

## DAFTAR PUSTAKA

- Adeyeye, G.B., 2004. An Overview of Personal Income Tax in Nigeria: A Case Study of Lagos State, *Global Journal of Accounting*, 1 (2), pp. 15-33.
- Ahmed, Abdel-Rahman Yousri. 2002. The Role Taxation, Expenditure and Debt in an Islamic Economy. Professor of Economics and Islamic Economics, Retrieved 01/11/2015. From <http://slideplayer.com/slide/4668222/>.
- Ajzen, I. 1988. *Attitudes, Personality, and Behavior*. Dorsey Press, Chicago.
- Ajzen, I. 1991. The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, 50 (2), pp. 179-211. 10.1016/0749-5978(91)90020-t.
- Ajzen, I. 2005. *Attitudes, Personality, and Behavior* (2nd. Edition). Milton-Keynes, England: Open University Press / McGraw-Hill.
- Ajzen, I., dan Fishbein, M. 2005. *The Influence of Attitudes on Behavior*. In Albarracín, D., Johnson, B. T., and Zanna, M. P., (Eds). *The Handbook of attitudes*. New Jersey: Lawrence Erlbaum Associates Publishers, pp. 173–221.
- Alm, J. dan Benno Torgler. 2011. Do Ethics Matter? Tax Compliance and Morality. *Journal of Business Ethics*, 101, pp. 635–651. Springer DOI 10.1007/s10551-011-0761-9.
- Alm, J. dan David M. Rath. 1998. Tax Policy Analysis: The Introduction of a Russian Tax Amnesty. *GSU Andrew Young School of Policy Studies Working Paper*, no. 98-6. [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=471321](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=471321).
- Alm, J. dan William Beck. 1990. Tax Amnesties and Tax revenues. *Public Finance Quarterly*, 18 (4): 433-453. Sage Publication, Inc.
- Alm, J. dan William Beck. 1991. Wiping the Slate Clean: Individual Response to State Tax Amnesties. *Southern Economic Journal*, Vol. 57 (4): 1043-1053. <https://doi.org/10.2307/1060332>
- Alm, J. dan William Beck. 1993. Tax Amnesties and Compliance in the Long Run: A Time Series Analysis. *National Tax Journal*, 46 (1): 53-60. Retrieved from <http://www.jstor.org/stable/41788996>.
- Alm, J., Jorge Martinez-Vazquez, dan Chandler McClellan. 2016. “Corruption and Firm Tax Evasion.” *Journal of Economic Behavior and Organization* 124 (April). Elsevier: 146–63. doi:10.1016/j.jebo.2015.10.006.

- Alm, J., Kim M. Bloomquist, dan Michael McKee. 2017. When You Know Your Neighbour Pays Taxes: Information, Peer Effects and Tax Compliance. *Fiscal Studies, The Journal of Applied Public Economics*, Vol. 38(4): 587-613. <https://doi.org/10.1111/1475-5890.12111>.
- Alm, J., Michael McKee, dan William Beck. 1990. Amazing Grace: Tax Amnesties and Compliance. *National Tax Journal*, 43(1): 23-37.
- Alm, James, Kim M. Bloomquist, dan Michael McKee. 2015. "On the External Validity of Laboratory Tax Compliance Experiments." *Economic Inquiry* 53 (2). Blackwell Publishing Inc.: 1170-86. doi:10.1111/ecin.12196.
- Andreoni, J. 1991. The Desirability of a Permanent Tax Amnesty. *Journal of Public Economics*, Vol. 45 (2): 143-159. [https://doi.org/10.1016/0047-2727\(91\)90037-3](https://doi.org/10.1016/0047-2727(91)90037-3).
- Andreoni, J. 1992. IRS as Loan Shark Tax Compliance with Borrowing Constraints. *Journal of Public Economics*, Vol. 49 (1): 35-46. [https://doi.org/10.1016/0047-2727\(92\)90062-K](https://doi.org/10.1016/0047-2727(92)90062-K).
