

DAFTAR PUSTAKA

BUKU :

- Bird, Richard M. 1992. *Tax Policy and Economic Development*. John Hopkins University Press. Baltimore and London.
- dan Oliver Oldman, editor. 1967. *Reading on Taxation in Developing Countries*, The John Hopkins Press, Baltimore.
- dan Oliver Oldman, editor. 1990. *Taxation in Developing Countries*, The John Hopkins Press, Baltimore and London.
- dan Milka Casanegra de jantscher, editor. 1992. *Improving Tax Administration in Developing Countries*. International Monetary Fund, Washington.
- Bulutoglu, Kenan. 1995. *Presumptive Taxation*. In *Tax Policy Handbook*. Parthasarathi Shome. Tax Policy Division Fiscal Affair IMF, Washington DC.
- Burns, Lee dan Richard Krever. 1998. *Individual Income Tax*. In *Tax Law Design and Drafting*. Vol.2. Victor Thuronyi, editor. International Monetary Fund.
- Davey, K.J. 1998. *Financing Regional Government*. John Eiley & Sons. UK.
- Dunn, William N. 1994. *Public Analysis an Introduction*. 2nd edition. Prentice Hall. New York
- Goode, Richard. 1976. *The Individual Income Tax*. The Brooking Institution.
- Gordon, Richard. 1992. *Comment on Colombian Income Tax Administration*. In *Improving Tax Administration in Developing Countries*. Richard M. Bird and Milka Casanegra de Jantscher. International Monetary Fund, Washington.
- Gunadi. 1999. *Pajak Internasional*. Lembaga Penerbit FEUI. Jakarta
- Gunadi dkk. 1999. *Perpajakan*. Edisi Revisi 2001 Buku 2. Lembaga Penerbit FEUI. Jakarta
- Holmes, Kevin. 2000. *The Concept of Income: A Multi-disciplinary Analysis*. IBFD Publications BV. Netherland.
- Ikatan Akuntan Indonesia. 1994. *Standar Akuntansi Keuangan*.
- Irawan, Prasetya. 2006. *Metode Penelitian Kualitatif dan Kuantitatif*, Self Press, Jakarta
- Jones, Charles O. 1984. *An Introduction to the Study of Public Policy*, 3rd ed., Wadsworth, Inc, Belmont, California

- Kelley, Patrick L. Dan Oliver Oldman, editor. 1973. *Reading on Income Tax Administration*. The Foundation Press, New York.
- LeBaube, Robert A and Charles L. Vehorn. 1992. *Assisting Taxpayer in Meeting Their Obligations Under the Law*. In *Improving Tax Administration in Developing Countries*. Richard M. Bird and Milka Casanegara de Janstcher. International Monetary Fund, Washington.
- Lemus, Arturo Cabrera. 1969. *Establishment and Maintenance of A Register of Taxpayer*. In *Reading on Income Tax Administration*. Patrick L. Kelley and Oliver Oldman. The Foundation Press, New York.
- Lewis Jr, Stephen R. 1984. *Taxation for Development: Principles and Application*. Oxford University Press. New York and Oxford
- Mansury, R. 1996. *Pajak Penghasilan Lanjutan*, Ind Hill-Co, Jakarta
- . 1999. *Kebijakan Fiskal*. YP4, Jakarta
- . 2000. *Kebijakan Perpajakan*.
- . 2002. *Pajak Penghasilan Lanjutan Pasca Reformasi*, YP4, Jakarta
- . 2003. *Perpajakan atas Penghasilan dari Transaksi-Transaksi Khusus..* YP4, Jakarta
- Marshall, Catherine and Gretchen B. Rossman. 1989. *Designing Qualitative Research*. Sage Publications. London.
- Musgrave, Richard A. 1990. *Income Taxation of the Hard-to-Tax Groups*. In *Reading on Taxation in Developing Countries*. Richard M. Bird dan Oliver Oldman. The John Hopkins University Press. Baltimore and London.
- . dan Peggy B. Musgrave. 1980. *Public Finance in Theory and Practice*. 3rd edition. International Student Edition. McGraw Hill, Inc.
- Nasucha, Chaizi. 2004. *Reformasi Administrasi Publik, Teori dan Praktik*. PT Grasindo, Jakarta
- Nurmantu, Safri. 1994. *Dasar-dasar Perpajakan*. Jilid I. Ind. Hill Co. Jakarta
- Patton, Michael Quinn. 2002. *Qualitative Research and Evaluation Methods*. Third Edition. Sage Publication, Inc. California.
- Plasschaert, Sylvain R.F. 1988. *Schedular, Global and Dualistic Patterns of Income Taxation*. International Bureau of Fiscal Documentation. Netherland.
- Pratt, W. and William N Kulsrud. 1997. *Federal Taxation*. Taxation Series.
- Rosdiana, Haula. 2004. *Perpajakan, Teori dan Kebijakan*. Divisi Administrasi Fiskal FISIP UI, Jakarta.
- dan Rasin Tarigan. 2005. *Perpajakan, Teori dan Aplikasi*. PT Rajagrafindo Persada, Jakarta.
- Rosen, Harvey S. 1988. *Public Finance*. 2nd edition. Richard D. Irwin Inc. Illinois.

