

## DAFTAR PUSTAKA

- Adam, D. V., & Astin, I. P. (2019). Kebijakan Pengenaan Pajak Atas Transaksi Perdagangan Online. *Prosiding*, 2017, 219–226. <http://www.prosidingfrima.stembi.ac.id/index.php/prosidingfrima/article/view/38>
- Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Process*, 50, 179–211.
- Ancok, D. (2004). *Psikologi Terapan*. Darussalam.
- Aprilina, V. (2020). E-commerce, Automatic Exchange of Information, Self Assesment, dan Niat Penghindaran Pajak. *Ekonomi KIAT*, 31(1), 22–27. <https://journal.uir.ac.id/index.php/kiat/article/view/2735>
- Argilés-Bosch, J. M., Somoza, A., Ravenda, D., & García-Blandón, J. (2020). An empirical examination of the influence of e-commerce on tax avoidance in Europe. *Journal of International Accounting, Auditing and Taxation*, 41. <https://doi.org/10.1016/j.intaccudtax.2020.100339>
- Atmoko, A. D. (2021). Does Intrinsic Religiosity Moderate Between the Self-Assessment System and Tax Evasion? a Research-Based on Gender. *Assets: Jurnal Akuntansi Dan Pendidikan*, 10(2), 123. <https://doi.org/10.25273/jap.v10i2.5105>
- Ayem, S., & Listiani, L. (2019). Pengaruh Sosialisasi Perpajakan, Penegakan Hukum (Law Enforcement) Dan Sanksi Perpajakan Terhadap Persepsi Wajib Pajak Mengenai Penggelapan Pajak (Tax Evasion). *Jurnal Riset Akuntansi Terpadu*, 12(1). <https://doi.org/10.35448/jrat.v12i1.4454>
- Effendy, T. S., & Toly, A. A. (2013). Faktor-Faktor yang Mempengaruhi Ketidakpatuhan Wajib Pajak dalam Membayar Pajak Pertambahan Nilai. *Tax & Accounting Review*, 1(1), 159–162.
- Ermawati, N., & Afifi, Z. (2018). Pengaruh Pengetahuan Perpajakan dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Dengan Religiusitas Sebagai Variabel Pemoderasi. 978–979.

- Fuadah, L. L., Dewi, K., Mukhtaruddin, M., Kalsum, U., & Arisman, A. (2022). The Relationship between Sustainability Reporting, E-Commerce, Firm Performance and Tax Avoidance with Organizational Culture as Moderating Variable in Small and Medium Enterprises in Palembang. *Sustainability (Switzerland)*, *14*(7). <https://doi.org/10.3390/su14073738>
- Fuadi, Y. (2014). Pengaruh Lingkungan Usaha, Profitabilitas, dan Penegakan Hukum terhadap Ketidakpatuhan Wajib Pajak Orang Pribadi di Kec. Kuantan Tengah. *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, *1*(1), 1–15.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- Hadistiyah, A. A. Q., & Putra, R. J. (2022). Efektivitas Pelaporan Pajak Di Indonesia. *Owner*, *6*(3), 1490–1498. <https://doi.org/10.33395/owner.v6i3.994>
- Harbolt, B. (2021). Tax Avoidance Through E-Commerce and Cross-Border Shopping. *SSRN Electronic Journal*, August. <https://doi.org/10.2139/ssrn.3467947>
- Hutami, S. (2010). Tax Planning (Tax Avoidance dan Tax Evasion ) Dilihat dari Teori Etika. *Jurnal Politeknosains*, *IX*(2), 57–64.
- I., E. R. A., & Meiranto, W. (2017). *Pengaruh Sanksi Pewrpajakan, Pelayanan Fioskus, Pengetahuan dan Pemahaman Perpajakn, Kesadaran Pewrpajakan Terhadap Kepatuhan Wajib Pajak*. *6*, 1–13.
- Idawati, W., & Wisudarwanto, F. (2021). Tax Avoidance Dan Karakteristik Operasional Perusahaan Terhadap Biaya Hutang. *Ultimaccounting : Jurnal Ilmu Akuntansi*, *13*(1), 17–31. <https://doi.org/10.31937/akuntansi.v13i1.1897>
- Ilyas, W. B., & Burton, R. (2013). *Hukum Pajak: Teori, Analisis, dan Perkembangannya*. Salemba Empat.
- Kurauone, O., Kong, Y., Sun, H., Muzamhindo, S., Famba, T., & Taghizadeh-Hesary, F. (2021). The effects of International Financial Reporting Standards, auditing and legal enforcement on tax evasion: Evidence from 37

