

DAFTAR PUSTAKA

- Abdul-Razak, A. dan Adafula, C. J. 2013. Evaluating taxpayers' attitude and its influence on tax compliance decisions in Tamale, Ghana. *Journal of Accounting and Taxation* Vol. 5(3), pp. 48-57, September 2013 DOI: 10.5897/JAT2013.0120 ISSN 2141-6664 © 2013 *Academic Journals* <http://www.academicjournals.org/JAT>
- Akintoye, I. R. dan Tashie, G. A. 2013. The effect of tax compliance on economic growth and development in nigeria, west-africa. *British Journal of Arts and Social Sciences*. ISSN: 2046-9578, Vol.(11) No. II (2013). ©British Journal Publishing, Inc. 2013. <http://www.bjournal.co.uk/BJASS.aspx>
- Alfioza, K. dan A. Silfi. 2011. Signalling. theory: a review and assessment. *Journal of Management*. Vol. (37), No. (1). Hal. 39-67
- Andreoni, E. J. B. dan Feinstein, J. 1998. *Journal of Economic Literature*, Volume (36), Issue 2 (Jun 1998), 818-860.
- Arifin. 2005. *Tinjauan Perspektif Teori Keagenan (Agency Theory)*. Pidato Pengusulan Jabatan Guru Besar. Universitas Diponegoro. Semarang.
- Arikunto, S. 2006. *Manajemen Penelitian*. Edisi ketiga. Jakarta: Rineka Cipta.
- Barney, J. B. dan Clarck, D. N. 2007. *Resourced Based Theory: Creating and Sustaining Competitive Advantage*. Princeton: Oxford University Press
- Barney, J. B. 2001. *Is the Resource-Based Theory a Useful Perspective for Strategic Management Research? Yes*. *Academy of Management Review*. 26 (1): 41-56.
- Chen, A dan Kao, L. 2005. The conflict between agency theory and corporate control on managerial ownership: the evidence from Taiwan IPO Performance. *International Journal of Business*, 10 (1)
- Cooper, D. R. dan Schindler, P. S. 2006. *Business Research Methods, 9th edition*, New York: McGraw-Hill Companies, Inc.
- Fauziati, P., Minovia, A.F., Muslim, R.Y., dan Nasrah, R., . 2016. The impact of tax knowledge on tax compliance case study in Kota Padang, Indonesia. *Journal of Advanced Research in Business and Management Studies*. ISSN (online): 2462-1935 | Vol. (2), No. (1). Pages 22-30, 2016
- Ferdinand, A. 2015. *Structural Equation Modeling dalam Penelitian Manajemen*. Semarang: FE-Undip.

- Fountaine C., Haarman A. dan Schmid S. 2006. *Stakeholder Theory of the MNC*. Princeton: Oxford University Press
- Freeman, R. E. 2004. *A Stakeholder Theory of Modern Corporations*. Ethical Theory and Business, 7th ed.
- Ghozali, Imam. 2011. *Konsep & Aplikasi Statistik dengan Program SPSS*. Semarang: FE-Undip.
- Ghozali, I. 2014. *Model Persamaan Struktural: Konsep & Aplikasi dengan Program AMOS v22*. Semarang: FE-Undip.
- Gunadi. 2009. *Rasionalitas Reformasi Administrasi Perpajakan*. Jakarta: Fakultas Ekonomi Universitas Indonesia.
- Helhel, Y. dan Varshalomidze, M. 2015. Determinants of Tax Attitude and Tax Compliance among Small and Medium Enterprises (SMEs) in Tourism Industry: A Survey Study in Georgia. *Archives of Business Research* Vol.3, No.5. Publication Date: Oct. 25, 2015 DOI: 10.14738/abr.35.1495.
- Jayawardane, D. dan Low, K. 2016. Taxpayer attitude and tax compliance decision in Sri Lanka. How the taxpayers' attitudes influence tax compliance decision among individual taxpayers in Colombo City in Colombo District. *International Journal of Arts and Commerce ISSN* 1929-7106 www.ijac.org.uk
- Jensen, M. C dan Meckling, W. H. 1976. Theory of the firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, Oktober, 1976, V. 3, No. 4, pp. 305-360. Available from: <http://papers.ssrn.com>
- Keban, Y. T. 2009. *Enam Dimensi Strategis Administrasi Publik: Konsep, Teori dan Isu*. Yogyakarta: Penerbit Gava Media.
- Korir, Japhet, Adoyo P, Isaac N, Aila F.O, Mule R.K, Onchonga A.S, Okungu A.E.O, Omoke J.O, and Momanyi G.2015. Determinants of tax compliance among small taxpayers in Western Kenya. *Greener Journal of Economics and Accountancy* ISSN: 2354-2357 Vol. (4) (1), pp. 009-020, January 2015.
- Kotler, P dan Keller, K.P. 2012. *Marketing Management*, 14th Edition. Harlow: Pearson Education Limited.
- Malcolm, G. 2009. *Toward a Taxonomy for Tax Reform*. New York: Duke University Press.

