

## DAFTAR PUSTAKA

- Afshan, S., & Siddiqui, D. A. (2021). How Treatment from the Tax Authority, Tax Literacy, and Exchange and Vertical Equity Affect Tax Compliance: The Role of Fairness of the Tax Assessment Process Complemented by Demographics and Collectivist Culture. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3941031>
- Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior And Human Decision Processes*, 50, 179–211. <https://doi.org/10.47985/dcidj.475>
- Ajzen, I., & Fishbein, M. (1980). Understanding attitudes and predicting social behavior. *Psychology*.
- Al-Rahamneh, N. M., & Bidin, Z. (2022). The Effect of Tax Fairness, Peer Influence, and Moral Obligation on Sales Tax Evasion among Jordanian SMEs. *Journal of Risk and Financial Management*, 15(9). <https://doi.org/10.3390/jrfm15090407>
- Armas-vargas, E., Marrero, R. J., Hernández-cabrera, J. A., Curtis, D. A., & Hart, C. L. (2023). *Psychometric properties of the CEMA-A questionnaire : motives for lying*. December. <https://doi.org/10.3389/fpsyg.2023.1289209>
- Atmoko, A. D. (2022). Can Religious and Machiavellian Influence Tax Evasion? Research Based on Gender and Age Perspective. *Journal of Accounting and Finance Review*, 12(1), 106–124. <https://doi.org/10.22219/jrak.v12i1.20803>
- Batool, A., Hasan, H., & Kousar, S. (2022). Influence of Tax Awareness, Simplicity, and Knowledge on Voluntary Tax Compliance in Pakistan: The Mediating and Moderating Role of Tax Fairness and Social Norms. *Pakistan Journal of Economic Studies*, 5(1), 53–91.
- Batrancea, L. M., Kudła, J., Błaszczyk, B., & Kopyt, M. (2022). Differences in tax evasion attitudes between students and entrepreneurs under the slippery slope framework. *Journal of Economic Behavior and Organization*, 200, 464–482. <https://doi.org/10.1016/j.jebo.2022.06.017>
- Castañeda, N. (2023). Fairness and Tax Morale in Developing Countries. *Studies in Comparative International Development*, February. <https://doi.org/10.1007/s12116-023-09394-z>
- Christie, E., & Holzner, M. (2022). What Explains Tax Evasion? An Empirical Assessment based on European Data. *The Vienna Institute for International Economic Studies*, 40(5).
- Direktorat Jenderal Pajak. (2023). *Laporan Tahunan 2023*.

- Endrasti, N. R., & Prastiwi, D. (2023). The influence of the complexity of the taxation system on the compliance of individual taxpayers with gender as a moderation variable. *Articles*, 7(September), 1–20. <https://ejournal.unitomo.ac.id/index.php/akuntansi/article/view/6579>
- Ghozali, I. (2016). *Desain Penelitian Kuantitatif dan Kualitatif: Untuk Akuntansi, Bisnis Dan Ilmu Sosial Lainnya*. Yoga Pratama.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26 edisi 10*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2021). *Partial Least Squares Konsep, Metode dan Aplikasi Menggunakan Program WarpPLS 7.0 Edisi 4*. Universitas Diponegoro Semarang.
- Gillian Chepkemoi Mutai and Dr. Gedion Omwono. (2022). Analysis of Factors Affecting Tax Compliance in the Real Estate Sector in Kenya: a Case of Real Estates in Eldoret Town. *International Journal of Education, Business and Economics Research (IJEBER)*, 2(2), 12–38.
- Hayat, N., Salameh, A. A., Mamun, A. Al, Helmi Ali, M., & Makbul, Z. K. M. (2022). Tax Compliance Behavior Among Malaysian Taxpayers: A Dual-stage PLS-SEM and ANN Analysis. *SAGE Open*, 12(3). <https://doi.org/10.1177/21582440221127190>
- Hoppe, T., Schanz, D., Sturm, S., & Sureth-Sloane, C. (2023). Measuring Tax Complexity Across Countries: A Survey Study on MNCs. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3469663>
- Indriantoro, N., & Supomo, B. (2018). *Metodologi Penelitian Bisnis Untuk Akuntansi dan Manajemen*. ANDI & BPFE.
- Isenmila, P. A., Adegbayibi, A. T., & Apalowowa, O. D. . (2021). Tax Regulations and Compliance in Ondo State, Nigeria. *Global Journal of Accounting*, 7, 125–136. <http://gja.unilag.edu.ng/article/view/1395%0Ahttp://gja.unilag.edu.ng/article/download/1395/1070>
- Jurado, A. G., Barea, J. J. P., & Navarro, F. F. (2021). Towards Digital Sustainability : Profiles of Millennial Reviewers , Reputation Scores and Intrinsic Motivation Matter. *Sustainability*, 1–19.
- Kantohe, M. S. S., & Kambe, J. (2021). Empirical Study of Moral Obligations, Trust in Government and Intention to Be Compliant toward Tax Compliance. *International Journal of Applied Business and International Management*, 6(3), 13–22. <https://doi.org/10.32535/ijabim.v6i3.1325>

