

DAFTAR PUSTAKA

- Afubero, D. and Emmanuel, O. (2014) ‘The Impact of Taxation on Revenue Generation in Nigeria: A Study of Federal Capital Territory and Selected States’, *International Journal of Public Administration and Management Research (IJPAMR)*, 2(2), pp. 22–47.
- Bachtiar, D. (2019) ‘Digitalisasi Sistem Pemungutan Pajak dan Dampaknya terhadap Penerimaan Pajak.’, *Jurnal Ekonomi dan Keuangan*, 7.
- Darmian L, N. (2021) ‘Optimalisasi Edukasi Perpajakan Melalui Konten Digital sebagai Upaya Peningkatan Kepatuhan Wajib Pajak (Studi Kasus Pada Mahasiswa di Kota Yogyakarta)’, *LITERA: Jurnal Literasi Akuntansi*, 1(1), pp. 75–82.
- Defrizal, D. *et al.* (2021) ‘The Influence of Account Representative Supervision and the Implementation of Tax Sanctions on Compliance of Taxpayers in KPP “PRATAMA” Teluk Betung’, *International Journal of Research and Review (ijrrjournal.com)*, 8(2), p. 370.
- Edame, G. E. and Okoi, W. W. (2014) ‘The Impact of Taxation on Investment and Economic Development in Nigeria’, *Academic Journal of Interdisciplinary Studies*, 3(4), pp. 209–218. doi: 10.5901/ajis.2014.v3n4p209.
- Egbunike, F. C., Emudainohwo, O. B. and Gunardi, A. (2018) ‘Tax Revenue and

- Economic Growth: A Study of Nigeria and Ghana’, *Signifikan: Jurnal Ilmu Ekonomi*, 7(2), pp. 213–220.
- Guthrie, H. (2009) ‘Competence and Competency-based Training: What the Literature Says’, *National Centre for Vocational Education Research (NCVER)*.
- Hapsari, D. W. (2012) ‘Penerapan Account Representative terhadap Kegiatan Intensifikasi Perpajakan pada Kantor Pelayanan Pajak (KPP)’, *Neo-Bis*, 6(1).
- Herawati, H., Tabroni, R. and Lusiana, S. (2018) ‘the Effectiveness of the Tax Regulation Socialization Strategies on Tax Payers’ Comprehension and Compliance in Implementing Their Tax Obligations’, *The International Journal of Business Review (The Jobs Review)*, 1(2), pp. 145–154. doi: 10.17509/tjr.v1i2.12980.
- Ibrahim, M., Musah, A. and Abdul-Hanan, A. (2015) ‘Beyond enforcement: what drives tax morale in Ghana?’, *Humanomics*, 31(4), pp. 399–414. doi: 10.1108/H-04-2015-0023.
- Jameson, J. *et al.* (2022) ‘A systematic review and framework for digital leadership research maturity in higher education’, *Computers and Education Open*, 3, p. 100115. doi: <https://doi.org/10.1016/j.caeo.2022.100115>.
- Megawati *et al.* (2020) ‘The Effect Of Account Representative Service And Consultation On Individual Taxpayers’ Compliance’, *Journal Of*

Archaeology Of Egypt-Egyptology, 17(4), pp. 2873–2886.

Nguyen, H. T. and Darsono, S. N. A. C. (2022) ‘The Impacts of Tax Revenue and Investment on the Economic Growth in Southeast Asian Countries’, *Journal of Accounting and Investment*, 23(1), pp. 128–146. doi: 10.18196/jai.v23i1.13270.

Nwanakwere, J. T. (2019) ‘Tax and Economic Growth in Nigeria: an Ardl Approach’, *Jurnal Ekonomi & Studi Pembangunan*, 20(2). doi: 10.18196/jesp.20.2.5019.

Ramadhana, I. and Sriwijaya, U. (2016) ‘Pengaruh Kompetensi Dan Independensi Account Representative’, *Jurnal Penelitian Dan Pengembangan Akuntansi*, 10(2), pp. 155–166.

Reschiwati, R., Sayekti, F. and Arief, F. (2019) ‘Account representative roles, e filling and MSMEs in tax compliance’, *International Journal of Business Ecosystem & Strategy* (2687-2293), 1(4), pp. 27–36. doi: 10.36096/ijbes.v1i4.287.

Ritsatos, T. (2014) ‘Tax evasion and compliance; From the neo classical paradigm to behavioural economics, a review’, *Journal of Accounting and Organizational Change*, 10(2), pp. 244–262. doi: 10.1108/JAOC-07-2012-0059.

Sari, R. (2018) ‘Penegakan Hukum dan Sanksi dalam Meningkatkan Penerimaan Pajak’, *Jurnal Hukum dan Ekonomi*, 12(3), pp. 1–8.

- Stoilova, D. (2017) 'Tax structure and economic growth: Evidence from the European Union', *Contaduría y Administración*, 62(3), pp. 1041–1057. doi: 10.1016/j.cya.2017.04.006.
- Suharman, H., Puspitasari, E. and Khaeryyah, S. (2018) 'The Role of Account Representative in Securing the Tax Proceed', (Iciebp 2017), pp. 290–294. doi: 10.5220/0007081002900294.
- TJAHYANTI, S. and CHAIRUNNISA, N. (2021) 'Kompetensi, Kepemimpinan, Disiplin Kerja Terhadap Kinerja Karyawan Human Resources and Facility Management Directorate', *Media Bisnis*, 12(2), pp. 127–132. doi: 10.34208/mb.v12i2.917.
- Winerungan, O. L. (2012) 'Sosialisasi Perpajakan, Pelayanan Fiskus Dan Sanksi Perpajakan Terhadap Kepatuhan Wpop Di Kpp Manado Dan Kpp Bitung', 1(3), pp. 960–970.