DAFTAR REFERENSI

- Adediran, S.A., Alade, S.O., Oshode, A.A. (2013). The impact of tax audit and investigation on revenue generation in Nigeria, European Journal of Business and Management, Vol. 5 No. 26, p. 171
- Al Frijat, Y.S. (2014). The impact of accounting information systems used in the Income Tax Department on the effectiveness of tax audit and collection in Jordan, Journal of Emerging Trends in Economics and Management Sciences, Vol. 5 No. 1, p. 19.
- Allingham, M. G., Sandmo, A. (1972). Income Tax Evasion: A Theoretical Analysis, Journal of Public Economics, 1(3-4), pp. 323-338.
- Alm, J. (2012). Measuring, explaining, and controlling tax evasion: Lessons from theory, experiments, and field studies. International Tax and Public Finance 19 (1), 54–77.
- Ayalew, E. (2014), Factors affecting tax audit effectiveness a study on category 'a' taxpayer in Bahir Dar city administration revenue office, Master of Science in Accounting and Finance, Bahir Dar University College of Business & Economics.
- Baralexis, S. (2004). Creative accounting in small advancing countries: The Greek Case. Managerial Audit.J.19 (3): 440-461.
- Becker, G. S. (1968). Crime and Punishment: An Economic Approach, Journal of Political Economy, 76(2), pp. 169-217.
- Beer, S., Kasper, M., Kirchler, Erard, B., (2015). Audit impact study. TAS Research and Related Studies, Volume 2.
- Bencsik, A., Machova, R. (2016). Knowledge sharing problems from the viewpoint of intergeneration management. In Proceeding of 4th International Conference on Management, Leadership, and Governance: ICMLG2016 (p. 42).
- Bergolo, M., et al., (2018). Misperceptions about Tax Audit. AEA Papers and Proceedings 108, 83–87.
- Birskyte, L. (2013). Effects of tax auditing: does the deterrent deter?, Research Journal of Economics, Business and ICT, Vol. 8 No. 2, pp. 1-8.

- Braithwaite, V. (2007). Responsive regulation and taxation: Introduction. Law & Policy 29 (1), 3–10.
- Braithwaite, V. (2012). Resistant and dismissive defiance towards tax authorities.In: Craw- ford, A., Hucklesby, A. (Eds.), Legitimacy and Compliance in Criminal Justice. Routledge, New York and London, pp. 91–115
- Chalu, H., Mzee, H. (2018). Determinants of tax audit effectiveness in Tanzania, Managerial Auditing Journal, Vol. 33 Issue: 1, pp.35-63,
- Devos, K. (2014). Factors Influencing Individual Taxpayer Compliance Behaviour, Springer Science & Business Media.
- Deyganto, K., O. (2018). Factors Influencing Taxpayers Voluntary Compliance Attitude with Tax System: Evidence from Gedeo Zone of Southern Ethiopia. Universal Journal of Accounting and Finance. Vol 6(3), pp.92 – 107
- Drogalas, G., Ioannis, S., Dimitra, K., Ioannis, D. (2015). Tax audit effectiveness in Greek firms: tax auditor's perceptions, Journal of Accounting and Taxation, Vol. 7 No. 7, pp. 123-130.
- Engida, Baisa. (2014). Factors Influencing taxpayers' compliance with the tax system: An empirical study in Mekelle City, Ethiopia.
- Feld, L. P., Frey, B. S. (2007). Tax compliance as the result of a psychological tax contract: The role of incentives and responsive regulation. Law & Policy 29 (1), 102–120.
- Feld, L.P, Frey, B.S. (2005). Tax Compliance as The Result of a Psychological Tax Contract: The Role of Incentive and Responsive Regulation. Working Paper. June 76. Center for Tax System Integrity Research School of Social Sciences Australian National University. Finance and Management in Public Services, Vol. 2 No. 2, pp. 27-42.
- Fjeldstad, O. H., Semboja, J. (2001). Why people pay taxes: The case of the development levy in Tanzania. World Development, p. 2059-2074.
- Fleischman, G., & Stephenson, T. (2012). Client variables associated with four key determinants of demand for taxpayer services: An exploratory study. Accounting Horizons, 26(3), 417 437.

