

DAFTAR PUSTAKA

- Afrinia, Analisa, Nadya Novianty, & Yusri, Y. (2024). Pengaruh Tingkat Kepercayaan Dan Lingkungan Wajib Pajak Terhadap Kepatuhan Membayar Pajak Dengan Niat Sebagai Variabel Moderasi. *Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi (Jebma)*, 4(3).
- Agassy, A., & Tanno, A. (2024). Kepatuhan Wajib Pajak Berdasarkan Theory of Planned Behavior Pada Wajib Pajak Orang Pribadi Kota Padang. *E-Jurnal Akuntansi*, 34(4), 861. <https://doi.org/10.24843/EJA.2024.v34.i04.p02>
- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211.
- Alkautsar, M., Hanifah, H., & Basit, A. A. (2023). How Attitudes, Subjective Norms, and Perceived Behavioral Control Influence Taxpayer Compliance: The Moderating Role of Intention to Comply in Garut District among Individual Taxpayers. *Khazanah Sosial*, 5, 717–725. <https://doi.org/10.15575/ks.v5i4.33157>
- Ambarwati, R. D., & Liyana, N. F. (2020). *Pengaruh Religiosity dan Lingkungan terhadap Kepatuhan Pajak Orang Pribadi di Surabaya*.
- Andreansyah, F., & Farina, K. (2022). Analisis Pengaruh Insentif Pajak, Sanksi Pajak Dan Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak UMKM. *Jesya*, 5(2), 2097–2104. <https://doi.org/10.36778/jesya.v5i2.796>
- Aschauer, E., Fink, M., Moro, A., van Bakel-Auer, K., & Warming-Rasmussen, B. (2017). Trust and professional skepticism in the relationship between auditors and clients: Overcoming the dichotomy myth. *Behavioral Research in Accounting*, 29(1), 19–42. <https://doi.org/10.2308/bria-51654>
- Badan Kebijakan Fiskal. (2022). *Laporan Kinerja Kementerian Keuangan*.
- Bandura, A. (1971). *Social Learning Theory*. General Learning Corporation.
- Becker, G. S. (1968). Crime and Punishment: An Economic Approach. *Journal of Political Economy*, 76(2).
- Bobek, D. D., & Hatfield, R. C. (2003). An Investigation of the Theory of Planned Behavior and the Role of Moral Obligation in Tax Compliance. *Behavioral Research in Accounting*, 15(1), 13–38. <https://doi.org/10.2308/bria.2003.15.1.13>
- Daud, D., Kusumawati, A., Rasyid, S., & Tangngisalu, J. (2023). Culture towards Taxpayer Compliance with the Theory of Planned Behavior Approach. *Technoarete Transactions on Entrepreneurship and International Business*, 2(2).

