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LAMPIRAN
KUESIONER PENELITIAN

**“PENGARUH SANKSI PAJAK DAN KUALITAS PELAYANAN FISKUS
TERHADAP KEPATUHAN WAJIB PAJAK DENGAN VARIABEL
PREFERENSI RISIKO SEBAGAI VARIABEL MODERASI”**

Dengan Hormat,

Selamat Pagi/Siang/Sore

Perkenalkan saya Abdau Fajarrulloh Ilham mahasiswa Fakultas Ekonomi dan Bisnis Universitas Nasional. Saat ini saya sedang melakukan penelitian sebagai persyaratan untuk menyelesaikan studi, berkaitan dengan perihal tersebut saya mohon kesediaan Bapak/Ibu/Sdr/i untuk meluangkan waktu mengisi kuesioner ini. Kuesioner ini adalah bentuk media untuk memperoleh data yang diperlukan dalam penelitian skripsi.

Sehubungan dengan permohonan riset pada kanwil DJP Jakarta Selatan II dengan surat izin riset nomor S-94/RISET/WPJ.30/2023 saya memohon kesediaan saudara/i untuk mengisi kuesioner ini dengan menjawab pernyataan kuesioner sesuai dengan sudut pandang responden. Jawaban yang saudara/i berikan tidak diberikan nilai benar maupun salah, karena bersifat pendapat pribadi.

Data dari setiap responden tidak akan dipublikasi hal ini dilakukan hanya untuk bahan penelitian.

Atas bantuan dan kesediaan Bapak/Ibu/Sdr/i dalam meluangkan waktu mengisi kuesioner ini, saya ucapkan terima kasih.

Hormat saya,

Abdau Fajarrulloh Ilham

Peneliti

PETUNJUK PENGISIAN KUESIONER:

Pilihlah

Jawaban dari pertanyaan kuesioner dengan menyesuaikan kecocokan kondisi Bapak/Ibu/Sdr/i pada kolom jawaban yang sesuai.

Keterangan:

1 = **Sangat Tidak Setuju (STS)**

2 = **Tidak Setuju (TS)**

3 = **Kurang Setuju (KS)**

4 = **Setuju (S)**

5 = **Sangat Setuju (SS)**



Lampiran 1
Kuesioner Kepatuhan Wajib Pajak (Y)

| No. | Pertanyaan | Jawaban | | | | |
|-----|--|---------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| 1 | Saya mendaftarkan diri untuk mendapatkan NPWP | | | | | |
| 2 | Saya melakukan pembayaran pajak tepat waktu | | | | | |
| 3 | Saya melakukan pelaporan pajak tepat waktu | | | | | |
| 4 | Saya melakukan perhitungan pajak dengan benar | | | | | |
| 5 | Saya mengisi formulir SPT dengan benar, lengkap dan jelas. | | | | | |
| 6 | Saya tidak mempunyai tunggakan pajak untuk semua jenis pajak | | | | | |
| 7 | Saya tidak pernah menerima surat teguran dari Kantor Pajak | | | | | |



Kuesioner Sanksi Pajak (X1)

| No. | Pertanyaan | Jawaban | | | | |
|-----|---|---------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| 1 | Sejauh mana Anda setuju bahwa sanksi pajak sangat diperlukan untuk menciptakan kedisiplinan Wajib Pajak dalam memenuhi kewajiban perpajakan | | | | | |
| 2 | Setujukah Anda bahwa pelaksanaan pengenaan sanksi secara tegas kepada semua Wajib Pajak yang melakukan pelanggaran | | | | | |
| 3 | Bagaimana pendapat Anda terkait pernyataan bahwa semakin berat sanksi, maka akan semakin patuh Wajib Pajak dalam membayar pajak | | | | | |
| 4 | Setujukah Anda penerapan sanksi pajak harus sesuai dengan ketentuan yang berlaku | | | | | |
| 5 | Menurut Anda, setujukah jika ada jenis pelanggaran tertentu yang seharusnya dikenai sanksi pajak lebih berat daripada lainnya | | | | | |



Kuesioner Kualitas Pelayanan Fiskus (X2)

| No. | Pertanyaan | Jawaban | | | | |
|-----|---|---------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| 1 | Sistem perpajakan yang digunakan oleh Fiskus dapat memberikan informasi yang akurat dan dapat diandalkan | | | | | |
| 2 | Layanan pelanggan Fiskus memberikan bantuan yang memadai dalam menyelesaikan masalah perpajakan saya | | | | | |
| 3 | Fiskus memberikan jaminan bahwa data dan informasi perpajakan saya akan dijaga kerahasiaannya | | | | | |
| 4 | Saya merasa diperlakukan dengan penuh perhatian dan hormat oleh staf Fiskus | | | | | |
| 5 | Pelayanan terkait Fasilitas fisik, seperti Printer atau fotokopi, alat tulis dan kenyamanan ruang tunggu dipersiapkan dengan baik oleh staf Fiskus. | | | | | |



Kuesioner Preferensi Risiko (Moderasi)

| No. | Pertanyaan | Jawaban | | | | |
|-----|--|---------|----|----|---|----|
| | | STS | TS | KS | S | SS |
| 1 | Saya setuju bahwa risiko keuangan dalam keputusan perpajakan dapat memberikan keuntungan jangka panjang. | | | | | |
| 2 | Saya setuju jika mengambil risiko perpajakan itu dapat berdampak positif pada kesehatan saya. | | | | | |
| 3 | Saya setuju membayar lebih dalam pajak untuk mendukung program sosial dan kesejahteraan | | | | | |
| 4 | Saya setuju bahwa perubahan dalam kebijakan perpajakan dapat memengaruhi pekerjaan saya | | | | | |
| 5 | Saya setuju membayar lebih dalam pajak untuk mendukung langkah-langkah keamanan dan pertahanan. | | | | | |



Lampiran 2

Data Hasil Penelitian Sanksi Pajak (X1)

