

## DAFTAR PUSTAKA

- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211.  
[https://doi.org/https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/https://doi.org/10.1016/0749-5978(91)90020-T)
- Albert, A., & Fadjarenie, R. A. (2022a). Early tax education: Could it change the future compliance behavior? *International Journal of Evaluation and Research in Education*, 11(4), 1912–1922.  
<https://doi.org/10.11591/ijere.v11i4.22241>
- Albert, A., & Fadjarenie, R. A. (2022b). Early Tax Education: Could It Change the Future Compliance Behavior? *International Journal of Evaluation and Research in Education (Ijere)*, 11(4), 1912.  
<https://doi.org/10.11591/ijere.v11i4.22241>
- Allen, I. E., & Seaman, C. A. (2007). Likert scales and data analyses. *Quality Progress*, 40(7), 64–65.
- Allport, G. W. (1935). Attitudes. In *A Handbook of Social Psychology*. (hal. 798–844). Clark University Press.
- Anjani, Y., Sukartini, S., & Djefris, D. (2023). Pengaruh Pengetahuan Pajak, Penghargaan Finansial, Dan Pertimbangan Pasar Kerja Terhadap Minat Mahasiswa Jurusan Akuntansi Untuk Berkarir Dibidang Perpajakan. *Jurnal Akuntansi, Bisnis dan Ekonomi Indonesia (JABEI)*, 2(1), 91–102.  
<https://doi.org/10.30630/jabei.v2i1.53>
- Arikunto, S. (2010). Research procedure a practical approach. *Jakarta: Rineka Cipta*, 152, 21–28.
- Armitage, C. J., & Conner, M. (2001). Efficacy of the Theory of Planned Behaviour: a meta-analytic review. *The British Journal of Social Psychology*, 40(Pt 4), 471–499. <https://doi.org/10.1348/014466601164939>
- Bandura, A. (1986). Social foundations of thought and action: A social cognitive theory. In *Social foundations of thought and action: A social cognitive theory*. Prentice-Hall, Inc.
- Boone, H. N., & Boone, D. A. (2012). Analyzing Likert data. *Journal of Extension*, 50(2). <https://doi.org/10.34068/joe.50.02.48>
- BPS. (2024). Indeks Perilaku Anti Korupsi. *Berita Resmi Statistik*, 59, 1–16.  
<https://bit.ly/3Qtexm0>
- Denisova-Schmidt, E., Huber, M., & Leontyeva, E. (2016). On the Development of Students' Attitudes Towards Corruption and Cheating in Russian Universities. *European Journal of Higher Education*, 6(2), 128–143.

