarkan diri sebagai Wajib Pajak secara sukarela ke KPP | | | | | |
| 2. | Saya mendaftarkan diri sebagai Wajib Pajak untuk memiliki NPWP | | | | | |
| 3. | Saya selalu menghitung kewajiban angsuran pajak penghasilan | | | | | |
| 4. | Saya selalu membayar kewajiban angsuran pajak penghasilan | | | | | |
| 5. | Saya selalu tepat waktu dalam membayar pajak | | | | | |
| 6. | Saya selalu menghitung pajak yang terutang dengan benar | | | | | |
| 7. | Saya selalu membayar kekurangan pajak (apabila terdapat kekurangan) sebelum dilakukan pemeriksaan | | | | | |
| 8. | Saya selalu mengisi SPT saya sesuai dengan ketentuan perundang-undangan | | | | | |
| 9. | Saya selalu melaporkan SPT saya | | | | | |
| 10. | Saya menyampaikan SPT ke Kantor Pajak tepat waktu sebelum batas akhir | | | | | |

B. Himbauan Perpajakan

| No. | Pernyataan | STS | TS | N | S | SS |
|-----|--|-----|----|---|---|----|
| 1. | Saya menerima surat himbauan karena terdapat sejumlah pelaporan SPT yang kurang tepat | | | | | |
| 2. | Saya menerima surat himbauan karena ditemukan data baru terkait potensi tambahan pengenaan pajak | | | | | |
| 3. | Setelah dihimbau, saya bersedia memperbaiki SPT sesuai dengan kondisi yang sebenarnya | | | | | |
| 4. | Setelah dihimbau, saya bersedia memenuhi jumlah kewajiban pajak yang seharusnya dibayar | | | | | |

C. Sosialisasi Perpajakan

| No. | Pernyataan | STS | TS | N | S | SS |
|-----|--|-----|----|---|---|----|
| 1. | KPP memberikan saya informasi peraturan pajak terbaru | | | | | |
| 2. | Saya bertanya kepada petugas pajak ketika mendapat kesulitan perpajakan | | | | | |
| 3. | Petugas pajak memberikan penjelasan dan pemahaman tentang pajak kepada saya | | | | | |
| 4. | Sosialisasi pajak memberikan pengertian dan penjelasan tentang pajak kepada wajib pajak | | | | | |
| 5. | Saya mengetahui informasi tentang pajak melalui media cetak seperti spanduk dan iklan | | | | | |
| 6. | Saya mengetahui informasi tentang pajak melalui media elektronik seperti <i>website</i> pajak | | | | | |
| 7. | Saya mengetahui sosialisasi pajak dapat memberikan pengertian pajak kepada wajib pajak | | | | | |
| 8. | Sosialisasi pajak dapat memberikan pengertian pentingnya pajak kepada wajib pajak | | | | | |
| 9. | Sosialisasi pajak membuat wajib pajak melaksanakan tindakan sesuai dengan ketentuan perpajakan | | | | | |

D. Penagihan Pajak (Surat Teguran)

| No. | Pernyataan | STS | TS | N | S | SS |
|-----|--|-----|----|---|---|----|
| 1. | Penagihan pajak pasif dilakukan dengan menggunakan Surat Tagihan Pajak, Surat Ketetapan Pajak Kurang Bayar, Surat Ketetapan Pajak Kurang Bayar Tambahan, Surat Keputusan Pembetulan, dan Surat Keputusan Keberatan yang menyebabkan pajak terutang menjadi lebih besar | | | | | |
| 2. | Saya menerima Surat Tagihan Pajak atau Surat Ketetapan Pajak dari fiskus diikuti dengan tindakan sita, dan dilanjutkan dengan pelaksanaan lelang | | | | | |
| 3. | Saya menerima surat teguran yang dilayangkan kepada saya sampai tanggal jatuh tempo | | | | | |
| 4. | Surat teguran tidak perlu diterbitkan bila saya menyetujui pembayaran secara angsuran | | | | | |

E. Penagihan Pajak (Surat Paksa)

| No. | Pernyataan | STS | TS | N | S | SS |
|-----|---|-----|----|---|---|----|
| 1. | Penerbitan surat paksa diterbitkan apabila saya tidak melunasi utang pajak | | | | | |
| 2. | Pemberitahuan surat paksa diterbitkan apabila saya tidak memenuhi ketentuan sebagaimana tercantum dalam keputusan persetujuan angsuran atau penundaan pembayaran pajak | | | | | |
| 3. | Penagihan seketika dan sekaligus penagihan pajak yang dilakukan tanpa menunggu tanggal jatuh tempo pembayaran terhadap seluruh utang pajak dan semua jenis pajak, masa pajak, dan tahun pajak | | | | | |
| 4. | Penyitaan barang milik saya sesuai dengan peraturan penyitaan yang diterbitkan oleh pejabat setempat | | | | | |
| 5. | Penyitaan tambahan dilakukan apabila barang yang disita tidak cukup untuk melunasi biaya penagihan pajak dan utang pajak | | | | | |
| 6. | Pencabutan sita dilakukan apabila saya telah melunasi biaya penagihan pajak dan utang pajak | | | | | |

F. Machiavellianism

| No. | Pernyataan | STS | TS | N | S | SS |
|-----|---|-----|----|---|---|----|
| 1. | Tidak memberitahukan orang lain alasan sebenarnya saya melakukan sesuatu, kecuali bermanfaat untuk saya | | | | | |
| 2. | Cara terbaik untuk berurusan dengan orang lain adalah dengan mengatakan apa yang ingin mereka ketahui | | | | | |
| 3. | Bertindak ketika hal tersebut dianggap benar secara moral | | | | | |
| 4. | Kebanyakan orang pada dasarnya baik hati | | | | | |
| 5. | Lebih baik berasumsi bahwa semua orang memiliki sifat buruk yang muncul ketika ada kesempatan | | | | | |
| 6. | Kejujuran adalah kebijakan terbaik dalam segala kondisi | | | | | |
| 7. | Tidak ada alasan untuk berbohong kepada orang lain | | | | | |
| 8. | Secara umum, orang tidak akan bekerja keras kecuali terpaksa | | | | | |

| | | | | | | |
|-----|---|--|--|--|--|--|
| 9. | Lebih baik menjadi rendah hati dan jujur daripada menjadi berkuasa dan tidak jujur | | | | | |
| 10. | Memberitahukan alasan saya meminta tolong kepada orang lain, daripada membuat alasan yang lebih menyulitkan | | | | | |
| 11. | Kebanyakan orang-orang sukses di dunia adalah orang yang hidup dengan bersih dan bermoral | | | | | |
| 12. | Mempercayai penuh orang lain adalah orang yang mencari masalah | | | | | |
| 13. | Perbedaan terbesar antara kriminal dan orang lain adalah para kriminal cukup bodoh sehingga tertangkap | | | | | |
| 14. | Kebanyakan orang adalah pemberani | | | | | |
| 15. | Bijaksana untuk memuji orang berkedudukan penting | | | | | |
| 16. | Berusaha menjadi baik dalam segala hal | | | | | |
| 17. | Orang yang mengatakan “terdapat penipu yang lahir tiap menitnya” adalah salah | | | | | |
| 18. | Sulit untuk maju tanpa mencari jalan pintas | | | | | |
| 19. | Lebih baik memilih meninggal daripada menderita penyakit yang tidak dapat disembuhkan | | | | | |
| 20. | Kehilangan harta lebih menyedihkan daripada kehilangan orangtua | | | | | |