- Dewi, N. P. D. A., & Diatmika, I. P. G. (2020). *Pengaruh Tingkat Kepercayaan, Persepsi Tax Amnesty, Akuntabilitas Pelayanan Publik, dan Lingkungan Sosial terhadap Kepatuhan Wajib Pajak Orang Pribadi*.
- Dharmawan, N. A. S., Astawa, I. G. P. B., & Chiva, K. (2021). *The Meaning of Tax for Gen-Z A Study on Non-Economic Faculty Students at Ganesha University of Education*. [https://bppk.kemenkeu.go.id/content/artikel/balai-](https://bppk.kemenkeu.go.id/content/artikel/balai)
- Durkheim, É. (1982). *The Rules of Sociological Method*.
- 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 and Policy*, 29(1), 102–120.
- Festinger, L. (1968). *A Theory of Cognitive Dissonance*. Stanford University Press.
- Fišar, M., Reggiani, T., Sabatini, F., & Špalek, J. (2022). Media negativity bias and tax compliance: eperimental evidence. *International Tax and Public Finance*, 29(5), 1160–1212. <https://doi.org/10.1007/s10797-021-09706-w>
- Frey, B. S., & Jegen, R. (2001). Motivation Crowding Theory: A Survey of Empirical Evidence, Revised Version Motivation Crowding Theory: A Survey of Empirical Evidence. *Journal of Economic Surveys*, 15(5), 589–611.
- Frey, B. S., & Torgler, B. (2007). Tax morale and conditional cooperation. *Journal of Comparative Economics*, 35(1), 136–159.
- Geertz, C. (1973). *The Interpretation of Cultures*.
- Ghozali, I., & Latan, H. (2015). *Partial least squares konsep, teknik dan aplikasi menggunakan program smartpls 3.0 untuk penelitian empiris* (1st ed., Vol. 4). Badan Penerbit UNDIP.
- Gumelar, H. (2020). *Rencana Strategis Direktorat Jenderal Pajak 2020-2024*.
- Hair, J. F. ., Hult, G. T. M. ., Ringle, C. M. ., & Sarstedt, Marko. (2017). *A primer on partial least squares structural equation modeling (PLS-SEM)*. Sage.
- Herawati, N. T., Gede, L., Dewi, K., & Meitriana, M. A. (2023). Lecturer Intentions in Teaching Tax Awareness: A Study of the Theory of Planned Behavior. In *Jurnal Akuntansi dan Perpajakan* (Vol. 9, Issue 1). <http://jurnal.unmer.ac.id/inde.php/ap>
- Herlina, S., & Rodiah, S. (2024). Persepsi Wajib Pajak Mengenai Korupsi, Penegakan Hukum dan Sikap Rasional Terhadap Tingkat Kepatuhan Wajib Pajak. *Jurnal Akuntansi Dan Keuangan*, 12(2), 250. <https://doi.org/10.29103/jak.v12i2.17887>

- Irwin, H. J., Dagnall, N., & Drinkwater, K. G. (2022). Ethics of Belief in Paranormal Phenomena. *Journal of Anomalous Experience and Cognition*, 2(1), 49–79. <https://doi.org/10.31156/jae.23514>
- Jamil, R. A., Qayyum, A., & Lodhi, M. S. (2021). Skepticism Toward Online Advertising. *International Journal of Online Marketing*, 12(1), 1–21. <https://doi.org/10.4018/ijom.288426>
- Judijanto, L. (2024). *Review of Factors Affecting Tax Compliance and Tax Ratio Target Achievement*. 1(7). <https://doi.org/10.62872/2bmxbz92>
- Kementerian Keuangan. (2021). *Laporan Kinerja Kementerian Keuangan*.
- Khalid, N. H., Sanusi, Z. M., Rafidi, M. M., Shafie, N. A., & Roni, S. M. (2023). Tax Officers' Scepticism and Professional Judgment: The Mediation Of Client Fraud Indicators Intensity. *Proceedings of the International Conference in Technology, Humanities and Management (ICTHM 2023)*, 12-13 June, 2023, Istanbul, Turkey, 131, 739–754. <https://doi.org/10.15405/epsbs.2023.11.62>
- Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced versus voluntary tax compliance: The “slippery slope” framework. *Journal of Economic Psychology*, 29(2), 210–225.
- Manrejo, S., Rely, G., Prawesti, E., Fauzi, A., & Amalia, A. (2025). TAX MANAGEMENT: Tax Compliance and Regulation in ASEAN Countries. *Jurnal Ilmiah Manajemen Kesatuan*, 13(2), 1267–1272. <https://doi.org/10.37641/jimkes.v13i2.3242>
- Mappanyukki, R., Nengzih, N., Kusmayadi, D., & Endri, E. (2024). FRAUD Prevention: A Study of Skepticism Moderating Variable. *Journal of Governance and Regulation*, 13(2), 23–30. <https://doi.org/10.22495/jgrv13i2art2>
- Martadinata, I. P. H., & Yasa, I. N. P. (2023). The Role of Taxpayer Trust and Awareness on Voluntary Compliance: An Eperimental Study. *Jurnal Ilmiah Akuntansi*, 7(2), 184–199. <https://doi.org/10.23887/jia.v7i2.43346>
- Mei, M., & Firmansyah, A. (2022). *Kepatuhan Wajib Pajak Dari Sudut Pandang Pengetahuan Pajak, Kualitas Pelayanan, Sanksi Pajak: Pemoderasi Preferensi Risiko*. <https://doi.org/10.24843/EJA.2022.v>
- Mukarromah, U., Maftukhin, & Wulandari, H. K. (2023). *Pengaruh Sikap Wajib Pajak, Pengetahuan Sanksi Pajak, dan Akuntabilitas Pelayanan Publik Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Empiris Pada Wajib Pajak di Samsat Paten Kecamatan Larangan Kabupaten Brebes)*. 2(2).
- Nabila Maghfira, Yenni Samri Juliati Nst, & Nurwani. (2024). Pengaruh Sikap, Kesadaran Wajib Pajak, dan Pengetahuan Perpajakan Terhadap Kepatuhan

