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## **INTENTION TO PARTICIPATE IN TAX EVASION: A SURVEY OF ACCOUNTING AND NON-ACCOUNTING BACKGROUND EMPLOYEES**

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### **Abstract**

*Tax evasion is still justified by Malaysian citizens as being tolerable and acceptable, as seen by the greater number of tax evasion cases and rise in unpaid tax figures in the country. This study examines the connection between attitude, perceived behaviour control and subjective norms towards tax evasion behaviour between the accounting and non-accounting background*

*employees. This study adopts a quantitative methodology and based on non-probability sampling of Malaysian individual taxpayers. Google forms were used to collect all the data, then analysed using SPSS 22.0. The results indicate that employees with accounting backgrounds behave differently than those without an accounting background in terms of their aim to evade taxes. All variables show a positive correlation with tax evasion behaviour for employees with non-accounting backgrounds. However, among workers with accounting backgrounds, only subjective norms show a positive impact on tax evasion behaviour. As compares to non-accounting background employees, subjective norms and perceived behavioural control influence the intention to engage in tax evasion. The findings of this study may help employers prevent unintended tax evasion by educating employees on handling their tax returns. Additionally, this outcome will add value to the new knowledge particularly in the literature on tax compliance.*

**Keywords:**

Attitude, Perceived Behavioural Control, Subjective Norm, Tax Evasion

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## **1. Introduction**

Any income that an individual accrues or derives is subject to tax. Based on current tax legislation and Inland Revenue Board (IRB) policy declarations, taxpayers are in charge of determining their taxable income, calculating their tax due, and filing their tax forms (Yusri & Sapiei, 2014). In addition to keeping accurate records for tax payments, taxpayers must also disclose all of their income for each year of assessment. The taxpayer is required to notify the IRB whenever their address changes.

Tax evasion is described in Section 114 of the Income Tax Act 1967, which states that anybody found guilty of committing intentional tax evasion or giving aid or advice to others in filing their income tax return forms that leads in an underestimate of taxes shall be punished and penalised. Additionally, Section 140 of the ITA of 1967 provides that the Director General of IRB has the authority to overlook certain transactions if it is established that a change in the amount of tax payable was made in order to exempt a person from a tax payment or to avoid an obligation or responsibility. One of the steps the IRB has taken to combat non-compliance is to give users a platform for electronic tax filing (e-filing), which allows them to submit their tax returns. E-filing is the process of transmitting tax returns in computer file format over the internet, according to Ibrahim (2012) and Wasao (2014). E-filing, on the other hand, is described by Mandola (2013) as

an internet-based system where users must register, file, and submit their tax returns online. Malaysia's tax revenue-to-GDP ratio is on the decline, according to the World Bank (2020), despite the nation's ongoing expansion in tax revenue collection. The ratio dropped from 15.1% to 10.9% between 2015 and 2020, a 4.2% percentage point drop. Taxpayer noncompliance is not merely the government's problem; it is also a public one that has to be handled immediately.

The study on the intention to participate in tax evasion among employees with accounting and non-accounting backgrounds holds significant importance due to the detrimental impact tax evasion poses to economic stability and development. A component on ethics is included in accounting courses, and it covers a variety of ethical topics. Students may believe that certain of the subjects are more important and should be addressed in the academic programme (Cheung, 2019). Therefore, under no circumstances may accountants engage in actions that entail the manipulation of financial statistics or violate the ethical standards of their profession (Nambukara-Gamage & Rahman, 2020).

The evasion of taxes diminishes resources available for public services, undermines social welfare, and hampers nations' overall progress. Thus, understanding the factors influencing individuals' intentions to engage in tax evasion is crucial for devising effective policies and strategies to combat this illicit practice. By specifically examining employees with both accounting and non-accounting backgrounds, this study provides valuable insights into the roles of professional knowledge and ethical awareness in shaping individuals' intentions toward tax evasion. As a result, the purpose of this study is to assess how attitudes, subjective norms, and perceived behavioural control relate to the intention to involve in tax evasion in Malaysia.

