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INSTITUTE OF DISTANCE LEARNING (IDL)

Topic:

**TRUST IN GOVERNMENT AND TAX COMPLIANCE; THE MEDIATING ROLE
OF TAX JUSTICE PERCEPTION**

by

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(BTech. Accounting with Computing)

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FINANCE, INSTITUTE OF DISTANCE LEARNING IN PARTIAL FULFILLMENT
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DECLARATION

I hereby declare that this submission is my own work towards the Master of Science in Accounting and Finance degree and that to the best of my knowledge, it contains no material previously published by another person nor material which has been accepted for the award of any degree of the University, except where due acknowledgement has been made in the text.

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DEDICATION

This project is dedicated to the Almighty God and my family for their plentiful blessings and guidance throughout this journey and above all my life.

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ACKNOWLEDGMENT

I thank the Almighty God for seeing me through this course. My heartfelt thanks go to my supervisor Prof. K.O. Appiah for his time and patience in providing me with all the necessary guidance and support throughout this work.

Lastly, I appreciate my family, lecturers and all friends who gave me their full support, love and cooperation throughout this whole period of hustle and bustle.

God bless you all.



ABSTRACT

This study aims to explore the intricate interplay between trust in government, tax justice perception and tax compliance among small and medium-sized enterprises (SMEs) in Ghana. Tax compliance is a crucial aspect of governance and revenue collection, and this research delves into the often-overlooked non-economic factors that influence it. By examining how trust in government impacts tax justice perception and, in turn, tax compliance, this study sheds light on essential aspects of tax compliance. The research findings underscore the pivotal role of trust in government in shaping tax compliance behavior among SMEs. Trust fosters a perception of fairness within the tax system and encourages citizens to willingly fulfill their tax obligations. Conversely, a lack of trust can lead to disillusionment and decreased motivation for tax compliance. The study reveals a significant connection between trust in government and tax justice perception. Trust serves as a catalyst, shaping perceptions of tax justice and reinforcing notions of fairness, legitimacy, and accountability within the tax system. Positive perceptions of tax justice motivate SMEs to comply with tax laws, while negative perceptions can deter compliance. The study uncovers a profound link between tax justice perception and tax compliance among SMEs. Those who perceive the tax system as just and fair are more inclined to fulfill their tax obligations willingly. This positive perception fosters a sense of responsibility and duty, contributing to higher tax compliance rates. The research elucidates the mediating role of tax justice perception in the relationship between trust in government and tax compliance. Trust in government influences tax compliance through its impact on tax justice perception. When trust is present, it fosters positive perceptions of tax justice, encouraging tax compliance. Conversely, a lack of trust leads to negative perceptions of tax justice and reduced compliance. The study provides valuable insights into the dynamics of trust in government, tax justice perception, and tax compliance among SMEs in Ghana. It highlights the importance of building and maintaining trust in government to promote tax compliance and emphasizes the critical role of a fair and just tax system in maintaining high compliance rates. These findings offer recommendations for policymakers, SMEs, and future researchers, providing a nuanced understanding of the factors influencing tax-related behaviors and encouraging further exploration of this essential topic.

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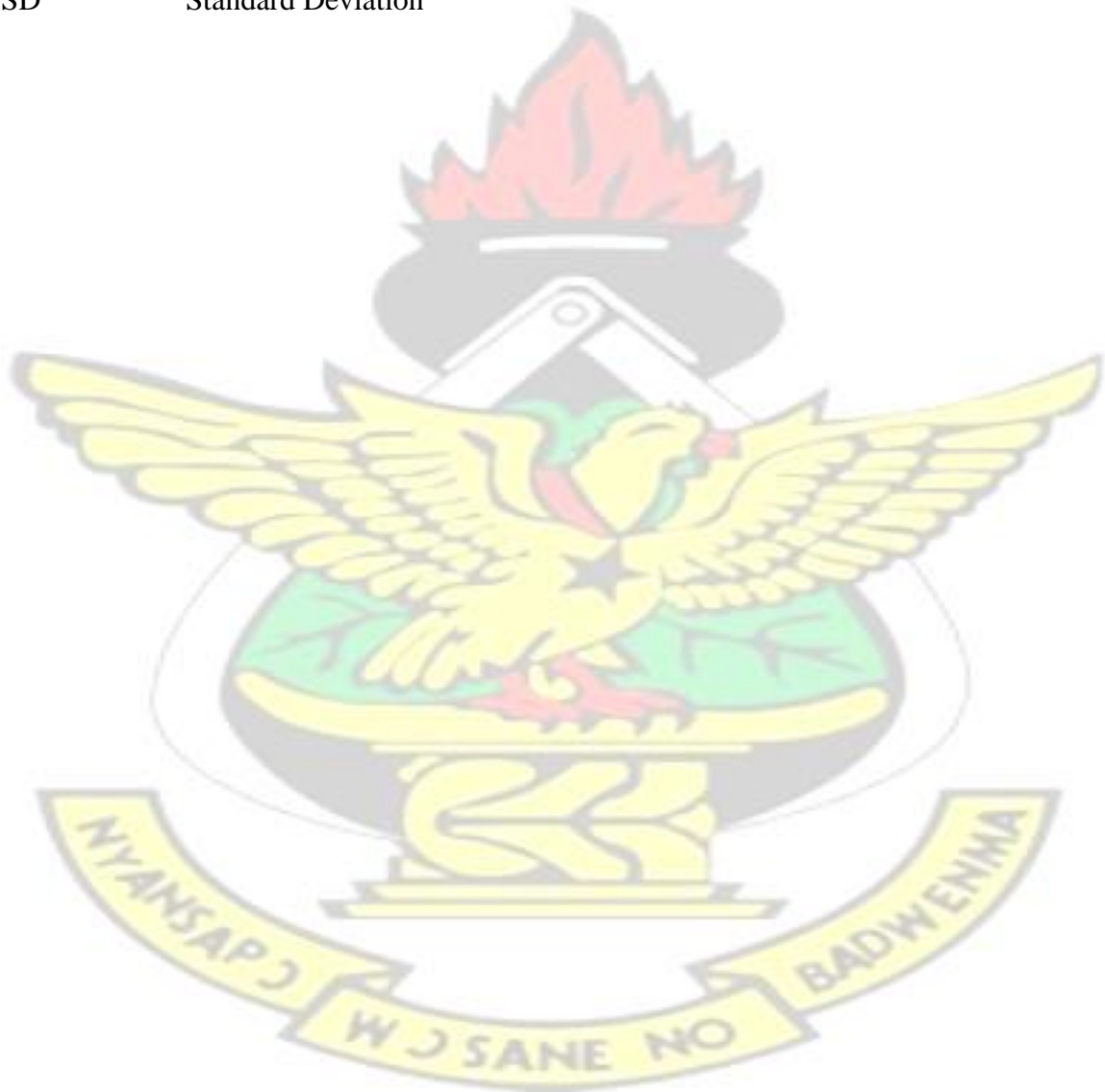
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LIST OF ABBREVIATIONS

