THE INFLUENCE OF THE MODERN TAX ADMINISTRATION SYSTEM AND KNOWLEDGE OF TAXATION TO THE MOTIVATION INDIVIDUAL TAXPAYER
(Survey on Individual Tax Payer in KPP Pratama Subang)

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ABSTRACT

The motivation of the Indonesian community in fulfilling the obligation of taxation until recently have not been mecapai level as expected. Generally the public still cynical and less trusting to the existence of tax because it still feels the same as tribute, incriminating, the payoff often have difficulty as well as followed by the existence of a system of administration that is still less optimally applied in practice.

This reasech is a quantitative study, with descriptive and verivication methods. The populastion in this study is an taxpayer in KPP Pratama Subang, with sampling using simple random sampling. Data collected by distributing questionnaires directly taxpayers 100 in KPP Pratama Subang. Data were analyzed using SEM PLS with the help of software SmartPLS 2.0

This study provides emprical evidence where the modern tax administration system and knowledge of taxation to the motivation individual taxpayer in kpp pratama Subang

Keywords : modern tax administration system, knowledge of taxation, motivation individual taxpayer

I. Introduction

1.1 Background

Tax is a major source of the acceptance of a State that used to finance State expenditure, both regular expense or expenditure for development. The funds from the tax revenue as the main source of Budget Incomes of State Spending (BUDGET) is used to fund the various joints of the life of the nation, ranging from agriculture, mining, industry and banking, education, until the fuel subsidies and Oil (FUEL) (Nurul Gahania; 2010; 2). Thus, the importance of the tax sector in meeting the development needs of a nation and in ensuring just the Government (Nurul Gahania; 2010; 2).

Given the importance of tax, then it is necessary the presence of the motivation level of awareness and discipline to obey society in meeting the obligations of the perpajakannya as a citizen of Indonesia (Effendy; 2006; 3). Other problems that most often appear, namely low awareness taxpayers caused by the low level of public confidence to Ditjen Taxation (Ken Dwijugiasteadi, Director General of tax, 2016). The issue of the obligation to pay taxes is a problem associated with one's consciousness in the running tasks (Nurul Gahania; 2010; 3).

Modern tax administration system is penyempuranaan or repair-performance fees, either in individual, group, or organization to make it more efficient, economical, and fast (Chaizi Nasucha, 2004:37). As a system, the tax administration consists of various interrelated subsystems (Haula and Edi; 2011; 3). Each sub system has its own function for together achieve a goal or accomplish a certain task (Haula and Edi; 2011; 2).

To increase the motivation of such taxpayers not only depends on the quality of the performance of the Directorate General of Taxes but also very influenced by the role of the taxpayer in meeting the obligations of perpajakannya (Ferry Istanto; 2010). To support the implementation of taxation required the existence of knowledge and public awareness of the rules of taxation (Istanto Ferry; 2010; 3).

Tax knowledge is knowledge about the concept of General provisions in the field of taxation, the type of tax applicable in Indonesia ranging from tax subject, object tax, tax rates, tax calculations, tax record-keeping indebted indebted to how pengisisan tax reporting (Tri Yulia; 2014; 2). In the presence of someone having a vast knowledge and one of them, namely the knowledge about the importance of taxes used to finance State bylaws and for the purposes of public investment, it will be more and greater motivation of someone to pay taxes (Istanto Ferry; 2010).

Therefore this research was conducted to further examine the issue above the title its ***"THE INFLUENCE OF THE MODERN TAX ADMINISTRATION SYSTEM AND KNOWLEDGE OF TAXATION TO THE MOTIVATION INDIVIDUAL TAXPAYER"***

1.2 Problem Formulation

Based on the background of problems that have been described above, then the problems that can be formulated are as follows:

1) How much influence the Modern Tax Administration System Of Taxation To The Motivation Individual Taxpayer.

2) How much influence the Knowledge Of Taxation To The Motivation Individual Taxpayer.

1.3 Research Objectives

The purpose of research conducted by the author is as follows:

1) To know the effect of Modern Tax Administration System Of Taxation To The Motivation Individual Taxpayer.

2) To know the influence of Knowledge Of Taxation To The Motivation Individual Taxpayer.

