

DAFTAR PUSTAKA

- Ansell, C dan Alison Gash. 2007. "Collaborative Governance in Theory and Practice". *Journal of Public Administration Research and Theory* 18: 543–571.
- Aun, Chew Han. 2022. "Joint Audit Programme between Royal Malaysian Customs Department with Inland Revenue Board of Malaysia". *International Conference on Customs and Tax Cooperation*, February.
- Creswell, John W. 2015. *Penelitian Kualitatif dan Desain Riset*. Edisi ke-3. Yogyakarta : Pustaka Pelajar.
- Creswell, John W. 2021. *Research Design: Pendekatan Metode Kualitatif, Kuantitatif dan Campuran*. Cetakan ke-5. Yogyakarta : Pustaka Pelajar.
- Direktorat Jenderal Anggaran. 2021. *Peraturan Direktorat Jenderal Anggaran Nomor 31/AG/2021 tentang Petunjuk Teknis Pelaksanaan Penghentian dan Pembukaan Kembali Layanan Akses Kode Billing Simponi Serta Rekomendasi Pemblokiran dan Pembukaan Kembali Akses Kepabeanaan*. Indonesia.
- _____. 2022. *Laporan Kinerja Direktorat Jenderal Anggaran Kementerian Keuangan 2021*. Indonesia.
<https://anggaran.kemenkeu.go.id/api/Medias/8a1718d2-8354-4b3f-a82f-5a28a2f95c96>
- Direktorat Jenderal Bea dan Cukai. 2022. *Laporan Kinerja Direktorat Jenderal Bea dan Cukai Kementerian Keuangan 2021*. Indonesia.
https://drive.google.com/file/d/1cQU9gecEfeOBnoBHfob_AkvCTStKUSns/view
- Direktorat Jenderal Pajak. (2022). *Laporan Kinerja Direktorat Jenderal Pajak Kementerian Keuangan 2021*. Indonesia.
<https://www.pajak.go.id/sites/default/files/2022-03/Laporan%20Kinerja%20DJP%20Tahun%202021.pdf>
- FMB9ID_IKP. 2022, 25 Juli 2022. *Pemulihan Ekonomi di Tengah Ketidakpastian Global* [Video]. YouTube. <https://www.youtube.com/watch?v=s7tAWFRfBMk>
- Gryazin, D. 2022. *Interaction between customs and tax authorities within customs control activities and creation of goods traceability system*. *International Conference on Customs and Tax Cooperation*.

- Kementerian Keuangan. 2021. Keputusan Menteri Keuangan Nomor 210/KMK.01/2021 tentang Program Sinergi Reformasi dalam Rangka Optimalisasi Penerimaan Negara. Indonesia.
- _____. 2021. Peraturan Menteri Keuangan Republik Indonesia Nomor 214/PMK.02/2021 tentang Pengawasan Penerimaan Negara Bukan Pajak Mineral dan Batubara Melalui Sinergi Proses Bisnis dan Data Antar Kementerian/Lembaga. Indonesia.
- _____. 2021. Mardiasmo : The Man With Golden Scissors. Indonesia.
- _____. 2022. APBN Kita : Kinerja dan Fakta. APBN Kita. Indonesia.
<https://media.kemenkeu.go.id/getmedia/89057a47-0faa-48da-ae2f-3520398e8510/apbn-kita-februari-2022.pdf?ext=.pdf>
- _____. 2022. Keputusan Menteri Keuangan Nomor 667/KM.1/2022 tentang Perubahan atas Keputusan Menteri Keuangan Nomor 210/KMK.01/2021 tentang Program Sinergi Reformasi Dalam Rangka Penerimaan Negara. Indonesia.
- _____. 2022. Transformation Office. Indonesia.
<https://www.kemenkeu.go.id/transformatasi-kelembagaan/change-story-kemenkeu/transformation-office/>
- Nurchahyo, M. A. 2020. “Peran Tim Joint Analysis DJBC-DJP dalam mengoptimalkan penerimaan negara dari sektor batubara”. Indonesian Treasury Review Jurnal Perbendaharaan Keuangan Negara Dan Kebijakan Publik, 5(1), 31–45. <https://doi.org/10.33105/itrev.v5i1.158>
- Nurfadilah, W dan H. Rosdiana. 2020. “Supporting Factors in Implementing Joint Analysis Policy between the Directorate General of Tax and Customs and Excise”. Jurnal Administrasi Publik (Public Administration Journal). 10(1): 35–44
- Petersone, M dan Karlis Ketners. 2017. “Improvement of Customs and Tax Administration ICT System Performance”. Research for Rural Development 2017 Vol. 2.
- Republik Indonesia. 2018. Undang-Undang Republik Indonesia Nomor 9 Tahun 2018 tentang Penerimaan Negara Bukan Pajak. Indonesia.
<https://jdih.kemenkeu.go.id/fullText/2018/9TAHUN2018UU.pdf>
- Serpa, S dan Carlos Miguel Ferreira. 2019. “The Concept of Bureaucracy by Max Weber”. International Journal of Social Science Studies.
- Sugiyono. 2021. Metode Penelitian Kualitatif. Bandung : Penerbit Alfabeta.

WCO. 2016. Guidelines for Strengthening Cooperation and the Exchanging of Information between Customs and Tax Authorities at the National Level.

Yasui, T. 2009. "Cooperation between Customs and Tax administration : Lesson Learned from Revenue Authorities". WCO Research Paper No. 5.