

## DAFTAR PUSTAKA

- Achdiyati, A. N., & Tjahjono, H. (2023). Analisis Penerapan E-Faktur dalam Pelaporan Pajak Pertambahan Nilai (PPN) pada PT INS General Indonesia Surabaya. *Jurnal Ekonomi, Bisnis Dan Sosial*, 1(2), 1–11.
- Afandi, A. R., & Vizandra, E. P. (2025). Optimalisasi Penggunaan E-Faktur Pajak pada Coretax untuk Meningkatkan Kepatuhan dalam Pelaporan SPT Masa PPN di PT XYZ. *Jurnal Riset Mahasiswa Akuntansi*, 13(2), 132–138.
- Ahmed, S. K. (2024). The pillars of trustworthiness in qualitative research. *Journal of Medicine, Surgery, and Public Health*, 2, 100051. <https://doi.org/10.1016/j.glmedi.2024.100051>
- Allolayuk, T. (2018). Pengaruh Penerapan Aplikasi E-Faktur Terhadap Kepatuhan Pengusaha Kena Pajak. *Jurnal Akuntansi & Keuangan Daerah*, 13(1), 148–157.
- Alonso, C., Feliz, L., Gil, P., Pecho, M., Adan, H., Baer, K., Bellon, M., Daniel, J., Santos, P. Dos, González Amilivia, G., Pires, M., & Whyte, G. (2021). *Enhancing Tax Compliance in the Dominican Republic Through Risk-based VAT Invoice Management Prepared by We are grateful for excellent comments from.*
- Amari, A., Makni, M., Fnaich, W., Lahmar, A., Koubaa, F., Charrad, O., Zormati, M. A., & Douss, R. Y. (2024). An Efficient Deep Learning-Based Approach to Automating Invoice Document Validation. *2024 IEEE/ACS 21st International Conference on Computer Systems and Applications (AICCSA)*, 1–8. <https://doi.org/10.1109/AICCSA63423.2024.10912544>
- Ardi, I. S. (2022). Tinjauan implementasi e-faktur pajak: Studi kasus KPP Pratama Medan Timur. *Jurnal Keuangan Negara Dan Kebijakan Publik*, 2(2), 174–188.
- Azmi, Z., & Nasution, A. A. (2018). Memahami Penelitian Kualitatif Dalam Akuntansi. *Akuntabilitas Jurnal Ilmu Akuntansi*, 11(1), 159–168.
- Becker, G. S. ., & Landes, W. M. . (1974). *Crime and Punishment: An Economic Approach* (Vol. 76). *Journal of Political Economy*. <https://doi.org/10.1086/259394>
- Bellon, M., Dabla-Norris, E., Khalid, S., & Lima, F. (2022). Digitalization to improve tax compliance: Evidence from VAT e-Invoicing in Peru. *Journal of Public Economics*, 210, 104661. <https://doi.org/https://doi.org/10.1016/j.jpubeco.2022.104661>
- Bird, R. M., & Zolt, E. M. (2008). Technology and taxation in developing countries: From hand to mouse. *Technology and Taxation*, 61(4), 791–821.

- Braithwaite, V. (2003). *A New Approach to Tax Compliance*. <https://www.researchgate.net/publication/251763688>
- Busetto, L., Wick, W., & Gumbinger, C. (2020). How to Use and Assess Qualitative Research Methods. *Neurological Research and Practice*, 2(1), 14. <https://doi.org/10.1186/s42466-020-00059-z>
- Cheong, H., Lyons, A., Houghton, R., & Majumdar, A. (2023). Secondary Qualitative Research Methodology Using Online Data within the Context of Social Sciences. *International Journal of Qualitative Methods*, 22, 16094069231180160.
- COSO. (2013). *COSO Internal Control-Integrated Framework (2013)*.
- DDTC. (2025). *Taxpayers, Be Aware! Penalty for Late Tax Invoice Upload Not Nullified*.
- Deloitte. (2022). *Indonesia Tax Alert*.
- Direktorat Jenderal Pajak. (2020). *LAMAN INI BERISI INFORMASI TERKAIT IMPLEMENTASI E-FAKTUR 3.0*. Kementerian Keuangan.
- Direktorat Jenderal Pajak. (2022). *Peraturan Direktur Jenderal Pajak Nomor PER-03/PJ/2022*. Kementerian Keuangan.
- Direktorat Jenderal Pajak. (2025). *Shifting Tax Invoice from e-Faktur to Coretax*. Kementerian Keuangan.
- DPR RI. (n.d.). *Dewan Perwakilan Rakyat Republik Indonesia*. Retrieved <https://www.dpr.go.id/>
- Dunzer, S., Stierle, M., Matzner, M., & Baier, S. (2019). Conformance checking: a state-of-the-art literature review. *Proceedings of the 11th International Conference on Subject-Oriented Business Process Management*, 1–10. <https://doi.org/10.1145/3329007.3329014>
- Earnest, D. (2020). Quality in Qualitative Research: An Overview. *Indian Journal of Continuing Nursing Education*, 21(1), 76–80.
- Ellet, W. (2018). *The Case Study Handbook a Student's Guide*.
- European Commission. (2022). *VAT in the Digital Age FINAL REPORT VOLUME 1 DIGITAL REPORTING REQUIREMENTS*.
- Fikri, M. H., Murhayati, S., & Darmawan, R. (2025). Kebebasan Data dalam Penelitian Kualitatif. *Jurnal Pendidikan Tambusai*, 9(2), 13057–13065.
- Gaol, S. Y. L., Hernandez, P. V., Purnomo, A. A., Putri, R. N., Puspita, H. I., & Fitrianto, M. R. (2024). Analisis Implementasi Kebijakan E-Tax invoice di

