

DAFTAR PUSTAKA

BUKU

- Altay, Asuman (2000). *The Theory of Optimal Taxation and New Approaches: A Survey* (Izmir, Turkey: Dokuz Eylul University).
- Aoki, Tarao (1989). "A National Report of Administrative and Compliance Costs of Taxation in Japan". Dalam Cedric Sandford, (ed.). *Administrative and Compliance Costs of Taxation* (Rotterdam, Netherland: Kluwer Law and Taxation Publishers).
- Asikin, Agustini, *et al.* (1991). *Pajak, Citra, dan Upaya Pembaruannya: Pokok-pokok Pemikiran Salamun A.T.* (Jakarta: Bina Rena Pariwara).
- Bird, Richard M. and Oliver Oldman (1990). *Taxation in Developing Countries* (London: The Johns Hopkins University Press).
- Bird, Richard M. and Milka Casanegra de Jantscher (1992). *Improving Tax Administration in Developing Countries* (Washington DC: International Monetary Fund).
- Blau, P.M. (1964). *Exchange in Power in Social Life* (New York: Wiley).
- Browne, M.W. and R. Cudeck (1993). "Alternative Ways of Assessing Model Fit: dalam A. Bollen and J.S Long (eds.), *Testing Structural Equation Models* (California: Sage Publications Inc.).
- Cannan, Edwin (1976). *An Inquiry Into The Nature and Causes of The Wealth of Nations by Adam Smith* (Chicago: The University of Chicago Press).
- Cochran, William G. (1960). *Sampling Technique*. (John Wiley & Sons, New York).
- Collins, Jones (1998). *Public Finance and Public Choice* (Oxford University Press).
- Conyers, Diana and Peter Hills (1984). *An Introduction to Development Planning in the Third World* (Chichester: John Wiley & Sons).

- Creswell, John W. (1994). *Research Design: Qualitative and Quantitative Approach* (London: Sage Publications).
- Darussalam dan Danny Septriadi (2006). *Membatasi Kekuasaan untuk Mengenakan Pajak*. Jakarta: Gramedia.
- Denzin, Norman and Yvonna, Lincoln (eds.), (1994). *Handbook of Qualitative Research* (California: Sage Publications).
- Deliarinov (2006). *Ekonomi Politik* (Jakarta, Erlangga).
- Dillon, William R. and Mathew B. (1984). *Multivariate Analysis Method and Application*. (New York: John Willey & Sons, Ltd.).
- Evan, William M. (1993). *Organization Theory: Research and Design* (New York, MacMillan Publishing Company).
- Ferdinand, Augusty (2002). *Structural Equation Modeling dalam Penelitian Manajemen* (Semarang: BP-UNDIP).
- Feydeau, Henri de and Francois Kulbokas (1989). "A National Report of Administrative and Tax Compliance Costs of Taxation in France". Dalam Cedric Sandford, (ed.). *Administrative and Tax Compliance Costs of Taxation* (Rotterdam, Netherland: Kluwer Law and Taxation Publishers).
- Fudenberg, Drew and Jean Tirole (1992) *Game Theory* (Cambridge: MA: MIT Press).
- Grant, Eugene L., et al. (1996). *Statistical Quality Control*. (McGraw-Hill, International Edition, 7th Edition).
- Guba, E.G. (1990). "The Alternative Paradigm Dialog", dalam, E.G. Guba, *The Paradigm Dialog* (Newbury Park, CA: Sage Publications).
- Gupta, Arindam Das (2002). *The Income Tax Compliance Cost of Corporations in India* (New Delhi: National Institute of Public Finance and Policy).
- Hair, et al., (2002). *Multivariate Data Analysis* (New Jersey: Prentice Hall, Inc.)
- Hidayat, Dedy N. (2000). *Metode Kuantitatif* (Tidak diterbitkan: Prog. Pascasarjana Universitas Indonesia).

