

## DAFTAR REFERENSI

- Adams, J. (1965). Inequity in social change. *Advances in Experimental Social Psychology*, 2, 267-299.
- Barjoyai, B. (1987). *Taxation: Principle and Practice in Malaysia (Pencukaian Prinsip dan Amalan di Malaysia)*. Kuala Lumpur: Dewan Bahasa dan Pustaka.
- Beck, L. and Ajzen, I. (1991), “Predicting dishonest actions using the theory of planned behavior”, *Journal of Research in Personality*, Vol. 25, pp. 285-301.
- Bobek, Donna & Hatfield, Richard. (2003). An Investigation of the Theory of Planned Behavior and the Role of Moral Obligation in *Tax Compliance*. *Behavioral Research in Accounting - Behav Res Account*. 15. 13-38.
- Bobek, Donna & Roberts, Robin & Sweeney, John. (2007). The Social Norms of *Tax Compliance*: Evidence from Australia, Singapore, and the United States. *Journal of Business Ethics*. 74. 49-64.
- Bordignon, M. (1993). A fairness approach to income tax evasion. *Journal of Public Economics*, 52(3), 345–362.
- Brojonegoro, B. (2016). Wawancara Eksklusif Menteri Keuangan Tentang Tax Amnesty. <https://www.kemenkeu.go.id/single-page/tax-amnesty/>.
- Carmines, E. G. & Zeller, R. A. 1979. *Reliability and Validity Assessment*, Newbury Park, CA, Sage.
- Cialdini, R. B., and M. R. Trost. “Social Influence: Social Norms, Conformity, and Compliance.” In *The Handbook of Social Psychology*, Volume II 151-192, edited by D. T.
- Cullis, J., Jones, P., Lewis, A. (2006). Tax framing, instrumentality and individual differences: Are two different cultures? *Journal of Economic Psychology*, 27 (2-3), 305-321.
- Cummings, R. G., Martinez-Vazquez, J., McKee, M., & Torgler, B. (2009). Tax morale affects *Tax Compliance*: Evidence from surveys and an artefactual field experiment. *Journal of Economic Behavior & Organization*, 70(3), 447–457.

- Davis, J., Hecht, G., & Perkins, J. (2003). Social behaviors, enforcement, and *Tax Compliance* dynamics. *The Accounting Review*, 78(1), 39–69.
- Elster, J., 1989. Social norms and economic theory. *The Journal of Economic Perspectives* 3, 99–117.
- Field, A. P. 2005. *Discovering Statistics Using SPSS*, Sage Publications Inc.
- Ghauri, P. & Gronhaug, K. 2005. *Research Methods in Business Studies*, Harlow, FT/Prentice Hall.
- Handayani Mukharoroh, Annisa'ul. 2014. “Analisis Faktor-Faktor Yang Mempengaruhi Persepsi Wajib Pajak Mengenai Penggelapan Pajak”. *Jurnal of Accounting UNDIP* vol 3No. 3. Harinurdi
- Hasseldine, J., Hite, P.A. (2003a). Framing, gender and *Tax Compliance*. *Journal of Economic Psychology*, 24 (4), 517-533.
- Hofmann, E., Hoelzl, E, and Kirchler, E (2008). Preconditions of voluntary *Tax Compliance* : knowledge and evaluation of taxation, norms, fairness and motivation to cooperate. *Journal of Psychology*, 216(4), pp. 209 – 217.
- Hogan, R. (1973). Moral conduct and moral character: a psychological perspective. *Psychological Bulletin*, Vol. 79 No. 4, pp. 217-232.
- Jimenez, P., & Iyer, G. S. (2016). *Tax Compliance* in a social setting: The influence of social norms, trust in government, and perceived fairness on taxpayer compliance. *Advances in Accounting*, 34, 17–26.
- Kahneman and Amos Tversky. (1979). Prospect Theory: An Analysis of Decisions Under Risk. *Econometrica* 47 (March):263-291.
- Kallgren CA, Reno RR, Cialdini RB. 2000. A Focus Theory of Normative Conduct: When Norms Do and Do Not Affect Behavior. *Personality and Social Psychology Bulletin* 26(8): 1002–1012.
- Kirchler, E., Maciejovsky, B. (2001). *Tax Compliance* within the context of gain and loss situations, expected and current asset position, and profession. *Journal of Economic Psychology*, 22 (2), 173- 194.
- Kirchler, E. (2007). The economic psychology of tax behavior. Cambridge: Cambridge University Press.

