

DAFTAR PUSTAKA

- Ali, Amjad and Audi, & Marc. (2018). Munich Personal RePEc Archive Macroeconomic Environment and Taxes Revenues in Pakistan: *An Application of ARDL Approach*. 88916.
- Adams, F., & Dwi Atmanti, H. (2021). Analisis pengaruh inklusi keuangan terhadap kemiskinan di 6 provinsi di pulau jawa. *Studi Manajemen Dan Riset Terapan*, 1(1), 1–8. <http://scholar.unand.ac.id/60788/>.
- Addae-korankye, A. (2019). Theories of Poverty: A Critical Review. *Journal of Poverty, Investment and Development*, 2012, 55–62. <https://doi.org/10.7176/jpid/48-08>
- Adenike, E. T. (2021). Poverty , Unemployment and Insecurity Challenges in Nigeria. *Tanzania Economic Review*, 11(1), 115–136.
- Adrison, V., & Putranto, W. (2018). Firms' performance under a different cigarette tax system: Empirical evidence from indonesian cigarette manufacturing firms. *International Journal of Economics and Management*, 12(1), 83–98.
- Afif, M. N., & Sasana, H. (2019). Pengaruh Kemiskinan, Pendapatan Per Kapita, Harga Rokok, Produksi Rokok Terhadap Konsumsi Rokok Di Indonesia. *Diponegoro Journal of Economics*, 1(1), 88–96.
- Agustina, & Wijaya, A. (2013). Analisis faktor-faktor yang mempengaruhi yang mempengaruhi return saham. *Jurnal Agribisnis*, 2(2), 183–201.
- Atkinson, A. B., Leventi, C., Nolan, B., Sutherland, H., & Tasseva, I. (2017). Reducing poverty and inequality through tax-benefit reform and the minimum wage: the UK as a case-study. *Journal of Economic Inequality*, 15(4), 303–323. <https://doi.org/10.1007/s10888-017-9365-7>
- Attahir, A. (2021). Using the EGARCH Model to Estimate the Factors Effecting Inflation in Sudan 1992-2018. *Global Scientific Journals*, 9(12).
- Alwi, M., Su'un, M., & Amiruddin, A. (2021). Pengaruh Tingkat Kemiskinan dan Pendapatan Perkapita Terhadap Penerimaan Pajak Daerah serta Opini Audit dengan Tingkat Kepercayaan Masyarakat sebagai Variabel

Intervening Terhadap Penerimaan Pajak Daerah Pemerintah Provinsi Se-Indonesia. *Economos: Jurnal Ekonomi dan Bisnis*, 4(1), 54-65.

Albab, F. N. U., Ramadhani, R., & Komariyah, E. F. (2020). The Effect of Local Taxes, Local Retribution, and Capital Expenditures on Local Own-Source Revenue. *International Journal of Business, Humanities, Education and Social Sciences (IJBHES)*, 2(2), 84-88.

Ali, A., & Bilgic, A. (2016). Factors influencing on cigarette consumption in Turkey: A double-hurdle censored model with pooled data. In *12th National Agricultural Economics Meeting, Isparta*, Vol. 16.

Asen, A. (2021). *Taxes in Europe Database*. European Commission. Accessed July 26, 2021, <https://taxfoundation.org/cigarette-tax-europe-2021/>

Badan Pusat Statistik (bps.go.id) di akses pada tanggal 08 Januari 2021.

Bangkok Global Law. (2021). 2525897.

Brandolini, A., & Viviano, E. (2018). Measuring employment and unemployment. *IZA World of Labor*, August, 1–12. <https://doi.org/10.15185/izawol.445>

Barlow, P., van Schalkwyk, M. C., McKee, M., Labonté, R., & Stuckler, D. (2021). COVID-19 and the collapse of global trade: building an effective public health response. *The Lancet Planetary Health*, 5(2), e102-e107.

Bittschi, B., Fortin, I., Koch, S., Sellner, R., Loretz, S., & Zwirn, G. (2019). *Price elasticities and implied tax revenue for alcoholic beverages: Evidence from Poland, France and Spain (No. 579)*. WIFO Working Papers.

Celikay, F. (2020). Dimensions of tax burden: a review on OECD countries. *Journal of Economics, Finance and Administrative Science*, 25(49), 27-43.