## **2. Literature Review**

### **2.1. Underpinning Theory:**

Since its inception by Icek Ajzen in 1985, the theory of planned behavior (TPB) has undergone significant development, building upon the theory of reasoned action. The TPB proposes that behavioral intentions are influenced by three key factors: attitudes, subjective norms, and perceived behavioral control. Over time, researchers have expanded and refined the theory by incorporating additional variables and investigating its applicability in various domains. Extensions to the TPB have included the integration of moral norms, past behavior, self-identity, and anticipated emotions. Furthermore, advancements in technology and our understanding of

cognitive processes have contributed to the emergence of more intricate models like the reasoned action approach and the integrative model of behavioral prediction. The ongoing evolution of the TPB continues to enhance our comprehension of human behavior, offering a valuable framework for predicting and explaining intentions across diverse contexts.

The Theory of Planned Behavior (TPB) is a socio-psychology theory that seeks to explain the connections between attitudes, subjective norms, perceived behavioural control, and attitude. It suggests that a person's desire to participate in a behaviour is implied by their attitudes about that conduct, their perception of social pressure to do so (subjective norm), and the extent to which they feel in control of engaging in that action (perceived behavioural control). The TPB model has been used to a variety of industries, including marketing, health care, and environmental preservation. It has received a lot of attention in both academic and practical settings, and it offers a helpful framework for comprehending and forecasting human behaviour.

## **2.2. Intention Towards Tax Evasion:**

Tax evasion is a type of criminal action when a person lowers the amount of tax they pay. The country's legislation may help taxpayers who have participated in tax avoidance (Kim, 2008; Putra et al., 2018; Allingham & Sandmo, 1972). The nation's whole economic, political, and social system might become unstable as a result of the significant crime of tax evasion. The distribution of income among locals is impacted by the economic aspect of tax evasion. Another sociological factor that gives rise to different socioeconomic groupings is tax evasion, which these people are prohibited from doing because of unfair competition (Owusu et al., 2020; AlAdham et al., 2016).

## **2.3. Attitude:**

Attitude refers to the amount of a person's positive or negative feelings towards engaging in a given behaviour. According to earlier studies like Ajzen (1991), a person's response to all things and events is dynamically influenced by their attitude, which is a mental and neurological state of readiness that has been organized by experience. This organization comprises of motivational, emotive, perceptual, and intellectual developments. Furthermore, according to sociologist and psychologists' researchers (Campbell, 1950; Fuson, 1942), attitudes defined the likelihood that a person would exhibit a particular behaviour in a particular circumstance. These definitions highlighted the persistence of attitudes and how closely they relate to people's behaviour.

Attitude plays a crucial role in shaping individuals' behavior towards tax evasion. Numerous studies have established a significant relationship between attitudes and tax evasion intentions. For instance, a study conducted by Sikayu et al., (2022) examined the attitudes of self-employed individuals towards tax evasion and found that a positive attitude towards tax evasion was a strong predictor of engagement in tax evasion behavior. Similarly, a more recent study by McGee (2021) and Wenzel (2005) explored the link between attitudes and tax evasion intentions among a diverse sample of taxpayers, revealing that individuals with more favorable attitudes towards tax evasion were more likely to contemplate engaging in such illicit activities. These findings underscore the importance of considering attitudes as a key determinant of tax evasion behavior (Ogungbade & Adekoya, 2021; Onu et al., 2019).

H1a: There is a connection between attitude and tax evasion intention amongst accounting background employees.

H1b: There is a connection between attitude and tax evasion intention amongst non-accounting background employees.

#### **2.4. Subjective Norms:**

One of the key factors influencing behavioural intention, according to Ajzen (1991), is norms. Numerous studies have been done that demonstrate how strongly norms may affect someone's behaviour. Mudrack (2007) asserts that core personality characteristics, attitudes, values, and thought processes are directly related to normative ideas concerning the validity of social responsibility. In behavioural research, subjective norms have received a lot of attention. This factor focuses on the social pressure to exhibit a specific behaviour. Techniques for long-term socialisation develop societal expectations that are founded on fundamental principles (Kornhauser, 2007). A person is more likely to act in a particular way when someone in their circle of influence has power over them. To fulfil expectations, specific acts must be executed with individual drive. As a result, when another person has a desire, behaviour will be affected.

