

Saya memanfaatkan cloud computing dalam pengelolaan data usaha.					
Teknologi digital memudahkan saya dalam melakukan pengambilan keputusan bisnis					

D. Jasa Konsultasi Perpajakan (Mardiasmo, 2020)

Pernyataan	1	2	3	4	5
Saya secara rutin berkonsultasi dengan konsultan pajak.					
Konsultan pajak memberikan solusi yang relevan sesuai dengan kebutuhan perpajakan perusahaan.					
Konsultan pajak membantu meningkatkan efisiensi pencatatan dan pelaporan pajak saya.					
Saya merasa terbantu dalam memahami regulasi pajak melalui jasa konsultan.					
Konsultan pajak membantu menghindari kesalahan					

Pernyataan	1	2	3	4	5
dalam pelaporan.					
Saya menerima informasi terbaru terkait perpajakan dari konsultan saya.					
Saya merasa jasa konsultasi pajak meningkatkan kepatuhan saya terhadap pajak.					
Saya menjalin kerja sama jangka panjang dengan konsultan pajak.					

E. Kepatuhan Pajak

Pernyataan	1	2	3	4	5
Saya melaporkan pajak tepat waktu.					
Saya membayar pajak tepat waktu sesuai ketentuan.					
Saya memahami peraturan perpajakan yang berlaku.					
Saya secara konsisten menghindari keterlambatan dalam pelaporan pajak.					
Saya tidak pernah dikenai sanksi akibat					

Pernyataan	1	2	3	4	5
keterlambatan pelaporan pajak.					
Saya menyimpan dokumen perpajakan secara tertib dan rapi.					
Saya menghitung kewajiban pajak saya dengan cermat.					
Saya mengikuti seminar atau pelatihan tentang perpajakan.					
Saya merasa bertanggung jawab sebagai warga negara dalam hal perpajakan.					

TABULASI DATA RESPONDEN

Bisnis *E-Commerce*

No.	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9
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45	5	4	4	4	5	4	4	4	4
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103	4	4	4	4	4	4	4	4	4
104	4	5	4	5	4	4	4	4	5

Digital Readiness

No.	X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9
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Jasa Konsultan Pajak

No.	M.1	M.2	M.3	M.4	M.5	M.6	M.7	M.8
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Kepatuhan Pajak

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21	4	4	4	5	4	4	5	4	5
22	5	5	5	4	5	5	4	4	5
23	5	5	5	5	5	5	4	4	4
24	5	5	4	4	5	4	5	5	4
25	3	4	4	4	3	3	4	4	4
26	4	4	5	4	4	4	4	5	4
27	4	4	4	4	4	4	4	4	4
28	3	4	4	4	4	3	4	3	4
29	3	3	3	3	3	3	3	3	3
30	3	3	4	4	4	4	3	3	3
31	4	4	4	5	5	5	4	4	4
32	5	4	5	5	4	5	5	4	5
33	3	3	4	4	4	4	4	4	4
34	3	4	4	4	4	3	4	4	3
35	4	4	3	3	4	4	4	3	4
36	3	3	3	2	3	3	3	2	3
37	4	4	4	3	3	4	4	4	4
38	4	4	4	4	4	4	4	4	4
39	5	5	5	5	5	5	4	4	4
40	3	4	4	4	4	3	3	3	4
41	4	4	5	4	4	5	5	5	5
42	3	3	3	2	3	3	3	2	3
43	4	5	5	5	5	5	5	5	4
44	5	3	5	5	3	4	5	5	5
45	4	4	3	4	4	3	4	4	4
46	3	4	4	4	4	4	3	4	4
47	4	4	4	4	3	4	3	3	4
48	4	4	5	4	4	4	4	4	5
49	4	5	5	4	4	4	4	4	4
50	4	4	4	4	3	3	3	4	4
51	4	4	5	4	4	5	4	4	5
52	4	4	4	4	3	4	3	3	4
53	3	3	4	4	4	4	4	3	4
54	5	4	5	4	4	4	3	4	4
55	4	4	4	4	4	4	4	4	4
56	3	3	3	2	3	3	3	2	3

