

DAFTAR PUSTAKA

- Akram, M. S., Malik, A., Shareef, M. A., & Goraya, M. A. (2019). Exploring the interrelationships between technological predictors and behavioral mediators in online tax filing: The moderating role of perceived risk. *Government Information Quarterly*, 36, 237-251.
- Al Awadhi, S., & Morris, A. (2008). The use of the UTAUT model in the adoption of e-government services in Kuwait. *In Hawaii international conference on system sciences*. Hawaii: Kona.
- Alm, J., & Torgler, B. (2006). Culture differences and tax morale in the United States and in Europe. *Journal of Economic Psychology*, 224-246.
- Al-Zaqeba, M. A., Hamid, S. A., & Muhammad, I. (2018). Tax compliance of individual taxpayers: a systematic literature review. *International Journal of Management and Applied Science*, 47-57.
- Badan Pengelola Pajak dan Retribusi Daerah Kabupaten Lampung Selatan. (2022). *Laporan Realisasi Penerimaan BPPRD Kabupaten Lampung Selatan s/d 31 Desember 2021*.
- Badan Pusat Statistik. (2022). *Kabupaten Lampung Selatan dalam Angka 2022*. BPS Kabupaten Lampung Selatan.
- Bank Pembangunan Daerah Lampung. (2022). *Laporan Realisasi Penerimaan Pajak Daerah Bulan Januari s/d September 2022*.
- Cegarra-Navarro, J. G., Pachón, J. R., & Cegarra, J. L. (2012). E-government and citizen's engagement with local affairs through e-websites: The case of Spanish municipalities. *International Journal of Information Management*, 32(5), 469-478.
- Centeno, C. (2004). Adoption of Internet services in the Acceding and Candidate Countries, lessons from the Internet banking case. *Telematics and Informatics* 21, 293-315.
- Chen, J., Jubilado, R. J., Capistrano, E. P., & Yen, D. C. (2015). Factors affecting online tax filing – An application of the IS Success Model and thust theory.
- Ciborra, C., & Navarra, D. D. (2005). Good governance, development theory, and aid policy: Risks and challenges of e-government in Jordan. *Information technology for development*, 11(2), 141-159.

- Compeau, D. R., & Higgins, C. A. (1995b). Computer Self-Efficacy: Development of a Measure and Initial Test. *MIS Quarterly* (19:2), 189-211.
- Cummings, R. G., Martinez-Vazquez, J., McKee, M., & Torgler, B. (2009). Tax morale affects tax compliance: Evidence from surveys and an artefactual field experiment. *Journal of Economic Behavior & Organization*, 447-457.
- Davis, F. D., Bagozzi, R. P., & Warshaw, P. (1989). User Acceptance of Computer Technology: A Comparison of Two Theoretical Models. *Management Science* (35:8), 982-1002.
- DeLone, W. H., & McLean, E. R. (2003). The DeLone and McLean Model of Information Systems Success: A Ten-Year Update. *Journal of Management Information Systems*, Vol. 19, No. 4, pp, 9–30.
- Delucia, G. (2000). Electronic Tax Systems Ease Filling. *American City & County*, 115 (14).
- Devos, K. (2014). Factors Influencing Individual Taxpayer Compliance Behaviour. *Springer Science*, 13-65.
- Duryadi. (2021). *Metode Penelitian Ilmiah*. Semarang: Yayasan Prima Agus Teknik.
- Frey, B. S., & Torgler, B. (2007). Tax morale and conditional cooperation. *Journal of Comparative Economics*, 136-159.
- Fu, J., Chao, W., & Farn, C. (2004). Determinants of taxpayers' adoption of electronic filing methods in Taiwan: an exploratory study. *Journal of Government Information* 30(5–6), 65–68.
- Fu, J., Farn, C., & Chao, W. (2006). Acceptance of electronic tax filing: a study of taxpayer intentions. *Information & Management* 43(1), 109–126.
- Gautama, R. A., & Ariani, K. R. (2022). Analisis Pengaruh Pengetahuan Pajak dan Sistem Perpajakan terhadap Ketaatan Wajib Pajak dengan Sosialisasi Perpajakan sebagai Variabel Intervening. *Seminar Nasional Hasil Riset dan Pengabdian*, (pp. 632-638). Surabaya.
- Gellis, H. (1991). How to get plugged into electronic tax filing. *Journal of Accountancy* 171(60), 56–60.

