RUJUKAN

Abdul Jabbar, H. (2009). Income Tax Non-compliance of Small and Medium Enterprise in Malaysia: Determinants and Tax Compliance Costs. *Curtin University of Technology*.

Abdul Mansor, H., & Mohd Hanefah, M. (2008). Tax compliance costs of Bumiputera small and medium enterprises in Northern Malaysia. *International Journal of Management Studies,* 15(1), 21-42.

Abdul Wahab, N. (2015). Corporate Tax in Malaysia: Revenue, Collection and Enforcement. *International Conference on Social Science Research*, eISBN: 978-967-0792-04-0 WorldConference.net.

Akta Cukai Pendapatan 1967, Pub. L. No. Akta 53 (2006). Malaysia: Percetakan Nasional Malaysia Berhad.

Alm, J. (1999). Tac Compliance and Administration. P*ublic Administration and Public Policy*, 72, 741-768.

Andreoni, J., Erard, B., & Feinstein, J. (1998). Tax Compliance. *Journal of Economic Literature*, 818-860.

Atawodi, O. W., & Ojeka, S. A. (2012). Factors That Affect Tax Compliance among Small and Medium Enterprises (SMEs) in North Central Nigeria. *International Journal of Business and Management,* 87-96*.*

Australia Taxation Office. (2007). Improving Tax Compliance in the Cash Economy

- A Developed Economy Perspective on Informal Sector Issue Purpose : Information Submitted by : Australia. I*n 25th Small and Medium Enterprise Working Group Meeting*, 7.

Ayanda, A. M., & Laraba, A. S. (2011). Small and Medium Scale Enterprise as A Survival Strategy for Employment Generation in Nigeria. *Journal of Sustainable Development*, 4(1), 200-206.

Bankman, J. (2007). Eight truths about collecting taxes from the cash economy. *Tax Notes,* 117, 506-507.

Belkaoui, A. R. (2004). Relationship Between Tax Compliance Internationally and Selected Determinants of Tax Morale. J*ournal of International Accounting, Auditing and Taxation*, 13, 135-143.

Bradley, F. C. (1994). *An Empirical Investigation of Factors Affecting Corporate Tax Compliance Behavior.* University of Alabama.

Brown, R., & Mazur, M. (2003). IRS's Comprehensive Approach to Compliance Measurement by. *National Tax Association Spring Symposium*, (pp. 1-18). Washington DC. Retrieved from https://[www.irs.gov/pub/irs-soi/mazur.pdf](http://www.irs.gov/pub/irs-soi/mazur.pdf)

Chan, H. K., & Mo, P. L. (2000, October). Tax Holidays and Tax Noncompliance: An Empirical Study of Corporate Tax Audits in China's Developing Economy. *The Accounting Review*, 469-484.

Chau, G., & Leung, P. (2009). A Critical Review of Fischer Tax Compliance Model: A Research Synthesis. *Journal of Accounting and Taxation,* 1-(2).

Choong, K. F. & Lai, M. L. (2008). Tax Audit and Tax Evasion Under the Self- assessment System: Survey Evidence in Malaysia. *Malayan Law Journal*, p65- 74.

Chung, J., & Trivedi, V. U. (2003). The Effect of Friendly Persuasion and Gender on Tax Compliance Behavior. *Journal of Business Ethics, 47*(2), 133-145.

Creswell, J. W. (2009). R*esearch Design: Qualitative, Quantitative and Mixed Methods Approaches*. Thousand Oaks, CA: Sage Publications.

Devos, K. (2008). Tax Evasion Behaviour and Demographic Factors: An Explanatory Study in Australia. *Revenue Law Journal*, 18(1), 1.

Fisher, C. M., Wartick, M., & Mark, M. M. (1992). Detection probability and taxpayer compliance: a review of the literature. *Journal of Accounting Literature*, 1-46.

Gauthier, B., & Gersovitz, R. (2006). Shifting Tax Burdens Through Exemptions and Evasion, An Empirical Investigation of Uganda. *Journal of African Economic,* 373-398.

Hai, O., & See, L. (2011). Behavioral intention of tax non-compliance among sole- proprietors in Malaysia. *International Journal of Business and Socia; Science*, 142-152.

Hanlon , M., Mills, L., & Slemrod , J. (2007). An Empirical Examination of Corporate Tax Noncompliance. *Taxing Corporate Income in the 21st Century*, Ann Arbor, 171-210.

