



Daftar Pustaka

- Advani, Arun., William Elming dan Jonathan Shaw. 2015. *How Long Lasting are the Effects of Audits*. Tax Administration Research Centre 011-15, Januari 2015.
- Alm, James. 2012. *Measuring, Explaining, and Controlling Tax Evasion: Lessons from Theory, Experiments and Filed Studies*. Tulane Economics Working Paper Series: 1213.
- Almunia, Miguel dan David Lopez-Rodriguez. 2014. *Heterogeneous Responses to Effective Tax Enforcement: Evidence from Spanish Firms*. University of Warwick Banco de España, Juli 2014.
- Angrist, Joshua D. dan Jorn-Steffen Pischke. 2008. *Mostly Harmless Econometrics: An Empiricist's Companion*. MIT Press.
- Arens, Alvin A., Randal J. Elder dan Mark S. Beasley. 2012. *Auditing And Assurance Services: An Integrated Approach*. Edisi ke-14. New Jersey: Pearson Education, Inc.
- Bergman, Marcelo dan Armando Nevarez. 2006. *Do Audits Enhance Compliance? An Empirical Assessment of VAT Enforcement*. National Tax Journal. Vol.LIX, No.4, December, pp. 817-832.
- Bertrand, Marianne., Esther Duflo dan Sendhil Mullainathan. 2004. *How Much Should We Trust Differences-In-Differences Estimates?* The Quarterly Journal of Economics. MIT Press. Vol. 119(1), pages 249-275, Februari.
- Birskyte, Liucija. 2013. *Effects of tax Auditing: Does The Deterrent Deter?* Research Journal of Economics, Business and ICT. Volume 8, Issue 2.
- Blumenthal, Marsha., Charles Christian, Joel Slemrod dan Matthew G. Smith. 2001. *Do Normative Appeals Affect Tax Compliance? Evidence from a Controlled Experiment in Minnesota*. National Tax Journal Vol. 54, No. 1 (March, 2001), pp. 125-138.
- Brooks, Neil. 2001. *Presentation Paper of Key Issue in Income Tax: Challenges of Tax Administration and Compliance*. Tax Conference. Asian Development Bank Institute.
- Brown, Robert E., dan Mark J. Mazur. 2003. *IRS's Comprehensive Approach to Compliance Measurement*. Internal Revenue Service.
- Clotfelter, Charles T. 1983. *Tax Evasion and Tax Rates: An Analysis of Individual Returns*. Review of Economics and Statistics, 65(3), 363-373.
- DeBacker, Jason, Bradley T. Heim, Anh Tran, dan Alexander Yuskavage. 2013. *The Impact of Legal Enforcement : An Analysis of Corporate Tax Aggressiveness after an Audit*.
- Dubin, Jeffrey A. 2004. *Criminal Investigation Enforcement Activities and Taxpayer Noncompliance*. California Institute of Technology.
- Dubin, Jeffrey A. ,dan Louis L. Wilde. 1988. *An Empirical Analysis of Federal Income Tax Auditing and Compliance*. National Tax Journal, Vol. LXI, No.1, Maret: 61-74.