- <https://doi.org/10.1080/21568235.2016.1154477>
- Dewi, R. K. (2018). Pengaruh Kualitas Layanan, Pengetahuan Perpajakan, Sanksi Pajak, dan Tingkat Perkembangan Moral terhadap Kepatuhan Wajib Pajak Orang Pribadi. *DSpace Universitas Islam Indonesia*, 1–107.  
<https://dspace.uii.ac.id/handle/123456789/9898>
- Ersyafdi, I. R., & Ginting, R. (2024). *GRATIFIKASI DALAM PERSPEKTIF MAHASISWA AKUNTANSI : DILEMA ATAU PROBLEMATIKA Pendahuluan Masalah kriminal yang belum dapat diselesaikan hingga saat ini di Indonesia adalah korupsi . Korupsi seperti penyakit sosial yang amat berbahaya yang pembangunan Indon.* 7(1), 17–34.
- Furyani, S., Syarifudin, A., Putri, S. N., & ... (2023). Penggunaan Media Sosial dalam Penyuluhan Anti Korupsi Bagi Pemuda Desa Jati Mulyo Kecamatan Jati Agung Kabupaten Lampung Selatan. *SWADAYA: Jurnal ...*, 1(1), 46–62.  
<https://journal.nubaninstitute.org/index.php/swadaya/article/view/37%0Ahttps://journal.nubaninstitute.org/index.php/swadaya/article/download/37/22>
- Gening, M. V. W., Haryono, A., & Mas Totok, I. (2022). Pengaruh Persepsi Korupsi Pajak dan Kualitas Pelayanan Fiskus terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Reviu Akuntansi, Manajemen, dan Bisnis*, 2(1), 41–54.  
<https://doi.org/10.35912/rambis.v2i1.1047>
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2021). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. SAGE Publications. <https://books.google.co.id/books?id=6z83EAAAQBAJ>
- Hamid, N. A., Ismail, I. S., Yunus, N., Jali, M. N., & Rosly, A. S. (2022). Taxpayer Perceptions of Tax Awareness, Tax Education, and Tax Complexity among Small and Medium Enterprises in Malaysia: A Quadrant Analysis Approach. *Universal Journal of Accounting and Finance*, 10(1), 231–242. <https://doi.org/10.13189/ujaf.2022.100124>
- Heryadi, A., Jayanti, A. M., & Zetta, C. V. E. (2022). Kejujuran Akademik Mahasiswa Dan Persepsi Anti Korupsi. *Psikologi Konseling*, 21(2), 1418.  
<https://doi.org/10.24114/konseling.v21i2.41112>
- Hidayati, B., Hermanto, F. Y., & Nnamdi, A. O. (2023). Tax education and tax compliance: A multi-ethnic analysis. *JIFA (Journal of Islamic Finance and Accounting)*, 6(1), 34–44. <https://doi.org/10.22515/jifa.v6i1.6231>
- Indonesia, T. I. (2024). *CORRUPTION PERCEPTIONS INDEX 2023*.  
<https://transparansi.id/corruption-perceptions-index-2023/>
- Indriani, A., Saminem, Handayani, E. ., Sukardi, & Saprianto, R. (2024). Perpajakan Di Indonesia Melalui Program Sosialisasi. *Jurnal Abdimas Bina*

- Bangsa*, 5(1), 700–706.
- Kavoura, A., Danianos, P. S., & Tomaras, P. (2017). Strategic Innovative Marketing. In *In Strategic Innovative Marketing* (Nomor June). <https://doi.org/10.1007/978-3-031-51038-0>
- KemenKeu. (2024). *Portal Data APBN*. [https://data-apbn.kemenkeu.go.id/data-series?akun=all&dari\\_tahun=2024&sampai\\_tahun=](https://data-apbn.kemenkeu.go.id/data-series?akun=all&dari_tahun=2024&sampai_tahun=)
- Kini, W., Bawono, I. R., & Restianto, Y. E. (2021). Pengaruh opini audit, sistem pengendalian intern pemerintah dan transparansi laporan keuangan pemerintah daerah terhadap kasus korupsi di daerah. *Akuntansi Dewantara*, 4(2), 113–127. <https://doi.org/10.26460/ad.v4i2.8046>
- Kirchler, E. (2007). *The Economic Psychology of Tax Behaviour* Erich Kirchler University of Vienna, Austria Author. 1–303.
- Kirchler, E., & Hoelzl, E. (2017). Tax behaviour. *Economic psychology*, 255–271.
- Kurniadi, Y. (2019). *Pengaruh Media Komunikasi Komisi Pemberantasan Korupsi (KPK) terhadap Persepsi Korupsi*. 1–146. <https://repository.paramadina.ac.id/848/1/TESIS KOMUNIKASI FINAL YKU.pdf>
- Mardhiah. (2021). Perception of Corruption, Perception of Tax Complexity, and Financial Information Access: Extending the Analysis of the Slippery Slope Framework. *Scientax*, 2(2), 265–277. <https://doi.org/10.52869/st.v2i2.64>
- Muhammad, R. N., S, L. W., & Tanggahma, B. (2024). *Pengaruh Media Sosial Pada Persepsi Publik Terhadap Sistem Peradilan : Analisis Sentimen di Twitter*. 7(1), 507–516.
- Mutia Basri, Y., Rusli Tanjung, A., Azhar, A., & Indrastuti, S. (2019). Detterent Factor and Social-Psychology Factors in Voluntary Tax Compliance. *KnE Social Sciences*, 3(14), 602. <https://doi.org/10.18502/kss.v3i14.4341>
- Natalia, D. L. (2019). Media Massa dan Pemberitaan Pemberantasan Korupsi di Indonesia. *Jurnal Antikorupsi Integritas*, 05(2), 57–73. <https://jurnal.kpk.go.id/index.php/integritas/article/view/472>
- Nguyen, T. T. D., Pham, T. M. L., Le, T. T., Truong, T. H. L., & Tran, M. D. (2020). Determinants influencing tax compliance: The case of Vietnam. *Journal of Asian Finance, Economics and Business*, 7(2), 65–73. <https://doi.org/10.13106/jafeb.2020.vol7.no2.65>
- OECD. (2023). Revenue Statistics in Asia and the Pacific 2023 – Indonesia Tax-to-GDP ratio Tax structures Personal income tax Social security contributions Value added taxes / Goods and services tax Other taxes on