II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Literature Review

2.1.1 *Modern Tax Administration System Of Taxation*

According to Neneng Hartini (2015; 370) to the modern tax administration System is a great program and the activities of the administrative reform of taxation-related organization, information technology and human resources. And it has special characteristics, among other organizational structure based on functions, repair service for every taxpayer through the establishment of an account representative to accommodate complaints of taxpayers ".

From the definition above it can be concluded that the system Moderenisasi Modern Taxation is a restruksi organization, which evolved individuals, groups or institutions through the utilization of information and communication technologies that can provide convenience to taxpayers in meeting the obligations of the perpajakannya as well as a aims in order to achieve a tax receipt and the change of paradigm of society against taxation.

2.1.2 Knowledge Of Taxation

While according to Gunandi (2016; 758) notions of taxation knowledge is the knowledge and guidance of tax is a task done by the Government so that Taxpayers can understand, realize tax and comply with the General conditions of taxation. So that the activities of the taxtation are working effectively and efficiently and achieve the goal "

From the definition above it can be concluded that the tax was a tax information knowledge that can be used as the basis for taxpayers to act, make decisions with respect to the fulfillment of the obligations of taxation. So the existence of an adequate level of knowledge of taxation will make it easier for taxpayers to comply against regulation of the liability of taxtation

2.1.3 Motivation Individual Taxpayer

According to Sondang Siangian (2012; 142) motivation of the taxpayer that is, Encouragement is in compliance. Thus it can be said that a boost as the other side of the motivation, the specific action-oriented consciously done by someone. Encouragement can be sourced from within one's self and can also be sourced from outside the person's self. Encouragement-oriented action that actually became the core motivation for when there is no action, the situation of the inefficient provision encountered by someone will never happen

Based on these two definitions above it can be concluded that the motivation is a condition in which the existence of the action which can be posed from outside or from inside a person to fulfill the obligation of fulfilling tax obligations.

2.2 Framework for Thinking

2.2.1 The Influence of Modern Tax Administration System Of Taxation

According to according to Neneng Hartati (2015; 369) stated that the program and the administration of taxation reform activities realized in the implementation of the tax administration system. With so thoroughly, it is expected the number of Taxpayers will be more spacious and the tax burden will be more fair and reasonable, thus motivating (encourage) Taxpayers to meet their obligations

2.2.2 The Influence of Knowledge Taxation

According to Chairil Anwar (2014; 1) stated that taxation knowledge about rights and obligations adequate taxation is one of the conditions which must be owned by the taxpayer in order to fulfill the obligations of the tax properly.

2.3 Hypothesis

Based on the above statement, the authors mecoba formulate a hypothesis which is the tentative conclusion of the study as follows:

- *H1:. the effect of Modern Tax Administration System Of Taxation To The Motivation Individual Taxpayer.*
- *H2: Knowledge Of Taxation To The Motivation Individual Taxpayer*

III. RESEARCH METHODOLOGY

3.1 Research Methods

According to Sugiyono (2012:2), the method of research is the scientific way to get the data with a specific purpose and usefulness. How heavy is this scientific research activities in science based on traits, namely rational, empirical, and systematic.

As for the method used is descriptive method and verivikatif.

Understanding descriptive research according to the Uber Silalahi (2012:28) a descriptive Research aims to describe precisely the traits of an individual, the State, a certain group of symptoms or to determine the frequency or the spread of a symptom or frequency of a specific relationship between the presence of a symptom by symptom of others in the community.

While the verivikatif method according to the Uber Silalahi (2012:40) verikatif Research is research that aims to examine or membuktian truth theories or research results gathered earlier.

3.2 Operational Variables

According Uber Silalahi (2012: 120) Definition of operational variables Is a set of instructions or criteria or complete operation of what to observe and how to observe it with empirical references.

To test the proposed hypothesis, the variables studied should be given the following restrictions:

1) Independent Variables (X1) and (X2)

According to Surjaweni (2015: 75) independent variables are variables that affect or that cause change or the emergence of independent variables / free. The independent variables in this Modern Tax Administration System Of Taxation (X1) and Knowledge Of Taxation (X2)

2) Dependent Variable (Y),

According to Surjaweni (2015: 75) the dependent variable is the variable that is influenced or effect, because of the independent variables. Dependent variable in this Motivation Individual Taxpayer

3.3 Data Sources and Data Collection Techniques

3.3.1 Data Source

Data source is divided into two namely primary data and secondary data. Data source used in this research is primary data. The definition of primary data according to Sujarweni (2015: 88) data obtained from the respondents through questionnaires, focus groups and panels or data from interviews with researchers.

