

**THE ANALYSIS OF FACTORS THAT INFLUENCE  
THE COMPLIANCE LEVEL OF CLOTHING  
BUSINESS PERSON TOWARD THE TAX  
LEGISLATION**

A THESIS

Presented as Partial Fulfillment of the Requirement to Obtain

the Bachelor Degrees in Accounting Department



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YOGYAKARTA

2012

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## **DECLARATION OF AUTHENTICITY**

Herein I declare the originality of the thesis; I have not presented anyone else's work to obtain my university degree, nor have I presented anyone else's words, ideas or expression without acknowledgment. All quotations are cited and listed in the bibliography of the thesis.

If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, March <sup>th</sup>, 2012

Aguffianinda Nur Hassana

## ACKNOWLEDGMENT



*Alhamdulillah rabil'amin.* All praise to Allah SWT for guiding and blessing the writer, so finally, I could finish my thesis that entitled, “**THE ANALYSIS OF FACTORS THAT INFLUENCE THE COMPLIANCE LEVEL OF CLOTHING BUSINESS PERSON TOWARD THE TAX LEGISLATION.**”

The writer also would like to express sincerely appreciation to those who gave significant contributions for this thesis, because without those people this thesis would not be meaningful. So, in this happiness moment, the writer would like to dedicate this thesis for:

1. My beloved parents who always give me support motivation, prayer, love, care, and everything that I need. Thank for always be the best parent for me, even the words cannot mention how much I love you.
2. Mr. Sigit Handoyo ,S.E., M.Bus, as my thesis advisor who always guides and help me for finishing this thesis. Thanks for every helpful critic and advice, and also the support during I do my thesis, so I can finish my thesis without a meaningful problem, may God will replay them for you and your family.

3. Ms. Budi Tiara Novitasari, S.E., as my language advisor, who always be patient for correcting my grammar. Thank you for all of your help, kindness, and willingness. So I can finish my thesis without a meaningful problem, may God will replay them for you and your family.
4. All of KICK community member who want to participate in this research, thanks for your participation and time so this thesis can be finished.
5. Mahmudi, SE., M.Si. as my examiner. Thank you for giving your attention during my thesis exam, thanks for make me feel relax, and also thanks for the best grade you given to me. May God will replay them for you and your family.
6. Asmai Ishak as the dean of International Program.
7. Hadri Kusuma Prof. Dr., MBA, as the dean of Faculty of Economic.
8. Anas Hidayat, Drs., M. Bus., Ph.D, as the director of International Program FE UII
9. My lovely brother Aggie Mufa Rizza, thanks for all support that you give to me
10. All of my beloved family in Aceh, Surabaya, and Jogja; my grandmother, all of my uncle and aunt, also for all of my cousin that always support and care of me and thanks for the prayer so I can finish my thesis enthusiastically.
11. For my pretty sister Brilia Junika Thari, thank for every suggestion and thanks for always being a good listener for me, and hopefully we can finish our study together as fast as possible.

12. For all of my sexy tiger Teni, Ninot, Santy, and Tyara, we always together since we enter this program, and I hope our friendship will never end. For Umy “dedeh” thanks for every suggestion and free consultation that you give. Vita, Dina, Amy thanks all of you always accompany me when I am sad and happy.
13. For all of my happy IP family student (2004, 2005, 2006, 2007, 2009) especially for 2008 (Didi, Shifa, Sally, Awe, Ntan, Putri, Dini, Arni, Farah, Saffita, Miti, Luksi, Ica, Widya, Tia, Chepy, Diana, Nezmi, Andiena, Nelly, Fatih, Cut Ndi, Tomi, Rufi, Uman, Dodi, Uki, Ncut, Arif, Yasin, Anggit, Malik, Erwin, Gatot, Yugo, Agung, Arto, Agi, Akbar, Sadam and other that I cannot be mentioned all here. Three years together is looks soo fast. Hope we can meet again next time with our succeed...
14. All my family from KKN REGULAR UNIT 114, Mba Handri, Mba Helmi, Mba Desti, Mba Ulya, Mas Adi, Mas Abil, Mas Wildan, thanks all of you always keep me like your own little sister, and also for pak dukuh, bu dukuh and mbah dukuh thanks for the care during I run my fieldwork. Thank you for the memories and experiences, good luck for all of you and hopefully we can meet again someday.
15. All of IP FE lecturers, thanks for all of the knowledge that you share for me during I studied in IP FE UII.
16. All of IP Office staff (*Pak Win, Pak Ahmad, Mbak Alfi, Mbak Ilham, Mbak Damai, Mbak Ocha, Mas Erwanto, Mas Kandri, and Mas Muhaimin*), thank you for your help in any condition.

17. All of friends and parties who ever shared and kept in touch with me, who can not be mention one by one, thanks for your praying and support.

The writer realizes that this thesis is far from perfect. Critics and suggestions are needed to improve this thesis, I hope that this research can be useful for all interested parties.

Yogyakarta, March <sup>th</sup>, 2012

Aguffianinda Nur Hassana



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## ABSTRACT

*The objective of this research is to examine the influence of taxpayers' knowledge and understanding about the existing tax regulation, perception about the tax utilization, the perception about the tax tariff, and the perception about the punishment to the taxpayer's compliance toward the tax legislation partially and simultaneously. The samples in this research consist of 36 clothing business person that involved in KICK community. This study tests three hypotheses related to the influence of taxpayers' knowledge and understanding about the existing tax regulation, perception about the tax utilization, the perception about the tax tariff, and the perception about the punishment to the taxpayer's compliance toward the tax legislation. Data obtained were analyzed by using multiple regression analysis. The results of this study indicate that: (1) taxpayers' knowledge and understanding about the existing tax regulation does not significantly influence the taxpayer compliance (2) perception about the tax utilization significantly influence the taxpayer compliance (3) the perception about the tax tariff does not significantly influence the taxpayer compliance (4) the perception about the punishment significantly influence the taxpayer compliance.*

### *Key Words:*

*Taxpayers' knowledge and understanding about the existing tax regulation, perception about the tax utilization, perception about the tax tariff, the perception about the punishment, tax compliance.*

## **CHAPTER I**

### **INTRODUCTION**

#### **1.7 STUDY BACKGROUND**

Tax is a levy that should be paid by a citizen to the state with no direct feedback that is regulated by existed law in a certain country. It is used to build a public facility and financing the daily necessary of a country. Tax becomes an important thing for every country around the world because tax already gives a big contribution, especially for in financing the APBN. In the other hand according to ministry of finance beside to improve the state income, the tax is also used to give a limited stimulus to create higher quality of economic development. ((Fiscal News, 2007) on John, Wing, and Arya, 2007)

As the biggest income in our country, tax actually already existed since our ancestor's era, in that time it was called as upeti (tribute), as said by Muqodim (2002, p.01), "taxation has existed since the birth of the early civilization, and it is part of the price to be paid for living in an organized society such as government." Based on that statement, we can see that tax becomes one of the important capitals to develop every country since long time ago. Tax is a kind of responsibility that should be paid by society as a form of affection and awareness to the country where they live. Because as a good society, we have a responsibility to get involved in the development of

our country, and this responsibility can be shown by many things including paying the tax.

Triyanto (2011) stated that our tax rate is growing up year to year. Starting from 2005 there is an increasing income for 21,90%, in 2006 increase for 19,56%, in 2007 21,39 %, in 2008 29,27 %, and in 2009 4,38 %, but in fact, the higher the level of live demand make some of the tax payer unwilling to pay the tax. Some people feel that the tax tariff is too high so that many of them prefer to avoid or reduce their contribution. In the other side, the minimum level of tax understanding and the not transparence tax implementation, make some people think that the tax is just enjoyed by few people only. Moreover nowadays there are a lot of tax officer who conduct corruption and collusion without proper punishment. These circumstances make some people hesitate to pay the tax and make this condition become more difficult.

Dealing with these problems before actually the government has already made some actions and strategies to improve the taxpayer compliance, for example, by doing tax reformation in 1984. The objective of the reformation is to increase the tax compliance by reforming the regulation and revise the tax collection system. But in fact, this reformation is not effective enough to increase the tax collection because there are a lot of people who still do not comply with the regulation that have already set by government.

In contrast, Yogyakarta is one of cities in Indonesia that has high level of tax compliance, especially in Yogyakarta town and Sleman region. The city of

Yogyakarta is an area with highest tax payment in the Special Region of Yogyakarta. Until September 2011, the values of the paid taxes are up to Rp 539 billion, or 58.7 percent from the target of Rp. 976 billion. The next area is Sleman with total payment of Rp. 451 billion or 58.7 percent from the target of Rp. 767 billion. ("Yogyakarta", 2011) While another region Such as The Tax Office Primary Bantul accept tax payment as much as to Rp 163 billion, or 62.47 percent from the target of Rp. 261 billion, Wates (Kulonprogo) Rp 51.5 billion, and Wonosari (Gunungkidul) USD 59 billion. Djangkung Sudjarwadi as the Head of Regional Office of the Special Region of Yogyakarta stated that the tax the realization of tax revenue in DIY as a whole has reached Rp 1.264 trillion, or 58.12 percent from the target of Rp 2.175 trillion. ("Yogyakarta", 2011) The accepted amount grew 13,3 percent compared to last year in the same period. Even better, currently the rate of income tax has reached 72%. It is already excess the targeted income tax. Currently the number of personal taxpayers has reached 21,816 people, from the previous estimation of 24,567 taxpayers. From that statement we can see that all of those regions have high level of tax compliance because all of them can fulfill the target that has been planned.

From those phenomena the researcher indicates that there are some factors that might influence the tax compliance in Yogyakarta (in this case the clothing business person). According to Alm, Bahl, Murray, 1990; Alm, Jackson, McKee, 1992; White and Wcodbury, Dubin and Wilde, Andreoni et al, 1998; Alm. 1991, the tax compliance is influenced by some factors, they

are: the income level, tax rate, the perception of tax payer toward the tax utilization, tax treatment, implementation of enforcement, the level of taxation sanctions, completeness and database accuracy. However, in this research the researcher would like to test the attitude, the knowledge or the understanding of the tax payer about the existing tax regulation, perception about the utilization of the tax, the tax rate, and the perception about the punishment as the indicator of tax compliance.

In Yogyakarta there are a lot of business people that build their businesses in this city. It means that there are a lot of potential taxpayer in this city. One of the businesses that are exist in this city is clothing business.

Clothing is a business that produces clothing or fashion products using specific brand or their own brand, they can sell their product by themselves or do a cooperation with the distro. (Muntoha, 2011) There are a lot of clothing brand in Yogyakarta, and most of them can be found in some distro, especially in Gejayan. This business has been growing up slowly but sure. It is because us we know that Yogyakarta is a city, where there are a lot of students live in. Related to this phenomenon, clothing business has become a very prospective business in Yogyakarta.

As a potential business that can be expanding its business scale, the researcher thinks that this business can be one of the tax objects. Based on the previous problem, the researcher thinks that, it will be interesting to investigate about the compliance level of the clothing businessman in Yogyakarta. The results of such studies will be elaborated in the thesis titled:

## **“THE ANALYSIS OF FACTORS THAT INFLUENCE THE COMPLIANCE LEVEL OF CLOTHING BUSINESS PERSON TOWARD THE TAX LEGISLATION.”**

This study was conducted to retest (confirm) whether the various independent variables affect the compliance level of tax payer toward the tax regulation or not. The researcher is interested to develop a research like the one done by Fery Dwi Prasetyo in 2006, but, the researcher will use different object and different variable.