LAMPIRAN



| No | Himbauan Perpajakan | | | | Total X1 | Sosialisasi Perpajakan | | | | | | | | | Total X2 | Surat Teguran | | | | Total X3 | Surat Paksa | | | | | | Total X4 |
|----|---------------------|---|---|---|-------------|------------------------|---|---|---|---|---|---|---|---|-------------|---------------|---|---|---|-------------|-------------|---|---|---|---|---|-------------|
| | 1 | 2 | 3 | 4 | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | | 1 | 2 | 3 | 4 | | 1 | 2 | 3 | 4 | 5 | 6 | |
| 1 | 4 | 4 | 4 | 4 | 16 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 38 | 5 | 5 | 5 | 4 | 19 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 2 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 37 | 5 | 3 | 4 | 5 | 17 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 3 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 42 | 4 | 4 | 4 | 4 | 16 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 4 | 4 | 3 | 3 | 4 | 14 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 32 | 3 | 3 | 4 | 4 | 14 | 3 | 3 | 3 | 3 | 4 | 4 | 20 |
| 5 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 42 | 5 | 5 | 5 | 5 | 20 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 6 | 5 | 5 | 5 | 5 | 20 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 39 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 7 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 38 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 8 | 2 | 3 | 3 | 2 | 10 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 43 | 2 | 2 | 3 | 3 | 10 | 2 | 2 | 3 | 3 | 3 | 3 | 16 |
| 9 | 5 | 5 | 4 | 5 | 19 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 30 | 5 | 5 | 5 | 4 | 19 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 10 | 5 | 5 | 5 | 4 | 19 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 38 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 11 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 38 | 5 | 5 | 4 | 5 | 19 | 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 12 | 5 | 5 | 5 | 5 | 20 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 39 | 5 | 5 | 5 | 4 | 19 | 5 | 4 | 5 | 4 | 4 | 4 | 26 |
| 13 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 37 | 4 | 3 | 4 | 5 | 16 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 14 | 5 | 5 | 4 | 4 | 18 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 38 | 4 | 4 | 4 | 5 | 17 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 15 | 4 | 4 | 4 | 4 | 16 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 16 | 5 | 4 | 4 | 4 | 17 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 31 | 5 | 5 | 5 | 5 | 20 | 4 | 5 | 5 | 4 | 4 | 5 | 27 |
| 17 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 39 | 5 | 5 | 4 | 4 | 18 | 5 | 4 | 4 | 5 | 5 | 5 | 28 |
| 18 | 4 | 4 | 2 | 2 | 12 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 21 | 4 | 4 | 3 | 4 | 15 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 19 | 4 | 4 | 3 | 3 | 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 5 | 5 | 4 | 4 | 18 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 20 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 41 | 5 | 4 | 4 | 4 | 17 | 5 | 4 | 4 | 4 | 5 | 5 | 27 |
| 21 | 4 | 3 | 3 | 3 | 13 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 30 | 3 | 3 | 3 | 4 | 13 | 3 | 4 | 4 | 4 | 3 | 3 | 21 |
| 22 | 5 | 5 | 4 | 5 | 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 5 | 5 | 5 | 5 | 20 | 4 | 5 | 5 | 4 | 4 | 3 | 25 |
| 23 | 5 | 5 | 5 | 4 | 19 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 40 | 5 | 4 | 4 | 4 | 17 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----|---|---|---|---|----|---|---|---|---|---|---|---|---|---|----|---|---|---|---|----|---|---|---|---|---|---|----|
| 24 | 5 | 5 | 4 | 4 | 18 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 21 | 4 | 4 | 4 | 4 | 16 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 25 | 4 | 5 | 4 | 4 | 17 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 26 | 3 | 3 | 3 | 3 | 12 | 2 | 2 | 2 | 2 | 3 | 3 | 14 |
| 26 | 3 | 2 | 2 | 3 | 10 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 42 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| 27 | 4 | 4 | 5 | 4 | 17 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 41 | 5 | 5 | 3 | 4 | 17 | 4 | 4 | 3 | 4 | 4 | 5 | 24 |
| 28 | 4 | 4 | 3 | 2 | 13 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 40 | 5 | 4 | 4 | 4 | 17 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 29 | 4 | 5 | 4 | 4 | 17 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 41 | 5 | 5 | 4 | 4 | 18 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 30 | 5 | 4 | 4 | 4 | 17 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 43 | 5 | 5 | 4 | 5 | 19 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 31 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 42 | 5 | 4 | 4 | 4 | 17 | 5 | 5 | 3 | 4 | 4 | 4 | 25 |
| 32 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 40 | 4 | 4 | 5 | 5 | 18 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 33 | 5 | 5 | 5 | 5 | 20 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 39 | 5 | 5 | 4 | 5 | 19 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 34 | 4 | 4 | 4 | 4 | 16 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 42 | 5 | 4 | 3 | 4 | 16 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 35 | 4 | 4 | 4 | 4 | 16 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 41 | 5 | 4 | 5 | 4 | 18 | 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 36 | 5 | 4 | 4 | 4 | 17 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 40 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 37 | 5 | 4 | 4 | 4 | 17 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 38 | 4 | 4 | 4 | 5 | 17 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 38 | 5 | 5 | 5 | 5 | 20 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 41 | 4 | 4 | 4 | 5 | 17 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 39 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 5 | 5 | 4 | 3 | 5 | 5 | 5 | 40 | 5 | 4 | 4 | 5 | 18 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 40 | 5 | 5 | 5 | 5 | 20 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 39 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 41 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 42 | 4 | 3 | 3 | 4 | 14 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 32 | 4 | 3 | 3 | 3 | 13 | 4 | 4 | 3 | 3 | 3 | 3 | 20 |
| 43 | 4 | 5 | 4 | 3 | 16 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 39 | 5 | 5 | 4 | 5 | 19 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 44 | 5 | 5 | 5 | 4 | 19 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 40 | 4 | 4 | 4 | 4 | 16 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 45 | 5 | 4 | 5 | 5 | 19 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 41 | 5 | 5 | 4 | 4 | 18 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 46 | 5 | 4 | 4 | 4 | 17 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 41 | 4 | 4 | 4 | 4 | 16 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 47 | 4 | 4 | 4 | 4 | 16 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 41 | 5 | 5 | 4 | 5 | 19 | 5 | 5 | 4 | 5 | 4 | 4 | 27 |
| 48 | 4 | 4 | 4 | 4 | 16 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 40 | 4 | 4 | 3 | 4 | 15 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |

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| 85 | 5 | 4 | 4 | 4 | 17 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 42 | 5 | 5 | 5 | 5 | 20 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 86 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 37 | 5 | 5 | 4 | 5 | 19 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
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| 89 | 5 | 5 | 4 | 4 | 18 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 | 5 | 4 | 4 | 5 | 18 | 5 | 5 | 5 | 5 | 4 | 5 | 29 |
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| 91 | 4 | 4 | 4 | 4 | 16 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 39 | 5 | 4 | 5 | 4 | 18 | 4 | 4 | 4 | 4 | 5 | 5 | 26 |
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| 96 | 5 | 4 | 4 | 4 | 17 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 43 | 5 | 5 | 5 | 5 | 20 | 5 | 3 | 4 | 4 | 4 | 4 | 24 |
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| 98 | 4 | 4 | 5 | 5 | 18 | 4 | 4 | 5 | 5 | 4 | 3 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |

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| 100 | 4 | 4 | 4 | 4 | 16 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 42 | 4 | 4 | 4 | 4 | 16 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 101 | 4 | 4 | 4 | 4 | 16 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 41 | 5 | 5 | 4 | 4 | 18 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 102 | 5 | 4 | 4 | 4 | 17 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 | 4 | 4 | 4 | 4 | 16 | 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| 103 | 5 | 4 | 4 | 5 | 18 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 42 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 104 | 5 | 5 | 4 | 4 | 18 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 41 | 5 | 5 | 5 | 5 | 20 | 4 | 5 | 4 | 5 | 5 | 5 | 28 |
| 105 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 106 | 4 | 4 | 4 | 4 | 16 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 39 | 5 | 5 | 4 | 4 | 18 | 4 | 4 | 4 | 4 | 5 | 5 | 26 |
| 107 | 4 | 4 | 5 | 5 | 18 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 108 | 5 | 4 | 4 | 4 | 17 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 41 | 4 | 4 | 4 | 4 | 16 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 109 | 4 | 4 | 4 | 4 | 16 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 42 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 4 | 5 | 5 | 4 | 28 |
| 110 | 4 | 5 | 5 | 5 | 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 111 | 5 | 5 | 5 | 5 | 20 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 41 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 112 | 4 | 4 | 4 | 4 | 16 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 40 | 4 | 4 | 4 | 4 | 16 | 5 | 5 | 4 | 5 | 4 | 5 | 28 |
| 113 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 | 5 | 4 | 4 | 5 | 18 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 114 | 4 | 4 | 4 | 4 | 16 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 42 | 5 | 4 | 5 | 4 | 18 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 115 | 4 | 4 | 4 | 4 | 16 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 42 | 4 | 4 | 3 | 5 | 16 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 116 | 5 | 5 | 4 | 5 | 19 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 41 | 5 | 5 | 4 | 5 | 19 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
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| 118 | 4 | 4 | 4 | 4 | 16 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 40 | 5 | 5 | 4 | 4 | 18 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 119 | 4 | 4 | 4 | 4 | 16 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 43 | 5 | 5 | 4 | 4 | 18 | 4 | 5 | 5 | 5 | 5 | 4 | 28 |
| 120 | 5 | 4 | 4 | 4 | 17 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 | 4 | 4 | 4 | 4 | 16 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 121 | 4 | 3 | 3 | 4 | 14 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 31 | 3 | 4 | 4 | 4 | 15 | 3 | 4 | 4 | 4 | 4 | 3 | 22 |
| 122 | 5 | 5 | 4 | 4 | 18 | 5 | 4 | 5 | 5 | 4 | 3 | 5 | 5 | 5 | 41 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Machiavellianism | | | | | | | | | | | | | | | | | | | | Total Z | Kepatuhan Wajib Pajak | | | | | | | | | | Total Y |
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| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
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| 4 | 4 | 4 | 2 | 5 | 2 | 2 | 5 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 58 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 41 |
| 5 | 2 | 2 | 2 | 5 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 2 | 2 | 4 | 4 | 2 | 2 | 54 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 48 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 61 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 46 |
| 2 | 2 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 4 | 2 | 2 | 1 | 1 | 52 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 47 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 40 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 45 |
| 5 | 4 | 2 | 4 | 5 | 2 | 2 | 5 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 4 | 4 | 2 | 2 | 59 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 47 |
| 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 49 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 24 |
| 4 | 2 | 5 | 4 | 4 | 2 | 2 | 4 | 2 | 2 | 5 | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 1 | 65 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 40 |
| 5 | 2 | 2 | 2 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 2 | 2 | 56 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 46 |
| 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 2 | 1 | 2 | 2 | 2 | 1 | 44 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 42 |
| 5 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 1 | 4 | 2 | 2 | 56 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 45 |
| 5 | 4 | 2 | 2 | 4 | 2 | 2 | 5 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 1 | 57 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 45 | |
| 2 | 2 | 4 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 1 | 45 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 42 |
| 4 | 4 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 1 | 4 | 2 | 2 | 2 | 5 | 2 | 2 | 2 | 4 | 2 | 2 | 58 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 46 |
| 5 | 5 | 4 | 2 | 4 | 4 | 2 | 2 | 2 | 2 | 5 | 2 | 4 | 2 | 2 | 2 | 4 | 4 | 2 | 2 | 61 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 44 | |
| 4 | 4 | 2 | 4 | 2 | 2 | 4 | 4 | 2 | 4 | 2 | 5 | 4 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 61 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 46 | |
| 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 58 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 47 | |
| 4 | 4 | 4 | 4 | 2 | 2 | 4 | 2 | 4 | 4 | 4 | 5 | 4 | 4 | 2 | 2 | 4 | 2 | 1 | 1 | 61 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 44 | |
| 5 | 2 | 2 | 2 | 5 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 4 | 4 | 2 | 1 | 53 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 45 |
| 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 74 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 34 | |
| 2 | 2 | 4 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 47 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 44 |
| 4 | 2 | 5 | 4 | 5 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 2 | 2 | 2 | 4 | 4 | 1 | 1 | 56 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 47 | |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 63 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 45 |
| 2 | 2 | 4 | 2 | 5 | 2 | 2 | 2 | 2 | 2 | 5 | 2 | 2 | 4 | 2 | 2 | 2 | 3 | 2 | 1 | 50 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 45 | |
| 5 | 2 | 2 | 2 | 5 | 2 | 2 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 52 | 5 | 5 | 4 | 4 | 5 | 4 | 3 | 5 | 5 | 4 | 44 | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|---|---|---|---|---|---|---|---|---|---|----|
| 4 | 4 | 2 | 2 | 4 | 2 | 2 | 5 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 1 | 2 | 52 | 5 | 5 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 45 |
| 4 | 4 | 4 | 2 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 4 | 4 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 55 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 43 |
| 4 | 4 | 2 | 2 | 2 | 2 | 2 | 5 | 2 | 2 | 4 | 1 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 2 | 54 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 47 |
| 4 | 4 | 4 | 2 | 4 | 2 | 5 | 4 | 2 | 2 | 2 | 2 | 4 | 4 | 2 | 2 | 4 | 4 | 2 | 1 | 60 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 47 |
| 4 | 4 | 4 | 2 | 4 | 2 | 2 | 4 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 1 | 55 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 45 |
| 4 | 2 | 4 | 2 | 4 | 2 | 2 | 5 | 2 | 2 | 4 | 4 | 4 | 5 | 2 | 2 | 4 | 2 | 2 | 2 | 60 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 41 |
| 2 | 4 | 2 | 1 | 5 | 2 | 4 | 5 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 4 | 4 | 2 | 2 | 55 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 44 |
| 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 68 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 33 |
| 5 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 4 | 2 | 2 | 2 | 2 | 4 | 2 | 1 | 1 | 53 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 45 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 55 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 45 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 59 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 46 |
| 3 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 55 | 5 | 5 | 3 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 41 |
| 4 | 4 | 2 | 4 | 2 | 2 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 2 | 2 | 2 | 4 | 4 | 2 | 1 | 59 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 44 |
| 3 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 52 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 46 |
| 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 64 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 44 |
| 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 53 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 46 |
| 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 62 | 4 | 5 | 3 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 45 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 59 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 48 |
| 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 64 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 44 |
| 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 53 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 45 |
| 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 51 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 46 |
| 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 57 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 64 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 45 |
| 2 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 57 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 46 |
| 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 57 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 47 |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|---|---|---|---|---|---|---|---|---|---|----|----|
| 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 53 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 4 | 4 | 4 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 4 | 2 | 2 | 62 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 45 | |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 60 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | |
| 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 54 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 46 | |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 60 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 45 | |
| 2 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 2 | 2 | 56 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 44 | |
| 4 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 63 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 46 | |
| 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 55 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 | |
| 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 50 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 | |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 61 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 46 | |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 59 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 47 | |
| 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 55 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 46 | |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 41 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 46 | |
| 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 57 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | |
| 4 | 4 | 4 | 2 | 5 | 2 | 4 | 2 | 2 | 2 | 5 | 4 | 2 | 2 | 2 | 4 | 2 | 4 | 2 | 1 | 59 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 | |
| 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 65 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 46 | |
| 4 | 2 | 5 | 4 | 5 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 2 | 2 | 2 | 4 | 5 | 1 | 1 | 57 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 44 | |
| 4 | 4 | 2 | 4 | 2 | 4 | 4 | 5 | 2 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 4 | 2 | 1 | 66 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 48 | |
| 4 | 4 | 4 | 4 | 2 | 4 | 4 | 5 | 2 | 4 | 2 | 5 | 4 | 2 | 2 | 2 | 4 | 4 | 1 | 1 | 64 | 5 | 4 | 4 | 4 | 5 | 4 | 3 | 5 | 5 | 4 | 43 | |
| 5 | 2 | 2 | 2 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 3 | 4 | 1 | 54 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 48 | |
| 5 | 2 | 4 | 2 | 5 | 2 | 2 | 4 | 2 | 2 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 4 | 4 | 2 | 61 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 | |
| 4 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 4 | 5 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 1 | 56 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 43 | |
| 3 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 72 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 35 | |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 63 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 46 | |