- Karagiorgos, A., Lazos, G., Lois, P., & Katsifas, D. (2022). *Simplification factors addressing tax systemic complexity during tax reform periods : Evidence from the Greek tax system.* 14(June), 161–169. <https://doi.org/10.5897/JAT2021.0517>
- Kassa, E. T. (2021). Factors influencing taxpayers to engage in tax evasion: evidence from Woldia City administration micro, small, and large enterprise taxpayers. *Journal of Innovation and Entrepreneurship*, 10(1). <https://doi.org/10.1186/s13731-020-00142-4>
- Kaulu, B. (2022). Determinants of Tax Evasion Intention using the Theory of Planned Behavior and the Mediation role of Taxpayer Egoism. *Fudan Journal of The Humanities and Social Science*, 15, 63–87. <https://doi.org/https://doi.org/10.1007/s40647-021-00332-8>
- Kemsley, D., Kemsley, S. A., & Morgan, F. T. (2022). Tax evasion and money laundering: a complete framework. *Journal of Financial Crime*, 29(2), 589–602. <https://doi.org/10.1108/JFC-09-2020-0175>
- Krieger, T. (2021). Current State of Research on the Interaction of Theory on Tax Evasion and the Developments in the Field of Digital Tax Administration. *SCENTIA International Economic Review*, 1(1), 95–110. <https://doi.org/10.52514/sier.v1i1.5>
- Lamaj, M. (2023). Economic Crime : Tax Evasion in a Developing Country. *Open Journal of Business and Management*, 11, 873–899. <https://doi.org/10.4236/ojbm.2023.113047>
- Mannan, D. K. A., Farhana, D. K. M., & Chowdury, G. M. O. F. (2021). Social Network and Tax Evasion: Theoretical Model and Empirical Evidence in Bangladesh. *The Cost and Management*, 49.
- Mannan, K. A., Farhana, K. M., & Chowdhury, G. M. O. F. (2022). Factors Influencing Income Tax E-filing: A Combined Theoretical Model Approach in Bangladesh. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.4051213>
- Mat Jusoh, Y. H., Mansor, F. A., Abd Razak, S. N. A., & Wan Mohamad Noor, W. N. B. (2021). The Effects of Tax Knowledge, Tax Complexity and Tax Morale Towards Tax Compliance Behaviour Among Salaried Group in Malaysia. *Advances in Business Research International Journal*, 7(2), 250. <https://doi.org/10.24191/abrij.v7i2.14326>
- Matitaputty, J. S., & Adi, P. H. (2021). Machiavellianism dimensions, religiosity, social environment, and tax evasion. *Journal of Economics and Business*, 24(1), 1–26. <https://doi.org/10.24914/jeb.v24i1.3738>

- Mohd Faizal, S., & Rizal Palil, M. (2022). Study On Fairness And Individual Tax Evasion In Malaysia : Preliminary Findings. *International Journal of Business, Economics and Law*, 8(1), 74–79.
- Mu, R., Fentaw, N. M., & Zhang, L. (2023). Tax evasion, psychological egoism, and revenue collection performance: Evidence from Amhara region, Ethiopia. *Frontiers in Psychology*, 14(February). <https://doi.org/10.3389/fpsyg.2023.1045537>
- Musimenta, D. (2021). Knowledge requirements, tax complexity, compliance costs and tax compliance in Uganda. *Cogent Business and Management*, 7(1). <https://doi.org/10.1080/23311975.2020.1812220>
- Nahida, F., Richard, C., Brett, F., & Tapan, S. (2022). Complexity, compliance costs and non-compliance with vat by small and medium enterprises in bangladesh: Is there a relationship. *Tax Finance*, 29, 281.
- Octavianny, P., Makaryanawati, & Edwy, F. M. (2021). Religiosity, Trust in Officials, Education Level, Tax Knowledge and Taxpayer Compliance. *E-Jurnal Akuntansi*, 31(1), 77. <https://doi.org/10.24843/eja.2021.v31.i01.p06>
- Oladipo, O., Nwanji, T., Eluyela, D., Godo, B., & Adegboyegun, A. (2022). Impact of tax fairness and tax knowledge on tax compliance behavior of listed manufacturing companies in Nigeria. *Problems and Perspectives in Management*, 20(1), 41–48. [https://doi.org/10.21511/ppm.20\(1\).2022.04](https://doi.org/10.21511/ppm.20(1).2022.04)
- Owusu, G. M. Y., Bart-Plange, M. A., Koomson, T. A. A., & Arthur, M. (2022). The effect of personality traits and tax morale on tax evasion intention. *Journal of Financial Crime*, 29(1), 272–292. <https://doi.org/10.1108/JFC-02-2021-0026>
- Owusu, G. M. Y., Bekoe, R. A., & Mintah, R. (2021). Predictors of tax compliance intentions among self-employed individuals: the role of trust, perceived tax complexity and antecedent-based intervention strategies. *Small Enterprise Research*, 30(1), 49–70. <https://doi.org/10.1080/13215906.2021.1989622>
- Paoki, A. G. F., Yusha, J. D., Kale, S. E., & Mangoting, Y. (2021). The Effect Of Information Technology And Perceived Risk In Anticipating Tax Evasion. *Journal of Accounting and Finance Review*, 11(2), 238–249. <https://doi.org/10.22219/jrak.v11i2.14871>
- Ramadanti, C. A., & Putra, D. M. (2022). Tax avoidance motives in property and real estate firms. *Jurnal Akuntansi Aktual*, 9(2), 119. <https://doi.org/10.17977/um004v9i22022p119>
- Resmi, S. (2017). *Perpajakan Teori & Kasus* (10th ed.). Salemba Empat.