In the previous research, the researcher run a study case in coffee shop business person, while in this research, the researcher want to do a research toward the clothing business person. Researcher also wants to change some independent variable in the previous research. The variables of the previous research are knowledge about tax, understanding about tax regulation, benefit acquired by taxpayer and the tax payer optimism. In this research the independent variables are, the knowledge or the understanding of the tax payer about the existing tax regulation, perception about the utilization of the tax, perception about the tax tariff, and perception about the punishment.

### **1.8 PROBLEM IDENTIFICATION**

The researcher indicates that there are some factors that can influence the high level of tax compliance in Yogyakarta (in this case in the clothing business person) toward the existing tax regulation, such as the knowledge or the understanding of the tax payer about the existing tax regulation, perception

about the utilization of the tax, the perception about tax tariff, and the perception about the punishment. So the researcher would like to examine whether there is a relationship between those factors with the high level of the tax compliance in Yogyakarta (in this case the clothing business person) or not.

### **1.9 PROBLEM FORMULATION**

Based on that indication before, we can formulate the problem as follows:

1. Does tax payer's knowledge or understanding about the existing tax regulation influence the tax compliance?
2. Does the perception about tax utilization influence tax compliance?
3. Does the perception about the tax tariff influence the tax compliance?
4. Does the perception about the punishment influence the tax compliance?

### **1.10 RESEARCH LIMITATION**

Researcher would like to set limitation of the research area in order to be more focused in the research:

1. The research will be done in clothing businesses that already patented their brand.
2. Business person who involved in KICK community Yogyakarta.

### **1.11 RESEARCH OBJECTIVE**

This research was conducted to collect relevant data in order to explain the problems as described in the identification of problems. The research objectives are to know the influence of the taxpayer's understanding about the existing tax regulation, perception about the utilization of the tax, the perception about tax tariff, and the perception about the punishment toward the tax payer.

### **1.12 RESEARCH CONTRIBUTION**

This research is conducted with an expectation that it can give additional scientific benefits and input as well as a new reference for the next research. The result of this research is expected to benefit these following parties:

1. Researcher

Hopefully this research can be a solution for any problem related to the development of taxation studies, so that it can trigger the further research.

This research can describe the relationship between accounting theories and the human behavior. That will be useful for researcher who concern about tax compliance.

2. Tax payer

Hopefully this research hopefully can improve tax payer's motivation in paying the tax, by giving more information about tax to increase their awareness.

3. Tax official



The researcher hope this research can help the tax official in improving the tax compliance by knowing factors that can increase the tax compliance, so they can make effective planning.

#### 4. Other parties

Hopefully this research can give a contribution for parties that want to do research with the same topic.

## **CHAPTER II**

### **REVIEW RELATED LITERATURE**

#### **2.2 TAX**

Tax is an obligatory payment that should be paid by a society as a citizen of a certain country without direct rewards because it is used for building the public facility and financing the daily needs of a country. According to Prof. Dr. Rochmat Soemitro in Mardiasmo (2009, p.01) and Muqodim (2002, p.02), tax is shifting of property from people to state (or government) for the purpose of defraying routine expenditure and its surplus is transferred to public saving as the main resource of public investment financing.

Mean while, Muqodim (2002, p.02) concluded some experts definitions into: tax is transfer of resources that must be done by private sector (in the broad concept) to government sector (government treasury) based on the law or regulations, so it could be forced, without individual, equal and direct reward; and the result of taxes will be the government's main revenue sources that will be used to finance its expenditures, both regular or development expenditures.

Based on some definitions before, we can conclude that basically there are four characteristics of tax:

1. Tax is transfer of resources from private sector to the government. It means that government is the only entity that has an authority to collect the tax. And the tax will be paid in term of money.

2. Based on legal laws, it means that tax is collected based on the existing law and regulation that exist in a certain country.
3. Tax payment is done without direct and equal pointed rewards from government to the taxpayer. It means that the taxpayer will get the rewards in term of public interest not in term of individual reward, such as public facility and public services.
4. Tax revenues will be used for government expenditures both regular expenditure or development expenditure.

Tax is regulated in The General Provision and Procedures of Taxation or abbreviated as GPT or KUP. It is taken from the law of republic Indonesia No. 6 year 1983 that is amended by law No 9 year 1994, and then at last amended by Law No. 16 year 2000. Recently law No 16 year 2000 was amended by law No 28 year 2007.

The function of the tax itself can be divided into two, they are budgetary function and regulatory function. The budgetary function or financial function is tax function to collect money and revenue from people to the government treasury and it is regulated by existed law. Meanwhile, the regulatory function is tax function to manage social, economics, and political aspects in a specific country according to the government's policy. So, according to those functions, we can conclude that there are several tax objectives:

1. Revenue raising
2. Redistribution of income and wealth

### 3. Economic Regulator

### 4. Harmonization

Based on the objectives above, the tax collection should be fair, juridical (based on Law), economic, and simple.

Tax can be classified into three following ways:

#### 1. Tax according to faction

##### a. Direct tax

Direct tax is a certain tax levied directly to person or private entity that is intended to pay the tax. Therefore, the direct tax cannot be shifted to other parties. For example: income tax, land and building tax, and motorized vehicle tax.

##### b. Indirect Tax

Indirect tax is a certain tax that can be shifted to other person or party, such as value added tax.

#### 2. Tax according to the authorized tax collector

##### a. Central tax

Central tax is a certain tax where the central government is the authorized collector. For example: income tax, value added tax on goods and services and sales tax on luxurious goods, tax on land and building, and stamp duty.

b. Regional tax

Regional tax is certain tax which the local or regional government is the authorized collector. This regional tax can be classified into two, they are:

- First regional government tax (province level)
- Second regional government tax (region level)

3. Tax according to the nature

a. Subjective tax

Subjective tax is certain tax that its collection considers to the individual condition of each taxpayer. The example of subjective tax is personal income tax.

b. Objective tax

Objective tax is one that its collection only considers the object, it does not consider who the subject is. For example: stamp duty, value added tax, and body-income tax.

## **2.8. TAX PAYER**

Taxpayer are company or people who are subjectively (born and living in Indonesia or stay in Indonesia for more than 18 days within 12 month) and objectively (earn money in Indonesia) qualified to pay tax. Taxpayers must consciously start to implement the tax obligation by registering themselves as tax payers, report their earning to the local Tax Office based on the amendment

of taxation law and responsible to fulfill their responsibility to pay the indebted tax.

While the PKP (Pengusaha kena pajak) or entrepreneur is individual or any form of company which in their daily or routine activity produces, import, and export goods, as well as doing trading activity, both manufacturing and service activities.

## **2.9. INCOME TAX**

Income tax is a part of central tax which is regulated by law no. 7, year 1983 about income tax, as amended by law no. 7, year 1991, law no. 10 year 1994, law no 17, year 2000, and at last amended by law no 36, year 2008. This regulation regulates the implementation of income tax on tax subject related to the income received or accrued in the tax year.

Income tax article 21 is a tax on income in form of wages, salaries, honoraria, allowances and other payments with different name or form in respect to employment, services and activities undertaken by the private sector.

The general regulation of income tax is regulated on the first chapter of general regulation of income tax, it states that "income tax is imposed on the tax subject concerning their income earned in the tax year. This first chapter became the foundation and starting point that animated all provisions of income tax law and regulation implementation. This chapter consists of some important concepts, they are:

- a. The tax subjects include the taxpayer concept.

- b. Income as the tax object.
- c. Tax period
- d. The subject concept.

The object of income tax is anything that could be taxed. Based on Muqodim (1999, p.06), “tax object is the target that will be taxed according to law”. In income tax legislation, there are some object that can be categorized as tax object, they are as follows:

1. Replacement or compensation related to employment or services received, including salaries, wages, honorarium allowances, commissions, bonuses, gratuities and pensions or other forms of remuneration except those regulated by law
2. Gifts of lottery, work, activities or awards.
3. Income from operation ( both for entity or corporate)
4. Gain from sale or transfer of property
5. Refunds of tax payment that is charge as cost.
6. Interest including premium, discount and rewards for loan repayment guarantees.
7. Dividends, it also includes dividend from insurance company to the policyholder and distribution of SHU in cooperative.
8. Royalty
9. Rent and other income related to the use of property.
10. Acceptance of periodic payment
11. Gain from debt write off

12. Gain from foreign currency exchange rates.
13. Difference due to assets revaluation
14. Insurance premium
15. Contribution paid by members of association, who are tax payers who do free work. The amount of payment is based on the activity volume.
16. Net additional wealth from income that have not been taxed yet.

The tax subject is any parties which has an obligation to pay the tax. As mentioned by Muqodim (1999, p.03), “tax subject is party against whom the tax will be charged by the state, or in the other words parties who have subjective obligations.” This is regulated on UU no 10 year 1994 along with regulations of its implementation. In UU PPh 1994 point 2, there is an explanation about some parties that become tax subjects, they are as follows:

1. Individual
2. Undivided inheritance as a unit to replace the right.
3. Entity, which involves: Limited Liability Company, commanditaire vennootschap, BUMN and BUMD with any name or form; partnership; associations; firm; konsi; cooperative; foundations or similar organizations; superannuation funds; and the other forms of business entities.

## **2.10. TAX COMPLIANCE**

Taxes are one of the income sources in our country that is very important for our national activities and development. According to the Act No. 28 year 2007 about General Provisions and Tax Procedures No 1, “tax is a compulsory



contribution to the state that owned by the individual or entity and it is enforceable under the act, without direct benefit and it is used for state's purposes for the overall prosperity of the people.”

According to Soemitro (1998), Tax is a contribution from the society to the State Treasury under the law (which can be imposed) without getting direct benefit (contra achievement) and it is used to pay the general expenses. One of the direct taxes levied by central government or a state tax is income tax. Direct tax required, the tax burden to be borne by the taxpayer concerned (Munawir, 1992, p.109). Income tax is a tax on income in the form of salaries, wages, honoraria, allowances and other payments received or accrued by an individual taxpayer in respect to employment, services, or activities. According to Law No. 28 Year 2007 on General Provisions and Tax Procedures No. 2, taxpayer is an individual or entity, including taxpayers, tax withholder, and tax collectors, who have tax's rights and obligations in accordance to the tax provisions legislation. Compliance means the obedient to the teachings or rules (Kiryanto, 2000). According to While Gibson in Budiatmanto Agus (1999), compliance is the motivation of a person, group or organization to act or not to act according to predefined rules. A person's submissive behavior is an interaction between the individuals' behavior, groups and organization.

As mentioned by Nurmantu (2003, p.148) tax compliance can be defined as a situation where the taxpayer meets all taxation obligations and receive their taxation's right. The context of compliance in this research implies that taxpayers are trying to comply to the applicable tax laws either meet their

obligations or carry their right of taxation. Based on the Act of the Republic of Indonesia Number 28 Year 2007 on General Provisions and Taxation Procedures Article 17 C Paragraph 2 Taxpayer's compliance in executing tax obligations should fulfill the following criteria:

1. Timely notice must be submitted timely.
2. The taxpayer has no delinquent tax for all types of taxes, unless the payment of delinquent taxes has obtained permission to be moved or postponed.
3. Financial Statements have been audited by the public accountant or a government financial supervisory institution with unqualified opinion or unqualified with explanatory language as long as that exception do not influence the income tax loss for 3 (three) consecutive years. It is important that audited financial statements, should prepare the audit reports in long form and at the same time present the reconciliation of the commercial and fiscal income;
4. The taxpayer never been sentenced for committing a criminal act in taxation based on court decisions that had permanent legal force within 5 (five) years.

