

BIBLIOGRAPHY

Books and Journals

- Abdulkadir Muhamad, 2004, *Hukum dan Penelitian Hukum*, Bandung: PT. Citra Aditya Bakti.
- Adil Jamil Zaru, 2016, "Effect of Social Media in Society", *International Journal of Technology and Research (IJNTR)*, Vol. 2, Issue-11.
- Alvita Tyas Dwi Aryani, 2017, "Efektivitas Iklan Digital Google AdSense", *Jurnal Ekonomi & Bisnis (JEBI)*, Vol. 20, No. 1.
- Anshari Ritonga, 2007, *Pembaharuan Perpajakan dan Hukum Fiskal Formal di Indonesia*, Jakarta: Pustaka El Manar.
- Anshari Ritonga, 2017, *Pengantar Ilmu Hukum Pajak & Perpajakan Indonesia*, Jakarta: Pustaka El Manar.
- Arief Datoem, 2015, "Foto-Etnografi Dalam Proses Penciptaan Karya Seni Fotografi", *Jurnal Seni & Budaya Panggung*, Vol. 23 No. 2.
- Bohari, 2014, *Pengantar Hukum Pajak*, PT Raja Grafindo Persada, Jakarta.
- Chris Brogan, 2010, *Social Media 101: Tactics and Tips to Develop Your Business Online*, Hoboken, New Jersey, John Wiley & Sons, Inc.
- Christina Ayers, 2018, Honors Senior Theses/Projects: "The Impact of Artis Fame and Viewer Socioeconomic Status on Art Likeability", Oregon: Western Oregon University.
- Dika Saputri, 2018, "Advertising Pay Per Click (PPC) dengan Google AdSense Perspektif Hukum Islam", *Jurnal Pemikiran Hukum dan Hukum Islam YUDISIA*, Vol.9, No.2
- Eribka Ruthellia David, Mariam Sondakh, Stefi Harilama, 2017, "Content in YouTube Vlog Influence on Student Attitudes Establishment of Communication Sciences Faculty of Social and Political Science University of Sam Ratulangi". *E-Journal Acta Diurna*, Vol. VI, No. 1.
- Esther Meilany Pattipeilohy, 2016, "Citra Diri dan Popularitas Artis", *Jurnal Dakwah dan Komunikasi*, Vol. 1, No.2.
- Hansel Bagus Tritama, Riswan Effendi Tarigan, 2016, "The Effect of Social Media to the Brand Awareness of A Product of A Company", *International Journal of Communication & Technology (CommIT)*, Vol. 10 No.1.
- Inca Nadya Damopoli, 2017, "Pajak Penghasilan pada Kegiatan YouTuber dan Selebgram dalam Penggunaan Media Sosial Berdasarkan Undang-Undang

- No. 36 tahun 2008 tentang Pajak Penghasilan”, *Lex Privatum*, Vol. V, No. 3
- Jamin Purba, 2014, Master Thesis: “Pengaruh Kepemimpinan dan Motivasi Kerja Terhadap Kepuasan Kerja Seniman Studi Pada Yayasan Rara Jonggrang” Yogyakarta: Institut Seni Indonesia Yogyakarta.
- Jefferly Helianthusonri, 2018, *Passive Income dari Google AdSense*, Jakarta: PT ELEX MEDIA KOMPUTINDO.
- Jefferly Helianthusonri, 2018, *Yuk Jadi Youtuber*, Jakarta: PT ELEX MEDIA KOMPUTINDO.
- Kautsar Riza Salman, 2017, *Perpajakan PPh dan PPN*, Jakarta: Penerbit Indeks.
- Leon G. Schiffman, Håvard Hansen & Leslie Lazar Kanuk, 2008, *Consumer Behaviour: A European Outlook*, Oslo: Prentice Hall/Financial Times.
- Lilis Puspitasari, Dkk, 2018, “Bisnis Vlogging dalam Industri Media Digital di Indonesia”, *Jurnal Ilmu Komunikasi (JIK)*, Vol. 15, No. 1.
- Mardiasmo, 2013, *Perpajakan, Edisi Revisi*, Yogyakarta: ANDI OFFSET.
- Margaret Holland, 2010, *The YouTube Social Network*, North Callifornia, Elon University.
- Nur Fitri Maulida, Undergraduate Thesis: “Pengaruh Kesadaran Wajib Pajak, Pelayanan Fiskus, dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi yang Melakukan Pekerjaan Bebas”, (Gresik: Universitas Muhammadiyah Gresik, 2018).
- Paula R. Rodriguez, 2017, Master Thesis: “Effectiveness of YouTube Advertising: A Study of Audience Analysis”, Rochester: Rochester Institute of Technology.
- Patrick R Dailey, 2009, *Social Media: Finding Its Way into Your Business Strategy and Culture*, Burlington: Linkage.
- R. Santoso Brotodihardjo, 1989, *Pengantar Ilmu Hukum Pajak*, Bandung: PT Eresco.
- Rochmat Soemitro, 1997, *Dasar-dasar Hukum Pajak dan Pajak Pendapatan*, Bandung: PT Eresco.
- S. D. Kularathne, R.B. Dissanayake, N.D. Samarasinghe, L.P.G. Premalal, S. C. Premaratne, 2017, “Customer Behavior Analysis for Social Media”, *International Journal of Advanced Engineering, Management and Science (IJAEMS)*, Vol. 3.
- Soetrisno PH, 1982, *Dasar-dasar Ilmu Keuangan Negara*, Fakultas Ekonomi, Universitas Gajah Mada, Yogyakarta.