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

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|----|---|---|---|---|---|----|
| 38 | 5 | 5 | 5 | 5 | 5 | 25 |
| 39 | 4 | 4 | 4 | 5 | 5 | 22 |
| 40 | 5 | 5 | 5 | 5 | 5 | 25 |
| 41 | 4 | 5 | 5 | 4 | 5 | 23 |
| 42 | 4 | 5 | 4 | 5 | 4 | 22 |
| 43 | 5 | 5 | 4 | 5 | 3 | 22 |
| 44 | 5 | 5 | 5 | 5 | 5 | 25 |
| 45 | 5 | 5 | 5 | 5 | 5 | 25 |
| 46 | 5 | 5 | 4 | 4 | 4 | 22 |
| 47 | 2 | 1 | 3 | 1 | 2 | 9 |
| 48 | 4 | 4 | 4 | 4 | 4 | 20 |
| 49 | 4 | 5 | 4 | 5 | 4 | 22 |
| 50 | 4 | 4 | 4 | 4 | 4 | 20 |
| 51 | 5 | 5 | 4 | 5 | 4 | 23 |
| 52 | 5 | 5 | 4 | 4 | 5 | 23 |
| 53 | 5 | 5 | 5 | 5 | 5 | 25 |
| 54 | 5 | 5 | 5 | 4 | 3 | 22 |
| 55 | 5 | 5 | 5 | 5 | 5 | 25 |
| 56 | 5 | 5 | 1 | 5 | 1 | 17 |
| 57 | 5 | 5 | 5 | 5 | 5 | 25 |
| 58 | 5 | 5 | 5 | 5 | 5 | 25 |
| 59 | 5 | 5 | 3 | 4 | 3 | 20 |
| 60 | 5 | 1 | 4 | 5 | 1 | 16 |
| 61 | 5 | 5 | 5 | 5 | 5 | 25 |
| 62 | 5 | 5 | 5 | 5 | 5 | 25 |
| 63 | 5 | 5 | 5 | 5 | 5 | 25 |
| 64 | 5 | 5 | 5 | 5 | 5 | 25 |
| 65 | 5 | 1 | 1 | 4 | 4 | 15 |
| 66 | 5 | 5 | 5 | 5 | 5 | 25 |
| 67 | 5 | 5 | 5 | 5 | 5 | 25 |
| 68 | 5 | 5 | 5 | 5 | 5 | 25 |
| 69 | 5 | 5 | 5 | 5 | 5 | 25 |
| 70 | 5 | 5 | 5 | 5 | 5 | 25 |
| 71 | 4 | 5 | 4 | 4 | 5 | 22 |
| 72 | 4 | 4 | 5 | 5 | 5 | 23 |
| 73 | 5 | 4 | 4 | 3 | 3 | 19 |
| 74 | 4 | 5 | 5 | 4 | 5 | 23 |
| 75 | 4 | 4 | 3 | 4 | 4 | 19 |
| 76 | 4 | 4 | 3 | 4 | 5 | 20 |
| 77 | 3 | 4 | 4 | 5 | 5 | 21 |
| 78 | 4 | 4 | 4 | 4 | 5 | 21 |
| 79 | 4 | 5 | 5 | 5 | 4 | 23 |
| 80 | 5 | 5 | 5 | 5 | 4 | 24 |

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|-----|---|---|---|---|---|----|
| 81 | 4 | 4 | 4 | 5 | 5 | 22 |
| 82 | 5 | 4 | 5 | 5 | 5 | 24 |
| 83 | 5 | 4 | 4 | 5 | 5 | 23 |
| 84 | 4 | 4 | 5 | 5 | 5 | 23 |
| 85 | 4 | 4 | 5 | 5 | 4 | 22 |
| 86 | 4 | 5 | 5 | 4 | 4 | 22 |
| 87 | 4 | 3 | 4 | 4 | 4 | 19 |
| 88 | 5 | 4 | 4 | 4 | 5 | 22 |
| 89 | 5 | 5 | 4 | 4 | 4 | 22 |
| 90 | 5 | 5 | 5 | 4 | 3 | 22 |
| 91 | 5 | 5 | 5 | 5 | 3 | 23 |
| 92 | 4 | 4 | 4 | 5 | 1 | 18 |
| 93 | 5 | 4 | 5 | 5 | 4 | 23 |
| 94 | 5 | 5 | 4 | 3 | 2 | 19 |
| 95 | 5 | 4 | 4 | 5 | 1 | 19 |
| 96 | 5 | 5 | 5 | 4 | 5 | 24 |
| 97 | 4 | 5 | 5 | 5 | 4 | 23 |
| 98 | 5 | 5 | 4 | 4 | 4 | 22 |
| 99 | 5 | 5 | 4 | 4 | 4 | 22 |
| 100 | 4 | 4 | 4 | 2 | 3 | 17 |



Kualitas Pelayanan Fiskus (X2)

| No | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | Total |
|----|------|------|------|------|------|-------|
| 1 | 2 | 2 | 2 | 2 | 4 | 12 |
| 2 | 4 | 4 | 4 | 3 | 4 | 19 |
| 3 | 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 4 | 4 | 4 | 4 | 5 | 21 |
| 5 | 4 | 3 | 3 | 4 | 4 | 18 |
| 6 | 4 | 4 | 5 | 4 | 5 | 22 |
| 7 | 5 | 4 | 4 | 4 | 5 | 22 |
| 8 | 3 | 3 | 3 | 4 | 4 | 17 |
| 9 | 4 | 4 | 5 | 4 | 4 | 21 |
| 10 | 4 | 5 | 4 | 5 | 4 | 22 |
| 11 | 5 | 4 | 5 | 4 | 5 | 23 |
| 12 | 4 | 4 | 4 | 4 | 4 | 20 |
| 13 | 4 | 4 | 4 | 3 | 4 | 19 |
| 14 | 5 | 5 | 5 | 5 | 5 | 25 |
| 15 | 4 | 4 | 4 | 4 | 4 | 20 |
| 16 | 4 | 4 | 4 | 4 | 4 | 20 |
| 17 | 5 | 4 | 4 | 4 | 4 | 21 |
| 18 | 4 | 4 | 4 | 4 | 4 | 20 |
| 19 | 4 | 4 | 4 | 4 | 4 | 20 |
| 20 | 4 | 5 | 4 | 5 | 4 | 22 |
| 21 | 4 | 4 | 5 | 5 | 5 | 23 |
| 22 | 4 | 4 | 5 | 5 | 5 | 23 |
| 23 | 5 | 5 | 4 | 4 | 5 | 23 |
| 24 | 5 | 5 | 4 | 4 | 4 | 22 |
| 25 | 4 | 4 | 5 | 4 | 5 | 22 |
| 26 | 4 | 4 | 4 | 4 | 5 | 21 |
| 27 | 5 | 5 | 5 | 5 | 5 | 25 |
| 28 | 5 | 4 | 5 | 5 | 5 | 24 |
| 29 | 4 | 4 | 5 | 4 | 4 | 21 |
| 30 | 5 | 5 | 5 | 5 | 5 | 25 |
| 31 | 5 | 4 | 5 | 5 | 5 | 24 |
| 32 | 4 | 5 | 5 | 5 | 4 | 23 |
| 33 | 5 | 4 | 5 | 5 | 5 | 24 |
| 34 | 4 | 5 | 5 | 5 | 5 | 24 |
| 35 | 4 | 5 | 5 | 5 | 5 | 24 |
| 36 | 4 | 4 | 4 | 4 | 4 | 20 |
| 37 | 5 | 5 | 4 | 5 | 4 | 23 |
| 38 | 5 | 5 | 5 | 5 | 5 | 25 |
| 39 | 5 | 5 | 4 | 4 | 5 | 23 |
| 40 | 4 | 5 | 5 | 5 | 5 | 24 |

