

DAFTAR PUSTAKA

- Ajzen, I. (1985). 'From Intention to Actions: A Theory of Planned Behavior', in J. Kuhl and J. Beckmann (eds), *Action Control: From Cognition to Behavior*, New York: Springer Verlag, pp. 11–39.
- Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior And Human Decision Processes*. Vol. 50: 179-211.
- Azmi, A.A.C., & Kamarulzaman, Y. (2010). Adoption of Tax e-Filing: A Conceptual Paper. *African Journal of Business Management*. Vol. 4 (5): 599-603.
- Azmi, A.A.C., Kamarulzaman, Y., & Hamid, N.H.A. (2012). Perceived of Risk and the Adoption of Tax e-Filing. *World Applied Science Journal*. Vol. 20 (4): 532-539.
- Bandura, A. (1995). Exercise of personal and collective efficacy in changing societies. In A. Bandura (Ed.), *Self-efficacy in changing societies* (pp. 1–45). Cambridge, England: Cambridge University Press.
- Carter, L., Schaupp, L.C., & McBride, M.E. (2011). The U.S. e-File Initiative: An Investigation of The Antecedents to Adoption from the Individual Taxpayers' Perception. *e-Service Journal*. Vol. 7 (3): 2-19.
- Chin, W.W. (1998). The Partial Least Squares Approach to Structural Equation Modeling. In G. A. Marcoulides (Ed.), *Modern methods for business research*, pp. 295-358. Mahwah, NJ: Lawrence Erlbaum.
- Creswell, J.W. (2010). *Research Design Pendekatan Kualitatif, Kuantitatif, dan Mixed*. Yogyakarta: Pustaka Pelajar.
- Davis, F. D. (1989). Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. *MIS Quarterly*. Vol. 13 (3): 319-340.
- Davis, F. D., Bagozzi, R. P., & Warshaw, P. R. (1989). User Acceptance of Computer Technology: A Comparison of Two Theoretical Models. *Management Science*. Vol. 35 (8): 982-1002.
- Devano, S. & Rahayu, S.K. (2006). *Perpajakan: Konsep, Teori, dan Isu*. Jakarta: Kencana Prenada Media Grup.

- Direktorat Jenderal Pajak. (2018). Nota Dinas Direktur Potensi Kepatuhan dan Penerimaan nomor ND-735/PJ.08/2018 tentang Perubahan WP Terdaftar Wajib SPT Tahunan PPh Tahun 2018.
- Dowling, G. & Staelin, R. (1994). A model of perceived risk and intended risk-handling activity. *Journal of Consumer Research*. Vol. 21: 119–134.
- Eriksen K, & Fallan L (1996). Tax Knowledge and Attitudes Towards Taxation: A Report on a Quasi Experiment. *J. Econ. Psychol.* Vol. 17: 387– 402.
- Featherman, M.S., & Pavlou, P.A. (2003). Predicting e-Services Adoption: a Perceived Risk Facets Perspective. *Int. J. Human-Computer Studies*. Vol. 59: 451–474.
- Fishbein, M., & Ajzen, I. (1975). *Belief, Attitude, Intention, and Behavior: An Introduction to Theory and Research*. Reading, MA: Addison-Wesley.
- Fu, J.R., C.K. Farn, & W.P. Chao. (2006). Acceptance of electronic tax filing: A study of taxpayer intentions, *Information & Management*. Vol. 43: 109–126.
- Ghozali, I., & Latan, H. (2015). *Partial Least Squares Konsep, Teknik, dan Aplikasi Menggunakan Program SmartPLS 3.0 untuk Penelitian Empiris*. Semarang: Badan Penerbit Universitas Diponegoro.
- Glossary of Tax Terms OECD. (2017). melalui <http://www.oecd.org/ctp/glossaryoftaxterms.htm>. (diakses 07 Desember 2017).
- Grewal, D., Gotlieb, J., & Marmorstein, H. (1994). The moderating effects of message framing and source credibility on the price-perceived risk relationship. *Journal of Consumer Research*. vol. 21: 145–153.
- Hair, J.F, Hult, G.T.M., Ringle, C.M., & Sarsted M. (2014). *A Primer On Partial Least Squares Structural Equation Modeling (PLS-SEM)*. California: SAGE Publications, Inc.
- Hellriegel, D, & Slocum, J.W. (2004). *Organizational Behavior 10th edition*. Canada: South Western.
- Hutagaol, J. (2007). *Perpajakan, Isu-isu Kontemporer*. Yogyakarta: Graha Ilmu.
- Indrajit, R.E. (2006). *Electronic Government Konsep Pelayanan Publik Berbasis Internet dan Teknologi Informasi*. E-book.
- Indrajit, R.E. (2007). *Electronic Government In Action Strategi Implementasi di Berbagai Negara*. E-book.