- Homans, G.C. (1950). *The Human Group* (New York: Harcourt, Brace & Co.).
- (1974). *Social Behavior: It's Elementary Forms* (rev.) (New York, Harcourt: Brace and World).
- Kaldor, N. (1980). *Report on Taxation II: Reports to Foreign Government* (London: Duckwort).
- Kelman, Herbert (1966). "Compliance, Identification, and Internalization: Three Process of Attitude Change". Dalam *Problems in Social Psychology* (New York: McGrawhill).
- James, Simon dan Christopher Nobes (1997). *The Economics of Taxation: Principles, Policy, and Practice* (New York, LondonL: Prentice Hall).
- Johnson, Doyle Paul (1986). *Teori Sosiologi Klasik dan Modern* (Jakarta: Penerbit Gramedia).
- Kaldor, N. (1980). *Report on Taxation II: Reports to Foreign Government* (London: Duckwort).
- Kelly, Patrick L. and Oliver Oldman (1973). *Reading on Income Tax Administration* (Mineola, New York: The Foundation Press).
- Kieso, Donald E. and Jerry J. (1995). "Weygandt". *Intermediate Accounting*. 8th Editon, John Wiley & Sons, Inc.: New York.
- Krep, David (1992). *Game Theory and Economic Modelling* (Oxford: Claredon).
- Lewis, Stephen R., Jr (1984). *Taxation for Development: Principles and Applications*. (New York, Oxford University Press).
- Malimar (1998). *101 Putusan Majelis Pertimbangan Pajak dalam Upaya Menegakkan Keadilan Pajak* (Jakarta, Sekolah Tinggi Perpajakan Indonesia).
- Mangkoesebroto, Guritno (1994). *Kebijakan Ekonomi Publik di Indonesia: Substansi dan Urgensi* (Jakarta: Gramedia Pustaka Utama).
- Mansury (1992). *The Indonesia Income Tax: A Case Study in Tax Reform* (Rotterdam: Erasmus Universiteit).

- (1996). *Perpajakan Lanjutan*. Jakarta: Ind Hill Co.
- Maruyama, Geoffrey M. (1998). *Basic Structural Equation Modeling*. (London: Sage Publications).
- Matheu, Luis Maria and C.P. Angel Gustavo Secchi (1989). "A National Report of Administrative and Compliance Costs of Taxation in Argentina". Dalam Cedric Sandford, (ed.). *Administrative and Compliance Costs of Taxation* (Rotterdam, Netherland, Kluwer Law and Taxation Publishers).
- Mendenhall, William (1998). *Elementary Survey Sampling*, (Toronto, Duxbury Press).
- Miller, Delbert C. (1991). *Handbook of Research and Social Measurement*, 5th ed. (London: Sage Publications).
- Musgrave, Richard A. and Peggy B. Musgrave (1980). *Public Finance in Theory and Practice* (Tokyo: McGraw-Hill, Kosaido Printing Co. Ltd.).
- Myrson, Roger B. (1991) *Game Theory*, Cambridge (MA: Harvard University Press).
- Nahrowi, Djalal dan Hardius Usman (2004). *Teknik Pengambilan Keputusan*. Jakarta, Gasindo.
- Neuman, Lawrence W. (2000). *Social Research Methods: Qualitative and Quantitative Approach* (London: Allyn and Bacon).
- Norlin, J.M. and W.A. Chess (1977). *Human Behavior in the Social Environment: Social System Theory* (Needham Heights, MA: Allyn and Bacon).
- Norrman, Bo and Hakan Malmer (1989). "A National Report of Administrative and Tax Compliance Costs of Taxation in Sweden". Dalam Cedric Sandford, (ed.), *Administrative and Tax Compliance Costs of Taxation* (Rotterdam, Netherland: Kluwer Law and Taxation Publishers).
- Noviarto, Setiawan (2000). *Biaya Transaksi dalam Penghitungan Pajak Penghasilan atas Konsultan Manajemen* (Jakarta).
- Osborne, David dan Ted Gaebler (1992). *Reinventing Government: How the Entrepreneurial Spirit is Transforming the Public Sector* (Addison-Wesley Publishing).