Based on the statement before, the researcher indicates that there are some factors that can influence tax compliance:

### **2.10.1. Tax Payer's Knowledge or Understanding About The Existing Tax Regulation,**

One thing that can affect the taxpayer's compliance is their knowledge about taxation. According to Lewis (n.d) in Anchok: 1990, p.23, knowledge about tax turned out to affect people's willingness to report the irregularities committed by others, particularly the large deviations. This course will bring a positive impact for the country's revenue, which the taxpayer will always act honestly in fulfilling his obligations and seek to comply with existing tax laws.

Theoretically, developing a positive attitudes about something must be started from the knowledge about it, in this case is tax. There have been many steps taken by the government to increase the knowledge of the taxpayer. The government has made some tax socialization through banners, seminars, counseling, and through electronic media. The aim is to let taxpayers to get tax information easily and fast. The information provided is not only about obligation to pay taxes but also the importance of taxes for the government.

Without the knowledge about taxes and its benefits, it is impossible for the tax payers to voluntarily pay their taxes. According to Adam Smith (2000), in Gardiana, Triassic and

Haryanto (2006) to meet taxation obligations, taxpayers need to know the tax itself first.

### **2.10.2. Perception About The Utilization Of The Tax**

Non transparent tax utilization system and a lot of tax cases in our country make some people do not believe with the existing tax system in our country. As we know that tax comes from the society, so it is the right of the society to know the allocation of their money. This is a big burden for the government to create transparent tax system to increase society's trust so that we can increase the tax compliance; As Hutagaol, Winarno, and Pradipta (2006) stated, "Taxpayer perceptions that tax money is used by the government in a transparent and accountable way will encourage taxpayer compliance. Taxpayers are willing to pay tax if the fund is well allocated and utilized by a good and clean government."

### **2.10.3. The Income And The Tax Tariff,**

According to Muqodim (1999, p.25), "tax rate is a numeral or rate that is used to calculate the amount of tax or the amount of tax payable. Structurally the tax rate can be categorized into:

1. *A proportional tax rate structure*, it is a tax rate that have constant rate although there are changes on the tax base.

According to Muqodim (1999, p.26),” constant rate is tariff in constant amount of any number of tax bases.

2. *Regressive tax rate structure*, it is tax in which the rate will decrease as the tax base increases.
3. *Progressive tax rate structure*, it is a tax in which the rate will increase proportionally as the tax base increases. Based on Muqodim (1999, p.26),” progressive rate is a percentage rate (rate in term of percentage) that will increase if the number of tax base increases.
4. *Digressive tax rate structure*, it is tax in which the rate will decrease when the tax base increases. Muqodim (1999, p.26) stated that,” digressive rate or decrease rate is rate in term of percentage that will decrease if the total tax base increases”.

The tax rate for income tax in Indonesia is progressive rate as regulated on chapter 17 of the income tax law. It is because the rate is in accordance with tax functions both in budgetary or regulatory. Beside tax as income source of the nation, it has function to arrange social and economic life. So it means that the higher the income, the higher the tax income will be.

Even this tariff or rate is regulated based on the capability of the tax payer, but in fact there are a lot of tax payers who objected to the imposed tariff. They feel that the imposed tariffs are still very

high, so they feel burdened by it and in the end most of them conduct fraudulent acts such as reducing the amount of deposit or even reluctant to pay taxes. According to Hutagaol, Winarno, and Pradipta (2006) the application of low tax rates will encourage taxpayer compliance because the amount of tax liability does not incriminate taxpayers. In addition, taxpayers assume that the amount of taxes paid is reasonable because the government has provided public facilities required in propelling the economy.

#### **2.10.4. The Perception about the Punishment.**

The word “sanctions” in the Indonesian language is taken from the Dutch, *sanctie*, as in *poenale sanctie* famous in the history of Indonesia in the Dutch colonial period (“sanksi”, 2010).

As we know that there are a lot of taxpayers who try not to fulfill their obligation as taxpayers. To make someone comply with something we need to force them by giving a punishment. So the punishment is used as a tool to force the taxpayer to comply with the existing regulation.

According to Hutagaol, Winarno, and Pradipta (2006) the application of sanction either administrative (fines, interest, and increase) and criminal (jail or prison) will encourage taxpayer compliance. But the application of sanctions must be consistent

and applied to all taxpayers who do not meet tax obligations. So, by applying some punishments someone will hesitate to do forbidden things.

## **2.11. CLOTHING BUSINESS**

Clothing Company is a business that produces a cloth or other thing related to fashion by using their own brand, and they distribute their product by doing cooperation with a distro or they market their product by themselves (Muntoha, 2011). This business offered different design with other brands, such as; Fadego Clothing Company has ethnic designs concept and Shyppyilis Infection with their monster cartoon, which is used to build their own image.

Some people think that Clothing business and distro are the same. Even some of distros also have their own clothing business but actually they are different. Distro is a business which is marketing some of clothing business brands, while the clothing business is the producer. However, both of them have a close and mutual relationship.

The clothing business is one of the businesses that is growing up year by year. During these current year there are around 100 clothing businesses in Yogyakarta both large and amateur clothing businesses. But, there are many of those who have not patented their brand or registered their brand as a trademark. However, most of them have already well known in this city, for example: in some labeled clothing exhibitions like KICK FEST, ICA, the PARADE there are a lot of brands that have not registered their brands yet but

they still have a lot of customers, it indicated that the clothing business have a high possibility to expand their business, although they have no trademark yet.

## **2.12. PREVIOUS RESEARCH**

The previous research was conducted by Fery Dwi Prasetyo (2006) with the title of **Analisis Faktor-Faktor Yang Mempengaruhi Pemilik Usaha Kecil Menengah Dalam Pelaporan Kewajiban Perpajakan Di Daerah Jogjakarta (Studi Kasus Pada Usaha Coffeeshop Di Daerah Jogjakarta)**, this research used 52 Coffeeshop businessman as sample. The result of this study stated that

1. Tax payers' knowledge about tax has an influence toward their awareness in reporting their tax obligation. But, the level of the taxpayers' education has a negative influence toward their awareness in reporting their tax obligation.
2. Tax payers' understanding about the tax legislation has a positive and strong influence toward the taxpayer's awareness in reporting their tax obligation.
3. The benefit earned by the taxpayer has an influence toward the awareness of the taxpayer in reporting their tax obligation.

Taxpayer's optimist attitude has an influence toward the taxpayer's awareness in reporting their tax obligation.



### **2.13. HYPOTHESIS FORMULATION**

- H1: Taxpayers' knowledge and understanding about the existing tax regulation has a positive influence toward the tax compliance
- H2: Perception about the tax utilization has a positive influence toward the tax compliance
- H3: The perception about the tax tariff has a positive influence toward the tax compliance
- H4: The perception about the punishment, has a positive influence toward the tax compliance.

## CHAPTER III

### RESEARCH METHOD

#### **3.9. TYPE OF DATA**

The type of data used in this thesis is primary data that are obtained by the researcher by interviewing and spreading the questionnaire to the clothing business person.

#### **3.10. POPULATION AND SAMPLE**

The population in this study covers all clothing business in Yogyakarta. The respondents of this research are owners of clothing businesses in Yogyakarta. The sampling method is purposive sampling with the purpose of getting representative sample which is in accordance to the criteria established in this study, the criteria are as follows:

- Clothing businesses that are registered in KICK community in Yogyakarta
- Clothing businesses that are established in Yogyakarta
- Clothing businesses that have already registered their brand (have a patent for their brand)
- Clothing businesses that have NPWP
- Clothing businesses that still running their businesses.

From 50 clothing business person, there only 36 clothing business person that fulfilled the criteria above and want to participate in this research. There are 36 clothing business which will be used as sample in this research:

**Table 3.1**  
**List of Sample**

<b>NO</b>	<b>CLOTHING BUSINESS COMPANY</b>
1	Slackers
2	seephylliz infection
3	unpossed
4	anybeary search
5	rebel stars
6	magnum
7	selfish
8	triggers
9	starcross
10	snatch
11	308 absolut
12	fadego retas
13	sparagoza clothing co
14	FIREBOLT
15	MAILBOX
16	MOLY
17	REDDOOR
18	S.U.S ( SQUAD URBAN

	STREETWEAR )
19	PeDeeL Clothing Co
20	syahdu clothing
21	bro-boss clothing and merchandise
22	the cib's clothing ind
23	7 soul
24	mobster
25	nimco
26	bizin
27	anyway
28	fusion
29	eight
30	pimp
31	nichers
32	secret
33	unknown
34	forbidden
35	brain
36	depth

### 3.11. SAMPLING METHOD

Based on Masri (1989, p.170) the amount of the sample needed in a research is depend on the data analyzing technique used. This research is using technical analysis that is used to compare groups, for instance: t-test and

variant analysis, so, the sample for each cell in the analysis planning should be at least 30 cases. So, in this research the sample will be 50 people. The amount of respondents is affected by the existence of clothing businesses in Jogja which fulfill the criteria determined in this research, cost and also time efficiency.

### **3.12. DATA COLLECTING METHOD**

The data collecting method that will be used for this research is questionnaire. The type of questionnaire is structured questionnaire which indicated parties associated with this research.

### **3.13. RESEARCH VARIABLES**

Variables used in this study are dependent and independent variables, they are as follows:

#### **3.13.1. Dependent Variable**

The dependent variable in this study is the compliance level of clothing business person toward tax legislation.

#### **3.13.2. Independent Variable**

There are four independent variables to be tested in this study:

- a. The knowledge or the understanding of the tax payer about the existing tax regulation,
- b. The perception about the utilization of the tax,
- c. The perception about the tax tariff,

d. The perception about the punishment

### **3.14. DATA ANALYSIS METHOD**

#### **3.14.1. Multiple Regression Analysis**

The data processing used in this research is SPSS 13. SPSS 13 is used to test the hypothesis which state the effect of independent variables toward tax compliance. In this research, it will be done by conducting the test of significant (real effect) of independent variable ( $X_i$ ) toward the dependent variable ( $Y$ ) to know whether it happens simultaneously or partially by using probability value (P-Value) at the level of significance (5%). To know the influence of independent variable toward the dependent variable, this research use multiple linear regressions. The independent variables in this research are the knowledge or the understanding of the tax payer about the existing tax regulation, perception about the utilization of the tax, the tax tariff, and the perception about the punishment. The multiple regression analysis can be formulated as follows:

$$Y = a + b_1 X_1 + B_2 X_2 + B_3 X_3 + B_4 X_4 + e$$

Y : tax payer compliance

A : intercept / constant

X1, X2, X3, X4 : free or independent variable

b1, b2, b3, b4 : the coefficient that shows the influence of the knowledge or the understanding of the tax payer about the existing tax regulation, perception about the utilization of the tax, the perception about the tax tariff, and the perception about the punishment

### 3.14.2. Instrument Testing Method:

#### 3.14.2.1. Validity Test

Validity test is used to test a measurement tool's validity level. According to Indriantoro and Supomo (1999) in Fery Dwi Prasetyo (2006), "an instrument can be categorized as valid if that instrument are able to express anything that should be expressed." In this research the researcher will use SPSS programs as a tool. To test the validity level of research instrument, the researcher use Pearson product moment correlation that can be formulated as follows:

$$R_{xy} = \frac{N\sum XY - (\sum Y)(\sum X)}{\sqrt{(\{N\sum X^2 - (\sum X)^2\} \{N\sum Y^2 - (\sum Y)^2\})}}$$

R<sub>xy</sub> : validity coefficient items searched

X: score of respondents for each item

Y: total score per respondent in all items

$\sum X$  : the number of scores in the distribution of X

$\sum Y$  : the number of scores in the distribution of Y

$\Sigma X^2$  : the number of squares scores in the distribution of X

$\Sigma Y^2$  : the number of squares scores in the distribution of Y

N: number of subject

An instrument is considered to be valid if the value of correlation coefficient number ( $R_{xy}$ ) that state the relationship between the question score and total score (item-total score) is more than or equal to 0,05. If the item-total correlation is less than 0,05, then the instrument is invalid.

