

## DAFTAR PUSTAKA

- Allingham, M. G., & A. Sandmo, 1972. "Income tax evasion: A theoretical Analysis". *Journal of Public Economics*, h.323–338.
- Alm, J., McClelland, G. H., & Schulze, W. D. (1999). "Changing the Social Norm of Tax Compliance by Voting". *Kyklos*, 52(2), 141–171. doi:10.1111/j.1467 6435.1999.tb01440.x
- Alm, J. dan Benno Torgler. 2011. "Do Ethics Matter? Tax Compliance and Morality". *Journal of Business Ethics*. Vol. 101, Issue 4, pp. 635-651.
- Amir, Hidayat. 2014. "Potensi Pajak dan Kinerja Pemungutannya". [www.kemenkeu.go.id](http://www.kemenkeu.go.id). Diakses pada tanggal 28 Juli 2017.
- Arnold, J. 2012. "Improving the Tax System in Indonesia". OECD Economic Department Working Paper, 998. Organisation for Economic Co-operation and Development. [www.dx.doi.org](http://www.dx.doi.org). Diakses Pada Tanggal 4 Juli 2017
- Badan Pusat Statistik. *Kota Semarang dalam Angka 2016*. [www.semarangkota.bps.go.id](http://www.semarangkota.bps.go.id). Diakses pada tanggal 16 Agustus 2017.
- Bobek et. al. 2012. "Analyzing the Role of Social Norms in Tax Compliance Behavior". New York: Springer. *Journal of Business Ethics* No. 115:451–468. DOI 10.1007/s10551-012-1390-7
- Bohnet, I. and B. S. Frey (1994). "Direct-Democratic Rules: The Role of Discussion". *Kylos*. 47: 341-354.
- Cialdini, Robert B. dan Melanie R Trost. 1998. *Social Influence: Social Norms, Conformity and Compliance*.
- Danny Darussalam Tax Center (DDTC). 2016. *Tren, Outlook, dan Tantangan Perpajakan 2016: Apa Kata Mereka?*. Inside Tax Ed. 36.
- DJP. 2015b. *Laporan Tahunan DJP tahun 2015: Tahun Pembinaan Wajib Pajak: Membangun Budaya Taat Pajak*. Jakarta: Direktorat Jenderal Pajak, Kementerian Keuangan. [www.pajak.go.id](http://www.pajak.go.id). Diakses Pada Tanggal 28 Juli 2017.
- DPR RI. 2014. "Meningkatkan Tax Ratio di Indonesia. Biro Analisa Anggaran dan Pelaksanaan" APBN-Setjen DPR RI. [www.dpr.go.id](http://www.dpr.go.id). Diakses pada tanggal 28 Juli 2017.

- Frey, B. S. and S. Meier 2002. "Pro-Social Behavior, Reciprocity or Both?". *Journal of Economic Behavior and Organization*. Working Paper No. 107, University of Zurich.
- Frey, B. S. 2003. "The Role of Deterrence and Tax Morale in Taxation in the European Union". *Journal of Humanities and Social Sciences (NIAS)*.
- Frey, Bruno S. dan Alois Stutzer. 2010. *Happiness and Public Choice*. New York: Springer Science. 144: 557–573.
- Ghozali, Imam. 2006. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Cetakan Keempat. Semarang: Badan Penerbit Universitas Diponegoro.
- Greene, W.H. 2000. *Econometrics Analysis 3th edition*. Prentice Hall. New Jersey.
- Gujarati, Damodar. 2003. *Ekonometri Dasar*. Terjemahan: Sumarno Zain, Jakarta: Erlangga.
- Hosmer, D.W. dan S. Lemeshow. 2000. *Applied Logistic Regression*. Second Edition. John Willey & Sons, New York.
- Ibrahim, Syarif. 2013. *Pengenaan Pph Final Untuk Wajib Pajak dengan Peredaran Bruto Tertentu, Sebuah Konsep Kesederhanaan Pengenaan Pph Untuk Meningkatkan Voluntary Tax Compliance*. Pusat Kebijakan Pendapatan Negara-Badan Kebijakan Fiskal, Badan Kebijakan Fiskal, Kementerian Keuangan.
- James, S., J. Hasseldine, P. Hite and M. Toumi. 2001. Developing a Tax Compliance Strategy for Revenue Services. *Bulletin for International Fiscal Documentation*. 55: 158-164.
- Kementerian Keuangan. 2017a. *APBN 2017*. www. Kemenkeu.go.id. Diakses 4 Juli 2017.
- Kementerian Keuangan. 2017b. *Media Keuangan: Semangat Perbaikan*. Volume XII, No. 114.
- Lisi, Gaetano. 2015. "Tax Morale, Tax Compliance, and The Optimal Tax Policy". *Journal of Economic Analysis and Policy*. Vol. 45 (2015) 27–32. Science Direct. Department of Economics and Law, University of Cassino and Southern Lazio, via S. Angelo, I-03043 Cassino (FR), Italy