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|----|---|---|---|---|---|----|
| 41 | 4 | 5 | 5 | 4 | 5 | 23 |
| 42 | 4 | 5 | 4 | 5 | 5 | 23 |
| 43 | 4 | 4 | 3 | 4 | 4 | 19 |
| 44 | 4 | 4 | 4 | 4 | 4 | 20 |
| 45 | 4 | 5 | 4 | 4 | 5 | 22 |
| 46 | 4 | 4 | 5 | 4 | 4 | 21 |
| 47 | 3 | 1 | 3 | 2 | 3 | 12 |
| 48 | 4 | 3 | 4 | 5 | 4 | 20 |
| 49 | 5 | 5 | 4 | 5 | 4 | 23 |
| 50 | 4 | 4 | 4 | 4 | 4 | 20 |
| 51 | 4 | 4 | 5 | 4 | 5 | 22 |
| 52 | 4 | 5 | 4 | 4 | 5 | 22 |
| 53 | 4 | 4 | 4 | 4 | 4 | 20 |
| 54 | 4 | 4 | 5 | 5 | 5 | 23 |
| 55 | 5 | 5 | 5 | 5 | 5 | 25 |
| 56 | 4 | 5 | 5 | 5 | 5 | 24 |
| 57 | 5 | 5 | 5 | 5 | 4 | 24 |
| 58 | 5 | 5 | 5 | 5 | 5 | 25 |
| 59 | 4 | 4 | 4 | 4 | 4 | 20 |
| 60 | 4 | 4 | 5 | 5 | 5 | 23 |
| 61 | 5 | 5 | 5 | 4 | 5 | 24 |
| 62 | 4 | 5 | 5 | 5 | 4 | 23 |
| 63 | 5 | 5 | 5 | 5 | 5 | 25 |
| 64 | 5 | 5 | 5 | 5 | 5 | 25 |
| 65 | 5 | 4 | 5 | 5 | 5 | 24 |
| 66 | 5 | 5 | 4 | 5 | 5 | 24 |
| 67 | 5 | 5 | 5 | 5 | 5 | 25 |
| 68 | 5 | 4 | 5 | 5 | 5 | 24 |
| 69 | 4 | 5 | 5 | 5 | 5 | 24 |
| 70 | 5 | 5 | 5 | 5 | 5 | 25 |
| 71 | 4 | 4 | 5 | 5 | 5 | 23 |
| 72 | 4 | 5 | 4 | 5 | 4 | 22 |
| 73 | 4 | 5 | 4 | 4 | 5 | 22 |
| 74 | 4 | 5 | 4 | 5 | 4 | 22 |
| 75 | 5 | 4 | 4 | 4 | 4 | 21 |
| 76 | 3 | 3 | 3 | 4 | 4 | 17 |
| 77 | 4 | 4 | 4 | 4 | 5 | 21 |
| 78 | 3 | 3 | 4 | 5 | 5 | 20 |
| 79 | 4 | 4 | 4 | 4 | 5 | 21 |
| 80 | 4 | 5 | 5 | 5 | 5 | 24 |
| 81 | 4 | 5 | 5 | 4 | 4 | 22 |
| 82 | 4 | 4 | 4 | 4 | 5 | 21 |
| 83 | 4 | 4 | 4 | 4 | 5 | 21 |

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|-----|---|---|---|---|---|----|
| 84 | 5 | 5 | 4 | 4 | 4 | 22 |
| 85 | 3 | 3 | 5 | 3 | 3 | 17 |
| 86 | 4 | 5 | 5 | 3 | 3 | 20 |
| 87 | 3 | 3 | 4 | 3 | 4 | 17 |
| 88 | 3 | 2 | 4 | 4 | 5 | 18 |
| 89 | 4 | 4 | 5 | 5 | 4 | 22 |
| 90 | 3 | 3 | 4 | 4 | 4 | 18 |
| 91 | 4 | 4 | 4 | 3 | 4 | 19 |
| 92 | 5 | 5 | 5 | 5 | 4 | 24 |
| 93 | 4 | 5 | 5 | 3 | 4 | 21 |
| 94 | 5 | 5 | 4 | 4 | 4 | 22 |
| 95 | 5 | 5 | 4 | 4 | 4 | 22 |
| 96 | 4 | 4 | 4 | 4 | 4 | 20 |
| 97 | 4 | 5 | 4 | 4 | 4 | 21 |
| 98 | 5 | 5 | 4 | 4 | 4 | 22 |
| 99 | 3 | 3 | 3 | 2 | 5 | 16 |
| 100 | 3 | 3 | 3 | 3 | 4 | 16 |



Kepatuhan Wajib Pajak (Y)

| No | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Total |
|----|----|----|----|----|----|----|----|-------|
| 1 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 29 |
| 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 3 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 32 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 5 | 4 | 4 | 4 | 3 | 3 | 4 | 5 | 27 |
| 6 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 34 |
| 7 | 4 | 4 | 4 | 3 | 4 | 5 | 3 | 27 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 29 |
| 9 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 34 |
| 10 | 5 | 5 | 4 | 4 | 5 | 5 | 3 | 31 |
| 11 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 33 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 13 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 26 |
| 14 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 16 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 17 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 32 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 20 | 3 | 4 | 5 | 3 | 5 | 4 | 4 | 28 |
| 21 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 31 |
| 22 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 31 |
| 23 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 30 |
| 24 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 34 |
| 25 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 32 |
| 26 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 32 |
| 27 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 32 |
| 28 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 34 |
| 29 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 33 |
| 30 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 34 |
| 31 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 34 |
| 32 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 33 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 34 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 34 |
| 35 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 36 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 31 |
| 37 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 32 |
| 38 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 34 |
| 39 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 31 |
| 40 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 34 |