### 3.14.2.2. Reliability Test

According to Masri Singarimbun (1995, p.122), "Reliability is a term to show the extent of the measurement result whether it is relatively consistent if the measurement are repeated twice or more." In this case the researcher also uses SPSS as a measurement tool. In addition, to test the reliability of the instrument used the researcher will use cronbach alpha because every question point used interval measurement scale. And it can be formulated as follows:

$$\alpha = 2(1 - \frac{S_1^2 - S_2^2}{Sx^2})$$

$$Sx^2$$

$\alpha$  : reliability level that will be found



$S_1^2$  : the variance of the first part of the score

$S_2^2$  : the variance of the second part of the score

$S_X^2$  : the variance of the overall score

That variance is reliable if the value of *cronbach alpha* is more than 0,600 and vice versa.

If the alpha value more than 0,6, reliable

If the alpha value less than 0,6, not reliable

### **3.15. CLASSICAL ASSUMPTION MODEL**

Classical assumption model was used to detect whether the model is accurate or not. The model will be categorized as valid if the regression model has a normal distribution, without multicollinearity problem, no heteroscedacity problem and no autocorrelation problem in the model.

#### **3.15.1. Normality Test**

The objective of normality test is to know whether the independent variables and dependent variable in the regression model have normal distribution or not. It is important because in a research, the data should be normally distributed or close to normal in order to create a good regression model. This study will use Normal PP Plot graphs test. If the pattern of data distribution, which is represented by dots, is spreading around the diagonal line and the direction suit with diagonal line of Normal PP plot graph,

the regression model has met the assumption of normality and vice versa.

### **3.15.2. Multicollinearity Test**

The objective of multicollinearity test is to show whether there is a relationship or correlation between one free variable with another variable (Umar, 2000). The good regression model must not have correlation relationship among the independent variables, because it can cause several impact, such as:

1. The influence of each free variable cannot be detected of difficult to distinguish.
2. The estimated standard errors tend to increase with the increasing number of independent variable
3. Significant level used to reject the null hypothesis ( $H_0$ ) the greater
4. The probability of accepting a false hypothesis (error) increases.

In order to test the existing multikolinearitas is can be seen from the tolerance value or the Variance Inflation Factor (VIF), if the value of VIF is less to equal 10 means that the multicollinearity problem does not exist or it means that there are no significant

correlations between independent variables in regression model and vice versa.

### **3.15.3. Heteroscedascity Test**

Heteroscedascity test is use to make sure that the regression model is fulfilled the entire heteroscedascity requirement. This test is needed because it will cause the inefficient appraising of the regression's coefficient, than the appraising will be less than the reality. According to Widarjono (2007), heteroscedascity test aims to test whether the regression model occurs in the condition where the variance from one residual observation to another observation is constant or not, this condition also can be called by homoscedascity.

This study will use plots graphic analysis. The basic of this analysis is as follows:

1. See whether the dots have a certain significant pattern for example swelled or wider than narrower, it means that there is a heteroscedascity
2. If there is no certain pattern, and the dots was spread above or under number in the Y wick, than the heteroscedascity is not exist

### 3.15.4. Autocorrelation Test

Autocorrelation is a correlation between the members in the range of time or between spaces for cross section data. The aim of this test is to test whether there is a correlation in linear regression model between disturbance mistakes in  $t$  period with mistakes in  $t-1$  period. If there is a correlation, then we can conclude that there is an autocorrelation. This event caused by chronological observation during the period that is connected each other.

This study will use Durbin - Watson Test in testing whether the regression model has autocorrelation relationship or not, with the criteria as follow:

**Table 3.2**

**Criteria of Durbin – Watson Test**

Criteria	Conclusion
$DW < dL$	There is positive autocorrelation
$dL < DW < dU$	Cannot be concluded whether there is autocorrelation or not
$dU < DW < (4 - dU)$	There is no autocorrelation
$(4 - dU) < DW < (4 - dL)$	Cannot be concluded whether

	there is autocorrelation or not
$DW > (4 - dL)$	There is negative autocorrelation

DW is Durbin – Watson value, which can be found by using Durbin – Watson Test in the SPSS 13. The dL and dU can be found from Durbin – Watson statistic tables.

### 3.16. HYPOTHESIS TESTING

To examine the effect of independent variables individually (H1 and H3), the researcher uses t test of significance and to test the influence of independent variables simultaneously the researcher uses F of significance (H2). Based on the research problem, hypothesis testing will be conducted as follows:

#### 3.16.1. T Test Of Significance Is Used, To Test The Effect Of Independent Variables Toward The Dependent Variable Individually.

**H<sub>01</sub>**: The knowledge or the understanding of the tax payer about the existing tax regulation has a positive influence toward the tax compliance

**H<sub>a1</sub>**: The knowledge or the understanding of the tax payer about the existing tax regulation has no positive influence toward the tax compliance

**Ho2:** Perception about the tax utilization has a positive influence toward the tax compliance

**Ha2:** Perception about tax utilization has no positive influence toward the tax compliance

**Ho3:** The perception about tax tariff has a positive influence toward tax compliance

**Ha3:** The perception about tax tariff has no positive influence toward tax compliance

**Ho4:** The perception about punishment has positive influence toward tax compliance

**Ha4:** The perception about punishment, has no positive influence toward tax compliance

T test criteria:

if p - value is less than 0.05, Ho is accepted and Ha is rejected

if p – value is more than 0.05, Ho is rejected and Ha is accepted

T test is performed on a 95% degree of confidence.

## CHAPTER IV

### DATA ANALYSIS

#### 5.1. PREFERENCE

Based on the data collected from the questionnaires spread from 5<sup>th</sup> December 2011 until to 27<sup>th</sup> February 2012 to KICK community, the researcher successfully collected 39 questionnaires from 50 questionnaires spreaded to the sample. This condition happens because of samples' unclear address and their resistance to participate in this research. From the collected questionnaires, the researcher found that only 36 questionnaires can be analyzed in this research, while the rest are not valid because they are not completely filled by the respondents. Therefore, the amount of questionnaires which can be used in this research are only 36 bundles or 72% from the total amount of questionnaires. Here are the details of the collected questionnaires:

Table 4.1

The Detail of Collected Questionnaires.

Respondent	Questionnaire Spread	Questionnaire collected	Fail Questionnaire	Questionnaire Processed
Clothing Business Person	50	39	3	36

## 4.6. QUALITATIVE ANALYSIS

### 4.6.1. Test of Validity

Test of validity is conducted by using product moment method. The test is conducted by seeing at the correlation coefficient number ( $R_{xy}$ ) that shows the relationship between the question score with the total score (item-total correlation). The result will be compared with the  $r$  table in which  $df=n-2$  (0.03) with 5% Corrected item- total correlation. If the  $r$  table is less than the  $r$  count, the question is valid and vice versa.

## 5. Taxpayers' Knowledge And Understanding About The Existing Tax Regulation

**Table 4.2**

The Results of Validity Test on Taxpayers' Knowledge and Understanding about the Existing Tax Regulation

Item	Corrected item-total correlation	R table	Explanation
Question 1	0.778	0.03	Valid
Question 2	0.816	0.03	Valid
Question 3	0.405	0.03	Valid
Question 4	0.801	0.03	Valid
Question 5	0.871	0.03	Valid
Question 6	0.851	0.03	Valid
Question 7	0.826	0.03	Valid
Question 8	0.405	0.03	Valid

The results of validity test show that the entire items in the questionnaires calculation function have corrected item-total



correlation value more than 0.03. It means that the entire questions on the questionnaires are valid.

## 6. Perception About The Tax Utilization

**Table 4.3**

The Results of Validity Test on Perception about The Tax Utilization

Item	Corrected item-total correlation	R table	Explanation
Question 1	0.917	0.03	Valid
Question 2	0.638	0.03	Valid
Question 3	0.435	0.03	Valid
Question 4	0.934	0.03	Valid
Question 5	0.845	0.03	Valid

The results of validity test show that the entire items in the questionnaires calculation function have corrected item-total correlation value more than 0.03, it means that the entire questions on the questionnaires are valid.

## 7. The Perception About The Tax Tariff

**Table 4.4**

The Results of Validity Test on Perception About The Tax Tariff

Item	Corrected item-total correlation	R table	Explanation
Question 1	0.530	0.03	Valid
Question 2	0.724	0.03	Valid
Question 3	0.720	0.03	Valid
Question 4	0.759	0.03	Valid

The results of validity test show that the entire items in the questionnaires calculation function have corrected item-total correlation value more than 0.03, it means that the entire questions on the questionnaires are valid.

## 8. The Perception About The Punishment

**Table 4.5**

The Results of Validity Test on The Perception About The Punishment

Item	Corrected item-total correlation	R table	Explanation
Question 1	0.695	0.03	Valid
Question 2	0.797	0.03	Valid
Question 3	0.689	0.03	Valid
Question 4	0.665	0.03	Valid

The results of validity test show that the entire items in the questionnaires calculation function have corrected item-total correlation value more than 0.03. It means that the entire questions on the questionnaires are valid.

### 4.6.2. Test of Reliability

Reliability is an index showing how far the measurement tools are trustworthy and free from bias. In other word, reliability show us the consistency of a measurement tools to measure the same or similar phenomena. Reliability is a benchmark of stability and consistency of

respondent's answer on the questionnaire. This research use cornbach alpha test to test the reliability. The questionnaire is reliable if its coefficient value of alpha is more than 0.6.

## 2. Taxpayers' Knowledge And Understanding About The Existing Tax Regulation

**Table 4.6**

Calculation Function Case Processing Summary Reliability

**Case Processing Summary**

		N	%
Cases	Valid	36	100,0
	Excluded <sup>a</sup>	0	,0
	Total	36	100,0

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

**Table 4.7**

Calculation Function Reliability Statistic

**Reliability Statistics**

Cronbach's Alpha	N of Items
,852	8

The value of cronbach's alpha is 0,852 and it is bigger than 0.6, so, we can conclude that it is reliable.

## 5. Perception About The Tax Utilization

**Table 4.8**

Calculation Function Case Processing Summary Reliability

**Case Processing Summary**

		N	%
Cases	Valid	36	100,0
	Excluded <sup>a</sup>	0	,0
	Total	36	100,0

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

**Table 4.9**

Calculation Function Reliability Statistic

**Reliability Statistics**

Cronbach's Alpha	N of Items
,796	5

The value of cronbach's alpha is 0,796 and it is bigger than 0.6, so, we can conclude that it is reliable.

