



DAFTAR PUSTAKA

- Abrie, W., Doussy, E., 2006. "Tax Compliance Obstacles Encountered by Small and Medium Enterprises in South Africa". *Meditary Accountancy Research* Vol. 14. Iss 1. pp 1-13.
- Alm, J., McClelland, G. H., & Schulze, W. D. 1992. "Why do people pay taxes?". *Journal of Public Economics*, 48, 21-38.
- Alm, J., 2012. "Measuring, Explaining, And Controlling Tax Evasion: Lessons From Theory, Experiments, And Field Studies". *International Tax and Public Finance* Vol 19:1
- Andreoni, J., Erard, B. and Feinstein, J. 1998, "Tax compliance", *Journal of Economic Literature*, Vol. 36 No. 2, pp. 818-819.
- Benk, S., Budak, T., Yuzba, B., Mohdali, R., .2016. The Impact of Religiosity on Tax Compliance among Turkish Self-Employed Taxpayers. *Religions*. 7-37.
- Braithwaite, V. (2003). Dancing with tax authorities: Motivational postures and non-compliance actors. In V. Braithwaite (Ed.), *Taxing Democracy* (pp. 15-39). Hants, UK: Ashgate.
- Creswell, John W. 2014. *Research design: qualitative, quantitative, and mixed methods approaches, 4th Edition*. California: SAGE Publications, Inc.
- Cummings, Ronald G., Jorge Martinez-Vazquez, Michael McKee, and Benno Torgler . 2005. Effects of Tax Morale on Tax Compliance: Experimental and Survey Evidence. Working Paper No 2005-29. Basel: Center for Research in Economics, Management and the Arts.
- Damayanti, T., Sutrisno T., Subekti, I., Baridwan, Z., 2015. The Role of Taxpayer's Perception of the Government and Society to Improve Tax Compliance. Sciedu Press. Vol 4;1.
- Gangl, K., Muehlbacher, S., de Groot, M., Goslinga, S., Hofmann, E., Kogler, C., Kirchler, E. 2015. Taxpayers' Motivations Relating to Tax Compliance: Evidence from Two Representative Samples of Austrian and Dutch Self Employed Taxpayers. *Journal of Tax Administration* Vol. 1:2.
- Ghazali, Imam., Latan., Hengky. 2015. *Partial Least Squares Konsep, Teknik, dan Aplikasi Menggunakan Program SmartPLS 3.0 Untuk Penelitian Empiris. Edisi 2*. Semarang. Badan Penerbit Undip.
- Halim, Abdul. 2016. *Manajemen Keuangan Sektor Publik: Problematika Penerimaan dan Pengeluaran Pemerintah. Edisi 2*. Jakarta: Salemba Empat.
- Hartono, Jogiyanto. 2010. *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-pengalaman*. Yogyakarta: BPF.
- Hennink, M, Hutter, I & Bailey A, 2011. *Qualitative Research Methods. First Edition*. SAGE Publications, Inc



- Kamleitner, B., Korunka, C., Kirchler, E., (2012) "Tax Compliance Of Small Business Owners: A review", *International Journal of Entrepreneurial Behavior & Research*, Vol. 18 Issue: 3, pp.330-351
- _____. 2009. Undang-Undang Nomor 16 Tahun 2009. Ketentuan Umum dan Tatacara Perpajakan.
- Kirchler, E. 2007. *The Economic Psychology of Tax Behaviour*. Cambridge University Press.
- Kirchler, E., Hoelzi, E., and Wahl, I. 2008. "Voluntary Versus Enforced Tax Compliance: The Slippery Slope Framework". *Journal of Economic Psychology*, 29, 210-225.
- Mardiasmo. 2016. *Perpajakan Edisi Terbaru 2016*. Yogyakarta: Penerbit Andi.
- Modugu, P. K., Eragbhe, E., & Izedonmi, F. 2012. "Government Accountability and Voluntary Tax Compliance in Nigeria". *Research Journal of Finance and Accounting*, 3(5), 69-76
- Mohdali, R. and Pope, J. 2014, "The Influence of Religiosity on Taxpayers' Compliance Attitudes: Empirical Evidence From A Mixed-Methods Study in Malaysia", *Accounting Research Journal*, Vol. 27 No. 1, pp. 71-91.
- Muehlbacher, Stephan and Kirchler, Erich 2010. 'Tax Compliance by Trust and Power of Authorities', *International Economic Journal*, 24: 4, 607 — 610
- Musimenta, Doreen, Nkundabanyanga, S. M., Muhwezi, M., Akankunda, B., Nalukenge I., 2017. "Tax Compliance Of Small And Medium Enterprises: A Developing Country Perspective", *Journal of Financial Regulation and Compliance*, Vol. 25 Issue: 2, pp.149-175
- _____. 2013. Peraturan Pemerintah Nomor 46 Tahun 2013. Pajak Penghasilan Atas Penghasilan Dari Usaha Yang Diterima Atau Diperoleh Wajib Pajak Yang Memiliki Peredaran Bruto Tertentu.
- Rahman, A. 2014. "Tax Compliance in Indonesia: The Role of Public Officials as Taxpayers". Thesis Dissertation. University of Twente. Netherlands.
- Sandmo, A. 1981. Income Tax Evasion, Labour Supply And The Equity-Efficiency Trade-Off, *Journal Of Public Economics* 16, 265–288.
- Soemitro, R. 1990. *Asas dan Dasar Perpajakan 2*. Bandung. PT Eresco.
- Setiawan, L., 2012. Perbandingan Komponen dan Struktur Pajak OECD dan *Government Finance Statistic Manual* dan Pengaruhnya atas Pendefinisian *Tax Ratio* di Indonesia. www.anggaran.depkeu.go.id
- Sommerfield, Ray M., Herschel, M. Anderson., dan Horace R. Brock., 1981. *An Introduction of Taxation*. Harcourt Brace Jovanovich Inc. New York.
- Syakura, M, A. 2014. A Behavioral Study On Voluntary Compliance Of E-Commerce Tax. 4th Asian Academic Society International Conference.
- _____. Undang-Undang Nomor 20 Tahun 2008 tentang Usaha Mikro, Kecil, dan Menengah