Subjective norms, which refer to an individual's perception of social pressures and expectations, have been found to be influential in the context of tax evasion. Research has consistently shown a significant relationship between subjective norms and tax evasion intentions. For example, a study conducted by Enachescu et al., (2019) investigated the impact of social norms on tax compliance behavior and found that individuals who perceived social approval or acceptance of tax evasion were more likely to have intentions to engage in tax evasion.

Additionally, a study by Al-Rashdan (2020) demonstrated that individuals' tax evasion decisions were influenced by their perception of what others considered acceptable behavior. These findings highlight the relevance of subjective norms in shaping individuals' attitudes towards tax evasion and emphasize the role of social influences in shaping tax compliance behavior (Enachescu, 2019; Albab & Suwardi, 2021).

H2a: There is a connection between subjective norms and tax evasion intention amongst accounting background employees.

H2b: There is a connection between subjective norms and tax evasion intention amongst non-accounting background employees.

## **2.5. Perceived Behavioural Control:**

According to Ajzen, 2002, a person's assessment of their capacity to carry out a specific behaviour is known as perceived behavioural control. The degree to which a person believes they can perform a particular task has a significant impact on their behavior (Ajzen, 1991). People tend to have stronger intentions to practice a skill or involve in an activity when they have confidence in their capability to master it. A human may involve in a particular action if they have the capacity and desire to do so. According to earlier research, perceived affordances (Li, et al., 2002), self-efficacy, convenience/availability (Olsen, 2004), and knowledge (Kim, et. al, 2014; Maichum et al., 2016) are abilities that are connected to perceived behavioural control.

Perceived behavioral control, which reflects an individual's perception of their ability to control their behavior, has been found to be a significant factor in understanding tax evasion. Several studies have shown a strong relationship between perceived behavioral control and tax evasion intentions. For example, a study conducted by Taing & Chang (2021) explored the role of perceived control in tax evasion and found that individuals who perceived higher levels of control over their tax-related actions were less likely to engage in tax evasion. Similarly, a study by Vamvaka et al., (2020) demonstrated that individuals with a higher sense of control over their tax compliance behavior were more likely to exhibit greater tax compliance. These findings suggest that perceived behavioral control plays a crucial role in shaping individuals' intentions and behavior regarding tax evasion, highlighting the importance of enhancing individuals' perception of control in promoting tax compliance (Taing & Chang, 2021; Mohamad et al., 2013; Kirchler et al., 2001).

H3a: There is a connection between perceived behavioural control and tax evasion intention amongst accounting background employees.

H3b: There is a connection between perceived behavioural control and tax evasion intention amongst non-accounting background employees.

### **3. Methodology**

This research focuses on Malaysian individual taxpayers who regularly submit income tax returns and are salaried or wage earners. A non-probability sample employed for this study by using primary data and a quantitative technique. The survey's questionnaire was modified in accordance with information from past research. Variables and responder profiles are the two components of the questionnaire. All independent and the dependent variable are evaluated using a 5-Likert scale from strongly agree to strongly disagree. There were 18 observed items in all, made up of both external and endogenous variable measurements which adapted from the study by Alleyne & Harris (2017). SPSS 22.0 was used to analyze every single data.

### **4. Result and Findings**

The objectives of this study are to investigate the connection between attitude, perceived behavioural control, and subjective norms towards tax evasion behaviour between the accounting and non-accounting background employees which categorized based on the selection in respondent profile. Based on the demographic information, majority of the respondents are female. The age group of all respondents are between 38 - 27 years old and mostly are Malays. Majority of respondents have prepared their tax returns themselves. Table 1 shows the respondent profile for the participants of this study.

**Table 1:** *Respondent Profile*

<b>Respondent Profiles</b>		<b>Total</b>	<b>Percentage</b>
GENDER	Male	73	41%
	Female	106	59%
	Total	<b>179</b>	<b>100%</b>

ETHNIC	Malay	132	74%
	Chinese	19	11%
	Indian	16	9%
	Others	12	7%
	Total	<b>179</b>	<b>100%</b>
AGE	18 - 27	14	8%
	28 - 37	28	16%
	38 - 47	100	56%
	48 - 57	28	16%
	> 57	9	5%
	Total	<b>179</b>	<b>100%</b>
TAX PREPARER	None	18	10%
	Self	149	83%
	Friend / Family member	11	6%
	Tax agent	1	1%
	Total	<b>179</b>	<b>100%</b>

*(Source: Self/Authors' Own Illustration)*

#### **4.1. Hypotheses Results:**

The goal of the study is to better understand how employees' intentions to evade taxes are affected by their attitudes, subjective norms, and perceived behavioural control. In this study, the employees were divided into two groups: those with and those without accounting backgrounds. For the first group, which included employees with accounting backgrounds, the subsequent hypotheses were proposed.