## 6. The Perception About The Tax Tariff

**Table 4.10**

Calculation Function Case Processing Summary Reliability

**Case Processing Summary**

		N	%
Cases	Valid	36	100,0
	Excluded <sup>a</sup>	0	,0
	Total	36	100,0

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

**Table 4.11**

Calculation Function Reliability Statistic

**Reliability Statistics**

Cronbach's Alpha	N of Items
,620	4

The value of cronbach's alpha is 0,620 and it is bigger than 0.6, so, we can conclude that it is reliable

## **7. The Perception About The Punishment**

**Table 4.12**

Calculation Function Case Processing Summary Reliability

**Case Processing Summary**

		N	%
Cases	Valid	36	100,0
	Excluded <sup>a</sup>	0	,0
	Total	36	100,0

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

**Table 4.13**

Calculation Function Reliability Statistic

Reliability Statistics

#### Reliability Statistics

Cronbach's Alpha	N of Items
,664	4

The value of cronbach's alpha is 0,664 and it is bigger than 0.6, so, we can conclude that it is reliable

**Table 4.14**

Reliability test result

variable	Coefficient alpha	Explanation
Taxpayers' knowledge and understanding about the existing tax regulation	0.852	Reliable
Perception about the tax utilization	0.796	Reliable
The perception about the tax tariff	0.620	Reliable
The perception about the punishment	0.664	Reliable

Based on the reliability test on the research instruments, the results show that every function has coefficient reliability which is bigger than 0,60. So, the researcher concludes that the research instruments are reliable.

#### 4.7. CLASSICAL ASSUMPTION

Classical assumption test is used to detect whether the model in this research is fulfilling the requirement to be valid model or not. Some required

tests that need to be done are normality test, multicollinearity test, heteroscedascity test and autocorrelation test

#### 4.7.1. Multicollinearity Test

The objective of multicollinearity test is to show whether there is a relationship or correlation between one free variable with another variable or not (Umar, 2000). In a line with Santoso, (1999), the researcher used Variance Inflation Factor, in order to detect the multicollinearity in this research. A regression model is free from multicollinearity if the value of the Variance Inflation Factor (VIF) is less than 10.

From the conducted test, the values of VIF in this research are as follows:

**Table 4.15**

VIF value of multicollinearity test

<b>Variable</b>	<b>VIF</b>	<b>Explanation</b>
Taxpayers' knowledge and understanding about the existing tax regulation	1.556	Free from multicollinearity
Perception about the tax utilization	1.087	Free from multicollinearity
The perception about the tax tariff	1.074	Free from multicollinearity
The perception about the punishment	1.591	Free from multicollinearity

Based on the conducted test, we can conclude that the entire independent variables are free from multicollinearity. It is because the value of VIF of each independent variable is less than 10,0.

#### **4.7.2. Heteroscedascity Test**

Heteroscedascity test is used to ensure that the regression model has fulfilled the entire heteroscedascity requirements. Heteroscedascity need to be avoided because it can cause inefficient regression coefficient appraisal. In the case of heteroscedascity the value of regression coefficient appraisal will be less than the reality. According to Gujarati (1991), heteroscedascity is in contrast with linear regression basic assumption which states that all residual variations are the same for all observation or this condition is usually known as homoscedasticity.

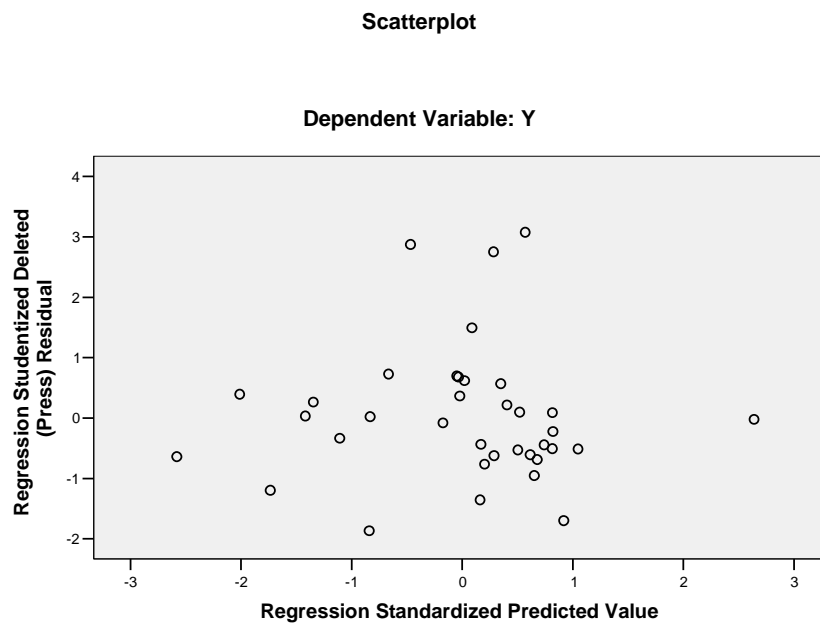
To test whether there is a heteroscedascity or not, we can see heteroscedascity test graph. If the dots are spread in the upper and lower side of the zero (0) point, then we can conclude that the regression model is free from heteroscedascity.

From the conducted test, the graph of heteroscedascity test can be seen as follows:



Figure 4.1

Graph of Heteroscedascity



From that graph we can conclude that the regression model has fulfilled the entire heteroscedascity requirements, because the dots are spread in the upper and lower side of the zero (0) point.

#### 4.7.3. Autocorrelation Test

Autocorrelation test is used to test whether there is a correlation in linear regression model between the disturbance mistakes in the t

period and mistakes in t-1 period or not. If there is a correlation, then we can conclude that there is an autocorrelation. This condition is caused by sequential observations during specified period which are related one to another. Durbin Watson test can be used to detect the autocorrelation. This test is only used to test the autocorrelation level 1 in a condition where there is an intercept in the regression model and there is no variable between the independent variables.

The result from Durbin – Watson test can be seen in the following table:

**Table 4.16**

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,738 <sup>a</sup>	,544	,485	,48440	2,284

a. Predictors: (Constant), X4, X3, X2, X1

b. Dependent Variable: Y

Based on the criteria of Durbin – Watson test, the summary can be presented in the table below:

**Figure 4.2**

The boundaries of Autocorrelation with Durbin – Watson Test

Autocorrelation (+)	Unclear result	No Autocorrelation	Unclear result	Autocorrelation (-)
0	dL	dU	4-dU	4-dL
	1,295	1,654	2,346	2.705

---

Based on table 4.16, the value of DW is 2,284. Since the value of DW is between the range of 1,654 and 2,346, so, it indicates that the regression model does not have autocorrelation

#### 4.7.4. Normality Test

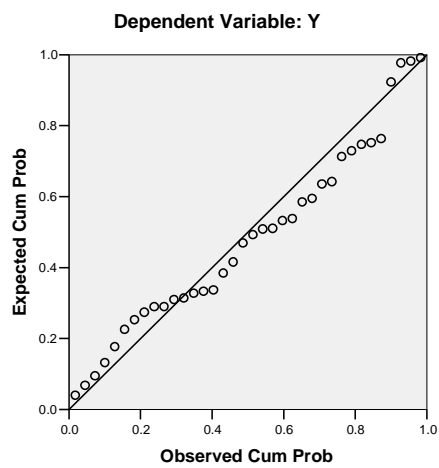
The objective of normality test is to know whether the independent variables and dependent variable in the regression model have normal distribution or not. It is important because in a research, the data should be normally distributed. According to Dajan (1986), normal distribution is a continuous theoretical distribution from random variable. Normal distribution is represented by asymmetric curve. To detect the data normality, we can see the normality test graph, if the dots are spread among the line; then the data is normal.

From the test that has been conducted, the graph of normality test can be seen as follows:

Picture 4.3

Graph of Normality Test

Normal P-P Plot of Regression Standardized Residual



From the graph we can see that the dots are spread among the diagonal line so, we can conclude that the data is normal.

#### 4.8. RESEARCH RESULT

The qualitative analysis in this research is using multiple linear regression tests. This test was conducted by using SPSS for windows 13 version. And the results of the test are as follows:

**Table 4.17**

Multiple Linear Regression Tests

Variable	Regression coefficient	T count	P value	Explanation
Taxpayers' knowledge and understanding about the existing tax regulation	0.210	1.518	0.139	Not significant
Perception about the tax utilization	0.223	2.061	0.048	Significant
The perception about the tax tariff	0.171	1,542	0.133	Not significant
The perception about the punishment	0.405	2.609	0.014	Significant
Constanta	0.374			
R <sup>2</sup>	0.544			
Fcount	9.252			

From the results above, the regression formula will be formulated as follows:

$$Y = 0,374 + 0.210 X_1 + 0.223 X_2 + 0.171 X_3 + 0.405 X_4 + e$$

According to the formula, we can conclude that:

**a= 0.374**

It means that without the influence from independent variables, which are: taxpayers' knowledge and understanding about the existing tax regulation, perception about the tax utilization, the perception about the tax tariff; and the perception about the punishment, or if the total influences of each variable is zero (0), the compliance level of clothing business person toward the tax legislation is as much as 0.374 or 37,4%.

**B1: 0.210**

It means; that the taxpayers' knowledge and understanding about the existing tax regulation variable can increase the compliance level toward tax legislation for as much as 0.210 or 21%.

**B2: 0.223**

It means; that the tax payer's perception about the tax utilization variable can increase the compliance level toward tax legislation for as much as 0.223 or 22,3%.

**B3: 0.171**

It means that, the tax payer's perception about the tax tariff variable can increase the compliance level toward tax legislation for as much as 0.171 or 17,1%.

**B4: 0.405**

It means; that the tax payer's perception about the punishment variable can increase the compliance level toward tax legislation for as much as 0.405 or 40,5%.

According to table 4.18, we can see that the amount of  $R^2$  is 0.544 (54,4%). It means that 54,4% of the dependent variable variance can be explained by using the independent variables, the rest of it (45,6%) is explained by other variables that are not examined in this research.

From the regression coefficient value, the amount of  $b_1$ ,  $b_2$ ,  $b_3$ , and  $b_4$  are positive. Those values indicate that if variables are improving, taxpayer's compliance level toward tax legislation will increase. Finally, if the government especially the tax official want to increase society's compliance level, especially the clothing business person toward the tax legislation, they should make some legislations and some strategies that can increase all of that factors, for example by giving reward to the taxpayer who have high compliance level.

#### **4.8.1. Summary of Hypothesis Testing**

Based on the results of data testing and the explanation above, they can be interpreted into those hypothesizes:

##### **e. H1**

The first hypothesis in this research is:

“Taxpayers’ knowledge and understanding about the existing tax regulation has a positive influence toward the tax compliance.”

To test the first hypothesis the researcher used t test. Basically, the t test can be done by using two optional ways. The first is by comparing t count with the t table, in which if the t count is bigger or equal to t table then, the hypothesis is accepted and vice versa. The other way is by comparing the p value ( $\beta$ ) with the  $\alpha$ . If  $\beta$  is less than or equal to  $\alpha$ ; then, the hypothesis is accepted, and vice versa. In this research, researcher use the second way, that is by comparing p value ( $\beta$ ) with  $\alpha$  (0,05).

