

DAFTAR PUSTAKA

- Adam, D. V., & Astin, I. P. (2019). Kebijakan Pengenaan Pajak atas Transaksi Online (E-Commerce). *Festival Riset Ilmiah Manajemen Dan Akuntansi (FIRMA)*.
- Adityowati, Putri, & Vindry Florention. (2016). “Apa Kata Bos Bukalapak tentang Pajak E-Commerce?” Retrieved from Tempo website: <https://m.tempo.co>
- Anton, F. X. (2010). Menuju Teori Stewardship Manajemen. *Majalah Ilmiah Informatika*, (2).
- Arimbhi, P., Susanto, I., & Ghany, S. K. (2019). Proses Bisnis dan Aspek Pemungutan Pajak atas Transaksi E-commerce dalam Era Revolusi Industri 4.0. *Jurnal Reformasi Administrasi*, 6(1), 53–67.
- Arwiedya, M. R. (2011). Analisis Pengaruh Harga, Jenis Media Promosi, Resiko Kinerja, dan Keragaman Produk Terhadap Keputusan Pembelian via Internet pada Toko Online. *Jurnal Ekonomi*.
- Asmara, C. G. (2019). Ogah Bikin Resah, Sri Mulyani Tarik Aturan Pajak e-Commerce. Retrieved August 29, 2019, from CNBC Indonesia website: <https://www.cnbcindonesia.com/news/20190401082117-4-63971/ogah-bikin-resah-sri-mulyani-tarik-aturan-pajak-e-commerce>
- Asniwati, S. (2017). Berkembangnya Media Sosial di Zaman Sekarang oleh Sisca Asniwati - Kompasiana.com. Retrieved May 8, 2019, from Kompasiana website: <https://www.kompasiana.com/siscaasniwati/596dcee7f7afdd78457c52e2/berkembangnya-media-sosial-di-jaman-sekarang#>
- Australia Government. (2019). Strategic direction | Australian Taxation Office. Retrieved July 18, 2019, from Australia Taxation Office website: <https://www.ato.gov.au/About-ATO/Managing-the-tax-and-super-system/Strategic-direction/>
- Australian Government. (2019). About ATO | Australian Taxation Office. Retrieved July 18, 2019, from Australia Taxation Office website: <https://www.ato.gov.au/About-ATO/>
- Avalara Vat live. (2019). Australia GST on e-commerce 1 July 2018 - Avalara. Retrieved July 18, 2019, from Avalara.com website: <https://www.avalara.com/vatlive/en/vat-news/australia-gst-on-e-commerce-1-july-2018.html>
- Avalara VAT Live. (2019). South Korea VAT compliance and rates - Avalara. Retrieved July 17, 2019, from Avalara.com website: <https://www.avalara.com/vatlive/en/country-guides/asia/south-korea/south->