- . 2002. *Public Finance*. 6th edition. McGraw Hill Co.
- Seltzer, Lawrence H. 1968. *The Personal Exemptions in Income Tax*. National Bureau of Economic Research. New York.
- Shome, Partasarathi. 1995. *Tax Policy Handbook*. Tax Policy Division Fiscal Affairs IMS, Washington DC.
- Silvani, Carlos A. 1992. *Improving Tax Compliance*. In *Improving Tax Administration in Developing Countries*. Richard M. Bird and Milka Casanegara de Janstcher. International Monetary Fund, Washington.
- Simons, Henry C. 1938. *Personal Income Taxation*. Republish 1980. University of Chicago Press. Chicago & London.
- Simon, James and Christopher Nobes. 1992. *The Economics of Taxation*. Prentice Hall. New York.
- Smith, Adam. Edited by Edwin Cannan. 1976. *An Inquiry into the Nature and Causes of The Wealth of Nations*. The University of Chicago Press.
- Sommerfeld, Ray M., Hershel M. Anderson & Horace R. Brock. 1982. *An Introduction to Taxation*. Harcourt Brace Jonovich Inc. New York.
- Suandi, Erli. 2001. *Perencanaan Pajak*. Salemba Empat, Jakarta.
- Thuronyi, Victor. 1996. *Tax Law Design and Drafting*. International Monetary Fund.
- Toha, Miftah. 1991. *Perspektif Perilaku Birokrasi*. Rajawali Press. Jakarta.
- Vanistendael, Frans. 1996. *Legal Framework for Taxation*. In *Tax Law Design and Drafting*. Victor Thuronyi. International Monetary Fund.
- Yudkin, Leon. 1971. *A Legal Structure for Effective Income Tax Administration*. International Tax Program, Harvard Law School, Cambridge.
- Zain, Muhammad. 2005. *Manajemen Perpajakan*. Penerbit Salemba Empat. Jakarta

Artikel dan Jurnal:

- Bird, Richard M. and Sally Wallace. 2003. *Is It Really So Hard to Tax the Hard-to-Tax? The Context and Role of Presumptive Taxes*. Paper presented at Conference of the Hard-to-Tax, Andrew Young School of Public Policy, Georgia State University. www.rotman.utoronto.ca/iib/ITPO307.pdf.
- Brooks, Neil. 2001. *Key Issues in Income Tax: Challenges of Tax Administration and Compliance*. Asian Development Bank 2001 Tax Conference.
- Chipman, Lauchlan. 2004. *The Very Idea of a Flat Tax*. Perspective on Tax Reform (6). CIS Policy Monograph. The Center for Independent Studies.

- deJantscher, Milka Casanegra, Carlos A. Silvani, and Charles L. Vehorn. 1992. *Modernizing Tax Administration*. International Monetary Fund.
- Feltham, Glenn and Alan Macnaughton. 2000. *Payment Strategy for Corporate Income Tax Installments*. Canadian Tax Journal/Revue Fiscale Canadienne, vol 48, No 1, 2000.
- Gunadi. 2005. *Fungsi Pemeriksaan terhadap Tingkat Kepatuhan Pajak*. Jurnal Perpajakan Indonesia. Vol 4 No 5, Februari 2005.
- Motivasi Tax Management*. Indonesian Tax Review Vol IV, edisi 16/2005.
- Prasetyo, Adinur. 2005. *Peranan Pajak Menuju APBN Mandiri*. Indonesian Tax Review, Vol. IV, Edisi 14.
- Sobowiec, Sylwia & Agnieszka Lojek. 2006. *The International Comparative Legal Guide to Corporate Tax*. Global Legal Group. www.iclg.co.uk. Poland
- Thuronyi, Victor. 2003. *Presumptive Taxation of the Hard to Tax*. Paper presented at Conference of the Hard-to-Tax, Andrew Young School of Public Policy, Georgia State University. <http://isp-aysps.gsu.edu/academics/conferences/conf2003/Thuronyi.pdf>.
- Van Blijswijk, Jacques A.M., Richard CJ van Breukelen, Aimee L. Franklin, Jos CN Raadschelders, and Pier Slump. 2004. *Beyond Ethical Codes: The Management of Integrity in the Netherlands Tax and Customs Administration*, *Public Administration Review*. ABI/INFORM Global.
- Wallace, Sally. 2002. *Imputed and Presumptive Taxes: International Experiences and Lessons for Russia*. International Studies Program Working Paper 02-03, Andrew Young School of Policy Studies, Georgia State University. <http://isp-aysps.gsu.edu/papers/ispwp0203.pdf>.

Karya Ilmiah :

- Gunadi. 2004. *Reformasi Administrasi Perpajakan Dalam Rangka Kontribusi Menuju Good Governance*. Pidato Pengukuhan Guru Besar Luar Biasa dalam Bidang Perpajakan pada Fakultas Ilmu Sosial dan Ilmu Politik Universitas Indonesia, tanggal 13 Maret 2004.

Lain-lain :

- Profile Kantor Pelayanan Pajak Pratama Jakarta Gambir Dua*. 2006. Tidak diterbitkan.