Hanlon, M., & Heitzman, S. (2010). A Review of Tax Research. *Journal of Accounting and Economic*, 50, 127-178.

Jackson, B. R., & Millron, V. C. (1986). Tax Compliance Research: Finding, Problem and Prospects. *Journal of Accounting Literature*, 5, 125-165.

Josephine, H. (2013). Enforcement Trend and Compliance Challengers : Malaysia's Experience. T*he Fourth IMF-Japan High Level Tax Conference for Asian Countries* (p. 35). Tokyo.

Joulfaian, D. (2000, November). Corporate Income Tax Evasion and Managerial Preferences. *The Review of Economics and Statisics*, 698-701.

Juahir, M. N., Norsiah, A., & Norman M. S. (2010). Fraudulent Financial Reporting and Company Characteristics: Tax Audit Evidence. J*ournal of Financial Reporting and Accounting,* 128-142.

Kamdar, N. (1997). Corporate Income Tax Compliance: ATime Series Analysis.

*Atlantic Economic Journal*, 37-49.

Kasipillai, J., & Baldry, J. (1998, February). What do Malaysian taxpayers know? *The Malaysian Accountant,* 2-7.

Kasipillai, J., & Hijattulah Abdul Jabbar. (2006). Gender and Ethnicity Differences in Tax Compliance. *Asian Academy of Management Journal*, 11(2), 73-88.

Kementerian Kewangan Malaysia. (2015). *Laporan Ekonomi 2015/2016.* Malaysia: MOF.

Kementerian Kewangan Malaysia. (2016). L*aporan Ekonomi 2016/2017: Prestasi ekonomi dan prospek*. Malaysia: MOF

Khadijah, I., & Pope, J. (2010). Corporate Taxpayer's Compliance Variables: Findings from Study of Focus Group in Malaysia. In I*nternational Tax Administration: Building Bridges,* Datt, K., Tran-Nam, B., & Bain, K. CCH Australia Limited: Sydney, 9-24.

Lembaga Hasil Dalam Negeri Malaysia. (2015). *Laporan Tahunan 2015.* Lembaga Hasil Dalam Negeri Malaysia (LHDNM) .

Lembaga Hasil Dalam Negeri Malaysia. (2018). *Laman Web Rasmi Lembaga Hasil Dalam Negeri Malaysia*. Retrieved from <http://www.hasil.gov.y/home/lampiran1.hasil.gov.my/pdf/pdfam/KodPerniag> aan.

Lymer, A., & Oats, L. (2009). *Taxation: Policy and Practice.* Birmingham: Fiscal Publications.

Mashadi, A. M., Ramli, R., Palil M. R., & Jaffar, R. (2016). Bentuk-bentuk ketidakpatuhan cukai: Kajian ke atas Perniagaan Kecil dan Sederhana (PKS) sektor pembinaan di Malaysia. *E-Academia Journal UiTMT*, 5(1).

McKerchar, M. (2010). *Design and conduct of research in tax, law and accounting*.

Sydney: Thompson Reuters.

Md Noor, R., Mastuki, N., Ismail, N., & Abdul Aziz, A. (2009). “Tax evasion: evidence from tax investigation cases in Malaysia”. *paper presented at the Asia Pacific International Conference on Forensic Accounting & Financial Criminology, Menara Kuala Lumpur,* June 16-17, 79-89.

Md Yassin, Z., Hasseldine, J., & Paton, D. (2010). An analysis of tax non-compliance behaviour of small and medium-sized corporations in Malaysia”, in Datt, K., Tran-Nam, B.and Bain, K. (Eds). In *International Tax Administration; Building Bridges,* Sydney: CCH Australia Limited, 9-24

Ming, L., Yaacob, Z., Omar, N., Abdul Aziz, N., & Bee, W. Y. (2013). Examining Corporate Tax Evaders: Evidence from the Finalized Audit Cases. *World Academy of Science, Engineering and Technology*(78(6)), 396-400.

Mohd Kasim, F. (2016). Corporate Tax Avoidance: Determinants of Effective Tax Rate (ETR) of Multinational Corporations in Malaysia. *Master Dissertation*. Universiti Utara Malaysia*.*

Mohd Nor, J., Ahmad, N., & Mohd Saleh, N. (2010). Fraudulent financial reporting and company characteristics: tax audit evidence. *Journal of Financial Reporting and Accounting,* 8(2), 1985-2517.