- Pope, J. *et al.* (1991). *The Compliance Costs of Public Companies' Income Taxation in Australia*, (Sydney: Australian Tax Research Foundation).
- (1993). *The Compliance Costs of Employment: Related Taxation*, (Sydney: Australian Tax Research Foundation).
- Rachbini, Didik J. (2002). *Ekonomi Politik: Kebijakan dan Strategi Pembangunan* (Jakarta: CIDES).
- Ritzer, George, *et al.* (2007). *Teori Sosiologi Modern*, terjemahan (Jakarta, Kencana Prenada Media Group).
- Roth, Jeffrey A., *et al.* (1989). *Taxpayer Compliance: Social Science Perspectives* (Philadelphia: University of Pennsylvania Press), Vol. 2.
- Sandford, Cedric (1989). "Administrative and Tax Compliance Costs of Taxation". Dalam Cedric Sandford, (*ed.*). *Administrative and Tax Compliance Costs of Taxation* (Rotterdam, Netherland: Kluwer Law and Taxation Publishers).
- and J. Hasseldine (1992). *The Compliance Costs of Business Taxes in New Zealand* (Wellington, New Zealand, Institute of Policy Studies, Victoria University of Wellington).
- (*ed.*) (1993). *Key Issues in Tax Reform* (Bath, England: Fiscal Publication).
- Seligman, Edwin R.A. (1925). *Essays on Taxation* (New York).
- Simon, Herbert A. (1997). *Administrative Behavior: A Study of Decision Making Processes in Administrative Organization* (New York: The Free Press).
- Soekanto, Soerjono (1982). *Kesadaran Hukum dan Kepatuhan Hukum* (Jakarta: CV Rajawali).
- Schumacker, Randall E. and Richard G. Lomax (1996). *A Beginner's Guide to Structural Equation Modeling*. (Lawrence Erlbaum Associates, New Jersey).
- Sugiarto, Tumpal J.R. Sitinjak. (2006). *Lisrel*. (Yogyakarta: Graha Ilmu).
- Suharto, Edi (2005). *Analisis Kebijakan Publik* (Bandung: Alfabeta).

- Suominen, Kari (1989). "A National Report of Administrative and Tax compliance costs of Taxation in Finland" Dalam Cedric Sandford, (ed.). *Administrative and Tax Compliance Costs of Taxation* (Rotterdam, Netherland: Kluwer Law and Taxation Publishers).
- Supranoto (1996). *Biaya Transaksi Nasabah Bank Perkreditan Rakyat* (Jakarta).
- Tabachnick, B.G. and L.S. Fidell (1996). *Using Multivariat Statistics* (New York: Harpoer Collings College Publisher).
- Taylor III, Bernard W. (1996). *Introduction to Management Science* (New York: Pretice-Hall).
- Turner, Jonathan N. (1991). *The Structure of Sociological Theory, fifth edition*, (Belmont, California: Wadsworth Publishing Company).
- Tresch, R. W. (1981). *Public Finance: A Normative Theory* (Business Publications, Inc.).
- Wallschutzky, Ian (1993). "Minimizing Evasion and Avoidance". Dalam Sandford, Cedric (ed.), *Key Issues in Tax Reform* (Bath, England: Fiscal Publication).
- Waluyo dan Wirawan B. Ilyas (2002). *Perpajakan Indonesia – Buku 1*. Jakarta: Salemba Empat.
- Wart, Montgomery Van (1998). *Changing Public Sector Values* (NY & London: Garland Publishing, Inc.).
- William R., Dillon and Mathew B. (1984). *Multivariate Analysis Method and Application* (New York: John Willey & Sons, Ltd.).
- Williamson, Oliver (1995). *Organization Theory: From Chester Barnard to the Present and Beyond* (New York).
- (1996). *The Mechanisms of Governance* (New York).

ARTIKEL, TESIS, DAN DISERTASI

- AICPA Tells House Small Business Committee (2005). *Complexity Eroding Voluntary Tax Compliance with Tax Laws* (Washington, D.C., April 27).
- Assifie, Bahasyim (2004). *Analisis Kinerja Ditjen Pajak: Pendekatan Balanced Scorecards dengan System Dynamics* (Jakarta: Desertasi Pascasarjana FISIP UI).
- Bejakovic, Pedrag (2002). "Improving the Tax Administration in Transition Countries" (Zagreb-Croatia: Institute for Public Finance) www.sigov.si/zmar/conference2001/pdf-konf/07-bejakovic.pdf. Diakses tanggal 6 Januari 2008.
- Blumenthal, Marsha and Joel Slemrod (1992)., "The Compliance Cost of the U.S. Individual Income Tax System: A Second Look After Tax Reform". Dalam *National Tax Journal*, Jun.
- Brooks, Neil (2001). "Key Issues in Income Tax: Challenges of Tax Administration and Compliance", Asian Development Bank 2001 Tax Conference Saturday, 8 September 2001 dalam www.adb.org/Documents/Events/2001/Tax_Conference/tax2001. Diakses 30 September 2007.
- Chan, Samuel Y.S., Daniel K. C. Cheung, Mohammed Ariff, and Alfred L. C. Loh (1999). "Compliance Cost of Corporate Taxation in Hongkong". Dalam *The International Tax journal*.
- Coase, Ronald H. (1937). "The Nature of the Firm". Dalam Adinur Prasetyo. "Strategi Efisiensi Biaya Transaksi". *Jurnal Bisnis dan Birokrasi*, Vol. XI, No. 2 (Jakarta, 2003).
- Easterly, R. and S. Rebelo (1996). "Fiscal Policy and Economic Growth: Empirical Investigation." *Journal of Monetary Economics*. Vol. 3.
- Farr, K. et al. (1996). "The Investment Economic Growth Nexus Reconsidered." *Proceedings of the Western Economic Association* (June).
- Forman, John (2001). "The Cost of Tax Complexity," *Journal Record* (Oklahoma City, Okla.: Oct 8).