- goods and services. *Oecd*, 29, 8–9.
- Oktaviani, R. M., Kurnia, H., Sunarto, & Udin. (2020). The effects of taxpayer knowledge and taxation socialization on taxpayer compliance: the role of taxpayer awareness in developing Indonesian economy. *Accounting*, 6(2), 89–96. <https://doi.org/10.5267/j.ac.2019.12.004>
- Prasetyo, M. S., & Putri, E. P. (2023). Pengaruh Persepsi Mahasiswa Tentang Pendidikan Pajak dan Pengetahuan Pajak Terhadap Kepatuhan Wajib Pajak (Studi Kasus di STIE Port Numbay Jayapura). *Jurnal Ekonomi dan Bisnis*, 15(1), 45–52. <https://doi.org/10.55049/jeb.v15i1.228>
- Rahadi, D. R. (2023). Pengantar Partial Least Squares Structural Equation Model (PLS-SEM) 2023. *CV. Lentera Ilmu Madani*, Juli, 146.
- Rahmansyah, A. M. (2019). PENGARUH PENDIDIKAN PAJAK TERHADAP KESADARAN WAJIB PAJAK ORANG PRIBADI DALAM MELAPORKAN PAJAK (Studi Pada Kantor Pelayanan Pajak Pratama Malang Utara). *Jurnal Ilmiah Mahasiswa FEB*, Vol. 7 No., 89–99.
- Rosid, A., Evans, C., & Tran-Nam, B. (2018). Tax Non-Compliance and Perceptions of Corruption: Policy Implications for Developing Countries. *Bulletin of Indonesian Economic Studies*, 54(1), 25–60. <https://doi.org/10.1080/00074918.2017.1364349>
- Rouf, F. M., Attamimi, A. N. R., Putri, D. A. V. +, Nirmala, I., Fadhilah, A. N. +, & Amilah, N. (2022). *Statistik Pendidikan Tinggi Higher Education Statistics 2022*. 7, 1–421.
- Rusmita, S. (2015). Persepsi Mahasiswa Akuntansi Terhadap Korupsi. *Jurnal Audit dan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Tanjungpura*, 4(2), 1–22. <https://doi.org/10.1017/CBO9781107415324.004>
- Saad, N. (2014). Tax Knowledge, Tax Complexity and Tax Compliance: Taxpayers' View. *Procedia - Social and Behavioral Sciences*, 109(1), 1069–1075. <https://doi.org/10.1016/j.sbspro.2013.12.590>
- Sihombing, P. R., & Arsani, A. M. (2022). *Aplikasi STATA untuk Statistisi Pemula* (Nomor Februari).
- Sugiyono, P. D. (2017). Metode penelitian bisnis: pendekatan kuantitatif, kualitatif, kombinasi, dan R&D. *Penerbit CV. Alfabeta: Bandung*, 225(87), 48–61.
- Taing, H. B., & Chang, Y. (2021). Determinants of Tax Compliance Intention: Focus on the Theory of Planned Behavior. *International Journal of Public Administration*, 44(1), 62–73. <https://doi.org/10.1080/01900692.2020.1728313>

