

LAMPIRAN

Lampiran 1 Pernyataan Kuesioner

Dimensi Variabel Y – Kinerja Keuangan

Dimensi	Pernyataan
Profitabilitas (Kasmir, 2019)	Laba usaha saya meningkat dalam beberapa waktu terakhir.
	Usaha saya mampu menghasilkan keuntungan sesuai target yang diharapkan.
	Keuntungan usaha saya mengalami peningkatan dari waktu ke waktu.
Pendapatan Usaha (Irham Fahmi, 2020)	Omzet penjualan usaha saya mengalami peningkatan.
	Pendapatan usaha saya meningkat dibandingkan sebelumnya.
	Target penjualan usaha saya dapat tercapai.
Efisiensi Operasional (Hery, 2020)	Saya mampu mengendalikan biaya operasional usaha dengan baik.
	Pengeluaran operasional usaha dilakukan secara efisien.
	Saya dapat menghemat biaya operasional tanpa mengurangi kualitas usaha.
Keberlangsungan Usaha (Brigham & Houston, 2019)	Usaha saya mampu bertahan dalam berbagai kondisi ekonomi.
	Saya mampu mengembangkan usaha dari hasil pengelolaan keuangan yang baik.
	Kondisi keuangan usaha mendukung keberlangsungan usaha di masa mendatang.

Dimensi Variabel X – Insentif Pajak

Dimensi	Pernyataan
Pemahaman Insentif Pajak (Siti Resmi, 2021)	Saya mengetahui adanya program insentif pajak bagi UMKM yang diberikan pemerintah.
	Saya memahami persyaratan untuk memperoleh insentif pajak UMKM.
	Saya memahami prosedur pemanfaatan insentif pajak sesuai ketentuan yang berlaku.
Pemanfaatan Insentif Pajak (Mardiasmo, 2019)	Saya telah memanfaatkan insentif pajak yang diberikan pemerintah.
	Saya memanfaatkan insentif pajak sesuai dengan peraturan perpajakan yang berlaku.
	Saya memanfaatkan insentif pajak secara berkelanjutan selama memenuhi persyaratan.
Kemudahan Perpajakan (Mardiasmo, 2019)	Prosedur memperoleh insentif pajak mudah untuk dipahami.
	Pelaporan perpajakan setelah memperoleh insentif pajak mudah dilakukan.
	Saya mudah memperoleh informasi mengenai insentif pajak dari pemerintah.
Keringanan Beban Pajak (OECD, 2020)	Insentif pajak mengurangi beban pajak usaha saya.
	Insentif pajak membantu menjaga kondisi arus kas usaha saya.
	Penghematan pajak dapat dialokasikan untuk kebutuhan pengembangan usaha.
Kepatuhan Wajib Pajak (Waluyo, 2020)	Saya membayar pajak tepat waktu sesuai ketentuan.
	Saya selalu melaporkan pajak tepat waktu.

Dimensi	Pernyataan
	Saya berusaha mematuhi seluruh ketentuan perpajakan yang berlaku.



Lampiran 2 Kartu Bimbingan



UNIVERSITAS SALI AL-AITAAAM

Surat Keputusan Nomor : 541/E/O/2021 Tanggal 7 Desember 2021

Program Studi :

Akuntansi Perpajakan Program Sarjana Terapan - Akuntansi Lembaga Keuangan Syariah Program Sarjana Terapan - Bisnis Digital
 Program Sarjana Terapan - Kebidanan Program Diploma Tiga Menuju Kebidanan Program Sarjana - Hukum Program Sarjana
 Ilmu Komunikasi Program Sarjana - Perencanaan Wilayah dan Kota Program Sarjana - Agroteknologi Program Sarjana
 Manajemen Program Sarjana - Pendidikan Biologi Program Sarjana - Teknik Industri Program Sarjana
 Kewirausahaan Program Sarjana - Pendidikan Kependidikan Olahraga Program Sarjana

Jl. Aceng Sali Al-Aitaaam No.1 Ciganitri Telp. 022-8750 4223 Bojongsoang Kabupaten Bandung

KARTU BIMBINGAN SKRIPSI / TUGAS AKHIR

Form. 3

Nama : Fiky Apriyanti Putri
 NIM : 2262302012
 Program Studi : Akuntansi Perpajakan
 Judul Skripsi : "Analisis Dampak Insentif pajak terhadap kinerja keuangan di desa"
 Pembimbing : Fatimah Hurgannati Iskandar, SE, M. Ak

