

DAFTAR TABEL

2.1 Sanksi Denda.....	18
2.2 Sanksi Bunga.....	18
2.3 Sanksi Kenaikan.....	20
2.4 Penelitian Terdahulu	26
3.1 Operasional dan Pengukuran Variable.....	36
4.1 Karakteristik Reponden.....	51
4.2 Rekapitulasi jawaban responden	54
4.3 Rekapitulasi jawaban responden	56
4.4 Rekapitulasi jawaban responden	58
4.5 Rekapitulasi jawaban responden	61
4.6 Hasil Pengujian Convergen Validity.....	66
4.7 Nilai Discriminant validity.....	68
4.8 (AVE).....	69
4.9 Composite Reliability dan Crobanch's Alpha	70
4.10 R-Square.....	71
4.11 Hail Uji Path Coefficients	72