

## DAFTAR PUSTAKA

- Abdurrosid, E. W., Chandrarin, G., & Zuhroh, D. (2023). The Role Of Tax Amnesty In Moderating The Effect Of Taxpayer Commitment On Tax Compliance In Individual Taxpayers In Kudus Regency In 2022. *International Journal of Educational Research & Social Sciences*, 4(1), 41–48.
- Adyana, N. (2024). Penerapan pajak karbon di Indonesia: kajian ekonomi, politik, dan sosial. *OPTIMAL Jurnal Ekonomi Dan Manajemen*, 4(1), 11–21.
- Agustinus, M., & Oktavini, E. (2024). Pengaruh Tingkat Pendapatan, Sanksi Pajak dan Tarif Pajak Terhadap Kepatuhan Wajib Pajak UMKM Di Wilayah Jakarta Barat. *JRB-Jurnal Riset Bisnis*, 7(2), 230–243.
- Ahmad, B., Romadhoni, B., & Adil, M. (2020). Efektivitas Pemungutan Pajak Kendaraan Bermotor. *Amnesty: Jurnal Riset Perpajakan*, 3(1), 15–23.
- Ahmed, Y. (2022). The impact of digitalization adoption on tax evasion: The moderating role of corruption. *Economic Research-Ekonomiska Istraživanja*, 35(1), 4349–4365. <https://doi.org/10.1080/1331677X.2022.2140481>
- Alwanda, A. M. D. (2021). Penerapan Keringanan Pajak Kendaraan Bermotor Dimasa Pandemi Covid-19 Berdasarkan Peraturan Gubernur Kalimantan Timur Nomor 31 Tahun 2020. *Journal of Law (Jurnal Ilmu Hukum)*, 7(1), 834–846.
- Anggraeny, W. (2022). Efektivitas penerapan insentif pajak bumi dan bangunan di Badan Pendapatan Daerah Kabupaten Bandung tahun 2020. *Jurnalku*, 2(2), 101–119.
- Anizar, S., Suzana, S., Jakiroh, J., & Rahman, S. (2025). Analisis Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak Pajak Bumi dan Bangunan (PBB) terhadap Piutang Daerah di Kota Banjarbaru. *Co-Value Jurnal Ekonomi Koperasi Dan Kewirausahaan*, 15(8).
- Ariastuti, F., Suharno, S., & Harimurti, F. (2019). Pengaruh Pengetahuan Perpajakan, Kesadaran Wajib Pajak, dan Pemberian Terhadap Kepatuhan Wajib Pajak Orang Pribadi dalam Membayar PBB di Kecamatan Pasarkliwon Kota Surakarta. *Jurnal Akuntansi Dan Sistem Teknologi Informasi*, 15(3).
- Azizah, F. (2019). Pengaruh Sanksi Pajak dan Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi yang Melakukan Usaha. *Journal of Finance and Accounting Studies*, 1(1), 33–45.

- Bapenda Semarang [bapenda.smg]. (2024a, March 1). Hai #sobatpajaksemarang SPPT PBB tahun 2024 sudah terbit loh!...  
Bapenda Semarang [bapenda.smg]. (2024b, May 4). INFO INFO #sobatpajaksemarang besok tanggal 5 Mei hari terakhir diskon...
- Bapenda Semarang [bapenda.smg]. (2024c, September 2). Hai #sobatpajaksemarang Kabar Gembira buat kalian yg blm melakukan Pembayaran PBB...
- Bapenda Semarang [bapenda.smg]. (2024d, September 7). Gaperlu bingung untuk bayar Denda PBB...
- Bapenda Semarang [bapenda.smg]. (2024e, September 23). Pemerintah Kota Semarang melalui Bapenda memberikan apresiasi...
- Bapenda Surakarta. (2023). Pajak Bumi dan Bangunan Pedesaan dan Perkotaan. [https://bapenda.surakarta.go.id/...](https://bapenda.surakarta.go.id/)
- Beccaria, C. (2016). *On crimes and punishments*. Transaction Publishers.
- Braithwaite, V. (2025). Trust norms as hope for a trustworthy government. In *Handbook on Trust in Public Governance* (pp. 233–257). Edward Elgar Publishing.
- Carrillo, P. E., Castro, E., & Scartascini, C. (2021). Public good provision and property tax compliance... *Journal of Public Economics*, 198, 104422. Chairul, M., Kadarisman, F. R., Japutra, A., Imron, M. I., & Pradana, M. W. (2024). Faktor penentu kepatuhan wajib pajak. *Digital Business: Tren Bisnis Masa Depan*, 15(1), 28–35.
- Chen, X. (2023). Research on the impact of digitalization of tax collection on enterprise financial behavior. *Journal of Business and Economic Research*, 11(2), 78–91.
- Congdon, W. J., Kling, J. R., & Mullainathan, S. (2009). Behavioral economics and tax policy. *National Tax Journal*, 62(3), 375–386.
- Darmayasa, I. N., Pariani, P. A. R., & Mandia, I. N. (2022). Moderasi Kesadaran Pajak Pada Moral Pajak, Pemeriksaan, dan Sanksi... *Jurnal Pajak Dan Keuangan Negara (PKN)*, 3(2), 316–330.
- Dewi, S., Widayari, W., & Nataherwin, N. (2020). Pengaruh Insentif Pajak, Tarif Pajak... *Jurnal Ekonomika Dan Manajemen*, 9(2).

