

## REFERENCES

- Adi. 2018. "The Effectiveness Rate Of Products Before And After The Use Of E-Billing Method At Tax Service Pratama Office Makassar Utara". Fakultas Ekonomi Universitas Negeri Makassar.
- Alm, James., Schulze, W.D., Bose, C.V. and Yans, J. 2019. "Appeals to Social Norms and Taxpayer Compliance". *Southern Economic Journal* 2019.
- Arifin, A.F. 2015. "Pengaruh Modernisasi Sistem Administrasi Perpajakan, Kesadaran Perpajakan, Sanksi Pajak dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada Kpp Pratama". *Perbanas Review Volume 1*
- ASIANZU, Elizabeth and MAIGA, Gilbert. 2012. "A Consumer Based Model for Adoption of E-Tax Services in Uganda". IIMC International Information Management Corporation, 2012.
- Bhuasiri, W., Zo, Hangjung., Lee, Hwansoo, and Ciganek, A.P. 2016. "User Acceptance of e-government Services: Examining an e-tax Filing and Payment System in Thailand". *Information Technology for Development*.
- Crivelli, Ernesto. 2018. "A basic tool to assess taxadministration strength in emerging Europe". *Econ Transit Institut Change*. 2019;27:425–446.
- Decman, Mitja and Klun, Maja. 2008. "E-Tax Services And Their Evolution: The Case Of Slovenia". University of Ljubljana, Faculty of Administration, Ljubljana, Slovenia.
- Dewi, Luh.P.S.K. and Merkusiwati, Ni.K.L.A. 2018. "Pengaruh Kesadaran Wajib Pajak, Sanksi Perpajakan, E-Filing, dan Tax Amnesty Terhadap Kepatuhan Pelaporan Wajib Pajak". *E-Jurnal Akuntansi Universitas Udayana Vol.22.2*.
- Ernanda, M.R. 2018. "Pengaruh Pengetahuan Perpajakan, Modernisasi Sistem Administrasi Perpajakan, dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Di Wilayah Bandar Lampung". Skripsi Fakultas Ekonomi Dan Bisnis Universitas Lampung Bandar Lampung
- Faizah, Assasiyatul. 2018. "Pengaruh Penerapan E-System Perpajakan terhadap Kepatuhan Wajib Pajak Badan Di KPP Pratama Surabaya Karangpilang". Skripsi Fakultas Ekonomi dan Bisnis Islam Universitas Islam Negeri Sunan Ampel Surabaya.

- Fajarwati, R.N., Kertahadi and Kurniawan, B.C. 2014. “Analisis Peningkatan Kepatuhan Wajib Pajak Sebelum dan Sesudah Penerapan Modernisasi Administrasi Perpajakan: Studi Pada Kantor Pelayanan Pajak Pratama se Malang Raya”. Fakultas Administrasi Universitas Brawijaya.
- Fasmi, L. and Misra, F. 2014. “Modernisasi Sistem Administrasi Perpajakan dan Pengaruhnya Pada Tingkat Kepatuhan Pengusaha Kena Pajak”. Jurnal Akuntansi Multiparadigma JAMAL Volume 5 Nomor 1 Halaman 1-112
- Febriana, Anisa. 2019. “Pengaruh Penerapan Sistem *E-Billing* terhadap Kepatuhan Wajib Pajak dengan Pemahaman Internet sebagai Variabel Moderasi”. Skripsi Fakultas Ekonomi Dan Bisnis Universitas Lampung.
- Gunawardena, Charlotte.N. 1995. “Social Presence Theory and Implications for Interaction and Collaborative Learning in Computer Conferences”. International Journal of Educational Telecommunications (1995) 1(2/3), 147-166.
- Habibi, M.Y. 2016. “Analisis Tingkat Kepatuhan Wajib Pajak Orang Pribadi yang Mempengaruhi Tingkat Pendapatan Pajak”. Skripsi Fakultas Ekonomi Universitas Islam Negeri Maulana Malik Ibrahim.
- Hardana, T., Wijayanti A, and S, Y. Chomsatu. 2018. “Effect of Use *E- System* Taxation and Understanding of the Internet on Personal Compliance of UMKM Personal Taxpayers”. The 2<sup>nd</sup> International Conference on Technology, Education, and Social Science 2018 (The 2<sup>nd</sup> ICTESS 2018).
- Huels, B. and Parboteeah, K.P. 2019. “Neuroticism, Agreeableness, and Conscientiousness and the Relationship with Individual Taxpayer Compliance Behavior”. Journal of Accounting and Finance Vol. 19(4) 2019.
- Ibrahim, Idawati. 2014. “The Compliance Time Costs of Malaysian Personal Income Tax System: E-Filers Vs Manual-Filers”. Procedia - Social and Behavioral Sciences 164 ( 2014 ) 522 – 527.
- Juniarti, J., Noersanti, L., and Susanti, E.H. 2018. “The Impact of Modern Tax System Against Transport Workers Taxpayer Compliance Online”. Advances in Economics, Business and Management Research, volume 73.
- Lee, Hyung.C. 2016. “Can Electronic Tax Invoicing Improve Tax Compliance? A Case Study of the Republic of Korea’s Electronic Tax Invoicing for Value-Added Tax”. Equitable Growth, Finance and Institutions Global Practice Group March 2016.