No.	Tanggal	Materi / Saran / Perbaikan	Paraf Pembimbing
1	02-04-2026	Revisi Bab 1, Matrik, Dimensi, Indikator	<i>Fatimah</i>
2	08-04-2026	Bab 1 fenomena	<i>Fatimah</i>
3	22-04-2026	Revisi fenomena	<i>Fatimah</i>
4	08-05-2026	Revisi Bab 1	<i>Fatimah</i>
5	02-06-2026	Revisi Bab 1, 2	<i>Fatimah</i>
6	15-06-2026	Revisi Bab 2	<i>Fatimah</i>
7	24-06-2026	Revisi Bab 3	<i>Fatimah</i>
8	02-08-2026	Lampir Bab 4	<i>Fatimah</i>
9	03-08-2026	Revisi Bab 4	<i>Fatimah</i>
10	04-08-2026	Lampir Bab 5	<i>Fatimah</i>
11	05-08-2026	Acc Bab 5	<i>Fatimah</i>
12	06-08-2026	Lampiran	<i>Fatimah</i>
13	07-08-2026	Overall Acc	<i>Fatimah</i>

Catatan:

- Kartu bimbingan dibawa saat bimbingan
- Kartu bimbingan diisi oleh Dosen Pembimbing

Pelaksanaan Ujian	Tanggal
Seminar Proposal	
Sidang Akhir Skripsi	
Yudisium Kelulusan	

Kab. Bandung, 02/11/2026
 Pembimbing:

Fatimah
 (.....)

Lampiran 3 Hasil Uji

		Correlations					
		X.1	X.2	X.3	X.4	X.5	X.6
X.1	Pearson Correlation	1	.103	.169 [*]	.252 ^{**}	.271 ^{**}	.161 [*]
	Sig. (2-tailed)		.136	.014	.000	.000	.020
	N	209	209	209	209	209	209
X.2	Pearson Correlation	.103	1	-.003	.269 ^{**}	.176 [*]	.192 ^{**}
	Sig. (2-tailed)	.136		.970	.000	.011	.005
	N	209	209	209	209	209	209
X.3	Pearson Correlation	.169 [*]	-.003	1	.055	.102	.190 ^{**}
	Sig. (2-tailed)	.014	.970		.432	.142	.006
	N	209	209	209	209	209	209
X.4	Pearson Correlation	.252 ^{**}	.269 ^{**}	.055	1	.191 ^{**}	.169 [*]
	Sig. (2-tailed)	.000	.000	.432		.006	.014
	N	209	209	209	209	209	209
X.5	Pearson Correlation	.271 ^{**}	.176 [*]	.102	.191 ^{**}	1	.155 [*]
	Sig. (2-tailed)	.000	.011	.142	.006		.025
	N	209	209	209	209	209	209
X.6	Pearson Correlation	.161 [*]	.192 ^{**}	.190 ^{**}	.169 [*]	.155 [*]	1
	Sig. (2-tailed)	.020	.005	.006	.014	.025	
	N	209	209	209	209	209	209
X.7	Pearson Correlation	.037	.124	.153 [*]	.022	.135	.116
	Sig. (2-tailed)	.590	.074	.027	.751	.052	.095
	N	209	209	209	209	209	209
X.8	Pearson Correlation	.117	.090	.188 ^{**}	.162 [*]	.133	.173 [*]
	Sig. (2-tailed)	.091	.196	.006	.019	.056	.012
	N	209	209	209	209	209	209
X.9	Pearson Correlation	.048	.183 ^{**}	.050	.128	.113	.107
	Sig. (2-tailed)	.489	.008	.475	.065	.102	.124
	N	209	209	209	209	209	209
X.10	Pearson Correlation	.214 ^{**}	.057	.140 [*]	.156 [*]	.134	.158 [*]
	Sig. (2-tailed)	.002	.416	.043	.024	.052	.022
	N	209	209	209	209	209	209
X.11	Pearson Correlation	.105	.193 ^{**}	.047	.181 ^{**}	.111	.097
	Sig. (2-tailed)	.132	.005	.499	.009	.109	.162
	N	209	209	209	209	209	209