- Duryadi. (2021). *Analisis jalur dan pengujian mediasi dengan pendekatan PLS- SEM*. Yogyakarta: Deepublish.
- Ester, Milwan, & Riswanda. (2022). The Effectiveness of Collecting PBB in The Urban-Rural... *Ganaya: Jurnal Ilmu Sosial Dan Humaniora*, 5(3), 338–352.
- Furqon, I. K. (2021). Analisis Efektivitas Pemungutan Pajak Bumi dan Bangunan... *Jurnal Aktiva: Riset Akuntansi Dan Keuangan*, 3(2), 62–75.
- Gangl, K., Hofmann, E., & Kirchler, E. (2019). Tax authorities' interaction with taxpayers... *New Ideas in Psychology*, 52, 1–13.
- Gangl, K., Torgler, B., Kirchler, E., & Hofmann, E. (2019). Effects of supervision on tax compliance... *Economics Letters*, 182, 45–49.
- Ghozali, I. (2019). *Structural Equation Modeling: Metode Alternatif dengan Partial Least Squares (PLS)* (Edisi 4). Semarang: Badan Penerbit UNDIP.
- Grahadyarini, B. L., & Nugraha, D. W. (2024, January 31). Pemerintah Perlu Kaji Ulang Kenaikan Tarif PBB. *Kompas*.
- Gupta, S., & Dhar, A. (2021). Can e-government initiatives alleviate tax evasion? *Technological Forecasting and Social Change*, 165, 120530.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)* (2nd ed.). Sage Publications.
- Harfiani, H., Mursalim, M., & Tjan, J. S. (2023). Pengaruh akses pajak, kewajiban moral... *Journal of Accounting and Finance (JAF)*, 4(1), 135–149.
- Hasri, H., Usman, A., & Darmawati, D. (2022). Determinants of Rural and Urban Land and Building Taxpayer Compliance... *Jurnal Ekonomi*, 11(03), 1898–1906.
- Hayati, D., Wahyudi, I., & Tiswiyanti, W. (2023). The Influence of Tax Knowledge, Tax Policy... *AJIM: American International Journal of Business Management*, 6(06), 162–177.
- Hayes, A. F. (2017). *Introduction to mediation, moderation, and conditional process analysis: A regression-based approach*. Guilford Publications.