57	4	4	5	4	4	4	5	4	4
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59	4	4	4	4	3	4	3	4	4
60	4	4	4	5	4	4	4	4	5
61	3	3	3	2	3	3	3	2	3
62	4	4	5	5	4	5	4	4	4
63	3	3	3	3	3	3	3	3	3
64	5	4	5	4	4	4	4	4	5
65	4	4	3	4	4	4	4	3	4
66	4	4	4	4	5	5	4	4	5
67	3	3	3	2	3	3	3	2	3
68	4	3	4	4	4	4	4	4	4
69	3	3	4	4	4	4	3	4	4
70	5	4	5	4	4	4	4	4	4
71	4	4	4	4	3	4	3	3	4
72	3	4	4	3	4	4	4	4	4
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74	4	4	3	4	4	4	4	3	4
75	3	4	4	3	4	4	4	4	4
76	4	4	4	4	4	4	4	4	4
77	4	4	4	4	4	4	4	4	4
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79	4	4	4	4	4	4	4	4	4
80	3	3	4	3	4	4	4	3	4
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82	4	4	4	3	4	4	3	4	4
83	3	3	3	2	3	3	3	2	3
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85	4	4	4	4	3	3	4	4	4
86	4	4	4	3	4	4	3	3	4
87	4	4	4	4	4	5	4	5	4
88	4	4	4	3	3	4	4	4	4
89	4	3	4	3	3	4	3	4	4
90	4	4	4	4	4	4	4	4	4
91	4	4	4	4	4	4	4	4	4
92	4	3	4	3	3	3	4	4	4
93	4	3	4	4	4	4	3	3	4
94	4	4	3	3	4	4	3	4	4
95	4	4	5	4	4	4	5	4	4
96	3	3	4	4	4	4	4	4	4
97	4	3	4	3	4	4	3	4	4

98	4	3	4	4	4	4	3	4	4
99	5	4	4	4	4	4	4	4	5
100	3	3	3	2	3	3	3	2	3
101	4	4	3	3	4	4	4	4	3
102	5	5	5	5	5	5	4	5	5
103	3	3	4	2	3	3	3	2	3
104	4	4	5	4	4	5	5	4	4

Detesis Jawaban Responden

FREQUENCIES VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X1.6 X1.7 X1.8 X1.9
 /STATISTICS=MEAN
 /ORDER=ANALYSIS.

Frequencies

		Statistics								
		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9
N	Valid	104	104	104	104	104	104	104	104	104
	Missing	0	0	0	0	0	0	0	0	0
Mean		4.29	3.87	4.11	4.10	3.71	3.49	3.72	3.89	3.64

Frequency Table

X1.1					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.0	1.0	1.0
	3	15	14.4	14.4	15.4
	4	41	39.4	39.4	54.8
	5	47	45.2	45.2	100.0
	Total	104	100.0	100.0	

X1.2					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	10	9.6	9.6	9.6
	3	16	15.4	15.4	25.0
	4	56	53.8	53.8	78.8
	5	22	21.2	21.2	100.0

Total	104	100.0	100.0
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X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	10	9.6	9.6	9.6
	3	10	9.6	9.6	19.2
	4	43	41.3	41.3	60.6
	5	41	39.4	39.4	100.0
	Total	104	100.0	100.0	

X1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.0	1.0	1.0
	3	17	16.3	16.3	17.3
	4	57	54.8	54.8	72.1
	5	29	27.9	27.9	100.0
	Total	104	100.0	100.0	

X1.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	13	12.5	12.5	12.5
	3	24	23.1	23.1	35.6
	4	47	45.2	45.2	80.8
	5	20	19.2	19.2	100.0
	Total	104	100.0	100.0	

X1.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	17	16.3	16.3	16.3
	3	30	28.8	28.8	45.2
	4	46	44.2	44.2	89.4
	5	11	10.6	10.6	100.0
	Total	104	100.0	100.0	

3	33	31.7	31.7	34.6
4	58	55.8	55.8	90.4
5	10	9.6	9.6	100.0
Total	104	100.0	100.0	

X1.8

	Frequency	Percent	Valid Percent	Cumulative Percent
2	1	1.0	1.0	1.0
3	26	25.0	25.0	26.0
4	60	57.7	57.7	83.7
5	17	16.3	16.3	100.0
Total	104	100.0	100.0	

X1.9

	Frequency	Percent	Valid Percent	Cumulative Percent
2	12	11.5	11.5	11.5
3	25	24.0	24.0	35.6
4	55	52.9	52.9	88.5
5	12	11.5	11.5	100.0
Total	104	100.0	100.0	