- African countries. *Global Finance Journal*, 49(July 2020), 100561.  
<https://doi.org/10.1016/j.gfj.2020.100561>
- Le, H. T. D., Bui, M. T., & Nguyen, G. T. C. (2021). Factors Affecting Electronic Tax Compliance of Small and Medium Enterprises in Vietnam. *Journal of Asian Finance, Economics and Business*, 8(1), 823–832.  
<https://doi.org/10.13106/jafeb.2021.vol8.no1.823>
- Malhotra, N. K., Nunan, D., & Birks, D. F. (2006). *Marketing Research An Applied Approach* (3rd Editio). Pearson.
- Mughal, M. M. (2012). Reasons of Tax Avoidance and Tax Evasion: Reflections from Pakistan. *Journal of Economics and Behavioral Studies*, 4(4), 217–222.  
<https://doi.org/10.22610/jebs.v4i4.320>
- Noviyanti, & Ferdous Azam, S. M. (2020). The Effect of Tax Sanctions, Self-Assessment System, E-Commerce, and AEOI toward Tax Avoidance of Online Business in Indonesia. *Psychology and Education*, 57(9), 2000–2008.  
[www.psychologyandeducation.net](http://www.psychologyandeducation.net)
- Priono, H. (2019). Penerapan Self Assessment System Terhadap Kecenderungan Penghindaran Pajak Penghasilan Pada Industri Kecil di Wedoro Sidoarjo. *Jurnal Akuntansi Jaya Negara*, 3(1), 45–56.
- Priyatno, D. (2018). *SPSS Panduan Mudah Olah Data bagi Mahasiwa dan Umum*. ANDI (Anggota IKAPI).
- Pui Yee, C., Moorthy, K., & Choo Keng Soon, W. (2017). Taxpayers' perceptions on tax evasion behaviour: an empirical study in Malaysia. *International Journal of Law and Management*, 59(3), 413–429.  
<https://doi.org/10.1108/IJLMA-02-2016-0022>
- Rahayu, S. K. (2017). *Perpajakan Konsep dan Aspek Formal*. Rekayasa Sains.
- Resmi, S. (2014). *Perpajakan Teori dan Kasus*. Salemba Empat.
- Riphat, S. (2021a). *Pajak E-Commerce: Sebuah Pengertian Awal*. PT Elex Media Komputindo.

- Riphat, S. (2021b). *Pajak E-Commerce: Tantangan dan Upaya dalam Pajak E-Commerce*. PT Elex Media Komputindo.
- Rista, N., Aprilina, V., & Baryanto, S. (2022). *E-Commerce , Self Assessment System , Tax Knowledge And Automatic Exchange Of Information On Tax Avoidance Intentions*. 8(2), 191–202.
- Rizki, I. (2018). Self Assesment Sistem Sebagai Dasar Pungutan Pajak Di Indonesia. *Jurnal Al- 'Adl*, 11(2), 81–88.
- Rizkyana, N. A. L., Azammusyhadah, S., & Faillafah, K. (2020). Impact of Tax Imposition on Electronic Commerce (E-Commerce) Transactions. *Perspektif*, 25(1), 20. <https://doi.org/10.30742/perspektif.v25i1.724>
- Santoso, S. (2003). *Mengatasi Berbagai Masalah dengan SPSS Versi 12*. PT Elex Media Komputindo.
- Seralurin, Y. C., & Ermawati, Y. (2019). Influence of self-assessment system, taxation understanding, and discrimination toward ethics of tax evasion. *International Research Journal of Management, IT and Social Sciences*, 6(5), 267–278. <https://doi.org/10.21744/irjmis.v6n5.745>
- Styarini, D., & Nugrahani, T. S. (2020). Pengaruh Love Of Money, Machiavellian, Pemahaman Perpajakan, Tarif Pajak, dan Self Assessment System Terhadap Tax Evasion. *Akuntansi Dewantara*, 4(1), 22–32. <https://doi.org/10.26460/ad.v4i1.5343>
- Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Sundari, S. (2019). Pengaruh Sanksi Perpajakan dan Self Assessment System terhadap Persepsi Wajib Pajak Mengenai Penggelapan Pajak (Tax Evasion). *Jurnal Kajian Akuntansi*, 3(1), 55. <https://doi.org/10.33603/jka.v3i1.2114>
- Sutedi, A. (2011). *Hukum Pajak*. Sinar Grafika.
- Wardani, D. K., & Nurhayati, N. (2019). Pengaruh Self Assesment System, E-Commerce dan Keterbukaan Akses Informasi Rekening Bank terhadap Niat Melakukan Penghindaran Pajak. *Jurnal Akuntansi Pajak Dewantara*, 3(1),

- 38–48. <https://doi.org/10.29230/ad.v3i1.3340>
- Wardani, D. K., & Rahayu, P. (2020). Pengaruh E-Commerce, Tarif Pajak Terhadap Penggelapan Pajak. *Jae (Jurnal Akuntansi Dan Ekonomi)*, 5(1), 43–49. <https://doi.org/10.29407/jae.v5i1.13915>
- Wardani, D. K., & Wati, E. (2018). *Pengaruh Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Dengan Pengetahuan Perpajakan Sebagai Variabel Intervening (Studi Pada Wajib Pajak Orang Pribadi di KPP Pratama Kebumen)*. VII.
- Warga Dalam, W. W., & Novriyanti, I. (2020). Faktor-Faktor yang Mempengaruhi Penghindaran Pajak. *Journal of Applied Accounting and Taxation*, 5(1), 24–35. <https://doi.org/10.30871/jaat.v5i1.1862>
- Wirdasari, D. (2009). Teknologi E-Commerce Dalam Proses Bisnis. *Jurnal SAINTKOM*, 7(2).
- Yusuf, M., Hakim, L., Hendra, J., Kamar, K., Idawati, W., Meiden, C., & Fahlevi, M. (2023). *International Journal of Data and Network Science Blockchain technology for corporate governance and IT governance: A financial perspective*. 7, 927–932. <https://doi.org/10.5267/j.ijdns.2022.12.018>
- Zirman, Z. (2016). Pengaruh Penegakan Hukum Dan Gender Terhadap Penggelapan Pajak Dimediasi Oleh Moral Pajak. *Akuntabilitas*, 8(2), 133–147. <https://doi.org/10.15408/akt.v8i2.2768>