Correlations

| | | X1.1 | X1.2 | X1.3 | X1.4 | X1 |
|------|---------------------|--------|--------|--------|--------|--------|
| X1.1 | Pearson Correlation | 1 | .656** | .518** | .618** | .799** |
| | Sig. (2-tailed) | | ,000 | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 |
| X1.2 | Pearson Correlation | .656** | 1 | .662** | .590** | .840** |
| | Sig. (2-tailed) | ,000 | | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 |
| X1.3 | Pearson Correlation | .518** | .662** | 1 | .791** | .883** |
| | Sig. (2-tailed) | ,000 | ,000 | | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 |
| X1.4 | Pearson Correlation | .618** | .590** | .791** | 1 | .891** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 |
| X1 | Pearson Correlation | .799** | .840** | .883** | .891** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | |
| | N | 122 | 122 | 122 | 122 | 122 |

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

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 122 | 100,0 |
| | Excluded ^a | 0 | 0,0 |
| | Total | 122 | 100,0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,875 | 4 |

Correlations

| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2 |
|------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| X2.1 | Pearson Correlation | 1 | .412** | .459** | .504** | .555** | .504** | .608** | .552** | .559** | .754** |
| | Sig. (2-tailed) | | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| X2.2 | Pearson Correlation | .412** | 1 | .643** | .579** | .530** | .494** | .499** | .542** | .550** | .763** |
| | Sig. (2-tailed) | ,000 | | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| X2.3 | Pearson Correlation | .459** | .643** | 1 | .611** | .453** | .458** | .434** | .516** | .579** | .750** |
| | Sig. (2-tailed) | ,000 | ,000 | | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| X2.4 | Pearson Correlation | .504** | .579** | .611** | 1 | .456** | .512** | .574** | .666** | .613** | .807** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| X2.5 | Pearson Correlation | .555** | .530** | .453** | .456** | 1 | .624** | .493** | .496** | .406** | .715** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | | ,000 | ,000 | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| X2.6 | Pearson Correlation | .504** | .494** | .458** | .512** | .624** | 1 | .491** | .486** | .475** | .722** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | | ,000 | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| X2.7 | Pearson Correlation | .608** | .499** | .434** | .574** | .493** | .491** | 1 | .628** | .569** | .777** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| X2.8 | Pearson Correlation | .552** | .542** | .516** | .666** | .496** | .486** | .628** | 1 | .580** | .800** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| X2.9 | Pearson Correlation | .559** | .550** | .579** | .613** | .406** | .475** | .569** | .580** | 1 | .782** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| X2 | Pearson Correlation | .754** | .763** | .750** | .807** | .715** | .722** | .777** | .800** | .782** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |

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

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 122 | 100,0 |
| | Excluded ^a | 0 | 0,0 |
| | Total | 122 | 100,0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,910 | 9 |



Correlations

| | | X3.1 | X3.2 | X3.3 | X3.4 | X3 |
|------|---------------------|--------|--------|--------|--------|--------|
| X3.1 | Pearson Correlation | 1 | .712** | .480** | .479** | .831** |
| | Sig. (2-tailed) | | ,000 | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 |
| X3.2 | Pearson Correlation | .712** | 1 | .584** | .464** | .857** |
| | Sig. (2-tailed) | ,000 | | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 |
| X3.3 | Pearson Correlation | .480** | .584** | 1 | .558** | .801** |
| | Sig. (2-tailed) | ,000 | ,000 | | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 |
| X3.4 | Pearson Correlation | .479** | .464** | .558** | 1 | .759** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 |
| X3 | Pearson Correlation | .831** | .857** | .801** | .759** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | |
| | N | 122 | 122 | 122 | 122 | 122 |

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

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 122 | 100,0 |
| | Excluded ^a | 0 | 0,0 |
| | Total | 122 | 100,0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,829 | 4 |

Correlations

| | | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | X4 |
|------|---------------------|--------|--------|--------|--------|--------|--------|--------|
| X4.1 | Pearson Correlation | 1 | .674** | .464** | .469** | .424** | .518** | .769** |
| | Sig. (2-tailed) | | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| X4.2 | Pearson Correlation | .674** | 1 | .575** | .545** | .432** | .485** | .800** |
| | Sig. (2-tailed) | ,000 | | ,000 | ,000 | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| X4.3 | Pearson Correlation | .464** | .575** | 1 | .575** | .495** | .478** | .752** |
| | Sig. (2-tailed) | ,000 | ,000 | | ,000 | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| X4.4 | Pearson Correlation | .469** | .545** | .575** | 1 | .631** | .590** | .807** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| X4.5 | Pearson Correlation | .424** | .432** | .495** | .631** | 1 | .726** | .776** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| X4.6 | Pearson Correlation | .518** | .485** | .478** | .590** | .726** | 1 | .801** |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| X4 | Pearson Correlation | .769** | .800** | .752** | .807** | .776** | .801** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 |

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

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 122 | 100,0 |
| | Excluded ^a | 0 | 0,0 |
| | Total | 122 | 100,0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,874 | 6 |