SPSS	Statistical Package for the Social Sciences
TC	Tax Compliance
TIG	Trust in Government
TJP	Tax Justice Perception
DCV	Dynamic Capability View
SD	Standard Deviation



CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Taxes are voluntarily and compulsorily collected by the government from real and legal entities in conformity with the law for use in providing public services. Real and legal individuals' salaries are affected by this condition. Due to this, some taxpayers fulfil their obligations in accordance with their awareness of their civic duty, whereas others fail to do so. Tax compliance is the act of taxpayers meeting their tax obligations. For failing to meet their commitments, taxpayers are subject to a variety of fines (Guzel et al., 2019). The government's efforts to reduce tax losses by using these inspection and penalty mechanisms are insufficient. Tax compliance is only influenced by economic factors (penalty amount, tax rate, audit rate, etc). (Alm et al., 2012; Guzel et al., 2019).

The government should take into account a range of factors beyond just economic ones. These include aspects like public awareness of taxation, ethical considerations related to taxes, social and demographic dynamics, the extent of political support for tax policies, perceptions of fairness in taxation, trust in government, religiosity levels, citizens' loyalty to the state, the efficient allocation of public funds, the frequency of tax law changes, the complexity of tax systems, tax rates, the occurrence of tax amnesties, the availability of documentation, and more. Non-economic factors are also crucial predictors of tax compliance, in addition to economic factors (Guzel et al., 2019).

Compliance can be defined as adhering to all established norms. Widuri and Irawan (2019) elucidate that tax compliance refers to the adherence of taxpayers to the tax regulations mandated by established tax laws. This concept implies that taxpayers are expected to dutifully fulfill all their tax-related responsibilities and obligations in accordance with the applicable taxation laws.

Contrarily, tax compliance can also be understood as taxpayers' voluntarily reporting of all other income received (Widuri and Irawan, 2019). In this study, perception of tax justice and trust in government, or the degree of trust in government, are the two variables that determine tax compliance. The extent to which people have faith in the legal system and the executive branch of government reflects their expectations of the government to uphold accepted standards and values (Widuri and Irawan, 2019).

According to the principle of planned conduct, taxpayer decisions regarding their course of action must be based on reason. One of the factors that can influence a taxpayer's decision to comply with the law and fulfil their tax obligations is how they see the government and the law (Widuri and Irawan, 2019). According to research by Widuri and Irawan (2019), a taxpayer's behaviour in terms of tax compliance with the government and the law will depend on their level of trust. To put it another way, when taxpayers have faith in their government and the law, they are more likely to believe that the money they contribute to the state will be utilised wisely to meet its requirements. As a result, they are more likely to obey the law and pay their taxes, which can enhance taxpayer compliance.

In general, "justice" refers to whether the current tax system has been operating as it should, abiding by the laws, and not deviating. Policies or activities that can create the impression that taxation is equitable for all will be supported in order to promote the achievement of taxpayer compliance (Widuri and Irawan, 2019). Policies or activities that can create the impression that taxation is equitable for all will be supported in order to promote the achievement of taxpayer compliance. Therefore, in order to increase the number of persons who are compliant, a therapy that can result in tax compliance is absolutely necessary (Widuri and Irawan, 2019). Giligan stated that the study's findings indicated that global justice and the distribution of tax responsibilities

would have an impact on tax compliance. Some claim that research does not support the impact of global justice elements and tax burden distribution on tax compliance (Widuri and Irawan, 2019). To this effect, the purpose of this study is to determine the mediating role of tax justice perception in the relationship between trust in government and tax compliance.

1.2 Problem Statement

Factors, both economic and non-economic, play a pivotal role in shaping tax compliance (Guzel et al., 2019). This assertion is substantiated by extensive empirical research, encompassing studies on taxpayers' perceptions of tax justice, trust in government and trust in other taxpayers (Guzel et al., 2019; Saptono and Khozen, 2023; Alshira'h, 2023; Bakae et al., 2023).

