

DAFTAR PUSTAKA

- Ajzen, Icek. *Attitudes, Personality and Behavior Second Edition*. New York: Open University Press, 2005.
- Alwisol. *Psikologi Kepribadian, edisi revisi*. Malang: UMM Press, 2006.
- Andreas, Damianus. "Sri Mulyani: Masalah Kepatuhan Pajak RI Masih Menjadi PR." Jakarta : tirtoid, Agustus 7, 2018.
- Andreoni, James , Brian Erard, and Jonathan Feinstein . "Tax Compliance." *Journal of Economic Literature Vol. 36* , 1988: 818-860.
- Anggaran, Direktorat Jenderal. "Informasi APBN 2019." Jakarta , n.d.
- Badan Pusat Statistik . "Berita Resmi Statistik: Keadaan Ketenagakerjaan Indonesia Februari 2018." Badan Pusat Statistik , Februari 2018.
- Badan Pusat Statistik. "Berita Resmi Statistik: Keadaan Ketenagakerjaan Agustus 2016." Badan Pusat Statistik , November 07, 2016.
- Coetzee, Stephen, and Ruanda Oberholzer. "The Tax Knowledge of South African Trainee Accountants: A Survey of the Perceptions of Training Officers in Public Practice." *Accounting Education: an international journal*, 2009: 421-441.
- Craner, John, and Andrew Lymer. "Tax education in the UK: a survey of tax courses in undergraduate accounting degrees." *Accounting Education*, 1999: 127-156.
- Creswell, John W. *Research Design: Pendekatan Metode Kualitatif, Kuantitatif, dan Campuran*. Yogyakarta: Pustaka Pelajar, 2018.
- Devos, Ken. *Factors Influencing Individual Taxpayer Compliance Behaviour*. New York: Springer, 2014.
- Direktorat Jenderal Pajak. "Laporan Kinerja Direktorat Jenderal Pajak 2017." Jakarta: Direktorat Jenderal Pajak Kementrian Keuangan Republik Indonesia , n.d.
- Doman, Sanet, and Gerhard Nienaber. "Tax Education: Current Views And Preferences Of South African Employers." *International Business & Economics Research Journal*, 2012: 951-962.

- Eriksen, K., and L. Fallan. "Tax Knowledge and Attitudes towards Taxation: A Report on a Quasi - Experiment." *Journal of Economic Psychology*, 1996: 387-402.
- Gilligan, George, and Grant Richardson. "Perceptions of tax fairness and tax compliance in Australia and Hong Kong - a preliminary study." *Journal of Financial Crime*, 2005: 331-343.
- Gore, Richard, and Bernard Wong-On-Wing . "The Acquisition and Transfer of Tax Skills ." *The Journal of the American Taxation Association* , 1998: 117.
- Grasso, L.P, and S.E Kaplan. "An examination of ethical standards for tax issues." *Journal of Accounting Education*, 1998: 85-100.
- Halim, Abdul, Icuk Rangga Bawono, dan Amin Dara. "Perpajakan." *Konsep, Aplikasi, Contoh, dan Studi Kasus*. Jakarta: Salemba Empat, 2016.
- Harris, TD. "The effect of type of tax knowledge on individuals perceptions of fairness and compliance with the federal income tax system: An empirical study." *PhD Thesis*. University of South Carolina, 1989.
- Holmes, Kevin, Lisa Marriot, and John Randal. "Ethics and experiments in accounting: A contribution to the debate on measuring ethical behaviour." *Pacific Accounting Review*, 2012: 80-100.
- Honandar, Ignatia Rosali. "Penaruh Sanksi Pajak, Sikap Pelayanan Fiskus, Belanja Pemerintah, dan Nilai Etika Terhadap Tingkat Kepatuhan Wajib Pajak Orang Pribadi ." Yogyakarta: Tesis: Universitas Gadjah Mada , 2016.
- Horodnic, Ioana Alexandra. "Tax morale and institutional theory: a systematic review." *International Journal of Sociology and Social Policy*, 2018: 868-886.
- Joubert, B, R Oberholzer, and S Coetzee. "Tax topics a trainee chartered accountant should be taught: a survey of perceptions in and outside public practice." *Meditari Accountancy Research*, 2009: 14-31.
- Juchau, Roger, dan Ray Neale. "Taxation in Australian undergraduate accounting courses: a review and case note." *Accounting Education: An International Journal*, 2001: 27-36.