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2	1	1.0	1.0	1.0
3	26	25.0	25.0	26.0
4	60	57.7	57.7	83.7
5	17	16.3	16.3	100.0
Total	104	100.0	100.0	

```

FREQUENCIES VARIABLES=X2.1 X2.2 X2.3 X2.4 X2.5 X2.6 X2.7 X2.8 X2.9
/STATISTICS=MEAN
/ORDER=ANALYSIS.

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Statistics

[illegible]

Mean	4.30	4.22	4.13	4.24	4.15	4.11	4.20	4.25	4.19
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Frequency Table

X2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	13	12.5	12.5	12.5
	4	47	45.2	45.2	57.7
	5	44	42.3	42.3	100.0
	Total	104	100.0	100.0	

X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	11	10.6	10.6	10.6
	4	59	56.7	56.7	67.3
	5	34	32.7	32.7	100.0
	Total	104	100.0	100.0	

X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	12	11.5	11.5	11.5
	4	67	64.4	64.4	76.0
	5	25	24.0	24.0	100.0
	Total	104	100.0	100.0	

X2.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	14	13.5	13.5	13.5
	4	51	49.0	49.0	62.5
	5	39	37.5	37.5	100.0
	Total	104	100.0	100.0	

X2.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	12	11.5	11.5	11.5
	4	64	61.5	61.5	73.1
	5	28	26.9	26.9	100.0
	Total	104	100.0	100.0	

X2.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	12	11.5	11.5	11.5
	4	69	66.3	66.3	77.9
	5	23	22.1	22.1	100.0
	Total	104	100.0	100.0	

X2.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	14	13.5	13.5	13.5
	4	55	52.9	52.9	66.3
	5	35	33.7	33.7	100.0
	Total	104	100.0	100.0	

X2.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	13	12.5	12.5	12.5
	4	52	50.0	50.0	62.5
	5	39	37.5	37.5	100.0
	Total	104	100.0	100.0	

X2.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	12	11.5	11.5	11.5
	4	60	57.7	57.7	69.2
	5	32	30.8	30.8	100.0

Total	104	100.0	100.0
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FREQUENCIES VARIABLES=X3.1 X3.2 X3.3 X3.4 X3.5 X3.6 X3.7 X3.8 X3.9
 /STATISTICS=MEAN
 /ORDER=ANALYSIS.

Frequencies

		Statistics								
		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9
N	Valid	104	104	104	104	104	104	104	104	104
	Missing	0	0	0	0	0	0	0	0	0
Mean		3.92	3.51	3.35	3.59	3.43	3.67	3.88	3.37	3.95

Frequency Table

		X3.1			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	2.9	2.9	2.9
	3	24	23.1	23.1	26.0
	4	55	52.9	52.9	78.8
	5	22	21.2	21.2	100.0
	Total	104	100.0	100.0	

		X3.2			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	1.9	1.9	1.9
	2	10	9.6	9.6	11.5
	3	35	33.7	33.7	45.2
	4	47	45.2	45.2	90.4
	5	10	9.6	9.6	100.0
	Total	104	100.0	100.0	

		X3.3			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	3	2.9	2.9	2.9

2	12	11.5	11.5	14.4
3	47	45.2	45.2	59.6
4	30	28.8	28.8	88.5
5	12	11.5	11.5	100.0
Total	104	100.0	100.0	

X3.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	1.9	1.9	1.9
	2	10	9.6	9.6	11.5
	3	29	27.9	27.9	39.4
	4	51	49.0	49.0	88.5
	5	12	11.5	11.5	100.0
	Total	104	100.0	100.0	

X3.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	1.9	1.9	1.9
	2	12	11.5	11.5	13.5
