

## DAFTAR PUSTAKA

- Andreoni, J., Brian Erard and Jonathan Feinstein. 1998. *Tax Compliance*. Journal of Economic Literature vol. XXXVI pp 818-860 (diakses 8 April 2013 melalui [http://darp.lse.ac.uk/papersdb/Andreoni\\_etal\\_\(JEL98\).pdf](http://darp.lse.ac.uk/papersdb/Andreoni_etal_(JEL98).pdf))
- Antara. 2012. *Januari, Pajak Hotel Capai Rp 4 Miliar*. Joglosemar 30 Januari 2012 (diakses 23 September 2013 melalui <http://edisicetak.joglosemar.co/berita/januari-pajak-hotel-capai-rp-4-miliar-66255.html>)
- Badudu & Zain. 2001. *Kamus Umum Bahasa Indonesia*. Jakarta: Pustaka Sinar Harapan
- Bickley, James M. 2007. *Tax Gap and Tax Enforcement*. CRS Report for Congress (diakses 8 April 2013 melalui [http://assets.opencrs.com/rpts/RL33882\\_20070216.pdf](http://assets.opencrs.com/rpts/RL33882_20070216.pdf))
- Biro Pusat Statistik Kota Yogyakarta, dan Pemerintah Kota Yogyakarta. 2012. *Kota Yogyakarta Dalam Angka 2012*
- Biro Pusat Statistik Kota Yogyakarta, dan Pemerintah Kota Yogyakarta. 2013. *Kota Yogyakarta Dalam Angka 2013*
- Gelgel, I Putu. 2006. *Industri Pariwisata Indonesia dalam Globalisasi Perdagangan*. Bandung: PT Rafika Aditama
- Hadinegoro, Isgiyanto. 2012. *Pajak Hotel di Kota Yogyakarta Tidak*

- Maksimal*. RRI Yogyakarta 19 September 2012 (diakses 23 September 2013 melalui <http://rriogja.co.id/regional/wisata/1943-pajak-hotel-di-kota-yogyakarta-tidak-maksimal>)
- James, Simon and Alison Edwards. 2008. *Developing Tax Policy in a Complex and Changing World*. Economic Analysis & Policy vol. 38 no. 1 (diakses 8 April 2013 melalui [http://www.eap-journal.com/vol\\_38\\_iss\\_1.php](http://www.eap-journal.com/vol_38_iss_1.php))
  - James, Simon and Clinton Alley. 2002. *Tax Compliance, Self-assessment and Tax Administration*. Munich Personal RePEc Archive (diakses 8 April 2013 melalui <http://mpa.ub.uni-muenchen.de/26906/>)
  - Karya B. *Dasar-Dasar Kebijakan Publik 2*. (diakses 26 September 2013 melalui <http://staff.uny.ac.id/sites/default/files/Karya%20B-Buku%20Dasar-dasar%20Kebijakan%20Publik.pdf>)
  - Mustikasari, Elia. 2007. *Kajian Empiris tentang Kepatuhan Wajib Pajak Badan di Perusahaan Industri Pengolahan di Surabaya*. Simposium Akuntansi Nasional X (diakses 23 Mei 2013 melalui <http://smartaccounting.files.wordpress.com/2011/03/aspp16.pdf>)
  - Sugiyono. 2010. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta
  - Suryabrata, Sumadi. 1985. *Metodologi Penelitian*. Jakarta: CV Rajawali



- Toder, Eric. 2007. *What Is the Tax Gap?*. Tax Notes (diakses 13 Maret 2013 melalui <http://www.americanbar.org/content/dam/aba/migrated/tax/nosearch/taxgap/papers/whatistaxgap.authcheckdam.pdf>)
- US Department of the Treasury Office of Tax Policy. 2006. *A Comprehensive Strategy for Reducing the Tax Gap* (diakses 13 Maret 2013 melalui [http://www.irs.gov/pub/irs-news/comprehensive\\_strategy.pdf](http://www.irs.gov/pub/irs-news/comprehensive_strategy.pdf))
- Waluyo. 2011. *Perpajakan Indonesia I*. Jakarta: Salemba Empat