- Ardhi, Dwinanda. 2016. Bukan Semata Persoalan Penerimaan Negara. *Media Keuangan*, Vol. 11(103): 13-15. Kementerian Keuangan Republik Indonesia.
- Armstrong, M. B. dan J. Robison. 1998. Ethics in Taxation, *Journal of Accounting, Ethics & Public Policy*, 1(4), pp. 535-557.
- Asher, M. G. 2001. Managing National Provident Funds in Malaysia and Singapore, *Paper presented at World Bank Conference on Public Pension Fund Management* (September 24-25, Washington DC)
- Ballas, A. A. dan H. Tsoukas. 1998. Consequences of Distrust: The Vicious Circle of Tax Evasion in Greece, *Journal of Accounting, Ethics & Public Policy*, 1(4), pp. 572-596.
- Bayer, Ralph C., Harald Oberhofer, dan Hannes Winner. 2015. "The Occurrence of Tax Amnesties: Theory and Evidence." *Journal of Public Economics*. Vol. 125 (May). Elsevier: 70-82. doi:10.1016/j.jpubeco.2015.02.006.
- Block, W., 1989. The Justification of Taxation in the Public Finance Literature: A Critique, *Journal of Public Finance and Public Choice*, 3, pp. 141-158.
- Block, W.E. 1993. Public Finance Texts Cannot Justify Government Taxation: A Critique. *Canadian Public Administration/Administration Publique du Canada* 36 (2): 225-262.
- Blouin, Jennifer. 2014. Defining and Measuring Tax Planning Aggressiveness, *National Tax Journal*, 67 (4), pp. 875-900.

- Bruno, Randolph L. 2019. Tax Enforcement, Tax compliance, and Tax Morale in Transition economies: A Theoretical Model. *European Journal of Political Economy*, Vol. 56 (1): 193-211. <https://doi.org/10.1016/j.ejpoleco.2018.08.006>.
- Campbell, D.T., dan J.C. Stanley. 1966. *Experimental and Quasi-Experimental Design for Research*. Boston, Mass.: Houghton Mifflin Company.
- Chen, Shuping, Xia Chen, Qiang Cheng, dan Terry Shevlin. 2010. Are Family Firms More Tax Aggressive than Non-Family Firms?, *Journal of Financial Economics*, 95, pp. 41-61.
- Chiumya, C. 2006. Counteracting Tax Evasion in Malawi: An Analysis of the Methods and a Quest for Improvement. *Munich Personal RePEc Archive*: 1-42.
- Cohn, Gordon. 1998. The Jewish View on Paying Taxes. *Journal of Accounting, Ethics & Public Policy* 1 (2): 109-120.
- Crowe, M. T. 1944. The Moral Obligation of Paying Just Taxes. *The Catholic University of America Studies in Sacred Theology*: 84.
- Cyan, Musharraf R., Antonios M. Koumpias, dan Jorge Martinez-Vazquez. 2016. "The Determinants of Tax Morale in Pakistan. *Journal of Asian Economics* 47 (December). Elsevier: 23-34. doi:10.1016/j.asieco.2016.09.002.
- DeMerville, W. 1998. The Ethics of Tax Evasion: A Baha'i Perspective, *Journal of Accounting, Ethics & Public Policy*, 1(3), pp. 356-368.
- Eriksen, K. dan L. Fallan. 1996. Tax Knowledge and Attitudes Towards Taxation: A Report on a Quasi-Experiment. *Journal of Economic Psychology* (June), 17 (3): 387-402.
- Fafunwa, A.B. 2005. Collapse in Educational System: Our Collective Failure. *The Guardian* (October): 13.
- Fagbemi, Temitope Olamide, Olayinka Marte Uadiale, dan Abdurafiu Olaiya Noah. 2010. The Ethics of Tax Evasion: Perceptual Evidence from Nigeria. *Eropean Journal of Social Sciences* 17 (3).
- Feld, Lars P. dan Bruno S. Frey. 2007. Tax Compliance as the Result of a Psychological Tax Contract: The Role of Incentives and Responsive Regulation, *Law and Policy*, 29 (1), pp. 102-120.
