

DAFTAR PUSTAKA

- Bassey, E., Mulligan, E., & Ojo, A. (2022a). A Conceptual Framework for Digital Tax Administration: A Systematic Review. *Government Information Quarterly*, 39(4), 101754. <https://doi.org/10.1016/j.giq.2022.101754>
- Bassey, E., Mulligan, E., & Ojo, A. (2022b). A conceptual framework for digital tax administration - A systematic review. *Government Information Quarterly*, 39(4), 101754. <https://doi.org/10.1016/j.giq.2022.101754>
- Bellon, M., Dabla-norris, E., Khalid, S., & Lima, F. (2022). Digitalization to improve tax compliance : Evidence from VAT e-Invoicing in Peru q. *Journal of Public Economics*, 210, 104661. <https://doi.org/10.1016/j.jpubeco.2022.104661>
- Boateng, K., Omane-antwi, K. B., & Queku, Y. N. (2022). Tax risk assessment , financial constraints and tax compliance : A bibliometric analysis Tax risk assessment , financial constraints and tax compliance : A bibliometric analysis. *Cogent Business & Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2150117>
- Bowen, G. A. (2009). Document Analysis as a Qualitative Research Method. *Qualitative Research Journal*, 9(2), 27–40. <https://doi.org/10.3316/QRJ0902027>
- BPS. (2025). *Statistik Perdagangan, Ekspedisi, dan Kurir 2024*. 1–90. <https://www.bps.go.id/id/publication/2025/02/11/ccdd2be371e2d7b2a325b8ab/statistik-perdagangan--ekspedisi--dan-kurir-2024.html>
- Braithwaite, V. (2007). *Responsive Regulation and Taxation : Introduction*. 29(1).
- Creswell, J. W. (2014). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (4th ed.). SAGE Publications.
- Creswell, J. W., & Poth, C. N. (2017). *Qualitative Inquiry and Research Design: Choosing Among Five Approaches* (4th ed.). SAGE Publications.
- Darmayasa, I. N., & Hardika, N. S. (2024). Core tax administration system : the power and trust dimensions of slippery slope framework tax compliance model. *Cogent Business & Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2337358>
- DIREKTORAT JENDERAL PAJAK. (2025). *Peraturan Direktur Jenderal Pajak Nomor PER-19/PJ/2025 tentang Penonaktifan Akses Pembuatan Faktur Pajak terhadap Pengusaha Kena Pajak yang Tidak Melaksanakan Kewajiban sesuai Ketentuan Peraturan Perundang-undangan di Bidang Perpajakan* (pp. 1–9).

- Fatima, A., & Adi, H. (2019). *Kondisi Keuangan dan Lingkungan Terhadap Kepatuhan Wajib Pajak Orang Pribadi*. 2(2), 98–106.
- Gangl, K., Hartl, B., Hofmann, E., & Kirchler, E. (2019). *The Relationship Between Austrian Tax Auditors and Self-Employed Taxpayers : Evidence From a Qualitative Study*. 10(May), 1–13. <https://doi.org/10.3389/fpsyg.2019.01034>
- Hesami, S., Jenkins, H., & Jenkins, G. P. (2024). *Digital Transformation of Tax Administration and Compliance : A Systematic Literature Review on E-Invoicing and Prefilled Returns*. 5(3).
- Indonesia, R. (2021). *Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan*. <https://www.pajak.go.id/sites/default/files/2021-12/Salinan UU Nomor 7 Tahun 2021.pdf>
- Jason, D., T., H. B., Anh, T., & Alexander, Y. (2018). Once Bitten, Twice Shy? The Lasting Impact of Enforcement on Tax Compliance. *The Journal of Law and Economics*, 61(1), 1–35. <https://doi.org/10.1086/697683>
- Kirchler, E., Hoelzl, E., & Wahl, I. (2008). *Enforced versus voluntary tax compliance : The “ slippery slope ” framework*. 29, 210–225. <https://doi.org/10.1016/j.joep.2007.05.004>
- LV Logistics Indonesia. (2018). *LV Logistics Indonesia*. <https://lv-logistics.com/indonesia>
- Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). *Qualitative Data Analysis: A Methods Sourcebook* (3rd ed). SAGE Publications.
- Moleong, L. J. (2018). *Metodologi penelitian kualitatif / penulis, Prof. DR. Lexy J. Moleong, M.A*. PT Remaja Rosdakarya.
- Nisa, K. T., Rerun, K. S., Rahmawati, R., & Mediaty, M. (2025). Digitalisasi Prosedur Pajak Melalui Coretax : Studi Kualitatif Tentang Tantangan dan Peluang Bagi Pengguna di Sektor UMKM. *Atestasi: Jurnal Ilmiah Akuntansi*, 9(1), 89–102. <https://doi.org/10.57178/atestasi.v9i1.2045>
- OECD. (2020). *Tax Administration 3 . 0 : The Digital Transformation of Tax Administration Tax Retail Welfare Business Other*. <https://doi.org/10.1787/ca274cc5-en>
- PER-19/PJ/2025 (2025). https://jdih.kemenkeu.go.id/api/download/5653520a-fff2-4018-abe7-c5d7c6aadd5a/PER_19_PJ_2025.pdf
- Peraturan Presiden Nomor 40 Tahun 2018 Tentang Pembaruan Sistem Inti Administrasi Perpajakan, 1 (2018). <https://peraturan.bpk.go.id/Details/77914/perpres-no-40-tahun-2018>
- Rahmi, N., Arimbhi, P., & Hidayat, V. S. (2023). *Analisis Manajemen Strategi Kebijakan Pembaharuan Core Tax Administration System (CTAS) dalam Upaya Penguatan Reformasi Administrasi Perpajakan di Indonesia*. 6(2), 179–191.

- Strauss, A. (2012). *Sage Research Methods and Procedures for Developing Grounded Theory*.
- Yin, R. K. (2017). *Case Study Research and Applications: Design and Methods* (6th ed.). SAGE Publications.