

Daftar Pustaka

- Abadie, Alberto. 2005. “*Semiparametric Difference-in-Differences Estimators.*” The Review of Economic Studies Vol. 72, No. 1 (Jan., 2005), pp. 1-19.
- Abba, Mohammed, Ahmed Bawa Bello, dan Salihu Aliyu Modibbo. 2015. “*Expenditure and Internally Generated Revenue Relationship: An Analysis of Local Governments in Adamawa State, Nigeria.*” Journal of Arts, Science and Commerce, Vol. 6, No. 3: 67-77
- Bellon, Matthieu, Jillie Chang, Era Dabla-Norris, Salma Khalid, Frederico Lima, Enrique Rojas, dan Pilar Villena. 2019. “*Digitalization to Improve Tax Compliance: Evidence from VAT e-Invoicing in Peru.*” IMF Working Papers No. 19/231, 2019, ISBN/ISSN 9781513513713/1018-5941.
- Cameron, A. Colin, dan Douglas L. Miller. 2015. “*A Practitioner's Guide to Cluster-Robust Inference.*” The Journal of Human Resources Vol. 50 No. 2 pp. 317-372.
- Castro, Gerardo Ángeles, dan Diana Berenice Ramírez Camarillo. 2014. “*Determinants of tax revenue in OECD countries over the period 2001–2011.*” Contaduría y Administración, Volume 59, Issue 3, 2014, Pages 35-59, ISSN 0186-1042
- Fredriksson, Anders, dan Gustavo Magalhaes de Oliveira. 2019. “*Impact evaluation using Difference-in-Differences.*” RAUSP Management Journal Vol. 54 No.4 pp. 519-532.
- Gnangnon, Sèna Kimm. 2020. “*Internet and Tax Reform in Developing Countries.*” Information Economics and Policy Volume 51, 100850, ISSN 0167-6245.
- Hartanto, Airlangga. 2021. “Menko Airlangga: Elektronifikasi Transaksi Pemerintah Daerah Dapat Meningkatkan Pendapatan Asli Daerah.” Kementerian Koordinator Bidang Perekonomian Republik Indonesia 25 Oktober. Diakses pada 25 Mei 2022. <https://ekon.go.id/publikasi/detail/3395/menko-airlangga-elektronifikasi-transaksi-pemerintah-daerah-dapat-meningkatkan-pendapatan-asli-daerah>.
- Lee, Myoung-Jae. 2016. “*Generalized Difference in Differences With Panel Data and Least Squares Estimator.*” Sociological Methods & Research Vol. 45(1) 134-157.
- Li, Jianjun, Xuan Wang, dan Yaping Wu. 2020. “*Can government improve tax compliance by adopting advanced information technology? Evidence from the*

Golden Tax Project III in China.” Economic Modelling Volume 93 Pages 384-397, ISSN 0264-9993.

Mascagni, Giulia, Andualem T. Mengistu, dan Firew B. Woldeyes. 2021. “*Can ICTs increase tax compliance? Evidence on taxpayer responses to technological innovation in Ethiopia*.” Journal of Economic Behavior & Organization Volume 189 Pages 172-193, ISSN 0167-2681.

Meyer, Bruce D. 1995. “*Natural and Quasi-Experiments in Economics.*” Journal of Business & Economic Statistics, Vol. 13, No. 2, pp. 151-161.

Morote, Rosario Perez, Carolina Pontones Rosa, dan Montserrat Nunez Chicharro. 2020. “*The effects of e-government evaluation, trust and the digital divide in the levels of e-government use in European countries.*” Technological Forecasting & Social Change 154 (2020) 119973.

Peraturan Pemerintah No. 12 Tahun 2019 tentang Pengelolaan Keuangan Daerah. Presiden Republik Indonesia. 12 Maret.

Ramadhan, Senatria Wahyu. 2021. “Analisis Pengaruh PDRB, Belanja Modal, dan Jumlah Penduduk terhadap Pendapatan Asli Daerah pada Kabupaten/Kota di Provinsi Jawa Timur.” Thesis Gelar Master. Universitas Gadjah Mada.

Triyanto, Henrikus. 2017. “Pengaruh Penyertaan Modal Daerah, Produk Domestik Regional Bruto, dan Jumlah Penduduk Usia Produktif terhadap Pendapatan Asli Daerah pada Kabupaten/Kota di Kalimantan Barat.” Jurnal Ekonomi Daerah Vol.5 No. 3

Undang-Undang No. 1 Tahun 2022 Tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintah Daerah. Presiden Republik Indonesia. 5 Januari.

Uyar, Ali, Khalil Nimer, Cemil Kuzey, Muhammad Shahbaz, dan Friedrich Schneider. 2021. “*Can e-government initiatives alleviate tax evasion? The moderation effect of ICT.*” Technological Forecasting and Social Change, Volume 166.

Wooldridge, Jeffrey M. 2016. *Introductory Econometrics: A Modern Approach*. USA: Cengage Learning.

Zhang, Jian, dan Zengtian Zhang. 2009. “Applying E-government Information System for Anti-corruption Strategy.” Proceedings of the 2009 International Conference on Management of e-Commerce and e-Government. IEEE, pp. 112–115.