

DAFTAR PUSTAKA

- Carroll, J. S. (1987). Compliance with the law: A decision-making approach to taxpaying. *Law and Human Behavior*, 11 , 319-335.
- CNNIndonesia.com. (2015, Januari 5). *Penerimaan Pajak 2014 Meleset Rp 90 Triliun*. Retrieved Februari 16, 2015, from CNN Indonesia: <http://www.cnnindonesia.com/ekonomi/20150105184140-78-22529/penerimaan-pajak-2014-meleset-rp-90-triliun/>
- Cremer, D. D., & Tyler, T. R. (2007). The effect in trust in authority and procedural fairness on cooperation. *Journal of Applied Psychology* , 639-649.
- De Cremer, D., & Tyler, T. R. (2005). Managing group behavior: The interplay between procedural justice, sense of self, and cooperation. In M. P. Zanna (Ed.). *Advances in experimental social psychology* (Vol. 37, pp. 151–218). San Diego, CA: Elsevier Academic Press.
- Dijke, M. v., & Verboon, P. (2010). Trust in authorities as a boundary condition to procedural fairness effects on tax compliance. *Journal of Economic Psychology* , 80-91.
- Downs, G. W., & Rocke, D. M. (1990). *Tacit bargaining, arms races, and arms control*. Michigan: University Michigan Press.
- Finansial.bisnis.com. (2015, Januari 13). *Formula tax ratio diubah*. Retrieved Februari 17, 2015, from Finansial: <http://finansial.bisnis.com/read/20150113/10/390175/formula-tax-ratio-diubah>
- Gambetta, D. (2000). Can We Trust? Dalam G. D., *Trust: Making and Breaking Cooperative Relations* (hal. 213-237). Oxford: Departement of Sociology University of Oxford.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 19*. Semarang: Badan Penerbit Universitas Diponegoro.
- Halim, D., & Ratnawati, J. (2014). *Pengaruh kualitas pelayanan dan sikap wajib pajak terhadap kepatuhan pelaporan wajib pajak*. Semarang: Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Dian Nuswantoro.
- Harland, P., Staats, H., & Wilke, H. A. (1999). Explaining proenvironmental intention and behavior by personal norms and the theory of planned behavior. *Journal of Applied Social Pshchology* 29 , 2505-2528.
- Jamin, S. (2001). Analisis Kepatuhan Wajib Pajak Sebelum dan Selama Krisis Ekonomi Pada KPP di Wilayah Jawa Tengah dan DI Yogyakarta. *Tesis*.

Semarang: Program Pasca Sarjana Magister Sains Akuntansi Universitas Diponegoro.

- Jatmiko, A. N. (2006). Pengaruh Sikap Wajib Pajak pada Pelaksanaan Sanksi Denda, Pelayanan Fiskus, dan Kesadaran Perpajakan Terhadap Kepatuhan Wajib Pajak. *Tesis*. Semarang: Universitas Diponegoro.
- Kelman, H. C. (1958). Compliance, identification, and internalization: Three processes of attitude change. *Journal of Conflict Resolution* 2 , 51 - 60.
- Lemeshow, S., & David, J. W. (1997). *Besar sampel dalam penelitian kesehatan (terjemahan)*. Yogyakarta: Gadjahmada University Press.
- Lind, E. A. (2001). Fairness heuristic Theory: justice judgements as provital cognitions in organizational relations. Dalam J. Greendberg, & R. Cronpanzano, *Advances in organizational justice*. Stanford: Stanford University Press.
- Magner, N. R., Johnson, G. G., Sobery, J. S., & Welker, R. B. (2000). Enhancing procedural justice in local government budget and tax decision making. *Journal of Applied Social Psychology*, 30, 789–815
- Maiese, M. (2003). Type of Justice. Dalam G. Burgess, & H. Burgess, *Beyond Intracibility*. Boulder: University of Colorado.
- Mayer, R. C., & Davis, J. H. (1995). An integrative model of organizational trust. *Academy of Management Review* , 705-734.
- McKnight, D. H., & Chervany, N. L. (1996). *The Meanings of Trust. Scientific Report*. Minnesota: University of Minnesota.
- Mitchell, R. B. (1996). Compliance Theory: An Overview. Dalam J. Cameron, J. Werskman, & P. Roderick, *Improving Compliance with International Environmental Law* (hal. 3-28). Earthscan.
- Mulder, L. B., Verboon, P., & Cremer, D. D. (2009). Sanctions and moral judgements: The moderating effect of sanction severity and trust in authorities. *European Journal of Social Psychology* , 255-269.
- Murphy, K. (2004). The role of trust in nurturing compliance: A study of accused tax avoiders. *Law and human Behavior* , 187-209.
- Murphy, K., & Tyler, T. (2008). Procedural justice and compliance behavior: The mediating role of emotions. *European Journal of Social Psychology* , 652-668.
- Olbrich, R., Quaas, M. F., & Baumgärtner, S. (2011). *Personal norms of sustainability and their impact on management – The case of rangeland management in semi-arid regions*. Lüneburg: University of Lüneburg Working Paper Series in Economics.