Chang, K., Mayne, E., Laverty, A. A., Agaku, I., & Filippidis, F. T. (2021). Cigarette prices in eight sub-Saharan African countries in 2018: A cross-sectional analysis. *BMJ Open*, 11(10). <https://doi.org/10.1136/bmjopen-2021-053114>

Christiadi, Lego, B., & Deskins, J. (2016). Tobacco Tax Policy in West Virginia. *Bureau of Business and Economic Research*.

Chen, Y. W., Westfal, M. L., Chang, D. C., & Kelleher, C. M. (2021). Contribution of unequal new patient referrals to female surgeon under-employment. *The American Journal of Surgery*, 222(4), 746-750.

- Chaudhary, S. K., & Xiumin, L. (2018). Analysis of the determinants of inflation in Nepal. *American Journal of Economics*, 8(5), 209-212.
- Chaloupka, F. J., Peck, R., Tauras, J. A., Xu, X., & Yurekli, A. (2010). Cigarette excise taxation: the impact of tax structure on prices, revenues, and cigarette smoking. *National Bureau of Economic Research*.
- Foucade, A. L. (2019). Increased taxation on cigarettes in Grenada: potential effects on consumption and revenue. *Revista Panamericana de Salud Pública*, 42, e195.
- Fahlevi, R., Ernayani, R., Lestari, W., Hubur, A. A., & Wahyudi, A. (2020). A Brief Review on the Theory of Inflation. *Journal of Critical Reviews*, 7(08), 2069–2076.
- Fatimah, A. N., Prihastiwi, D. A., & Irawati, V. (2020). Analisis Pengaruh Pajak Daerah, Retribusi Daerah, Dan Pdrb Terhadap Kesejahteraan Masyarakat. *Accounting Global Journal*, 4(2), 124–138. <https://doi.org/10.24176/agj.v4i2.5014>
- Firdaus, A., Dawood, T. C., & Abrar, M. (2021). Determinants of Poverty in Indonesia: An Empirical Evidence using Panel Data Regression. *International Journal of Global Operations Research*, 2(4), 124–132. <https://doi.org/10.47194/ijgor.v2i4.90>
- Frank J. Chaloupka, Richard Peck, John A. Tauras, Xin Xu, and A. Y. (2010). Cigarette Excise Taxation: the Impact of Tax Structure on Prices, Revenues, and Cigarette Smoking. *Journal of Health and Economics*, 53(9), 1689–1699. <https://www.nber.org/papers/w16287>
- Fukushige, M., & Shi, Y. (2022). Quantile regression approach for measuring production inefficiency with empirical application to the primary production sector for the Xinjiang Production and Construction Corps in China. *Asia-Pacific Journal of Regional Science*, 0123456789. <https://doi.org/10.1007/s41685-022-00228-9>
- Gnangnon, S. K. (2021). Export product diversification, poverty and tax revenue in developing countries. *Journal of International Trade and Economic Development*, 30(7), 957–987.
- Golestan, Y. P., Ebrahimi Kalan, M., Ben Taleb, Z., Ward, K. D., Fazlzadeh, M., Bahelah, R., Masjedi, M. R., Charkazi, A., Dehghan, N., & Sigbaldeh, S. S. (2021). The effect of price on cigarette consumption, distribution, and

- sale in Tehran: a qualitative study. *BMC Public Health*, 21(1), 1–9. <https://doi.org/10.1186/s12889-021-11733-5>
- Guntur, M. (2021). Analisis Faktor-Faktor Yang Mempengaruhi Penerimaan Pajak Bumi dan Bangunan (PBB) di Kota Jambi (*Doctoral dissertation*, universitas jambi).
- Ghozali, Imam. (2018). *Aplikasi Analisis Multivariat dengan Program IBM SPSS* 25. Semarang: Badan Penerbit Universitas Diponegoro.
- Hassan, M. S., Mahmood, H., Tahir, M. N., Yousef Alkhateeb, T. T., & Wajid, A. (2021). Governance: a source to increase tax revenue in Pakistan. *Complexity*.
- Ho, L. M., Schafferer, C., Lee, J. M., Yeh, C. Y., & Hsieh, C. J. (2017). The effect of cigarette price increases on cigarette consumption, tax revenue, and smoking-related death in Africa from 1999 to 2013. *International journal of public health*, 62(8), 899-909.
- Huang, C., Liu, F., & You, S. (2021). The impact of minimum wage increases on cigarette smoking. *Health Economics*.
- Hamid, E. S. (2019). Human Development Index and the Forming Factors: The Effect of Global Competitiveness Index in Ten ASEAN Countries. *Journal of International Business and Economics*, 7(2), 74–81. <https://doi.org/10.15640/jibe.v7n2a7>
- Hirono, K. T., & Smith, K. E. (2018). Australia’s \$40 per pack cigarette tax plans: The need to consider equity. *Tobacco Control*, 27(2), 229–233. <https://doi.org/10.1136/tobaccocontrol-2016-053608>
- Huque, R. (2022). The Complicated Cigarette Tax Structure in Bangladesh is Causing Expansion of the Low-Tier Cigarette Market and Lower Tax Revenue. *The Advancement Through Research and Knowledge (ARK) Foundation*, 1–3.
- Hastuti, S. R. B., & Udjianto, D. W. (2021). Determinants of Poverty in ASEAN Countries. In *RSF Conference Series: Business, Management and Social Sciences*, Vol. 1, No. 3, pp. 110-114.
- IAKMI, T. (2020). *Atlas Tembakau Indonesia Tahun 2020*. 33. <http://www.tcsc-indonesia.org/wp-content/uploads/2020/06/Atlas-Tembakau-Indonesia-2020.pdf>