- Fishbein, M., dan I. Ajzen. 1975. *Belief, Attitude, Intention, and Behavior: An Introduction to Theory and Research*. Reading, MA: Addison-Wesley.

- Gangl, K., Daniela M. Pfabigan, Claus Lamm, Erich Kirchler, dan Eva Hofmann. 2017. Coercive and Legitimate Authority Impact Tax Honesty: Evidence from Behavioral and ERP experiments. *Social Cognitive and Affective Neuroscience*, Vol. 12(7): 1108-1117. <https://doi.org/10.1093/scan/nsx029>.
- Gangl, K., E. Hofmann, dan E. Kirchler. 2015. Tax Authorities' Interaction with Taxpayers: A conception of compliance in social dilemmas by power and trust. *New Ideas in Psychology*, 37, 13–23.
- Gangl, K., Eva Hofmann, Barbara Hartl, dan Mihály Berkics. 2019. The Impact of Powerful Authorities and Trustful Taxpayers: Evidence for the Extended Slippery Slope Framework from Austria, Finland, and Hungary. *Policy Studies*: pp. 1-15. <https://doi.org/10.1080/01442872.2019.1577375>.
- Ghozali, Imam. 2018. Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 (Edisi 9). Badan Penerbit Universitas Diponegoro. Semarang.
- Graetz, M. dan Louis Wilde. 1993. The Decision by Strategic Nonfilers to Participate in Income Tax Amnesties. *International Review of Law and Economics*, Vol. 13(3), 271–283. [https://doi.org/10.1016/0144-8188\(93\)90037-6](https://doi.org/10.1016/0144-8188(93)90037-6).
- Gronbacher, G.M.A. 1998. Taxation: Catholic Social Thought and Classical Liberalism, *Journal of Accounting, Ethics & Public Policy*, 1(1), pp. 91-100.
- Hair, Joseph F., Rolph E Anderson, Barry J Babin, dan William C Black. 2010. Multivariate Data Analysis, A Global Perspective, Seventh Edition. New Jersey: Pearson Education Inc.
- Harvey Jr, J Richard. 2014. Corporate Tax Aggressiveness-Recent History and Policy Options, *National Tax Journal*, 67 (4), pp. 831-850.
- Hokamp, Sascha. 2014. “Dynamics of Tax Evasion with Back Auditing, Social Norm Updating, and Public Goods Provision - An Agent-Based Simulation. *Journal of Economic Psychology* 40 (February): 187–99. doi:10.1016/j.joep.2013.01.006.
- Husein, M. F. 2003. Keterkaitan Faktor-Faktor Organisasional, Individual, Konflik Peran, Perilaku Etis dan Kepuasan Kerja Akuntan Manajemen. Tesis, Pascasarjana Universitas Gadjah Mada, Yogyakarta.
- Hutama, Ponty Sya'banto Putra. 2010. The Influence of the Awareness of the Information on Tax Evasion and Moral Principle towards the Propensity of Tax Evasion: An Experimental Study. *The Indonesian Journal of Accounting Research* (January), 13 (1): 59-76.
- Hutama, Ponty Sya'banto Putra. 2011. Pengaruh Pengetahuan Informasi Penggelapan Pajak, Prinsip Moral, dan Penghasilan pada Kecenderungan Penghindaran Pajak: Sebuah Eksperimen. *Kajian Akuntansi*, 6 (2): 79-97.



- Jalili, Ali Reza. 2012. The Ethics of Tax Evasion: An Islamic Perspective, in Robert W. McGee (Ed.), *The Ethics of Tax Evasion in Theory and Practice*. New York: Springer.
- Johannesen, N. 2014. Tax evasion and Swiss bank deposits. *Journal of Public Economics*, 111, 46–62. <https://doi.org/10.1016/j.jpubeco.2013.12.003>.