However, despite these efforts, there remains a notable gap in the literature concerning the influence of non-economic factors, specifically taxpayers' perceptions of tax justice (TJP) and government trust on tax compliance. The foundational assumption that trust in government (TIG) affects tax compliance (TC) forms the basis for this research (Guzel et al., 2019; Gobena and Van Dijke, 2016).

While past studies have delved into the direct relationship between trust in government and tax compliance (Guzel et al., 2019), a distinct gap persists in exploring the indirect impact of government trust on tax compliance through the lens of tax justice perception, particularly in a developing country like Ghana. Although some researchers have investigated the effect of TJP on TIG and TC, their focus was confined to independent accounting professionals in Turkey, leaving an imperative need to broaden the scope to encompass diverse occupational groups.

This research therefore investigates the mediating role of tax just perception in the relationship between trust in government and tax compliance.

1.3 Objectives of the Study

1.3.1 Main Objective

The primary aim of this study is to investigate how the perception of tax justice mediates the connection between trust in the government and tax compliance.

1.3.2 Objectives of the Study

The specific objectives are to determine;

1. The effects of trust in government on tax compliance.
2. The influence of trust in government on the perception of tax justice.
3. The impacts of perception of tax justice on tax compliance.
4. The mediating role of TJP in the relationship between TIG and TC.

Research questions

The following are the research questions;

1. What are the effects of trust in government on tax compliance?
2. What is the influence of trust in government on the perception of tax justice?
3. What are the impacts of perception of tax justice on tax compliance?
4. What is the mediating role of TJP in the relationship between TIG and TC?

1.5 Significance of the Study

The study will add knowledge to literature and especially to the industry players because it would help to fully comprehend the importance of the TJP in the relationship between TIG and TC. Also, government officials will have evidence to base their policies on. Recommendations to be given will serve as a guide for authorities to learn about the concerns of the tax payers and ways to appease them to pay their taxes. The study's findings may be used as a resource by students who want to research a pertinent academic subject. Once more, readers would be able to appreciate the

significance of the TJP in the relationship between TIG and TC. In order to decide which theory best describes the constructs mentioned in this study, relevant theories will be presented. Conclusions and suggestions will be made in order to have a greater grasp of the aspects that are currently included in this study.

1.6 Scope of Study

The geographic focus of the study emphasizes on SMEs in Ghana. Relationships between TIG and TC are the conceptual scope. The study will concentrate on senior management in at least 180 firms in Ghana. Stakeholders will express their opinions while also being given questionnaires to complete.

1.7 Overview of Research Methodology

The study will employ descriptive research methodology to look at the relationships between the variables. The research variables represent the phenomena that the investigation will discover because they are already well-known phenomena. A survey approach will also be employed. The fundamental information for the investigation will be acquired quantitatively. Senior managers with opinions on trust in government and tax compliance would make up the group. For data analysis, the social sciences statistical software (SPSS) will be used. The data analysis will employ both descriptive and inferential statistics.