- ILO 2020, Global Wage Report 2020-21. *Wages and Minimum Wages in the Time of Covid-19*, Geneva.
- ILO. (2014). Minimum wage systems. In *International Labour Conference, 103rd Session, 2014 ILC.103/III/1B*.
- Ikomatussuniah. (2018). Indonesia The Dynamics of Minimum Wage in Indonesia's. *Japan Labor Issues*, 2(8), 10–17.
- Joseph, U. I., & Adewale, A. J. (2021). A Co-integration Approach to the Determinants of Inflation in Nigeria. *African Journal of Economics and Sustainable Development*, 4(3), 50–60. <https://doi.org/10.52589/ajesd-1nddocyc>.
- Kakwani, N., & Son, H. H. (2021). Normative measures of tax progressivity: An international comparison. *The Journal of Economic Inequality*, 19(1), 185–212.
- Kartika, W., Thaariq, R. M., Ningrum, D. R., & Ramdlaningrum, H. (2019). Pengaruh Tingginya Kenaikan Harga Rokok terhadap Kebiasaan Merokok di Indonesia: Apa Kata Para Perokok. *PRAKARSA Policy Brief*, 1(2), 14. <http://theprakarsa.org/pengaruh-tingginya-kenaikan-harga-rokok-terhadap-kebiasaan-merokok-di-indonesia-apa-kata-para-perokok/>.
- Kolářová, E. (2020). Analysis of Consumption Tax on Tobacco in European Union. *ICFE*, 416.
- Koyuncu & Unal. (2018). Is There any Long-term Association Between Tax Evasion and Human Development? Evidence from OECD Countries. *Social Sciences Research Journal*, 7(3), 92–101.
- Lawal, A. (2021). Social Welfare and Access to Housing Among the Middle and Low-income Earners in Nigeria: A Review of Frameworks for Housing Delivery. *Public Policy and Administration Research*, March. <https://doi.org/10.7176/ppar/11-1-08>
- Linegar, D. J., & Van Walbeek, C. (2018). The effect of excise tax increases on cigarette prices in South Africa. *Tobacco Control*, 27(1), 65–71. <https://doi.org/10.1136/tobaccocontrol-2016-053340>
- Löffler, M., & Siegloch, S. (2021). Welfare Effects of Property Taxation. *SSRN Electronic Journal*, 21. <https://doi.org/10.2139/ssrn.3812069>.