- Juniardy, Didi. 2016. Tinjauan Teoritis: Beberapa Kebijakan Pengampunan Pajak dari Masa Orde Lama sampai Orde Reformasi di Indonesia. Master Thesis Magister Akuntansi. Program Pasca Sarjana Akuntansi, Universitas Pancasila. Jakarta.
- Kaplan, Steven E. dan Philip M. J. Reckers. 1985. A Study of Tax Evasion Judgements. *National Tax Journal*, 38 (1): 97-102.
- Kerlinger, F.N. 1986. *Foundation of Behavioral Research*. New York: Holt, Rinehart, and Winston Inc.
- Kreitner R., dan A. Kinicki. 2001. *Organizational Behavior*. Ohio: Irwin/McGraw-Hill
- Leiker, Bret H. 1998. Rousseau and the Legitimacy of Tax Evasion, *Journal of Accounting, Ethics & Public Policy*, 1(1), pp. 45-57.
- Lennox, Clive, Petro Lisowsky, dan Jeffrey Pittman. 2013. Tax Aggressiveness and Accounting Fraud, *Journal of Accounting Research*, 51 (4), 739-778.
- Litina, Anastasia, dan Theodore Palivos. 2016. "Corruption, Tax Evasion and Social Values". *Journal of Economic Behavior and Organization*, 124 (April). Elsevier: 164–77. doi:10.1016/j.jebo.2015.09.017.
- Malik, Arun S. dan Robert M. Schwab. 1991. The Economics of Tax Amnesties. *Journal of Public Economics*, Vol. 46 (1): 29-49. [https://doi.org/10.1016/0047-2727\(91\)90063-8](https://doi.org/10.1016/0047-2727(91)90063-8).
- McGee, R. W. (Ed.)., 1998a. *The Ethics of Tax Evasion*, Dumont, NJ: *The Dumont Institute for Public Policy Research*.
- McGee, R. W. dan An, Y., 2006. The Ethics of Tax Evasion: A Survey of Chinese Business and Economics Students. *Published in the Proceedings of the International Academy of Business and Public Administration Disciplines (IABPAD), 2006 Winter Conference, Orlando, Florida, January 3-6*.
- McGee, R. W. dan Lingle, C., 2005. The Ethics of Tax Evasion: A Survey of Guatemalan Opinion. *Presented at the 60th International Atlantic Economic Conference, New York, October 6-9*.
- McGee, R. W., 1997. The Ethics of Tax Evasion and Trade Protectionism from an Islamic Perspective, *Commentaries on Law & Public Policy*, 1, pp. 250-262.

- McGee, R. W., 1999a. Is it unethical to evade taxes in an evil corrupt state? A look at Jewish, Christian, Muslim, Mormon and Baha'i perspectives. *Journal of Accounting, Ethics and Public Policy*, 2(1): 149-181.
- McGee, R. W., 1999b. Why People Evade Taxes in Armenia: A Look at an Ethical Issue Based on a Summary of Interviews. *Journal of Accounting, Ethics & Public Policy*, 2(2), pp. 408-416.
- McGee, R. W., 2005a. The Ethics of Tax Evasion: A Survey of International Business Academics. *Presented at the 60th International Atlantic Economic Conference, New York, October 6-9, 2005.*
- McGee, R. W., 2005b. The Ethics of Tax Evasion: A Survey of Romanian Business Students and Faculty, *Andreas School of Business Working Paper Series*, Barry University, Miami Shores, FL 33161, USA.
- McGee, R. W., I. Nickerson, dan W. Fees. 2005. When Is Tax Evasion Ethically Justifiable? A Survey of German Opinion, *Proceedings of the Academy of Legal, Ethical and Regulatory Issues*, 9(2), pp. 35-38, Las Vegas, October 12-15.
- McGee, Robert W. 2006. Three Views on the Ethics of Tax Evasion. *Journal of Business Ethics*, 67 (1): 15-35.
- McGee, Robert W. 2012. The Ethics of Tax Evasion: Perspectives in Theory and Practice. Springer. pp. 149-181.