Correlations

| | M.1 | M.2 | M.3 | M.4 | M.5 | M.6 | M.7 | M.8 | M.9 | M.10 | M.11 | M.12 | M.13 | M.14 | M.15 | M.16 | M.17 | M.18 | M.19 | M.20 | M |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|-------|--------|--------|------|---------|--------|--------|--------|--------|---------|--------|
| M.1 | | | | | | | | | | | | | | | | | | | | | |
| Pearson Correlation | 1 | .434** | ,056 | ,173 | .412** | -,083 | -,093 | .427** | -,022 | -,121 | .186* | ,111 | .271** | ,152 | -,238** | -,071 | .430** | .352** | -,128 | -,251** | .423** |
| Sig. (2-tailed) | | ,000 | ,540 | ,057 | ,000 | ,363 | ,308 | ,000 | ,810 | ,184 | ,040 | ,224 | ,002 | ,095 | ,008 | ,434 | ,000 | ,000 | ,161 | ,005 | ,000 |
| N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.2 | | | | | | | | | | | | | | | | | | | | | |
| Pearson Correlation | .434** | 1 | -,059 | ,169 | ,023 | ,095 | .245** | .282** | ,139 | .238** | ,116 | ,126 | .226* | ,177 | ,015 | -,002 | .188* | .209* | -,060 | ,066 | .456** |
| Sig. (2-tailed) | ,000 | | ,519 | ,063 | ,799 | ,299 | ,007 | ,002 | ,126 | ,008 | ,203 | ,166 | ,012 | ,051 | ,870 | ,980 | ,039 | ,021 | ,513 | ,472 | ,000 |
| N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.3 | | | | | | | | | | | | | | | | | | | | | |
| Pearson Correlation | ,056 | -,059 | 1 | .257** | .262** | -,023 | -,064 | ,032 | ,127 | -,115 | .217* | .303** | .413** | ,113 | ,045 | ,064 | ,027 | ,096 | -,039 | -,076 | .341** |
| Sig. (2-tailed) | ,540 | ,519 | | ,004 | ,004 | ,805 | ,481 | ,725 | ,162 | ,206 | ,016 | ,001 | ,000 | ,213 | ,623 | ,484 | ,768 | ,291 | ,667 | ,406 | ,000 |
| N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.4 | | | | | | | | | | | | | | | | | | | | | |
| Pearson Correlation | ,173 | ,169 | .257** | 1 | -,022 | .246** | .218* | -,061 | ,170 | .427** | ,080 | .481** | .363** | ,036 | .214* | .227* | .257** | .184* | ,012 | ,125 | .540** |
| Sig. (2-tailed) | ,057 | ,063 | ,004 | | ,812 | ,006 | ,016 | ,507 | ,061 | ,000 | ,382 | ,000 | ,000 | ,694 | ,018 | ,012 | ,004 | ,043 | ,894 | ,170 | ,000 |
| N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.5 | | | | | | | | | | | | | | | | | | | | | |
| Pearson Correlation | .412** | ,023 | .262** | -,022 | 1 | -,209* | -,180* | .219* | -,130 | -,334** | ,154 | -,033 | ,090 | ,163 | -,153 | -,092 | .314** | ,171 | -,154 | -,250** | .212* |
| Sig. (2-tailed) | ,000 | ,799 | ,004 | ,812 | | ,021 | ,048 | ,016 | ,154 | ,000 | ,091 | ,720 | ,323 | ,072 | ,092 | ,315 | ,000 | ,060 | ,090 | ,006 | ,019 |
| N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.6 | | | | | | | | | | | | | | | | | | | | | |
| Pearson Correlation | -,083 | ,095 | -,023 | .246** | -,209* | 1 | .459** | -,054 | .368** | .425** | ,023 | .258** | ,178 | ,092 | .561** | .451** | ,063 | -,011 | .248** | .448** | .497** |
| Sig. (2-tailed) | ,363 | ,299 | ,805 | ,006 | ,021 | | ,000 | ,551 | ,000 | ,000 | ,799 | ,004 | ,050 | ,314 | ,000 | ,000 | ,492 | ,907 | ,006 | ,000 | ,000 |
| N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.7 | | | | | | | | | | | | | | | | | | | | | |
| Pearson Correlation | -,093 | .245** | -,064 | .218* | -,180* | .459** | 1 | ,074 | .386** | .471** | -,065 | .350** | ,143 | ,051 | .250** | .277** | ,037 | ,089 | ,084 | .199* | .438** |
| Sig. (2-tailed) | ,308 | ,007 | ,481 | ,016 | ,048 | ,000 | | ,420 | ,000 | ,000 | ,476 | ,000 | ,117 | ,575 | ,006 | ,002 | ,682 | ,328 | ,357 | ,028 | ,000 |
| N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |

| | | | | | | | | | | | | | | | | | | | | | | |
|------|---------------------|---------|--------|--------|--------|---------|--------|--------|--------|--------|--------|-------|--------|--------|--------|--------|--------|--------|-------|--------|--------|--------|
| M.8 | Pearson Correlation | .427** | .282** | ,032 | -,061 | .219* | -,054 | ,074 | 1 | -,069 | -,188* | ,166 | ,017 | ,024 | .336** | -,169 | -,120 | .252** | ,101 | -,131 | -,230* | .281** |
| | Sig. (2-tailed) | ,000 | ,002 | ,725 | ,507 | ,016 | ,551 | ,420 | | ,448 | ,038 | ,067 | ,854 | ,790 | ,000 | ,063 | ,188 | ,005 | ,268 | ,151 | ,011 | ,002 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.9 | Pearson Correlation | -,022 | ,139 | ,127 | ,170 | -,130 | .368** | .386** | -,069 | 1 | .353** | -,002 | .225* | ,065 | -,007 | .465** | .339** | -,056 | -,045 | .346** | .536** | .467** |
| | Sig. (2-tailed) | ,810 | ,126 | ,162 | ,061 | ,154 | ,000 | ,000 | ,448 | | ,000 | ,981 | ,013 | ,476 | ,943 | ,000 | ,000 | ,544 | ,625 | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.10 | Pearson Correlation | -,121 | .238** | -,115 | .427** | -,334** | .425** | .471** | -,188* | .353** | 1 | ,021 | .438** | .229* | -,018 | .399** | .314** | .215* | ,071 | .343** | .376** | .500** |
| | Sig. (2-tailed) | ,184 | ,008 | ,206 | ,000 | ,000 | ,000 | ,000 | ,038 | ,000 | | ,817 | ,000 | ,011 | ,844 | ,000 | ,000 | ,017 | ,437 | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.11 | Pearson Correlation | .186* | ,116 | .217* | ,080 | ,154 | ,023 | -,065 | ,166 | -,002 | ,021 | 1 | ,077 | ,027 | ,068 | -,040 | ,083 | ,167 | ,127 | ,010 | -,130 | .310** |
| | Sig. (2-tailed) | ,040 | ,203 | ,016 | ,382 | ,091 | ,799 | ,476 | ,067 | ,981 | ,817 | | ,400 | ,765 | ,460 | ,658 | ,366 | ,066 | ,164 | ,913 | ,155 | ,001 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.12 | Pearson Correlation | ,111 | ,126 | .303** | .481** | -,033 | .258** | .350** | ,017 | .225* | .438** | ,077 | 1 | .380** | -,083 | ,096 | ,092 | ,161 | ,094 | ,042 | ,059 | .503** |
| | Sig. (2-tailed) | ,224 | ,166 | ,001 | ,000 | ,720 | ,004 | ,000 | ,854 | ,013 | ,000 | ,400 | | ,000 | ,361 | ,294 | ,314 | ,076 | ,301 | ,648 | ,519 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.13 | Pearson Correlation | .271** | .226* | .413** | .363** | ,090 | ,178 | ,143 | ,024 | ,065 | .229* | ,027 | .380** | 1 | ,131 | ,084 | ,028 | .208* | ,028 | -,107 | -,031 | .462** |
| | Sig. (2-tailed) | ,002 | ,012 | ,000 | ,000 | ,323 | ,050 | ,117 | ,790 | ,476 | ,011 | ,765 | ,000 | | ,152 | ,359 | ,756 | ,022 | ,756 | ,240 | ,734 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.14 | Pearson Correlation | ,152 | ,177 | ,113 | ,036 | ,163 | ,092 | ,051 | .336** | -,007 | -,018 | ,068 | -,083 | ,131 | 1 | ,129 | ,067 | ,145 | ,100 | ,037 | ,061 | .350** |
| | Sig. (2-tailed) | ,095 | ,051 | ,213 | ,694 | ,072 | ,314 | ,575 | ,000 | ,943 | ,844 | ,460 | ,361 | ,152 | | ,156 | ,463 | ,111 | ,273 | ,688 | ,502 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.15 | Pearson Correlation | -,238** | ,015 | ,045 | .214* | -,153 | .561** | .250** | -,169 | .465** | .399** | -,040 | ,096 | ,084 | ,129 | 1 | .558** | ,000 | -,070 | .459** | .745** | .467** |
| | Sig. (2-tailed) | ,008 | ,870 | ,623 | ,018 | ,092 | ,000 | ,006 | ,063 | ,000 | ,000 | ,658 | ,294 | ,359 | ,156 | | ,000 | 1,000 | ,440 | ,000 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |

| | | | | | | | | | | | | | | | | | | | | | | |
|------|---------------------|---------|--------|--------|--------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.16 | Pearson Correlation | -.071 | -.002 | ,064 | .227* | -.092 | .451** | .277** | -.120 | .339** | .314** | ,083 | ,092 | ,028 | ,067 | .558** | 1 | ,066 | ,064 | .235** | .515** | .454** |
| | Sig. (2-tailed) | ,434 | ,980 | ,484 | ,012 | ,315 | ,000 | ,002 | ,188 | ,000 | ,000 | ,366 | ,314 | ,756 | ,463 | ,000 | | ,471 | ,486 | ,009 | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.17 | Pearson Correlation | .430** | .188* | ,027 | .257** | .314** | ,063 | ,037 | .252** | -.056 | .215* | ,167 | ,161 | .208* | ,145 | ,000 | ,066 | 1 | .301** | ,032 | -.078 | .476** |
| | Sig. (2-tailed) | ,000 | ,039 | ,768 | ,004 | ,000 | ,492 | ,682 | ,005 | ,544 | ,017 | ,066 | ,076 | ,022 | ,111 | 1,000 | ,471 | | ,001 | ,725 | ,395 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.18 | Pearson Correlation | .352** | .209* | ,096 | .184* | ,171 | -.011 | ,089 | ,101 | -.045 | ,071 | ,127 | ,094 | ,028 | ,100 | -.070 | ,064 | .301** | 1 | ,114 | -.080 | .372** |
| | Sig. (2-tailed) | ,000 | ,021 | ,291 | ,043 | ,060 | ,907 | ,328 | ,268 | ,625 | ,437 | ,164 | ,301 | ,756 | ,273 | ,440 | ,486 | ,001 | | ,211 | ,381 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.19 | Pearson Correlation | -.128 | -.060 | -.039 | ,012 | -.154 | .248** | ,084 | -.131 | .346** | .343** | ,010 | ,042 | -.107 | ,037 | .459** | .235** | ,032 | ,114 | 1 | .560** | .324** |
| | Sig. (2-tailed) | ,161 | ,513 | ,667 | ,894 | ,090 | ,006 | ,357 | ,151 | ,000 | ,000 | ,913 | ,648 | ,240 | ,688 | ,000 | ,009 | ,725 | ,211 | | ,000 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M.20 | Pearson Correlation | -.251** | ,066 | -.076 | ,125 | -.250** | .448** | .199* | -.230* | .536** | .376** | -.130 | ,059 | -.031 | ,061 | .745** | .515** | -.078 | -.080 | .560** | 1 | .378** |
| | Sig. (2-tailed) | ,005 | ,472 | ,406 | ,170 | ,006 | ,000 | ,028 | ,011 | ,000 | ,000 | ,155 | ,519 | ,734 | ,502 | ,000 | ,000 | ,395 | ,381 | ,000 | | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |
| M | Pearson Correlation | .423** | .456** | .341** | .540** | .212* | .497** | .438** | .281** | .467** | .500** | .310** | .503** | .462** | .350** | .467** | .454** | .476** | .372** | .324** | .378** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,019 | ,000 | ,000 | ,002 | ,000 | ,000 | ,001 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | |
| | N | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 |

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

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

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 122 | 100,0 |
| | Excluded ^a | 0 | 0,0 |
| | Total | 122 | 100,0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,728 | 20 |



Correlations

| | | Himbauan Perpajakan | Sosialisasi Perpajakan | Surat Teguran | Surat Paksa | Machiavell ianism | Kepatuhan Wajib Pajak |
|---------------------------|---------------------|------------------------|---------------------------|------------------|----------------|----------------------|--------------------------|
| Himbauan Perpajakan | Pearson Correlation | 1 | ,273** | ,396** | ,303** | ,037 | ,412** |
| | Sig. (2-tailed) | | ,002 | ,000 | ,001 | ,684 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 |
| Sosialisasi Perpajakan | Pearson Correlation | ,273** | 1 | ,357** | ,464** | -,211* | ,465** |
| | Sig. (2-tailed) | ,002 | | ,000 | ,000 | ,020 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 |
| Surat Teguran | Pearson Correlation | ,396** | ,357** | 1 | ,539** | -,238** | ,582** |
| | Sig. (2-tailed) | ,000 | ,000 | | ,000 | ,008 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 |
| Surat Paksa | Pearson Correlation | ,303** | ,464** | ,539** | 1 | -,132 | ,642** |
| | Sig. (2-tailed) | ,001 | ,000 | ,000 | | ,147 | ,000 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 |
| Machiavellia nism | Pearson Correlation | ,037 | -,211* | -,238** | -,132 | 1 | -,141 |
| | Sig. (2-tailed) | ,684 | ,020 | ,008 | ,147 | | ,121 |
| | N | 122 | 122 | 122 | 122 | 122 | 122 |
| Kepatuhan Wajib Pajak | Pearson Correlation | ,412** | ,465** | ,582** | ,642** | -,141 | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,121 | |
| | N | 122 | 122 | 122 | 122 | 122 | 122 |

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

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

| | N | Minimum | Maximum | Mean | Std. Deviation |
|------------------------|-----|---------|---------|-------|----------------|
| Himbauan Perpajakan | 122 | 2 | 5 | 4.268 | 2.3325 |
| Sosialisasi Perpajakan | 122 | 2 | 5 | 4.346 | 4.4305 |
| Surat Teguran | 122 | 2 | 5 | 4.362 | 2.0045 |
| Surat Paksa | 122 | 2 | 5 | 4.330 | 2.9147 |
| Machiavellianism | 122 | 1 | 5 | 2.870 | 6.8451 |
| Kepatuhan Wajib Pajak | 122 | 2 | 5 | 4.385 | 4.6651 |

