



## REFERENCES

- Abdul, F., & McFie, J. B. (2020). Tax Complexity and Compliance Behaviour of Large and Medium Sized Business Taxpayers in Kenya. *Review of Integrative Business and Economics Research*, 9(2), 90–106. ABI/INFORM Collection.
- Alm, J. (2019). What Motivates Tax Compliance? *Journal of Economic Surveys*, 33(2), 353–388. <https://doi.org/10.1111/joes.12272>
- Andrade, C. (2018). Internal, External, and Ecological Validity in Research Design, Conduct, and Evaluation. *Indian Journal of Psychological Medicine*, 40(5), 498–499. [https://doi.org/10.4103/IJPSYM.IJPSYM\\_334\\_18](https://doi.org/10.4103/IJPSYM.IJPSYM_334_18)
- Anselmi, P., Colledani, D., & Robusto, E. (2019). A Comparison of Classical and Modern Measures of Internal Consistency. *Frontiers in Psychology*, 10, 2714. <https://doi.org/10.3389/fpsyg.2019.02714>
- Apuke, O. D. (2017). Quantitative Research Methods: A Synopsis Approach. *Kuwait Chapter of Arabian Journal of Business and Management Review*, 6(11), 40–47. <https://doi.org/10.12816/0040336>
- Badan Perencanaan Pembangunan Daerah. (2022a). *Koperasi dan UMKM*. [http://bappeda.jogjaprov.go.id/dataku/data\\_dasar/index/107-umkm](http://bappeda.jogjaprov.go.id/dataku/data_dasar/index/107-umkm)
- Badan Perencanaan Pembangunan Daerah. (2022b). *Otonomi Daerah, Pemerintahan Umum, Administrasi, Keuangan Daerah, Perangkat Daerah, Kepegawaian dan Persandian*. [http://bappeda.jogjaprov.go.id/dataku/data\\_dasar/index/107-umkm](http://bappeda.jogjaprov.go.id/dataku/data_dasar/index/107-umkm)
- Bawazier, F. (2011). Reformasi Pajak di Indonesia. *Jurnal Legislasi Indonesia*, 8(1). <https://doi.org/10.54629/jli.v8i1.344>
- Benk, S., Budak, T., & Cakmak, A. (2012). Tax Professionals' Perceptions of Tax Fairness: Survey Evidence in Turkey. *International Journal of Business and Social Science*, 3, 112–117.
- Binder, B., & Haupt, A. (2022). The fundamental role of tax systems in the relationship between welfare and inequality in the lower half of the income distribution. *Research in Social Stratification and Mobility*, 80, 100712. <https://doi.org/10.1016/j.rssm.2022.100712>
- Bornman, M., & Ramutumbu, P. (2019). A conceptual framework of tax knowledge. *Meditari Accountancy Research*, 27(6), 823–839. <https://doi.org/10.1108/MEDAR-09-2018-0379>
- Braithwaite, V. (2003). Who's Not Paying Their Fair Share: Public Perceptions of the Australian Tax System. *Australian Journal of Social Issues*, 38(3), 323–348. <https://doi.org/10.1002/j.1839-4655.2003.tb01149.x>
- Brondolo, J., Chooi, A., Schloss, T., & Siouclis, A. (2022). *Compliance Risk Management: Developing Compliance Improvement Plans*. International Monetary Fund.
- De Clercq, B. (2021). Tax literacy: What does it mean? *Meditari Accountancy Research*. <https://doi.org/10.1108/MEDAR-04-2020-0847>
- Delice, A. (2010). The Sampling Issues in Quantitative Research. *Educational Sciences: Theory and Practice*, 10, 2001–2018.



