

## DAFTAR PUSTAKA

- Abdullah, M. (2015). *Metode penelitian kuantitatif*. Aswaja pressindo.
- Abdullah, M., & Sapiei, N. S. (2018). Do religiosity, gender and educational background influence zakat compliance? The case of Malaysia. *International Journal of Social Economics*.
- Adhikara, M. F. A., Maslichah, N. D., & Basyir, M. (2022). Taxpayer Compliance Determinants: Perspective of Theory of Planned Behavior and Theory of Attribution. *International Journal of Business and Applied Social Science*, 8(1).
- Aini, Q. (2021). Analisis Faktor-Faktor Yang Mempengaruhi Keputusan Masyarakat Dalam Menyalurkan Zakat Melalui Badan Amil Zakat Nasional (Baznas) Kota Malang (Studi Pada Masyarakat Kecamatan Blimbing Kota Malang). *Jurnal Ilmiah Mahasiswa FEB*, 9(2).
- Andreoni, J. (1990). Impure altruism and donations to public goods: A theory of warm-glow giving. *The Economic Journal*, 100(401), 464–477.
- Bahri, S., Diantimala, Y., & Majid, M. S. A. (2018). Pengaruh Kualitas pelayanan pajak, pemahaman peraturan perpajakan serta sanksi perpajakan terhadap kepatuhan wajib pajak (Pada Kantor Pajak KPP Pratama Kota Banda Aceh). *Jurnal Perspektif Ekonomi Darussalam*, 4(2), 318–334.
- Basuki, A. T., & Prawoto, N. (2017). *Analisis regresi dalam penelitian ekonomi dan bisnis*. PT Rajagrafindo Persada, Depok, 90–100.
- Becker, G. S. (1976). Altruism, egoism, and genetic fitness: Economics and sociobiology. *Journal of Economic Literature*, 14(3), 817–826.
- Breckin, E. (2019). How can conditional cash transfers diminish crime? An application of Travis Hirschi's social control theory. *Crime Prevention and Community Safety*, 21(4), 295–313.
- Chamlin, M. B., & Cochran, J. K. (1997). Social altruism and crime. *Criminology*, 35(2), 203–226.
- Cox, D., & Fafchamps, M. (2007). Extended family and kinship networks: economic insights and evolutionary directions. *Handbook of Development Economics*, 4, 3711–3784.
- Creswell John, W., & David, C. J. (2018). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. Fifth Edit. Thousand Oaks, CA: SAGE Publications, Inc.
- Dewi, R. C., Petra, B. A., Yamasitha, Y., Agusti, A., & Tungkir, A. J. B. (2021). The effect of taxation socialization, understanding taxation, tax rates, and tax sanction on tax compliance in Msme Padang city. *Journal of Accounting and Finance Management*, 1(6), 330–342.

- Durkheim, E. (2005). *Suicide: A study in sociology*. Routledge.
- Ekström, M. (2018). Seasonal altruism: How Christmas shapes unsolicited charitable giving. *Journal of Economic Behavior & Organization*, 153, 177–193.
- Ferdinand, A. (2014). *Metode penelitian manajemen: Pedoman penelitian untuk penulisan skripsi tesis dan desrtasi ilmu manajemen*.
- Gangl, K., Hofmann, E., Hartl, B., & Berkics, M. (2019). The impact of powerful authorities and trustful taxpayers: evidence for the extended slippery slope framework from Austria, Finland, and Hungary. *Policy Studies*.
- Gorsira, M., Steg, L., Denkers, A., & Huisman, W. (2018). Corruption in organizations: Ethical climate and individual motives. *Administrative Sciences*, 8(1), 4.
- Hadiyati, S. N., & Yusup, J. (2020). The Ethical Climate–Influenced Whistleblowing Intention. *1st International Conference on Accounting, Management and Entrepreneurship (ICAMER 2019)*, 157–161.
- Hao, N. ;, Tran, V., & Klepp, L. S. (2021). The effect of generalized trust and altruism on tax avoidance in Norway. <https://hdl.handle.net/11250/2827356>
- Hardani, H., Andriani, H., Fardani, R. A., Ustiawaty, J., Utami, E. F., Sukmana, D. J., & Istiqomah, R. R. (2020). *Metode penelitian kualitatif & kuantitatif*. Yogyakarta: Pustaka Ilmu.
- Hartini, O., & Sopian, D. (2018). Pengaruh Pengetahuan Perpajakan dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *JSMA (Jurnal Sains Manajemen Dan Akuntansi)*, 10(2), 43–56.
- Kamleitner, B., Korunka, C., & Kirchler, E. (2012). Tax compliance of small business owners: A review. *International Journal of Entrepreneurial Behavior & Research*.
- Kaulu, B. (2022). Determinants of Tax Evasion Intention using the Theory of Planned Behavior and the Mediation role of Taxpayer Egoism. *Fudan Journal of the Humanities and Social Sciences*, 15(1), 63–87.
- Kausar, A., Sujatmiko, S., Muchsidin, M., Baharuddin, C., & Bazergan, I. (2022). Pengaruh Kesadaran Wajib Pajak, Kualitas Pelayanan dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak di KPP Pratama Makassar Barat. *JEMMA (Journal of Economic, Management and Accounting)*, 5(2), 228–242.
- Khotimah, I. M. K., Susyanti, J., & Mustapita, A. F. (2020). Pengaruh Sikap Wajib Pajak, Kesadaran Wajib Pajak, Pengetahuan Perpajakan, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada Pelaku Ekonomi Kreatif Sub Sektor Fashion Di Kota Batu. *Jurnal Ilmiah Riset Manajemen*, 9(05).
- Kirchler, E. (2007). The economic psychology of tax behaviour. Cambridge University Press.