Primary data in this study is the result of answers to questionnaires filled by respondents. Respondents from this research are individual taxpayers registered in KPP Pratama Subang.

3.3.2 Data Collection Techniques

Data collection techniques by the authors to obtain and collect data are using survey methods. According Sugiono (2012: 6) survey method used to get data from a certain place that is natural, but researchers do treatment in data collection, for example by distributing questionnaires, test, structured interviews.

In this research data collection techniques conducted by the author conducted by survey method using questionnaire. According to Uber Silalahi (2012: 296) Questionnaire or questionnaire one efficient data collection mechanism if researchers know clearly what is in the requirement and how to measure the variables of interest. One questionnaire or questionnaire is a set of posts about the question in the formulation so that the respondent records the answer, usually openly alternative answers are determined.

The results of this questionnaire are distributed in terms of the return and usable questionnaires. The percentage of the filled questionnaires filled with the spreads is said to be the response rate (the response rate of respondents).

3.4 Population, Sample, Place and Time of Study

3.4.1 Population

According Sugiyono (2012: 119) population is a generalization region consisting of objects / subjects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions. The unit of analysis in this study is Individual Taxpayer in KPP Pratama Subang amounted 190. 937 people.

According to (Sugiyono, 2012: 120) understanding of the sample is part of the number of characteristics possessed by the population. When the population is large, and research is not possible to study all that exists in the population, for example due to limited funds, manpower and time the researchers can use samples taken from the population.

The method used to determine the sample by the researcher is the solvin approach, this approach is expressed by the following formula:

$$n = \frac{N}{(N.e^2)+1}$$

Information:
n = Number of samples
N = Population
e = tolerable error limits

Based on the above formula, it can be known that the sample will be taken in this study through the calculation as follows:

$$\frac{190.937}{(190.937\,.\,0{,}1^2)+1} = 99{,}947$$

Based on the above sample calculation, the number of samples taken by the author in this study are as many as 100 taxpayers at the Tax Office Pratama Subang.

3.5 Data Testing Method

In this study in the data collection of researchers using questionnaires. The questionnaires that have been prepared are tested quantitatively through validity and reliability test.

3.6 Data Analysis Method

After the data collected the authors do an analysis of data that has been described by using descriptive and verification methods.

1. Descriptive Data Analysis

According to Sugiyono (2010: 44) descriptive research method (qualitative) was conducted intensively, researchers participated long in the field, taking careful note what happened, doing reflective analysis of various documents found in the field, and make a detailed research report . The data obtained are then analyzed to obtain a conclusion. The steps taken in analyzing the data for descriptive research method according to Umi Narimawati, et al. (2010: 41) are as follows:

1) *Each indicator assessed by the respondent, classified into five alternative answers using an ordinal scale that describes the answer ratings.*
2) *Calculated total score of each variable / subvariabel = total score of all indicator variables for all respondents.*
3) *Calculated score of each variable / subvariabel = the average of the total score.*
4) *To describe the respondent's answer, also used descriptive statistics such as frequency distribution and display in the form of tables or graphs.*
5) *To answer the description of each of these research variables, we use the following criteria for assessment criteria*

$$Skor\ Total = \frac{Skor\ Aktual}{Skor\ Ideal} x\ 100\%$$

2. Analysis of Verivative Data

According Sugiyono (2010: 8) that the verification analysis (quantitative) is a research method based on the philosophy of positivism, used to examine the population or a particular sample, data collection using research instruments, quantitative / statistical data analysis, with the aim to test the hypothesis has been established.

Verifikatif analysis in this study using a statistical tool that is tested by the equation of variance-based structuran or better known by the name of Partial Least Square (PLS) using Smart PLS 2.0 software. According to Imam Ghozali (2016: 417) the method of Partial Least Square (PLS) is described as a model of a variance-based structuring equation (PLS) capable of describing latent variables (measurable directly) and measured using indicators (variable manifest).