Persamaan 1
Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

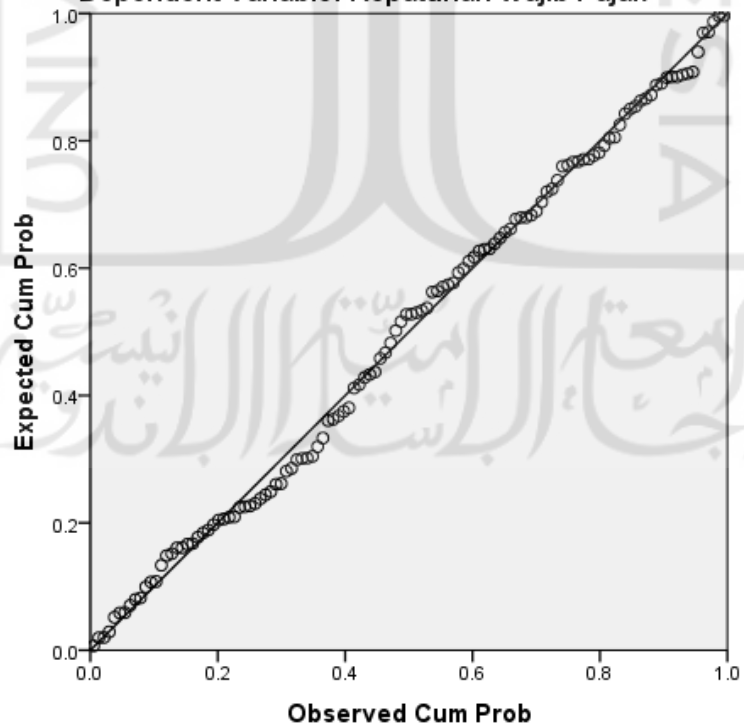
| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 122 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 3.19363586 |
| | Absolute | .051 |
| Most Extreme Differences | Positive | .051 |
| | Negative | -.036 |
| Kolmogorov-Smirnov Z | | .564 |
| Asymp. Sig. (2-tailed) | | .908 |

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Kepatuhan Wajib Pajak

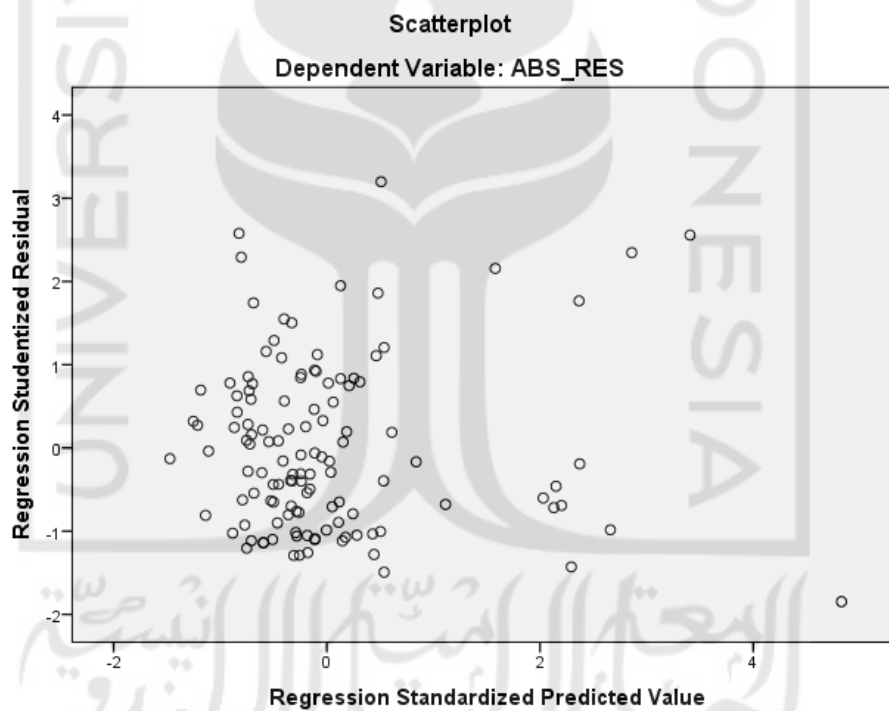


Uji Heteroskedastisitas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| | | (Constant) | 9.049 | 1.892 | | |
| 1 | Himbauan Perpajakan | -.104 | .078 | -.130 | -1.337 | .184 |
| | Sosialisasi Perpajakan | -.066 | .042 | -.157 | -1.552 | .123 |
| | Surat Teguran | -.082 | .102 | -.088 | -.806 | .422 |
| | Surat Paksa | -.026 | .071 | -.041 | -.369 | .713 |

a. Dependent Variable: ABS_RES



Uji Multikolinearitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | | |
|-------|-----------------------------|------------|---------------------------|------|-------|-------------------------|------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF | |
| | (Constant) | 5.849 | 3.412 | | | | | |
| 1 | Himbauan Perpajakan | .301 | .140 | .151 | 2.154 | .033 | .820 | 1.220 |
| | Sosialisasi Perpajakan | .160 | .077 | .152 | 2.095 | .038 | .757 | 1.321 |
| | Surat Teguran | .605 | .184 | .260 | 3.297 | .001 | .643 | 1.555 |
| | Surat Paksa | .616 | .128 | .385 | 4.800 | .000 | .622 | 1.607 |

a. Dependent Variable: Kepatuhan Wajib Pajak

Uji Regresi Linear Berganda

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .729 ^a | .531 | .515 | 3.248 |

a. Predictors: (Constant), Surat Paksa, Himbauan Perpajakan, Sosialisasi Perpajakan, Surat Teguran

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1 | Regression | 1399.228 | 4 | 349.807 | 33.163 | .000 ^b |
| | Residual | 1234.117 | 117 | 10.548 | | |
| | Total | 2633.344 | 121 | | | |

a. Dependent Variable: Kepatuhan Wajib Pajak

b. Predictors: (Constant), Surat Paksa, Himbauan Perpajakan, Sosialisasi Perpajakan, Surat Teguran

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | |
|-------|-----------------------------|------------|---------------------------|------|-------|------------|
| | B | Std. Error | Beta | | | |
| | | | | | | (Constant) |
| 1 | Himbauan Perpajakan | .301 | .140 | .151 | 2.154 | .033 |
| | Sosialisasi Perpajakan | .160 | .077 | .152 | 2.095 | .038 |
| | Surat Teguran | .605 | .184 | .260 | 3.297 | .001 |
| | Surat Paksa | .616 | .128 | .385 | 4.800 | .000 |

a. Dependent Variable: Kepatuhan Wajib Pajak

Persamaan 2

Uji Normalitas

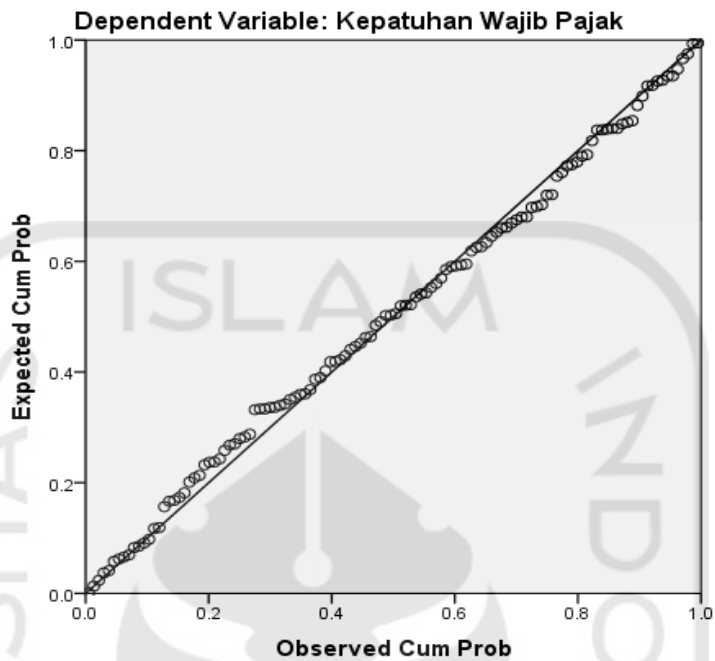
One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 122 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 2.82521050 |
| | Absolute | .055 |
| Most Extreme Differences | Positive | .037 |
| | Negative | -.055 |
| Kolmogorov-Smirnov Z | | .610 |
| Asymp. Sig. (2-tailed) | | .850 |