- Gupta, K. P., Manrai, R., & Goel, U. (2019). Factors Influencing Adoption of Payments Banks by Indian Customers: Extending UTAUT with Perceived Credibility. *Journal of Asia Business Studies*, 13(2), 173–195.
- Halim, A. (2002). *Akuntansi Keuangan Daerah*. Yogyakarta: UPP AMD YKPN.
- Hamidi. (2005). *Metode Penelitian Kualitatif*. Malang: UMM press. ISBN: 979 - 3602 - 00 – 7.
- Harefa, M. S., & Gea, G. E. (2019). Analisis Faktor-Faktor yang Mempengaruhi Ketaatan Wajib Pajak Orang Pribadi dalam Melaporkan Surat Pemberitahuan Tahunan. *Journal of Economics and Business*, 30-39.
- Heeks, R., & Bailur, S. (2007). Analyzing eGovernment Research: Perspective, Philosophies, Theories, Methods and Practice. *Government Information Quarterly*, 24(2), 243-265.
- Hung, Y., Chang, C., & Yu, T. (2006). Determinants of user acceptance of the e-Government services: The case of online tax filing and payment system. *Government Information Quarterly*, 23, 97-122.
- Karkin, N., & Janssen, M. (2013). Evaluating websites from a public value perspective: A review of Turkish local government websites. *International Journal of Information Management*.
- Lee, J., Kim, H. J., & Ahn, M. J. (2011). The willingness of e-government service adoption by business users: The role of offline service quality and trust in technology. *Government Information Quarterly*, 28 (2), 222-230.
- Leonard-Barton, D., & Deschamps, I. (1988). Managerial Influence in the Implementation of New Technology. *Management Science* (34:10), 1252-1265.
- Liang, S., & Lu, H. (2013). Adoption of e-government services: An empirical study of the online tax filing system in Taiwan. *Online Information Review*, 37(3), 424–442.
- Luttmer, E. F. (2014). Tax Morale. *Journal of Economic Perspectives*, 149-168.
- Mason, R. O. (1978). Measuring Information Output: A Communication Systems Approach. *Information & Management*, 1, 5, 219-234.
- Masyhuri, & Zainuddin, M. (2008). *Metodologi Penelitian : Pendekatan Praktis dan Aplikatif*. Malang: Refika Aditama. ISBN: 979-1073-46-5.

- Palil, M. R., & Mustapha, A. F. (2011). Factors affecting tax compliance behaviour in self assessment system. *African Journal of Business Management Vol. 5* (33), 12864-12872.
- Paramita, R. W., Rizal, N., & Sulistyan, R. B. (2021). *Metode Penelitian Kuantitatif*. Lumajang: Widya Gama Press. ISBN: 978-623-95051-5-8.
- Pemerintah Kabupaten Lampung Selatan. (2011). *Peraturan Daerah Kabupaten Lampung Selatan Nomor 02 Tahun 2011 tentang Pajak Bumi dan Bangunan Perdesaan dan Perkotaan*.
- Pemerintah Kabupaten Lampung Selatan. (2016). *Peraturan Bupati Lampung Selatan Nomor 36 Tahun 2016 tentang Kedudukan, Tugas dan Fungsi, Susunan Organisasi, serta Tata Kerja Perangkat Daerah Kabupaten Lampung Selatan*.
- Pemerintah Kabupaten Lampung Selatan. (2016). *Peraturan Bupati Lampung Selatan Nomor 67 Tahun 2016 tentang Rincian Tugas Jabatan pada Badan Pengelola Pajak dan Retribusi Daerah Kabupaten Lampung Selatan*.
- Pemerintah Kabupaten Lampung Selatan. (2016). *Peraturan Daerah Lampung Selatan Nomor 07 Tahun 2016 tentang Perubahan Peraturan Daerah Kabupaten Lampung Selatan Nomor 04 Tahun 2010 tentang Pembentukan Organisasi dan Susunan Perangkat Daerah Kabupaten Lampung Selatan*.
- Pemerintah Kabupaten Lampung Selatan. (2021). *Peraturan Bupati Lampung Selatan Nomor 24 Tahun 2021 tentang Sistem Pemantauan, Pelayanan dan Pembayaran Pajak Daerah secara Dalam Jaringan (Online)*.
- Pemerintah Republik Indonesia. (2000). *Undang-Undang Republik Indonesia Nomor 16 Tahun 2000 tentang Perubahan Kedua Atas Undang-Undang No. 06 Tahun 1983 Tentang Ketentuan Umum dan Tata Cara Perpajakan*.
- Pemerintah Republik Indonesia. (2009). *Undang-Undang Republik Indonesia Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah*.
- Pemerintah Republik Indonesia. (2012). *Peraturan Pemerintah Republik Indonesia Nomor 82 Tahun 2012 tentang Penyelenggaraan Sistem dan Transaksi Elektronik*.
- Petersen, J., & Washington, K. (1993). Why electronic tax filing is hot. *Journal of Accountancy* 176(4), 68–70.
- Priyatno, D. (2012). *Cara kilat belajar Analisis Data SPSS 20*. Yogyakarta: ANDI.