According to Imam Ghozali (2016: 419) Partial Least Square (PLS) is defined as a powerful analytical method because it does not assume data to be by a certain scale measurement, the number of small samples. The purpose of Partial Least Square (PLS) is to help researchers to get the value of latent variables for prediction purposes

3.6.3 Hypothesis Testing

According Suharyadi and Purwanto S.K. (2009: 112) that hypothesis testing is a Procedure based on sample evidence used to determine whether the hypothesis is a reasonable statement and therefore not rejected, or the hypothesis is unnatural and should therefore be rejected.

IV RESULTS AND DISCUSSION

4.1 Research Results

Researchers describe the results of research related to the Tax Administration System and Modern Knowledge of taxation against Motivation Taxpayers Tax Liability Meets the main data source in the form of a detailed questionnaire distributed to 100 respondent taxpayer private people in KPP Pratama Subang.

4.1.1 Unit of Analysis and Observation Unit

4.1.1.1 Validity Test Results

Validity of the test results for the 15 statements that represent a variable System of modern taxation administration, taxation knowledge and motivation taxpayers meet the obligation of taxation has a value that is greater than the critical point (0.3) so the whole statement is expressed to be valid criteria of good and acceptable.

4.1.1.2 Reliability Test Results

Reliability test results obtained are the three values of reliability coefficient are equal greater than 0.7 so that the measuring instruments used are stated reliable.

4.1.2 Descriptive Analysis

4.1.2.1 Descriptive Analysis of Variable Modern Tax Administration System Of Taxation (X_1)

Overall percentage value score obtained on a Modern administrative system of taxation in table 4.1 is 67.9% and included in the category quite well at intervals of 52%-68%, the results indicate that the system The administration of Taxation in the Tax Services Office Pratama Subang had good enough.

4.1.2.2 Descriptive Analysis of variables Knowledge Taxation (X_1)

Overall percentage value score obtained Knowledge about Taxation in table 4.2 of 67.1% and is included in the category quite well at intervals of 52%-68%, the results indicate that knowledge of taxation in Pratama Tax Service Office Subang is already good enough.

4.1.2.3 Descriptive Analysis of Motivation Individual Taxpayer (Y)

Overall percentage value score obtained on the motivation of the taxpayer's Tax Liability meets the table 4.3 65.9% and is included in the category quite well at intervals of 52%-68%, the results indicate that Motivation taxpayers meet the obligation of taxation in the tax services office Pratama Subang already good enough.

4.1.3 Verivative Analysis

Verifikatif analysis used to test hypotheses based on the results of the calculation of statistics. modern towards the satisfaction of taxpayers. In this study, there is a latent variable 3 and 9 the manifest variables i.e. Modern taxation Administration System variables (X 1) consists of 3 varibel manifest, variable Knowledge of taxation (X 2) consists of 3 the manifest variables, and motivation Taxpayers (Y) It consists of 3 manifest variable. As for the results of the calculation of the overall model using SmartPLS 2.0 can be seen in Figure 4.1

4.1.3.1 Measurement Compatibility Tests Model

1) ***Variable Measurement Model of Modern Tax Administration System Of Taxation***

   Based on Table 4.4 can be seen in Modern Tax Administration System variables (X 1) consists of 3 manifest variables that have a positive relationship towards the Modern Taxation systems administration (X 1) and the value of loading factor for each manifest variables larger than the Rule of Thumb (0.7) so that it can be concluded that the use of the manifest variables are declared the third is able to measure the Tax Knowledge (X 1) appropriately.

2) ***Variable Measurement Model of Knowledge Taxation***

   Based on Table 4.4 variables Tax Knowledge can be seen (X 2) consists of 3 the manifest variables that have a positive relationship to knowledge of taxation (X 2) and value loading factor for each manifest variable is larger than the Rule of Thumb (0.7) so that it can be concluded that the use of the manifest variables are declared third able to measure knowledge of taxation (X 2) appropriately.

3) ***Variable Measurement Model of Motivation Individual Taxpayer***

   Based on Table 4.4 variables can be seen the motivation of Taxpayers (Y) consists of 3 the manifest variables that have a positive relationship towards Motivation Taxpayers (Y) and the loading factor value for each manifest variable is larger than the Rule of Thumb (0.7) Thus it can be concluded that the use of the manifest variables are declared third capable Motivation Taxpayers (Y) appropriately.

4.1.3.2 Structural Model Matching Tests

The test of structural model (inner model) can be seen from R-Square value for each endogenous variable as predictor strength of structural model. Changes in R-Square values can be used to explain the effect of certain exogenous latent variables on endogenous latent variables.

