

# **Factors Influencing Tax Compliance Behavior among the Industries of Butwal Industrial Estate**

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## **Abstract**

*This study attempts to investigate the factors influencing tax compliance behavior in all the industries with the number 72 of Butwal Industrial Estate (BIE) to determine whether taxpayers perceived fairness, social norms, accounting practice, and government fiscal responsibility affect the tax compliance behavior of the owners of the BIE. The questionnaire was distributed to all industries of BIE. Where 46 only responded. Cross-sectional survey research design was used, and data was obtained from primary sources. The results have been drawn by using descriptive and inferential statistics. The study's findings show that accounting practice and government fiscal responsibility have a significant relationship with tax compliance behavior in BIE and an insignificant relationship between social norms and taxpayers' perceived fairness in tax compliance. The study recommends that BIE owners ensure that their accounting record system is correct and that the government is allowed to use tax revenue for the benefit of society.*

**Keywords:** Tax Compliance, Taxpayers' Perceived Fairness, Accounting Practice, Social norms, Fiscal Responsibility

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## **I. Introduction**

Even though it's often said that the two aspects of existence that are certain are death and taxes, people can take a number of steps that reduce their tax obligations (Alm, 2019). In addition, scholar defined tax compliance as accurately reporting revenue and deducting costs in line with tax regulations.

Tax compliance is a crucial subject in both developed and emerging countries since It emphasizes that it is the taxpayer's duty to report income and calculate their tax obligation (Inasius, 2019). Most governments rely heavily on taxes as a source of income, and they are a valuable fiscal instrument for both redistributing wealth and stabilizing the national economy. However, taxes can only effectively carry out these crucial tasks when citizens are prepared to abide by the nation's tax regulations. Increased non-compliance is costing governments around the world a significant amount of money in taxes. Because of the effects it has on economic sustainability, growth, and development, the government, tax officials, and researchers are now deeply concerned about tax noncompliance. Kharel (2021) stated that in the case of Nepal Government expenditures are greater than government revenue sources. More than 80% of revenue comes from taxes.

Otusanya (2011) claims that tax evasion and avoidance decreased government revenue. Evidence from the cases examined revealed that multinational corporations (MNCs) had engaged in a variety of tax avoidance and tax evasion practices, such as underreporting their taxable revenues and manipulating their accounting reports. Despite the importance of business firms to the country and province, they confront numerous obstacles. Maintaining tax

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compliance is one of the most time-consuming tasks. Small business tax systems need to be straightforward and efficient to meet industry standards and government objectives (Naicker & Rajaram, 2019).

Alm (2019), Allingham and Sandmo (1972); Eriksen and Fallan (1996) divided tax compliance determinants into three parts: Institutional factors contain the role of tax authority, the simplicity of filing tax returns and administration, the probability of detection, and social factors such as political affiliation, changes in current government policy, ethical and attitude views, and referral networks. Economic factors consist of rates of taxation, tax investigations, and perceptions of spending by the government.

In Nepal, the recent statistics from the Inland Revenue Department (IRD) indicate that the department collected 89.8% of its target of i.e. Rs. 483.48 billion in fiscal year 2021/22 which represents a 12.59% increase over the last fiscal year 2020/21 (Inland Revenue Department, 2023). According to Nepali Sansar 2021, Nepal's Department of Revenue Investigation filed cases that claims Rs. 24.74 billion in tax evasion in fiscal year 2020/21.

In Especially with regard to the economy of Nepal and the rise in the number of new enterprises in Butwal, minimal rise in tax income, this research is conducted to determine the main elements of tax compliance behaviour, measure the association between accounting practices, government fiscal responsibility, social norms, and taxpayers' perceived fairness with tax compliance behaviour, and investigate the impact of these factors on the tax compliance behaviour in the Butwal Industrial District.