- Kleventura, R., & Hama, A. (2022). The Effect Of Msme Tax Reduction and Tax Sanctions On Taxpayer Compliance For Msmes In Shoes Campoeng In Sidoarjo. *Jurnal Mantik*, 6(2), 1269–1277.
- Konrath, S., & Handy, F. (2018). The development and validation of the motives to donate scale. *Nonprofit and Voluntary Sector Quarterly*, 47(2), 347–375.
- Korndörfer, M., Krumpal, I., & Schmukle, S. C. (2014). Measuring and explaining tax evasion: Improving self-reports using the crosswise model. *Journal of Economic Psychology*, 45, 18–32.
- Kurniawan, I., & Daito, A. (2021). The effect of tax sanctions and tax authorities services on tax compliance and taxpayer awareness as moderation variable (survey on corporate taxpayers domiciled in tangerang). *Dinasti International Journal Of Management Science*, 2(3), 371–380.
- Majstorović, N., & Petrović, I. B. (2022). Ethical Climate In Organization and Employees Acceptance Of Corruptive Rationalizations. *Psychological Applications and Trends*, 435.
- Manurung, N., Mudarsa, H., & Nasution, T. S. (2017). Hubungan Empati Dengan Perilaku Altruisme Mahasiswa Program Studi D-Iii Kebidanan Universitas Ubudiyah Indonesia. *Journal Of Healthcare Technology And Medicine*, 3(2), 180–192.
- Mardiasmo, M. (2018). *Perpajakan Edisi Terbaru 2018*. Penerbit Andi. Yogyakarta.
- Marilyn, M., Firmansyah, A., & Trisnawati, E. (2022). Peran Moderasi Teknologi Informasi Dalam Hubungan Antara Pengetahuan Pajak, Sanksi Pajak Dan Kepatuhan Pajak. *Jurnal Pajak Indonesia (Indonesian Tax Review)*, 6(1), 143–151.
- Maxuel, A., & Primastiwi, A. (2021). Pengaruh Sosialisasi Perpajakan Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Umkm E-Commerce. *Jurnal Riset Manajemen Dan Bisnis*, 16(1), 21–29.
- Mujaddid, A., & Ramadan, G. R. (2019). Faktor Religiusitas dalam Membayar Pajak & Zakat. *InFestasi*, 15(2), 98–108.
- Müller, M. S., & Lindenmeier, J. (2022). Exploring the role of charitable ethnocentrism and donation motives in international giving: Empirical evidence from Germany. *Journal of Philanthropy and Marketing*, 27(2), e1729.
- Mulyati, Y., & Ismanto, J. (2021). Pengaruh Penerapan E-Filing, Pengetahuan Pajak dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak pada Pegawai Kemendikbud. *Jurnal Akuntansi Berkelanjutan Indonesia*, 4(2).
- Nasir, S. Z., Wahid, H., & Mohd Noor, M. A. (2021). Pembayaran Zakat Pendapatan Melebihi Kadar Kewajipan Zakat: Kajian dalam Kalangan Kakitangan Kerajaan di Malaysia. *Islamiyyat: International Journal of Islamic Studies*, 43(1).
- Nurmantu, S. (2005). *Pengantar perpajakan*. Yayasan Obor Indonesia.