- Gambo, E.-M. J., Mas'ud, A., Nasidi, M., & Oyewole, O. S. (2014). Tax Complexity and Tax Compliance in African Self-Assessment Environment. *International Journal of Management Research and Reviews*, 4(5), 575–582. Research Library.
- Ghasemi, A., & Zahediasl, S. (2012). Normality Tests for Statistical Analysis: A Guide for Non-Statisticians. *International Journal of Endocrinology and Metabolism*, 10(2), 486–489. <https://doi.org/10.5812/ijem.3505>
- Hasseldine, J., Holland, K., & Rijt, P. van der. (2009). *The Management of Tax Knowledge*.
- IKPI. (n.d.). *IKPI Jakarta Barat—IKPI Cabang Jakarta Barat*. Retrieved February 4, 2023, from <https://www.ikpijakbar.com/tentang-kami/>
- In, J. (2017). Introduction of a pilot study. *Korean Journal of Anesthesiology*, 70(6), 601. <https://doi.org/10.4097/kjae.2017.70.6.601>
- Inasius, F. (2019a). Factors Influencing SME Tax Compliance: Evidence from Indonesia. *International Journal of Public Administration*, 42(5), 367–379. <https://doi.org/10.1080/01900692.2018.1464578>
- Inasius, F. (2019b). Voluntary and Enforced Tax Compliance: Evidence from Small and Medium-sized Enterprises in Indonesia. In *Advances in Taxation* (pp. 99–111). Emerald Publishing Limited. <https://doi.org/10.1108/S1058-749720190000026006>
- Jimenez, P., & Iyer, G. S. (2016). Tax compliance in a social setting: The influence of social norms, trust in government, and perceived fairness on taxpayer compliance. *Advances in Accounting*, 34, 17–26. <https://doi.org/10.1016/j.adiac.2016.07.001>
- Kamleitner, B., Korunka, C., & Kirchler, E. (2012). Tax compliance of small business owners: A review. *International Journal of Entrepreneurial Behavior & Research*, 18(3), 330–351. <https://doi.org/10.1108/13552551211227710>
- Kementerian Keuangan Republik Indonesia. (2022). *Kajian Fiskal Regional D.I. Yogyakarta Triwulan I Tahun 2022*. <https://djpb.kemenkeu.go.id/kanwil/diy/id/profil/309-artikel/3294-kajian-fiskal-regional-d-i-yogyakarta-triwulan-i-tahun-2022.html>
- Kim, H.-Y. (2013). Statistical notes for clinical researchers: Assessing normal distribution (2) using skewness and kurtosis. *Restorative Dentistry & Endodontics*, 38(1), 52. <https://doi.org/10.5395/rde.2013.38.1.52>
- Kirchler, E. (2009). *The economic psychology of tax behaviour* (1st paperback ed). Cambridge University Press.
- Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced versus voluntary tax compliance: The “slippery slope” framework. *Journal of Economic Psychology*, 29(2), 210–225. <https://doi.org/10.1016/j.joep.2007.05.004>
- Kurniawan, D. (2020). The Influence of Tax Education in Higher Education on Tax Knowledge and Its Effect on Personal Tax Compliance. *Journal of Indonesian Economy and Business*, 35(1). <https://doi.org/10.22146/jieb.54292>



- Masud, A., Alkali, M., & Aliyu, A. (2015). Tax Complexity and Tax Compliance in Pre and Post Self-Assessment System Implementation in Nigeria. *Sokoto Journal of Management Studies*, 9, 102–112.
- Matlab, A. A., Al-Hussami, M. O., & Alkaid Albqoor, M. (2022). Knowledge and compliance to prevention of central line-associated blood stream infections among registered nurses in Jordan. *Journal of Infection Prevention*, 23(4), 133–141. <https://doi.org/10.1177/17571774211066778>
- Mishra, P., Pandey, C., Singh, U., Gupta, A., Sahu, C., & Keshri, A. (2019). Descriptive statistics and normality tests for statistical data. *Annals of Cardiac Anaesthesia*, 22(1), 67. [https://doi.org/10.4103/aca.ACA\\_157\\_18](https://doi.org/10.4103/aca.ACA_157_18)
- Mocanu, M., Constantin, S.-B., & Răileanu, V. (2021). Determinants of tax avoidance – evidence on profit tax-paying companies in Romania. *Economic Research-Ekonomska Istraživanja*, 34(1), 2013–2033. <https://doi.org/10.1080/1331677X.2020.1860794>
- Musimenta, D. (2020). Knowledge requirements, tax complexity, compliance costs and tax compliance in Uganda. *Cogent Business & Management*, 7(1), 1812220. <https://doi.org/10.1080/23311975.2020.1812220>
- Musimenta, D., Nkundabanyanga, S. K., Muhwezi, M., Akankunda, B., & Nalukenge, I. (2017). Tax compliance of small and medium enterprises: A developing country perspective. *Journal of Financial Regulation and Compliance*, 25(2), 149–175. <https://doi.org/10.1108/JFRC-08-2016-0065>
- Nguyen, T. H. (2022). The Impact of Non-Economic Factors on Voluntary Tax Compliance Behavior: A Case Study of Small and Medium Enterprises in Vietnam. *Economies*, 10(8), 179. <https://doi.org/10.3390/economies10080179>
- Nguyen, V. M. H., Nguyen, V. T. B., Nguyen-Cuu, D., Nguyen, V. T. T., Ngoc, P. L., Ngoc Ngo, T. T., & Tran-Nam, B. (2021). The Effects of Emotion, Trust and Perception on Tax Compliance: Empirical Evidence from Vietnam. In J. Hasseldine (Ed.), *Advances in Taxation* (Vol. 29, pp. 111–134). Emerald Publishing Limited. <https://doi.org/10.1108/S1058-749720210000029010>
- Niesiobędzka, M. (2014). *Relations between procedural fairness, tax morale, institutional trust and tax evasion*. 5, 41–52.
- OECD. (2016). *Glossary of Tax Terms*. <https://www.oecd.org/ctp/glossaryoftaxterms.htm>
- OECD. (2018). *SME and Entrepreneurship Policy in Indonesia 2018*. OECD. <https://doi.org/10.1787/9789264306264-en>
- OECD. (2022). *Revenue Statistics in Asia and the Pacific 2022*. OECD. <https://www.oecd.org/tax/tax-policy/revenue-statistics-asia-and-pacific-indonesia.pdf>
- Okafor, O. N. (2022). Shaming of Tax Evaders: Empirical Evidence on Perceptions of Retributive Justice and Tax Compliance Intentions. *Journal of Business Ethics*. <https://doi.org/10.1007/s10551-021-05011-y>
- Pertiwi, A. R., Iqbal, S., & Baridwan, Z. (2020). Effect of fairness and knowledge on tax compliance for Micro, Small, and Medium Enterprises (MSMEs). *International Journal of Research in Business and Social Science* (2147-4478), 9(1), 143–150. <https://doi.org/10.20525/ijrbs.v9i1.590>