Correlations

		X.7	X.8	X.9	X.10	X.11	X.12
X.1	Pearson Correlation	.037	.117	.048	.214**	.105	.259**
	Sig. (2-tailed)	.590	.091	.489	.002	.132	.000
	N	209	209	209	209	209	209
X.2	Pearson Correlation	.124	.090	.183**	.057	.193**	.203**
	Sig. (2-tailed)	.074	.196	.008	.416	.005	.003
	N	209	209	209	209	209	209
X.3	Pearson Correlation	.153*	.188**	.050	.140*	.047	.250**
	Sig. (2-tailed)	.027	.006	.475	.043	.499	.000
	N	209	209	209	209	209	209
X.4	Pearson Correlation	.022	.162*	.128	.156*	.181**	.194**
	Sig. (2-tailed)	.751	.019	.065	.024	.009	.005
	N	209	209	209	209	209	209
X.5	Pearson Correlation	.135	.133	.113	.134	.111	.234**
	Sig. (2-tailed)	.052	.056	.102	.052	.109	.001
	N	209	209	209	209	209	209
X.6	Pearson Correlation	.116	.173*	.107	.158*	.097	.176*
	Sig. (2-tailed)	.095	.012	.124	.022	.162	.011
	N	209	209	209	209	209	209
X.7	Pearson Correlation	1	.155*	.105	.125	.164*	.160*
	Sig. (2-tailed)		.025	.131	.071	.017	.021
	N	209	209	209	209	209	209
X.8	Pearson Correlation	.155*	1	.300**	.048	.219**	.182**
	Sig. (2-tailed)	.025		.000	.487	.001	.008
	N	209	209	209	209	209	209
X.9	Pearson Correlation	.105	.300**	1	.092	.088	.144*
	Sig. (2-tailed)	.131	.000		.183	.208	.037
	N	209	209	209	209	209	209
X.10	Pearson Correlation	.125	.048	.092	1	.049	.244**
	Sig. (2-tailed)	.071	.487	.183		.482	.000
	N	209	209	209	209	209	209
X.11	Pearson Correlation	.164*	.219**	.088	.049	1	.211**
	Sig. (2-tailed)	.017	.001	.208	.482		.002
	N	209	209	209	209	209	209

Correlations

		X.13	X.14	X.15	TOTAL X
X.1	Pearson Correlation	.228**	.201**	.245**	.503**
	Sig. (2-tailed)	.001	.003	.000	.000
	N	209	209	209	209
X.2	Pearson Correlation	.251**	.222**	.061	.456**
	Sig. (2-tailed)	.000	.001	.379	.000
	N	209	209	209	209
X.3	Pearson Correlation	.211**	.115	.082	.407**
	Sig. (2-tailed)	.002	.098	.237	.000
	N	209	209	209	209
X.4	Pearson Correlation	.140*	.169*	.039	.457**
	Sig. (2-tailed)	.044	.015	.572	.000
	N	209	209	209	209
X.5	Pearson Correlation	.129	.152*	.135	.468**
	Sig. (2-tailed)	.064	.028	.052	.000
	N	209	209	209	209
X.6	Pearson Correlation	.090	.129	.161*	.451**
	Sig. (2-tailed)	.197	.064	.020	.000
	N	209	209	209	209
X.7	Pearson Correlation	.205**	.196**	.004	.396**
	Sig. (2-tailed)	.003	.004	.959	.000
	N	209	209	209	209
X.8	Pearson Correlation	.134	.119	.235**	.484**
	Sig. (2-tailed)	.052	.087	.001	.000
	N	209	209	209	209
X.9	Pearson Correlation	.214**	.208**	.113	.426**
	Sig. (2-tailed)	.002	.003	.105	.000
	N	209	209	209	209
X.10	Pearson Correlation	.205**	.045	.084	.399**
	Sig. (2-tailed)	.003	.517	.226	.000
	N	209	209	209	209
X.11	Pearson Correlation	-.021	.107	.112	.388**
	Sig. (2-tailed)	.767	.123	.106	.000
	N	209	209	209	209

Correlations

		X.1	X.2	X.3	X.4	X.5	X.6
X.12	Pearson Correlation	.259**	.203**	.250**	.194**	.234**	.176*
	Sig. (2-tailed)	.000	.003	.000	.005	.001	.011
	N	209	209	209	209	209	209
X.13	Pearson Correlation	.228**	.251**	.211**	.140*	.129	.090
	Sig. (2-tailed)	.001	.000	.002	.044	.064	.197
	N	209	209	209	209	209	209
X.14	Pearson Correlation	.201**	.222**	.115	.169*	.152*	.129
	Sig. (2-tailed)	.003	.001	.098	.015	.028	.064
	N	209	209	209	209	209	209
X.15	Pearson Correlation	.245**	.061	.082	.039	.135	.161*
	Sig. (2-tailed)	.000	.379	.237	.572	.052	.020
	N	209	209	209	209	209	209
TOTAL X	Pearson Correlation	.503**	.456**	.407**	.457**	.468**	.451**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	209	209	209	209	209	209