Mohd Yusof, N., Ming Ling, L., & Bee Wah, Y. (2014). Tax non-compliance among SMCs in Malaysia: tax audit evidence. *Journal of Applied Accounting Research*, 215-234.

Morse, S., Karlinsky, S., & Bankman, J. (2009). *Cash Businesses and Tax Evasion.*

Stanford University School of Law, 20, 37-67.

Nur-Tegin, K. (2008). Determinants of Business Tax Compliance. *The B.E. Journal of Economic Analysis & Policy,* 8(1).

Organization for Economic Co-operation and Development (OECD). (2004). *Establishing an Open and Non-Discriminatory Business Environment,.* Paris: Centre for Tax Policy and Administration.

Organization for Economic Co-operation and Development (OECD). (2010). *Forum on tax administration: Small/Medium Enterprise (SME) compliance group – understanding and influencing taxpayers’ compliance variable.* Centre for Tax Policy and Administration.

Palil, M. R. (2010). Tax Knowledge and Tax Compliance Determinants in self Assessment System in Malaysia. *University of Birmingham*. Retrieved from <http://etheses.bham.ac.uk/1040/>

Palil, M., & Mustapha, A. (2011). Determinants of Tax Compliance in Asia: A case of Malaysia. *European Journal of Social Sciences*, 7-32.

Palil, M., & Mustapha, A. (2011). Factor Affecting Tax Compliance Behavior in Self Assessment System. *African Journal of Business Management*, 5(33), 12864- 12872.

Rice, E. M. (1992). *The Coporate Tax Gap: Evidence on Tax Compliance by Small Corporations.* Ann Arbor: University of Michigan Press.

Roth, J., Scholz, J., & Witte, A. (1989). Taxpayer Compliance: Volume 1, An Agenda for Research.

Rotz, W., Mulrow, J., & Falk, E. (1994). The 1995 Tax Payer Compliance Measurement Program (TCMP) Sample Redesign: A Case History. in Jamerson, B., and Alvey, W. In *Turning Administrative Systems Into Information Systems,* United States: Internal Revenue Service, 121-126.

Saad, N. (2012). Tax Non-Compliance Behaviour: Tax Payers View. *Procedia - Social and Behavioral Science*, 344-351.

Singh, V. (2003). T*ax Compliance and Ethical Decision Making: A Malaysian Perspective.* (1st ed.). Pearson Malaysia Sdn Bhd.

Slemrod, J., Blumenthal, M., & Charles, C. (2001). Taxpayer response to an increased probability of audit: evidence from a controlled experiment in Minnesota. *Journal of Public Economics,* 79, 455-483.

Slemrod, J. (2007). Cheating Ourselves : The Economics of Tax Evasion. *Journal of Economic Perspective*, 21(1), 25-48.

Spathis, C. T. (2002). “Detecting false financial statements using published data: some evidence from Greece”. *Managerial Auditing Journal,* 17(4), 179-191.

Tedds, L. M. (2010). Keeping it off the books: an empirical investigation of firms that engage in tax evasion. *Applied Economics*, 2459-2473

Wallace, S. (2002). “Imputed and Presumptive Taxes: International Experiences and Lessons for Russia”. *Andrew Young School of Policy Studies Working Paper No. 02-03*. Georgia State University, Atlanta GA.

Wan Omar, W. P. (2018). Penentu-Penentu Ketidakpatuhan Cukai di Kalangan Syarikat Kecil dan Sederhana di Malaysia: Data Audit Cukai LHDNM. *Master Dissertation*. Universiti Utara Malaysia*.*

Wentworth, D., & Rickel, A. (1985). Determinants of Tax Evasion and Compliance. *Behavioral Science & the Law*, 455-466. Retrieved from <http://onlinelibrary.wiley.com/doi/10.102/bsl.2370030410/abstract>

Zainal Abidin, M. Y., Hasseldine, J., & Paton, D. (2010). An Analysis of Tax Non- Compliance Behaviour of Small and Medium-Sized Corporations in Malaysia. In I*nternational Tax Administration: Building Bridges,* Datt, K., Tran-Nam, B., & Bain, K. CCH Australia Limited: Sydney, 9-24.

Zakaria, M., Mohamad, A., & Hamid, Z. (2016). Cash economy: tax evasion amongst SMEs in Malaysia. *Journal of Financial Crime*, 974-986.

Zimmerman, J. J. (1983). Taxes and firm size. *Journal of Accounting and Economics,*

5(1), 119-149.