- Frey, B. S., Torgler, B. (2007). Tax morale and conditional cooperation. Journal of Comparative Economics, 35, 136159.
- Gangl, K., Torgler, B., Kirchler, E., Hofmann, E. (2014). Effects of supervision on tax compliance: Evidence from a field experiment in Austria. Economics Letters, 123(3), 378–382.
- Gemmell, N., Ratto, M. (2012). Behavioural responses to taxpayer audits: evidence from random taxpayer inquiries, National Tax Journal, Vol. 65 No. 1, pp. 33-57.
- Ghozali, I. (2006). Aplikasi analisis multivariate dengan program SPSS. (2nd ed.).Yogyakarta, Indonesia: Penerbit Universitas Diponegoro.
- Gupta, R. (2016). An empirical study of demographics of perceptions of tax evasion in New Zealand. Journal of Australian taxation.
- Gursoy, D., Maier, T. A., Chi, C. G. (2008). Generational differences: An examination of work values and generational gaps in the hospitality workforce, 27, 448–458.
- Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E. (2014). Multivariate data analysis seventh edition. Harlow: Pearson Education Limited.
- Hair, J. F., Celsi, M. W., Money, A. H., Samouel, P., Page, M. J. (2003). Essential of business research methods. New York: Leyn Publishing.
- Hartman, J. L., Mccambridge, J. (2011). Optimizing Millennials' communication styles. Businees Communication Quarterly, 74(1), 22–44.
- Hasseldine J, Hite P, James S, Toumi, M. (2007). Persuasive communications: Tax compliance enforcement strategies for sole proprietors. Contemporary Accounting Research 24: 171–194.
- Hasseldine, D.J., Bebbington, K.J. (1991). Blending economic deterrence and fiscal psychology models in the design of responses to tax evasion: the New Zealand experience, Journal of Economic Psychology, Vol. 12 No. 2, pp. 299-324.
- Hauptman, L., Horvat, M., Korez-Vide, R. (2014). Improving tax administration's services as a factor of tax compliance: the case of tax audit
- Hemels, S. (2015). Fairness and Taxation in a Globalized World.

- Hewlett, S.A., Sherbin, L., Sumberg, K. (2009). How Gen Y and Boomers will reshape your agenda. Harvard Business Review, 87(7-8):71-6, 153
- Hofmann, E., Hartl, B., Gangl, K., Hartner-Tiefenthaler, M., Kirchler, E. (2017).
 Authorities' coercive and legitimate power: The impact on cognitions underlying cooperation. Frontiers in Psychology, 8, 1–15.87
- Hofmann, E., Hoelzl, E., Kirchler, E. (2008). Preconditions of voluntary tax compliance: Knowledge and evaluation of taxation, norms, fairness, and motivation to cooperate. Jour- nal of Psychology 216 (4), 209–217.
- Hopkins, B.R. (2011). The Law of Tax-Exempt Organizations, Vol. 5, John Wiley & Sons.
- International Federation of Accountants (IFAC). (2015). Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, International Federation of Accountants, New York, NY.
- Isa, K., Pope, J. (2011). Corporate Tax Audits: Evidence from Malaysia. Global Review of Accounting and Finance Vol. 2. No. 1. Pp. 42-56
- Isa, K. M. (2012). Corporate Taxpayers' Compliance Variables under the Self-Assessment System in Malaysia. (Doctor of Philosophy), Curtin University
- Iyer, G. S., Reckers, P. M., Sanders, D. L., (2010). Increasing tax compliance in Washington State: A field experiment. National Tax Journal 63 (1), 7–32.
- Jackson, V., Stoel, L., Brantley, A. (2011). Mall attributes and shopping value: Differences by gender and generational cohort. Journal of Retailing and Consumer Services, 18, 1–9
- James, S., Alley, C. (2002). Tax compliance, self-assessment and tax administration
- James, S., Alley, C. (2004). Tax compliance, self-assessment and tax administration, Journal of Finance and Management in Public Services, Vol. 2 No. 2, pp. 27-42.
- Jensen, J., Wöhlbier, F. (2012). Improving tax governance in the EU member States: Criteria for Successful Policies (Brussels: European Commission), European Economy.
- Jurkiewicz, C. L. (2000). Generation X and the Public Employee. Public Personnel, 29(1), 55–74.