| | | | | | | | | |
|----|---|---|---|---|---|---|---|----|
| 41 | 4 | 5 | 4 | 3 | 4 | 5 | 4 | 29 |
| 42 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 31 |
| 43 | 1 | 4 | 4 | 4 | 5 | 5 | 5 | 28 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 45 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 32 |
| 46 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 32 |
| 47 | 3 | 2 | 3 | 1 | 2 | 3 | 2 | 16 |
| 48 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 49 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 32 |
| 50 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 52 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 34 |
| 53 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 54 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 32 |
| 55 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 56 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 34 |
| 57 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 34 |
| 58 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 34 |
| 59 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 30 |
| 60 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 34 |
| 61 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 34 |
| 62 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 63 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 34 |
| 64 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 34 |
| 65 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 33 |
| 66 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 34 |
| 67 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 34 |
| 68 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 69 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 70 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 33 |
| 71 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 32 |
| 72 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 32 |
| 73 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 32 |
| 74 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 31 |
| 75 | 5 | 5 | 5 | 3 | 5 | 4 | 4 | 31 |
| 76 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 28 |
| 77 | 4 | 5 | 5 | 5 | 4 | 3 | 4 | 30 |
| 78 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 31 |
| 79 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 30 |
| 80 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 31 |
| 81 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 32 |
| 82 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 31 |
| 83 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 31 |

| | | | | | | | | |
|-----|---|---|---|---|---|---|---|----|
| 84 | 5 | 4 | 5 | 3 | 3 | 4 | 5 | 29 |
| 85 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 28 |
| 86 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 26 |
| 87 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 32 |
| 88 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 32 |
| 89 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 31 |
| 90 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 31 |
| 91 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 92 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 30 |
| 93 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 31 |
| 94 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 30 |
| 95 | 5 | 3 | 3 | 4 | 5 | 5 | 5 | 30 |
| 96 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 32 |
| 97 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 33 |
| 98 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 31 |
| 99 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 31 |
| 100 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 30 |



Preferensi Risiko (Z/Moderasi)

| No | Z1 | Z2 | Z3 | Z4 | Z5 | Total |
|----|----|----|----|----|----|-------|
| 1 | 3 | 2 | 3 | 3 | 3 | 14 |
| 2 | 4 | 3 | 2 | 4 | 2 | 15 |
| 3 | 4 | 3 | 4 | 4 | 3 | 18 |
| 4 | 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 4 | 3 | 3 | 2 | 3 | 15 |
| 6 | 4 | 4 | 4 | 4 | 4 | 20 |
| 7 | 5 | 3 | 1 | 4 | 2 | 15 |
| 8 | 5 | 3 | 3 | 3 | 4 | 18 |
| 9 | 4 | 3 | 4 | 3 | 4 | 18 |
| 10 | 5 | 5 | 5 | 5 | 5 | 25 |
| 11 | 5 | 5 | 4 | 5 | 4 | 23 |
| 12 | 4 | 4 | 4 | 4 | 4 | 20 |
| 13 | 4 | 3 | 3 | 4 | 4 | 18 |
| 14 | 3 | 3 | 3 | 5 | 3 | 17 |
| 15 | 3 | 3 | 3 | 3 | 3 | 15 |
| 16 | 3 | 1 | 5 | 3 | 5 | 17 |
| 17 | 4 | 4 | 3 | 5 | 4 | 20 |
| 18 | 4 | 4 | 4 | 4 | 4 | 20 |
| 19 | 4 | 3 | 4 | 4 | 5 | 20 |
| 20 | 3 | 4 | 5 | 5 | 4 | 21 |
| 21 | 4 | 4 | 5 | 5 | 4 | 22 |
| 22 | 4 | 4 | 5 | 4 | 4 | 21 |
| 23 | 3 | 4 | 5 | 4 | 5 | 21 |
| 24 | 4 | 4 | 5 | 5 | 5 | 23 |
| 25 | 5 | 4 | 5 | 5 | 4 | 23 |
| 26 | 4 | 4 | 4 | 5 | 5 | 22 |
| 27 | 5 | 5 | 5 | 5 | 5 | 25 |
| 28 | 5 | 5 | 5 | 5 | 4 | 24 |
| 29 | 3 | 4 | 4 | 5 | 4 | 20 |
| 30 | 5 | 5 | 5 | 5 | 5 | 25 |
| 31 | 5 | 5 | 5 | 4 | 5 | 24 |
| 32 | 5 | 5 | 5 | 5 | 5 | 25 |
| 33 | 4 | 5 | 5 | 5 | 5 | 24 |
| 34 | 5 | 5 | 5 | 5 | 5 | 25 |
| 35 | 5 | 5 | 5 | 5 | 5 | 25 |
| 36 | 4 | 4 | 4 | 4 | 5 | 21 |
| 37 | 5 | 5 | 5 | 4 | 4 | 23 |
| 38 | 5 | 4 | 4 | 5 | 5 | 23 |
| 39 | 4 | 4 | 5 | 5 | 5 | 23 |
| 40 | 5 | 5 | 4 | 5 | 5 | 24 |