Correlations

		X.7	X.8	X.9	X.10	X.11	X.12
X.12	Pearson Correlation	.160*	.182**	.144*	.244**	.211**	1
	Sig. (2-tailed)	.021	.008	.037	.000	.002	
	N	209	209	209	209	209	209
X.13	Pearson Correlation	.205**	.134	.214**	.205**	-.021	.203**
	Sig. (2-tailed)	.003	.052	.002	.003	.767	.003
	N	209	209	209	209	209	209
X.14	Pearson Correlation	.196**	.119	.208**	.045	.107	.258**
	Sig. (2-tailed)	.004	.087	.003	.517	.123	.000
	N	209	209	209	209	209	209
X.15	Pearson Correlation	.004	.235**	.113	.084	.112	.174*
	Sig. (2-tailed)	.959	.001	.105	.226	.106	.012
	N	209	209	209	209	209	209
TOTAL X	Pearson Correlation	.396**	.484**	.426**	.399**	.388**	.582**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	209	209	209	209	209	209

Correlations

		X.13	X.14	X.15	TOTAL.X
X.12	Pearson Correlation	.203**	.258**	.174*	.582**
	Sig. (2-tailed)	.003	.000	.012	.000
	N	209	209	209	209
X.13	Pearson Correlation	1	.240**	.067	.491**
	Sig. (2-tailed)		.000	.336	.000
	N	209	209	209	209
X.14	Pearson Correlation	.240**	1	.172*	.491**
	Sig. (2-tailed)	.000		.013	.000
	N	209	209	209	209
X.15	Pearson Correlation	.067	.172*	1	.392**
	Sig. (2-tailed)	.336	.013		.000
	N	209	209	209	209
TOTAL.X	Pearson Correlation	.491**	.491**	.392**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	209	209	209	209

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

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

CORRELATIONS

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/VARIABLES=Y.1 Y.2 Y.3 Y.4 Y.5 Y.6 Y.7 Y.8 Y.9 Y.10 Y.11 Y.12 TOTAL.Y
/PRINT=TWOTAIL NOSIG
/MISSING=PAIRWISE.

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Correlations

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6
Y.1	Pearson Correlation	1	.155*	.203**	.190**	.141*	.047
	Sig. (2-tailed)		.025	.003	.006	.041	.502
	N	209	209	209	209	209	209
Y.2	Pearson Correlation	.155*	1	.301**	.247**	.158*	.244**
	Sig. (2-tailed)	.025		.000	.000	.022	.000
	N	209	209	209	209	209	209
Y.3	Pearson Correlation	.203**	.301**	1	.204**	.152*	.189**
	Sig. (2-tailed)	.003	.000		.003	.028	.006
	N	209	209	209	209	209	209
Y.4	Pearson Correlation	.190**	.247**	.204**	1	.293**	.175*
	Sig. (2-tailed)	.006	.000	.003		.000	.011
	N	209	209	209	209	209	209
Y.5	Pearson Correlation	.141*	.158*	.152*	.293**	1	.180**
	Sig. (2-tailed)	.041	.022	.028	.000		.009
	N	209	209	209	209	209	209
Y.6	Pearson Correlation	.047	.244**	.189**	.175*	.180**	1
	Sig. (2-tailed)	.502	.000	.006	.011	.009	
	N	209	209	209	209	209	209
Y.7	Pearson Correlation	.264**	.246**	.292**	.254**	.140*	.102
	Sig. (2-tailed)	.000	.000	.000	.000	.044	.141
	N	209	209	209	209	209	209
Y.8	Pearson Correlation	.058	.201**	.177*	.178**	.161*	.165*
	Sig. (2-tailed)	.401	.004	.010	.010	.020	.017
	N	209	209	209	209	209	209
Y.9	Pearson Correlation	.218**	.235**	.186**	.094	.171*	.157*
	Sig. (2-tailed)	.001	.001	.007	.176	.013	.023
	N	209	209	209	209	209	209
Y.10	Pearson Correlation	.154*	.097	.194**	.193**	.147*	.254**
	Sig. (2-tailed)	.026	.164	.005	.005	.033	.000
	N	209	209	209	209	209	209
Y.11	Pearson Correlation	.087	-.004	.066	.143*	.058	.020
	Sig. (2-tailed)	.210	.959	.341	.039	.406	.779
	N	209	209	209	209	209	209