- Leijonhufvud, A. (2018). Macroeconomics and complexity: inflation theory. *In The economy as an evolving complex system II* (pp. 321-335). CRC Press.
- Madito, O., & Odhiambo, N. M. (2018). The main determinants of inflation in South Africa: An empirical investigation. *Organizations and Markets in Emerging Economies*, 9(2), 212–232. <https://doi.org/10.15388/omee.2018.10.00011>
- Martiyus, J. (2021). Tax Revenue Diversification in Indonesia. *Jurnal Ekonomi & Studi Pembangunan*, 22(1), 48–58. <https://doi.org/10.18196/jesp.v22i1.7523>
- Masyitah, E. (2019). Faktor-Faktor Yang Mempengaruhi Penerimaan PPN dan PPnBM. *Accumulated Journal (Accounting and Management Research Edition)*, 1(2), 89-104.
- Matandare, M. A. (2018). Botswana Unemployment Rate Trends by Gender: Relative Analysis with Upper Middle Income Southern African Countries (2000-2016). *Dutch Journal of Finance and Management*, 2(2). <https://doi.org/10.20897/djfm/3837>
- Melliny, D., Purwanti, Y., Akbar, R. A., Ekonomi, F., Pembangunan, E., Sriwijaya, U., Ekonomi, D. F., & Bangsa, U. K. (2019). *Faktor Penentu Tingkat Kemiskinan di Indonesia Bagian Tengah*. 1–6.
- Minollah, M. (2017). Telaah Asas Keadilan Dalam Pemungutan Pajak Rokok. *Jurnal IUS Kajian Hukum Dan Keadilan*, 5(1), 1. <https://doi.org/10.29303/ius.v5i1.439>
- Mizushima, Y., & Noguchi, H. (2021). *Spillover effects of minimum wages on suicide mortality: Evidence from Japan*. Waseda INstitute of Political Economy, Waseda University.
- Musarat, M. A., Alaloul, W. S., & Liew, M. S. (2021). Impact of inflation rate on construction projects budget: A review. *Ain Shams Engineering Journal*, 12(1), 407–414. <https://doi.org/10.1016/j.asej.2020.04.009>
- Mamboundou, P. N. (2021). How Does VAT Reform Influence The Situation of Women in Burkina Faso?. *LDC Future Form*.
- Misra, K., Singh, V., & Zhang, Q. P. (2021). Impact of stay-at-home-orders and cost-of-living on stimulus response: evidence from the cares act. *NYU Stern School of Business, Forthcoming*.

- Mankiw, N.G., Quah, E. & Wilson, P. (2014). *Pengantar Ekonomi Makro Edisi Asia Volume 1*. Jakarta: Salemba Empat.
- Marie., Freeman, M. K., Fleming, T. D., Robinson, M., Dwyer-Lindgren, L., Thomson, B., Wollum, A., Sanman, E., Wulf, S., Lopez, A. D., Murray, C. J. L., & Gakidou, E. (2014). Smoking prevalence and cigarette consumption in 187 countries, 1980-2012. *JAMA - Journal of the American Medical Association*, 311(2), 183–192. <https://doi.org/10.1001/jama.2013.284692>
- Nargis, N., Stoklosa, M., Shang, C., & Drope, J. (2021). Price, Income, and Affordability as the Determinants of Tobacco Consumption: A Practitioner's Guide to Tobacco Taxation. *Nicotine and Tobacco Research*, 23(1), 40–47. <https://doi.org/10.1093/ntr/ntaa134>
- Ngo, A., Cheng, K. W., Shang, C., Huang, J., & Chaloupka, F. J. (2018). Global evidence on the association between cigarette graphic warning labels and cigarette smoking prevalence and consumption. *International Journal of Environmental Research and Public Health*, 15(3). <https://doi.org/10.3390/ijerph15030421>
- Ningrum, P. A., Hukom, A., & Adiwijaya, S. (2020). The Potential of Poverty in the City of Palangka Raya: Study SMIs Affected Pandemic Covid 19. *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, 3(3), 1626–1634. <https://doi.org/10.33258/birci.v3i3.1094>
- Nizamie, G. V., & Kautsar, A. (2021). Analisis Faktor-Faktor Yang Mempengaruhi Konsumsi Rokok di Indonesia. *Kajian Ekonomi Dan Keuangan*, 5.
- Nugrahini, W. (2019). Pengaruh Kebijakan Tarif Dan Harga Jual Eceran Terhadapproduksi Dan Penerimaan Cukai Rokok Sigaret Kretek Mesin. *Jurnal Perspektif Bea Dan Cukai*, 3(1), 111–132. <https://doi.org/10.31092/jpbc.v3i1.426>
- Nurdiyantoro, B., Guanawan, & Marzuki. (2019). *Statistik Terapan untuk Penelitian Ilmu Sosial*. Yogyakarta: Gadjah Mada University Press.
- Nawatmi, S., Nusantara, A., & Santosa, A. B. (2021). Determinants of Poverty in Indonesian Provinces. In *3rd International Conference of Banking, Accounting, Management and Economics (ICOBAME 2020)* (pp. 409-412). Atlantis Press.

