

DAFTAR PUSTAKA

- Adam, F., & Steven, M. S. (2002). Complexity and Compliance - An Empirical Investigation. *National Tax Journal*, 55(1), 75. Retrieved from <http://proquest.umi.com/pqdweb?did=120817774&Fmt=7&clientId=25620&RQT=309&VName=PQD>
- Allingham, M. G., & Sandmo, A. (1972). Income tax evasion: a theoretical analysis. *Journal of Public Economics*, 1(3-4), 323-338. [https://doi.org/10.1016/0047-2727\(72\)90010-2](https://doi.org/10.1016/0047-2727(72)90010-2)
- Alm, J. (2012). Measuring , explaining , and controlling tax evasion : Lessons from theory , experiments , and field studies. *Int. Tax Public Finance*, 19, 54-77.
- Alm, J., Cherry, T., Jones, M., & McKee, M. (2011). Taxpayer Information Assistance Services and Tax compliance Behavior. *Tulane Economics Working Paper Series*, 1101(April), 1-28.
- Alm, J., McClelland, G. H., & Schulze, W. D. (1992). Why do people pay taxes? *Journal of Public Economics*, 48(1), 21-38.
- Alm, J., & Torgler, B. (2011). Do ethics matter? Tax compliance and morality. *J. Bus.Ethics*, 101(4), 635-651.
- Andreoni, J., Erard, B., Feinstein, J., Cummings, R. G., Martinez-Vazquez, J., McKee, M., ... Elster, J. (2006). Tax Compliance.pdf. *Journal of Economic Literature*, 3(4), 37. <https://doi.org/10.1126/science.151.3712.867-a>
- Becker, G. S. (1974). *Crime and Punishment: An Economic Approach. Essays in the Economics of Crime and Punishment (Vol. I)*. <https://doi.org/10.1086/259394>
- Bernasconi, M. (1998). Tax evasion and orders of risk aversion. *Journal of Public Economics*, 67(1), 123-134. [https://doi.org/10.1016/S0047-2727\(97\)00051-0](https://doi.org/10.1016/S0047-2727(97)00051-0)
- Clotfelter, C. T. (1983). Tax Evasion and Tax Rates: An Analysis of Individual Returns. *Tax Evasion and Tax Rates: An Analysis of Individual Returns*, 65(3), 363-373. <https://doi.org/10.2307/1924181>
- Contos, G., Eftekharzadeh, a., Guyton, J., Erard, B., & Stilmar, S. (2009).

- Econometric simulation of the income tax compliance process for small businesses. *Winter Simulation Conference (WSC), Proceedings of the 2009*, 2902–2914. <https://doi.org/10.1109/WSC.2009.5429234>
- Cummings, R. G., Vazquez, J. M., McKee, M., & Torgler, B. (2006). Effects of tax morale on tax compliance: experimental and survey evidence. *Berkeley Program in Law & Economics, Working Paper Series*, (October), 37. <https://doi.org/10.2139/ssrn.661921>
- Doerrenberg, P., & Schmitz, J. (2015). Tax Compliance and Information Provision – A Field Experiment with Small Firms. *Discussion Paper No. 15-028 Tax*, (9013). Retrieved from <http://ftp.zew.de/pub/zew-docs/dp/dp15028.pdf>
- Elster, J. (1989). Social Norms and Economic Theory. *The Journal of Economic Perspectives*, 3(4), 99–117. <https://doi.org/10.1126/science.151.3712.867-a>
- Feinstein, J. S. (1991). An econometric analysis of income tax evasion and its detection. *RAND Journal of Economics*, 22(1), 14–35. <https://doi.org/10.2307/2601005>
- Fischbacher, U. (2007). Z-Tree: Zurich toolbox for ready-made economic experiments. *Experimental Economics*, 10(2), 171–178. <https://doi.org/10.1007/s10683-006-9159-4>
- Fischer, C., Wartick, M., & Mark, M. (1992). Detection Probability and Tax-payer Compliance: A Review of the Literature. *J. Acc. Lit.*, 11, 1–46.
- Florini, A. (2007). *The right to know: Transparency for an open world*. New York: Columbia University Press.
- Herber, B. P. (1990). *Modern Public Finance*. Boston: Richard D. Irwin, Inc.
- James Alm. (2013). Expanding the Theory of Tax Compliance from Individual to Group Motivations. *Tulane Economics Working Paper Series*, 1309(February), 9. <https://doi.org/10.4337/9781781004715.00020>
- Kementerian keuangan. (2016). Menkeu Nilai Tingkat Kepatuhan Wajib Pajak Indonesia Masih Rendah. Retrieved from <https://www.kemenkeu.go.id/publikasi/berita/menkeu-nilai-tingkat-kepatuhan-wajib-pajak-indonesia-masih-rendah/>
- Kleven, H. J., Knudsen, M. B., Kreiner, C. T., Pedersen, S., & Saez, E. (2011).

- Unwilling or unable to cheat? Evidence from a randomized tax audit experiment in Denmark. *The Econometric Society*, 79(3), 651–692.
- Luttmer, E., & Singhal, M. (2014). Tax Morale. *Journal of Economic Perspectives*, 28(4), 149–168. <https://doi.org/10.1257/jep.28.4.149>
- Nurmantu, S. (2005). *Pengantar Perpajakan*. Jakarta: Granit.
- Park, C.-G., & Hyun, J. K. (2003). Examining the determinants of tax compliance by experimental data: a case of Korea. *Journal of Policy Modeling*, 25(8), 673–684.
- Piotrowski, S. J. (2007). *Governmental transparency in the path of administrative reform*. Albany, NY: State University of New York Press.
- Pruzhansky, V. (2004). Honesty in a Signaling Model of Tax Evasion. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.512284>
- Rawlins, B. R. (2008). Measuring the Relationship Between Organizational Transparency and Trust. *Public Relations Journal*, 2(2), 1–21. https://doi.org/10.1378/chest.132.4_MeetingAbstracts.561
- Siahaan, F. (2013). The Effect of Tax Transparency and Trust on Taxpayers ' Voluntary Compliance. *GSTF Journal on Business Review*, 2(3).
- Slemrod, J. (2007). Cheating Ourselves: The Economics of Tax Evasion Tax Evasion in the United States. *Journal of Economic Perspectives—Volume*, 21(1—Winter), 25–48. <https://doi.org/10.1257/jep.21.1.25>
- Slemrod, J., Blumenthal, M., & Christian, C. (2001). Taxpayer response to an increased probability of audit: Evidence from a controlled experiment in Minnesota. *Journal of Public Economics*, 79(3), 455–483. [https://doi.org/10.1016/S0047-2727\(99\)00107-3](https://doi.org/10.1016/S0047-2727(99)00107-3)
- Slemrod, J., & Yitzhaki, S. (2002). Chapter 22 Tax avoidance, evasion, and administration. *Handbook of Public Economics*. [https://doi.org/10.1016/S1573-4420\(02\)80026-X](https://doi.org/10.1016/S1573-4420(02)80026-X)
- Supadmi, N. L. (2009). Meningkatkan Kepatuhan Wajib pajak Melalui Kualitas Pelayanan. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 4(2), 1–14.
- Yitzhaki, S. (1974). Income tax evasion: A theoretical analysis. *Journal of Public Economics*, 3(2), 201–202.