Correlations

		Y.7	Y.8	Y.9	Y.10	Y.11	Y.12
Y.1	Pearson Correlation	.264**	.058	.218**	.154*	.087	.097
	Sig. (2-tailed)	.000	.401	.001	.026	.210	.163
	N	209	209	209	209	209	209
Y.2	Pearson Correlation	.246**	.201**	.235**	.097	-.004	.104
	Sig. (2-tailed)	.000	.004	.001	.164	.959	.133
	N	209	209	209	209	209	209
Y.3	Pearson Correlation	.292**	.177*	.186**	.194**	.066	.163*
	Sig. (2-tailed)	.000	.010	.007	.005	.341	.018
	N	209	209	209	209	209	209
Y.4	Pearson Correlation	.254**	.178**	.094	.193**	.143*	.102
	Sig. (2-tailed)	.000	.010	.176	.005	.039	.140
	N	209	209	209	209	209	209
Y.5	Pearson Correlation	.140*	.161*	.171*	.147*	.058	.086
	Sig. (2-tailed)	.044	.020	.013	.033	.406	.214
	N	209	209	209	209	209	209
Y.6	Pearson Correlation	.102	.165*	.157*	.254**	.020	.085
	Sig. (2-tailed)	.141	.017	.023	.000	.779	.220
	N	209	209	209	209	209	209
Y.7	Pearson Correlation	1	.131	.115	.244**	.093	.015
	Sig. (2-tailed)		.059	.098	.000	.179	.834
	N	209	209	209	209	209	209
Y.8	Pearson Correlation	.131	1	.133	.100	.193**	.085
	Sig. (2-tailed)	.059		.055	.148	.005	.221
	N	209	209	209	209	209	209
Y.9	Pearson Correlation	.115	.133	1	.113	.138*	.002
	Sig. (2-tailed)	.098	.055		.103	.047	.978
	N	209	209	209	209	209	209
Y.10	Pearson Correlation	.244**	.100	.113	1	.066	.206**
	Sig. (2-tailed)	.000	.148	.103		.344	.003
	N	209	209	209	209	209	209
Y.11	Pearson Correlation	.093	.193**	.138*	.066	1	.062
	Sig. (2-tailed)	.179	.005	.047	.344		.376
	N	209	209	209	209	209	209

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6
Y.12	Pearson Correlation	.097	.104	.163*	.102	.086	.085
	Sig. (2-tailed)	.163	.133	.018	.140	.214	.220
	N	209	209	209	209	209	209
TOTAL.Y	Pearson Correlation	.469**	.535**	.552**	.554**	.474**	.467**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	209	209	209	209	209	209

Correlations

		Y.7	Y.8	Y.9	Y.10	Y.11	Y.12
Y.12	Pearson Correlation	.015	.085	.002	.206**	.062	1
	Sig. (2-tailed)	.834	.221	.978	.003	.376	
	N	209	209	209	209	209	209
TOTAL.Y	Pearson Correlation	.511**	.455**	.458**	.482**	.339**	.344**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	209	209	209	209	209	209

Correlations

		TOTAL.Y
Y.12	Pearson Correlation	.344**
	Sig. (2-tailed)	.000
	N	209
TOTAL.Y	Pearson Correlation	1
	Sig. (2-tailed)	
	N	209

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

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

RELIABILITY

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/VARIABLES=X.1 X.2 X.3 X.4 X.5 X.6 X.7 X.8 X.9 X.10 X.11 X.12 X.13 X.14 X.15
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA
/SUMMARY=TOTAL.

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Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
.725	15

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X.1	58.8612	20.928	.380	.705
X.2	58.8756	21.340	.333	.710
X.3	58.8852	21.612	.274	.716
X.4	58.8230	21.310	.332	.710
X.5	58.7799	21.144	.340	.709
X.6	58.8660	21.299	.323	.711
X.7	58.8565	21.729	.265	.717
X.8	58.8852	20.968	.353	.708
X.9	58.8373	21.502	.296	.714
X.10	58.7799	21.778	.274	.716
X.11	58.8804	21.789	.257	.718
X.12	58.9139	20.118	.460	.695
X.13	58.8804	20.885	.360	.707
X.14	58.9426	21.026	.368	.706
X.15	58.8708	21.767	.262	.717

RELIABILITY

/VARIABLES=Y.1 Y.2 Y.3 Y.4 Y.5 Y.6 Y.7 Y.8 Y.9 Y.10 Y.11 Y.12

/SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA

/SUMMARY=TOTAL.

Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
.681	12

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y.1	46.68	14.421	.307	.663
Y.2	46.67	14.028	.384	.651
Y.3	46.67	14.032	.413	.647
Y.4	46.69	13.838	.401	.647
Y.5	46.68	14.506	.324	.661
Y.6	46.72	14.461	.307	.663
Y.7	46.70	14.289	.367	.654
Y.8	46.62	14.612	.301	.664
Y.9	46.61	14.527	.299	.665
Y.10	46.64	14.510	.337	.659
Y.11	46.65	15.268	.171	.684
Y.12	46.61	15.306	.186	.681

```

REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT TOTAL.Y
/METHOD=ENTER TOTAL.X
/SAVE RESID.

