

Investigating Predicament Of Taxpayers' Comprehension, Accessibility, And Attitude Towards Compliance

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Abstract

The study was intended to investigate the predicament of taxpayer's comprehension, accessibility, and attitude towards compliance problems in Emidibir town revenue authority. To achieve the desired objectives, the researcher used primary sources of data through structured interview. The questionnaires were distributed to employees and taxpayers of the authority. The researchers used simple random sampling to select respondents. For analytical purposes, the researchers used descriptive type of research and data collected consisted of both quantitative and qualitative methods. Moreover, the results are presented in terms of percentages. This study found that taxpayers have lack of awareness regarding tax rules, regulations, directives, and procedures. In addition, taxpayers do not pay tax liability at a given time and there was lack of awareness regarding the payment of their liability.

Key words: Taxpayer's knowledge, accessibility, attitude, compliance problem

1. Introduction

Tax is a mandatory contribution level imposed on individuals, businesses, or property with the goal of transferring resources from the private to the public sectors in order to provide merit goods to society while reducing price inflation (Ali and Sjursen, 2014). In Ethiopia, taxes are typically the primary source of government revenue. A tax is a financial charge imposed by the government on individuals or legal entities in order to raise funds to fund government expenditures. Tax revenue is used by the government to pay for defense and policy, to build dams and roads, to run schools and hospitals, to feed

the poor and provide medical care to the elderly, and for a variety of other purposes. Government would cease to exist or survive if it relied on taxes to fund its activities (Gangl and Kirchler, 2015). In Ethiopia, taxation has come in to being with emergency of state and government, but they exist hardly and reliable documentary evidence as to when taxation was introduced in Ethiopia and payments are made in kind and arbitrary systems of agricultural taxes. However, there is strong change during the period of Emperor Menilik, such as the establishment of fixed amount of tax rather than undefined and arbitrary system of agricultural tax. During the regime of Emperor Haile Selassie, there were several proclamation legal notices as statutory base of income during the regime (Gebre, 2006). During Emperor Haile Selase's relatively modern administration, the most important feature of traditional taxation remained. Personal income tax, business income tax, agricultural income tax, land tax, education tax, health tax, and tobacco tax are all part of the current tax system. Ethiopia's first income tax, the personal and business tax proclamation number 60 of 1944, was enacted in 1944. Reformation of income taxation gave the organized system a more modern structural and legal framework. Proclamation in 107 replaced the first proclamation in 1944 and this proclamation was replaced by income tax decree No. 19 in 1956. The fourth income tax law enacted by income tax proclamation No. 173 is 1961 and the Proclamation No. 255/ 1967 (IBID). The feudal land tenure system was abolished and land taxes were abolished as a result of the political upheavals of 1975. The health and education taxes were also repealed, and the remaining taxes were heavily amended and restructured by the Dergue and continued to be used until Ethiopia's traditional government amended a new taxation structure. Due to the need to raise more revenue to support the regime, the coverage of tax bases and tax rates was expanded (IBID). During this time, income tax proclamations No. 173/1961 and No. 255/1967, proclamation No. 77/1976, and proclamation No. 152/1978 were primarily aimed at changing the income tax structure levied on agricultural activities. According to the tax, two proclamations imposed rural and used fee tax on income from agricultural activity (Misrake Tesfaye, 2008). In line with the socialist ideology of the regime, the rate of rural land use fee varied for farms and state forms.

Any government provides goods and services to the public including police defense, education, hospital, and other infrastructure facilities. In order to provide those goods and service, the government needs to collect revenue. Government uses this income to provide different services for the common benefit of the society (Sari and Nuswantara, 2017). Taxes are compulsory payment by every person or organization to the government because it is the main sources of revenue to government without expectation of proportionate return from government (Gebri, 2006). No doubt that the existence of better tax compliance system is decisive for the existence of well-developed and economically strong states. If no complain that better tax compliance system is decisive in one country's overall capacity that is the main reason that motivated the researcher to study the constraint of tax compliance system in Emdibir town. The researchers tried to answer the following basic questions of tax compliance problems in the town:

1. What measure is taken to assess taxpayer's knowledge about tax rules and regulations?
2. What is the existing taxpayer's accessibility to tax information?
3. What is the cause of tax complaining problem?