- Nkem, U. H., & Sunday, A. A. (2019). Effect of Taxation on Domestic Investment in Nigeria. *International Journal of Economics, Business and Management Studies*, 6(1), 96–104. <https://doi.org/10.20448/802.61.96.104>
- Omolabi, I., Salman, A., Ishola, A. A., & Abdulkareem, A. K. (2021). Collective Bargaining and Minimum Wage Determination in Nigeria. *E-BANGI*, 18(5), 66–78. <https://ezp.lib.cam.ac.uk/login?url=https://www.proquest.com/scholarly-journals/collective-bargaining-minimum-wage-determination/docview/2563491844/se-2?accountid=9851%0Ahttps://libkey.io/libraries/603/openurl?genre=article&au=Omolabi%2C+Issa%3BSalman%2C+>
- Patoli, A. Q. (2012). Impact of Inflation on Taxes in Pakistan: an Empirical Study of 2000-2010 Period. *IBT Journal of Business Studies*, 12(1), 31–41. <https://doi.org/10.46745/ilma.jbs.2012.08.02.04>
- Paul Krugman, R. W. (2018). *Macroekonomics*. New York: Worth Publishers.
- Pujiono, A., & Ediwidjojo, S. P. (2021). The Effect of Local Income , Investment , and Inflation on Economic Growth of Kebumen Regency. *Jurnal Pendidikan Tambusai*, 5(3), 6743–6751.
- Praningrum, A. W. A., & Khoirudin, R. (2021). Determinan Penerimaan Pajak Daerah Kabupaten/Kota di Provinsi Bali. *In Prosiding Seminar Nasional Kewirausahaan*, 1(1), pp. 58-64.
- Primorac, M., & Vlah Jeric, S. (2017). The Structure of Cigarette Excises in the EU: From Myths to Reality. *CESifo Working Paper*, No. 6386, Center for Economic Studies and ifo Institute (CESifo), Munich.
- Priambodo, A. (2022). Kontribusi Kemiskinan Terhadap Pendapatan Asli Daerah Kabupaten Purbalingga. *Perwira Journal of Economics & Business*, 2(1), 65-71.
- Priyastama, R. (2017). *Buku Sakti Kuasai SPSS*. Bantul: Start Up.
- Paul Krugman, R. W. (2018). *Macroekonomics*. New York: Worth Publishers.
- PMK Nomor 192 tahun 2021 Tentang Tarif Cukai Hasil Tembakau Berupa Cigaret, Cerutu, Rokok Daun atau Klobot, dan Tembakau Iris.

- Quinn, J. F., & Cahill, K. E. (2017). The relative effectiveness of the minimum wage and the earned income tax credit as anti-poverty tools. *Religions*, 8(4). <https://doi.org/10.3390/rel8040069>
- Rando, S., Rotinsulu, D., & Rorong, I. (2021). Jurnal Pembangunan Ekonomi dan Keuangan Daerah Vol.22 No.1 (2021) ANALISIS FAKTOR-FAKTOR PENENTU. *Jurnal Pembangunan Ekonomi Dan Keuangan Daerah*, 22(1), 66–83.
- Reinsdorf, M., & Schreyer, P. (2020). Measuring consumer inflation in a digital economy. In *Measuring Economic Growth and Productivity* (pp. 339–362). Academic Press.
- Rohadi, N. (2020). Pengaruh UMR, Jumlah penduduk, dan Pertumbuhan Ekonomi Terhadap Penerimaan PBB-P2 di Kota Kediri. *JURNAL PROSPEK*, 1(2).
- Sadono Sukirno. (2021). *Makroekonomi Teori Pengantar Edisi 3 Cetakan 26*. Depok: Rajawali Pers.
- Saputra, W., Hardinata, J. T., & Wanto, A. (2020). Resilient method in determining the best architectural model for predicting open unemployment in Indonesia. *IOP Conference Series: Materials Science and Engineering*, 725(1). <https://doi.org/10.1088/1757-899X/725/1/012115>
- Shah, S. (2016). Determinants of Human Development Index: A Cross-Country Empirical Analysis. *International Journal of Economics and Management Studies*, 3(5), 43–46. <https://doi.org/10.14445/23939125/ijems-v3i5p106>
- Shang, C., Lee, H. M., Chaloupka, F. J., Fong, G. T., Thompson, M., & O’connor, R. J. (2019). Association between tax structure and cigarette consumption: Findings from the International Tobacco Control Policy Evaluation (ITC) Project. *Tobacco Control*, 28, S31–S36. <https://doi.org/10.1136/tobaccocontrol-2017-054160>
- Siddiqa, A. (2021). Determinants of Unemployment in Selected Developing Countries: A Panel Data Analysis. *Journal of Economic Impact*, 3(1), 19–26. <https://doi.org/10.52223/jei3012103>
- Singoro, B. W. (2021). Effects of human development capital on tax revenue performance in Kenya. *International Journal of Business Management and Economic Research*, 12(1), 1884–1892.