- Riar, M., Morschheuser, B., Zarnekow, R., & Hamari, J. (2023). Altruism or egoism—how do game features motivate cooperation? An investigation into user we-intention and I-intention. *Behaviour and Information Technology*, 1–25. <https://doi.org/10.1080/0144929X.2023.2196581>
- Saad, N. (2021). "Fairness Perceptions And Compliance Behaviour: The Case Of Salaried Taxpayers In Malaysia After Implementation Of The Self-Assessment System. *EJournal of Tax Research*, 8, 32.
- Schley, C. (2021). A mediation Study: The effect of self-enhancement values on the relationship between egoism and pro environmental behaviour. *Behavioural, Management and Social Sciences (BMS)*.
- Sikayu, S. H., Rahmat, M., Nyet, A. C., & Juliati, J. (2022). Fairness, Transparency and Attitude towards Tax Evasion amongst Owners of SMEs. *International Journal of Service Management and Sustainability*, 7(1), 145. <https://doi.org/10.24191/ijssms.v7i1.17786>
- Sugiyono. (2018). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Alfabeta.
- Suprapto, H. (2017). *Motodologi Penelitian Untuk Karya Ilmiah*. Gosyen Publishing.
- Taing, H. B., & Chang, Y. (2021). Determinants of Tax Compliance Intention: Focus on the Theory of Planned Behavior. *International Journal of Public Administration*, 44(1), 62–73. <https://doi.org/10.1080/01900692.2020.1728313>
- Thuneibat, N., Ali, B., Alqaraleh, M., & Thneibat, H. (2022). The Mediating Role of Innovation On the Relationship Between Information Technologies and Reducing Tax Evasion. *Information Sciences Letters*, 11(5), 1359–1370. <https://doi.org/10.18576/isl/110505>
- Tjendra, M. J., Setiawan, T., & Riswandari, E. (2024). Analisis Faktor-Faktor yang Memengaruhi Tindakan Penggelapan Pajak (Studi Literatur Tahun 2018-2023). *Owner*, 8(3), 2661–2676. <https://doi.org/10.33395/owner.v8i3.2145>
- Vincent, O. (2021). Assessing SMEs tax non-compliance behaviour in Sub-Saharan Africa (SSA): An insight from Nigeria. *Cogent Business and Management*, 8(1). <https://doi.org/10.1080/23311975.2021.1938930>
- Widiastuti, N. P. E. (2021). *Aspek Perpajakan Wajib Pajak Orang Pribadi : Ketentuan, Konsep, Soal dan Jawab* (D. Arieftiara (ed.); 1st ed.). deepublish.
- Ya'u, A. (2023). The Moderating Role Of Tax Complexity On The Relationship Between Tax Rate, Penalty, Detection Probability And Personal Income Tax

Evasion In Nigeria: A Conceptual Framework. *Lapai International Journal of Administration LIJAD*, 3(3), 173–189.

Ya'u, A., Miraz, M. H., Saad, N., Bala, H., Rangasamy, D., Olaniyi, O. N., & Mustapha, U. A. (2023). Effects of Economic Deterrence Theory and Environmental Regulation on Tax Evasion: Evidence from Energy Sector. *International Journal of Energy Economics and Policy*, 13(5), 289–302. <https://doi.org/10.32479/ijEEP.14736>