- Heinemann, M., & Stiller, W. (2025). Digitalization and cross-border tax fraud: Evidence from e-invoicing in Italy. *International Tax and Public Finance*, 32, 195–237. <https://doi.org/10.1007/s10797-023-09820-x>
- Hidayat, R., & Defitri, R. (2024). Digitalization and the changing landscape of tax compliance. *Accounting Studies and Tax Journal*, 12(1), 34–45.
- International Monetary Fund (IMF). (2023). *Exploring the adoption of selected digital technologies in tax administration: Case studies from Eswatini and Tajikistan*. IMF Technical Notes and Manuals, 2023/008. <https://www.elibrary.imf.org/view/journals/068/2023/008/article-A001-en.xml>
- Jati, S. (2024, February 28). Pengurangan Pokok Tunggakan PBB-P2 Hingga 75%. *BPKAD Jogjakota*. <https://bpkad.jogjakota.go.id/detail/index/32161>
- Kogler, C., Batrancea, L., Nichita, A., Pantya, J., Belianin, A., & Kirchler, E. (2020). Trust and power as determinants of tax compliance across 44 nations. *Journal of Economic Psychology*, 81, 102292. <https://doi.org/10.1016/j.joep.2020.102292>
- Kogler, C., Muehlbacher, S., & Kirchler, E. (2020). Trust and power as determinants of tax compliance: Testing the assumptions of the slippery slope framework in Austria, Hungary, and Italy. *Journal of Economic Psychology*, 81, 102324. <https://doi.org/10.1016/j.joep.2020.102324>
- Kurniati, D. (2023, September 26). Wah! Wajib Pajak Patuh di Semarang Bisa Dapat Mobil Hingga Rumah. *News.DDTC*. <https://news.ddtc.co.id/...>
- Liu, Z., Wang, J., & Li, Y. (2025). Digitalization of information and its impact on mitigating debt default risk. *Review of Quantitative Finance and Accounting*. <https://doi.org/10.1007/s11156-025-01431-3>
- Macintyre, A., & Torgler, B. (2024). Neuroscience and Tax Compliance. *The Ethics of Tax Evasion*, 2.
- Mardiasmo, M. B. A. (2016). *Perpajakan – Edisi Terbaru*. Penerbit Andi.
- Mardan, M. (2022). Digitalization and tax evasion: The moderation effect of corruption. *Journal of Economic Policy Reform*, 25(3), 245–261. <https://doi.org/10.1080/1331677X.2022.2142634>
- Marpeka, L., & Mulyani, S. D. (2020). Pengaruh sanksi pajak dan power distance terhadap kepatuhan pajak... *Prosiding Seminar Nasional Pakar*, 2–10.

- Martono, A. M. (2023). KPP Pratama Ambon Selenggarakan Pesta Rakyat Hari Pajak 2023. *DJP*. [https://pajak.go.id/index.php/id/berita/...](https://pajak.go.id/index.php/id/berita/)
- Maulana, M. I., & Hakim, A. R. (2024). Technology architecture as an instrument for digital taxation in Indonesia. *Laws*, 13(1), 7. <https://doi.org/10.3390/laws13010007>
- Merah, Y. J. (2024). Perubahan Sanksi Pajak Penghasilan Berdasarkan UU Cipta Kerja... *JURNAL PERUNDANG-UNDANGAN*, 388.
- Muniroh, H. (2023). Pengaruh Tingkat Pendapatan, Persepsi Keadilan Pajak Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak UMKM. *Innovative: Journal Of Social Science Research*, 3(5), 6658–6669.
- Oktaviano, B., Wulandari, D. S., & Fauziyyah, S. (2023). Taxpayer Compliance in Paying Rural and Urban Land and Building Tax (PBB-P2)... *East Asian Journal of Multidisciplinary Research*, 2(7), 3131–3150. <https://doi.org/10.55927/eajmr.v2i7.4982>
- Paramitha, A. A. (2021). Kebijakan Pengaturan Pajak Hotel dan Pajak Restoran... *Jurnal Supremasi*, 94–104.
- Peraturan Daerah Kota Semarang Nomor 10 Tahun 2023 Tentang Pajak Daerah Dan Retribusi Daerah.
- Peraturan Direktur Jenderal Pajak Nomor PER-17/PJ/2018.
- Peraturan Wali Kota Semarang Nomor 8 Tahun 2024 Tentang Penetapan NJKP.
- Peraturan Wali Kota Semarang Nomor 28 Tahun 2024 Tentang Petunjuk Pelaksanaan Pemungutan Pajak Daerah.
- Pratama, H., Ate, A. S. Y., Siagian, P. K., Marcelena, H., & Yuanita, D. W. (2024). Insentif Pajak sebagai Pemicu Kepatuhan Pajak... *EKOMA: Jurnal Ekonomi, Manajemen, Akuntansi*, 3(5), 20–32.
- Puspitasari, R., & Abidin, Z. (2023). Efektivitas Pemungutan Pajak Bumi dan Bangunan. *Zabags International Journal Of Economy*, 1(1), 7–10.
- Ramadhan, I. F. (2021). Efektivitas Pemungutan Pajak Bumi dan Bangunan PBB- P2 pada Masa Pandemi... [Tugas Akhir]. IPDN Jatinangor.
- Ramadhan, M. C. (2020). Pemberian Keringanan Pajak Di Masa Resesi Ekonomi Berdasarkan Perspektif Islam. *Jurnal Ilmiah Penegakan Hukum*, 7(2), 133–144.

