

Daftar Pustaka

- Allingham G, & Sandmo A. (1972) *Income tax evasion: a theoretical analysis*. University of Pennsylvania, Philadelphia, U.S.A. and. The Norwegian School of Economics and Business Administration, Bergen, Norway
- Alm, J., Cherry, T., Jones, M., & McKee, M. (2010), Taxpayer Information Assistance Services and Tax Compliance Behavior, *Journal of Economic Psychology* 31, 577–586.
- Alm, J., & Torgler, B. (2011), Do Ethics Matter? Tax Compliance and Morality, *Journal of Business Ethics* 101, 635–651
- Andreoni, J., Erard, B., & Feinstein, J., (1998), *Tax Compliance*, *Journal of Economic Literature*, Vol. 36, NO.2., pp. 818-860
- Arabella, O.,F., & Mangoting.,Y.(2013).Pengaruh Kualitas Pelayanan Petugas Pajak, Sanksi Perpajakan dan Biaya Kepatuhan Pajak Terhadap Kepatuhan Wajib Pajak UMKM.. *Tax and Accounting Review*, Vol 1.No 1.
- Borck, R. (2004). Income Tax Evasion and The Penalty Structure. *Economics Bulletin*, Vol. 8
- Cahyonowati, N .(2011), Model Moral dan Kepatuhan Perpajakan: Wajib Pajak Orang Pribadi. *JAAI* Vol 15 No.2.
- Carolina, V. (2009). *Pengetahuan Pajak*. Jakarta: Salemba Empat.
- Chaplin, J.P. (2006), *Kamus Lengkap Psikologi*. Jakarta, PT Grafindo Persada.
- Cowell, F A & James, P.,A.,G. (1988). Unwillingness to Pay: Tax Evasion and Public Good Provision. *Journal of Public Economics* 36 305-321. North-Holland

- Daude, C, Gutiérrez H & Melguizo A. (2012). What Drives Tax Morale. *OECD Development Centre*. Working Paper No. 315
- Edlund, J & Rune, A. (2002). Social Norms and Tax compliance. *Swedish Economic Policy Review* 9, 201-20.
- Farid,S. (2008) *Pengaruh Sikap Dan Moral Wajib Pajak Terhadap Kepatuhan Wajib Pajak Pada Industri Perbankan Di Surabaya*. STIE Surabaya.
- Frey. (1997), A Constitution for Knaves Crowds Out Civic Virtues, *Economic Journal* 107, 1043–1053.
- Frey & Feld. (2003). Deterrence and Tax Morale: How Tax Administrations and Taxpayers Interact. *OECD Papers*. Vol 3
- Gangl K, Muehlbacher S, Groot. M, Goslinga .S, Hoffman E, Kogler C, Antonides G., & Kirchler E. (2013) ‘How can I help you?’ Perceived Service Orientation of Tax Authorities and TaxCompliance. *Public Finance Analysis* vol.69 no.4
- Ghozali. (2013). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21*. Badan Penerbit Universitas Diponegoro. Semarang.
- Hasseldine & Zhuhong. (1999), *More Tax Evasion Research Required in New Millennium, Crime, Law & Social Change* 31, 91–104.
- Hobson, K. (2002). 'Say no to the ATO': The cultural politics of protest against the Australian Tax Office Centre for Tax System Integrity, *Research School of Social Sciences*, Australian National University.
- Hurlock. (1990).*Psikologi Perkembangan* Edisi 5.Jakarta:Erlangga
- Isaac, Stephen & Michael. (1995). *Handbook In research And Evaluation*.EDITS. Michigan
- James & Nobes. (1997). *The Economics of Taxation, Principle, Policy and Practice*, Europe: Prentice Hall.

- James, S., & Alley, C. (2002). Tax compliance, self assessment system and tax administration. *Journal of Finance, and Management in Public Services* 2(2), 27-42.
- James, S, Hasseldine, J, Hite, P, and Toumi, M. (2003). Tax Compliance Policy: International Comparison and New Evidence on Normative Appeals and Auditing. *ESRC Future Governance Workshop. Institute for Advanced Studies*. Vienna.
- Kementerian Keuangan. (2016) Melalui <<http://databoks.katadata.co.id>> [05/02/18]
- Kesuma. (2012). *Pendidikan Karakter Kajian Teori dan Praktik di Sekolah*. Bandung: PT Remaja Rosdakary
- Ketentuan Umum Tata Cara Perpajakan Undang-Undang Republik Indonesia Nomor 28 Tahun 2007, pasal 17C(2). Jakarta: Depkeu
- Kirchler, E. (2007), *The Economic Psychology of Tax Behaviour*, University Press. Cambridge, MA.
- Kuncoro (2003). *Metode Riset untuk Bisnis dan Ekonomi*. Jakarta: Erlangga
- Leonardo, G & Martinez J. (2016). Politicians, Bureaucrats, and Tax Morale: What Shapes Tax Compliance Attitudes?. *International Studies Program*. Working Paper 16-08.
- Menteri Negara Pendayagunaan Aparatur Negara No.81 Tahun 1993 tentang Pelayanan Publik. Jakarta: Disnakertrans
- Meutia, G.R. (2015). Melalui <<http://nasional.kompas.com/read/2015/05/15/>> [05/02/18]
- Moh. Zain. (2004). *Managemen Perpajakan*. Salemba Empat. Jakarta
- Murphy, K. (2003). An Examination of Taxpayer's Attitudes Towards The Australian Tax System. *Centre for Tax System Integrity Working Paper* No. 35. Canberra: Australian National University