- Tanadji, C. R. (2024). *Pengaruh pengetahuan perpajakan dan persepsi korupsi terhadap tax morale dan kepatuhan wajib pajak*. Universitas Pelita Harapan.
- Timothy, J., & Abbas, Y. (2021). Tax morale, perception of justice, trust in public authorities, tax knowledge, and tax compliance: a study of Indonesian SMEs. *eJournal of Tax Research*, 19(1), 168–184.
- Toldo Pratama, N. A., & Susanti, S. (2021). Pengaruh Kesadaran, Sosialisasi Perpajakan, Kualitas Pelayanan Fiskus dan Penerapan e-filing Terhadap Kepatuhan WPOP. *Jurnal Pendidikan Akuntansi (JPAK)*, 9(2), 232–242. <https://doi.org/10.26740/jpak.v9n2.p232-242>
- Transparency International. (2023). *Corruption Perceptions Index 2023 for Indonesia*. <https://www.transparency.org/en/cpi/2023/index/idn>
- widya, klarista, Maryani, M., & Makhsun, A. (2022). Pengaruh Persepsi Korupsi Pajak dan Kualitas Pelayanan Fiskus terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Reviu Akuntansi, Manajemen, dan Bisnis*, 2(1), 41–54. <https://doi.org/10.35912/rambis.v2i1.1047>
- Widya, K., Maryani, M., & Makhsun, A. (2022). Pengaruh Persepsi Korupsi Pajak dan Kualitas Pelayanan Fiskus terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Reviu Akuntansi, Manajemen, dan Bisnis*, 2(1), 41–54. <https://doi.org/10.35912/rambis.v2i1.1047>
- Wijayanti, A., & Ekowati, L. (2022). Pengaruh Pendidikan Pajak dan Pengetahuan Pajak terhadap Persepsi Mahasiswa tentang Kepatuhan Perpajakan (Studi Kasus Mahasiswa Jurusan Akuntansi Politeknik Negeri Jakarta). *Prosiding SNAM PNJ*, 1–12.
- Wright, K. B. (2005). Researching Internet-Based Populations: Advantages and Disadvantages of Online Survey Research, Online Questionnaire Authoring Software Packages, and Web Survey Services. *Journal of Computer-Mediated Communication*, 10(3), 0. <https://doi.org/https://doi.org/10.1111/j.1083-6101.2005.tb00259.x>
- Yasa, I. N. P., & Martadinata, I. P. H. (2019). Taxpayer Compliance from the Perspective of Slippery Slope Theory: An Experimental Study. *Jurnal Akuntansi dan Keuangan*, 20(2), 53–61. <https://doi.org/10.9744/jak.20.2.53-61>
- Yepes-López, G. A., & Gergerlioğlu, U. (2022). Tax Education and the Attitude of University Students Towards Tax Consciousness: The Case of University of Externado (Colombia). *Journal of Tax Reform*, 8(1), 69–87. <https://doi.org/10.15826/jtr.2022.8.1.109>
- Yusoff, Y. H., Isahak, M. S., Hashim, M. R., Khan, N. I., & Zuberi, I. (2022). The

Influence of Perception and Tax Knowledge on Non-Compliance in Indirect Tax Among Public Universities Student. *Environment-Behaviour Proceedings Journal*, 7(21), 145–150.  
<https://doi.org/10.21834/ebpj.v7i21.3747>

Zhang, Y. (2021). *Understanding how education affects students' attitudes towards tax evasion and tax avoidance in New Zealand*. 147.  
[https://ir.canterbury.ac.nz/handle/10092/103017%0Ahttps://ir.canterbury.ac.nz/bitstream/handle/10092/103017/Zhang%2C Ye\\_Final Master%27s Thesis.pdf?sequence=1](https://ir.canterbury.ac.nz/handle/10092/103017%0Ahttps://ir.canterbury.ac.nz/bitstream/handle/10092/103017/Zhang%2C Ye_Final Master%27s Thesis.pdf?sequence=1)

Zhang, Y., & Kim, M. H. (2018). Do Public Corruption Convictions Influence Citizens' Trust in Government? The Answer Might Not Be a Simple Yes or No. *American Review of Public Administration*, 48(7), 685–698.  
<https://doi.org/10.1177/0275074017728792>