4.1.3.3 Model Matching (Goodness of Fit (GoF))

GoF value obtained as much as 0.5564 pertained substantial or high because more than 0.36, so it can be concluded that the fitness model of goodness of fit model is already high.

4.1.4 Hypothesis Testing

4.1.4.1 Effect of Quality of Modern Tax Administration System Of Taxation

Based on the test results of the acquired variables tstatistic value system of modern taxation administration against the Taxpayer's motivation is of greater 3.211 from point krtitis (1.660) so that the decision rejecting the hypothesis test so that it can Ho. It was concluded that the most influential Tax

significantly to knowledge of the motivation of the taxpayer. And the magnitude of the contribution of tax knowledge influence against the taxpayer's motivation is of 16.7%.

4.1.4.2 Effect of Quality of Knowledge Taxation

Based on the results of testing the value of the tstatistic variable obtained Knowledge of taxation against the Taxpayer's motivation is of 4.438 is greater than the point krtitis (1.660) so that the decision rejecting the hypothesis test Ho. So it can be inferred that influential tax sanctions significantly to the motivation of the taxpayer. And the magnitude of the contribution to the influence of tax sanctions against the taxpayer's motivation is 22.8%.

4.2 Discussion

4.2.1 Analysis of Modern Tax Administration System Of Taxation To The Motivation Individual Taxpayer.

Research results in the fields are obtained from the results of the calculation of the correlation between the Tax Administration system of the Modern (X 1) against Motivation Taxpayers meet the obligations of the Taxation of 0556 (Y) and included in the categories of relationships that are strong enough. While the positive is marked correlation indicates the relationship between the two is unidirectional, that is, the better the administrative system Modern Taxation then it will have an impact on good or high Motivation Taxpayers meet the obligation of taxation. Then there is the influence of the administration of taxation Systems between Modern Motivation against the taxpayer meets the Obligation of taxation indicated by the value of the coefficient of determination of 16.7%, sedangklan difference of 83.3% are affected by other factors are not examined in this study as a factor, factor service factor and sanctions compliance.

It fits with what researchers find in roomy through modern taxation administration system indicators derived from tangapan respondents least business process refinement of indicators is through the utilization of technology communication and information with the actual total score percentage of 65.7% can be interpreted into the pretty well. It indicates that the administration of the tax system of the modern views of the refinement of business processes through the utilization of information and communication technologies are qualifies as good enough and there is still a gap of 34, 3%.

4.2.2 Analysis of Knowledge Taxation To The Motivation Individual Taxpayer

The results of research in the fields of taxation Knowledge correlation obtained (X 2) against Motivation Taxpayers meet the obligation of Taxation (Y) there is a correlation of of 0586 and included in the categories of relationships that are strong enough. Correlation positive relationship of denotes marked happens antarakeduanya is unidirectional, meaning the better Knowledge of taxation it will have an impact on the motivation of the taxpayer meets the obligation of taxation. Then there is the influence of Motivation against Taxation Knowledge among tax payers meet the Obligation of taxation indicated by the value of the coefficient of determination of 22.8% 77.2% difference while influenced by other factors not in thorough in this research as part of the service factor ekstentifikasi and billing.

It fits with what researchers find in roomy through taxation knowledge indicators derived from tangapan respondents least is an indicator of Knowledge concerning the General provisions and Taxation Procedures the actual total score amounted to 65.3% can be interpreted into the pretty well. These results indicate that knowledge of taxation as seen from the indicator of knowledge concerning the General provisions and taxation procedures pertained well enough and there is still a gap of 34, 7%.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

Based on the results of research and discussion of chapter I to chapter IV concerning the Tax Administration System and Modern Knowledge of taxation against Motivation Taxpayers meet the obligation of taxation on 100 people tax payers private people registered in the pratama tax service Office Subang, therefore, the authors draw conclusions as follows:

1. *The Administrative System Modern Motivational effect on the taxation of the taxpayer meets the obligation of taxation. The more Modern system of Tax Administration as good then the tinngi level of Motivation taxpayers to meet their obligations taxation.*
2. *Knowledge of taxation Taxpayer's motivation to meet the obligation of taxation. The increasing knowledge of taxation of taxpayers it will increase the motivation of the taxpayer meets the obligation of taxation.*