The present study focuses on identification of the predicament of taxpayer's comprehension accessibility and attitude towards compliance in Emidibir town revenue authority. The study emphasized on the extent to which the researchers' objectives are concerned and avoid discrepancies, ambiguity, misunderstanding and other related problems in conducting the research. Furthermore, this study would be beneficial to local administrative system by helping them to reduce tax compliance costs, as well as to taxpayer by improving tax compliance in local areas.

Literature Review

A tax is a mandatory levy paid to the government by an economic unit without any corresponding right to receive a definite direct quid pro quo from the government (Güzela and Zcanc, 2019). It's important to note that the term "direct" refers to a price paid by the taxpayer for a specific service or a government-supplied commodity. The government benefits that taxpayers receive are unrelated to or based on their tax payer status. A tax is a broad-based levy that can be imposed on individuals, groups of individuals, or other legal entities based on one or more criteria (Hallsworth et al., 2017). People and businesses must pay taxes at all levels of government, including local, state, and federal. Tax revenue is used to fund police and fire protection, health programs, schools, roads, national defense, and a variety of other government services (Nkundabanyanga et al., 2017). Taxes and taxation are generally viewed as unappealing topics. The rhetorical linkage of tax is represented by Justice John's statement that "the power to tax is the power to destroy." The general level of taxes has fluctuated over time, depending on the government's role. Many governments, particularly in advanced industrial countries, have rapidly expanded their roles and have taken on new responsibilities in modern times (Nurwanah and Roekhudin, 2018). As a result, the demand for tax revenue has increased dramatically. Borrowing, creating, or obtaining technical assistance from abroad and denotations are all options for the government to fund its activities. Profits from public enterprises and the sale of produced crops on land also help the government secure resources. Taxes, on the other hand, are the primary source of revenue for funding government spending (IBID).

Taxes are burdensome and reduce the economic welfare of individuals and businesses (public) organizations because they require individuals or organizations to make mandatory contributions to the government without expecting any direct return. Tax-financed activities, on the other hand, will benefit individuals or organizations (Gangl and Kirchner, 2015). Study conducted by Habtamu (2007) identifies tax compliance issues and the researcher used structured questionnaires to collect data from 150 respondents. The major problem of tax compliance in Mekelle, Ethiopia was found to be intentional tax avoidance, that means some taxpayers intentionally understated their taxable income. In addition to this lack of knowledge of the tax statement, especially how the taxable income is calculated and low awareness creation by revenue and tax authority by city to taxpayer were found to be the major factor for tax compliance issue. In addition to that the study conducted by Tilalun and Yadersal (2014) on the determinants of tax compliance behavior in Ethiopia, the case of Bahir Dare city taxpayers can be summarized as follows. The study used quantitative approach to study the determinants of tax compliance through survey methods of data collection using questionnaires. The data collected from 201 usable questionnaires was analyzed using T-test and one-way ANOVA. The findings revealed that perceptions of government spending, perceptions of the tax system's equity and fairness, penalties,

personal financial constraints, changes in current government policies, and referral group are all factors that have a significant impact on taxpayer tax compliance behavior. Gender and the likelihood of being audited, on the other hand, have no bearing on tax compliance behavior.

Similarly, a study in Northern Central Nigeria by Ojochogwu and Stephen (2012) on 'Factors that affect tax compliance among small and medium enterprises' revealed some of the issues with tax compliance. The data for this study was gathered through a survey method from primary sources (questionnaire and personal interview with 150 respondents of small and medium enterprises). A probability (random) sampling method was used to obtain the sample. The one sample-size z-test was used to analyze the data in Microsoft Office Excel 2007. According to the findings of this study, the most important factors causing non-compliance among small and medium-sized businesses are high tax rates and complicated filing procedures. Other factors, such as multiple taxation and a lack of proper education, have a smaller impact on tax compliance among small and medium-sized business taxpayers.