From the conducted test, the results show that the amount of  $\beta$  is 0.139 and the value of the  $\alpha$  is 0,05. From that comparison we can see that the amount of  $\beta$  (0.139) is bigger than the amount of  $\alpha$  (0.05). Therefore, we can conclude that the first hypothesis is rejected or in the other word the taxpayers' knowledge and understanding about the existing tax regulation has no positive significant influence toward the tax compliance.

#### **f. H 2**

The second hypothesis in this research is:

“Perception about the tax utilization has a positive influence toward the tax compliance.”

Similar to the previous hypothesis, in the second hypothesis the researcher also use t test by comparing p value ( $\beta$ ) with  $\alpha$ . If  $\beta$  is less



than or equal to  $\alpha$ , then the hypothesis is accepted, while if  $\beta$  is bigger than  $\alpha$  then the hypothesis is rejected. The amount of the alpha itself is 0,05 or 5%.

So that, from the conducted test, the results show that the amount of  $\beta$  is 0.048 and the value of the  $\alpha$  is 0,05. From the comparison, we can see that the amount of  $\beta$  (0.139) is less than the amount of  $\alpha$  (0.05). Then we can conclude that the second hypothesis is accepted or in the other word the perception about tax utilization has a positive influence toward tax compliance.

### **g. H 3**

The third hypothesis in this research is:

“The perception about tax tariff has a positive influence toward the tax compliance.”

Similar to the previous hypothesis, in the third hypothesis the researcher also use t test by comparing p value ( $\beta$ ) with  $\alpha$ . If  $\beta$  is less than or equal to  $\alpha$ , then the hypothesis is accepted, while if  $\beta$  is bigger than  $\alpha$  then, the hypothesis will be rejected. The amount of the alpha itself is 0,05 or 5%.

From the conducted test, the results show that the amount of  $\beta$  is 0.133 and the value of the  $\alpha$  is 0,05. From the comparison we can see that the amount of  $\beta$  (0.133) is bigger than the amount of  $\alpha$  (0.05). So we

can conclude that the third hypothesis is rejected or in the other words the perception about tax tariff has no positive influence toward the tax compliance.

#### **h. H 4**

The fourth hypothesis in this research is:

“The perception about the punishment has a positive influence toward the tax compliance.”

Similar to the previous hypothesis, in the fourth hypothesis the researcher also use t test by comparing p value ( $\beta$ ) with  $\alpha$ . If  $\beta$  is less than or equal to  $\alpha$ , than the hypothesis is accepted, while if  $\beta$  is bigger than  $\alpha$  than the hypothesis will be rejected. The amount of the alpha itself is 0,05 or 5%.

Therefore, from the conducted test, the results show that the amount of  $\beta$  is 0.014 and the value of the  $\alpha$  is 0,05. From the comparison we can see that the amount of  $\beta$  (0.014) is less than the amount of  $\alpha$  (0.05). So, we can conclude that the fourth hypothesis is accepted or in the other words the perception about the punishment has a positive influence toward tax compliance.

#### **4.9. COMPARISON BETWEEN THE COLLECTED DATA AND THE PREVIOUS RESEARCH**

According to data and information collected during this research, we can see that from four variables tested, there are two variables that have significant influence on the taxpayer's compliance level toward the tax legislation. Those are the perception about the tax utilization and the perception about the punishment. In the other hand, the other two variables that are taxpayers' knowledge and understanding about the existing tax regulation and the perception about the tax tariff is not significantly influencing the taxpayer's compliance level toward the tax legislation.

##### **4.9.1. Taxpayers' Knowledge And Understanding About The Existing Tax Regulation Has No Positive Influence Toward The Tax Compliance**

From the test that has been conducted, the results show that the taxpayers' knowledge and understanding about the existing tax regulation has no positive influence toward the tax compliance. This result is not in accordance with the previous research that is conducted by Fery Dwi Prasetyo (2006). It stated that the knowledge have a significant influence toward the taxpayer's compliance level, moreover the influence is negative.

In general, society still assumes that tax utilization is not good enough. That is why many of the taxpayers choose not to pay their

obligations although they have knowledge and understanding about the existing tax regulation. It is because they believe that their money is not well distributed. It means that the level of education level cannot guarantee taxpayer's compliance level.

#### **4.9.2. Perception About The Tax Utilization Has A Positive Influence Toward The Tax Compliance**

The perception about the tax utilization has a positive influence toward the tax compliance. The transparent and accountable tax utilization will encourage the taxpayer's compliance. Someone is willing to pay something if he/she believes that his / her money will be used for beneficial thing. In this case, the limited information about tax utilization and also many corruption cases that mostly done by tax officers make the taxpayers do not believe in the tax utilization mechanism. Moreover, tax payer feel that the facilities they got from paying tax is not good enough compare to the high tax rate that they have to pay. As Hutagaol, Winarno, and Pradipta (2006) stated, "Taxpayer perceptions that tax money is used by the government in a transparent and accountable way will encourage taxpayer compliance. Taxpayers are willing to pay tax if the fund is well allocated and utilized by a good and clean government". So in sort, by having a

transparent, accountable, and good distribution of tax utilization, the government will be able to increase the taxpayers' compliance level.

#### **4.9.3. The Perception About The Tax Tariff Has No Positive Influence Toward The Tax Compliance**

The tests show that the perception about tax tariff has no positive influence toward the tax compliance. The result of this test is not supported by the previous research that is conducted by Hutagaol, Winarno, and Pradipta (2006) which stated that, "the application of low tax rates will encourage taxpayer compliance because the amount of tax liability does not incriminate taxpayers. In addition, taxpayers assume that the amount of taxes paid is reasonable because the government has provided public facilities required in propelling the economy." Many societies assume that as long as their money is not used properly they would not pay their obligation. In the other hand the decreasing number of tax tariff does not give a compulsion effect, so it will be more difficult to make the taxpayer to be aware of their obligation.

#### **4.9.4. The Perception About The Punishment Has A Positive Influence Toward The Tax Compliance**

The perception about punishment has a positive influence toward tax compliance. As we know that punishment is used to give deterrent effect for someone who conduct bad things and also as the preventive action to avoid someone to conduct forbidden things. In this era, there are a lot of taxpayers who do not want to pay and try to avoid their obligations. For example, taxpayers do not want to register their selves even though they are categorized as taxpayer, many of the taxpayers try to reduce the amount of their tax liability and many other violations conducted by tax payers.

These results are in accordance to the previous research that was done by Hutagaol, Winarno, and Pradipta (2006) which stated that the application of sanction either administrative (fines, interest, and increase) or criminal (jail or prison) will encourage taxpayers' compliance. But the application of sanctions must be consistent and applied to all taxpayers who do not meet their tax obligations. In conclusion by having a clear, fair, distinct and consistent punishment for every violation happened, it will increase the taxpayers' compliance level toward the tax legislation.

## **CHAPTER V**

### **CONCLUSION AND RECOMMENDATION**

This chapter is going to discuss the conclusion of this research and also the implementation. This chapter also involves recommendation and suggestion for the future research concerned with this study.

#### **5.4. CONCLUSION**

According to the data analysis, the conclusions are as follows:

1. The partial influence of each factor toward taxpayer compliance is as follows:
  - a. Taxpayers' knowledge and understanding about the existing tax regulation does not give influence to the tax compliance,

- b. The perception about the tax utilization gives positive significant influence to the tax compliance,
- c. The perception about the tax tariff does not give influence to the tax compliance,
- d. The perception about the punishment is gives positive significant influence to the tax compliance

## **5.5. LIMITATION**

This research has limitation that can be used as reference and consideration for the next research in order to achieve better result such as:

1. The sample used in this research is only an organization that only has 50 members and cannot represent all entrepreneurs in Jogjakarta.
2. In this research, the researcher only examines four variables, they are taxpayers' knowledge and understanding about the existing tax regulation, perception about the tax utilization, the perception about the tax tariff and the perception about the punishment. However, according to the amount of  $R^2$  that are 54% indicate that there are 46% other variables that give an effect on the taxpayer compliance, which are not included in this research.



## 5.6. RECOMMENDATION

Based on the research limitation above, researcher suggests that:

1. The next researcher may use an organization that has more members, so that the sample will represent the taxpayer in Yogyakarta better.
2. The next researcher should add other variables, which have an influence the taxpayer compliance, to their research.

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# APPENDICES

## 7. QUESTIONNAIRE

Kepada :

Yth Bapak/ Ibu / saudara responden

Di tempat

Dengan Hormat,

Sehubungan dengan penelitian yang dilakukan sebagai penunjang skripsi yang berjudul “THE ANALYSIS OF FACTORS THAT INFLUENCE THE COMPLIANCE LEVEL OF CLOTHING BUSINESS PERSON TOWARD THE TAX LEGISLATION” yang disusun sebagai salah satu syarat kelulusan S1 Fakultas Ekonomi Jurusan Akuntansi Universitas Islam Indonesia, Yogyakarta. Kami memohon kesediaan Bapak/ Ibu / saudara untuk mengisi kuisisioner yang terlampir berikut ini. Kesediaan Bapak/ Ibu / saudara untuk menjawab pertanyaan-pertanyaan yang diajukan dalam penelitian ini sangat berharga bagi keberhasilan penelitian ini dan seluruh jawaban yang Bapak/ Ibu / saudara berikan akan dirahasiakan.

Atas bantuan dan partisipasi Bapak/ Ibu / saudara, kami ucapkan terimakasih.

Yogyakarta, November 2011

Pembimbing

Peneliti

Sigit Handoyo , S.E., M. Bus.

Aguffianinda Nur H.

## IDENTITAS

Berilah tanda silang (X) sesuai dengan identitas Bapak / Ibu / Saudara / i:

Nama Responden :.....(boleh tidak diisi)

Alamat :.....

Nomor Pokok Wajib Pajak :  Punya  tidak punya

Penghasilan Tahunan :

- > Rp.15.000.000
- Rp. 15.000.000-30.000.0000
- Rp.30.000.000- 45.000.000
- > Rp. 45.000.000

Tanggapan responden:

Pilih salah satu jawaban yang paling sesuai diantara alternatif yang ada, dengan memberikan tanda silang (X).