## II. Theoretical Framework

### Literature Reiview

This section includes empirical review and review of theory. Hagos (2017) collected data from a sample of category "C" business income taxpayers in the Tigray Region of Ethiopia to examine the factors that affect tax adherence, including demographic factors, tax fairness, taxpayer views, tax administration, and tax knowledge. To investigate the relationship between tax compliance and its determining factors, the study used multiple regression analysis. The analysis's findings showed that tax compliance has been severely affected by gender, age, tax administration, knowledge of taxes, and taxpayer attitudes. However, education does not significantly affect tax compliance. Factors including income, tax agents, compliance costs, and demography have all been mentioned by other researchers as having an impact on tax compliance (Mohani, 2001), moreover (Pandey, 2019) listed Tax knowledge, tax fairness, tax complexity, and tax rates as having a significant impact on tax compliance practices.

The study's findings show that a key factor influencing the way rental taxpayers behave in terms of compliance is their awareness of and attitude toward taxes. As a result of the lower cost of noncompliance and the documented negative association between tax compliance and the cost of noncompliance, the data also show that Pokhara's rental income earners do not follow the tax laws (Tiwari, 2021). First, which taxes are the most complicated for SMEs? Next, what factors and expenses are crucial to ensure tax compliance? These are the questions that the study set out to answer. A survey was sent out to eighty-five small business owners to find out which taxes are the most complex as well as which barriers and costs are the highest. The survey concludes that the most challenging tax for small businesses in South Africa is value-added taxation (VAT). The most costly and challenging aspect of ensuring tax compliance is likely the time owners spend on it; this is thought to be the most expensive

expense incurred (Naicker & Rajaram, 2019).

The study looks into the variables that affect small and medium-sized businesses' (SMEs') in Vietnam's tax compliance, the researcher-administered questionnaire survey method was used to obtain data from 376 SMEs who are business-taxed. According to the findings, six types of criteria have a major impact on tax compliance among Vietnamese SMEs. These categories are as follows: business characteristics, accounting processes within the organization, knowledge of tax laws, policies, opinions on tax compliance, and chances of tax examinations about taxpayer compliance. Exploratory Factor Analysis was used after multivariate analysis and the computation of Cronbach's alpha coefficients. According to the research, the most impactful of these six criteria is Accounting Practices Characteristics (LE, Tuyet, Hanh, & Hung, 2022).

The findings imply that taxpayers are less compliant because they tend to have a negative impression of how fair their income tax system is. Their attitude toward compliance, followed by subjective norms, is consistently the most significant element in explaining taxpayers' compliant conduct in both cases. The results of questionnaire surveys and in-depth one-on-one interviews, which were conducted sequentially, were used to assess the study's hypotheses. Thematic analysis and structural equation modelling with partial least squares using Smart-PLS statistical software were used to analyse the data from the surveys and interviews, respectively (Samuel, 2016).

The research on tax compliance has included a large number of empirical studies that examined the impact of many potential factors on voluntary compliance with individual income/profit tax filing and reporting requirements. The most important determinants include non-economic aspects like views towards taxes, individual, social, and national standards, perceived justice, etc., as well as economic aspects like income level, audit probability, tax audit, tax rate, tax advantages, penalties, and fines (Barbuta-Misu, 2011).

Tax fairness aspects have various effects on Hong Kong tax compliance behavior (Richardson, 2006). A study carried out in Indonesia enumerated the variables influencing small and medium-sized enterprises' (SMEs') tax compliance with regard to their income-tax reporting requirements. Six tax compliance indicators are investigated using multiple regressions. Data were gathered from a survey performed in Jakarta with 328 small business taxpayers. A questionnaire survey that was administered by the researcher was utilised to collect data. The results demonstrate that a number of factors, including tax expertise, audit likelihood, referral networks, and perceptions of equity and fairness, significantly influence tax compliance. The referral group in particular had the biggest impact on SME taxpayers' noncompliance behaviour (Inasius, 2019).