- Justicia, David Rodriguez, and Bernd Theilen. "Education and tax morale." *Journal Economic Psychology*, 2017.
- Kamleitner, Bernadette, Christian Korunka, and Erich Kirchler. "Tax compliance of small business owners: A review." *International Journal of Entrepreneurial Behavior & Research*, 2012: 330-351.
- Kasipillai, Jeyapalan, Norhani Aripin, and Noor Afza Amran. "The Influence of Education on Tax Avoidance and Tax Evasion." *eJournal of Tax Research* , 2003: 134-146.
- Kusuma, Hendra. "Mahasiswa akan Diwajibkan Punya NPWP ." <https://finance.detik.com/berita-ekonomi-bisnis/d-4294307/mahasiswa-akan-diwajibkan-punya-npwp> diakses pada 21 Februari 2019 . Jakarta: detikfinance, 09 November 2018.
- Lin, M.T., and C.F. Carrol. "The Impact of Tax Knowledge on the Perceptions of Tax Fairness and Attitudes Toward Compliance." *Asian Review of Accounting*, 2000: 44-58.
- Mat Bahari, Anis Barieyah, and Lai Ming Ling. "Introducing Tax Education in Non-Accounting Curriculum in Higher Education: Survey Evidence." *Journal of Financial Reporting & Accounting*, 2009: 37-51.
- Menteri Keuangan Republik Indonesia . "PERATURAN MENTERI KEUANGAN REPUBLIK INDONESIA NOMOR 243/PMK.03/2014 TENTANG SURAT PEMBERITAHUAN (SPT)." Jakarta: MENTERI HUKUM DAN HAK ASASI MANUSIA REPUBLIK INDONESIA, Desember 24, 2014.
- Miller, Angharad M., and Christine M. Woods. "Undergraduate tax education: a comparison of educators' and employers' perceptions in the UK." *Accounting Education: An International Journal*, 2000: 223-241.
- Mohammad, AA., H. Mustafa, and M. Asri. "The effects of knowledge on tax compliance behaviours among malaysian taxpayers." *Int. Conf. Bus. Inf.* Tokyo, Japan, 2007.
- Nahartyo, Ertambang. *Desain dan Implementasi Riset Eksperimen Edisi Kedua*. Yogyakarta: UPP STIM YKPN, 2013.

- Nkundabanyanga, Stephen Korutaro, Philemon Mvura, David Nyamuyonjo, Julius Opiso, and Zulaika Nakabuye. "Tax compliance in a developing country." *Journal of Economic Studies*, 2017: 931-957.
- Our World in Data . "Research and interactive data visualizations to understand the world's largest problems." <https://ourworldindata.org/> diakses pada 18 Februari 2019. University of Oxford, 2019.
- Palil, Mohd Rizal, and Ahmad Fariq Mustapha. "Factors affecting tax compliance behaviour in self assessment system." *African Journal of Business Management Vol. 5(33)*, 2011: 12864-12872.
- Palil, Mohd Rizal, Mohd Rusyidi Md Akir, and Wan Fadillah Bin Wan Ahmad. "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*, 2013: 118-129.
- Pant, L.W., and J.R. Cohen. "Accounting educators' perceptions of ethics in the curriculum." *Issues in Accounting Education*, 1989: 70-81.
- Park, C.G, and J.K Hyun. "Examining the determinants of tax compliance by experimental data: A casr of Korea." *Journal of Policy Modeling*, 2003: 673-684.
- Pemerintah Indonesia . "Undang-Undang Republik Indonesia Nomor Tahun 1983 Tentang Ketentuan Umum dan Tata Cara Perpajakan." Jakarta: Menteri Sekretaris Negara Pemerintah Indonesia , 31 Desember 1983.
- Pratama, Arie. "Individual Taxpayer Characteristics and Taxpayer Knowledge: Exploratory Survey on Individual Taxpayers in Bandung City, Indonesia." *Review of Integrative Business and Economics Research*, 2018.
- Ramdhani, Neila. "Penyusunan Alat Pengukur Berbasis Theory of Planned Behavior." *Buletin Psikologi Fakultas Psikologi Universitas Gadjah Mada*, 2011: 55-69.
- Rechers, P.M.J., D. Sanders, and S.J. Roark. "The Influence of Ethical Attitudes on Taxpayer Compliance ." *National Tax Journal*, 1994: 825-836.
- Saad, Natrah. "Tax Knowledge, Tax Complexity and Tax Compliance: Taxpayers' View." *Procedia - Social and Behavioral Sciences*, 2014: 1069 – 1075.

- Setiyaji, Gunawan , and Hidayat Amir. "Evaluasi Kinerja Sistem Perpajakan Indonesia ." *Jurnal Ekonomi*, 2005.
- Singh, V. "Malaysian Tax Administration." *6th ed.* Kuala Lumpur : Longman, 2003.
- Snyder, Nancy McCarthy. "The property tax and public education: are state-initiated tax cuts sustainable?" *Journal of Public Budgeting, Accounting & Financial Management*, 2003: 593-621.
- Sommerfeld , R. M. "Taxation: Education's Orphan." *The Journal of Accountancy*, 1966: 38-44.
- Supadmi, Ni Luh. "Meningkatkan Kepatuhan Wajib Pajak Melalui Kualitas Pelayanan." *Jurnal Ilmiah Akuntansi dan Bisnis*, 2009.
- Supadmi, Ni Luh. "Meningkatkan Kepatuhan Wajib Pajak Melalui Kualitas Pelayanan." *Jurnal Ilmiah Akuntansi dan Bisnis* , 2009.
- Tim Edukasi Perpajakan Direktorat Jenderal Pajak. "Materi Terbuka Kesadaran Pajak untuk Perguruan Tinggi." Jakarta: Direktorat Jenderal Pajak Kementerian Keuangan Republik Indonesia, 2016.
- Velasquez, Manuel G. *Etika Bisnis Konsep dan Kasus Edisi 5*. Yogyakarta: ANDI, 2005.
- Wang, Wen, and Zhirong Jerry Zhao. "Rural taxation reforms and compulsory education finance in china", *Journal of Public ."* *Journal of Public Budgeting, Accounting & Financial Management Budgeting, Accounting & Financial Management*, 2012: 136-162.
- Warsame, Hussein Ahmed. "THE EVOLUTIONARY ADVANCES IN TAX EDUCATION IN CANADA AND THE HEGEMONIC LEADERSHIP OF THE ACCOUNTING PROFESSION." *Journal of Economic & Administrative Sciences*, 2006: 60-84.
- World Bank Group, dan PricewaterhouseCoopers. "Paying Taxes 2018." PwC, 2018.