



- Barbu et al. (2022) Knowledge Mapping of Optimal Taxation Studies A Bibliometric Analysis and Network Visualization (sustainability) <http://www.en.Wikipedia.org>

Prof Dr BANDI, SE, Msi, Ak, CA, CTA, CPA

Sesi 1: RPS

| # | Jumlah Pertemuan | Relasi Sub-CPMK ke CPL/LO | Kemampuan Akhir / Sub-CPMK | Materi Pokok | Referensi |
|---|------------------|--|--|---|-----------|
| 1 | 1 | CPL2 - menjunjung tinggi nilai kemanusiaan dalam menjalankan tugas berdasarkan agama, moral, dan etika | Mampu menjelaskan ontologi, epistemologi, dan aksiologi riset perpajakan dalam kerangka pendekatan positivistik, interpretif, dan kritis.(CPL: Pengetahuan)Mampu mengidentifikasi karakteristik paradigma riset dan implikasinya terhadap desain metodologi dan kontribusi keilmuan di bidang perpajakan dan penerimaan negara.(CPL: Pengetahuan, Keterampilan Khusus)Mampu menganalisis tren arah riset perpajakan kontemporer berdasarkan pendekatan teoritis dan orientasi kebijakan fiskal.(CPL: Keterampilan Khusus, Keterampilan Umum) SDG 4 | Paradigma dan Arah Riset Kontemporer dalam Studi Perpajakan dan Penerimaan Negara (Positivisme, interpretif, kritis dalam konteks fiskal) | , |

ADVANCED Research Issues in Tax and Internal Revenue (A-RITIR)

PLANNED BEHAVIOR THEORY

Prof Dr. BANDI, SE, M.Si, Ak., CA., CTA, CPA

ABSTRACT

- Teori Perilaku Terencana (TPB), dikembangkan oleh [Icek Ajzen](#)
 - berpendapat bahwa perilaku didorong oleh niat,
 - yang dibentuk oleh sikap, norma subjektif, dan kendali perilaku yang dirasakan.
- Teks-teks dasar yang penting meliputi makalah Ajzen tahun 1991, karyanya tahun 1975 bersama Fishbein, dan meta-analisis yang ekstensif.

Literatur Dasar dan Teoretis Utama

- **Ajzen, I. (1991)**. The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179-211. (The definitive, most-cited TPB article).
- **[Fishbein, M., & Ajzen, I. \(1975\)](#)**. *Belief, attitude, intention, and behavior: An introduction to theory and research*. Addison-Wesley.
- **[Ajzen, I. \(2011\)](#)**. The theory of planned behaviour: Reactions and reflections. *Psychology & Health*, 26(9), 1113-1127.
- **[Ajzen, I. \(2020\)](#)**. The theory of planned behavior: Frequently asked questions. *Human Behavior and Emerging Technologies*, 2(4), 314-324.
- **[Armitage, C. J., & Conner, M. \(2001\)](#)**. Efficacy of the theory of planned behaviour: A meta-analytic review. *British Journal of Social Psychology*, 40(4), 471-499.

Aplikasi dan Ulasan Utama

- [Godin, G., & Kok, G. \(1996\)](#). The theory of planned behavior: a review of its applications to health-related behaviors. *American Journal of Health Promotion*.
- [McEachan, R. R., et al. \(2011\)](#). Prospective prediction of health-related behaviours with the Theory of Planned Behavior: a meta-analysis. *Health Psychology Review*.
- [Canova, L., & Manganelli, A. M. \(2020\)](#). Energy-saving behaviours in workplaces: Application of an extended model of the theory of planned behaviour.
- [Kumar, B. \(2012\)](#). A theory of planned behaviour approach to understand the purchasing behaviour for environmentally sustainable products.

Analisis Bibliometrik Utama

- [Springer Nature \(2025\)](#). Forty years of the theory of planned behavior: a bibliometric analysis. *Journal of Management Analytics*.

Reference:

Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179-211. (The definitive, most-cited TPB article).