| | | | | | | |
|----|---|---|---|---|---|----|
| 41 | 4 | 5 | 4 | 4 | 5 | 22 |
| 42 | 4 | 5 | 5 | 4 | 4 | 22 |
| 43 | 3 | 4 | 5 | 5 | 4 | 21 |
| 44 | 4 | 4 | 4 | 4 | 4 | 20 |
| 45 | 5 | 4 | 5 | 4 | 4 | 22 |
| 46 | 4 | 4 | 4 | 4 | 4 | 20 |
| 47 | 2 | 1 | 3 | 1 | 3 | 10 |
| 48 | 5 | 5 | 4 | 4 | 4 | 22 |
| 49 | 4 | 4 | 5 | 5 | 4 | 22 |
| 50 | 5 | 5 | 5 | 5 | 5 | 25 |
| 51 | 3 | 4 | 4 | 3 | 4 | 18 |
| 52 | 4 | 5 | 5 | 5 | 4 | 23 |
| 53 | 4 | 4 | 4 | 4 | 4 | 20 |
| 54 | 5 | 4 | 5 | 4 | 5 | 23 |
| 55 | 5 | 5 | 5 | 4 | 5 | 24 |
| 56 | 4 | 4 | 5 | 4 | 4 | 21 |
| 57 | 5 | 5 | 5 | 5 | 5 | 25 |
| 58 | 5 | 5 | 5 | 5 | 5 | 25 |
| 59 | 4 | 4 | 4 | 4 | 4 | 20 |
| 60 | 3 | 5 | 5 | 5 | 5 | 23 |
| 61 | 5 | 5 | 5 | 5 | 5 | 25 |
| 62 | 5 | 4 | 5 | 5 | 5 | 24 |
| 63 | 5 | 5 | 5 | 5 | 5 | 25 |
| 64 | 5 | 5 | 5 | 4 | 5 | 24 |
| 65 | 4 | 5 | 5 | 4 | 5 | 23 |
| 66 | 5 | 5 | 5 | 5 | 5 | 25 |
| 67 | 5 | 5 | 5 | 5 | 5 | 25 |
| 68 | 4 | 4 | 5 | 5 | 5 | 23 |
| 69 | 4 | 5 | 5 | 5 | 5 | 24 |
| 70 | 5 | 5 | 5 | 5 | 5 | 25 |
| 71 | 4 | 4 | 4 | 5 | 5 | 22 |
| 72 | 4 | 4 | 4 | 5 | 5 | 22 |
| 73 | 4 | 4 | 5 | 3 | 5 | 21 |
| 74 | 4 | 5 | 4 | 4 | 5 | 22 |
| 75 | 3 | 4 | 3 | 3 | 4 | 17 |
| 76 | 4 | 4 | 4 | 4 | 4 | 20 |
| 77 | 3 | 3 | 3 | 3 | 4 | 16 |
| 78 | 5 | 5 | 4 | 4 | 4 | 22 |
| 79 | 3 | 3 | 4 | 4 | 4 | 18 |
| 80 | 4 | 4 | 5 | 5 | 5 | 23 |
| 81 | 3 | 3 | 3 | 4 | 5 | 18 |
| 82 | 5 | 5 | 5 | 4 | 4 | 23 |
| 83 | 4 | 5 | 5 | 4 | 4 | 22 |

| | | | | | | |
|-----|---|---|---|---|---|----|
| 84 | 4 | 4 | 4 | 5 | 5 | 22 |
| 85 | 3 | 3 | 4 | 4 | 5 | 19 |
| 86 | 3 | 3 | 4 | 4 | 4 | 18 |
| 87 | 5 | 4 | 4 | 4 | 5 | 22 |
| 88 | 5 | 5 | 4 | 4 | 4 | 22 |
| 89 | 4 | 3 | 5 | 4 | 5 | 21 |
| 90 | 4 | 4 | 5 | 5 | 4 | 22 |
| 91 | 2 | 2 | 2 | 4 | 4 | 14 |
| 92 | 4 | 5 | 4 | 5 | 4 | 22 |
| 93 | 5 | 4 | 4 | 4 | 4 | 21 |
| 94 | 5 | 5 | 5 | 4 | 4 | 23 |
| 95 | 2 | 2 | 1 | 3 | 5 | 13 |
| 96 | 5 | 5 | 4 | 4 | 4 | 22 |
| 97 | 4 | 4 | 4 | 5 | 5 | 22 |
| 98 | 3 | 3 | 5 | 4 | 4 | 19 |
| 99 | 4 | 4 | 4 | 5 | 4 | 21 |
| 100 | 4 | 4 | 4 | 5 | 5 | 22 |



Lampiran 3

Hasil Uji SmartPLS Ver. 3

Tanggapan Responden Mengenai Sanksi Pajak

| Item | Frekuensi Skor dan Persentase | | | | | | Total Skor | Rata-rata |
|----------------------------|-------------------------------|---|----|----|----|-----|------------|-----------|
| | 1 | 2 | 3 | 4 | 5 | N | | |
| X1.1 | 0 | 1 | 2 | 39 | 58 | 100 | 454 | 4,54 |
| X1.2 | 3 | 0 | 2 | 30 | 65 | 100 | 454 | 4,54 |
| X1.3 | 2 | 1 | 7 | 40 | 50 | 100 | 435 | 4,35 |
| X1.4 | 1 | 1 | 2 | 32 | 64 | 100 | 457 | 4,57 |
| X1.5 | 4 | 2 | 11 | 31 | 52 | 100 | 425 | 4,25 |
| Mean Variabel Sanksi Pajak | | | | | | | | = 4,45 |

Tanggapan Responden Mengenai Kualitas Pelayanan Fiskus

| Item | Frekuensi Skor dan Persentase | | | | | | Total Skor | Rata-rata |
|---|-------------------------------|---|----|----|----|-----|------------|-----------|
| | 1 | 2 | 3 | 4 | 5 | N | | |
| X2.1 | 0 | 1 | 10 | 57 | 32 | 100 | 420 | 4,2 |
| X2.2 | 1 | 2 | 10 | 43 | 44 | 100 | 427 | 4,27 |
| X2.3 | 0 | 1 | 6 | 48 | 45 | 44 | 435 | 4,35 |
| X2.4 | 0 | 3 | 8 | 48 | 41 | 100 | 427 | 4,27 |
| X2.5 | 0 | 0 | 3 | 48 | 49 | 100 | 446 | 4,46 |
| Mean Variabel Kualitas Pelayanan Fiskus | | | | | | | | = 4,31 |