- Remali, A. M., Satar, 'Aliyah Nur Satar Abdul Mamad, F. N. A., Abidin, N. F. Z., & Zainuddin, S. Z. (2018). Tax Knowledge, Tax Penalty and Tax Rate on Tax Compliance among Small Medium Enterprise in Selangor. *Global Business and Management Research*, 10(3), 12. ABI/INFORM Global.
- Sekaran, U. (2003). *Research methods for business: A skill-building approach* (4th ed). John Wiley & Sons.
- Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill-building approach* (Seventh edition). Wiley.
- Seralurin, Y. C., & Ermawati, Y. (2019). Influence of self-assessment system, taxation understanding, and discrimination toward ethics of tax evasion. *International Research Journal of Management, IT and Social Sciences*, 6(5), 267–278. <https://doi.org/10.21744/irjmis.v6n5.745>
- Smith, G. (2015). Multiple Regression. In *Essential Statistics, Regression, and Econometrics* (pp. 301–337). Elsevier. <https://doi.org/10.1016/B978-0-12-803459-0.00010-8>
- Statista. (2020). ASEAN: Number of MSMEs by country. Statista. <https://www.statista.com/statistics/1317131/asean-number-of-micro-small-medium-sized-businesses-by-country/>
- Taber, K. S. (2018). The Use of Cronbach's Alpha When Developing and Reporting Research Instruments in Science Education. *Research in Science Education*, 48(6), 1273–1296. <https://doi.org/10.1007/s11165-016-9602-2>
- Taing, H. B., & Chang, Y. (2021). Determinants of Tax Compliance Intention: Focus on the Theory of Planned Behavior. *International Journal of Public Administration*, 44(1), 62–73. <https://doi.org/10.1080/01900692.2020.1728313>
- Tax Justice Network. (2021). *The State of Tax Justice 2021* (p. 72). Tax Justice Network, Global Alliance for Tax Justice,. [https://taxjustice.net/wp-content/uploads/2021/11/State\\_of\\_Tax\\_Justice\\_Report\\_2021\\_ENGLISH.pdf](https://taxjustice.net/wp-content/uploads/2021/11/State_of_Tax_Justice_Report_2021_ENGLISH.pdf)
- Timothy, J. F., & Abbas, Y. (2021). *Tax morale, perception of justice, trust in public authorities, tax knowledge, and tax compliance: A study of Indonesian SMEs*.
- Tran-Nam, B., & Evans, C. (2014). Towards the Development of a Tax System Complexity Index. *Fiscal Studies*, 35(3), 341–370. <https://doi.org/10.1111/j.1475-5890.2014.12033.x>
- Verboon, P., & van Dijke, M. (2007). A self-interest analysis of justice and tax compliance: How distributive justice moderates the effect of outcome favorability. *Journal of Economic Psychology*, 28(6), 704–727. <https://doi.org/10.1016/j.joep.2007.09.004>
- Vincent, O. (2021). Assessing SMEs tax non-compliance behaviour in Sub-Saharan Africa (SSA): An insight from Nigeria. *Cogent Business & Management*, 8(1), 1938930. <https://doi.org/10.1080/23311975.2021.1938930>
- Wooldridge, J. M. (2016). *Introductory Econometrics: A Modern Approach* (Sixth edition, student edition). Cengage Learning.