	3	44	42.3	42.3	55.8
	4	31	29.8	29.8	85.6
	5	15	14.4	14.4	100.0
	Total	104	100.0	100.0	

X3.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	1.9	1.9	1.9
	2	6	5.8	5.8	7.7
	3	28	26.9	26.9	34.6
	4	56	53.8	53.8	88.5
	5	12	11.5	11.5	100.0
	Total	104	100.0	100.0	

X3.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	2.9	2.9	2.9
	3	30	28.8	28.8	31.7
	4	47	45.2	45.2	76.9
	5	24	23.1	23.1	100.0
	Total	104	100.0	100.0	

X3.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	1.9	1.9	1.9
	2	14	13.5	13.5	15.4
	3	41	39.4	39.4	54.8
	4	38	36.5	36.5	91.3
	5	9	8.7	8.7	100.0
	Total	104	100.0	100.0	

X3.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	1.9	1.9	1.9
	2	5	4.8	4.8	6.7
	3	19	18.3	18.3	25.0
	4	48	46.2	46.2	71.2
	5	30	28.8	28.8	100.0
	Total	104	100.0	100.0	

FREQUENCIES VARIABLES=M.1 M.2 M.3 M.4 M.5 M.6 M.7 M.8
 /STATISTICS=MEAN
 /ORDER=ANALYSIS.

Frequencies

Statistics

		M.1	M.2	M.3	M.4	M.5	M.6	M.7	M.8
N	Valid	104	104	104	104	104	104	104	104
	Missing	0	0	0	0	0	0	0	0
Mean		3.71	3.83	3.70	3.77	3.94	3.67	3.60	3.61

Frequency Table

M.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	4	3.8	3.8	3.8
	3	29	27.9	27.9	31.7
	4	64	61.5	61.5	93.3
	5	7	6.7	6.7	100.0
	Total	104	100.0	100.0	

M.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	10	9.6	9.6	10.6
	3	20	19.2	19.2	29.8
	4	48	46.2	46.2	76.0
	5	25	24.0	24.0	100.0
	Total	104	100.0	100.0	

M.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	10	9.6	9.6	10.6
	3	23	22.1	22.1	32.7
	4	55	52.9	52.9	85.6
	5	15	14.4	14.4	100.0
	Total	104	100.0	100.0	

M.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	7	6.7	6.7	6.7
	3	26	25.0	25.0	31.7

	4	55	52.9	52.9	84.6
	5	16	15.4	15.4	100.0
	Total	104	100.0	100.0	

M.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	2.9	2.9	2.9
	3	23	22.1	22.1	25.0
	4	55	52.9	52.9	77.9
	5	23	22.1	22.1	100.0
	Total	104	100.0	100.0	

M.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	2.9	2.9	2.9
	3	38	36.5	36.5	39.4
	4	53	51.0	51.0	90.4
	5	10	9.6	9.6	100.0
	Total	104	100.0	100.0	

M.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	13	12.5	12.5	13.5
	3	22	21.2	21.2	34.6
	4	59	56.7	56.7	91.3
	5	9	8.7	8.7	100.0
	Total	104	100.0	100.0	

M.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	8	7.7	7.7	7.7
	3	32	30.8	30.8	38.5

4	57	54.8	54.8	93.3
5	7	6.7	6.7	100.0
Total	104	100.0	100.0	

FREQUENCIES VARIABLES=Y.1 Y.2 Y.3 Y.4 Y.5 Y.6 Y.7 Y.8 Y.9
 /STATISTICS=MEAN
 /ORDER=ANALYSIS.

Frequencies

Statistics										
		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9
N	Valid	104	104	104	104	104	104	104	104	104
	Missing	0	0	0	0	0	0	0	0	0
Mean		3.86	3.84	4.05	3.70	3.85	3.93	3.80	3.70	3.96

Frequency Table

Y.1				
		Frequency	Percent	Cumulative Percent
Valid	3	31	29.8	29.8
	4	57	54.8	84.6
	5	16	15.4	100.0
Total		104	100.0	

Y.2				
		Frequency	Percent	Cumulative Percent
Valid	3	30	28.8	28.8
	4	61	58.7	87.5
	5	13	12.5	100.0
Total		104	100.0	

Y.3				
		Frequency	Percent	Cumulative Percent