```

Regression

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.739 ^a	.547	.544	2.763

a. Predictors: (Constant), TOTAL.X

b. Dependent Variable: TOTAL.Y

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1904.149	1	1904.149	249.478	.000 ^b
	Residual	1579.937	207	7.633		
	Total	3484.086	208			

a. Dependent Variable: TOTAL.Y

b. Predictors: (Constant), TOTAL.X

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.919	2.476		4.814	.000
	TOTAL.X	.618	.039	.739	15.795	.000

a. Dependent Variable: TOTAL.Y

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	29.23	56.43	50.90	3.026	209
Residual	-10.863	9.319	.000	2.756	209
Std. Predicted Value	-7.164	1.825	.000	1.000	209
Std. Residual	-3.932	3.373	.000	.998	209

a. Dependent Variable: TOTAL.Y

NPAR TESTS

/K-S(NORMAL)=RES_1

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		209
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.75605728
Most Extreme Differences	Absolute	.078
	Positive	.078
	Negative	-.064
Test Statistic		.078
Asymp. Sig. (2-tailed)		.004 ^c
Monte Carlo Sig. (2-tailed)	Sig.	.154 ^d
	95% Confidence Interval	
	Lower Bound	.147
	Upper Bound	.161

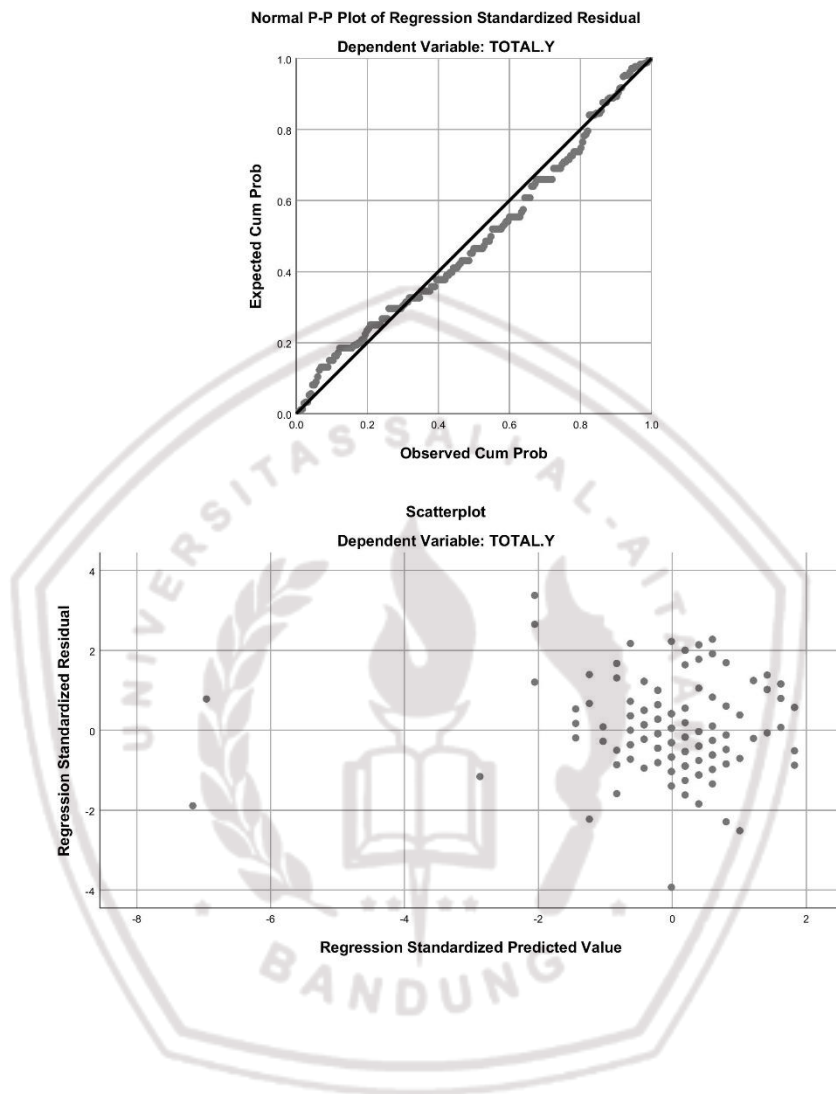
- a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. Based on 10000 sampled tables with starting seed 2000000.

```

REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT TOTAL.Y
/METHOD=ENTER TOTAL.X
/SAVE RESID.