- Pajak.go.id. (2012, April 14). *Belajar Pajak*. Diunduh November 13, 2014, dari Direktorat Jenderal Pajak: <http://www.pajak.go.id>
- Porcano, T. M. (1988). Correlates of tax evasion. *Journal of Economic Psychology*, 9, 47–67.
- Ratmono dan faisal (2014). Model kepatuhan pajak sukarela : peran denda, keadilan prosedural, dan kepercayaan terhadap otoritas pajak. SNA 17 Mataram. Lombok: Universitas Mataram.
- Richardson, J. T. (2005). Instruments for obtaining student feedback: a review of the literature. *Assessment & Evaluation in High Education* 30, No 4 , 387-415.
- Rusli, R. H. (2014). Analisis Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Membayar Pajak. *Skripsi*. Semarang: Universitas Diponegoro.
- Schwartz, S. H. (1977). Normative influences on altruism. *Advances in Experimental Social Psychology* 10 , 221-279.
- Schwartz, S. H. (1973). Normative explanations of helping behavior: A critique, proposal and empirical test. *Journal of Experimental Social Psychology* , 349-364.
- Scott, W. J., & Grasmick, H. G. (1981). Deterrence and income tax cheating: Testing interaction hypotheses in utilitarian theories. *Journal of Applied Behavioural Science* 17 , 395-408.
- Searle, J. R. (1995). *The Construction of Social Reality*. The Free Press.
- Sekaran, U. (1992). *Research Methods For Business: Skill-Building Approach, 2nd Edition*. John Wiley & Sons, Inc.
- Sekaran, U. (2013). *Metodologi Penelitian untuk Bisnis*. Jakarta: Salemba Empat.
- Smith, K. W. (1990). Integrating three perspectives on noncompliance: A sequential decision model. *Criminal Justice and Behavior* , 350-369.
- Stalans, L., & Lind, E. A. (1997). The meaning of procedural fairness: A comparison of taxpayers' and representatives' views of their procedural fairness. *Social Justice Research*, 10, 311–331.
- Stern, P. C. (2000). New environmental theories: toward a coherent theory of environmentally significant behavior. *Journal of Social Issues* 56 , 407–424.
- Turner, J. C. (1991). *Social influence*. Buckingham: Open University Press.

- Tyler, T. R. (1997). The psychology of legitimacy: A relational perspective on voluntary deference of authorities. *Personality and Social Psychology*, 323-345.
- Tyler, T. R. (1988). What is procedural justice? criteria used by citizens to assess the fairness of legal procedures. *Law and Society Reviews*, 103-135.
- Tyler, T. (1989). The psychology of procedural fairness: a test of the group value model. *Journal of Personality and Social Psychology*, 830-838.
- Tyler, T. R. (2006). Psychological perspectives on legitimacy and legitimation. *Annual Review of Psychology*, 57, 375–400.
- Walter, B. (2010). *Interpersonal Trust - Attempt of a Definition*. Munchen: Technische Universitat Munchen.
- Wenzel. (2002). The impact of outcome orientation and justice concerns on tax compliance: The role of taxpayer's identity. *Journal of Applied Psychology*, 629-645.
- Wenzel, M. (2004). An analysis of norm processes in tax compliance. *Journal of Economic Psychology*, 213-228.
- Wenzel, M. (2004). The Social Side of Sanctions: Personal and Social Norms as Moderators of Deterrence. *Law and Human Behavior*, 547-567.
- Worsham, R. G. Jr., (1996). The effect of tax authority behavior on tax payer compliance: A procedural justice approach. *Journal of the American Taxation Association*, 18, 19–39.
- Young, H. P., & Burke, M. (2010). Norms, customs and conventions. Dalam B. J., B. A., & J. M.O., *Handbook of Social Economics*. Amsterdam: Holland.