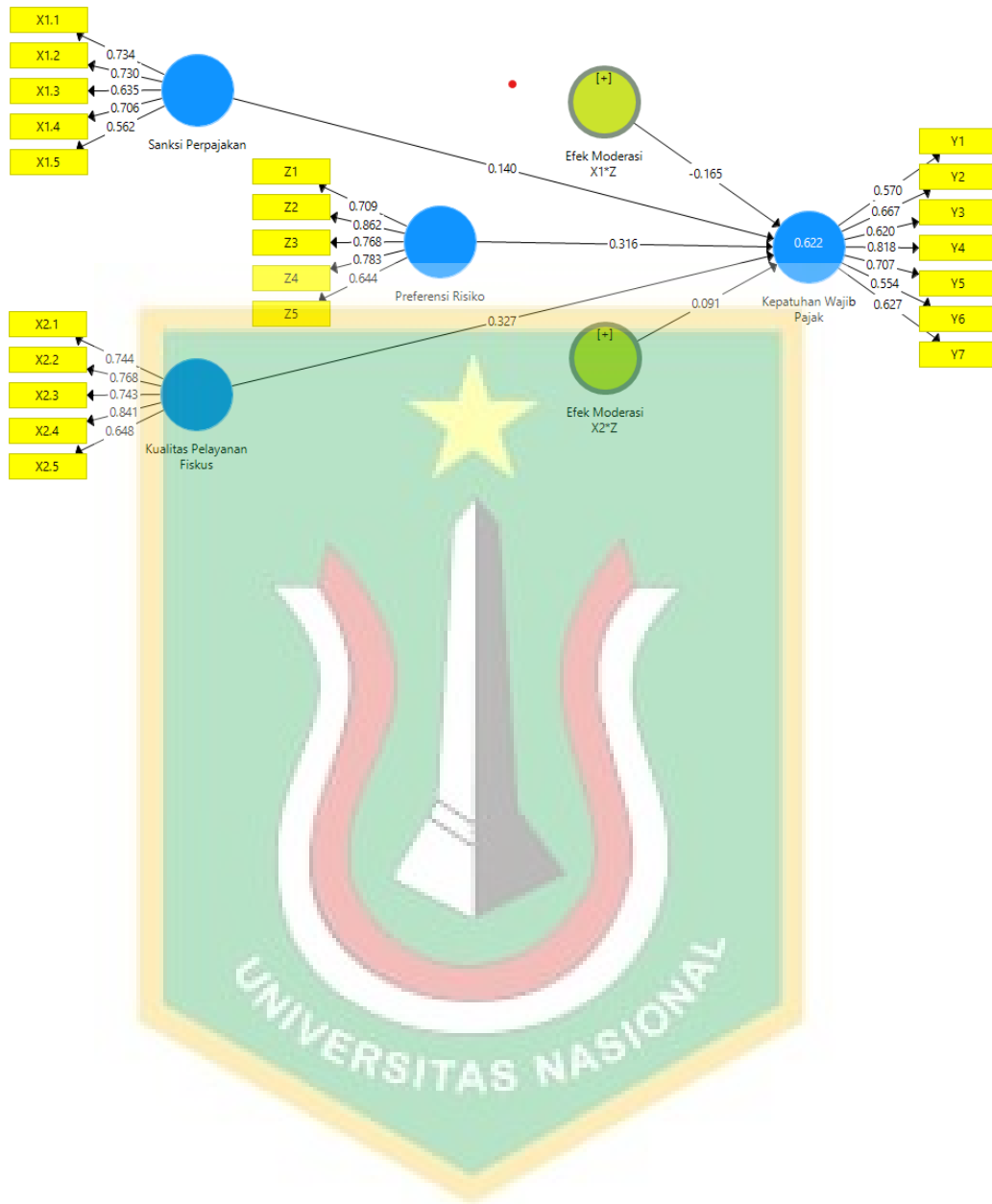
Tanggapan Responden Mengenai Preferensi Risiko

| Item | Frekuensi Skor dan Persentase | | | | | | Total Skor | Rata-rata |
|---------------------------------|-------------------------------|---|----|----|----|-----|------------|-----------|
| | 1 | 2 | 3 | 4 | 5 | N | | |
| Z1 | 0 | 3 | 17 | 44 | 36 | 100 | 413 | 4,13 |
| Z2 | 2 | 3 | 17 | 41 | 37 | 100 | 408 | 4,08 |
| Z3 | 1 | 4 | 10 | 52 | 33 | 100 | 427 | 4,27 |
| Z4 | 1 | 1 | 10 | 44 | 44 | 100 | 429 | 4,29 |
| Z5 | 0 | 2 | 6 | 45 | 47 | 100 | 437 | 4,37 |
| Mean Variabel Preferensi Risiko | | | | | | | | =4,228 |

Tanggapan Responden Mengenai Kepatuhan Wajib Pajak

| Item | Frekuensi Skor dan Persentase | | | | | | Total Skor | Rata-rata |
|-------------------------------------|-------------------------------|---|----|----|----|-----|------------|-----------|
| | 1 | 2 | 3 | 4 | 5 | N | | |
| Y1 | 1 | 0 | 3 | 38 | 58 | 100 | 452 | 4,52 |
| Y2 | 0 | 1 | 2 | 38 | 59 | 100 | 455 | 4,55 |
| Y3 | 0 | 0 | 3 | 47 | 50 | 100 | 477 | 4,77 |
| Y4 | 1 | 0 | 10 | 40 | 49 | 100 | 436 | 4,36 |
| Y5 | 0 | 1 | 2 | 43 | 54 | 100 | 450 | 4,50 |
| Y6 | 0 | 0 | 3 | 38 | 59 | 100 | 456 | 4,56 |
| Y7 | 0 | 1 | 2 | 41 | 56 | 100 | 452 | 4,52 |
| Mean Variabel Kepatuhan Wajib Pajak | | | | | | | | = 3,89 |