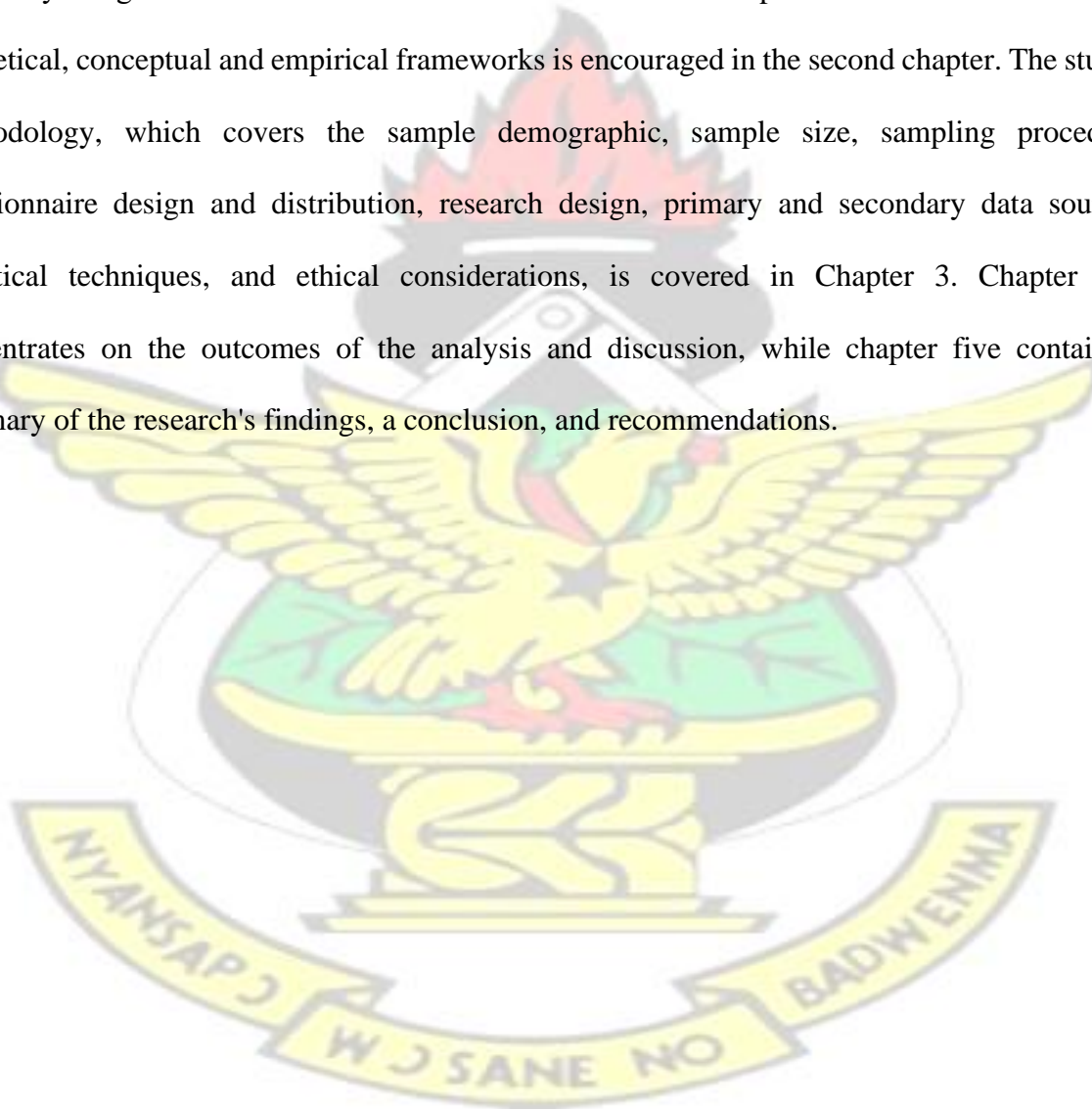
1.8 Limitations of the study

Along with the concern for professional, accurate, and reliable outcomes, the researcher may encounter a few limitations. There is a chance that some respondents will not want to submit information, which would be a major problem for access to the data. Time constraints could also be an issue because the researcher who is simultaneously a worker and a student may not have

enough time to finish the study while balancing other school-related commitments like online lectures and assessments.

1.9 Organization of Study

The study is divided into five (5) chapters. Chapter one covers the overall introduction and study background. This chapter also includes a display of the problem statement, objectives, constraints, and study's significance. A review of the literature that incorporates word definitions with theoretical, conceptual and empirical frameworks is encouraged in the second chapter. The study's methodology, which covers the sample demographic, sample size, sampling procedure, questionnaire design and distribution, research design, primary and secondary data sources, statistical techniques, and ethical considerations, is covered in Chapter 3. Chapter four concentrates on the outcomes of the analysis and discussion, while chapter five contains a summary of the research's findings, a conclusion, and recommendations.



CHAPTER TWO

LITERATURE REVIEW

2.0 Background

This chapter serves to underscore the importance of the study, pinpoint gaps in the current body of knowledge and lays the groundwork conceptually. The chapter is divided into four key sections: conceptual review, theoretical review, empirical review and conceptual framework. In the conceptual review section, an overview of the key concepts and terms related to the research problem is provided. The theoretical review section critically analyzes the existing theoretical frameworks and models that have been developed to explain the research problem. The empirical review section provides a critical analysis of previous studies in the area of study. Finally, the conceptual framework section presents the conceptual framework that will guide the study.

2.1 Conceptual review

This section of chapter two provides an overview of the key concepts and terms related to the research problem. In the case of the variables of TIG, TC, and TJP, the conceptual review focuses on defining these terms and understanding their interrelationships. TIG refers to the belief that the government is reliable and acts in the best interest of its citizens. Tax compliance denotes taxpayers' willingness to fulfill their tax obligations, whereas tax justice perception pertains to individuals' perception of fairness and equity within the tax system. The conceptual review would explore how these concepts are related and the role they play in influencing taxpayer behavior.

2.1.1 Trust in government

TIG is a crucial aspect of a well-functioning democracy. Citizens' trust in their government is often seen as an indication of the government's legitimacy and effectiveness. However, trust in government has been declining in many countries around the world in recent years, which can

have significant implications for the stability and prosperity of a society. In this literature review, we will examine the definition of TIG, factors that influence trust, and the consequences of trust in government.

TIG refers to the rate to which people have confidence in the institutions of government and the actions of those who represent them. It encompasses a range of factors, including perceptions of government competence, honesty, transparency, responsiveness, and accountability. TIG is a crucial factor in social and economic progress as well as democratic stability (Algan and Cahuc, 2020). Various studies have examined citizens' trust in national government through individual-level, cross-sectional analyses (Hetherington and Husser, 2012), while others have studied the impact of education on political trust (Mishler and Rose, 2005). Public trust in the government regarding epidemic prevention is also a relevant topic for research (Lu, 2020). It has been observed that TIG plays a vital role in effective epidemic control policies and their successful implementation (Lalot et al., 2021).

When it comes to e-government, individuals who use the Internet more extensively are inclined to have greater trust in e-government services (Carter and Belanger, 2010). Comparing the effects of e-government and social media usage on trust in government, research suggests that e-government has a more favorable influence on trust in government (Porumbescu, 2016). Finally, political legitimacy has been studied in relation to electoral democracy and quality of government, highlighting the importance of impartiality and institutional trust in creating social capital (Rothstein, 2009).