- Stephen Smith, 2015, *Taxation: A Very Short Introduction*, Oxford University Press, New York.
- Strauss, Judy, Adel El – Ansary dan Raymond Frost. (2003). *E – Marketing. Third Edition*. Pearson Education, Inc.
- Terence Shimp, 2003, *Periklanan Promosi & Aspek Tambahan Komunikasi Pemasaran*, Jakarta: Penerbit Erlangga.
- Winda Wijayanti, 2014, “Eksistensi Undang-Undang Sebagai Produk Hukum dalam Pemenuhan Keadilan Bagi Rakyat, *Jurnal Konstitusi*, Vol. 10 No. 1.
- Yusti Melia Sundawa & Wulan Trigartanta, 2018, “Content Creator Phenomenon in Digital Era”, *Seminar Penelitian Sivitas Akademika UNISBA (SPeSIA)*, Vol. 4 No. 2.

Legal Instruments

- The Law No. 7 of 1983 concerning Income Tax
- The Law No. 7 of 1991 concerning Income Tax
- The Law No. 10 of 1994 concerning Income Tax
- The Law No 17 of 2000 concerning Income Tax
- The Law No. 17 of 2003 concerning State Financial
- The Law No. 28 of 2007 concerning General Provisions of Taxation
- The Law No. 36 of 2008 concerning Income Tax
- The Law No 12 of 2011 concerning Legislations
- The Government Regulation on Lieu of Law No 5 of 2008 concerning General Provisions of Taxation
- The Government Regulation No. 23 of 2018 concerning Income Tax on Income of Business or Tax Payers that Have Certain Bruto Circulation
- The Minister of Finance Regulation No. 101 / PMK.010 / 2016 concerning Adjustment of the Amount of Non-Taxable Income.
- The Minister of Finance Regulation No. 101 / PMK.010 / 2016 concerning Determination of Income in Related to Temporary Workers Who are Not Subject to Income Tax Deduction.
- The Minister of Finance Regulation No. 210 / PMK.010 / 2018 concerning Taxation Treatment of Trade Transactions through Electronic System (e-commerce).

The Directorate General of Tax Regulation No. PER-16/PJ/2016 concerning Technical Guidelines for Procedures of Withholding, Depositing and Reporting on Income Tax Article 21 and / or Article 26 Income Tax in Relation to Work, Services and Personal Activity.

Report

We Are Social, 2018, *Essential Insights into Internet, Social Media, Mobile, and E-Commerce Use Around the World*

Interview

Interview with Riogi Susanto, Directorate General of Taxation, on July 19th, 2019, Personal Interview.

Internets

Directorate General of Taxation, “Sistem Perpajakan”, <https://www.pajak.go.id/id/sistem-perpajakan>, Accessed on 5th July 2019, at 10.34 PM.

Socialblade, 2018, “JessNoLimit YouTube Channel”, <https://socialblade.com/youtube/channel/UCvh1at6xpV1ytYOAzxmQUsA>, Accessed on 3rd January 2019, at 07.43 PM.

SocialBlade, 2019, “Most Subscribed Indonesia YouTube Content Creator 2018”, <https://socialblade.com/youtube/top/country/id/mostsubscribed>, Accessed on 2nd July 2019, at 01.32 PM.

Wahyunanda Kusuma Pertiwi, 2019, “Riset Ungkap Pola Pemakaian Medsos Orang Indonesia”, <https://tekno.kompas.com/read/2018/03/01/10340027/riset-ungkap-pola-pemakaian-medsos-orang-indonesia>. Accessed on 3rd January 2018. 07.28 PM.