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual

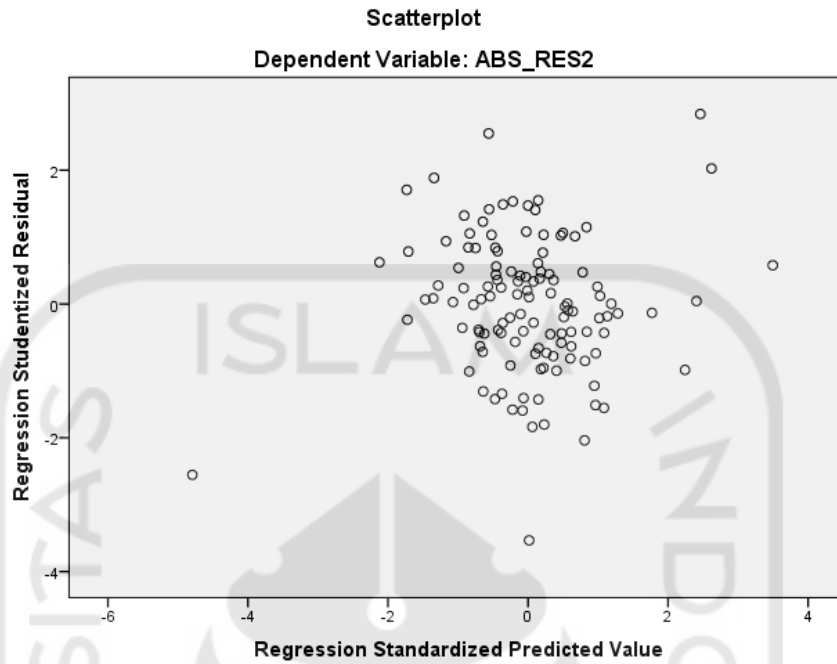


Uji Heteroskedastisitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--------------------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| (Constant) | .073 | 8.066 | | .009 | .993 |
| Himbauan Perpajakan | .000 | .208 | .000 | .001 | .999 |
| Sosialisasi Perpajakan | -.005 | .147 | -.007 | -.032 | .974 |
| Surat Teguran | .003 | .266 | .002 | .010 | .992 |
| Surat Paksa | .001 | .165 | .001 | .009 | .993 |
| 1 Machiavellianism | -.002 | .120 | -.005 | -.017 | .987 |
| Himbauan | 3.085E-005 | .003 | .002 | .010 | .992 |
| Perpajakan*Machiavellianism | | | | | |
| Sosialisasi | 6.278E-006 | .002 | .001 | .003 | .998 |
| Perpajakan*Machiavellianism | | | | | |
| Surat Teguran*Machiavellianism | 6.942E-005 | .004 | .004 | .017 | .986 |
| Surat Paksa*Machiavellianism | 8.568E-006 | .002 | .001 | .004 | .997 |

a. Dependent Variable: ABS_RES2



Uji Multikolinearitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|------------------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| (Constant) | 43.511 | 8.083 | | 5.383 | .000 | | |
| Himbauan Perpajakan | -.246 | .209 | -.123 | -1.177 | .242 | .301 | 3.326 |
| Sosialisasi Perpajakan | -.263 | .147 | -.250 | -1.789 | .076 | .168 | 5.968 |
| Surat Teguran | .124 | .266 | .053 | .468 | .641 | .251 | 3.992 |
| Surat Paksa | .382 | .165 | .239 | 2.313 | .023 | .307 | 3.256 |
| Machiavellianism | -.616 | .120 | -.905 | -5.144 | .000 | .106 | 9.444 |
| 1 Himbauan | .009 | .003 | .364 | 2.801 | .006 | .193 | 5.171 |
| Perpajakan*Machiavellianism | | | | | | | |
| Sosialisasi | .006 | .002 | .440 | 2.692 | .008 | .123 | 8.160 |
| Perpajakan*Machiavellianism | | | | | | | |
| Surat | .008 | .004 | .276 | 2.080 | .040 | .186 | 5.372 |
| Teguran*Machiavellianism | | | | | | | |
| Surat Paksa*Machiavellianism | .005 | .002 | .253 | 2.018 | .046 | .209 | 4.788 |

a. Dependent Variable: Kepatuhan Wajib Pajak

Uji Regresi Linear Berganda

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .796 ^a | .633 | .604 | 2.937 |

a. Predictors: (Constant), Surat Paksa*Machiavellianism, Surat Teguran, Sosialisasi Perpajakan, Himbauan Perpajakan, Surat Paksa, Surat Teguran*Machiavellianism, Himbauan Perpajakan*Machiavellianism, Sosialisasi Perpajakan*Machiavellianism, Machiavellianism

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1 | Regression | 1667.545 | 9 | 185.283 | 21.487 | .000 ^b |
| | Residual | 965.800 | 112 | 8.623 | | |
| | Total | 2633.344 | 121 | | | |

a. Dependent Variable: Kepatuhan Wajib Pajak

b. Predictors: (Constant), Surat Paksa*Machiavellianism, Surat Teguran, Sosialisasi Perpajakan, Himbauan Perpajakan, Surat Paksa, Surat Teguran*Machiavellianism, Himbauan Perpajakan*Machiavellianism, Sosialisasi Perpajakan*Machiavellianism, Machiavellianism

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--------------------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| | (Constant) | 43.511 | 8.083 | | |
| Himbauan Perpajakan | -.246 | .209 | -.123 | -1.177 | .242 |
| Sosialisasi Perpajakan | -.263 | .147 | -.250 | -1.789 | .076 |
| Surat Teguran | .124 | .266 | .053 | .468 | .641 |
| Surat Paksa | .382 | .165 | .239 | 2.313 | .023 |
| 1 Machiavellianism | -.616 | .120 | -.905 | -5.144 | .000 |
| Himbauan | .009 | .003 | .364 | 2.801 | .006 |
| Perpajakan*Machiavellianism | | | | | |
| Sosialisasi | .006 | .002 | .440 | 2.692 | .008 |
| Perpajakan*Machiavellianism | | | | | |
| Surat Teguran*Machiavellianism | .008 | .004 | .276 | 2.080 | .040 |
| Surat Paksa*Machiavellianism | .005 | .002 | .253 | 2.018 | .046 |

a. Dependent Variable: Kepatuhan Wajib Pajak