- Masari, N.M.G. and Suartana, I.W. 2019. "Effect of Tax Knowledge, Service Quality, Tax Examination, and Technology of Compliance Regional Tax Mandatory". *International Research Journal of Management, IT & Social Sciences* Vol. 6 No. 5, September 2019, pages: 175~183
- Misra, Fauzan. 2019. "Tax Compliance: Theories, Research Development And Tax Enforcement Models". *Accounting Research Journal of Sutaatmadja (ACCRUALS)* Volume 03 Nomor 02 Tahun 2019 (Hal 189-204)
- Night, S., and Bananuka, J. 2018. "The mediating role of adoption of an electronic tax system in the relationship between attitude towards electronic tax system and tax compliance". *Journal of Economics, Finance and Administrative Science* Emerald Publishing Limited 2077-1886
- Oktaviani, R.M., Wahono, R., Srimindari, C. and Hardiningsih, P. 2019. "The Electronic Systems And Taxpayer Compliance". *Jurnal Akuntansi*/Volume XXIII, No. 01 January 2019: 143-159.
- Olajide, O.P., Olugbenga, A.F., Adedokun, O.R., Ahmodu, J.O. and Lateef, O. 2019. "An Assessment of E-Tax Administration on Tax Revenue In Ondo State, Nigeria". *Journal of Business Studies and Management Review (JBSMR)* Vol.3 No.1 December 2019.
- PER-26/PJ/2014 Tentang Sistem Pembayaran Pajak Secara Elektronik.* (2014).
- Putri, Meity, M. 2018. "Pengaruh E-Filing, E-Billing, Dan E-Tax Terhadap Kepatuhan Wajib Pajak". Skripsi Fakultas Ekonomi Universitas Islam Indonesia.
- Rachdianti, F.T., Astuti, E.S., and Susilo, H. 2016. "Pengaruh Penggunaan E-Tax Terhadap Kepatuhan Wajib Pajak". *Jurnal Perpajakan (JEJAK)* | Vol. 11
- Republic of Indonesia Directorate General of Taxation (2015, February). Regulation of the Director General of Taxes No PER-05/PJ/2015 concerning Electronic Tax Return Service Providers. Retrieved from <https://peraturanpajak.com/2017/01/19/per-05pj2015>.
- Republic of Indonesia Directorate General of Taxation. Melalui Sistem E-tax, Bayar Pajak Bisnis Menjadi Lebih Mudah dan Realtime. Retrieved from <https://klikpajak.id>.
- Singh, Anju. 2018. "Impact of E-Payment of Tax on Tax Compliance in Nigeria". *International Journal of Scientific Current Research and Development (IJSCRD)*, ISSN- (applied for online publication), Vol. 1 Issue 1 No. 1 July – September 2018.

- Sitorus, R.R. 2018. "Impact of Antecedents of Tax Administration Modernization and Awareness on Individual Taxpayer's Compliance In Jakarta - Indonesia". The Accounting Journal of BINANIAGA Vol. 03, No. 02, December 2018.
- Solichah, N Nur., Isnalita, and Soewarno, N. 2018. "The Effect of E-Filing Implementation, Level of Tax Comprehension, and Tax Sanction on Formal Compliance of Individual Taxpayer". Advances in Economics, Business and Management Research, volume 101.
- Soneka, P.N. and Phiri, J. 2019. "A Model for Improving E-Tax Systems Adoption in Rural Zambia Based on the TAM Model". Journal of Business and Management, 2019, 7, 908-918.
- Tambun, S. and Kopong, Y. 2017. "The Effect of E-Filing on The of Complianc Individual Taxpayer, Moderated By Taxation Socialization". South East Asi Journal of Contemporary Business, Economics and Law, Vol. 13, Issue 1(August).
- Tin, Saw.S. 2019. "An Analysis of Taxpayer Compliance using a Cost-Benefit Approach". Journal of Asian Business and Economic Studies Volume 26, Special Issue 01 (2019), 45-73.
- Tjondoro, Elisa., Prayogo, E.K. and Amanda, Yoke. 2019. "The Influence of E-Tax User Satisfaction on Perception of Service Tax Climate and Overall Satisfaction". Journal of Accounting, Finance and Auditing Studies.
- Wulandari, I.K., and Adnan. 2019. "Pengaruh Modernisasi Sistem Administrasi Perpajakan Dan Efektivitas Sistem Perpajakan Terhadap Kepatuhan Wajib Pajak (Studi Pada Wajib Pajak Orang Pribadi Yang Terdaftar Di Kantor Pelayanan Pajak Pratama Banda Aceh)". Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA) Vol. 4, No. 1, (2019) Halaman 1-12
- Wahono, Romi, S. 2016. "Literature Review: Pengantar dan Metode". Lecture Notes in Software Engineering Computing Research and Technopreneurship.
- Yong, S., Lo, Karen., Freudenberg, Brett., and Sawyer, Adrian. 2019. "Tax Compliance in the New Millennium: Understanding the variables ". Australian Tax Forum