The impact of specialized tax knowledge on attitudes about taxation was investigated. The study found considerable shifts in attitudes toward one's tax evasion and the fairness of the tax system. Respondents regarded their personal tax evasion to be more serious after increasing their tax knowledge, perceived justice in taxes increased, and views toward other people's tax evasion became tighter. According to a prior study, these tax views have an impact on compelled inclinations toward tax evasion and compliance (Eriksen & Fallan, 1996).

#### *Theory of Tax payers' Perceived Fairness*

According to equity theory, Individuals are more likely to follow laws If individuals think the system that makes them is fair (McKerchar & Evans, 2009). It means when there are perceived

injustices, people will shift their contributions to the transaction until justice is established. In accordance with equity theory, improving compliance would arise from resolving disparities in the exchange relationship between the government and taxpayers. The lack of trust that taxpayers have in the tax administration's capacity to collect taxes in a fair manner can cause non-compliance to increase (Murphy, 2004). It claims an effective tax system will use perceptions of trust and equality as tactics to try to increase tax compliance. Regarding the idea of tax compliance, views of fairness is one of the three key factors influencing compliance (Torgler, 2007). Perceptions of fairness are significant for tax compliance decisions, according to (Andreoni et al., 1998) analysis of the literature on tax compliance. Based on theory and empirical findings the following hypothesis has been posed;

H1: There is a significant effect of taxpayers' perceived fairness on tax compliance behavior

#### *Accounting Practice*

The act of recording a business entity's ongoing financial operations is known as accounting practice. The study shows how the tax system is designed to seek a balance between tax reporting, payment, and administration. It explains the significance of accounting for tax compliance (Yong & Fukofuka, 2023) Tax Compliance. A systematic accounting practices can detect the fraud, hence it can enhance tax compliance behavior the people. These theores leads to develop the following hypothesis.

H2: There is a significant effect of accounting practice on tax compliance behavior

#### *Social Norms*

Social norms are accepted guidelines for acceptable behavior in a given society. According to research by Bobek et al. (2013), people's standards for behaviour and ethical beliefs (personal norms), as well as the standards of those around them (subjective norms), have a direct impact on tax compliance decisions. It is reasonable to believe that social contacts have an impact on human behavior in the domain of taxes much like they do on other types of behavior (Keith, 1990). Therefore, a person's reference group, which includes their family, neighbors, and friends, may have an impact on their compliance behavior and views regarding the tax system. As a result, a taxpayer's resolve to comply will be lower if they are aware of several members of influential organizations that avoid taxes. There is evidence to suggest that compliance behaviour may be influenced by one's view of others' honesty. In addition, general social norms and other people's actual behaviour have an indirect effect. This illustrates the impact that societal norms have, both directly and indirectly, on tax compliance behaviour. The discussions lead to develop the following hypothesis.

H3: There is a significant effect of social norms on tax compliance behavior

#### *Government Fiscal Responsibility*

According to the notion of fiscal exchange, the existence of government spending can induce compliance. There is a higher rate of tax compliance when public goods and services are provided. The governments can improve compliance by more effectively highlighting the necessity of paying taxes to receive government services or by delivering items that residents prefer in an efficient and accessible manner (Slemrod, 2002). As a result, taxpayers' primary concern is what they receive in the form of public services as payment for their taxes. As accounting practices ensure easy availability of information for tax purposes, the government is

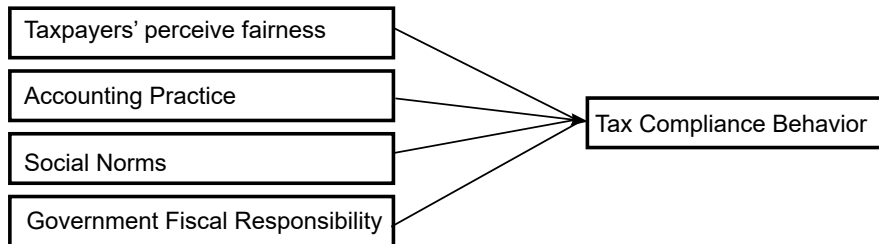
delivering public goods and services in returns of tax, the social peripheries of an individual are favorable or unfavorable toward the tax system, taxpayers' perceived equality and treatment by the tax authorities will leads towards tax compliance. Tax evasion occurs for a variety of reasons, such as inadequate tax education or a belief that the government is economically careless. The first step in encouraging tax compliance is for the government to make sure that the handling of public finances is transparent and accountable. However, a person will be in a stronger position to demand that the state exercise economic responsibility if he or she fulfills his main responsibility of tax compliance. Increased public confidence in the tax system will result if taxpayers are involved in the distribution and use of tax funds (Longjohn & Onome, 2016). Based on discussions, the following hypothesis has been proposed.