Valid	3	21	20.2	20.2
	4	57	54.8	75.0

	5	26	25.0	25.0	100.0
	Total	104	100.0	100.0	

Y.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	11	10.6	10.6	10.6
	3	22	21.2	21.2	31.7
	4	58	55.8	55.8	87.5
	5	13	12.5	12.5	100.0
	Total	104	100.0	100.0	

Y.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	29	27.9	27.9	27.9
	4	62	59.6	59.6	87.5
	5	13	12.5	12.5	100.0
	Total	104	100.0	100.0	

Y.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	25	24.0	24.0	24.0
	4	61	58.7	58.7	82.7
	5	18	17.3	17.3	100.0
	Total	104	100.0	100.0	

Y.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	35	33.7	33.7	33.7
	4	55	52.9	52.9	86.5
	5	14	13.5	13.5	100.0
	Total	104	100.0	100.0	

Y.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	11	10.6	10.6	10.6
	3	19	18.3	18.3	28.8
	4	64	61.5	61.5	90.4
	5	10	9.6	9.6	100.0
	Total	104	100.0	100.0	

Y.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	21	20.2	20.2	20.2
	4	66	63.5	63.5	83.7
	5	17	16.3	16.3	100.0
	Total	104	100.0	100.0	

Outer Loadings

	X1	X1*M	X3	X3*M	M	Y	X1	X1*M
X1*M		1.211						
X3*M				1.434				
M.1					0.890			
M.2					0.848			
M.3					0.918			
M.4					0.880			
M.5					0.852			
M.6					0.839			
M.7					0.910			
M.8					0.886			
X1*M								1.177
X1.1	0.833							
X1.2	0.867							
X1.3	0.870							
X1.4	0.780							
X1.5	0.849							
X1.6	0.787							
X1.7	0.721							
X1.8	0.787							
X1.9	0.874							
X2.1							0.814	

X2.2							0.845	
X2.3							0.901	
X2.4							0.781	
X2.5							0.866	
X2.6							0.894	
X2.7							0.776	
X2.8							0.821	
X2.9							0.851	
X3.1			0.821					
X3.2			0.842					
X3.3			0.843					
X3.4			0.851					
X3.5			0.780					
X3.6			0.869					
X3.7			0.791					
X3.8			0.828					
X3.9			0.802					
Y.1						0.790		
Y.2						0.799		
Y.3						0.807		
Y.4						0.855		
Y.5						0.777		
Y.6						0.826		
Y.7						0.733		
Y.8						0.840		
Y.9						0.815		

Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Bisnis <i>E-Commerce</i>	0.939	0.944	0.949	0.673
Bisnis <i>E-Commerce</i> *Jasa Konsultan Pajak	1.000	1.000	1.000	1.000
Digital <i>Readiness</i>	0.942	0.945	0.951	0.682
Digital <i>Readiness</i> *Jasa Konsultan Pajak	1.000	1.000	1.000	1.000
Jasa Konsultan Pajak	0.958	0.963	0.964	0.772
Kepatuhan Pajak	0.932	0.936	0.943	0.649
Sistem Informasi Akuntansi	0.947	0.951	0.956	0.706

Sistem Informasi Akuntansi*Jasa Konsultan Pajak	1.000	1.000	1.000	1.000
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Discriminant Validity Cross Loadings

	X1	X1*M	X3	X3*M	M	Y	X2	X2*M
X1*M	-0.490	1.000	-0.372	0.776	-0.303	-0.399	-0.344	0.676
X3*M	-0.314	0.776	-0.295	1.000	-0.256	-0.215	-0.091	0.351
M.1	0.455	-0.211	0.541	-0.172	0.890	0.608	0.362	-0.009
M.2	0.537	-0.459	0.657	-0.377	0.848	0.576	0.427	-0.300
M.3	0.586	-0.385	0.638	-0.327	0.918	0.676	0.431	-0.155
M.4	0.342	-0.151	0.478	-0.144	0.880	0.555	0.346	-0.036
M.5	0.416	-0.244	0.513	-0.176	0.852	0.516	0.385	-0.128
M.6	0.426	-0.143	0.491	-0.127	0.839	0.507	0.353	-0.033