- Riyanto, R., & Haryono, A. T. (2017). PENGARUH PELAYANAN PETUGAS PAJAK, PEMBERIAN... *Journal of Management*, 3(3).
- Santosa, B. (2020). *Desain Penelitian Kuantitatif untuk Ilmu Sosial*. Semarang: UNDIP Press.
- Sari, E. W., Trisnasari, W. D., & Febriani, A. N. (2023). Membangun Budaya Sadar Pajak Pada Generasi Z. *Madaniya*, 4(1), 304–310.
- Silalahi, D. E., & Ginting, R. R. (2020). Strategi kebijakan fiskal pemerintah Indonesia... *Jesya (Jurnal Ekonomi Dan Ekonomi Syariah)*, 3(2), 156–167.
- Slemrod, J. (2024). What taxpayers, governments and tax economists do – and what they should do. *Fiscal Studies*, 45(1), 7–19.
- Strango, C. (2021). Does digitalisation in public services reduce tax evasion? Evidence from EU panel data. *European Center for Research in Governance*, 11(2), 1–20.  
[https://www.ecrg.ro/files/p2021.11\(2\)2021ySI1y5.pdf](https://www.ecrg.ro/files/p2021.11(2)2021ySI1y5.pdf)
- Supranto, J. (2022). *Statistika Teori dan Aplikasi* (Edisi Revisi). Semarang: Universitas Diponegoro.
- Thaler, R. H. (2015). *Misbehaving: The making of behavioral economics*. WW Norton & Company.
- Utami, A. W. P. (2019). Pengaruh Kesadaran Wajib Pajak dan Pelayanan Pajak terhadap Kepatuhan Wajib Pajak... [Thesis]. Universitas Muslim Indonesia.
- UU No 1 Tahun 2022 Tentang Hubungan Keuangan Antara Pemerintah Pusat Dan Pemerintah Daerah.
- Wardani, D. A. (2022, June 12). Anies Gives Incentive For Payment Of PBB-P2... *VOI.id*. <https://voi.id/en/news/178141>
- Xu, Y., Yang, B., & Chen, H. (2024). Digitalization of tax administration and its impact on corporate ESG performance. *Finance Research Letters*, 58, 105734.  
<https://doi.org/10.1016/j.frl.2023.105734>
- Yulistiani, V., Yusup, M., Rahman, R. S., & Mialasmaya, S. (2022). Pengaruh Insentif Perpajakan Terhadap Kepatuhan Wajib Pajak UMKM... *Acman: Accounting and Management Journal*, 2(1), 20–30.

- Zhang, L., & Wu, Y. (2023). Impact of tax administration on ESG performance: Evidence from Golden Tax Project III. *Sustainability*, 15(14), 10946. <https://doi.org/10.3390/su151410946>
- Zogara, A. P., Yohanes, S., & Udju, H. R. (2023). Faktor-Faktor Yang Mempengaruhi Kepatuhan Hukum Masyarakat Dalam Membayar Pajak Kendaraan Bermotor. *Jaksa: Jurnal Kajian Ilmu Hukum Dan Politik*, 1(4), 200–218.
- Zuhrah, N., Umamah, R., Kurniawan, H., & Nurcahya, W. F. (2024). Pengaruh Reformasi dan Modernisasi Perpajakan terhadap Kepatuhan dan Penerimaan Pajak di Indonesia. *Journal of Macroeconomics and Social Development*, 1(4), 19.



**FEB UNDIP**