H1a: There is a connection between attitude and tax evasion intention amongst accounting background employees.

H2a: There is a connection between subjective norms and tax evasion intention amongst accounting background employees.

H3a: There is a connection between perceived behavioural control and tax evasion intention amongst accounting background employees.



The dependent variable (Tax Evasion Intention) was modelled using attitude, subjective norms, and perceived behavioural control as indicators. The three factors under research had a substantial effect on tax evasion intention, as shown by the independent variables' significant ability to predict tax evasion intention,  $F(3, 38) = 5.648, p < 0.05$ . Additionally, the  $R^2$  value of 0.308 shows that the model accounts for 30.8% of the variation in INT.

Furthermore, coefficients were further evaluated to discover how each of the components affected the criteria variable. (Tax Evasion Intention). H1a evaluates whether attitude significantly affects tax evasion intention. The results revealed that attitude does not impact on tax evasion intention ( $\beta = .149, t = .831, p > 0.05$ ). Hence, H1a was rejected. H2a evaluates whether subjective norms have a significantly impact on tax evasion intention. The result shows that subjective norms have a significantly impact on tax evasion intention ( $\beta = .393, t = 2.758, p = 0.009$ ). Consequently, H2a was supported. H3a evaluates whether perceived behavioural control significantly impact on tax evasion intention. The results revealed that perceived behavioural control does not have impact on tax evasion intention ( $\beta = .292, t = 1.995, p > 0.05$ ). Hence, H3a was rejected. The outcomes are presented in Table 2.

**Table 2: Hypotheses Outcomes for Employees with Accounting Background**

<i>Hypotheses</i>	Regression Weights	$\beta$	t	p-value	Results
H1a	ATT → INT	.149	0.831	.411	Rejected
H2a	SN → INT	.393	2.758	.009*	Supported
H3a	PBC → INT	.292	1.995	.053	Rejected
$R^2$	.308				
F (3,38)	5.648				

Note. \* $p < 0.05$ , ATT: Attitude, SN: Subjective Norms, PBC: Perceived Behavioural Control, INT: Intention

*(Source: Authors' Own Illustrations)*

Next, the second group, which included employees with no accounting backgrounds were being analyzed. The following hypotheses were proposed:

H1b: There is a connection between attitude and tax evasion intention amongst non-accounting background employees.

H2b: There is a connection between subjective norms and tax evasion intention amongst non-accounting background employees.

H3b: There is a connection between perceived behavioural control and tax evasion intention amongst non-accounting background employees.

The dependent variable (tax evasion intention) was regressed on forecasting variables of attitude, subjective norms, and perceived behavioural control. The independent variables significantly predict tax evasion intention,  $F(3, 133) = 19.886, p < 0.05$ , which indicates that the three factors under study have a significant impact on tax evasion intention. Moreover, the  $R^2 = 0.310$  depicts that the model explains 31% of the variance in INT.

Moreover, coefficients were further evaluated to see how each of the components affected the criteria variable (Tax Evasion Intention). H1b assesses whether attitude significantly affects tax evasion intention. The results revealed that attitude was not statistically significant impact on tax evasion intention ( $\beta = .096, t = 1.323, p > 0.05$ ). Hence, H1b was rejected. H2b evaluates whether subjective norms have a significant impact on tax evasion intention. The result shows that subjective norms have a significant impact on tax evasion intention ( $\beta = .073, t = 3.373, p = 0.001$ ). Consequently, H2b was supported. H3b evaluates whether perceived behavioural control significantly impact on tax evasion intention. The results revealed that perceived behavioural control statistically significantly impact on tax evasion intention ( $\beta = 0.073, t = 4.184, p = 0.001$ ). Hence, H3b also supported. The outcomes are presented in Table 3.