Objectives of the Study

The general objective of this study is to assess tax compliance problem of taxpayer by taking sample of respondents from Emidibir town tax administration and revenue authority. Following are the specific research objectives of this study:

- To assess taxpayers' knowledge on tax rules and regulations.
- To assess the accessibility of tax information for taxpayers.
- To assess taxpayers' attitude towards tax compliance problem.

Research Design and Methodology

In this study, the researchers mainly relied on descriptive type of research design, because this type of research design enables the researcher to describe the existing problems. In the present study, the researchers used primary source of data to achieve the desired objectives. The primary data was collected through structured interview and both open-ended and close-ended questionnaire. The target population of this study consisted of the employees of Emidibir town tax and revenue authority and taxpayers of the town. In Emidibir, there are 3,444 taxpayers and 56 tax officers. Among the 3,444 taxpayers, the researchers selected 97 taxpayers as a sample using simple random sampling technique. By considering 90% confidence level, following Yemane (1967) the sample size is computed as follows:

$$n = \frac{N}{1 + N(e)^2}$$
$$n = \frac{3444}{1 + 3444(0.1)^2}$$
$$n = \frac{3444}{1 + 3444 * 0.01}$$

$$n = \frac{3444}{1+34.44}$$

$$n = \frac{3444}{35.44} = 97.18$$

n=97

Where,

N=total population, n=sample size, e=sampling error

From 56 tax officers the researchers chose 10 respondents which provided detailed information about the subject matter. These 10 respondents were selected based on their position, working experience and knowledge. After the required data were collected, the researchers analyzed the data and presented in the form of tabulation and percentage descriptions.

(A) Analyses of data gathered from tax officers

Table 1: Demographic Background of the respondents (employees) of tax bureau

No.	Personal details	Number of respondents	Percentage of responses
1	<i>Gender</i>		
	Male	7	70%
	Female	3	30%
	Total	10	100%
2	<i>Age</i>		
	18-20 years	-	-
	21-25 years	3	30%
	26-30 years	2	20%
	31-38 years	3	30%
	39-45 years	2	20%
	Total	10	100%
3	<i>Marital Status</i>		
	Single	4	40%
	Divorced	-	-
	Married	6	60%
	Widowed	-	-
	Total	10	100%
	<i>Educational Level</i>		
	Grade 10 th – 12 th	-	-
	Certificate	1	10%

4	Diploma	2	20%
	Degree	7	70%
	Total	10	100%
5	<i>Service year</i>		
	1 year	-	-
	2 year	2	20%
	3-5 year	3	30%
	> 5 year	5	50%
	Total	10	100%

Source: Primary data

As Table 1 above indicates that about 70% of the respondents are males and the remaining 30% of the respondents are females. The above table further shows that 30% of employees are found between 21-25 years. The other 30% of employees are found between ages of 31 up to 38 years, and 20% of employees are found between ages 26-30 years. The remaining 20% of the respondents are found between the ages of 39-45 years. Regarding marital status, 40% of the respondents are single and 60% of respondent are married, indicating dominance of married respondents. Further, the above table shows about the educational level of the respondents in the office. As it indicates, 20% of the employees in the organization have diploma, 10% of them have certificate and 70% of the respondents have a degree. So, from the above table the researchers understand that most of the employees in the organization have a degree. This indicates educated employees perform the work. Regarding to respondents' years of service, 50% of respondents have five years and more than five years experience, 30% of employees stay in organization for three years up to five years and 20% of employees have two years experience. From this, we can understand that organization has more experienced employees due to which these employees perform organizational work efficiently and effectively. Generally, organization runs its activities with experienced, educated employees and productive workforce.

Table 2: Problem related with the amount of tax collection

Item	Response	Number	Percentage
Is there a problem of inadequacy for tax compliance?	Yes	6	60%
	No	4	40%
	Total	10	100%

Source: Primary data

From the above Table 2 it can be seen that 60% of the respondents answered, there is a problem of inadequacy and the remaining 40% of the respondents said that there is no problem of inadequacy. Since the higher percentage of the respondents said yes, it is possible to say that there is a problem of inadequacy of tax collection in the office that tax payers do not pay tax liability at a given time and there was a lack of awareness.