Several factors influence trust in government, including historical, cultural, and socio-economic factors. Economic performance is often cited as one of the most significant factors influencing

trust in government. Citizens are more likely to trust their government when the economy is performing well and less likely to trust it when the economy is struggling. Corruption is a significant factor that can erode trust in government. Citizens are less likely to trust their government when they perceive it to be corrupt or when they believe that corruption is widespread. Political polarization can also erode trust in government. When political divisions are deep and intense, citizens may be less likely to trust the government, particularly if they perceive it to be controlled by the opposing political party. The media can also influence trust in government. When the media provides a balanced and accurate portrayal of government activities, citizens may be more likely to trust their government. Conversely, when the media is perceived as biased or sensationalist, citizens may be less likely to trust the government. Social capital, defined as the networks and norms of reciprocity within a society, can also shape trust in government. Nations characterized by greater levels of social capital typically exhibit heightened trust in their government institutions.

TIG has significant consequences for the functioning of a democracy. Individuals who have trust in their government are more inclined to actively engage in the political process, which includes activities such as voting, affiliating with political parties, and participating in civic initiatives. Trust in government also leads citizens to be more accepting of and supportive toward government policies, thereby enhancing the effectiveness of these policies. Trust in government is also essential for political stability.

2.1.1.1 Factors that influence trust in government

Trust in government is a crucial factor in promoting citizens' compliance with government policies and regulations. However, trust in government is influenced by various factors, including

transparency, accountability, competence, benevolence, honesty, predictability, and the perceived fairness of government policies and practices. These factors, according to studies conducted by Blom-Hansen et al. (2020), play a significant role in shaping citizens' trust in government.

Other studies have also highlighted the role of political ideology, cultural factors, media exposure, economic conditions, and historical experiences in shaping citizens' trust in government. For instance, Levi and Stoker (2000) have found that political ideology, such as left-wing or right-wing political beliefs, can impact trust in government. Similarly, cultural factors, such as a society's level of collectivism or individualism, can also influence trust in government.

Media exposure can also play a role in shaping citizens' TIG. Unfavorable news reports about government actions or scandals can undermine public trust in the government, whereas positive news coverage can bolster it. Economic conditions, such as high unemployment or inflation rates, can also impact trust in government.

In addition, the level of corruption and public sector efficiency can have a significant impact on trust in government. Rothstein (2006) found that low levels of corruption and high levels of public sector efficiency can enhance citizens' trust in government.

Furthermore, the quality of democratic governance and the degree of political stability have also been shown to influence trust in government. Qian and Yeung (2018) found that countries with high levels of democratic governance and political stability tend to have higher levels of trust in government.

In a nutshell, trust in government is a complex and multidimensional construct that is influenced by various social, cultural, economic, and political factors. Understanding these factors and how they interact is important for promoting trust in government and enhancing citizens' compliance

with government policies and regulations. Therefore, governments need to focus on building trust with their citizens by increasing transparency, accountability, and efficiency, and by implementing policies and practices that are perceived as fair and just.

2.1.1.2 Strategies for building trust in government

Building trust in government is a multifaceted process that requires a comprehensive approach to address various factors that contribute to public trust in government. One of the most important ways to build trust in government is to increase transparency. This involves making information about government policies, actions, and decisions more accessible to the public, promoting open dialogue with citizens, and ensuring that government decisions are made in a transparent and fair manner (Deloitte, 2019; Pew Research Center, 2019; DeLeon, 2018; Ige et al., 2023).

Another critical factor in building trust in government is demonstrating empathy, kindness, and fairness in all interactions with citizens. This means listening to citizens' concerns, addressing their needs and interests, and ensuring that government actions are consistent with the principles of social justice. Governments can also enhance community cooperation by engaging with citizens, seeking their feedback, and involving them in decision-making processes (Deloitte, 2019; Chen et al., 2015).

In addition to these strategies, individual acts of kindness can also play a significant role in building trust in government. These acts can include small gestures such as providing timely and efficient services to citizens, responding to citizen inquiries promptly, and addressing their concerns in a courteous and respectful manner. This can help citizens to feel valued and respected by the government, which can lead to increased trust in government institutions (Deloitte, 2019; Pew Research Center, 2019; DeLeon, 2018; Ige et al., 2023).

Moreover, citizens' trust in government is influenced by factors such as context, government engagement, and government impression management. Governments can address these factors by creating a positive public image, engaging with citizens through social media and other platforms, and ensuring that government actions align with social expectations and norms. This can help to enhance the reputation of the government, improve citizen perceptions of government efficacy, and increase public trust in government (Vandenabeele, 2015; Ramos and Gavilan, 2021; Li et al., 2022).

Finally, trustworthy leadership and management strategies are essential in building trust in government. Governments can demonstrate their competence and accountability by delivering on their promises, engaging in ethical behavior, and promoting transparency and openness in all aspects of their work. This can help citizens to feel confident in the abilities of government officials, which can contribute to increased trust in government institutions (Chen et al., 2015).

In conclusion, building trust in government is a complex and multifaceted process that requires a comprehensive approach to address various factors that contribute to public trust in government. Governments that prioritize transparency, empathy, community cooperation, government engagement, leadership, and social expectations can improve public trust and enhance their effectiveness in delivering services to citizens (Deloitte, 2019; Pew Research Center, 2019; DeLeon, 2018; Vandenabeele, 2015; Ramos and Gavilan, 2021; Chen et al., 2015; Li et al., 2022).

2.1.2 Tax compliance

Tax compliance is a critical issue for governments around the world as it has a direct impact on the level of revenue they can generate from taxation. A vast body of research has been conducted on tax compliance, exploring various aspects of this phenomenon. This literature review provides an overview of some of the key findings in this field.