korea-vat-compliance-and-rates.html

- Awa, H. O., Awara, N. F., & Lebari, E. D. (2015). Critical factors inhibiting electronic commerce (EC) adoption in nigeria: A study of operators of SMEs. *Journal of Science and Technology Policy Management*, 6(2), 143–164. <https://doi.org/10.1108/JSTPM-07-2014-0033>
- Azanella, L. A. (2019). Pajak “E-Commerce” Diberlakukan 1 April 2019, Begini Aturannya. Retrieved April 26, 2019, from Kompas website: <https://ekonomi.kompas.com/read/2019/01/15/145537326/pajak-e-commerce-diberlakukan-1-april-2019-begini-aturannya>
- Buchori, M. Al. (2019). Media Sosial, Tantangan Media Massa di Era Digital oleh Mahfud Al Buchori Halaman all - Kompasiana.com. Retrieved May 8, 2019, from Kompasiana website: <https://www.kompasiana.com/mahfudal-buchori/5c525fd8c112fe4ba6454cc4/media-sosial-tantangan-media-massa-di-era-digital?page=all#>
- Cahyono, A. S. (2016). Pengaruh Media Sosial Terhadap Perubahan Sosial Masyarakat di Indonesia. *Jurnal Ilmu Sosial Dan Ilmu Politik Diterbitkan Oleh Fakultas Ilmu Sosial Dan Politik, Universitas Tulungagung*, 9(1), 140–157.
- Cameron, A. C. (2004). Factors Leading To State Participation In The Streamlined Tax Project. *Jurnal of Public Budgeting, Accounting and Financial Management*, 16(4), 80-108, 16(4), 80–108.
- Daniri, M. A. (2005). *Good Corporate Governance : Konsep dan Penerapannya di Indonesia*. Jakarta: Ray Indoensia.
- Daud, A., Sabijono, H., & Pangerapan, S. (2018). *Analisis Penerapan Pajak Pertambahan Nilai Pada PT. Nenggapratama Internusantara*. d(2), 512–528.
- Direktorat Jendal Pajak. (2013a). *Perubahan Undang-undang Nomor 6 tahun 1983 tentang Ketentuan Umum dan tata Cara Perpajakan*. Direktorat Jendral Pajak.
- Direktorat Jendal Pajak. *Surat Edaran Direkur Jenderal Pajak Nomor SE-62/PJ/2013*. , (2013).
- Dolfen, P., Einav, L., Klenow, P. J., Klopach, B., Levin, J. D., Levin, L., & Best, W. (2019). *Assessing The Gains from E-Commerce*. Retrieved from <http://www.nber.org/papers/w25610>
- Donaldson, L., & Davis, J. . (1991). Stewardship Theory or Agrnvy Theory: CEO Governance and Shareholder Returns. *Australian Journal of Management*, 16(1), 49–64. <https://doi.org/https://doi.org/10.1177/031289629101600103>
- Fox, W. F. (2001). *State and Local Sales Tax Revenue Losses from E-Commerce : Updated Estimates*. 4170(September).

- Garín-Muñoz, T., López, R., Pérez-Amaral, T., Herguera, I., & Valarezo, A. (2019). Models for Individual Adoption of eCommerce, eBanking and eGovernment in Spain. *Telecommunications Policy*, 43(1), 100–111. <https://doi.org/10.1016/j.telpol.2018.01.002>
- Hellerstein, & Walter. (2002). Electronic Commerce and The Challenge for Tax Administration. *Paper in Seminar on Revenue Implications of E-Commerce for Development, Geneva, Switzerland*.
- Hermanto, W. (2016). *Analisis Pengaruh Kepercayaan, Kemudahan dan Kualitas Informasi Terhadap Keputusan Pembelian Secara Online*.
- International Tax Review. (2015). 10% VAT in Korea to hit top e-commerce companies on July 1 | International Tax Review. Retrieved July 17, 2019, from <https://www.internationaltaxreview.com/Article/3433125/10-VAT-in-Korea-to-hit-top-e-commerce-companies-on-July-1.html?ArticleId=3433125>
- Kahraman, N., Tunga, M. A., Ayvaz, S., & Salman, Y. B. (2010). Understanding the Purchase Behaviour of Turkish Consumers in B2C E-Commerce. *International Journal of Intelligent Systems and Applications in Engineering*, 7(2), 2058–2061. <https://doi.org/10.1039/b000000x>
- Kaihatu, T. S. (2006). Good corporate Governance dan Penerapannya di Indonesia. *Jurnal Manajemen Dan Kewirausahaan*, 8(1), 1–9.
- Kaihatu, T. S. (2009). *Good Corporate Governance dan Penerapannya di Indonesia*. 101–120. <https://doi.org/10.1021/bk-1991-0462.ch006>
- Khasanah, U., T, S., & Mardiaty, E. (2019). Coercive Authority and Trust in Tax Authority in Influencing Voluntary Tax Compliance: A Study of Slippery Slope. *Journal of Accounting and Investment*, 20(1). <https://doi.org/10.18196/jai.2001109>
- Kinder, T. (2002). Emerging e-commerce business models: An analysis of case studies from West Lothian, Scotland. *European Journal of Innovation Management*, 5(3), 130–151. <https://doi.org/10.1108/14601060210436718>
- Kumparan. (2018). Ragam Regulasi Pajak E-commerce di Dunia - kumparan.com. Retrieved July 16, 2019, from Kumparan website: <https://kumparan.com/@kumparanbisnis/ragam-regulasi-pajak-e-commerce-di-dunia>
- Laohapensang, O. (2009). Factor Influencing Internet Shopping Behavior: a survey of consumers in Thailand. *Jurnal of Fashion Marketing and Management*, 13(4), 501–513.
- Lim, S. A., & Indrawati, L. (2014). *Perlakuan Pajak Pertambahan Nilai Transaksi E-Commerce Di Indonesia*. 36–57.
- Linzbach, P., Inman, J. J., & Nikolova, H. (2019). E-Commerce in a Physical Store: Which Retailing Technologies Add Real Value. *NIM Marketing*