- Mardiasmo. 2012. *Perpajakan*. Yogyakarta: Penerbit Andi.
- Mavengere, K. 2015. An analysis of factors affecting tax compliance among SME's In Zimbabwe. A case of bulawayo small medium enterprises (SMEs). *International Journal of Management Sciences and Business Research*, Aug-2015 ISSN (2226-8235) Vol-4, Issue 8
- Moeinadin, M, Heirany, F. dan Harandi, A. 2014. Identifying the effective factors for the improvement of tax compliance. *International Journal of Academic Research in Accounting, Finance and Management Sciences* Vol. 4, No.1, January 2014, pp. 220–227 E-ISSN: 2225-8329, P-ISSN: 2308-0337 © 2014 HRMARS www.hrmars.com
- Munyanyi, W dan Chiromba, C. 2015. Tax Incentives and Investment Expansion: *Evidence from Zimbabwe's Tourism Industry*. AD-minister No. 27 julio-diciembre 2015 pp. 27-51. ISSN 1692-0279• eISSN 2256-4322
- Nasucha, C. 2009. *Reformasi Administrasi Publik: Teori dan Aplikasi*. Jakarta: PT Gramedia Widiasarana Indonesia.
- Nkwe, N. 2013. Tax Payers' Attitude and Compliance Behavior among Small Medium Enterprises (SMEs) in Botswana. *Business and Management Horizons. Macrothink Institute*. ISSN 2326-0297 2013, Vol. 1, No. 1
- Nurmantu, S. 2008. *Pengantar Perpajakan*. Jakarta: Kelompok Yayasan Obor.
- Nwankwo, C. H. dan Igweze, A. H. 2016. Comparison of Tests of Indirect Effect in Single Mediation Analysis. *American Journal of Theoretical and Applied Statistics*. 2016; 5(2): 64-69 ISSN: 2326-8999 (Print); ISSN: 2326-9006 (Online)
- Oladipupo dan Obazee, A. O. U. 2016. Tax Knowledge, Penalties and Tax Compliance in Small and Medium Scale Enterprises in Nigeria. *Scientific Research Publishing. iBusiness*, 2016, 8, 1-9. <http://www.scirp.org/journal/ib>; <http://dx.doi.org/10.4236/ib.2016.81001>
- Panayiotis, N. 2014. Tax Compliance, Social Norms and Institutional Quality: An Evolutionary Theory of Public Good Provision. Taxation Papers. *Working Paper N. 46-2014*. ISSN 1725-7565 (PDF) ISSN 1725-7557 (Printed)
- Stiles, P dan Kulvisaechana, S. 2004. *Human capital and performance: A literature review*. The Judge Institute of Management University of Cambridge Trumpington Street Cambridge CB2 1AG

- Sugiyono. 2012. *Metode Penelitian Kualitatif dan Kuantitatif*. Bandung: Penerbit Alfa Beta.
- Surjoputro, D. S dan Widodo, J. E. 2009. *Meningkatkan Kepatuhan Wajib Pajak Melalui Modernisasi Administrasi Perpajakan*. Jakarta: Penerbit Kharisma.
- Tavakoli, A. S. 2013. Examining Mediator and indirect effects of Loneliness in Social Support on Social Well-Being Using Baron and Kenny and a Bootstrapping Method. *Paper 444-2013 University of South Carolina, College of Nursing, SAS Global Forum 2013*
- Thairu, K dan Ambrose, J. 2014. Adoption of Turnover Tax in Kenya: A snapshot of Small and Medium Enterprises in Gikomba Market, Nairobi, Kenya. *International Journal of Social Sciences and Entrepreneurship* Vol.3, Issue 1, 2014
- Thiga, M. N dan Muturi, W. 2015. Factors that influence compliance with tax laws among small and medium sized enterprises in Kenya. *International Journal of Scientific and Research Publications*, Volume (5), Issue 6, June 2015 1 ISSN 2250-3153
- Thúc, N. T. 2013. A Review of Factors impacting Tax Compliance. *Australian Journal of Basic and Applied Sciences*, 7(7): 476-479, 2013 ISSN 1991-8178
- Tjiptono, F. 2012. *Service, Quality & Satisfaction*. Yogyakarta: Andi Offset.
- Undang-Undang No. 25 Tahun 2009 tentang *Pelayanan Publik*
- Wijaya, T. 2009. *Analisis Structural Equation Modeling Menggunakan AMOS*. UAJY Yogyakarta.
- Wolk, A. J. 2001. *Signaling, Agency Theory, Accounting Policy Choice*. *Accounting and Business Research*. Vol. 18. No 69:47-56
- Yay, M. 2016. *The Mediation Analysis with The Sobel Test and The Percentile Bootstrap*. Mimar Sinan Fine Arts University, Department of Statistics, Istanbul, Turkey
- Zauhar, S. 2002. *Reformasi Administrasi: Konsep, Dimensi dan Strategi*. Jakarta: Penerbit Bumi Askara.