- Indonesia dan Korea Selatan: Sebuah Studi Komparatif. *NOVA IDEA*, 1(2), 102–114.
- Harefa, M. S., Manurung, A., & Harefa, E. Y. (2023). A Digital World: Role of Electronic Invoice for Personal Taxpayer Compliance. *Jurnal Penelitian Pendidikan IPA*, 9(SpecialIssue), 1328–1333. <https://doi.org/10.29303/jppipa.v9ispecialissue.6624>
- Herdona. (2022). *Late Tax Invoice, What Risks Do They Pose?* DDTC News.
- Hikmawati, F. (2020). *Metodologi Penelitian*.
- Keen, M. (2013). *The Anatomy of the VAT: IMF Working Paper WP*.
- Kementerian Keuangan Republik Indonesia. (2019). *Peraturan Menteri Keuangan Republik Indonesia Nomor 231/PMK.03/2019*. [www.jdih.kemenkeu.go.id](http://www.jdih.kemenkeu.go.id)
- Klik Pajak. (2022). *Perbedaan Faktur Pajak Masukan dan Keluaran serta Contoh*.
- Klik Pajak. (2024). *Cara Input Faktur Pajak Masukan Prepopulated di e-Faktur*.
- Kotsogiannis, C., Salvadori, L., Karangwa, J., & Murasi, I. (2025). E-invoicing, Tax Audits and VAT Compliance. *Journal of Development Economics*, 172, 103403. <https://doi.org/https://doi.org/10.1016/j.jdeveco.2024.103403>
- Kusumabangsa, G. (2024). Tax Control Framework, Tax Risk, and Tax Compliance. In *Journal of Applied Business and Economic (JABE)* (Vol. 11, Number 2).
- Liing, Y., Allolayuk, P. K., & Seralurin, Y. C. (2023). Pengaruh Penerapan E-Faktur Dan E-SPT Pajak Pertambahan Nilai (PPN) Terhadap Kepatuhan Pengusaha Kena Pajak Yang Terdaftar Di KPP Pratama Jayapura. *Jurnal Akuntansi Dan Keuangan Daerah*, 18(2), 192–207.
- Mascagni, G., Dom, R., Santoro, F., & Mukama, D. (2023). The VAT in practice: equity, enforcement, and complexity. *International Tax and Public Finance*, 30(2), 525–563.
- MUC Consulting. (2025). *Slow Access to DGT's Coretax System: Causes and Solutions*. MUC Consulting Website. <https://muc.co.id/en/article/slow-access-to-dgts-coretax-system-causes-and-solutions>
- Ndruru, D., Zai, K. S., Hulu, T. H. S., & Telaumbanua, E. (2023). Analisis efektivitas dan efisiensi penerapan e-faktur ppn guna meningkatkan kepatuhan pengusaha kena pajak di CV. Valerie Mitra Kencana. *Jurnal EMBA*, 11(4), 11–20.
- Nofianus, K., Nuryanah, S., & Bus, M. (2023). Contemporary Accounting Case Studies. In *Contemporary Accounting Case Studies* (Vol. 17, Number 2).

- OECD. (2016). *Co-operative Tax Compliance Building Better Tax Control Frameworks*. OECD. <https://doi.org/10.1787/9789264253384-en>
- OECD. (2022). *Tax Administration 3.0 and Electronic Invoicing*.
- Peraturan Presiden Republik Indonesia Nomor 26 (2020). <https://peraturan.bpk.go.id/Details/132019/perpres-no-26-tahun-2020>
- Rahman, A. (2017). *Tax Compliance in Indonesia: The Role of Public Officials as Taxpayers*.
- Sahetapy, T. C., Runtu, T., Tangkuman, S. J., Akuntansi, J., Ekonomi, F., Ratulangi, S., & Kampus Bahu, J. (2021). Evaluasi Penerapan Sistem E-Faktur 3.0 Dalam Melaporkan Spt Masa Ppn Pada Cv. Mayiba Agung Mandiri Kota Sorong-Papua Barat. *Going Concern: Jurnal Riset Akuntansi*, 16(2), 157–168.
- Sekretariat Jenderal DPR RI. (n.d.). *Sekretariat Jenderal DPR RI*. Dewan Perwakilan Rakyat Republik Indonesia. Retrieved <https://www.dpr.go.id/tentang-dpr/setjen-dpr>
- Sekretariat Jenderal DPR RI, Dewan Perwakilan Rakyat Republik Indonesia. Retrieved <http://dpr.go.id/tentang-dpr/setjen-dpr>
- Stenfors, T., Kajamaa, A., & Bennett, D. (2020). How to... assess the quality of qualitative research. *The Clinical Teacher*, 17(6), 596–599. <https://doi.org/10.1111/tct.13242>
- Suchman, & Mark C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. In *Jul* (Vol. 20). <https://doi.org/10.2307/258788>
- Sudirman, Marilyn, & Ayunda. (2023). *Metodologi Penelitian 1*.
- Sulistyowati, N. W., Styaningrum, F., & Amah, N. (2020). Vat Electronic Invoice Efficiency To Increase Entrepreneurs Compliance. *International Journal of Advances in Social and Economics*, 2(3).
- Tiwari, A. K., Marak, Z. R., Paul, J., & Deshpande, A. P. (2023). Determinants of electronic invoicing technology adoption: Toward managing business information system transformation. *Journal of Innovation & Knowledge*, 8(3), 100366.
- Tyler, T. R. (1990). *Why People Obey the Law*. London: Yale University.
- Wijaya, H. (2018). *Analisis data kualitatif ilmu pendidikan teologi*. Sekolah Tinggi Theologia Jaffray.