

## DAFTAR PUSTAKA

- Adimassu, N.A., dan Wondwossen Jerene. 2016. "Determinants of Voluntary Tax Compliance Behavior in Self Assessment System: Evidence from SNNPRS, Ethiopia". *International Journal of Science and Research (IJSR)*, Volume 5 Issue 12, December 2016.
- Adimasu, N.A., dan Wondwossen Jerene Daare. 2017. "Tax Awareness and Perception of Tax Payers and Their Voluntary Tax Compliance Decision: Evidence from Individual Tax Payers in SNNPR, Ethiopia". *International Journal of Scientific and Research Publications*, Volume 7, Issue 11, November 2017.
- Ali, Mukhtar M., Wayne Cecil, dan James A. Knoblett. 2001. "The effects of tax rates and enforcement policies on taxpayer compliance: A study of self-employed taxpayers". *Atlantic Economic Journal*, 29(2), 186–202.
- Allingham, Michael G. dan Agnar Sandmo. 1972. "Income Tax Evasion: A Theoretical Analysis". *Journal of Public Economics* 1 (1972) 323-338.
- Alm, James, Erich Kirchler, and Stephan Muehlbacher. 2012. "Combining Psychology And Economics In The Analysis Of Compliance: From Enforcement To Cooperation". *Economic Analysis & Policy*, Vol. 42 No. 2, September 2012.
- Andreoni, James, Brian Erard dan Jonathan Feinstein. 1998. "Tax Compliance". *Journal of Economic Literature*, Vol. 36, No. 2 (Jun., 1998).
- Artiningsih dan Isroah. 2013. "Pengaruh Kesadaran Wajib Pajak dan Pelayanan Perpajakan terhadap Kepatuhan Wajib Pajak di KPP Pratama Sleman". *Jurnal Profita* 2013, 57-68.
- Badan Pusat Statistik. 2017a. "Statistik Indonesia 2017". Jakarta: Badan Pusat Statistik.
- Badan Pusat Statistik. 2017b. "Indikator Kesejahteraan Rakyat 2017". Jakarta: Badan Pusat Statistik.
- Badan Pusat Statistik. 2017c. "Laporan Bulanan Data Sosial Ekonomi Edisi 91 Desember 2017". Jakarta: Badan Pusat Statistik.
- Bryman, Alan. 2012. *Social Research Methods Fourth Edition*. New York: Oxford University Press Inc.
- Cooper, Donald R dan Pamela S. Schindler. 2014. *Business Research Methods, Twelfth Edition*. New York: Mcgraw-Hill/Irwin.
- Direktorat Jenderal Pajak. 2017. "Laporan Kinerja Direktorat Jenderal Pajak 2016". Jakarta: Direktorat Jenderal Pajak.
- Direktorat Jenderal Pajak. 2017. "Laporan Tahunan 2016". Jakarta: Direktorat Jenderal Pajak.