One significant finding is that taxpayers' perceived fairness of the tax system is a crucial determinant of tax compliance. A study by Feld and Frey (2016) found that taxpayers are more likely to comply with tax laws when they believe that the system is fair. This highlights the importance of promoting a sense of fairness and equity in the tax system to encourage compliance.

Another critical factor influencing tax compliance is the effectiveness of different policy interventions. Mascagni and Fjeldstad (2013) investigated the impact of audit probability and penalties on tax compliance and found that increasing penalties is a more effective policy intervention than increasing the audit probability. This suggests that policymakers should focus on implementing stricter penalties for non-compliance to deter taxpayers from evading taxes.

Social norms also play an important role in tax compliance. Kirchler and Wahl (2010) found that taxpayers' compliance behavior is influenced by their peers' compliance behavior. This implies that social norms can be leveraged to promote tax compliance by encouraging taxpayers to conform to the behavior of their peers.

Other research has examined the factors that affect tax evasion, such as the role of corruption (Alm et al., 1999) and the impact of trust in government (James and Alleyne, 2014). These studies have found that corruption and lack of trust in government can undermine tax compliance by eroding taxpayers' willingness to comply with tax laws.

Finally, tax evasion can have significant negative effects on economic growth and social welfare. Schneider and Buehn (2018) investigated the impact of tax evasion on public finances and found that it can lead to reduced investment, lower productivity, and higher inequality, among other negative consequences. This underscores the importance of promoting tax compliance to ensure sustainable economic growth and social development.

The literature on tax compliance highlights the complex and multifaceted nature of this phenomenon. It emphasizes the importance of promoting fairness and equity in the tax system, implementing effective policy interventions, leveraging social norms, and addressing corruption and lack of trust in government to promote tax compliance and ensure sustainable economic growth and social welfare.

2.1.3 Tax Justice Perception

Tax justice perception has gained significant attention in recent years, and several studies have examined the factors that influence it. One of the critical factors that affect tax justice perception is trust in government. When taxpayers trust that the government is fair and just, they are more likely to perceive the tax system as fair and just. A study by Palil and Mustapha (2019) found a positive association between trust in government and tax justice perception. Conversely, perceived complexity of the tax system and corruption were negatively associated with tax justice perception. These findings suggest that improving transparency and simplifying tax laws could help to promote tax justice perception.

Individual values and beliefs also play a significant role in tax justice perception. For instance, a study by Gutierrez et al. (2021) suggested that values such as social justice and equality were positively associated with tax justice perception. These findings indicate that policymakers should take into account the diverse values and beliefs of taxpayers when designing tax systems.

Moreover, research has shown that tax justice perception is a multidimensional construct that can vary across different groups of taxpayers. Alm and Torgler (2021) identified five dimensions of tax justice perception: procedural justice, distributive justice, retributive justice, interactional justice, and ethical justice. Policymakers need to consider these different dimensions when

designing tax systems to ensure that they are perceived as fair and just by different groups of taxpayers.

Furthermore, understanding the determinants of tax justice perception is critical for policymakers as it can help them design tax systems that are perceived as fair and just. When taxpayers perceive the tax system as fair and just, they are more likely to comply with tax laws, leading to greater tax compliance behavior. Therefore, policymakers should strive to promote tax justice perception by enhancing transparency, simplifying tax laws, and taking into account the diverse values and beliefs of taxpayers.

2.2 Theoretical Review

This section looks at the theory that is most applicable to the study. The study seems to determine the mediating role of tax justice perception on the relationship between TIG and TC. However, the social exchange theory is more applicable to the study

2.2.1 Social exchange theory

Social exchange theory is a perspective in social psychology that elucidates social behavior and relationships through the lens of individual rational decision-making. In this framework, individuals assess the costs and benefits associated with their actions and interactions (Homans, 1958). The theory is based on the notion of reciprocity, that people seek to maximize rewards and minimize costs, and the expectation of a positive response to their actions or behaviors (Blau, 1964). According to social exchange theory, social relationships are maintained and strengthened when the benefits outweigh the costs, and individuals are more likely to continue a relationship or interaction that provides them with more rewards than costs (Homans, 1958).

Social exchange theory has been applied in various fields, such as organizational behavior, interpersonal relationships, and economics, to explain decision-making processes and social

interactions (Cropanzano and Mitchell, 2005). For instance, the theory has been used to explain why employees stay in their jobs or leave for better opportunities, how individuals form and maintain romantic relationships, and why consumers choose to buy certain products or services (Cropanzano and Mitchell, 2005).

In the context of the study, trust in government is the independent variable, tax justice is the mediating variable, and tax compliance is the dependent variable. According to the Social Exchange Theory, trust in government could influence tax compliance through tax justice. If taxpayers trust that the government is fair and just, they may perceive that the tax system is fair and just, which could lead to greater tax compliance.

Therefore, by applying the Social Exchange Theory, the study could provide a comprehensive understanding of the mediating role of tax justice in the relationship between trust in government and tax compliance. It could help to explain the mechanisms that underlie this relationship and provide insights into how policymakers can improve tax compliance by promoting tax justice and trust in government.

2.3 Empirical Review

This section delves into various studies exploring the nexus between trust in government, perceived tax fairness, tax knowledge, and tax compliance behavior.