- Dubin, Jeffrey A., Louis L. Wilde dan Michael J. Graetz. 1990. *The Effect of Audit Rates on the Federal Individual Income Tax 1977-1986*. National Tax Journal, Vol. 43, No. 4, December: 395-409.
- Dubin, Jeffrey A., Louis L. Wilde dan Michael J. Graetz. 1987. *Are We a Nation of Tax Cheaters? New Econometric Evidence on Tax Compliance*. AEA Paper and Proceedings: Economic Analysis of Taxpayers Compliance, Vol.77, No.2, May: 240-245.
- Erard, Brian. 1997. *The Income Tax Compliance Burden on Small and Medium-sized Canadian Businesses*. Working Paper 97-12, Oktober 1997.
- Erard, Brian dan Jonathan S. Feinstein. 1994. *Honesty and Evasion in the Tax Compliance Game*. The RAND Journal of Economics. Blackwell Publishing. Vol.25, No.1 (Spring) pp.1-19.
- Fatt, Choong Kwai dan Edward Wong Sek Khin. 2011. *A Study on Self-Assessment Tax System Awareness in Malaysia*. Australian Journal of Basic and Applied Sciences, 5(7): 881-888
- Feldman, Naomi E., dan Joel Slemrod. 2005. *Estimating Tax Noncompliance with Evidence from Unaudited Tax Returns*. Discussion Paper. No. 05-15. Monaster Center for Economic Research. Ben-Gurion University of Negev. Beer Sheva: Israel. July.
- Forest, A. 2004. *Targeting Occupations To Increase Tax Revenue*. Journal of Economic Literature.
- Franklin, Jon.2009. *Network and Taxpayer Non-Compliance*. London, HM Revenue & Customs. September.
- Gemmell, Norman dan Marissa Ratto. 2012. *Behavioral Responses to Taxpayer Audits : Evidence from Random Taxpayer Inquiries*. National Tax Journal. Vol. 65(1), 33-58, March.
- Gudono. 2015. Analisis Data Multivariat. Yogyakarta: BPF
- Gujarati, Damodar N. 2008. *Basic Econometrics*. Edisi ke-5. The McGraw-Hill Companies. E-Book.
- Gupta, Manish dan Vishnuprasad Nagadevar. 2007. *Audit Selection Strategy for Improving Tax Compliance—Application of Data Mining Techniques*. Foundations of Risk-Based Audits. Proceedings of The Eleventh International Conference on e-Governance, Hyderabad, India, December. 2007.
- Hanlon, Michelle., Lillian Mills dan Joel Slemrod. 2005. *An Empirical Examination of Corporate Tax Noncompliance*. Ross School of Business Working Paper Series Working Paper No. 1025, Juni 2005.
- Hoopes, Jeffrey L., Devan Mescall, dan Jeffrey A. Pittman. 2012. *Do IRS Audits Deter Corporate Tax Avoidance?*. The Accounting Review: September 2012, Vol. 87, No. 5, pp. 1603-1639.
- Hunter, W. J. dan Michael, A. Nelson. 1996. *An IRS Production Function*. National Tax Journal, 49 (1): 105-115.
- Idris, Aida., Sedigheh Moghavvemi, dan Ghazali Musa. 2015. *Selected Theories in Social Science Research*. Kuala Lumpur: University of Malaya Press



- Imbens, Guido W dan Jeffrey M. Wooldridge. 2009. *Recent Developments In The Econometrics Of Program Evaluation*. Journal of Economic Literature 47, no. 1: 5-86, hal: 63-64.
- Joulfaian, David dan Mark Rider. 1998. *Differential Taxation and TaxEvasion by Small Business*. National Tax Journal, 51 (4): 76-87.
- Kleven, Henrik Jacobsen, Martin B. Knudsen, Claus Thustrup Kreiner, Søren Pedersen, dan Emmanuel Saez. 2011. *Unwilling or Unable to Cheat? Evidence From a Tax Audit Experiment in Denmark*. Econometrica Vol 79. Mei 2011.
- Krause, Kate . 2000. *Tax Complexity: Problem or Opportunity?*. Public Finance Review 28 (5): 395- 414
- Laporan Tahunan 2009-2016 Direktorat Jenderal Pajak. Kementerian Keuangan Republik Indonesia.
- Lechner, Michael. 2011. *The Estimation of Causal Effects by Difference-in-Difference Methods*. Discussion Paper no. 2010-28. Department of Economics University of St. Gallen, Oktober.
- Lipatov, Vilen. 2003. *Evolution of Tax Evasion*. MPRA Paper. European University Institute. No.966.
- Loo, Ern., Margaret Mckerchar, dan Ann Hansford. 2009. *Understanding The Compliance Behaviour of Malaysian Individual Taxpayers Using a Mixed Method Approach*. Journal of the Australasian Tax Teachers Association, 4 (1), 181-202.
- Mardiasmo. 2013. *Perpajakan Edisi Revisi*. Yogyakarta: Penerbit Andi
- Niu, Yongzhi. 2010. *Tax Audit Impact on Voluntary Compliance*. MPRA Paper. New York State Department of Taxation and Finance. No.966.
- Nurmantu, Safri. 2005. *Pengantar Perpajakan*. Edisi Ke-3. Jakarta: Granit.
- Okello, Andre. 2014. *Managing Income Tax Compliance through Self-Assessment*. IMF Working Paper, 14/41, Maret.
- Organisation For Economic Co-Operation And Development (OECD). 2006. *Strengthening Tax Audit Capabilities: General Principles and Approaches*. Information Notes.
- Organisation For Economic Co-Operation And Development (OECD). 2004a. *Compliance Risk Management: Audit Case Selection Systems*. Information Notes.
- Organisation For Economic Co-Operation And Development (OECD). 2004b. *Compliance Risk Management : Use of Random Audit Programs*. Information Notes.
- Organisation For Economic Co-Operation And Development (OECD). 1996. *Definition of Taxes*. Expert Group No.3.
- Park, Hun Myoung. 2009. *Comparing Group Means: T-tests and One-way ANOVA Using STATA, SAS, R, and SPSS*. Working Paper. The University Information Technology Services (UITS) Center for Statistical and Mathematical Computing, Indiana University.
- Peraturan Menteri Keuangan Nomor: 17/PMK.03/2013 tentang Tata Cara Pemeriksaan.