- Faizal, Sellywati Mohd A, Mohd Rizal Palil, Ruhanita Maelah , dan Rosiati Ramli. 2017. "Perception on Justice, Trust and Tax Compliance Behavior in Malaysia. *Kasetsart Journal of Social Sciences* 38.
- Fauziati, P., A. F. Minovia, R. Y. Muslim, dan R. Nasrah. 2016. "The Impact of Tax Knowledge on Tax Compliance Case Study in Kota Padang, Indonesia". *Journal of Advanced Research in Business and Management Studies*. Vol. 2, No. 1. Pages 22-30.
- Fraenkel, Jack R., Norman E. Wallen, dan Helen H. Hyun. 2012. *How to Design and Evaluate Research in Education*. Eight Edition. New York: McGraw-Hill.
- Frederica, Diana. 2008. "Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Memenuhi Kewajiban Perpajakan (Daerah Istimewa Yogyakarta kecuali Gunung Kidul dan Kulon Progo)". *Jurnal Akuntansi*, Volume 8, Nomor 3, September 2008: 261 – 282.
- Gitaru, Kelvin. 2017. "The Effect of Taxpayer Education on Tax Compliance in Kenya (a case study of SME's in Nairobi Central Business District)". *MPRA Paper*. No. 80344.
- Hadi, Sutrisno. 2016. *Metodologi Riset*. Yogyakarta: Pustaka Pelajar.
- Halim, Abdul, Icuk Rangga Bawono, dan Amin Dara. 2016. *Perpajakan Konsep, Aplikasi, Contoh, dan Studi Kasus*. Edisi 2. Jakarta: Salemba Empat.
- Halonen, Jane S. 1999. *Psychology: Context & Applications*. International Edition. North America: The McGraw-Hill Companies, Inc.
- Hartono, Jogiyanto. 2017. *Filosofi dan Metodologi Penelitian*. Yogyakarta: BPF.
- Hofmann, Eva, Martin Voracek, Christine Bock, dan Erich Kirchler. 2017. "Tax compliance across sociodemographic categories: Metaanalyses of survey studies in 111 countries". *Journal of Economic Psychology*. 62 (2017) 63–71.
- Investor Daily Indonesia. 2017. Penerimaan Pajak 2017. Beritasatu, 13 Juni. Diakses pada 4 Februari 2018. <http://id.beritasatu.com/home/penerimaan-pajak-2017/161467>.
- James, Simon dan Clinton Alley. 2004. "Tax compliance, self-assessment and tax administration". *Journal of Finance and Management in Public Services*, Vol. 2, No. 2: pp. 27-42.
- Jimenez, Peggy dan Govind S. Iyer. 2016. "Tax Compliance in a Social Setting: The Influence of Social Norms, Trust in Government, and Perceived Fairness on Taxpayer Compliance". *Advances in Accounting, Incorporating Advances in International Accounting* 34 (2016) 17–26.
- Jogiyanto. 2007. *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-Pengalaman*. Yogyakarta: BPF.
- Kamil, Nurlis Islamiah. 2015. "The Effect of Taxpayer Awareness, Knowledge, Tax Penalties and Tax Authorities Services on the Tax Compliance: (Survey

- on the Individual Taxpayer at Jabodetabek & Bandung)". *Research Journal of Finance and Accounting* Vol.6, No.2.
- Khasanah, Septiyani Nur dan Amanita Novi Y.. 2016. "Pengaruh Pengetahuan Perpajakan, Modernisasi Sistem Administrasi Perpajakan, dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak pada Kantor Wilayah Direktorat Jenderal Pajak Daerah Istimewa Yogyakarta Tahun 2013". *Jurnal Profita* Edisi 8 Tahun 2016.
- Kirchler, Erich. 2007. *The economic psychology of tax behavior*. Cambridge: Cambridge University Press.
- Kirchler, E, Hoelzl, E., and Wahl, I. 2008. "Enforced versus voluntary compliance: The "slippery slope" framework". *Journal of Economic Psychology*, 29, 210-55.
- Kirchler, Erich, Stephan Muehlbacher, Barbara Kastlunger, dan Ingrid Wahl. 2007. "Why Pay Taxes? A Review of Tax Compliance Decisions". *International Studies Program Working Paper* 07-30.
- Kogler, Christoph, Stephan Muehlbacher, Erich Kirchler. 2015. "Testing the "slippery slope framework" among self-employed taxpayers". *Econ Gov.* 16:125-142
- Kumshe, Ahmed Modu, Babagana Zanna, dan Ijeoma Ogochukwu Anaso. 2017. "Socio-Psychological Determinant Variables' Effect on Voluntary Taxpayer Compliance among Self-Employed". *Developing Country Studies*. Vol.7, No.4, 2017.
- Kusuma, Hadri dan Via Rizkiana. 2012. "Model Kemauan Membayar Pajak bagi Wajib Pajak Orang Pribadi (Studi Kasus Pada Wajib Pajak Kantor Pelayanan Pajak Pratama Sleman)". *Jurnal Studi Ekonomi*, Volume 3, Nomor 2, Desember 2012, Hlm. 95-106.
- Layata, Sherly, Putu Ery Setiawan. 2014. "Pengaruh Kewajiban Moral, Kualitas Pelayanan, Pemeriksaan Pajak dan Sanksi Perpajakan pada Kepatuhan Wajib Pajak Badan". *E-Jurnal Akuntansi Universitas Udayana* 9.2 (2014): 540-556.
- Lestari, Chatarina Ayu dan Amanita Novi Yushita. 2017. "Pengaruh Pengetahuan Perpajakan dan Pemahaman Peraturan Pemerintah No. 46 Tahun 2013 terhadap Kepatuhan Wajib Pajak (Studi Empiris pada UMKM di Sentra Kerajinan Batik Kabupaten Bantul)". *Jurnal Profita* Edisi 4 Tahun 2017.
- Lisi, Gaetano. 2014. "The interaction between trust and power: Effects on tax compliance and macroeconomic implications". *Journal of Behavioral and Experimental Economics*. 53 (2014) 24-33.
- Luthans, Fred. 1998. *Organizational Behavior*. International Editions. India: Thomson Press (India) Ltd.
- Mas'ud, A., Nor Aziah Abd Manaf, dan Natrah Saad. 2014. "Do trust and power moderate each other in relation to tax compliance?". *Procedia-Social and Behavioral Sciences* 164 (2014) 49-54.