- Priyono. (2016). *Metode Penelitian Kuantitatif*. Sidoarjo: Zifatama Publishing. ISBN: 978-602-6930-31-6.
- Rana, N. P., & Dwivedi, Y. K. (2015). Citizen's adoption of an e-government system: Validating extended social cognitive theory (SCT). *Government Information Quarterly*, 32(2), 172–181.
- Risawatie. (2021). Faktor-Faktor Yang Mempengaruhi Ketaatan Wajib Pajak Dalam Membayar Pajak Bumi dan Bangunan (Studi Kasus di Kabupaten Malang). *e-Jurnal Kewirusahaan Vol. 4, No. 2*, 1-8.
- Rowley, J. (2010). E-government stakeholders—Who are they and what do they want? *International Journal of Information Management*, 31(1), 53–62.
- Saha, P., Nath, A. K., & Salehi-Sangari, E. (2011). Evaluation of government e-tax websites: an information quality and system quality approach. *Transforming Government: People, Process and Policy*, Vol. 6, No. 3, 300-321.
- Santoso, S. (2015). *Menguasai Statistik Multivariat*. Jakarta: PT Elex Media Komputindo.
- Schaupp, L., Carter, L., & McBride, E. (2010). E-file adoption: A study of U.S. taxpayers' intentions. *Computers in Human Behaviour*, 26, 636-644.
- Seddon, P. (1997). A respecification and extension of the DeLone and McLean model of IS success. *Information Systems Research*, 8, 3, 240–253.
- Sezgin, E., & Yildirim, S. Ö. (2016). Trends of Factors and Theories in Health Information Systems Acceptance. *Encyclopedia of E-Health and Telemedicine*, no. April 2016, 1085–1104.
- Shannon, C. E., & Weaver, W. (1949). *The Mathematical Theory of Communication*. University of Illinois Press, Urbana, IL.
- Shareef, M. A., Kumar, V., Kumar, U., & Dwivedi, Y. K. (2011). E-government adoption model (GAM): Differing service maturity levels. *Government Information Quarterly*, 28 (1), 17-35.
- Siregar, S. (2017). *Metode Penelitian Kuantitatif*. Jakarta: KENCANA.
- Sondakh, J. J. (2017). Behavioral Intention to Use E-Tax Service System: An Application of Technology Acceptance Model. *European Research Studies Journal*, Volume XX, Issue 2A, 48-64.

- Stafford, T., & Turan, A. (2011). Online tax payment systems as an emergent aspect of governmental transformation. *European Journal of Information Systems*, 20, 343-357.
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta. ISBN: 979-8433-64-0.
- Sugiyono. (2017). *Statistika untuk Penelitian*. Bandung: Alfabeta.
- Sujianto, A. E. (2009). *Aplikasi Statistik Dengan SPSS 16.0*. Jakarta: Prestasi Pustaka.
- Torgler, B. (2004). Tax morale in Asian countries. *Journal of Asian Economics* 15, 237-266.
- Turner, L., & Apelt, C. (2004). Globalisation, innovation and information sharing in tax systems: the Australian experience of the diffusion and adoption of electronic lodgment. *eJournal of Tax Research* 2(2), 241–269.
- Venkatesh, V., Morris, M. G., & Davis, G. (2003). User acceptance of information technology: Toward a unified view. *MIS Quarterly*, 27 (3), 425-478.
- Venkatesh, V., Sykes, T. A., & Venkatraman, S. (2014). Understanding e-Government portal use in rural India: Role of demographic and personality characteristics. *Information Systems Journal*, 24(3), 249–269.
- Wang, Y. (2002). The adoption of electronic tax filing systems: an empirical study. *Government Information Quarterly* 20(4), 333–352.
- Westland, J. C., & Clark, T. H. (2000). *Global Electronic Commerce: Theory and Case Studies*. MIT Press, Cambridge, MA.
- Zhou, T., Lu, Y., & Wang, B. (2010). Integrating TTF and UTAUT to explain mobile banking user adoption. *Computers in Human Behavior* 26, 760-767.