- Plumley, Alan H. 1996. *The Determinants of Individual Income Tax Compliance: Estimating the Impacts of Tax Policy, Enforcement, and IRS Responsiveness*. Publication 1916 (Rev. 11-96). Washington DC.
- Plumley, Alan H. 2002. *The Impact of the IRS on Voluntary Tax Compliance: Preliminary Empirical Results*. National Tax Association 95th Annual Conference On Taxation, 14-16. November 2002
- Prastiyo, Angga. 2012. *Analisis Pengaruh Pemeriksaan Pajak Wajib Pajak Badan Terhadap Peningkatan Kepatuhan Wajib Pajak Badan di KPP Pratama Bekasi Utara*. Tangerang Selatan: Sekolah Tinggi Akuntansi Negara.
- Reinganum, Jennifer F., dan Louis L. Wilde. 1985. *Income Tax Compliance in Principal-Agent Framework*. *Journal of Public Economics*. Elsevier Science Publishers B.V. North Holland. Vol.26 1-18.
- Santoso, Wahyu. 2008. *Analisis Risiko Ketidakpatuhan Wajib Pajak Sebagai Dasar Peningkatan Kepatuhan Wajib Pajak (Penelitian terhadap Wajib Pajak Badan di Indonesia)*. *Jurnal Keuangan Publik* Vol. 5 No 1: 85-131.
- Sapiei, Noor Sharoja dan Jeyapalan Kassippelai. 2013. *Impacts of the Self-Assessment System for Corporate Taxpayers*. *American Journal of Economics*, 3(2): 75-81.
- Sekaran, Uma. 2003. *Research Methods for Business: A Skill-Building Approach*. 4th Edition. John Wiley & Sons, Inc., New York.
- Siregar, Syofian. 2013. *Statistika Parametrik untuk Penelitian Kuantitatif: Dilengkapi dengan Perhitungan Manual dan Aplikasi SPSS versi 17*. Jakarta: Bumi Aksara.
- Snow, Arthur, dan Ronald S. Warren. 2005. *Ambiguity about Audit Probability, Tax Compliance, and Taxpayer Welfare*. *Economic Inquiry* 43.4: 865-871.
- Sulistyo, Yustinus Herri. 2007. *Analisa Kepatuhan Wajib Pajak Pada Berbagai Frekuensi Pemeriksaan*. Jakarta: Universitas Indonesia
- Sumarsan, Thomas. 2013. *Perpajakan Indonesia Edisi 3 Revisi*. Jakarta: PT Indeks
- Tauchen, Helen V., Ann Dryden Witte, dan Kurt J. Baron. 1989. *Tax Compliance: An Investigation Using Individual TCMP Data*. Working Paper No.3078. National Bureau of Economic Research. Cambridge: Massachusetts. Agustus.
- Trivedi, Viswanath Umashanker, Mohamed Shehata, dan Bernadette Lynn. 2003. *Impact of Personal and Situational Factors on Tax Compliance: An Experimental Analysis*. *Journal of Business Ethics*, Oktober.
- Undang-Undang No. 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan sebagaimana telah diubah dengan Undang-Undang Nomor 16 Tahun 2009.
- Undang-Undang No. 7 Tahun 1983 tentang Pajak Penghasilan sebagaimana telah diubah dengan Undang-Undang Nomor 36 Tahun 2008.