Outer Loading Pertama

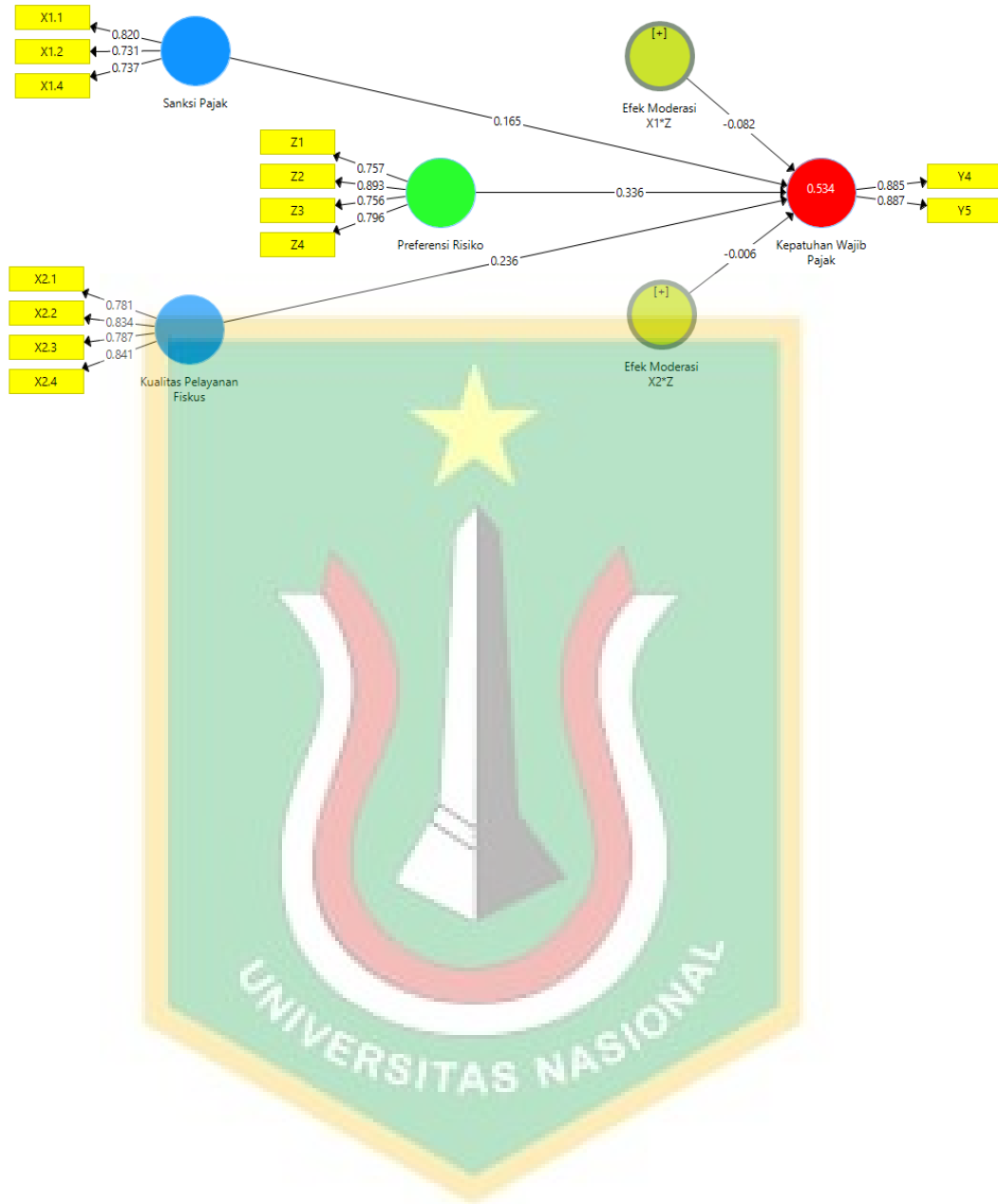


Outer Loading Uji Pertama

| Variabel | Indikator | <i>Outer Loading</i> | Keterangan |
|---------------------------|-----------|----------------------|-------------|
| Sanksi Pajak | X1.1 | 0,734 | Valid |
| | X1.2 | 0,730 | Valid |
| | X1.3 | 0,635 | Tidak Valid |
| | X1.4 | 0,706 | Valid |
| | X1.5 | 0,562 | Tidak Valid |
| Kualitas Pelayanan Fiskus | X2.1 | 0,744 | Valid |
| | X2.2 | 0,768 | Valid |
| | X2.3 | 0,743 | Valid |
| | X2.4 | 0,841 | Valid |
| | X2.5 | 0,648 | Tidak Valid |
| Kepatuhan Wajib Pajak | Y1 | 0,570 | Tidak Valid |
| | Y2 | 0,667 | Tidak Valid |
| | Y3 | 0,620 | Tidak Valid |
| | Y4 | 0,818 | Valid |
| | Y5 | 0,707 | Valid |
| | Y6 | 0,554 | Tidak Valid |
| | Y7 | 0,627 | Tidak Valid |
| Preferensi Risiko | Z1 | 0,709 | Valid |
| | Z2 | 0,862 | Valid |
| | Z3 | 0,768 | Valid |
| | Z4 | 0,783 | Valid |
| | Z5 | 0,644 | Tidak Valid |



Outer Loading Kedua



Outer Loading Uji Kedua

| Variabel | Indikator | Outer Loading | Keterangan |
|---------------------------|-----------|---------------|------------|
| Sanksi Pajak | X1.1 | 0,820 | Valid |
| | X1.2 | 0,731 | Valid |
| | X1.4 | 0,737 | Valid |
| Kualitas Pelayanan Fiskus | X2.1 | 0,781 | Valid |
| | X2.2 | 0,834 | Valid |
| | X2.3 | 0,787 | Valid |
| | X2.4 | 0,814 | Valid |
| Kepatuhan Wajib Pajak | Y4 | 0,885 | Valid |
| | Y5 | 0,887 | Valid |
| Preferensi Risiko | Z1 | 0,757 | Valid |
| | Z2 | 0,893 | Valid |
| | Z3 | 0,756 | Valid |
| | Z4 | 0,796 | Valid |

Discriminant Validity

| | Efek Moderasi_X1*Z | Efek Moderasi_X2*Z | Kepatuhan Wajib Pajak | Kualitas Pelayanan Fiskus | Preferensi Risiko | Sanksi Pajak |
|--------------------|--------------------|--------------------|-----------------------|---------------------------|-------------------|--------------|
| Efek Moderasi_... | 1.000 | | | | | |
| Efek Moderasi_... | 0.816 | 1.000 | | | | |
| Kepatuhan Waj... | -0.474 | -0.461 | 0.886 | | | |
| Kualitas Pelaya... | -0.297 | -0.395 | 0.586 | 0.811 | | |
| Preferensi Risiko | -0.310 | -0.380 | 0.612 | 0.588 | 0.802 | |
| Sanksi Pajak | -0.579 | -0.426 | 0.559 | 0.546 | 0.439 | 0.764 |

Output Construct Reliabilty and Validity (Nilai AVE)

| Variabel | <i>Average Variance Extracted (AVE)</i> | Keterangan |
|--------------------------------|---|------------|
| Sanki Pajak (X1) | 0,583 | Valid |
| Kualitas Pelayanan Fiskus (X2) | 0,658 | Valid |
| Kepatuhan Wajib Pajak (Y) | 0,785 | Valid |
| Preferensi Risiko (Z) | 0,644 | Valid |

Output Composite Reliability

| Variabel | <i>Composite Reliability</i> | Keterangan |
|--------------------------------|------------------------------|------------|
| Sanki Pajak (X1) | 0,807 | Reliabel |
| Kualitas Pelayanan Fiskus (X2) | 0,885 | Reliabel |
| Kepatuhan Wajib Pajak (Y) | 0,879 | Reliabel |
| Preferensi Risiko (Z) | 0,878 | Reliabel |

Output Construct Reliability and Validity (Nilai Cronbach's Alpha)

| Variabel | Cronbach's Alpha | Keterangan |
|--------------------------------|------------------|------------|
| Sanki Pajak (X1) | 0,644 | Reliabel |
| Kualitas Pelayanan Fiskus (X2) | 0,829 | Reliabel |
| Kepatuhan Wajib Pajak (Y) | 0,726 | Reliabel |
| Preferensi Risiko (Z) | 0,815 | Reliabel |

R – Square

| Keterangan | R - Square |
|---|------------|
| Kepatuhan Wajib Pajak Orang Pribadi (Y) | 0,534 |