**Table 3: Hypotheses Outcomes for Employees with Non-Accounting Background**

<i>Hypotheses</i>	Regression Weights	$\beta$	t	p-value	Results
H1b	ATT → INT	.096	1.323	.188	Rejected
H2b	SN → INT	.073	3.373	.001*	Supported
H3b	PBC → INT	.073	4.184	.001*	Supported
$R^2$	.310				
F(3,133)	19.886				

Note. \* $p < 0.05$ , ATT: Attitude, SN: Subjective Norms, PBC: Perceived Behavioural Control, INT: Intention

(Source: Authors' Own Illustrations)

## **5. Conclusion**

Employees with accounting backgrounds are often seen to have financial literacy, which enables them to make financial decisions utilizing their knowledge. From elementary school students to adults, everyone struggles to comprehend the concept of taxes (Godfrey & Hooper, 1996). Once people began to fulfil their commitments, especially for the working adult, the understanding of tax may become clear. The study aims to determine if attitude, perceived behavioural control and subjective norms are associated to intent to involve in tax evasions. The results suggest that employees who have opinions on tax evasion nevertheless and high moral obligations refrain from committing the crime. On the other hand, even though the employees have knowledge on accounting, those employees with influence by the significant others are still possible to involve in tax evasion. As opposed to employees without proper knowledge in accounting, they will have tendency to commit the crime if there is opportunity to do that. They are likely to be influenced by the surrounded people to involve in tax evasion even though they might have high morale on this issue. The comparison of the personal perceptions of employees with accounting and non-accounting background on taxes reveals that the accounting background employees had a greater awareness and comprehension of the tax system. In terms of how individuals perceive the reality underlying taxation and the corresponding attitude toward taxation that is conveyed, tax knowledge appears to be far too significant. Without tax knowledge, there is a tendency, particularly for prospective taxpayers or taxpayers who did not adhere to all the rules and regulations of the tax law. According to the overall findings, accounting and non-accounting background employees significantly differed in their tax opinions and fairness impression. This finding is in accordance with the findings of a prior research by Kasipillai et al. (2003) that suggested other disciplines should be able to take a taxation course. It would be a great for managerial and practical implication. Human Resource Department in every organization need to impose the taxation trainings to all the employees in the organization so that the employees are aware with the updated information from IRB and to avoid unintentional mistakes in doing tax return. It would also be intriguing if future study could examine the relationship between accounting and non-accounting employees in terms of their tax knowledge.

By specifically examining employees with both accounting and non-accounting backgrounds, this study provides valuable insights into the roles of professional knowledge and ethical awareness in shaping individuals' intentions toward tax evasion. It aids in identifying

potential risk factors and gaps in ethical education that may contribute to the propensity for tax evasion. This knowledge is pivotal for developing targeted interventions, including improved ethical training and the cultivation of a culture of compliance within organizations. Furthermore, the study contributes to the existing literature by comparing the intentions of individuals with different educational backgrounds, thereby illuminating distinct perspectives, attitudes, and motivations toward tax evasion among accounting and non-accounting professionals. This facilitates tailored interventions that address specific needs and challenges.

Ultimately, the study's findings have practical implications for policymakers, tax authorities, and organizations seeking to implement effective measures to deter tax evasion, promote tax compliance, and foster ethical behavior in the domain of taxation. This includes enhancing ethical education and awareness programs tailored to the specific needs of employees with different educational backgrounds and fostering a culture of tax compliance. Secondly, the study's identification of potential risk factors and gaps in ethical education informs organizations about areas that require attention in promoting ethical behavior and preventing tax evasion. Organizations can utilize these insights to develop training programs that address ethical challenges and emphasize the importance of tax compliance. Furthermore, the study highlights the significance of organizational factors, such as ethical leadership and organizational climate, in shaping individuals' intentions toward tax evasion. Organizations can proactively foster an ethical work environment that discourages tax evasion and encourages ethical decision-making. Moreover, the study's findings have practical implications for professionals and employees themselves. By understanding the factors that influence intentions to participate in tax evasion, individuals can reflect on their own attitudes, beliefs, and ethical considerations related to tax compliance. This self-awareness can guide their decision-making processes and encourage them to adopt responsible and ethical behaviors regarding taxes. The current study's design has limitations, as is the case with most investigations. The results' external validity might be impacted if the sample used was not entirely representative of the target population.

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