- Mayan, Maria J. 2009. *Essentials of Qualitative Inquiry*. Walnut Creek: Left Coast Press, Inc.
- Miles, Matthew B. dan A. Michael Huberman. 1994. *Qualitative Data Analysis*. Second Edition. New Delhi: Sage Publications.
- Mohdalia, Raihana, Khadijah Isa, Salwa Hana Yusoff. 2014. "The Impact Of Threat Of Punishment On Tax Compliance And Noncompliance Attitudes In Malaysia". *International Conference On Accounting Studies Icas 2014*, 18-19 August 2014, Kuala Lumpur, Malaysia.
- Muehlbacher, Stephan, Erich Kirchler, dan, Herbert Schwarzenberger. 2011. "Voluntary versus enforced tax compliance: empirical evidence for the "slippery slope" framework". *Eur J Law Econ*. 32:89–97
- Mukhlis, Imam, Sugeng Hadi Utomo, dan Yuli Soesetio. 2015. "The Role of Taxation Education on Taxation Knowledge and Its Effect on Tax Fairness as well as Tax Compliance on Handicraft SMEs Sectors in Indonesia". *International Journal of Financial Research*. Vol. 6, No. 4.
- Nazir, Moh. 2017. *Metode Penelitian*. Bogor: Penerbit Ghalia Indonesia.
- OECD. 2004. *Compliance Risk Management: Managing and improving tax compliance, Guidance Note*. Forum on Tax Administration Compliance Sub-group. Committee on Fiscal Affairs, October 2004.
- OECD. 2017. *Revenue Statistics in Asian Countries: Trends in Indonesia, Japan, Kazakhstan, Korea, Malaysia, the Philippines, and Singapore*. Paris: OECD Publishing.
- Oladipupo, Adesina Olugoke dan Uyioghosa Obazee. "Tax Knowledge, Penalties and Tax Compliance in Small and Medium Scale Enterprises in Nigeria". *iBusiness*. 8, 1-9.
- Palil, Mohd Rizal. 2010. "Tax knowledge and tax compliance determinants in self assessment system in Malaysia". Phd Dissertation. University of Birmingham.
- Palil, Mohd Rizal, Mohamad Abdul Hamid, dan Mohd Hizam Hanafiah. 2013. "Taxpayers Compliance Behaviour: Economic Factors Approach". *Jurnal Pengurusan* 38(2013) 75 – 85.
- Palil, Mohd Rizal, Mohd Rusyidi Md Akir, dan Wan Fadillah Bin Wan Ahmad. 2013. "The Perception of Tax Payers on Tax Knowledge and Tax Education with Level of Tax Compliance: A Study The Influences of Religiosity". *Asean Journal of Economics, Management and Accounting* 1 (1): 118-129 (June 2013) ISSN 2338-9710.
- Peraturan Menteri Keuangan Republik Indonesia Nomor 74/PMK.03/2012 tentang Tata Cara Penetapan dan Pencabutan Penetapan Wajib Pajak dengan Kriteria Tertentu dalam Rangka Pengembalian Pendahuluan Kelebihan Pembayaran Pajak. 14 Mei.