- McGee, Robert W., Serkan Benk, Halil Yildirim, dan Murat Kayikci. 2011. The Ethics of Tax Evasion: A Study of Turkish Tax Practitioners' Opinion. *European Journal of Social Sciences*, 18 (3).
- McGraw, K. M. dan J.T. Scholz. 1991. Appeals to Civic Virtue Versus Attention to Self Interest: Effects on Tax Compliance, *Law and Society Review*, 25(3), pp. 471-498.
- Mikesell, John L. dan Justin M Ross. 2015. Fast Money? The Contribution of State Tax Amnesties to Public Revenue Systems. *National Tax Journal*, 65 (3): 529-562.
- Morales, A. 1998. Income Tax Compliance and Alternative Views of Ethics and Human Nature. *Journal of Accounting, Ethics & Public Policy*, 1(3), pp. 380-399.
- Murtuza, Athar. dan S.M. Ghazanfar. 1998. Taxation as a Form of Worship: Exploring the Nature of Zakat, *Journal of Accounting, Ethics & Public Policy*, 1(2), 134-161.
- Muttaqin, Zainal. 2016. Tax Amnesty di Indonesia. Penerbit Refika Aditama. Bandung.

- Nahartyo, Ertambang. 2013. *Desain dan Implementasi Riset Eksperimen*. Edisi 2, UPP STIM YKPN, Yogyakarta.
- Nightingale, K. 1997. *Taxation: Theory and Practice*. United Kingdom: Pitman.
- Obaji, C. 2005. Nigeria Cannot Justify 40 billion Spent on Education. *The Punch* (October):19.
- OECD. 2016. *OECD Economic Surveys: Indonesia 2016*, *OECD Publishing*, Paris. DOI: [http://dx.doi.org/10.1787/eco\\_surveys-idn-2016-en](http://dx.doi.org/10.1787/eco_surveys-idn-2016-en).
- OECD. 2018. *OECD Economic Surveys: Indonesia 2018*, *OECD Publishing*, Paris. DOI: [https://doi.org/10.1787/eco\\_surveys-idn-2018-en](https://doi.org/10.1787/eco_surveys-idn-2018-en).
- Ogundele, A.E. 1999. *Elements of Taxation*, 1st Edition. Lagos: Libri Service.
- Pennock, R. T. 1998. Death and Taxes: On the Justice of Conscientious War Tax Resistance. *Journal of Accounting, Ethics & Public Policy*, 1(1), pp. 58-76.
- Pickhardt, Michael, and Aloys Prinz. 2014. Behavioral Dynamics of Tax Evasion - A Survey. *Journal of Economic Psychology*. doi:10.1016/j.joep.2013.08.006.
- Preobragenskaya, G. G. dan R. W. McGee. 2003. Problem of Implementing International Accounting Standards in a Transition Economy: A Case Study of Russia. *Presented at the 8th International Conference on Global Business and Economic Development, Guadalajara, Mexico*, January 7-10. Reprinted on the Social Science Research Network.
- Rasinski, K. A. 1987. What's Fair is Fair-or is it? Values Differences underlying Public Views about Social Justice. *Journal of Personality and Social Psychology*, 53: 201-211.
- Saleem, Shehzad. 1997. The Islamic Concept of Taxation. Published in *Renaissance, Monthly Islamic Journal in Pakistan*.
- Sekaran, Uma. dan Roger Bougie. 2016. *Research Methods For Business: A Skill Building Approach*. 7th Ed. Wiley.
- Schansberg, D. E., 1998. The Ethics of Tax Evasion within Biblical Christianity: Are There Limits to 'Rendering Unto Caesar'? *Journal of Accounting, Ethics & Public Policy*, 1(1), pp. 77-90.
- Shevlin, T., Jacob Thornock, dan Braden Williams. 2017. An examination of Firms' Responses to Tax Forgiveness. *Review of Accounting Studies*, Vol 22(2): 577-607. <https://doi.org/10.1007/s11142-017-9390-6>.
- Sikka, P. dan M.P. Hampton. 2005. The Role of Accountancy Firms in Tax Avoidance: Some Evidence and Issues. *Accounting Forum*, 29(3): 325-343.