- Sinn, H.-W. (2013). CESifo Working Paper no. 4086. *CESifo Working Papers*, 1–19. <https://www.google.com/%5Cnpapers2://publication/uuid/D6B00033-2B56-4E1C-8AB5-7BFC69F3D78B>
- Sriwahyuni, C. (2021). Pengaruh Pengangguran Terbuka Terdidik Universitas Terhadap Garis Kemiskinan Di Provinsi Aceh. *Jurnal Ekonomika*, 15(1), 9–14. <https://doi.org/10.51179/eko.v15i1.537>
- Szabó-Szentgróti, G., Végyári, B., & Varga, J. (2021). Impact of industry 4.0 and digitization on labor market for 2030-Verification of Keynes' Prediction. *Sustainability (Switzerland)*, 13(14), 1–19. <https://doi.org/10.3390/su13147703>
- Silva, F. M. V. G. D. (2019). The determinants of excise tax revenues in Portugal (Doctoral dissertation, Instituto Superior de Economia e Gestão).
- Stoklosa, M., Goma, F., Nargis, N., Drope, J., Chelwa, G., Chisha, Z., & Fong, G. T. (2019). Price, tax and tobacco product substitution in Zambia: findings from the ITC Zambia Surveys. *Tobacco control*, 28 (Suppl 1), s45-s52.
- Saelim, S. (2019). Carbon tax incidence on household demand: Effects on welfare, income inequality and poverty incidence in Thailand. *Journal of Cleaner Production*, 234, 521–533. <https://doi.org/10.1016/j.jclepro.2019.06.218>
- Sugiyono. (2019). *Staistika untuk Penelitian*. Bandung: CV. Alfabeta.
- Sugiyono. (2018). *Metode Penelitian Kuantitatif*. Bandung: CV. Alfabeta.
- Sudaryono. (2019). *Metodologi Penelitian Kuantitatif, Kualitatif, dan Mix Method Edisi Kedua*. Depok:Rajawali Pers.
- Taylor, L., & Barbosa-Filho, N. H. (2021). Inflation? It's Import Prices and the Labor Share! *Institute for New Economic Thinking Working Paper Series*, January, 1–39. <https://doi.org/10.36687/inetwp145>
- Thompson, F., Chaloupka, F. J., Sparkes, S., Drope, J., Siu, E., & Dorokhina, M. (2021). Financing opportunities in the time of COVID-19: Re-examining cigarette taxes with a new scorecard. *Tobacco Induced Diseases*, 19(March), 19–21. <https://doi.org/10.18332/TID/133441>
- Teh-wei Hu, Z. M. (2016). The role of taxation in tobacco control and its potential economic impact in China. *Economics of Tobacco Control in China: From Policy Research to Practice*, 149-168.