- Guyton, John L., John F. O'Hare, Michael P. Stavrianos, and Eric J. Toder (2003). "Estimating the Compliance Cost of the U.S. Individual Income Tax". Dalam *National Tax Journal*, Sept.
- Haig, Robert M. (1935). "The Cost to Business Concerns of Compliance with Tax Laws." *The Management Review*. Vol. XXIV (November).
- Holmes, Oliver Wendell, J. Slemrod, and Yitzakhi Shlomo (2000). *Tax Avoidance, Evasion, and Administration, Working Paper (Nation Bureau of Economic Research, 2000)*, <http://www.nber.org/papers/w7473>
- Homans (1968). "A Life of Synthesis". *The American Behavioral Scientist* (Sept/Oct).
- Houlder, Vanessa (2005). "Companies Struggle under Growing Tax Law Burden," *Financial Times* (London (UK)).
- Hulland, *et al.*, (1996). "Use of Causal Models in Marketing Research: A Review". *International Journal of Research in Marketing*. Vol. 13.
- Ikatan Akuntan Indonesia (2004). *Standar Akuntansi Keuangan*. Jakarta: Salemba Empat.
- www.investopedia.com/terms/v/voluntarycompliance.asp
- Jakarta Stock Exchange (2006) *Sustaining Perpetual Growth: 2006 Fact Book*, (Jakarta).
- Jensen, M.C. and W.H. Meckling (1976). "The Theory of the Firm: Managerial Behavior, Agency Costs, and Capital Structure". Dalam Adinur Prasetyo, "Strategi Efisiensi Biaya Transaksi". *Jurnal Bisnis dan Birokrasi*, Vol. XI, No. 2 (Jakarta, 2003).
- Kaplow, Louis (1996). "How Tax Complexity and Enforcement Affect the Equity and Efficiency of the Income Tax". Dalam *National Tax Journal*.
- Farr, K. *et al.* (1996). "The Investment Economic Growth Nexus Reconsidered." *Proceedings of the Western Economic Association* (June).

- Lapidoth, Arye (1977). "Selected Monographs on Taxation", *International Bureau of Fiscal Documentation* (Amsterdam, Holland).
- Loh, A. *et al.* (1997). "Compliance Costs of Corporate Income Taxation in Malaysia." *Pacific Accounting Review* Vol. 9.
- Malimar (1998). *101 Putusan Majelis Pertimbangan Pajak dalam Upaya Menegakkan Keadilan Pajak*. (Jakarta: Sekolah Tinggi Perpajakan Indonesia).
- Mann, Arthur J. and Robert Smith (1988). "Tax Attitudes and Tax Evasion in Puerto Rico: A Survey of Upper Income Professionals," *Journal of Economic Development*, Vol. 13.
- Martin, James W. (1944). "Costs of Tax Administration: Expenses of Compliance." *Bulletine of the National Tax Association*. Vol. XXIV (March).
- Matheu, Luis Maria and C.P. Angel Gustavo Secchi (1989). "A National Report of Administrative and Compliance Costs of Taxation in Argentina". Dalam Sandford, Cedric (ed.), *Administrative and Compliance Costs of Taxation* (Rotterdam, Netherland, Kluwer Law and Taxation Publishers).
- McLaren, John (2000). "Corruption and the Organization of Tax Administration: Non-Smithian Benefits from Specialization." *Conference on Institutional Elements of Tax Design and Reform*. (Columbia University, February).
- Medalla (2000)., "Improving Tax Administration: A New View from the Theory of Tax Evasion in a Corrupt Regime". *Legislative Executive*, (Makati City).
- Mills, Lillian F. (1996) "Corporate Tax Compliance and Financial Reporting," *National Tax Journal* (Sept.).
- Oster, Clinton V. and Arthur D. Lynn, Jr. (1955). "Compliance Costs and the Ohio Axle Mile Tax: A Case Study." *National Tax Journal*, Vol. 8.
- Peterson, Stephen (1997). "A Tale of Too Many Systems: The Role of Informatics." Dalam *Reforming Tax Administration in Eastern Europe and the Former Soviet Union*. Stephen Peterson Development Discussion Paper - No. 600 August 1997. www.cid.harvard.edu/hiid/600.pdf. Diakses 30 September 2007.