5.2 Suggestions

5.2.1 Operational Suggestions

After the author gives the conclusions of the results of research on the influence of modern tax administration system and knowledge of taxation against motivation taxpayers meet the obligation of taxation on KPP Pratama Subang authors will give you advice as follows:

1. *To improve the implementation of the tax administration system, modern better then suggested to the Directorate General of Taxes to be more often do the treatment as well as an upgrade to an existing system so that the process of taxation goes better and the system is integrated with both of the 1 system to other systems.*
2. *To increase the level of knowledge of the tax Directorate General then recommended to better disseminating the knowledge about taxes. For example, by giving a guide book or brochure, or sign-a sign that describes the procedures of taxation, General provisions, how to calculate, pay and report the existence of educational setra early age about taxes. Not only that, other communication media such as television advertising, print media (magazines and newspapers) and social media (twitter, facebook, instagram and others) could be a tool to introduce and communicate knowledge about taxation.*
3. *Efforts in increasing the motivation of taxpayers in tax liability satisfies one of these is the application of strict tax sanctions without tolerance, so if the tax applied sanctions properly then the taxpayers will feel wary and automatic motivated to fulfill the obligation of taxation.*

5.2.2 Academic Suggestions

1. *For the development of Science*

   It is recommended that the next researcher to conduct research, but recommended adding an indicator not used in this research so that retrieved a stronger influence of contribution between the administrative system of modern taxation against motivation taxpayers meet the obligation of taxation and taxation knowledge against motivation taxpayers meet the obligation of taxation.

2. *For other researchers*

   Due to the existence of the time limitations, cost and advised on research next to use the same method but with the unit of analysis, different populations and samples so obtained conclusions that support and strengthen the theory and the concept has been built before, both by researchers as well as researchers.

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Tabel 4.1
Recapitulation of Respondents Response Regarding the Modern Tax Administration System Of Taxation

No	Indikator	Indeks Skor		%	Kriteria
		Aktual	Ideal		
1	Restrukturisasi Organisasi	683	1000	68.3%	Baik
2	Penyempurnaan Proses Bisnis Melalui Pemanfaatan Teknologi Komunikasi dan Informasi.	657	1000	65.7%	Cukup Baik
3	Penyempurnaan Atas Sistem Manajemen Sumber Daya Manusia	697	1000	69.7%	Baik
	Total	**2037**	**3000**	**67.9%**	Cukup Baik

Tabel 4.2
Recapitulation of Respondents Response Regarding the Knowledge Taxation

No	Indikator	Indeks Skor		%	Kriteria
		Aktual	Ideal		
1	Pengetahuan mengenai Ketentuan Umum dan Tata Cara Perpajakan	653	1000	65,3%	Cukup Baik
2	Pengetahuan Mengenai Fungsi Perpajakan	682	1000	68,2%	Baik
3	Pengetahuan Mengenai Sistem Perpajakan	680	1000	68%	Baik
	Total	**2015**	**3000**	**67,1%**	**Cukup Baik**

Tabel 4.3
Recapitulation of Respondents Response Regarding the Motivation Individual Taxpayer

No	Indikator	Indeks Skor		%	Kriteria
		Aktual	Ideal		
1	Dorongan untuk mendaftarkan diri	347	500	69,4%	Baik
2	Dorongan Untuk melaksanakan setor pajak, menghitung, dan membayar sendiri pajak	302	500	60,4%	Cukup Baik
3	Dorongan Untuk melakukan pemeriksaan	342	500	68,4%	Baik
	Total	**989**	**1500**	**65,9%**	Cukup Baik

Tabel 4.4
***Loading Factor Modern Tax Administration System Of Taxation* (X_1), *Knowledge Taxation* (X_2) dan *Motivation Individual Taxpayer* (Y)**

	X_1	X_2	Y
$X_{1.1}$	0,843	0,588	0,384
$X_{1.2}$	0,716	0,313	0,328
$X_{2.1}$	0,865	0,633	0,577
$X_{2.2}$	0,612	0,886	0,498
$X_{2.3}$	0,514	0,872	0,482
$X_{2.4}$	0,586	0,857	0,547
$X_{2.5}$	0,564	0,544	0,958
$X_{2.6}$	0,304	0,406	0,707
$Y_{.1}$	0,562	0,589	0,966

Gambar 4.1
Complete Model Path Diagram