- Terefe, K. D., & Teera, J. (2018). Determinants of tax revenue in East African countries: An application of multivariate panel data cointegration analysis. *Journal of Economics and International Finance*, 10(11), 134-155.
- Torregrosa-Hetland, S., & Sabaté, O. (2022). Income tax progressivity and inflation during the world wars. *European Review of Economic History*, 26(3), 311-339.
- Undang-Undang Republik Indonesia Nomor 28 Tahun 2009 Tentang Pajak Daerah dan Retribusi Daerah.
- Utomo, T. L., Paramita, P. D., & Putri, M. A. (2018). Pengaruh Penambahan Wajib Pajak, Upah Minimum Kota, dan Inflasi Terhadap Penerimaan Pajak Penghasilan Orang Pribadi dengan Kondisi Keuangan Wajib Pajak Sebagai Variabel Moderating (Studi Kasus Kantor Pajak Pratama Yang Ada di Kota Semarang Periode)(2012-2016). *Journal Of Accounting*, 4(4).
- Usman, I. C., & Idoko, A. S. (2021). Effect of Taxation on Poverty in Nigeria. *International Journal of Economics and Development Policy (IJEDP)*, Vol. 4 No. 1, Pg. 40 – 54.
- Van Kints, M., & Breunig, R. (2021). Inflation Variability Across Australian Households: Implications for Inequality and Indexation Policy*. *Economic Record*, 97(316), 1–23. <https://doi.org/10.1111/1475-4932.12575>
- Varbanov, T. B. (2018). Poverty as a Subject of Study in Social Statistics. *Экономика и Финансы (Украина)*, (2), 4-11.
- Wage Indicator Foundation, Amsterdam Institute for Advanced Labour Studies, & Indian Institute of Management Ahmedabad. (2012). *Minimum wage report*.
- Widati, S., & Solekhah, S. A. (2018). *The Higher Price of Cigarettes and Students' Intention to Stop Smoking*. *Inahea* 2017, 342–346. <https://doi.org/10.5220/0007030103420346>
- Wildan, A. (2018). Pengaruh Tamu Hotel, IHK dan Tenaga Kerja Hotel Terhadap Penerimaan Pajak Hotel Kabupaten Semarang. *Economics Development Analysis Journal*, 7(1), 39-44.
- Wiranatakusuma, D. B., & Primambudi, G. (2021). Determinants of poverty in Indonesia. *Sociologia y Tecnociencia*, 11(2), 243–267. <https://doi.org/10.24197/st.2.2021.243-267>

- Wulansari, I. Y. (2021). Penerapan Empirical Best Linear Unbiased Prediction (EBLUP) pada Pendugaan Tingkat Pengangguran Terbuka Level Kecamatan di Provinsi Banten. *Seminar Nasional Official Statistics*, 36–44.
- Wuladari, S., Azahra, A., Sari, N., & Nasution, A. (2022). Kesenjangan Pendapatan yang Memicu Kemiskinan di Indonesia. *JIEM: Jurnal Ilmu Komputer, Ekonomi dan Manajemen*, 2(1), 238-251.
- Yildiz, F. (2020). Determinants of Cigarette Consumption in Turkey: An ARDL Bounds Testing Approach. *ADDICTA: The Turkish Journal on Addictions*, 7(2), 74–80. <https://doi.org/10.5152/addicta.2020.19045>
- Yoo, B. (2016). The impact of increased cigarette prices on cigarette consumption. *MPA/MPP Capstone Projects*, 289.
- Zeynep Önder, A. A. (2016). Who pays the most cigarette tax in Turkey. *Tobacco control*, 25(1), 39-45.
- Zayniddin. (2021). *Causes and types of unemployment in Vietnam*. 56–58. <https://www.ukessays.com/essays/economics/causes-and-types-of-unemployment-in-vietnam-economics-essay.php#:~:text=The Vietnam's unemployment is contributed,intensify the growth in unemployment.>
- Zimmermannová, J. (2019). Does cigarette taxation have an impact on reducing their consumption?. *Ekonomický časopis*, 67, 2019, č. 10, s. 1035 – 1054
- Albertus, R. H. (2021). The Effect of Current Ratio, Total Asset Turnover, and Earnings Per Share on Stock Prices in Banking Sub-Sectors Listed on The Indonesia Stock Exchange 2018-2019. *Strategic Management Business Journal*, 1(02), 30.
- Devy Putri Milanda, T. A. K. (2020). Analisis Komparatif Return Saham Dan Volume Perdagangan Saham Sebelum dan Sesudah Harbolnas Pada Perusahaan Dagang Yang Terdaftar Di Bei. *Akmenika: Jurnal Akuntansi Dan*, 17(2).
- Ilham Tri Murdo, J. A. (2022).). Ekspor Indonesia Dalam 2 Dekade Dan Faktor-Faktor Yang Mempengaruhi. *Journal Competency Of Business*, 6(1).
- Kun Tracy Wang, Fiki Kartika, Wanbin Walter Wang, G. L. (2021).). Corporate social responsibility, investor protection, and the cost of equity: Evidence from East Asia. *Evidence from East Asia*, 47.
- Suyanto Suyanto, T. A. K. (2019). Faktor yang mempengaruhi tingkat kepercayaan penggunaan fintech pada UMKM dengan menggunakan

technology acceptance model (TAM). *Akmenika: Jurnal Akuntansi Dan Manajemen*, 16(1).

Yusti Pujisari, F. B. (2019). Kesadaran (Awareness) dan Pemahaman (Understanding) Akuntan Pendidik terhadap XBRL. *Jurnal Akuntansi*, 3(1), 33