

## DAFTAR PUSTAKA

- Ajzen, Icek. (1991). *The Theory of Planned Behavior*. Organizational Behavior and Human Decision Processes, Vol 5
- Ardhyaksa, Theo Kusuma dan Kiswanto. 2014. "Pengaruh Keadilan, Tarif Pajak, Ketepatan Pengalokasian, Kecurangan, Teknologi Dan Informasi Perpajakan Terhadap Tax Evasion". *Accounting Analysis Journal* 3 (4) (2014)
- [Ariyanto, D., Weni Andayani, G.A.P. and Dwija Putri, I.G.A.M.A.](#) (2020). *Influence of justice, culture and love of money towards ethical perception on tax evasion with gender as moderating variable*. *Journal of Money Laundering Control*, Vol. 23 No. 1 <https://doi.org/10.1108/JMLC-06-2019-0047>
- Broto, S.S. (2018). Dapatkah Kebijakan Pemerintah Mempengaruhi Kepatuhan Wajib Pajak di Indonesia ? Simposium Nasional Keuangan Negara
- Carbonell, A.F., & Gërkhani, K.(2016). *Tax evasion and well-being: A study of the social and institutional context in Central and Eastern Europe*. *European Journal of Political Economy*, Vol. 45 <https://doi.org/10.1016/j.ejpoleco.2016.09.004>
- Chan Pui Yee Krishna Moorthy William Choo Keng Soon , (2017). *Taxpayers' perceptions on tax evasion behaviour: an empirical study in Malaysia*. *International Journal of Law and Management*, Vol. 59 Iss 3 pp. F <http://dx.doi.org/10.1108/IJLMA-02-2016-0022>
- Christin, L. & Tambun, S. (2018). PENGARUH MONEY ECTHIC DAN TEKNOLOGI INFORMASI PERPAJAKAN TERHADAP PRNGGELAPAN PAJAK (TAX EVASION) DIMODERASI DENGAN RELIGIUSTAS. *Media Akuntansi Perpajakan*, Vol. 3 (1)
- Ghozali, Imam. 2016. *Aplikasi Analisis Multivariate dengan Program SPSS*. Edisi 7. Semarang: Badan Penerbit Universitas Diponegoro.

- Harris, P.A.T. (2017). *Antecedents of taxpayers' intentions to engage in tax evasion: evidence from Barbados*. *Journal of Financial Reporting and Accounting*, Vol. 15 <http://dx.doi.org/10.1108/JFRA-12-2015-0107>
- Hichem Khelif Achraf Guidara Khaled Hussainey. (2016). *Sustainability level, corruption and tax evasion: a cross-country analysis*. *Journal of Financial Crime*, Vol. 23 Iss 2 pp. <http://dx.doi.org/10.1108/JFC-09-2014-0041>
- Kemlea, D.M., et.al. (2020). *Tax Morale and International Tax Evasion*. *Journal of World Business*, Vol.55 <https://doi.org/10.1016/j.jwb.2019.101052>
- Kurniawati, M. & Toly, A.A. (2014). Analisis Keadilan Pajak, Biaya Kepatuhan, dan Tarif Pajak Terhadap Persepsi Wajib Pajak Mengenai Penggelapan Pajak di Surabaya Barat. *Tax & Accounting Review*, Vol 4(2)
- Mardiasmo. (2011). *Perpajakan Edisi Revisi 2011*. Yogyakarta: ANDI
- Night, S., Bananuka, J., (2019). *The mediating role of adoption of an electronic tax system in the relationship between attitude towards electronic tax system and tax compliance*. *J. Econ. Finance Adm. Sci.* 25 (49), 73–88.
- Nurfadil. (2020). Pengaruh Keadilan, Sistem Perpajakan, Kualitas Pelayanan, dan Terdeteksinya Kecurangan Terhadap Penggelapan Pajak Pada Kantor Pelayanan Pajak Madya Makassar. *Celebes Equilibrium Journal*, Vol 1 (2)
- Oseni, M. (2016). *Sustance Tax Administration by Information and Communications Technology in Nigeria*. *Archieves of Business Research*, 4(1)
- Ozili, P.K. (2020). *Tax evasion and financial instability*. *Journal of Financial Crime*, Vol. 27 No. 2
- Porcano, (2016). *Big data analytics based approach to tax evasion*, *IJERCSE* Vol. 5 Issues 3
- Rahayu,S.K. (2017). *Perpajakan Konsep dan Aspek Formal*, Bandung: Rekayasa Sains
- Rahman. (2013). Pengaruh Keadilan, Sistem Perpajakan, Diskriminasi, Dan Kemungkinan Terdeteksi Kecurangan Terhadap Persepsi Wajib Pajak Mengenai Etika Penggelapan Pajak (Tax Evasion). Jakarta.

- Resmi, Siti. (2017). *Perpajakan Teori dan Kasus*. Jakarta: Salemba Empat
- Robbins, B. & Kiser, E. (2020). *State coercion, moral attitudes, and tax compliance: Evidence from a national factorial survey experiment of income tax evasion*. *Social Science Research*, Vol. 91 <https://doi.org/10.1016/j.ssresearch.2020.102448>
- Sasmito, G.G. (2017). “Pengaruh Tarif Pajak, Keadilan Sistem Perpajakan, Teknologi dan Informasi Perpajakan Terhadap Penggelapan Pajak”. *Jurnal Riset Akuntansi & Perpajakan*, Vol 2.
- Siahaan, Marihot P. (2010). “Hukum Pajak Elementer”. Yogyakarta, Penerbit Graha Ilmu.
- Siahaan, Marihot P. (2010). “Hukum Pajak Material”. Yogyakarta, Penerbit Graha Ilmu.
- Shukla, Y., Sidhu, N., Akshita Jain, T.B. Patil, S.T. Sawant-Patil (2018). *Big Data Analytics Based Approach to Tax Evasion Detection*. *International Journal of Engineering Research in Computer Science and Engineering (IJERCSE)*, Vol 5, Issue 3
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung : Alfabeta, CV.
- Tjen, C., Evans, C., (2017). *Causes and consequences of corruption in tax administration: an Indonesian case study*. *eJTR* 15, 243.
- Torgler, Benno. (2007). *Tax Compliance and Tax Morale: A Theoretical and Empirical Analysis*. USA : Edward Elgar Publishing.
- Torgler, Benno. (2003). *Tax Morale and Institutions*, Center for Research in Economics, Management and The Arts. September 2003, hal.4.
- William D. Brink Thomas M. Porcano (2016) . *The Impact of Culture and Economic Structure on Tax Morale and Tax Evasion: A Country-Level Analysis Using SEM*. *Advances in Taxation* 87-123. <http://dx.doi.org/10.1108/S1058-749720160000023004>
- Yamen, A.E., Mersni, H. and Ramadan, A. (2020). *Tax evasion and public governance before and after the European “big bang”*: a red flag for

*polymakers. Journal of Financial Crime.* <https://doi.org/10.1108/JFC-04-2020-0064>