Table 3: Offering of training to the taxpayers

Items	Response	Number	Percentage
Did your office train all taxpayers at office?	Yes	8	80%
	No	2	20%
	Total	10	100%
If your answer is “yes” for the above question, how you trained all taxpayers?	By calling them to meeting	2	25%
	By individual training	4	50%
	By cooperating	2	25%
	Total	8	100%

Source: Primary data

As the above table shows that 80% of the respondents answered, their office provides training for the taxpayers at the office, and the rest 20% of them said they did not provide training for the taxpayers at office. As it can be comprehended from the respondents’ answers, the office provides training for the taxpayers positively. From the respondents who said yes, 25% of them said they provide the training by calling the taxpayers to meeting. In addition, the other 25% of respondents answered they provide (offer) the training to each individual, and 50% of them said that they provide the training by cooperating. This means they provide training by grouping the taxpayers, to implement the program appropriately.

Table 4: Evaluation of the knowledge of taxpayers about taxation

Item	Response	Number	Percentage
How do you evaluate the knowledge of taxpayers about taxation?	High	3	30%
	Medium	6	60%
	Low	1	10%
	Total	10	100%

Source: Primary data

As the above table shows that 30% of the respondents answered, knowledge of taxpayers about taxation is high and 60% of the respondents answered, knowledge of taxpayers about taxation is medium and the rest 10% of them said the knowledge of taxpayers about taxation is low. As it is indicated from the respondents’ answers, the knowledge of taxpayers about taxation is generally medium.

Table 5: Responsibility for tax collection and assessment

Item	Respondent	Number	Percentage
Who is more responsible for tax collection and	Tax payers	5	50%
	Any Governmental body	3	30%

assessment?	Tax office	2	20%
	Total	10	100%

Source: Primary data

As the above table reflects that 50% of the respondents answered that tax payers are responsible for tax collection and assessment and 30% of the respondent said any governmental body is responsible for tax collection and assessment and the rest 20% said Tax office is responsible for tax collection and assessment. As it can be understood from the respondents' answers, taxpayers are mainly responsible for tax collection and assessment.

(B) Analyses of data gathered from tax payers

Taxpayers face a problem when they go to pay their expected tax liability. Therefore, most of taxpayers have a negative attitude on tax collection body of the government. The following table shows about the problems related with tax payment period.

Table 6: Problems Related with Tax Payment

Items	Response	Number	Percentage
Do you face any problem when you have to pay tax liability?	Yes	55	56.7%
	No	42	42.3 %
	Total	97	100 %
Is your answer is 'yes' for question 1 above what type of problem?	Absence employees in office	25	45.5%
	Waiting for long time	30	54.5%
	Total	55	100%

Source: Primary data

As table 6 shows that, 56.7% of the respondents responded as they faced a problem when they go to pay their tax liability. The remaining 42.3% of the respondent said, as they did not face any problem related with the payment of their tax liability. From this, the researchers concluded, there is some problem from the revenue authority office side in terms of treating taxpayers when they go there to pay their tax liability. Among those who said there is a problem; 45.5% of them said that absences of employees from the office is the problem they are facing. 54.5% of them said about the problem as they wait for long period to pay their expected tax liability. In this case, they spend more of their time to the revenue authority office. So, this creates a negative impact on their day to day life.

(C) Tax Payers Feeling and Payment Period of Taxation

Taxpayers are those people who are registered for tax payment to the government. Taxpayers has different attitude about taxation. Therefore, some of the taxpayers have a positive attitude and most of other have negative attitude about taxation. Because of the taxpayers knowledge about taxation there are not equal payment period of taxation means payment schedule of taxation and the table below describe about tax payer attitude and payment period of taxation.