- Permadi, Tedi, Azwir, Nasir, dan Yuneita Anisma. 2013. "Studi Kemauan Membayar Pajak pada Wajib Pajak Orang Pribadi yang Melakukan Pekerjaan Bebas (Kasus Pada KPP Pratama Tampan Pekanbaru)". *Jurnal Ekonomi*. Volume 21, Nomor 2 Juni.
- Pohan, Chairil Anwar. 2015. *Manajemen Perpajakan Strategi Perencanaan Pajak dan Bisnis. Edisi Revisi*. Jakarta: PT Gramedia Pustaka Utama.
- Pramushinta dan Baldric Siregar. 2007. "Pengaruh Layanan Fiskus dan Pelaksanaan *Sunset Policy* Terhadap Kepatuhan Wajib Pajak dalam Upaya Peningkatan Pajak". *Jurnal Ekonomi & Bisnis* Vol. 5, No. 2 Juli 2011. Hal. 173-189.
- Putri, Rolalita Lukmana. 2016. "Pengaruh Motivasi Membayar Pajak dan Tingkat Pendidikan Terhadap Kepatuhan Wajib Pajak Orang Pribadi". *Jurnal Profita* Edisi 8 Tahun 2016.
- Rahayu, Nurulita. 2017. "Pengaruh Pengetahuan Perpajakan, Ketegasan Sanksi Pajak, dan Tax Amnesty terhadap Kepatuhan Wajib Pajak". *Akuntansi Dewantara* Vol. 1 No. 1 April 2017.
- Ratmono, Dwi. 2014. "Model Kepatuhan Perpajakan Sukarela: Peran Denda, Keadilan Prosedural, dan Kepercayaan terhadap Otoritas Pajak". *JAAI* Volume 18 No.1, Juni 2014: 42-64.
- Redae, Redae Berhe dan Shailinder Sekhon. 2016. "Taxpayers' Knowledge and Tax Compliance Behavior in Ethiopia: A Study of Tigray State". *International Journal of Management and Commerce Innovations*. Vol. 3, Issue 2, pp: (1090-1102).
- Republik Indonesia. 2017. "Laporan Keuangan Pemerintah Pusat Tahun 2016 Audited". Jakarta.
- Richardson, Maryann and Adrian J Sawyer. 2001. "A Taxonomy of the Tax Compliance Literature: Further Findings, Problems and Prospects". *Australian Tax Forum*.
- Robbin, Stephen P. 2005. *Organizational Behavior*. Eleventh Edition. New Jersey: Pearson Education, Inc.
- Roth, Jeffrey A., Jhon T. Scholz, dan Ann Dryden Witte. 1989. *Taxpayer Compliance*. Philadelphia: University of Pennsylvania Press.
- Saad, Natrah. 2010. "Fairness Perceptions and Compliance Behaviour: The Case of Salaried Taxpayers in Malaysia after Implementation of the Self-Assessment System". *eJournal of Tax Research*. (2009) vol. 8, no. 1, pp. 32-63.
- Saad, Natrah. 2011. "Fairness Perceptions and Compliance Behaviour: Taxpayers Judgments in Self-Assessment Environments". Phd Dissertation. University of Canterbury.