- Indrajit, R.E. (2013). Konsep dan Visi e-Government. *E-Artikel Sistem Dan Teknologi Informasi*, nomor 134.
- Indrawan, R., & Yaniawati, P. (2014). *Metodologi Penelitian Kuantitatif, Kualitatif, dan Campuran untuk Manajemen, Pembangunan, dan Pendidikan*. Bandung: PT. Refika Aditama.
- James, S., & Alley, C. (1999). Tax Compliance, Self-Assessment and Tax Administration. *Journal of Finance and Management in Public Services*. Vol. 2 (2): 27-42
- Kamarulzaman, Y., & Azmi, A.A.C. (2010). Tax E-filing Adoption in Malaysia: A Conceptual Model. *Journal of E-Government Studies and Best Practices*. Vol. 2010 (2010): 1-6
- Kamus Besar Bahasa Indonesia Online. 2018. melalui <http://kbbi.kata.web.id>. (diakses 07 Februari 2018).
- Kirchler, E. (2007). *The Economic Psychology of Tax Behaviour*. Cambridge University Press.
- Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced Versus Voluntary Tax Compliance: The 'Slippery Slope' Framework. *Journal of Economic Psychology*. Vol. 29 (2): 210–225.
- Laporan Kinerja DJP. (2016). melalui <http://www.pajak.go.id/sites/default/files/LAKIN%20DJP%202016.pdf>. (diakses 07 Desember 2017).
- Laporan tahunan DJP. (2011). melalui www.pajak.go.id/content/laporan-tahunan-djp-2011. (diakses 07 Desember 2017).
- Laporan tahunan DJP. (2012). melalui www.pajak.go.id/content/laporan-tahunan-djp-2012. (diakses 07 Desember 2017).
- Laporan tahunan DJP. (2013). melalui www.pajak.go.id/content/laporan-tahunan-djp-2013. (diakses 07 Desember 2017).
- Laporan tahunan DJP. (2014). melalui www.pajak.go.id/content/laporan-tahunan-djp-2014. (diakses 07 Desember 2017).
- Laporan tahunan DJP. (2015). melalui <http://www.pajak.go.id/content/laporan-tahunan-djp-2015>. (diakses 07 Desember 2017).
- Leigh, A., & Atkinson, R. (2001). *Breaking down Bureaucratic Barriers: The Next Phase of Digital Government*, Universitas St. Gallen Center of Excellence for e-Government.