- Wajib Pajak Dalam Membayar PBB. *AKUA: Jurnal Akuntansi Dan Keuangan*, 3(1), 24–37. <https://doi.org/10.54259/akua.v3i1.2107>
- Narew, I., Rahmat Arapi, Ahmad Tomu, & Johanis Nifanngeljau. (2023). Pengaruh Sikap Dan Kontrol Keprilakuan Terhadap Kepatuhan Wajib Pajak Umkm Di Kota Timika. *JEMSI (Jurnal Ekonomi, Manajemen, Dan Akuntansi)*, 9(4), 1068–1078. <https://doi.org/10.35870/jemsi.v9i4.1247>
- Newman, L. S., & Baumeister, R. F. (1996). *Toward an Eplanation of the UFO Abduction Phenomenon: Hypnotic Elaboration, Etraterrestrial Sodomasochism, and Spurious Memories*. 91–126.
- Normand, M. P. (2008). *Science, Skepticism, and Applied Behavior Analysis*.
- Nugroho, D. (2020). *Perpajakan: Teori dan Praktik*. Mitra Wacana Media.
- Parsons, T. (1951). *The Social System*.
- Perkins, H. W., & Berkowitz, A. D. (1986). *Perceiving the Community Norms of Alcohol Use among Students: Some Research Implications for Campus Alcohol Education Programming*. 961–976.
- Prastika, A. W., & Trisnaningsih, S. (2023). The Influence of Attitudes, Subjective Norm, and Behavior Control on Individual Taxpayer Compliance with Moral Obligations as Moderation. *East Asian Journal of Multidisciplinary Research*, 2(6), 2473–2486. <https://doi.org/10.55927/eajmr.v2i6.4461>
- Prastiwi, D., & Diamastuti, E. (2023). Building Trust and Enhancing Tax Compliance: The Role of Authoritarian Procedures and Respectful Treatment in Indonesia. *Journal of Risk and Financial Management*, 16(8). <https://doi.org/10.3390/jrfm16080375>
- Prayoga, K. D. C., & Yasa, I. N. P. (2020). Pengaruh Faktor Lingkungan terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmiah Akuntansi Dan Humanika*, 10(3). www.kemenkeu.go.id
- Putra, P. Y. P., & Diatmika, I. P. G. (2022). Meboya's Meaning in Strengthening the Influence of The Peer Attitudes On Student's Professional Skepticism. In *International Journal of Business* (Vol. 4, Issue 1).
- Putra, W. E., Kusuma, I. L., & Dewi, M. W. (2019). Analisis Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak (Studi Kasus pada Wajib Pajak Orang Pribadi dan Badan di Wilayah Kota Jambi. *Jurnal Akuntansi Dan Pajak*, 20(1), 43. <https://doi.org/10.29040/jap.v20i1.360>
- Putri, D. R., & Junaidi, A. (2023). Pengaruh Literasi Perpajakan, Penerapan E-Filing, Sanksi Perpajakan dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. In *Jurnal Akuntansi* (Vol. 12, Issue 2). <http://ejournal.utmj.ac.id/inde.php/akuntansi>