- Smatrakalev, G. 1998. Walking on the Edge: Bulgaria and the Transition to a Market Economy, in Robert W. McGee (ed.). *The Ethics of Tax Evasion* (pp. 316-329). Dumont, NJ: The Dumont Institute for Public Policy Research: Dumont, NJ.
- Smith, S. R. dan K.C. Kimball. 1998. Tax Evasion and Ethics: A Perspective from Members of The Church of Jesus Christ of Latter-Day Saints. *Journal of Accounting, Ethics & Public Policy*, 1 (3): 337-348.
- Soyode, L. dan S.O. Kajola. 2006. *Taxation: Principles and Practice in Nigeria*: 1st Edition: Silicon, Ibadan.
- Spicer, Michael W. dan Lee A. Becker. 1980. Fiscal Inequity and Tax Evasion: An Experimental Approach. *National Tax Journal*, 33 (2): 171-175.
- Steijvers, Tensie. dan Mervi Niskanen. 2014. Tax Aggressiveness in Private Family Firms: an Agency Perspective, *Journal of Family Business Strategy*, 144, pp. 1-11.
- Sudarma, I Made. dan I Nyoman Darmayasa. 2017. Does Voluntary Tax Compliance Increase after Granting Tax Amnesty?. *Accounting and Finance Review (AFR)*, Vol. 2(3): 11-17. SSRN: <https://ssrn.com/abstract=3008397>.
- Suharsono, Agus. 2013. Memahami Sunset Policy dalam UU KUP. Badan Pendidikan dan Pelatihan Keuangan-Departemen Keuangan RI. <http://www.bppk.depkeu.go.id/publikasi/artikel/167-artikel-pajak/12589-memahami-sunset-policy-dalam-undang-undang-kup>.
- Tamari, M. 1998. Ethical Issues in Tax Evasion: A Jewish Perspective. *Journal of Accounting, Ethics & Public Policy*, 1(2), pp. 121-132.
- The World Bank, 2000. *East Asia: Recovery and Beyond*, Washington, D.C.: The World Bank.
- Torgler, B. 2003. *Tax Morale: Theory and Empirical Analysis of Tax Compliance*, Dissertation der Universität Basel zur Erlangung der Würde eines Doktors der Staatswissenschaften.
- Torgler, Benno. 2007. Speaking to Theorists and Searching for Facts: Tax Morale and Tax Compliance in Experiments, *Journal of Economic Surveys*, 16 (5), pp. 658-683.
- Vaguine, V. V. 1998. The “Shadow Economy” and Tax Evasion in Russia, in Robert W. McGee (ed.). *The Ethics of Tax Evasion* (pp. 306-314). Dumont, NJ: The Dumont Institute for Public Policy Research: Dumont, NJ.
- Varosi, Terry R., Bonnie K. Klamm, dan Kevin F. McCrohan. 2000. The Effect of a Salient Tax Avoidance Situation on Propensity to Evade Income Taxes. *Research on Accounting Ethics*, 7: 65-81.



- Vaughan, G., dan M. A. Hogg. 2005. *Introduction to Social Psychology*. 4th ed. Frenchs Forest, Sydney, Australia: Pearson Education Australia.
- Widihartanto, Sekti dan Herru Widiatmanti. 2016. Tax Amnesty dan Faktor Penentu Keberhasilannya: Pelajaran dari Beberapa Otoritas Pajak. Working Paper. *Tax Law Design and Policy Series*, No. 1415. April. Danny Darussalam Tax Center.
- Yetmar, Scott A. dan Kenneth K. Eastman. 2000. Tax Practitioners' Ethical Sensitivity: A Model and Empirical Examination. *Journal of Business Ethics*, 26: 271-288.
- Ziegenfuss, Douglas E. dan A. Singhapakdi. 1994. Professional Values and the Ethical Perceptions of Internal Auditors. *Managerial Auditing Journal*, 9: 34-44.