The initial study, undertaken by Kurniawan et al. (2018), unearthed that individuals are more inclined to adhere to tax regulations when they perceive the government as operating fairly and justly. This perception, in turn, fosters trust in government. The study posited that tax justice perception serves as a partial mediator in the relationship between trust in government and tax compliance behavior. A subsequent investigation by Raza et al. (2021) revealed that perceived tax

fairness acts as a mediator between trust in government and tax compliance behavior, establishing a positive link between trust in government, perceived tax fairness, and tax compliance.

A third inquiry by Guo and Li (2020) delved into the influences of trust in government, perception of tax fairness, and tax knowledge on tax compliance. The findings underscored that both trust in government and perceived tax fairness wielded a positive and significant impact on tax compliance, while tax knowledge did not exert the same influence. This study underscores the pivotal roles of trust in government and perceived tax fairness in fostering tax compliance.

Another study conducted by Guzel et al. (2019) explored the interplay among tax compliance, the perception of tax justice, and trust in government among independent accounting professionals in Turkey. Their discoveries revealed a positive and statistically significant relationship between trust in government and tax compliance through tax justice perception (mediation), as well as a positive and statistically significant relationship between trust in government and both tax compliance and the perception of tax justice. However, it's important to note that the study acknowledges certain limitations, such as its cross-sectional design and limited generalizability. Nonetheless, it provides valuable insights into the factors influencing tax compliance among accounting professionals in Turkey.

Lastly, Augustine and Enyi (2020) delved into a study examining the correlations among control of corruption, trust in government, and voluntary tax compliance among individual taxpayers in South-West Nigeria. The research revealed that control of corruption significantly bolstered voluntary tax compliance behavior and that trust in government moderated this relationship. Additionally, the study identified demographic factors such as age, gender, and income level as significant predictors of voluntary tax compliance behavior. The authors contended that enhancing

control of corruption and building trust in government could contribute to enhanced tax revenue collection and economic growth. In sum, these studies underscore the pivotal roles of trust in government and perceived tax fairness in stimulating tax compliance behavior, which bears noteworthy ramifications for tax revenue collection and economic development.

2.4 Conceptual Framework

This section presents the relationship between the variables. The study has trust in government as the independent variable, TC as the dependent variable and tax justice perception as the mediating variable.

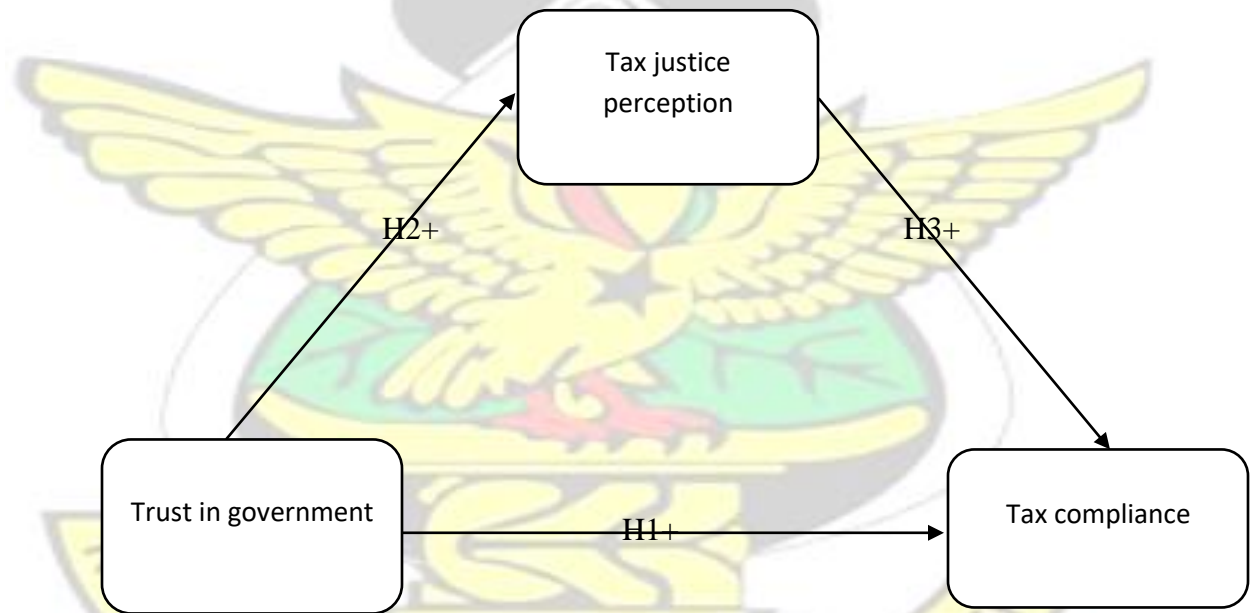


Fig 2.1 The conceptual framework of the study

Source: Authors Own Construct (2023)

2.4.1 Hypothesis Development

This section is developed based on the objectives of the study

2.4.1.1 Trust in government and Tax compliance

Trust plays a pivotal role in both government and tax compliance. When citizens trust their government, they tend to exhibit greater adherence to tax laws and regulations, leading to higher levels of voluntary tax compliance. Trust in government fosters a perception of legitimacy, fairness, and justice within the tax system. Individuals who perceive their tax system as equitable and transparent are more inclined to abide by tax laws and feel a sense of duty to contribute to their society through taxation. Conversely, when trust in government is lacking, tax compliance can dwindle. Citizens may harbor suspicions of government corruption and perceive their tax contributions as either misappropriated or not allocated for their intended purposes. This can lead to a sense of resentment and a feeling that paying taxes is pointless, leading to noncompliance and tax evasion. Several studies in extant literature have established that trust in government and its authorities have an effect on tax compliance (Kirchler et al., 2016; Prayoga and Ardiyanto, 2023; Yawson, 2020). This study therefore hypothesizes that;

H1+: Trust in government is positively and significantly to with tax compliance.