```

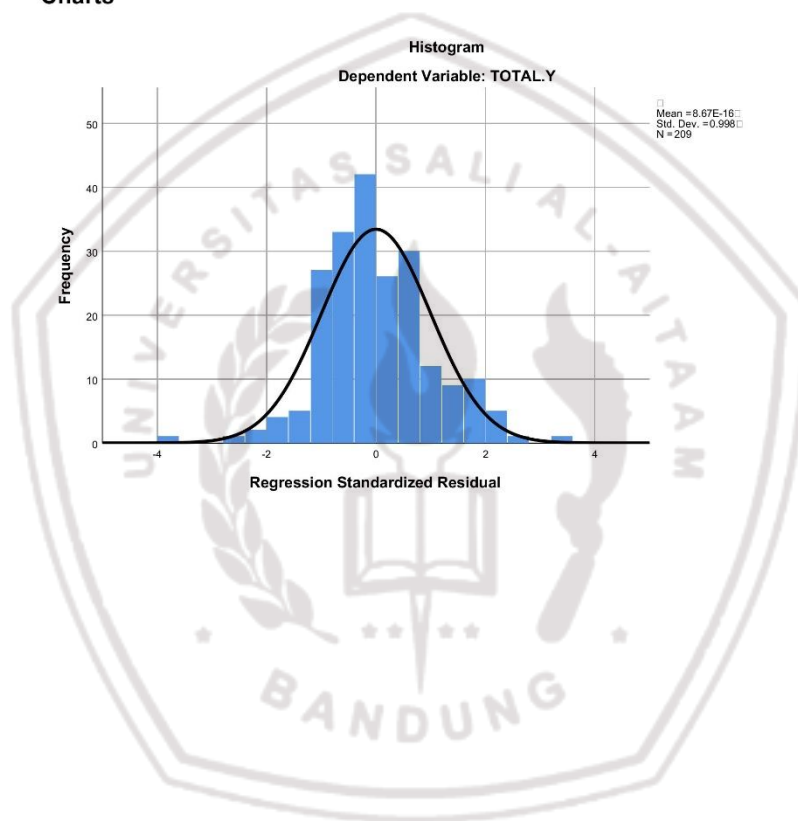
Regression



Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	29.23	56.43	50.90	3.026	209
Residual	-10.863	9.319	.000	2.756	209
Std. Predicted Value	-7.164	1.825	.000	1.000	209
Std. Residual	-3.932	3.373	.000	.998	209

a. Dependent Variable: TOTAL.Y

Charts

Notes

Output Created		15-JUL-2026 15:54:50
Comments		
Input	Active Dataset	DataSet0
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	N of Rows in Working Data File	209
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax	DESCRIPTIVES VARIABLES=X.1 X.2 X.3 /STATISTICS=MEAN STDDEV MIN MAX.	
Resources	Processor Time	00:00:00,00
	Elapsed Time	00:00:00,00

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X.1	209	1.00	5.00	4.2057	.72109
X.2	209	2.00	5.00	4.1914	.69457
X.3	209	2.00	5.00	4.1818	.71754
Valid N (listwise)	209				

DESCRIPTIVES VARIABLES=X.4 X.5 X.6
/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Notes

Output Created		15-JUL-2026 15:55:40
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	N of Rows in Working Data File	209
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax	DESCRIPTIVES VARIABLES=X.4 X.5 X.6 /STATISTICS=MEAN STDDEV MIN MAX.	
Resources	Processor Time	00:00:00,00
	Elapsed Time	00:00:00,01

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X.4	209	2	5	4.24	.702
X.5	209	1	5	4.29	.730
X.6	209	1	5	4.20	.719
Valid N (listwise)	209				

DESCRIPTIVES VARIABLES=X.7 X.8 X.9
/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Notes

Output Created		15-JUL-2026 15:56:44
Comments		
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	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	209
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax	DESCRIPTIVES VARIABLES=X.7 X.8 X.9 /STATISTICS=MEAN STDDEV MIN MAX.	
Resources	Processor Time	00:00:00,00
	Elapsed Time	00:00:00,00

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X.7	209	2	5	4.21	.703
X.8	209	1	5	4.18	.750
X.9	209	2	5	4.23	.710
Valid N (listwise)	209				

DESCRIPTIVES VARIABLES=X.10 X.11 X.12
/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Notes