Intelligence Review, 11(1), 42–47. <https://doi.org/10.2478/nimmir-2019-0007>

Makalalag, L. (2016). Pengenaan Pajak Penghasilan Terhadap Pengusaha Dalam Transaksi Perdagangan Online (E-Commerce). *Jurnal Ilmu Hukum Legal Opinion*, 4(1), 1–10. <https://doi.org/10.1360/zd-2013-43-6-1064>

Melani, A. (2019). Pajak e-Commerce Efektif Berlaku 1 April 2019 - Bisnis Liputan6.com. Retrieved August 29, 2019, from Liputan 6 website: https://www.liputan6.com/bisnis/read/3870030/pajak-e-commerce-efektif-berlaku-1-april-2019?utm_expid=.9Z4i5ypGQeGiS7w9arwTvQ.0&utm_referrer=https%3A%2F%2Fwww.google.com%2F

National Tax Service. (2019). National Tax Service - Fair Taxation, Transparent Tax Administration, Trustworthy National Tax Service. Retrieved July 17, 2019, from https://www.nts.go.kr/eng/about/about_02.asp?top_code=A001&sub_code=AS01&ssub_code=ASA2

Nugroho, B. ade febrianto. (2016). *Mekanisme Pemungutan Pajak Pertambahan Nilai untuk E-Commerce di Indonesia Menggunakan E-Wallet*.

Nurmantu, S. (2005). Pengantar Perpajakan. *Granit*.

Pangesti, R. D. (2017). Menguak Permasalahan Perpajakan E-. *Jurnal Riset Akuntansi Dan Bisnis Airlangga*, 2(1), 181–201.

Pilkington, C., & Farron, S. (2013). International Direct Taxation of E-commerce: Developing a New Conceptual Model From Marketing Principles. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699. <https://doi.org/10.1017/CBO9781107415324.004>

Powell, D. C. (2000). Internet taxation and U.S. Intergovernmental relations: From Quill to the present. *Publius*, 30(1), 39–48. <https://doi.org/10.1093/oxfordjournals.pubjof.a030072>

Raharjo, E. S. (2007). *Cooperative Learning Analisis Model Pembelajaran IPS*. Jakarta: Bumi Aksara.

Rahayu, N. (2019). Pertumbuhan E-Commerce Pesat di Indonesia. Retrieved April 21, 2019, from Porta Berita Ekonomi website: <https://www.wartaekonomi.co.id/read216302/pertumbuhan-e-commerce-pesat-di-indonesia.html>

Rahman, I. A., & Panuju, R. (2017). Strategi Komunikasi Pemasaran Produk Fair N Pink Melalui Media Sosial Instagram. *Jurnal Ilmiah Ilmu Komunikasi*, 16(2), 214–224.

Rainer, R. K., & Cegielski, C. G. (2013). *Introduction to Information Systems*. 4th editio.