- Jurney, S., Rupert, T., Wartick, M. (2017). Generational Differences in Perceptions of Tax Fairness and Attitudes Towards Compliance. Advances in Taxation, 163–197.doi:10.1108/s1058-749720170000024004
- Kirchler, E., Hoelzl, E., Wahl, I. (2008). Enforced versus voluntary tax compliance: The "slippery slope" framework. Journal of Economic Psychology, 29, 210225. Retrieved from http://dx.doi:10.1016/j.joep.2007.05.004.
- Kirchler, E., Muehlbacher, S., Kastlunger, B., Wahl, I. (2007). Why pay taxes? A review of tax compliance decisions. International Studies Program Working Paper 07-30, Georgia State University.
- Kirchler, E., Muehlbacher, S., Kastlunger, B., Wahl, I. (2010). Why pay taxes? A review of tax compliance decisions. In: Alm, J., Martinez-Vazquez, J., Torgler, B. (Eds.), Developing Alternative Frameworks for Explaining Tax Compliance. Routledge International Studies in Money and Banking, pp. 15–32.
- Kleven, H. J., Knudsen, M. B., Thustrup Kreiner, C., Pedersen, S., Saez, E. (2011). Unwilling or Unable to Cheat? Evidence from a Tax Audit Experiment in Denmark, Econometrica, 79(3), pp. 651-692.
- Kneeshaw, K., Vaske, J. J., Bright, A. D., Absher, J. D. (2004). Acceptability norms toward fire management in three national forests. Environment & Behavior, 36(4), 592–612.
- Kogler, C., Mittone, L., Kirchler, E. (2016). Delayed feedback on tax audits affects compliance and fairness perceptions. Journal of Economic Behavior & Organization, 124, 81–87.
- Konrad, A. K., et. al. (2016). Compliance with Endogenous Audit Probabilities
- Lancaster, L., Stillman, D. (2002). When generations collide: Who they are, why they clash, how to solve the generational puzzle at work. New York, NY: HarperCollins.
- Lozza, E., Kastlunger, B., Tagliabue, S., Kirchler, E. (2013). The relationship between political ideology and attitudes toward tax compliance: The case of Italian taxpayers. Journal of Social and Political Psychology, 1(1), 5173.

- Lubua, E.W. (2014). Influencing tax compliance in SMEs through the use of ICTs, International Journal of Learning, Teaching and Educational Research, Vol. 2 No. 1.
- Lyons, S. (2003). An Exploration of generational values in life and at work (Doctoral thesis). Carleton University, Ottawa, Ontario, Canada.
- Malhotra. (2010). Marketing Research: An Apllied Orientation Sixth Edition Pearson Education
- Mebratu. A. A., (2016). Impact of Tax Audit on Improving Taxpayers Compliance: Emperical Evidence from Ethiopian Revenue Authority at Federal Level, International Journal of Accounting Research (IJAR), 2(12)
- Mendoza, J.P., Wielhouwer, J.L., Kirchler, E. (2017). The backfiring effect of auditing on tax compliance, Journal of Economic Psychology
- Meyer-Brauns, P. (2014). Optimal Auditing with Heterogeneous Audit Perceptions. SSRN Electronic Journal. doi:10.2139/ssrn.2430241
- Mihret, G. (2011). Tax audit practice in Ethiopia: the case of the Federal Government, MSc Dissertation, University of Addis Ababa.
- Muhammad, I. (2013). An exploratory study of malaysian tax auditors' enforcement regulatory styles, Procedia Economics and Finance, Vol. 7, pp. 188-196.
- Murphy, K. (2004). The Role of Trust in Nurturing Compliance: A Study of Accused Tax Avoiders, Law and Human Behavior, 28(2), pp. 187-209.
- Murphy, K., (2008). Enforcing tax compliance: To punish or persuade? Economic Analysis and Policy 38 (1), 113–135.
- Musimenta, D., Nkundabanyanga, K. S., Muhwezi, M., Akankunda, B., Nalukenge, I. (2017). Tax compliance of small and medium enterprises: a developing country perspective, Journal of Financial Regulation and Compliance, Vol.25 No.2, pp.1-19.
- Nkundabanyanga, S.K., Mvura, P., Nyamuyonjo, D., Opiso, J., Nakabuye, Z. (2017). Tax compliance in a developing country: Understanding taxpayers' compliance decision by their perceptions, Journal of Economic Studies, Vol. 44 Issue: 6