- Piatkowska, S. J., Messner, S. F., Gruner, C., & Baumer, E. P. (2022). The “new fiscal criminology”: State-level changes in crime rates and the structure of tax systems. *Justice Quarterly*, 39(2), 304–326.
- Prasaja, M., Susilaningsih, N., Novitasari, R., Andriani, N., & Yunanto, F. (2022). Determinan Kepatuhan Berzakat di Masa Pandemi dengan Tingkat Pemahaman sebagai variabel Intervening. *Jurnal Ilmiah Ekonomi Islam*, 8(1), 298–307.
- Putra, A. F. (2020). Kepatuhan Wajib Pajak UMKM: Pengetahuan Pajak, Sanksi Pajak, dan Modernisasi Sistem. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, 7(01), 1–12.
- Raj, A. (2019). *Optimal income taxation in the presence of networks of altruism*. Working Paper.
- Resmi, S. (2009). Perpajakan: Teori dan Kasus Buku 1. *Jakarta: Salemba Empat*.
- Riadita, F. A., & Saryadi, S. (2019). Pengaruh Kualitas Pelayanan, Kesadaran Wajib Pajak, Dan Pengetahuan Pajak Terhadap Kepatuhan Wajib Pajak (Studi Pada UMKM Yang Terdaftar Di KPP Pratama Semarang Selatan). *Jurnal Ilmu Administrasi Bisnis*, 8(2), 105–113.
- Rianti, R., & Hidayat, N. (2021). The Influence Of Tax Knowledge, Tax Justice, And Tax Sanctions On The Tax Compliance In Msme Taxpayers In West Bandung District. *South East Asia Journal of Contemporary Business, Economics, and Law*, 24(1), 27–32.
- Schley, C. (2021). A mediation Study: The effect of self-enhancement values on the relationship between egoism and pro environmental behaviour. <http://essay.utwente.nl/86603/>
- Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill building approach*. john wiley & sons.
- Sugiyono, D. (2013). *Metode penelitian pendidikan pendekatan kuantitatif, kualitatif dan R&D*.
- Sulistiyowati, I. (2021). *Faktor Yang Mempengaruhi Minat Membayar Zakat Dengan Religiosity Sebagai Variabel Moderasi*. Universitas Islam Sultan Agung.
- Tene, J. H., Sondakh, J. J., & Warongan, J. D. L. (2017). Pengaruh pemahaman Wajib Pajak, kesadaran pajak, sanksi perpajakan dan pelayanan fiskus terhadap kepatuhan Wajib Pajak. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 5(2).
- Torgler, B. (2008). What Do We Know About Tax Fraud?: an Overview of Recent Developments. *Social Research: An International Quarterly*, 75(4), 1239–1270.
- Weigel, R. H., Hessing, D. J., & Elffers, H. (1999). Egoism: Concept, measurement and implications for deviance. *Psychology, Crime and Law*, 5(4), 349–378.

- Wijaya, C. L. (2020). Pengaruh Profesionalisme dan Independensi Terhadap Pencegahan Kecurangan Dengan Iklim Etika-Egoisme Sebagai Variabel Moderasi. *Jurnal Ilmu Sosial Dan Humaniora*, 9(1), 78–89.
- Wulandari, S., & Budiaji, A. (2018). Pengaruh Persepsi Keadilan Pajak Dalam Peraturan Pemerintah Republik Indonesia Nomor 46 Tahun 2013 Terhadap Kepatuhan Dalam Memenuhi Kewajiban Perpajakan. *ISLAMICOMIC: Jurnal Ekonomi Islam*, 8(2).
- Yusmaniarti, Y., Setiorini, H., & Puja, H. (2020). Pengaruh Pengetahuan Perpajakan, Kesadaran Wajib Pajak, Sanksi Perpajakan dan Lingkungan Wajib Pajak Terhadap Kemauan Membayar Pajak UKM Kota Bengkulu. *Bilancia: Jurnal Ilmiah Akuntansi*, 4(3), 280–288.
- Zhang, N., Andrighetto, G., Ottone, S., Ponzano, F., & Steinmo, S. (2016). Willing to Pay? An Experimental Analysis of Tax Compliance in Britain and Italy. *PLOS ONE*, 11(2), 1–46.