H4: There is a significant effect of government fiscal responsibility on tax compliance practices

### Research Framework

**Figure 1**

*Conceptual Framework*



Note. Damilola, 2022

### III. Research Methodology

This study adopted a descriptive and causal-comparative research design. Butwal Industrial District is one of the industrial estates established by the Government of Nepal on 2032 B.S. Out of 72 industries, 4 industries were shut down and 4 industries were under construction (Industrial District Management Limited, 2023). For this study, the entire industries of the Butwal Industrial District are considered as population. The questionnaire was distributed to 64 industries, out of which 18 did not respond. The response rate is 71.875%.

The primary data through a structured questionnaire from the respondents are obtained to know the responders' opinions regarding the topic under discussion. Using SPSS, Descriptive and inferential statistics were utilised for the analysis of data obtained via a structured questionnaire. We employed frequency, percentage, mean, standard deviation, minimum, and maximum values as descriptive statistics. While mean and standard deviation were utilised to illustrate the overall outcome of data collection on various factors under research, frequency and percentage were utilised to examine the respondents' demographic profile. The inferential statistics used in this study are correlation, and ordinary least square regression analysis. Before running the regression model, preliminary testing was conducted, including tests for multicollinearity, homoscedasticity, normalcy distribution, and dependability.

To assess the impact of taxpayers' perceived fairness, accounting practice, social norms, and government fiscal responsibility on tax compliance behavior in the Butwal Industrial Estate, a multiple regression model was employed. The model specifications for this study are as follows:

$$TC = \alpha + TPF + AP + SN + GFR + e$$

Where, TC = Tax Compliance Behavior; TPF = Taxpayers' Perceived Fairness; AP = Accounting Practice; SN = Social Norms; GFR = Government Fiscal Responsibility;  $\alpha$  = Constant term; e = Error term

## IV. Results and Conclusion

### Descriptive Analyses of Demographic Characteristics

In this section, the demographic profile of the respondents i.e. positions, types of industry, capital of the company, number of employees, and annual turnover are presented.

**Table 1**

*Demographic Profile of the Respondents*

	N	%
<i>Position of the respondents</i>		
Managing Director	16	34.8
Accountant	22	47.8
Owner	8	17.4
Total	46	100
<i>Types of Industry</i>		
Plastic Industry	16	34.8
Metal Industry	15	32.6
Electronic and Engineering Industry	5	10.9
Others	10	21.7
Total	46	100
<i>Capital of the Industry</i>		
Less than 50 Lakh	8	17.4
50 Lakh to 100 Lakh	12	26.1
More than 100 Lakh	26	56.5
Total	46	100
<i>Number of Employee in the Company</i>		
Less than 50	31	67.4
50 – 100	14	30.4
More than 100	1	2.2
Total	46	100
<i>Annual Turnover of the Company</i>		
Less than 1 crore	5	10.9
1 crore to 5 crores	22	47.8
More than 5 crores	19	41.3
Total	46	100

Table 1 shows that out of a total of 46 respondents, 34.8% were Managing Directors, 47.8 % were Accountants and 17.4% belonged to the owner of the concerned Company. Similarly, it is revealed that out of 46 Industries majority of the industry falls under Plastic Industry i.e. 34.8%. Metal Industry was 32.6%, Electronic and Engineering Industry were 10.9%. The other industry covers 21.7% which includes the food industry, construction-related industry, dairy corporation, etc.

