

عنوان مقاله:

Assessing the effect of tax perception justice and trust in government on tax compliance

محل انتشار:

دومین کنفرانس بین المللی پژوهش در حسابداری، مدیریت، اقتصاد و علوم انسانی (سال: 1402)

تعداد صفحات اصل مقاله: 18

نویسندگان:

Ehsan Sadeghi - *Ph.D. Student in Accounting, Department of Accounting, Qaenat Branch, Islamic Azad University, Qaenat, Iran*

Mohammad Reza Razdar - *Assistant Prof of Accounting, Department of Accounting, Qaenat Branch, Islamic Azad University, Qaenat, Iran*

Mahmoud Lari Dasht Bayaz - *Prof of Accounting, Department of Economics and Administrative Sciences, Ferdowsi University of Mashhad, Mashhad, Iran*

خلاصه مقاله:

The purpose of this study is to investigate the effect of the variables of perception of tax justice and trust in the government on tax compliance. Among the variables that influence the tax behavior of people specializing in accounting, the impact of the variables of perception of tax justice and trust in the government on tax compliance was investigated. Also, the statistical population of this research included tax specialists working in the tax office of Khorasan Razavi province (۴۶۰ people), based on the results of the Morgan table, ۲۱۰ people were determined as a statistical sample (random sampling method). The experiment and data analysis were done in two ways: using correlation analysis, exploratory factor analysis and regression analysis, the findings obtained as a result of the analysis show that (۱) there is a positive and statistically significant relationship between trust in the government and tax compliance through the perception of tax justice (mediation), (۲) there is a statistically significant and positive relationship between trust in the government and tax compliance, and (۳) there is a positive and statistically significant relationship between trust in the government with a perception of tax justice. Also, the model was tested using structural equation analysis and by SMART-PLS software.

کلمات کلیدی:

perception of tax justice, trust in government, tax compliance, the tax office of Khorasan Razavi province

لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1774283>