SS: sangat setuju

S: setuju

N: netral

TS: tidak setuju

STS: sangat tidak setuju

**BAGIAN A: Pengetahuan Atau Pemahaman Tentang Peraturan Perpajakan**

NO	PERTANYAAN	SS	S	N	TS	STS
1	Saya pernah melihat dan mendengar informasi pajak dari media elektronik maupun media cetak					
2	Saya pernah melihat pengumuman yang berbunyi “pembangunann ini dibiayai dari hasil pajak”					
3	Menurut saya, informasi pajak yang disampaikan pemerintah kurang komunikatif					
4	Pengetahuan tentang pajak yang saya miliki akan menentukan sikap saya terhadap pajak					
5	Semakin banyak pengetahuan tentang pajak, saya akan semakin sadar untuk membayar pajak					
6	Saya membayar pajak karena saya mengetahui bahwa pajak berguna untuk saya dan masyarakat					
7	Saya mengetahui peraturan-peraturan perpajakan yang berlaku terutama peraturan yang berhubungan dengan pajak yang saya bayar					
8	Saya merasa penyuluhan yang dilakukan oleh pemerintah sudah maksimal					

Source: Sieskawati, W. (2008)

### **BAGIAN B: Persepsi Tentang Penggunaan Pajak**

<b>NO</b>	<b>PERTANYAAN</b>	<b>SS</b>	<b>S</b>	<b>N</b>	<b>TS</b>	<b>STS</b>
1	Saya membayar pajak karena fungsi pajak adalah untuk membangun bangsa					
2	Saya membayar pajak karena saya merasa bahwa uang pajak yang telah saya bayarkan digunakan dengan baik					
3	Menurut saya distribusi pajak belum baik					
4	Menurut saya pajak dapat mengurangi tingkat kemiskinan					
5	Saya percaya bahwa sarana dan prasarana umum yang ada merupakan hasil pembayaran pajak					

### **BAGIAN C: Persepsi Tentang Tarif Pajak**

<b>NO</b>	<b>PERTANYAAN</b>	<b>SS</b>	<b>S</b>	<b>N</b>	<b>TS</b>	<b>STS</b>
1	Saya merasa tarif yang ada masih terlalu tinggi					
2	Tarif pajak saat ini tidak memberatkan wajib pajak					
3	Saya merasa tarif yang berlaku saat ini sudah relevance					
4	Tarif yang rendah akan mempengaruhi sikap saya dalam membayar pajak					

### **BAGIAN D: Persepsi Tentang Hukuman**

<b>NO</b>	<b>PERTANYAAN</b>	<b>SS</b>	<b>S</b>	<b>N</b>	<b>TS</b>	<b>STS</b>
1	Saya merasa hak perpajakan saya terlindungi dengan hukum perpajakan yang ada.					
2	Saya merasa hukuman dapat meningkatkan kepatuhan wajib pajak					
3	Saya merasa hukum perpajakan di Indonesia sudah berjalan sebagai mana mestinya					
4	Sangsi dan denda pajak di Indonesia masih terlalu ringan.					



**BAGIAN E: Kepatuhan Wajib Pajak**

<b>NO</b>	<b>PERTANYAAN</b>	<b>SS</b>	<b>S</b>	<b>N</b>	<b>TS</b>	<b>STS</b>
1	Sebagai wajib pajak, saudara merasa perlu untuk mendaftarkan diri dan memberikan laporan yang sebenarnya sesuai dengan ketentuan umum yang berlaku					
2	Sebagai warga negara yang baik, saya menyampaikan surat pemberitahuan (SPT) tahunan tepat waktu.					
3	Saya mengisi SPT sesuai dengan kenyataan					
4	Saya menyampaikan SPT masa tepat waktu					
5	Saya tidak pernah dengan sengaja, tidak melaporkan kekayaan dan penghasilan yang mestinya kena pajak					
6	Saya tidak segan-segan melaporkan penyimpangan pajak yang dilakukan orang lain					
7	Saya akan lebih antusias menyampaikan SPT masa tepat waktu, meskipun tidak ada pemberian penghargaan.					

*Source: Fajar, M. M. N. (2010) & Sieskawati, W. (2008)*

## 8. TABLE OF QUESTIONNAIRE

### 8.1. The Taxpayers' Knowledge And Understanding About The Existing Tax Regulation

Resp.	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1
1	3	2	4	4	4	4	3	2	3,25
2	3	2	5	4	3	3	2	1	2,88
3	2	2	2	4	4	3	3	3	2,88
4	4	2	3	3	3	3	2	2	2,75
5	5	5	2	5	5	5	5	4	4,50
6	4	2	4	4	3	4	3	4	3,50
7	2	1	5	2	1	1	1	2	1,88
8	4	4	3	4	3	4	3	4	3,63
9	4	3	3	4	4	4	3	4	3,63
10	5	2	2	3	4	4	3	4	3,38
11	4	4	2	4	4	4	4	4	3,75
12	4	2	2	2	2	2	4	3	2,63
13	4	4	4	3	4	4	4	2	3,63
14	5	4	5	5	5	4	4	1	4,13
15	4	4	5	4	4	4	4	1	3,75
16	4	4	5	3	4	4	4	2	3,75
17	4	2	5	4	4	4	4	1	3,50
18	5	4	5	4	4	4	3	1	3,75
19	4	4	4	4	4	4	4	2	3,75
20	4	4	4	5	4	4	4	1	3,75
21	4	2	4	4	4	4	4	4	3,75
22	5	5	5	5	5	5	5	5	5,00
23	2	2	5	3	3	5	3	3	3,25
24	4	3	4	3	3	4	3	4	3,50
25	4	4	4	3	3	3	4	2	3,38
26	5	4	4	4	4	3	3	4	3,88
27	2	2	4	5	4	3	4	3	3,38
28	2	2	2	2	2	2	2	2	2,00
29	2	2	4	2	4	4	2	3	2,88
30	4	4	4	4	4	4	4	4	4,00
31	2	2	2	2	2	2	2	2	2,00
32	4	3	3	4	4	4	2	3	3,38
33	4	4	4	5	4	4	4	1	3,75
34	4	4	4	4	4	4	4	4	4,00
35	5	5	5	5	5	5	5	5	5,00
36	2	2	2	2	2	2	2	2	2,00

## 8.2. The Perception About The Tax Utilization

Resp.	X2.1	X2.2	X2.3	X2.4	X2.5	X2
1	4	3	4	4	3	3,60
2	3	2	4	3	3	3,00
3	3	2	4	3	4	3,20
4	4	2	4	2	4	3,20
5	5	4	2	5	5	4,20
6	4	4	3	4	4	3,80
7	1	1	5	1	1	1,80
8	4	4	3	4	4	3,80
9	4	3	3	4	4	3,60
10	4	3	3	4	4	3,60
11	4	4	2	4	4	3,60
12	2	1	5	2	3	2,60
13	4	2	5	4	4	3,80
14	4	1	5	4	4	3,60
15	4	1	5	4	4	3,60
16	4	1	5	4	4	3,60
17	4	2	4	4	4	3,60
18	1	1	1	1	1	1,00
19	4	2	5	4	5	4,00
20	4	1	4	4	5	3,60
21	4	2	5	4	4	3,80
22	4	2	5	3	4	3,60
23	5	2	4	4	4	3,80
24	2	2	2	2	2	2,00
25	4	4	4	4	4	4,00
26	3	3	5	4	5	4,00
27	4	4	4	4	4	4,00
28	5	5	5	5	3	4,60
29	4	4	4	4	4	4,00
30	3	3	3	3	3	3,00
31	2	2	2	2	2	2,00
32	4	4	4	4	4	4,00
33	4	4	4	4	4	4,00
34	4	4	4	4	4	4,00
35	4	4	4	4	4	4,00
36	5	5	5	5	5	5,00

### 8.3. The Perception About The Tax Tariff

Resp.	X3.1	X3.2	X3.3	X3.4	X3
1	3	4	4	3	3,50
2	3	3	3	3	3,00
3	4	2	3	4	3,25
4	5	5	2	5	4,25
5	2	5	5	5	4,25
6	2	4	4	3	3,25
7	5	1	2	2	2,50
8	2	4	4	4	3,50
9	3	4	4	4	3,75
10	2	4	4	3	3,25
11	2	4	4	2	3,00
12	4	2	2	4	3,00
13	4	2	2	3	2,75
14	4	2	3	4	3,25
15	5	2	3	4	3,50
16	4	2	2	4	3,00
17	4	2	2	5	3,25
18	5	1	2	5	3,25
19	4	4	2	4	3,50
20	4	2	3	5	3,50
21	3	4	1	4	3,00
22	4	2	2	5	3,25
23	1	1	1	1	1,00
24	4	3	3	3	3,25
25	5	5	5	5	5,00
26	5	5	5	5	5,00
27	2	2	2	2	2,00
28	3	3	3	3	3,00
29	3	3	4	4	3,50
30	4	2	3	5	3,50
31	4	3	3	5	3,75
32	3	3	3	3	3,00
33	4	4	4	4	4,00
34	3	3	3	3	3,00
35	4	4	4	4	4,00
36	5	5	5	5	5,00

#### 8.4. The Perception About The Punishment

Resp.	X4.1	X4.2	X4.3	X4.4	X4
1	4	4	2	3	3,25
2	3	3	2	3	2,75
3	2	4	2	3	2,75
4	2	4	1	5	3,00
5	5	5	5	5	5,00
6	4	4	4	3	3,75
7	2	2	1	3	2,00
8	3	4	4	3	3,50
9	4	4	4	3	3,75
10	4	4	4	4	4,00
11	4	4	3	3	3,50
12	2	2	2	2	2,00
13	2	4	2	4	3,00
14	4	5	1	4	3,50
15	2	4	2	4	3,00
16	4	4	1	4	3,25
17	2	4	2	4	3,00
18	2	4	5	4	3,75
19	2	4	2	4	3,00
20	3	3	1	4	2,75
21	3	4	1	4	3,00
22	2	4	3	4	3,25
23	3	2	1	3	2,25
24	3	2	2	2	2,25
25	3	4	2	2	2,75
26	2	5	2	3	3,00
27	4	4	3	4	3,75
28	2	2	2	2	2,00
29	2	2	2	2	2,00
30	4	4	4	4	4,00
31	2	2	2	2	2,00
32	3	3	3	3	3,00
33	3	3	3	3	3,00
34	3	3	3	3	3,00
35	3	3	3	3	3,00
36	3	3	3	3	3,00

## 8.5. Taxpayer Compliance

Resp.	Y1.1	Y1.2	Y1.3	Y1.4	Y1.5	Y1.6	Y1.7	Y
1	4	3	3	3	3	3	3	3,14
2	3	3	2	3	2	1	3	2,43
3	4	4	4	4	4	3	3	3,71
4	4	3	4	4	3	3	4	3,57
5	5	5	5	5	5	5	5	5,00
6	4	4	4	4	4	3	3	3,71
7	2	3	2	3	3	1	1	2,14
8	4	4	4	4	4	3	3	3,71
9	4	4	4	4	4	3	4	3,86
10	4	4	4	4	4	3	4	3,86
11	4	4	4	4	4	4	4	4,00
12	2	2	2	4	2	2	2	2,29
13	4	4	4	4	4	4	4	4,00
14	4	4	4	4	4	2	3	3,57
15	4	4	4	4	4	3	2	3,57
16	4	4	4	4	4	2	2	3,43
17	4	5	4	5	5	2	2	3,86
18	5	5	5	5	5	3	3	4,43
19	5	5	4	4	4	3	4	4,14
20	4	4	4	4	4	3	5	4,00
21	5	5	5	5	5	3	3	4,43
22	5	4	4	4	4	4	4	4,14
23	5	3	4	3	2	3	1	3,00
24	4	3	4	3	3	3	2	3,14
25	4	4	4	5	4	3	2	3,71
26	4	4	3	3	4	4	2	3,43
27	4	5	3	5	3	2	3	3,57
28	4	4	4	3	2	1	3	3,00
29	4	5	4	3	4	1	2	3,29
30	5	5	4	4	4	3	3	4,00
31	3	3	4	3	3	2	2	2,86
32	4	4	4	4	4	4	4	4,00
33	4	4	4	4	4	4	4	4,00
34	5	5	5	5	5	5	5	5,00
35	4	4	4	4	4	4	4	4,00
36	5	5	5	5	5	5	5	5,00