- OECD (2006). Strengthening Tax Audit Capabilities: General Principles and Approaches, OECD, Paris.
- Okello, A. (2014). Managing income tax compliance through self-assessment, IMF Working Paper, International Monetary Fund.
- Oladipupo, A., O., Obazee, U. (2016). Tax Knowledge, Penalties and Tax Compliance in Small and Medium Scale Enterprises in Nigeria. iBusiness, Vol 8, pp.1-9
- (OECD). (2004). Compliance Risk Management: Managing and Improving Tax Compliance, Centre for Tax Policy and Administration, Organisation for Economic Co-operation and Development, Paris.
- Pentland, B.T., Carlile, P. (1996). Audit the taxpayer, not the return: tax auditing as an expression game, Accounting, Organizations and Society, Vol. 21 Nos 2/3, pp. 269-287.
- Perez, W. (2014). Voluntary Income Tax. Retrieved from http://taxes.about.com
- Priyatno, D. (2011). *Buku saku analisis statistic data SPSS*. Yogyakarta, Indonesia: Mediakom
- Rablen, M.D. (2014). Audit probability vs effectiveness: the beckerian approach revisited, Journal of Public Economic Theory, Vol. 16 No. 2, pp. 322-342.
- Ramli, F., Samdin, Z., Noor, A., Ghani, A., Roslan, M., Kasim, M. (2018). Factors affecting users' perception towards conservation of biodiversity in Matang Mangrove Forest Reserve (MMFR), Perak, Malaysia. International Journal of Business and Society, 19(1), 26–36.
- Satpathi, D.K., Chandra, B.J., Ramu, A. (2013). An expository analysis of tax evasion and policy formulation using game theory, International Journal of Engineering, Business and Enterprise Applications, Vol. 5 No. 2, pp. 121-124.
- Siregar, S. (2013). Metode penelitian kuantitatif dilengkapi dengan perbandingan perhitungan manual dan SPSS. Jakarta: Prenadamedia Group.
- Slemrod, J., Blumenthal, M., Christian, C. (2001). Taxpayer response to an increased probability of audit: evidence from a controlled experiment in Minnesota. Journal of Public Economics 79: 455–483.

- Slemrod, J. (2007). Cheating Ourselves: The Economics of Tax Evasion, J. Econ. Perspect., vol. 21, no. 1, p. 48.
- Suparto, T. (2007). Pengaruh Pemeriksaan Pajak terhadap Kepatuhan Wajib Pajak.
- Tan, F., Yim, A. (2014). Can strategic uncertainty help deter tax evasion? An experiment on auditing rules. Journal of Economic Psychology 40 (2014) 161–174
- Tjondro, E., Setiabudi, J., Joyo, A.C. (2019). Intergenerational Perceptions of Coercive and Legitimate Power. Jurnal Economia, Vol. 15, No. 1, April 2019, 96-113
- Tjondro, E., Santoso, K. G., Prayitno, N. (2019). Perception of Service-orientation and Trust of Tax Officers between Millennials, X, and Baby Boomers. Mix: Jurnal Ilmiah Manajemen, 9 (1), 1-18.
- Van Dijke, M., Verboon, P. (2010). Trust in authorities as a boundary condition to procedural fairness effects on tax compliance. Journal of Economic Psychology, 31(1), 80-91
- Walsh, K. (2012). Understanding taxpayer Behavior New Opportunities for Tax Administration, The Economic and Social review, 43(3), pp. 451-475.
- Wenzel, M. (2001a). Misperceptions of social norms about tax compliance (1): A prestudy, Centre for Tax System Integrity Working Paper no. 7 (Canberra: Australian National University).
- Wenzel, M. (2003). Tax compliance and the psychology of justice: Mapping the field. In: Braithwaite, V. (Ed.), Taxing democracy. Ashgate Publishing Ltd, England, pp. 41–70.
- Wickerson, J. (1994). The changing roles of taxpayer audit programs: some recent developments in the Australian taxation office, Revenue Law Journal, Vol. 4 No. 2, p. 2.
- Wynter, C. B., Oats, L. (2018). Don't worry, we are not after you! Anancy culture and tax enforcement in Jamaica. Critical Perspectives on Accounting.
- Yongzhi, N. (2011). Tax Audit Impact on Voluntary Compliance. Journal of Economic and Social Measurement 36 (2011) 237–251. DOI 10.3233/JEM-2011-0346