- Saad, Natrah. 2013. "Tax Knowledge, Tax Complexity and Tax Compliance Taxpayers' View". *Procedia-Social and Behavioral Sciences* 109 (2014) 1069 – 1075.
- Sarwono, Sarlito Wirawan. 2016. *Pengantar Psikologi Umum*. Jakarta: PT Rajagrafindo Persada.
- Sekaran, Uma dan Roger Bougie. 2016. *Research Methods for Business a Skill-Building Approach*. Seventh Edition. West Sussex: John Wiley & Sons Ltd.
- Sukmadinata, Nana Syaodih. 2016. *Metode Penelitian Pendidikan*. Bandung: PT Remaja Rosdakarya.
- Sumianto dan CH. Heni Kurniawan. 2015. "Pengaruh Pemahaman Akuntansi dan Ketentuan Perpajakan serta Transparansi dalam Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi Usahawan pada UMKM di Yogyakarta". *Modus* Vol.27 (1): 41-51, 2015.
- Surat Edaran Direktur Jenderal Pajak Nomor SE-06/PJ/2016 tentang Kebijakan Pemeriksaan. 26 Februari.
- Suyanto dan Diana Alim Kholifah. 2015. "Pengaruh Pemahaman, Kualitas Pelayanan, dan Sanksi Perpajakan terhadap Kepatuhan WP Pelaku UMKM Sesudah Penerapan PP No.46 Tahun 2013 (Survey Kantor Pelayanan Pajak Pratama Wonosari)". *Jurnal Akuntansi* Vol.3 No.2 Desember 2015.
- Suyanto dan Ika Septiani Putri. 2017. "Pengaruh Persepsi Wajib Pajak tentang Kebijakan Tax Amnesty (Pengampunan Pajak), dan Motivasi Membayar Pajak terhadap Kepatuhan Perpajakan". *Jurnal Akuntansi* Vol. 5 No. 1 Juni 2017.
- Suyanto dan Pasca Putri Lopian Ayu Intansari. 2017. "Pengaruh Pelayanan Fiskus terhadap Motivasi WP Dimoderasi oleh Program Celengan Padjeg". *Akuntansi Dewantara* Vol. 1 No. 1 April 2017.
- Tim Edukasi Perpajakan DJP. 2016. *Materi Terbuka Kesadaran Pajak untuk Perguruan Tinggi*. Jakarta: Direktorat Jenderal Pajak. Adobe Pdf eBook.
- Torgler, Benno. 2003. "Theory and Empirical Analysis of Tax Compliance". Phd Dissertation. Basel University.
- Undang-Undang Nomor 6 Tahun 1983 sebagaimana telah diubah terakhir dengan Undang-Undang Nomor 16 Tahun 2009 tentang Ketentuan Umum dan Tata Cara Perpajakan. 25 Maret.
- Undang-Undang Dasar Negara Republik Indonesia Tahun 1945. 18 Agustus.
- Usman, Husaini dan Purnomo Setiady Akbar. 2006. *Metodologi Penelitian Sosial*. Jakarta: PT Bumi Aksara.
- Wenzel, M. 2002. "Tax Compliance and The Psychology of Justice: Mapping The Field". *Taxing democracy*. Braithwaite, V. (ed.) Farnham, Ashgate.
- Wicaksono, Ready. 2016. "Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Usaha Mikro Kecil dan Menengah (UMKM) dalam Membayar Pajak

Sesuai PP No.46 Tahun 2013 pada UMKM di Kabupaten Bantul”. *Jurnal Fokus Bisnis*, Volume 15, No 02, Bulan Desember 2016.

Yin, Robert K.. 2011. *Qualitative Research From Start To Finish*. New York: The Guilford Press.