Table 7: Tax Payers Feeling and Data of Tax Payment

Items	Response	Number	Percentage
How do you see the present taxation system?	Good	35	36.08
	Need restatement	50	51.35%
	No bad	12	12.37%
	Total	97	100%
How do you feel about taxation?	As obligation	26	26.8 %
	As debt	17	17.5%
	As useful	54	55.7%
	Total	97	100 %
When do you pay tax liability?	Before due date	83	86%
	After due date	14	14%
	Total	97	100%
Is the tax payment period enough?	Yes	75	73.3 %
	No	22	27.7 %
	Total	97	100%

Source: Primary data

As Indicated in the above table, most of tax payers feel taxation as useful, by considering the service reordering from the government for the command benefit of public majority of tax payers pays their tax liability when they receive assessment notification. As can be seen in above table 7, 36.08 % of the respondents stated the present taxation system is good and 51.35% of respondents said the present taxation system needs restatement, however, 12% of respondents said, the present taxation system is no bad. Therefore, from this it is understand that more than half of the respondents need restatement of the present taxation system. As shown in table 7, 55.7% of the respondents feel about taxation as useful. This shows that majority of tax payers are considering taxation as useful. And 26.8% respondents were feeling the taxation as obligation, as some people lack proper understanding about taxation, however, only 17.5% of respondent feel the taxation as debt because of their poor understanding about taxation. Therefore, it can be concluded that more than half of the respondents have knowledge about taxation and are aware about its importance and usefulness. Further, as indicated in the above Table 7, 86% of the respondents said about the payment time of their tax liability i.e., they pay before the due date. The remaining 14% of the respondent answered, they pay their tax liability after due date. That means they pay it after the payment is ended with a penalty. From the respondents’ answers, the researchers understand that most of the taxpayers have know-how about tax and they pay it on time. The above table also shows that 77.3% of respondents said the tax payment period is enough to complete the payment of tax liability. However, only 27.7% of the respondents complained about the

payment period. From this, the researchers understand that the majority of the taxpayers voluntarily pay their expected tax liability within the given period.

Table 8: the relation of tax paid amount and the service, which rendered

Items	Response	Number	Percentage
Do you know the annual income of your business?	Yes	60	62%
	No	37	38%
	Total	97	100 %
Do you satisfy with the payment of your tax burden?	Satisfied	37	38%
	Slightly satisfied	52	54%
	Dissatisfied	8	8%
	Total	97	100%
Is the amount of tax that you pay related with services you receive?	I agree	28	29%
	I can't decide	15	16%
	I disagree strongly	4	4%
	I agree very much	7	7%
	I don't agree	43	44%
	Total	97	100%

Source: Primary data

As indicated in the above table 8, 62% of the respondents answered, they know their annual income of their business. The remaining 38% of the respondents said they did not know their annual income of their business. From the above expression, it can be stated that most of the taxpayers know the amount of their annual income.

Table 8 further shows 38% of the respondents are satisfied from the payment of tax burden to the respective authorities, 54% of the respondents said that they are slightly satisfied from payment of their tax burden and the remaining 8% of them are dissatisfied about the tax payment. These results indicate most of the tax payers are slightly satisfied from the payment of tax burden, because they have a little knowledge about the compulsory nature of tax obligation. In addition to this, 29% of the respondents agreed, the amount of the tax payment is related with the services they received, 16% of them cannot decide the relation of the service they received with the amount of tax paid, 7% of respondents are agreed very much with the services they received, 4% of the respondents are disagreed, and 44% of them did not agree with the amount of services they received. Hence, it can be inferred, more of the taxpayers are disagreed with the relation of the amount of the tax they pay and the service they pay.