M.7	0.594	-0.357	0.580	-0.310	0.910	0.652	0.435	-0.186
M.8	0.335	-0.111	0.479	-0.110	0.886	0.489	0.293	-0.032
X2*M	-0.354	0.676	-0.110	0.351	-0.130	-0.188	-0.469	1.000
X1.1	0.833	-0.426	0.415	-0.273	0.360	0.613	0.587	-0.362
X1.2	0.867	-0.468	0.609	-0.332	0.575	0.729	0.570	-0.276
X1.3	0.870	-0.533	0.545	-0.346	0.486	0.698	0.592	-0.351
X1.4	0.780	-0.403	0.470	-0.221	0.317	0.566	0.510	-0.366
X1.5	0.849	-0.395	0.490	-0.227	0.397	0.646	0.498	-0.278
X1.6	0.787	-0.363	0.390	-0.234	0.399	0.612	0.495	-0.272
X1.7	0.721	-0.214	0.397	-0.124	0.440	0.546	0.381	-0.153
X1.8	0.787	-0.355	0.404	-0.242	0.412	0.555	0.467	-0.251
X1.9	0.874	-0.418	0.571	-0.283	0.517	0.723	0.600	-0.297
X2.1	0.564	-0.331	0.279	-0.102	0.387	0.459	0.814	-0.384
X2.2	0.530	-0.273	0.329	-0.077	0.412	0.496	0.845	-0.407
X2.3	0.580	-0.243	0.275	-0.019	0.367	0.539	0.901	-0.362
X2.4	0.511	-0.345	0.228	-0.139	0.298	0.504	0.781	-0.446
X2.5	0.537	-0.287	0.264	-0.091	0.352	0.515	0.866	-0.436
X2.6	0.552	-0.256	0.268	-0.024	0.358	0.528	0.894	-0.390
X2.7	0.481	-0.316	0.281	-0.084	0.269	0.375	0.776	-0.419
X2.8	0.565	-0.297	0.260	-0.076	0.435	0.470	0.821	-0.362
X2.9	0.523	-0.278	0.341	-0.085	0.402	0.493	0.851	-0.350
X3.1	0.314	-0.230	0.821	-0.202	0.467	0.488	0.166	-0.006
X3.2	0.507	-0.319	0.842	-0.248	0.459	0.492	0.290	-0.109
X3.3	0.470	-0.187	0.843	-0.119	0.450	0.585	0.277	-0.003
X3.4	0.483	-0.357	0.851	-0.252	0.509	0.578	0.305	-0.142
X3.5	0.489	-0.207	0.780	-0.193	0.557	0.577	0.296	-0.027

X3.6	0.501	-0.434	0.869	-0.353	0.590	0.579	0.276	-0.181
X3.7	0.374	-0.325	0.791	-0.196	0.547	0.476	0.233	-0.129
X3.8	0.515	-0.197	0.828	-0.178	0.513	0.590	0.339	-0.014
X3.9	0.641	-0.474	0.802	-0.408	0.554	0.685	0.269	-0.190
Y.1	0.513	-0.274	0.591	-0.102	0.479	0.790	0.442	-0.159
Y.2	0.636	-0.234	0.532	-0.104	0.520	0.799	0.435	-0.095
Y.3	0.644	-0.314	0.531	-0.166	0.468	0.807	0.467	-0.146
Y.4	0.736	-0.438	0.654	-0.291	0.629	0.855	0.480	-0.214
Y.5	0.593	-0.244	0.494	-0.105	0.556	0.777	0.574	-0.116
Y.6	0.594	-0.244	0.619	-0.112	0.611	0.826	0.464	-0.079
Y.7	0.581	-0.255	0.375	-0.149	0.391	0.733	0.418	-0.114
Y.8	0.704	-0.498	0.603	-0.297	0.511	0.840	0.497	-0.245
Y.9	0.600	-0.354	0.550	-0.195	0.570	0.815	0.448	-0.178

R Square

	R Square	R Square Adjusted
Kepatuhan Pajak	0.751	0.733

Path Coefficients

Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Bisnis <i>E-Commerce</i> -> Kepatuhan Pajak	0.422	0.416	0.087	4.842	0.000
Bisnis <i>E-Commerce</i> *Jasa Konsultan Pajak -> Kepatuhan Pajak	-0.240	-0.245	0.094	2.562	0.011
Digital <i>Readiness</i> -> Kepatuhan Pajak	0.230	0.229	0.085	2.717	0.007
Digital <i>Readiness</i> *Jasa Konsultan Pajak -> Kepatuhan Pajak	0.142	0.130	0.061	2.323	0.021
Jasa Konsultan Pajak -> Kepatuhan Pajak	0.209	0.205	0.077	2.706	0.007
Sistem Informasi Akuntansi -> Kepatuhan Pajak	0.164	0.179	0.078	2.102	0.036
Sistem Informasi Akuntansi*Jasa Konsultan Pajak -> Kepatuhan Pajak	0.183	0.195	0.063	2.890	0.004