## 9. VALIDITY AND RELIABILITY TEST

### 9.1. The Taxpayers' Knowledge And Understanding About The Existing Tax Regulation

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1
X1.1	Pearson Correlation	1	,705**	,197	,540**	,611**	,563**	,606**	,248	,778**
	Sig. (2-tailed)		,000	,250	,001	,000	,000	,000	,145	,000
	N	36	36	36	36	36	36	36	36	36
X1.2	Pearson Correlation	,705**	1	,224	,590**	,654**	,600**	,718**	,197	,816**
	Sig. (2-tailed)	,000		,190	,000	,000	,000	,000	,250	,000
	N	36	36	36	36	36	36	36	36	36
X1.3	Pearson Correlation	,197	,224	1	,330*	,278	,342*	,217	-,236	,405*
	Sig. (2-tailed)	,250	,190		,049	,100	,041	,203	,165	,014
	N	36	36	36	36	36	36	36	36	36
X1.4	Pearson Correlation	,540**	,590**	,330*	1	,786**	,644**	,647**	,139	,801**
	Sig. (2-tailed)	,001	,000	,049		,000	,000	,000	,419	,000
	N	36	36	36	36	36	36	36	36	36
X1.5	Pearson Correlation	,611**	,654**	,278	,786**	1	,820**	,703**	,232	,871**
	Sig. (2-tailed)	,000	,000	,100	,000		,000	,000	,173	,000
	N	36	36	36	36	36	36	36	36	36
X1.6	Pearson Correlation	,563**	,600**	,342*	,644**	,820**	1	,633**	,338*	,851**
	Sig. (2-tailed)	,000	,000	,041	,000	,000		,000	,044	,000
	N	36	36	36	36	36	36	36	36	36
X1.7	Pearson Correlation	,606**	,718**	,217	,647**	,703**	,633**	1	,255	,826**
	Sig. (2-tailed)	,000	,000	,203	,000	,000	,000		,133	,000
	N	36	36	36	36	36	36	36	36	36
X1.8	Pearson Correlation	,248	,197	-,236	,139	,232	,338*	,255	1	,405*
	Sig. (2-tailed)	,145	,250	,165	,419	,173	,044	,133		,014
	N	36	36	36	36	36	36	36	36	36
X1	Pearson Correlation	,778**	,816**	,405*	,801**	,871**	,851**	,826**	,405*	1
	Sig. (2-tailed)	,000	,000	,014	,000	,000	,000	,000	,014	
	N	36	36	36	36	36	36	36	36	36

\*\* . 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	36	100,0
	Excluded <sup>a</sup>	0	,0
	Total	36	100,0

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

#### Reliability Statistics

Cronbach's Alpha	N of Items
,852	8

## 9.2. The Perception About The Tax Utilization

### Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2
X2.1	Pearson Correlation	1	,523**	,284	,902**	,793**	,917**
	Sig. (2-tailed)		,001	,093	,000	,000	,000
	N	36	36	36	36	36	36
X2.2	Pearson Correlation	,523**	1	-,148	,590**	,332*	,638**
	Sig. (2-tailed)	,001		,388	,000	,048	,000
	N	36	36	36	36	36	36
X2.3	Pearson Correlation	,284	-,148	1	,272	,347*	,453**
	Sig. (2-tailed)	,093	,388		,109	,038	,005
	N	36	36	36	36	36	36
X2.4	Pearson Correlation	,902**	,590**	,272	1	,790**	,934**
	Sig. (2-tailed)	,000	,000	,109		,000	,000
	N	36	36	36	36	36	36
X2.5	Pearson Correlation	,793**	,332*	,347*	,790**	1	,845**
	Sig. (2-tailed)	,000	,048	,038	,000		,000
	N	36	36	36	36	36	36
X2	Pearson Correlation	,917**	,638**	,453**	,934**	,845**	1
	Sig. (2-tailed)	,000	,000	,005	,000	,000	
	N	36	36	36	36	36	36

\*\* . 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	36	100,0
	Excluded <sup>a</sup>	0	,0
	Total	36	100,0

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

### Reliability Statistics

Cronbach's Alpha	N of Items
,796	5



### 9.3. The Perception About The Tax Tariff

#### Correlations

		X3.1	X3.2	X3.3	X3.4	X3
X3.1	Pearson Correlation	1	-,057	-,016	,593**	,530**
	Sig. (2-tailed)		,739	,926	,000	,001
	N	36	36	36	36	36
X3.2	Pearson Correlation	-,057	1	,690**	,275	,724**
	Sig. (2-tailed)	,739		,000	,104	,000
	N	36	36	36	36	36
X3.3	Pearson Correlation	-,016	,690**	1	,257	,720**
	Sig. (2-tailed)	,926	,000		,130	,000
	N	36	36	36	36	36
X3.4	Pearson Correlation	,593**	,275	,257	1	,759**
	Sig. (2-tailed)	,000	,104	,130		,000
	N	36	36	36	36	36
X3	Pearson Correlation	,530**	,724**	,720**	,759**	1
	Sig. (2-tailed)	,001	,000	,000	,000	
	N	36	36	36	36	36

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

#### Case Processing Summary

		N	%
Cases	Valid	36	100,0
	Excluded <sup>a</sup>	0	,0
	Total	36	100,0

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

#### Reliability Statistics

Cronbach's Alpha	N of Items
,620	4

## 9.4. The Perception About The Punishment

### Correlations

		X4.1	X4.2	X4.3	X4.4	X4
X4.1	Pearson Correlation	1	,377*	,387*	,235	,695**
	Sig. (2-tailed)		,023	,020	,167	,000
	N	36	36	36	36	36
X4.2	Pearson Correlation	,377*	1	,291	,668**	,797**
	Sig. (2-tailed)	,023		,085	,000	,000
	N	36	36	36	36	36
X4.3	Pearson Correlation	,387*	,291	1	,117	,689**
	Sig. (2-tailed)	,020	,085		,498	,000
	N	36	36	36	36	36
X4.4	Pearson Correlation	,235	,668**	,117	1	,665**
	Sig. (2-tailed)	,167	,000	,498		,000
	N	36	36	36	36	36
X4	Pearson Correlation	,695**	,797**	,689**	,665**	1
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	36	36	36	36	36

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

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

### Case Processing Summary

		N	%
Cases	Valid	36	100,0
	Excluded <sup>a</sup>	0	,0
	Total	36	100,0

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

### Reliability Statistics

Cronbach's Alpha	N of Items
,664	4

## 9.5. Taxpayer Compliance

### Correlations

	Y1.1	Y1.2	Y1.3	Y1.4	Y1.5	Y1.6	Y1.7	Y
Y1.1 Pearson Correlation	1	,702**	,801**	,453**	,571**	,580**	,447**	,804**
Sig. (2-tailed)		,000	,000	,006	,000	,000	,006	,000
N	36	36	36	36	36	36	36	36
Y1.2 Pearson Correlation	,702**	1	,647**	,638**	,777**	,308	,398*	,774**
Sig. (2-tailed)	,000		,000	,000	,000	,068	,016	,000
N	36	36	36	36	36	36	36	36
Y1.3 Pearson Correlation	,801**	,647**	1	,543**	,711**	,561**	,471**	,836**
Sig. (2-tailed)	,000	,000		,001	,000	,000	,004	,000
N	36	36	36	36	36	36	36	36
Y1.4 Pearson Correlation	,453**	,638**	,543**	1	,700**	,454**	,453**	,745**
Sig. (2-tailed)	,006	,000	,001		,000	,005	,006	,000
N	36	36	36	36	36	36	36	36
Y1.5 Pearson Correlation	,571**	,777**	,711**	,700**	1	,573**	,454**	,851**
Sig. (2-tailed)	,000	,000	,000	,000		,000	,005	,000
N	36	36	36	36	36	36	36	36
Y1.6 Pearson Correlation	,580**	,308	,561**	,454**	,573**	1	,652**	,781**
Sig. (2-tailed)	,000	,068	,000	,005	,000		,000	,000
N	36	36	36	36	36	36	36	36
Y1.7 Pearson Correlation	,447**	,398*	,471**	,453**	,454**	,652**	1	,740**
Sig. (2-tailed)	,006	,016	,004	,006	,005	,000		,000
N	36	36	36	36	36	36	36	36
Y Pearson Correlation	,804**	,774**	,836**	,745**	,851**	,781**	,740**	1
Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	
N	36	36	36	36	36	36	36	36

\*\* . 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	36	100,0
Excluded <sup>a</sup>	0	,0
Total	36	100,0

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

### Reliability Statistics

Cronbach's Alpha	N of Items
,890	7

## 10. MULTIPLE REGRESSION

### Regression

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

Model	Variables Entered	Variables Removed	Method
1	X4, <sup>a</sup> X3, X2, X1	.	Enter

a. All requested variables entered.

b. Dependent Variable: Y

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,738 <sup>a</sup>	,544	,485	,48440	2,284

a. Predictors: (Constant), X4, X3, X2, X1

b. Dependent Variable: Y

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8,684	4	2,171	9,252	,000 <sup>a</sup>
	Residual	7,274	31	,235		
	Total	15,958	35			

a. Predictors: (Constant), X4, X3, X2, X1

b. Dependent Variable: Y

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,374	,577		,649	,521		
	X1	,210	,139	,230	1,518	,139	,643	1,556
	X2	,223	,108	,261	2,061	,048	,920	1,087
	X3	,171	,111	,194	1,542	,133	,931	1,074
	X4	,405	,155	,399	2,609	,014	,628	1,591

a. Dependent Variable: Y

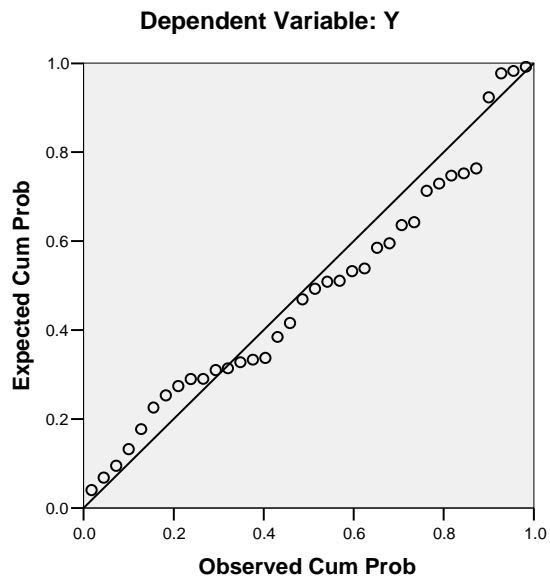
**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	2,4083	5,0086	3,6942	,49810	36
Std. Predicted Value	-2,582	2,639	,000	1,000	36
Standard Error of Predicted Value	,084	,307	,168	,067	36
Adjusted Predicted Value	2,5033	5,0121	3,6707	,52364	36
Residual	-,84517	1,16519	,00000	,45588	36
Std. Residual	-1,745	2,405	,000	,941	36
Stud. Residual	-1,796	2,727	,020	1,054	36
Deleted Residual	-,89508	1,70746	,02350	,58383	36
Stud. Deleted Residual	-1,866	3,077	,042	1,124	36
Mahal. Distance	,073	13,112	3,889	3,828	36
Cook's Distance	,000	,998	,067	,219	36
Centered Leverage Value	,002	,375	,111	,109	36

a. Dependent Variable: Y

## 5. NORMALITY TEST

Normal P-P Plot of Regression Standardized Residual



## 6. HETEROSCEDASTICITY

Scatterplot

Dependent Variable: Y