Output Created		15-JUL-2026 15:57:50
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	Split File	<none>
	N of Rows in Working Data File	209
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax	DESCRIPTIVES VARIABLES=X.10 X.11 X. 12 /STATISTICS=MEAN STDDEV MIN MAX.	
Resources	Processor Time	00:00:00,02
	Elapsed Time	00:00:00,01

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X.10	209	2	5	4.29	.675
X.11	209	2	5	4.19	.699
X.12	209	1	5	4.15	.782
Valid N (listwise)	209				

DESCRIPTIVES VARIABLES=X.13 X.14 X.15
/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Notes

Output Created		15-JUL-2026 15:58:14
Comments		
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Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax	DESCRIPTIVES VARIABLES=X.13 X.14 X. 15 /STATISTICS=MEAN STDDEV MIN MAX.	
Resources	Processor Time	00:00:00,02
	Elapsed Time	00:00:00,01

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X.13	209	1	5	4.19	.759
X.14	209	1	5	4.12	.716
X.15	209	2	5	4.20	.697
Valid N (listwise)	209				

DESCRIPTIVES VARIABLES=Y.1 Y.2 Y.3
/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Notes

Output Created		15-JUL-2026 15:58:42
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
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	N of Rows in Working Data File	209
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax	DESCRIPTIVES VARIABLES=Y.1 Y.2 Y.3 /STATISTICS=MEAN STDDEV MIN MAX.	
Resources	Processor Time	00:00:00,02
	Elapsed Time	00:00:00,01

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Y.1	209	1	5	4.22	.755
Y.2	209	1	5	4.23	.750
Y.3	209	1	5	4.24	.714
Valid N (listwise)	209				

DESCRIPTIVES VARIABLES=Y.4 Y.5 Y.6
/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Notes

Output Created		15-JUL-2026 15:59:05
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	209
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax	DESCRIPTIVES VARIABLES=Y.4 Y.5 Y.6 /STATISTICS=MEAN STDDEV MIN MAX.	
Resources	Processor Time	00:00:00,02
	Elapsed Time	00:00:00,01

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Y.4	209	1	5	4.21	.774
Y.5	209	2	5	4.22	.707
Y.6	209	1	5	4.18	.744
Valid N (listwise)	209				

DESCRIPTIVES VARIABLES=Y.7 Y.8 Y.9
/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Notes

Output Created		15-JUL-2026 15:59:31
Comments		
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	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	209
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax	DESCRIPTIVES VARIABLES=Y.7 Y.8 Y.9 /STATISTICS=MEAN STDDEV MIN MAX.	
Resources	Processor Time	00:00:00,00
	Elapsed Time	00:00:00,01

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Y.7	209	2	5	4.21	.708
Y.8	209	2	5	4.29	.710
Y.9	209	1	5	4.29	.738
Valid N (listwise)	209				

DESCRIPTIVES VARIABLES=Y.10 Y.11 Y.12
/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Notes

Output Created		15-JUL-2026 15:59:56
Comments		
Input	Active Dataset	DataSet0
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	N of Rows in Working Data File	209
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax	DESCRIPTIVES VARIABLES=Y.10 Y.11 Y. 12 /STATISTICS=MEAN STDDEV MIN MAX.	
Resources	Processor Time	00:00:00,00
	Elapsed Time	00:00:00,01

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Y.10	209	1	5	4.26	.688
Y.11	209	2	5	4.26	.721
Y.12	209	3	5	4.29	.677
Valid N (listwise)	209				

Lampiran 4 Tabulasi Data

N	Insentif Pajak (X)															TOTAL
	X.1	X.2	X.3	X.4	X.5	X.6	X.7	X.8	X.9	X.10	X.11	X.12	X.13	X.14	X.15	
1	4	3	5	4	3	4	4	4	4	5	4	3	4	4	5	60
2	5	4	4	5	5	4	4	5	5	4	3	4	4	4	4	64
3	4	5	5	5	5	5	5	5	5	5	4	4	5	5	5	72
4	3	4	5	4	4	3	5	4	5	4	4	5	4	5	5	64
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6	5	5	4	4	4	4	3	5	4	4	4	3	4	5	4	62
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8	4	5	4	5	4	4	3	4	4	3	4	4	5	5	5	63
9	5	4	5	4	5	4	5	4	4	4	4	5	5	4	4	66
10	4	5	4	5	5	4	4	3	4	5	4	4	3	4	4	62
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14	4	5	3	5	4	3	4	4	4	4	5	4	3	3	3	58
15	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	61
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N	Kinerja Keuangan (Y)												Total
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208	1	3	1	1	2	1	2	3	3	1	3	3	24
209	4	3	3	3	3	3	4	3	3	3	4	3	39