Uji Hipotesis

| Hipotesis | Variabel | Original Sample | T-Statistics | P-Value | Hasil |
|-----------|--|-----------------|--------------|---------|----------|
| H1 | Sanksi Pajak (X1) → Kepatuhan Wajib Pajak (Y) | 0,165 | 1,480 | 0,139 | Ditolak |
| H2 | Kualitas Pelayanan Fiskus (X2) → Kepatuhan Wajib Pajak (Y) | 0,236 | 2,321 | 0,021 | Diterima |
| H3 | Moderating Effect (X1*Z) → Kepatuhan Wajib Pajak (Y) | -0,082 | 0,913 | 0,362 | Ditolak |
| H4 | Moderating Effect (X2*Z) → Kepatuhan Wajib Pajak (Y) | -0,006 | 0,064 | 0,949 | Ditolak |

Lampiran 4

Surat Persetujuan Riset

2/12/24, 1:03 AM

Gmail - e-Riset : Persetujuan Izin Riset



Abdau Fajarrulloh Ilham <dau.ilham41@gmail.com>

e-Riset : Persetujuan Izin Riset

Eriset Direktorat Jenderal Pajak <riset@pajak.go.id>
Balas Ke: riset@pajak.go.id
Kepada: dau.ilham41@gmail.com

2 Januari 2024 pukul 15.29



KEMENTERIAN KEUANGAN REPUBLIK INDONESIA
DIREKTORAT JENDERAL PAJAK

KANWIL DJP JAKARTA SELATAN II

JALAN JEND. GATOT SUBROTO NO. 40-42, JAKARTA SELATAN 12190
TELEPON 021-5262880, 021-5251609 EXT. 52351; FAKSIMILE 021-5256042; SITUS
www.pajak.go.id
LAYANAN INFORMASI DAN PENGADUAN KRING PAJAK (021) 1500200;
EMAIL pengaduan@pajak.go.id, Informasi@pajak.go.id

Nomor : S-19/RISET/WPJ.30/2024 Jakarta Selatan, 2 Januari 2024
Sifat : Biasa
Hal : Persetujuan Izin Riset

Yth **Abdau Fajarrulloh Ilham**
Gg H.raisan No.54 Kec. Jagakarsa, Kel. Cipadak, Jakarta Selatan 12630

Sehubungan dengan permohonan izin riset yang Saudara ajukan dengan Nomor Layanan: **05331-2023** pada **21 Desember 2023**, dengan informasi:

NIM : 203403516031
Kategori riset : GELAR-S1
Jurusan : Akuntansi
Fakultas : Ekonomi Dan Bisnis
Perguruan Tinggi : Universitas Nasional
Judul Riset : Pengaruh Sanksi Pajak Dan Kualitas Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak Orang Pribadi Dengan Preferensi Resiko Sebagai Variabel Moderating
Izin yang diminta : Data, Kuisisioner,

Berdasarkan hasil verifikasi berkas permohonan dan kesediaan unit kerja di Lokasi Riset, dengan ini Saudara diberikan izin untuk melaksanakan Riset pada KPP Pratama Jakarta Jagakarsa, sepanjang data dan/atau informasi yang didapat digunakan untuk keperluan Riset dan tidak melanggar ketentuan Pasal 34 Undang-Undang KUP dan informasi publik yang dikecualikan sebagaimana diatur dalam Undang-Undang Republik Indonesia Nomor 14 Tahun 2008 tentang Keterbukaan Informasi Publik.

Beberapa hal yang perlu Saudara perhatikan:

- 1) Masa berlaku Surat Izin Riset ini adalah: **2 Januari 2024 s/d 1 Juli 2024**;
- 2) Izin Riset dapat diperpanjang paling banyak 3 (tiga) kali, masing-masing berlaku selama 6 (enam) bulan;
- 3) Perpanjangan diajukan sebelum sebelum berakhirnya masa berlaku izin Riset;
- 4) Setelah melaksanakan Riset, Saudara diwajibkan mengirimkan Hasil Riset melalui email ke riset@pajak.go.id;
- 5) Apabila periset tidak mengirimkan hasil riset, maka DJP dapat menghentikan layanan pemberian izin riset kepada periset.

Demikian, agar dapat dipergunakan sebagaimana mestinya.

a.n. Kepala Kanwil
Kepala Bidang Penyuluhan Pelayanan dan
Hubungan Masyarakat

Ttd.

Dwi Akhmad Suryadidjaya

Lampiran 5
Lembar Konsultasi Bimbingan



UNIVERSITAS NASIONAL
FAKULTAS EKONOMI DAN BISNIS

S1- Manajemen, S1- Akuntansi, dan S1- Pariwisata

Jl. Sawo Manis No. 61 Pejaten, Pasar Minggu, Jakarta 12520 Telp. (021) 78833307, 7806700 (Hunting) Fax. 7802718, 7802719

P.O. Box 4741 Jakarta 12047 Homepage : <http://www.unas.ac.id> E-mail : fabunas49@gmail.com

KONSULTASI BIMBINGAN

Npm : 203403516031
Nama : ABDAU FAJARRULLOH ILHAM
Program Studi : Akuntansi
Konsentrasi : Perpajakan

KONSULTASI PEMBIMBING PROPOSAL

| Tanggal | Materi Konsultasi | Status |
|-------------------|--|------------------|
| 29 November, 2023 | revisian untuk bab i research gap | Sudah Ditanggapi |
| 29 November, 2023 | bab ii penambahan teori | Sudah Ditanggapi |
| 29 November, 2023 | bab iii revisi penggunaan metode dan mendeley | Sudah Ditanggapi |
| 29 November, 2023 | mengumpulkan bab 1-3 dengan mendeley sekaligus revisi fenomena sudah ditambahkan dan dibenerkan seperti saat bimbingan | Sudah Ditanggapi |

KONSULTASI PEMBIMBING TUGAS AKHIR

| Tanggal | Materi Konsultasi | Status |
|-------------------|--------------------------------|------------------|
| 12 February, 2024 | revisi setelah semprom bab 1-3 | Sudah Ditanggapi |
| 12 February, 2024 | upload bab iv | Sudah Ditanggapi |
| 12 February, 2024 | upload bab v | Sudah Ditanggapi |
| 12 February, 2024 | upload bab 1-5 full | Sudah Ditanggapi |

Lampiran 6
Hasil Pengecekan Turnitin Tugas Akhir

Similarity Report ID: oid:3618:52377887

| PAPER NAME | AUTHOR |
|---|-----------------------------|
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