- Rohm, A. J., Kashyap, V., Brashear, T. G., & Milne, G. R. (2004). The use of online marketplaces for competitive advantage: A Latin American perspective. *Journal of Business and Industrial Marketing*, 19(6), 372–385. <https://doi.org/10.1108/08858620410556318>
- Rosalinawati, E., & Syaiful. (2018). Analisis Pajak Penghasilan Atas Transaksi E-Commerce Kabupaten Gresik. *Journal of Islamin Accounting and Tax*.
- Ruiz, M. (2018). Chinese Customs Regulations on Cross-Border E-Commerce: A Growth Opportunity for Foreign Enterprises and Chinese Commercial Platforms. *Sinología Hispánica*, 1(6), 133. <https://doi.org/10.18002/sin.v1i6.5492>
- Saleh, E. (2004). Teknologi Pengolahan Susu dan Hasil Ikutan Ternak. *USU Digital Library*, (1987), 1–7.
- Sari, R. P. (2018). Kebijakan Perpajakan atas Transaksi E-Commerce. *Journal Feb Unmul AKUNTABEL*, 1.
- Sears, D. O. (1991). *Psikolog sosial*. Jakarta: Erlangga., Edisi Kelima, jilid 2.
- Smeait, A. (2016). *Faktor-Faktor Yang Mempengaruhi Minat Beli Pada Produk Fashion Melalui Belanja Online*.
- Sofyani, H., Tahar, A., & Murtin, A. (2019). *Perpajakan Di Indonesia* (1st ed.; S. rezki Hayati, Ed.). BASKARA MEDIA.
- Solicha, O. M. N. (2015). *Pengaruh Efektivitas E-Commerce dan Kebijakan Pajak Pertambahan Nilai (PPN) Terhadap Perilaku Konsumen*.
- Su, W., Wang, Y., Qian, L., Zeng, S., Baležentis, T., & Streimikiene, D. (2019). Creating a Sustainable Policy Framework for Cross-Border E-Commerce in China. *Sustainability (Switzerland)*, 11(4). <https://doi.org/10.3390/su11040943>
- Sugiyono. (2017). *Metode Penelitian Bisnis* (3rd ed.; Sofia Yustiyani Suryandari, Ed.). Bandung: ALFABETA CV.
- Susetyo, B. (2009). Menuju Teori Stewardship Manajemen. *Majalah Ilmiah Informatika Fakultas Ekonomi Universitas AKI Semarang*, 1(2), 53–59.
- Tahar, A., & Rachman, A. K. (2016). Pengaruh Faktor Internal dan Faktor Eksternal Terhadap Kepatuhan Wajib Pajak. *Jurnal Akuntansi Dan Investasi*, 15(1), 56–67.
- Tjahjono, A., & Husein, M. F. (2005). Yogyakarta: Akademi Manajemen Perusahaan YKPN. *Perpajakan*.
- Tshandra, N. (2018). 80 Persen Konsumen Belanja Online Orang Muda dan Wanita. Retrieved May 8, 2019, from Kompas website: <https://lifestyle.kompas.com/read/2018/03/22/155001820/80-persen-konsumen-belanja-online-orang-muda-dan-wanita>

- Ulya, F. N. (2019). Pasar E-Commerce Indonesia Diprediksi Tumbuh hingga 20 Miliar Dollar AS. Retrieved April 23, 2019, from Kompas website: <https://money.kompas.com/read/2019/03/26/181200726/pasar-e-commerce-indonesia-diprediksi-tumbuh-hingga-20-miliar-dollar-as>
- Utomo, E. M. (2013). Transaksi E-Commerce Sebagai Potensi Penerimaan Pajak di Indonesia. *Jurnal Akuntansi UNESA*.
- Viana, E. R., Margareth, P., & Serly. (2017). Menelisik Pajak Penghasilan Atas Bisnis Online Shop. *Jurnal Infestasi*, 13(2), 367–379.
- Viboonthanakul, S. (2009). Smuggling via e-commerce: Effect on tax revenue. *Journal of International Trade Law and Policy*, 8(3), 272–290. <https://doi.org/10.1108/14770020910990650>
- Wahyudi, E. (2015). Memahami Organisasi Pengelolaan Pajak di The Australian Taxation Office (ATO) Canberra. Retrieved July 18, 2019, from <https://eddiwahyudi.com/2015/01/11/memahami-organisasi-pengelolaan-pajak-di-the-australian-taxation-office-ato-canberra/>
- Wan, F., & Chen, Q. (2018). The Factors Affecting the Development of Cross-border E-commerce in China. *DEStech Transactions on Economics, Business and Management*, (eced), 58–61. <https://doi.org/10.12783/dtem/eced2018/23934>
- Wicaksono, B. (2018). *Meningkatkan Potensi Pajak UMKM Online Melalui Data E-Commerce*. 141–161.
- Xiao, Z. (2017). the Development of E-Commerce in Europe. *Thesis. Centria University of Spplied Sciences, Business Management*.
- Yapar, B. K., Bayrakdar, S., & Yapar, M. (2015). The Role of Taxation Promblems on the Development of E-Commerce. *Social and Behavioral Sciences*, 195, 642–648.