- Prawito (2005). "Mengapa Lebih Banyak Wajib Pajak Menang di Pengadilan Pajak" dalam *Bisnis Indonesia*, 15 Agustus.
- Prasetyo, Adinur (2003). "Strategi Efisiensi Biaya Transaksi" dalam *Jurnal Bisnis dan Birokrasi*, Vol. XI, No. 2 (Jakarta).
- Rahayu, Sri (2004). *Biaya Transaksi dalam Penghitungan Pajak Bidang Usaha Perkebunan*. Tesis UI: Jakarta.
- Sandmo, Alfred (1976). "Optimal Taxation: An Introduction to the Literature". Dalam *Journal of Public Economics*, Vol. 6.
- Sen, Amartya (1994). "The Formulation of Rational Choice." *The American Economic Review* (May), 84, 2.
- Silva, Emilson C. D. (2000). *Incentive Effects of Performance-Based Rewards in Tax Administration* (Tulane University-New Orleans: Department of Economics). www.people.virginia.edu/~jem6x/taxconf/tax.html. Diakses 30 September 2007.
- Slemrod (1992). "Did the Tax Reform Act of 1986 Simplify Tax Matters?". *The Journal of Economics Perspectives*, Volume 6, Number 1.
- Slemrod, Joel and Marsha Blumenthal (1992). "The Compliance Cost of the US: Individual Income Tax System: A Second Look after Tax Reform". *National Tax Journal*, Jun.
- (1996). "The Income Tax Compliance Cost of Big Business." *Public Finance Quarterly* (Oct.).
- Slemrod, J. and Yitzakhi Shlomo, "Tax Avoidance, Evasion, and Administration", Working Paper (Nation Bureau of Economic Research, 2000), <http://www.nber.org/papers/w7473> diakses tanggal 10 Juli 2006.
- Srinivasan, T.N. (1973). "Tax Evasion: A Model". Dalam *Journal of Public Economics*.
- Stiglitz, Joseph E. (1985). "The General Theory of Tax Avoidance", *National Tax Journal*, Vol. 38, No.3.
- Strumpel, Burkhard (1986). "The Disguised Tax Burden Compliance Cost of German Bussinesmen and Proffessionals". *National Tax Journal*.

- Tresch, R. W. (1981). *Public Finance: A Normative Theory*, Business Publications, Inc.
- Turner, John L., *et al.* (1998). "Auditing Income Tax Self Assessment: The Hidden Cost of Compliance". *Managerial Auditing Journal*. Bradford, Vol. 13.
- Urroz-Korori, Sousan (2001). "Tax Policy And Reform: Econ 5050 Taxation and Stabilization Policies Class". (Devner: Department of Economics University of Colorado). Dalam [www.econ.cudenver.edu/cbecker/5050/lec27\(cmb\).doc](http://www.econ.cudenver.edu/cbecker/5050/lec27(cmb).doc). Diakses 30 September 2007.
- Vazquez, *and* Nab (2000). "The Tax Reform Experiment in Transitional Countries". *National Tax Journal*, Vol 53 No. 2 June.
- Wetzler, James W. (1993). "Why People Pay Taxes: Tax Compliance and Enforcement". Dalam *National Tax Journal*. Jun.
- www.investopedia.com/terms/v/voluntarycompliance.asp
- Yoingco, Angel Q. (1997). "Taxation in the Asia Pacific Region: A Salute to the Years of Regional Cooperation in Tax Administration and Research". Dalam *Study Group in Asian Tax Administration & Research*. Manila.