According to the results, 17.4% industry has a paid-up capital of less than 50 Lakhs, 26.1% industry has between 50 Lakhs to 100 Lakhs, and the paid-up capital of the remaining 56.6% industry is above 100 Lakhs. The results show that out of 46 industries, 67.4% of industries have employees less than 50, 30.4% have employees between 50 -100 and more than 100 people work in 2.2% industry i.e. only one. Based on the annual volume of transactions, industries are divided into three categories. Out of 46, 10.9% of industries have an annual turnover of less than 1 crore, 47.8% of industries have an annual turnover between 1-5 crore and 41.3% of industries have an annual turnover of more than 5 crores.

**Table 2***Reliability Test*

Construct	N	Cronbach's alpha
Taxpayers' Perceived Fairness	5	0.6
Accounting Practice	5	0.7
Social Norms	5	0.7
Government Fiscal Responsibility	5	0.8
Tax Compliance Behavior	6	0.6

Any value higher than 0.6 is deemed acceptable by Cronbach's alpha (Tien, Son, Anh, & Duc, 2021). As the variables revealed values larger than 0.6, which suggests that the results are reliable, the result in the table shows that the questionnaire's questions are trustworthy and measured what they should have.

**Descriptive Statistics**

This section examined the respondents' levels of agreement or disagreement with each of the questionnaire's independent and dependent variables.

**Table 3***Descriptive statistics of Variables*

Variables	N	Min	Max	Mean	SD
Taxpayers' Perceived Fairness	46	2	5	3.68	0.62
Accounting Practice	46	3	5	4.21	0.51
Social Norms	46	1	4	2.43	0.62
Government Fiscal Responsibility	46	1	5	2.77	0.85
Tax Compliance Behavior	46	2.33	5	4.17	0.45

Table 3 shows the minimum, maximum, mean score, and standard deviations of the dependent and independent variables. Strong disagreement is represented by a value of 1, and strong agreement is represented by a value of 5. The average result of taxpayers' perceived fairness

is 3.68 with a standard deviation of 0.62. It indicates that respondents agreed that taxpayers' perceived fairness influences the level of tax compliance; The majority of respondents appeared to agree with the statement supplied regarding taxpayers' accounting practice, as indicated by the mean score of 4.21 with a standard deviation of 0.51 on the items that measured taxpayers' opinions on accounting practice; With a standard deviation of 0.62, the mean score on the questionnaires used to assess social norms as a determining factor of tax compliance is 2.43, indicating disagreement with social norms. It indicates that, in terms of social issues, the respondents do not agree with the claim stated in the questionnaire; the components used for evaluating the fiscal accountability of the government have a mean score of 2.77 and a standard deviation of 0.85. When the mean score is less than 3, it indicates that respondents don't agree with the items used to measure this variable and the average score for tax compliance behaviour is 4.17, meaning that, with a standard deviation of 0.45, the majority of respondents agreed with the statements made about tax compliance in the questionnaire.

## Correlation

**Table 4**

*Correlation matrix*

	TPF	AP	SN	GFR	TC
TPF	1	.502**	-.147	.368*	.083
AP		1	-.06	.244	.332*
SN			1	.047	.111
GFR				1	.318*
TC					1

*Note.* Number of observation (N) is 46. TPF: Taxpayers Perceived Fairness; AP: Accounting Practice; SN: Social Norms; GFR: Government Fiscal Responsibility; TC: Tax Compliance Behavior. \*\* Correlation is significant at the 0.01 level (2-tailed). \* Correlation is significant at the 0.05 level (2-tailed).

Table 4 shows the relationship among variables under study. According to the results, there is a positive weak correlation between Accounting Practice and Tax compliance. Similarly, Government Fiscal Responsibility is also positively correlated with Tax Compliance behavior but their correlation is weak. On the other hand, there is a negligible correlation between Taxpayers' Perceived Fairness and Social Norms with Tax compliance behavior. The correlation among independent variables is less than 5 which indicates that multicollinearity is not present.