- Loo, E.C., Evans, C., & McKerchar, M. (2010). Challenges in Understanding Compliance Behaviour of Taxpayers in Malaysia. *Asian Journals of Business and Accounting*. Vol. 3 (2): 145-161.
- Lu, CT., Huang, SY., & LO, PY. (2010). An empirical study of on-line tax filling acceptance model: Integrating TAM and TPB. *African Journal of Business Management*. Vol. 4 (5): 800-810.
- Marandu, E.E., Mbekomize, C.J., & Ifezue, A.N. (2015). Determinants of Tax Compliance: A Review of Factors and Conceptualizations. *International Journal of Economics and Finance*, Vol. 7 (9): 207-218.
- Mayer, R.C., Davis, J.H., & Schoorman, F.D., (1995). An Integrative Model of Organizational Trust. *The Academy of Management Review*, Vol. 20 (3): 709-734.
- McLeod, A., Pippin, S., & Mason, R. (2008). Individual Taxpayer Intention to Use Tax Preparation Software: Examining Experience, Trust, and Perceived Risk. *Proceedings of ISOneWorld Conference*, pp.1-16.
- McLeod, A., & Pippin, S. (2009). Security and Privacy Trust in E-Government: Understanding System and Relationship Trust Antecedents. *Proceedings of the 42nd Hawaii International Conference on System Sciences*, pp. 1-10.
- Merriam-Webster. (2018). melalui <https://www.merriam-webster.com/thesaurus/useful>. 2018. (diakses 05 Februari 2018).
- Merriam-Webster. (2018). melalui <https://www.merriam-webster.com/thesaurus/usefulness>. 2018. (diakses 05 Februari 2018).
- Mitchell, V.-W. (1992). Understanding consumers' behavior: can perceived risk theory help? *Management Decision*. Vol. 30 (3): 26–31.
- Moore, G.C., & Benbasat, I. (1991). Development of an Instrument to Measure the Perceptions of Adopting an Information Technology Innovation. *Information Systems Research*. Vol. 2 (3): 192-222.
- Muehlbacher, S., & Kirchler, E. (2010). Tax Compliance by Trust and Power of Authorities. *International Economic Journal*, Vol. 24 (4): 607–610.
- Nazir, M. 2013. *Metode Penelitian*. Cetakan 8. Jakarta: Ghalia Indonesia
- OECD Centre for Tax Policy and Administration. (2003). GAP002 Taxpayers' Rights and Obligations—Practice Note. melalui https://www.oecd.org/tax/administration/Taxpayers%27_Rights_and_Obligations-Practice_Note.pdf. (diakses 10 November 2017).

- OECD Centre for Tax Policy and Administration. (2004). *Managing and Improving Tax Compliance*.
- OECD. (2017). *Glossary of Tax Terms*. Melalui <http://www.oecd.org/ctp/glossaryoftaxterms.htm>. (diakses 07 Desember 2017).
- Ojha, A., Sahu, G.P., & Gupta, M.P. (2009). Antecedents of paperless income tax filing by young professionals in India: an exploratory study. *Transforming Government: People, Process and Policy*, Vol. 3 (1): 65-90.
- Palil, M.R., & Mustapha, A.F. (2011). Factors Affecting Tax Compliance Behaviour in Self Assessment System. *African Journal of Business Management*. Vol. 5 (33): 12864-12872.
- Park, S. Y. (2009). An Analysis of the Technology Acceptance Model in Understanding University Students' Behavioral Intention to Use e-Learning. *Educational Technology & Society*. Vol. 12 (3): 150–162.
- Pavlou, P.A. (2003). Consumer Acceptance of Electronic Commerce: Integrating Trust and Risk with the Technology Acceptance Model. *International Journal of Electronic Commerce*. Vol. 7 (3): 69–103.
- Peraturan Direktorat Jenderal Pajak No. PER-1/PJ/2014 tentang Tata Cara Penyampaian Surat Pemberitahuan Tahunan bagi Wajib Pajak Orang Pribadi yang menggunakan formulir 1770 S atau 1770 SS secara e-filing melalui website direktorat jenderal pajak (www.pajak.go.id)
- Peraturan Direktur Jenderal Pajak Nomor PER-01/PJ/2017 tentang Penyampaian Surat Pemberitahuan Elektronik Direktur Jenderal Pajak.
- Peraturan Menteri Keuangan Nomor 181/PMK.03/2007 tentang Bentuk dan Isi Surat Pemberitahuan, Serta Tata Cara Pengambilan, Pengisian, Penandatanganan, dan Penyampaian Surat Pemberitahuan.
- Peraturan Menteri Keuangan Nomor 206.2/PMK.01/2014 tentang Organisasi dan Tata Kerja Instansi Vertikal Direktorat Jenderal Pajak.
- Republik Indonesia. 2009. Undang-Undang Nomor 16 tahun 2009 tentang Ketentuan Umum dan Tata Cara Perpajakan. Lembaran Negara RI Tahun 2009, No. 62. Sekretariat Negara. Jakarta.
- Robbins, S.P., & Judge, T.A. (2007). *Organizational Behavior Twelfth Edition*. New Jersey: Pearson Education, Inc.
- Schaupp, L.C., Carter, L., & McBride, M.E. (2010). e-File Adoption: A Study of U.S. Taxpayers' Intention. *Computers in Human Behavior*. Vol. 26: 636–644.