- Rahayu, S. K. (2017). *Perpajakan: Konsep dan Aspek Formal* (Vol. 1). Rekayasa Sains.
- Salsabilla, P., Cahyadi, L. D. C. R., & Artaningrum, R. G. (2022). *Pengaruh Sikap, Norma Subjektif dan Kontrol Keperilakuan yang Dipersepsikan Terhadap Kepatuhan Wajib Pajak Umkm di Kota Denpasar*.
- Sánchez, M. Á. S., & Albacete, A. (2023). Sustainable Evolution of the Geographic System in the Regional Park “Carrascoy y El Valle” in the Region of Murcia (Southeast Spain). *Sustainability (Switzerland)*, 15(12). <https://doi.org/10.3390/su15129322>
- Suardana, P. A. K. P., & Maradona, A. F. (2021). Menakar Skeptisme dalam Membayar Pajak Ditinjau dari Perspektif Wajib Pajak. *Jurnal Penelitian Teori Dan Terapan Akuntansi*.
- Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Sukarno, E. (2024). Tax Reform in Indonesia: The Transformation from Directorate General of Taxes to The State Revenue Agency. *International Journal of Professional Business Review*, 9(10), e04906. <https://doi.org/10.26668/businessreview/2024.v9i10.4906>
- Sutrisno, T., & Dularif, M. (2020). National culture as a moderator between social norms, religiosity, and tax evasion: Meta-analysis study. *Cogent Business and Management*, 7(1). <https://doi.org/10.1080/23311975.2020.1772618>
- Tangney, J. P., Boonie, A. L., & Baumeister, R. F. (2004). *High self-control predicts good adjustment, less pathology, better grades, and interpersonal success*.
- Torgler, B. (2003). *Tax morale: theory and empirical analysis of tax compliance*.
- Turan, U., Fidan, Y., & Yıldırım, C. (2019). Critical Thinking as a Qualified Decision Making Tool. *Journal of History Culture and Art Research*, 8(4), 1. <https://doi.org/10.7596/taksad.v8i4.2316>
- Wahyuni, M., Sulindawati, N. L. G. E., & Yasa, I. N. P. (2018). Pengaruh Sikap dan Niat Berperilaku Patuh terhadap Kepatuhan Wajib Pajak Orang Pribadi. *JIMAT Undiksha*.
- Weiner, B. (1958). *Attribution Theory*. Corsini Encyclopedia of Psychology.
- Wenzel, M. (2005). Motivation or rationalisation? Causal relations between ethics, norms and tax compliance. *Journal of Economic Psychology*, 26(4).
- Werastuti, D. N. S. (2024). *Metodologi Penelitian untuk Ekonomi dan Bisnis*. Undiksha Press.

- Winda, N. L., Yasa, I. N. P., & Dharmawan, N. A. S. (2025). Perilaku Meboya terhadap Kepatuhan Wajib Pajak di Kabupaten Buleleng. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 10(1). <https://doi.org/10.38043/jiab>
- World Bank Group. (2025, July 13). *World Development Indicators*. Word Bank Group.
- Yasa, I. N. P. (2018). *Pengujian Kewajiban Moral dan Biaya Kepatuhan Terhadap Kepatuhan Wajib Pajak*.
- Yasa, I. N. P. (2024). *Manajemen dan Perencanaan Pajak*. Undiksha Press.
- Yasa, I. N. P., Martadinata, I. P. H., & Astawa, I. G. P. B. (2020). Peran Theory of Planned Behavior dan Nilai Kearifan Lokal Terhadap Kepatuhan Wajib Pajak: Sebuah Kajian Eksperimen. *Ekuitas (Jurnal Ekonomi Dan Keuangan)*, 3(2), 149–167. <https://doi.org/10.24034/j25485024.y2019.v3.i2.4082>
- Yasa, I. N. P., & Prayudi, A. (2019). Nilai-nilai etika berbasis kearifan lokal dan perilaku kepatuhan perpajakan. *Jurnal Ekonomi Dan Bisnis*, 22(Oktober), 361–390.
- Zaki, M., & Saiman. (2021). Kajian tentang Perumusan Hipotesis Statistik Dalam Pengujian Hipotesis Penelitian. *Jurnal Ilmiah Ilmu Pendidikan*, 4(2).
- Zulkarnaen, N. P. (2024). *Pengaruh Inovasi Perpajakan dan Sikap Skeptis terhadap Kepatuhan Wajib Pajak UMKM Restoran di Kota Binjai*.