- Nazier, M .D (2016). Melalui <<https://www.merdeka.com/uang/layanan-buruk-pengaduan-masalah-perpajakan-capai-196-kasus.html>> [05/2/18]
- Nurmantu, S. (2010). *Pengantar Perpajakan*. Jakarta: Kelompok Yayasan Obor
- Parasuraman, A., L.L. Berry, & V.A. Zeithaml (1991), “Refinement and Reassessment of the SERVQUAL Scale”, *Journal of Retailing*, Vol. 67, No.4, Winter, pp.420-450
- Peraturan Menteri Keuangan Nomor 1/PM.3/2007 Tentang Kode Etik Pegawai Direktorat Jenderal Pajak. Jakarta: Ditkeu.
- Rachmany, F. (2013). Melalui <<http://www.beritasatu.com/ekonomi/151417-dirjen-pajak-tiga-alasan-penerimaan-pajak-rendah.html>> [05/02/18]
- Rachmany, F. (2014). Melalui <<https://www.merdeka.com/uang/ini-fakta-rendahnya-ketaatan-bayar-pajak-di-indonesia.html>> [05/02/18]
- Rahayu, S., K. (2010). *Perpajakan Indonesia: Konsep & Aspek Formal*. Yogyakarta : Graha Ilmu
- Rainey, H. G., & Thompson, J. (2006), Leadership and the Transformation of a Major Institution: Charles Rossotti and the Internal Revenue Service, *Public Administration Review* 66, 596–604.
- Republik Indonesia. 2007. Undang-Undang No. 28 Tahun 2007. pasal 3 tentang Ketentuan Umum dan Tata Cara Perpajakan. Lembaran Negara RI Tahun 2007., No 16. Sekretariat Negara. Jakarta
- Saleh, R. (2004). Studi Empiris Ketepatan Waktu Pelaporan Keuangan Perusahaan Manufaktur di Bursa Efek Jakarta. *Simposium Nasional Akuntansi VII*. Pp.897-910
- Sanjaya, W. (2002). *Penelitian Pendidikan*. Jakarta: Kencana Prenada Media Group
- Santoso. (2001). *Mengolah Data Statistik Secara Profesional*. PT. Alex Media Komputindo. Jakarta

- Santoso, W. (2008). Analisis Risiko Ketidapatuhan Wajib Pajak Sebagai Dasar Peningkatan Kepatuhan Wajib Pajak (Penelitian terhadap Wajib Pajak Badan di Indonesia). *Jurnal Keuangan Publik*, 5 (1): h:85-138.
- Sekaran. (2006). *Metode Penelitian untuk Bisnis*. Edisi Keempat. Salemba Empat. Jakarta
- Smith, J., P. (1993). *Taxing Popularity: The Story of Taxation in Australia*. Federalism Research Centre. Australia
- Sentosa, H. (2006). *Pengaruh Lingkungan dan Moral Wajib Pajak Terhadap Sikap dan Kepatuhan Wajib Pajak Pada Hotel Berbintang di Propinsi Bali*. Disertasi. Surabaya : Universitas Airlangga
- Simanjuntak, H., T. (2009). Kepatuhan Pajak (Tax Compliance) dan Bagi Hasil Pajak Dalam Perekonomian di Jawa Timur. *Jurnal Ekonomi dan Studi Pembangunan*, 1(2), hal.9.
- Simanjuntak, H., T. & Muklis, I. (2012). *Dimensi Ekonomi. Perpajakan dalam Pembangunan Ekonomi*. Bogor: Penerbit Raih Asa Sukses.
- Sugiyono. (2010). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Alfabeta, Bandung.
- Supomo, B & Indriantoro. (2002). *Metodologi Penelitian Bisnis*, Cetakan Kedua, Yogyakarta; Penerbit BFEE UGM
- Suliyanto. (2009). *Metode Riset Bisnis. Edisi Kedua*. Yogyakarta: Andi
- Suseno, Franz Magnis. (1987). *Etika dasar: Masalah-Masalah Pokok Filsafat Moral*. Yogyakarta: Kanisius.
- Sukardi. (2003). *Metodologi Penelitian Pendidikan*. Jakarta: Bumi Aksara
- Torgler, B (2007), *Tax Compliance and tax morale: A Theoretical and empirical analysis*. Cheltenham, UK ; Northampton, MA

- Torgler, B. & Schneider, F. (2004) Does Culture Influence Tax Morale? Evidence from Different European Countries. *CREMA Working Paper No. 17*.
- Thurman, Quint C. Craig St. John & Lisa Riggs. (1984). Neutralization and Tax Evasion: How Effective Would a Moral Appeal be in Improving Compliance to Tax Law? *Law & Policy. Vol. 6 No. 3:309-327*
- Troutman, C.S. (1993). *Moral commitment to tax compliance as measured by the development of moral reasoning and attitudes towards the fairness of the tax laws*, Ph.D. thesis. Oklahoma State University.
- Tryana, T.,A.,M. (2013). Kesadaran Perpajakan, Sanksi Pajak, Sikap Fiskus Terhadap Kepatuhan WPOP di Kabupaten Minahasa Selatan. *Jurnal EMBA*, Vol.1 No.3, Hal. 999-1008
- Vanadianti, E., L., (2017). Melalui <<http://citizen6.liputan6.com/read/3012560/ini-peringkat-korupsi-di-indonesia-dari-172-negara-di-dunia>> [05/02/18]
- Wild, J., & Kwok, W. (2011). *Financial Accounting*, McGraw-Hill. Boston
- Wirawan, I & Richard, B.(2010). "*Hukum Pajak*". Jakarta: Salemba Empat
- Zeithaml, V & Parasuraman .(1990). *A. Service quality*. Cambridge: Marketing Science Institute.