- Schultz, D.P., & Schultz, S.E. (2005). *Theories of Personality*. California: Thomson Wadsworth. E-Book.
- Sekaran, U. (2003). *Research Methods for Business*. New York: John Wiley & Sons, Inc. e-Book.
- Sekaran, U., & Bougie, R. (2017). *Metode Penelitian untuk Bisnis*. Buku 1 Edisi 6. Jakarta: Salemba Empat.
- Silalahi, U. (2017). *Metode Penelitian Sosial Kuantitatif*, cetakan ke 5 (Edisi Revisi). Bandung: PT. Refika Aditama.
- Simanjuntak, T.H., & Mukhlis, I. (2012). *Dimensi Ekonomi Perpajakan dalam Pembangunan Ekonomi*. Jakarta: Raih Asa Sukses.
- Solimun. (2002). *Multivariate Analysis Structural Equation Modelling (SEM) Lisrel dan Amos*. Malang: Penerbit Universitas Negeri Malang.
- Sugiyono. (2009). *Metode Penelitian Bisnis*, cetakan ke 14. Bandung: Alfa-beta.
- Tomkins, C., Packman, C., Russel, S., & Colville, I. (2001). Managing Tax Regimes: A Call for Research. *Public Administration*, Vol. 79 (3): 751-758.
- Thompson, R.L., Higgins, C.A., & Howell, J.M. (1991). Personal Computing: Toward a Conceptual Model of Utilization. *MIS Quarterly*, Vol. 15 (1):125-143.
- Umar, Husein. (2013). *Metode Penelitian untuk Skripsi dan Tesis*. Jakarta: Rajawali.
- Venkatesh, V., & Davis, F.D. (1996). A Model of The Antecedents of Perceived Ease of Use: Development and Test. *Decision Sciences*, Vol. 27 (3): 451-481.
- Venkatesh, V., M. Morris, Davis, G.B., & Davis, F.D. (2003). User Acceptance of Information Technology: Toward a Unified View. *MIS Quarterly*. Vol. 27 (3): 425-478.
- Venkatesh, V., Thong, J.Y.L., Chan, F.K.Y., Hu, P.J-H., & Brown S.A. (2011). Extending the Two-Stage Information Systems Continuance Model: Incorporating UTAUT Predictors and the Role of Context. *Info Systems J*. Vol. 21: 527-555
- Waluyo. (2017). *Perpajakan Indonesia*. Buku 1 Edisi 12. Jakarta: Salemba Empat.

- Warkentin, M., Gefen, D., Pavlou, P.A., & Rose, G.M. (2002). Encouraging Citizen Adoption of e-Government by Building Trust. *Electronic Market*. Vol. 12 (3): 157-162.
- Widiyanesti, S., & Reynaldi, M.R. (2016). Analisis Minat Penggunaan Layanan e-Filing oleh Wajib Pajak melalui Pendekatan Technology Acceptance Model (TAM) di KPP Pratama Purwakarta. *Jurnal Manajemen Indonesia*. Vol. 6 (1): 63-70.
- Xin, M.K.H., Khai, K.G., Fong, L.S., & Chen, N.H. (2015). Factors Affecting Individual Taxpayers' Compliance in Malaysian Tax Filing System. *The International Journal of Business & Management*. Vol 3 (9): 339-347.
- Yusup, M., Hardiyana, A., & Sidharta, I. (2015). User Acceptance Model on E-Billing Adoption: A Study of Tax Payment by Government Agencies. *Asia Pacific Journal of Multidisciplinary Research*. Vol. 3 (4): 150-157.
- Zucker, L. G. (1986). Production of Trust: Institutional Sources of Economic Structure, 1840–1920. *Research in Organizational Behavior*. Vol. 8: 53-111.