## Regression Analysis

The dependent variable (tax compliance behavior) was regressed on predicting variables of taxpayers' perceived fairness, accounting practice, social norms, and government fiscal responsibility. The independent variable significantly predicts the tax compliance behavior,  $F(4, 41) = 2.699, p < 0.05$ , which implies that four factors under study possess a profound effect on tax compliance behavior. Additionally, adjusted  $R^2 = 0.131$  depicts that the model explains 13.1% of the variation in tax compliance behavior.

Furthermore, additional analyses were conducted to determine the impact of each factor on the criterion variable (tax compliance behavior). H1 evaluates whether taxpayers' perceived fairness significantly affects tax compliance behavior. The results revealed that TPF has an insignificant relationship with TC ( $B = -0.171, t = -1.144, p = 0.259$ ). Hence H1 is not supported.

H2 evaluates whether accounting practice significantly affects tax compliance behavior. The findings showed that AP has a significant relationship with TC ( $B = 0.385, t = 2.250, p = 0.03$ ). Hence H2 is supported.



**Table 5***Summary of the results of the regression analysis*

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	VIF
	B	Std. Error	Beta			
Constant	16.514	3.699		4.464	.000	
Taxpayers perceived fairness	-0.171	0.150	-0.195	-1.144	.259	1.501
Accounting Practice	0.385	0.171	0.362	2.250	.030	1.344
Social Norms	0.079	0.124	0.090	0.639	.526	1.035
Government Fiscal Responsibility	0.188	0.096	0.297	1.969	.050	1.177

*R* = .457  
*R*<sup>2</sup> = .208  
Adjusted *R*<sup>2</sup> = .131  
*F* Value = 2.699  
*P* value = .044

H3 evaluates whether social norms significantly affect tax compliance behavior. The results revealed that SN has an insignificant relationship with TC ( $B = 0.079$ ,  $t = 0.639$ ,  $p = 0.526$ ). Hence H3 is not supported.

H4 evaluates whether government fiscal responsibility significantly affects tax compliance behavior. The results revealed that GFR has a significant relationship with TC ( $B = 0.188$ ,  $t = 1.969$ ,  $p = 0.05$ ). Hence H4 is accepted.

## Discussion

The key findings pertaining to the study's research goals are covered in this section.

The study found that taxpayers perceived fairness has a negligible impact on tax compliance practices. The outcome does not confirm to the earlier assumption that equity would raise tax compliance rates. The findings contradict with the findings of Mutanga et. al (2021), which show a strong positive link between perceived trust in tax officials and voluntary compliance.

The study reveals that, accounting practices significantly and favorably influence taxpayer compliance behaviour. It implies proper record-keeping system by industry owners in the Butwal Industrial Estate will aid in better compliance with tax laws. This outcome is similar with the finding of LE et.al (2022) which concluded the strongest factor is accounting procedures characteristics among the tax compliance factors.

The study reveals that social standards have no noticeable effect on tax compliance in the industrial sector which contradicts with the findings of Bobek, Hageman and Kelliher (2013) demonstrated that social norms have significant direct and indirect influences on tax compliance behavior.

The findings indicate that tax compliance behaviour is significantly and favorably impacted by government fiscal responsibility. The results is consisted with the findings of Hagos (2017) and Kiow et al., (2017) who concluded that taxpayers will comply more if the government spends tax money suitably or if taxpayers receive advantages in the form of public goods and social comforts that they value.

## Conclusion

Effective accounting practices will enhance the tax compliance of owners in BIE. This suggests that the maintaining sufficient records by the industries will facilitate more information access for the tax authority, hence improving tax collection. Moreover, it needs to maintain sufficient records by the industries to access more information for the tax authority. This may pave the way for improving tax compliance and collection. This study also concluded that if the government is transparent and provides infrastructural facilities to the taxpayers, they comply with relevant tax laws. However, this study shows tax compliance and collection behavior is not influenced by social norms and taxpayers perceived fairness.

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