Conclusion and Discussion

The study was designed to assess taxation and related problem in Emidibir town revenue authority. It was also intended to suggest possible solutions to the problems identified based on the data collected from the respondents. The results suggest, in Emidibir town, taxpayers and employees are the main participants who pay their expected tax liability to the tax office. Therefore, taxations were the main

source of revenue to the revenue authority of the tax office. In the town, most of taxpayers feel taxation as useful and their understanding about taxation was highly developed and their awareness about taxation increased. Some of the taxpayers need restatement with the taxation system. Majority of tax payers were slightly satisfied from the service they received from government based on the tax they paid. Revenue authority of the town has developed standards. The government has exercised and performed various activities; it should come up with the means of financing its activities. There are four methods of financing- sale of goods or services, borrowing, printing paper money and taxation. From these sources, taxation is the main source to raise necessary funds for payment of expenditures which are incurred by the government. Taxation is the most common way of financing government activities. Those activities are provided to the community without any charge and necessary funds are collected by requiring person to make payment to the government in accordance with some established criterion. As the taxpayers under the study, majority of them feel taxation as useful. This indicates that they have positive understanding about the concept of taxation.

Despite the fact that tax imposes a personal obligation on the taxpayer, the amount of tax collected is used for the general and common good of the people. Therefore, most of tax payers are slightly satisfied with the service, which rendered from government return to their tax paid. Therefore, majority of taxpayers can make payment of the tax liability within given period. Tax objectives are ultimately connected with overall economic and non-economic policies of the government. As a result, the objectives of a tax system in developed country tend to differ significantly from those in developing country. In line with generating revenue, taxes are used for:

- a) Discouraging consumption of non-essential goods.
- b) Discouraging consumption of certain goods i.e. discouraging the importation of some goods from abroad to encourage domestic production.
- c) Stabilizing function such as during inflation government charge least taxes on the product. In this way, the economy becomes stable.

Recommendations

Based on the major findings of the study and the conclusion made the researchers would like to forward the following recommendations that help the town's revenue bureau to change the existing situations that affect tax compliance system and to improve the overall performance of the organization:

- i. Taxpayers have lack of awareness regarding tax rules, regulation directives and procedures. This is due to level of awareness is dependent on taxpayers educational background and exposure.
- ii. The tax authorities should revise their system not only to ensure that equal taxes are levied on individuals with equal income, but also to ensure that each taxpayer pays according to his or her ability to pay.
- iii. It is necessary to create the spheres, which upgrade the knowledge of the employees, and different training relating to tax law and amendment of tax law.
- iv. It is advisable to revenue bureau to properly review and evaluate the tax collection procedures to encourage compliance by the taxpayers. It is also better to audit or review financial

statements of tax evades and to settle punishment for those who breach tax laws. In addition to this, the revenue bureau has to close those holes which expand tax aviation and avoidance.

- v. The revenue bureau must strengthen itself by recruiting qualified labor, educating and training its employees, computerizing its operations, and allocating additional resources in order to improve service delivery. In addition, to reduce dissatisfaction of employees about their positions, job rotation is one way and the revenues bureau should try to make the working environment attractive and comfortable by making the environment green, by providing refreshment center for worker and by creating duties that improve friendly relation between the workers.
- vi. Skilled human power is the most important resource that should be given special attention.
- vii. The man power structure of revenue authority should be occupied by competent personnel. Therefore, to enhance their capacity and improve their effectiveness, the employees should get training.
- viii. For effective and proper tax collections, measures should be taken to revise and update the existing tax laws.
- ix. Taxpayers must be provided with clear, concise, and up-to-date information that explains what is taxable, how to calculate their tax liabilities, and the procedures for calculating pay taxes, as well as where and when they pay taxes.
- x. The taxpayers should keep their positive attitude towards taxation, as it is crucial for country's development.
- xi. To improve the tax collection activities, the existence of an active participation of adequate, qualified and committed personnel is important. To make the tax collection process effective and efficient, the offices are expected to initiate taxpayers to keep book of account income on time. This protects the office from unfair tax leave and helping to prevent tax evading and avoidance.

Limitation of the Study

As far as limitations are concerned, there are many constraints which had an impact on the quality of the study. Most of the constraints rose from the part of targeted population. Few employees, taxpayers are in doubt to respond neutrally. There is Lack of available organized data conducting research on the side of the researcher, due to the first undertaking of the study. Due to this constraint, they may not be proposed to be acquainted with all the detailed information.

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