- Lubian, Diego dan Luca Zarri. 2011. "Happiness and Tax Morale: An Empirical Analysis". Italy: Elsevier. *Journal of Economic Behavior and Organization*. Department of Economics, University of Verona. Vol. 80:223-243.
- Luthans, Fred, 2002. *Organizational Behavior*. McGraw Hill Companies, Inc, New York.
- Luttmer, Erzo F.P. dan Monica Singhal. 2014. "Tax Morale". *Journal of Economic Perspectives*. Vol. 28, No.4, Pages 149–168.
- Mankiw, N. Gregory, 2004. *Principles of Macroeconomics*. Third Edition. Thomson South Western.
- Mardiasmo. 2009. *Perpajakan*. Yogyakarta: Andi Offset.
- Mason, R. D., dan Lind, D. A. 1996. *Teknik Statistika untuk Bisnis dan Ekonomi*. Edisi Kesembilan Jilid 1. (W. Soetjipto dan T. Sihombing, Eds.). Jakarta: Erlangga.
- McGee, Robert W. (2012). *The Ethics of Tax Evasion: Perspectives in Theory and Practice*. New York: Springer
- McGee, Robert W. 2008. *Taxation and Public Finance in Transition and Developing Economies*. New York: Springer.
- Musgrave, R. A. 1959. *The Theory of Public Finance: A Study in Political Economy*. New York: McGraw-Hill.
- Nurmantu, Safri. 2005. *Pengantar Perpajakan*. Jakarta: Granit.
- OECD. 2013. "What Drives Tax Morale?". Paris: Tax and Development Programme Centre for Tax Policy and Administration/ Developmenrt Co-operation Directorate. [www.oecd.org](http://www.oecd.org). Diakses tanggal 4 Juni 2017
- Ofiafoh, et. al. 2016. "Religiosity and Tax Compliance: Empirical Evidence From Nigeria". Igbinedion University *Journal of Accounting*. Vol. 1 February2016.
- Richardson, Grant. 2008. "The Relationship Between Culture and Tax Evasion Across Countries: Additional Evidence and Extensions". Department of Accountancy, Faculty of Business, City University of Hong Kong. *Journal of International Accounting, Auditing and Taxation*. Vol. 17 (2008) 67–78.

- Samuelson, R. J. 1995. *The Good Life and its Discontents*. The American Dram in the Age of Entitlement 1945-1995. New York: Times Books.
- Seputar Indonesia (Sindo). 2016. “Jumlah UMKM di Semarang Meningkat 1,97% Tiap Tahun”. <https://ekbis.sindonews.com>, diakses 01 Desember 2017.
- Slemrod, J. 1998. “On Voluntary Compliance, Voluntary Taxes, and Social Capital”. *National Tax Journal*. No. 51: 485-492.
- Smith, Adam. 2015. *The Theory of Moral Sentiments*.
- Soemitro, Rochmat. 1987. *Asas dan Dasar Perpajakan*. Bandung: PT ERESCO.
- Sugiyono, (2008). *Metode Penelitian Kunatitatif Kualitatif dan R&D*. Bandung: Alfabeta.
- Suryajaya, Philip. 2015. “Pengaruh Norma Sosial dan Faktor-Faktor Demografi Terhadap Kepatuhan Pajak (Studi Kasus Pada Para Pendeta di Semarang)”. *Skripsi*. Universitas Diponegoro.
- Susila, Budi. 2016. Wajib Pajak dan Generasi Muda: Tax Morale Mahasiswa di Indonesia. *Journal Economics and Business*. Universitas Indonesia.
- Tittle, C. 1980. *Sanctions and Social Deviance: The Question of Deterrence*. New York: Praeger.
- Torgler, Benno dan Cristoph A. Schaltegger. 2005. “Tax Morale and Fiscal Policy”. Center for Research in Economics. *Journal Management and the Arts (CREMA)*. Working Paper No. 2005-30
- Torgler, Benno dan Friedrich Schneider. 2007. *The Impact of Tax Morale and Institutional Quality on the Shadow Economy*. Germany: The Institute for the Study of Labor (IZA). Discussion Paper (DP) No. 2541.
- Torgler, Benno. 2003a. “Tax Morale: Theory and Empirical Analysis of Tax Compliance”. *Dissertation der Universität Basel zur Erlangung der Wurde eines Doktors der Staatswissenschaften*.
- Torgler, Benno. 2003b. “The Importance of Faith: Tax Morale and Religiosity”. Georgia State University, USA. *Journal of Economics, Management and the Arts (CREMA)*. Working Paper No. 2003 – 08
- Trihendradi, Cornelius. 2004. *Memecahkan kasus Statistik: Deskriptif, Parametrik & Non-Parametrik dengan SPSS 12*. Yogyakarta. Andi Offset

- Veenhoven, R., 2000. "Wellbeing in the welfare state". *Journal of Comparative Policy Analysis* 2, 91–125.
- Widianto, Rio. 2015. The Effect of Demographic Factors on Individual Tax Compliance in Duren Sawit (East Jakarta, Indonesia).
- Wulansari, Ayuningtyas. 2012. Analisis Tingkat Kesadaran Pajak Pada Usaha Mikro, Kecil, dan Menengah (UMKM). Skripsi: Fakultas Ekonomika Dan Bisnis Universitas Indonesia.