- Lewis, A., Carrera, S., Cullis, J., Jones, P. (2009). Individual, cognitive and cultural differences in *Tax Compliance*: UK and Italy compared. *Journal of Economic Psychology*, 30 (3), 431-445.
- McGee, R. W. and Tyler, M. (2006) Tax Evasion and Ethics: A Demographic Study of 33 Countries. Andreas School of Business Working Paper.
- Murphy, K., & Tyler, T. (2008). Procedural justice and compliance behavior: The mediating role of emotions. European Journal of Social Psychology. 38(4): 652-668.
- Muslichah dan Graha, Satya Vina. (2018). The Effect of Tax Fairness on *Tax Compliance* with Trust as an Intervening Variable. Accounting and Financial Review, 1 (2)
- Moser, C. A. & Kalton, G. 1989. Survey methods in social investigation, Aldershot, Gower.
- Nasucha, C. (2004). Reformasi Administrasi Publik: Teori dan Praktik. Jakarta: Penerbit PT Gramedia Widiasarana Indonesia.
- Naylor, R., 1989. Strikes, free riders, and social consensus. Quarterly Journal of Economics 104, 771–786.
- Rahayu, S., & Lingga, I. S. (2011). Pengaruh Modernisasi Sistem Administrasi Perpajakan terhadap Kepatuhan Wajib Pajak (Survei atas Wajib Pajak Badan pada KPP Pratama Bandung. *Jurnal akuntansi*, 1(2), 119-129.
- Robinson, J. 2009. Triandis theory of interpersonal behaviour in understanding software private behaviour in the South African context. Masters degree, University of the Witwatersrand.
- Schwartz, S. H. (1977). Normative influences on altruism. In L. Berkowitz (Ed.), Advances in experimental social psychology (Vol. 10, pp. 221–279). New York: Academic Press.
- Schwartz, S. H., and J. A. Howard. "Helping and cooperation: A self-based motivational model." In Cooperation and helping behavior 221-279, edited by V. Derlega and H. Grezlak. New York. Academic Press, 1982.
- Spicer, M. W., & Lundstedt, S. B. (1976). Understanding tax evasion. Public Finance, 31, 295–305.

- Tan, M. L., and Chin-Fatt, C. (2000). The Impact of Tax Knowledge on the Perceptions of Tax Fairness and Attitudes towards Compliance, *Asian Review of Accounting*, 8(1), pp. 44 – 58.
- Thøgersen J. 2009. The Motivational Roots of Norms for Environmentally Responsible Behavior. *Basic and Applied Social Psychology* 31(4): 348–362.
- Undang-Undang (UU) Nomor 11 Tahun 2016 tentang Pengampunan Pajak.
- Verboon, P., & van Dijke, M. (2007). A self-interest analysis of justice and *Tax Compliance*: How distributive justice moderates the effect of outcome favorability. *Journal of Economic Psychology*. 28: 704-727.
- Vogel, J. (1974). Taxation and public opinion in Sweden: An interpretation of recent survey data. *National Tax Journal*, 27, 499–513
- Wenzel, M. (2002a). *Tax Compliance* and the psychology of justice: mapping the field. In: *Taxing democracy*. Braithwaite, V. (ed.) Farnham, Ashgate, 41-69.
- Wenzel, M. (2004). The social side of sanctions: Personal and social norms as moderators of deterrence. *Law & Human Behavior*, 28, 547–567.
- Wenzel, M. (2005). Motivation or rationalization? Causal relations between ethics, norms, and tax compliance. *Journal of Economic Psychology*, 26, 491–508.
- Whitley, B. E. 2002. *Principals of Research and Behavioural Science*, Boston, McGraw-Hill.