2.4.1.2 Trust in government and tax justice perception

Trust plays a crucial role in shaping perceptions of tax justice in a society. When citizens have trust in their government, they are more likely to perceive the tax system as just and fair. Trust in government creates a sense of legitimacy, transparency, and accountability in the tax system, which can lead to a positive perception of tax justice. This positive perception can lead to increased tax compliance, as citizens believe that their tax contributions are being put to good use. However, the lack of trust in government can have the opposite effect, leading to a negative perception of

tax justice. When citizens do not trust their government, they may perceive the tax system as unfair or corrupt, leading to a sense of injustice. This negative perception can lead to decreased tax compliance, as citizens may feel that they are being unfairly burdened or that their contributions are not being used for their intended purposes. To support this, Jimenez and Iyer (2016) conducted a study to establish the relationship between trust in government and tax justice perception. The study found a positive and significant relationship between trust in government and tax justice perception. A similar result was obtained by a study conducted by Widuri et al. (2021). These studies highlight the importance of trust in government in shaping perceptions of tax justice, which, in turn, can have significant implications for tax compliance. It is therefore essential for governments to work towards building and maintaining trust with their citizens, especially in the tax system, to ensure a positive perception of tax justice and increased tax compliance. This can be achieved through transparency, accountability, and fair taxation policies that demonstrate to citizens that their contributions are being used for the benefit of society as a whole. The study therefore hypothesizes that;

H2+: Trust in government is positively and significantly related to tax justice perception

2.1.4.3 Tax justice perception and tax compliance

Tax justice perception has a significant effect on tax compliance. When citizens perceive the tax system as just and fair, they are more likely to comply with tax laws and regulations. A positive perception of tax justice can create a sense of obligation and responsibility in citizens to pay their taxes and contribute to society. On the other hand, when citizens perceive the tax system as unjust or unfair, tax compliance can decrease. A negative perception of tax justice can lead to a sense of resentment or mistrust towards the tax system, and citizens may feel less obliged to pay their taxes. In extreme cases, this can lead to tax evasion or other forms of noncompliance. Research has shown

that tax justice perception and tax compliance are positively correlated. In countries where citizens have a more positive perception of tax justice, there tends to be higher levels of tax compliance. Therefore, it is important for governments to ensure that their tax systems are perceived as just and fair to maintain high levels of tax compliance. The study by Jimenez and Iyer (2016) stated that tax justice perception has a positive and significant relationship on tax compliance. Ozturk and Arslan (2018) also stated that when taxpayers perceive tax laws as just, they are more likely to comply with tax regulations and pay their taxes willingly. This study therefore hypothesizes that

H3+: Tax justice perception has a positive and significant relationship with tax compliance

2.1.4.4 The mediating role of tax justice perception in the relationship between trust in government and tax compliance

Extant literature has shown that tax justice perception plays a mediating role in the relationship between trust in government and tax compliance. When citizens trust their government, they are more likely to perceive the tax system as just and fair, which can, in turn, lead to increased tax compliance. A positive perception of tax justice can create a sense of obligation and responsibility in citizens to pay their taxes, as they believe that their tax contributions are being used for the benefit of society as a whole. This positive perception of tax justice mediates the relationship between trust in government and tax compliance. On the other hand, when citizens do not trust their government, they may perceive the tax system as unjust or corrupt, leading to a negative perception of tax justice. This negative perception can lead to decreased tax compliance, as citizens may feel less obliged to pay their taxes. Numerous studies have explored the mediating function of tax justice perception in the connection between trust in government and tax compliance. As an example, Jimenez and Iyer (2016) identified that the perception of tax justice fully mediates the link between trust in government and tax compliance. Furthermore, Widuri and Irawan (2018)

employed Structural Equation Modeling to illustrate that tax justice perception acts as a mediator in the influence of trust in government on tax compliance; The study therefore hypothesizes that;

H4+: Tax justice perception positive and significantly mediates the relationship between trust in government and tax compliance



CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This chapter provides an overview of the study methodology. The research design, data sources, population, sample size, sampling method, research tools and data analysis techniques employed in the study. The chapter also addresses the ethical considerations that were incorporated into the research process.

3.1 Research Design

The research design will be descriptive research design. According to Saunders et al. (2009), research design refers to the overall strategy employed to logically integrate the various components of the study, ensuring an effective approach to tackling the research problem. Descriptive research is a research design used to describe a population, phenomenon or situation without influencing or manipulating it in any way (Johnson and Christensen, 2019). It is used to answer questions about what, how, and why things occur. This design is well-suited for this study, given its objective of examining the relationship between trust in government, the perception of tax justice, and tax compliance within the context of small and medium-scale enterprises in Ghana.

3.2 Sources of Data

For this study, data will be sourced from both primary and secondary sources. Primary data will be gathered using structured questionnaires, while secondary data will be obtained from pertinent literature sources such as books, journals, articles, and reports.

3.3 Population

The study encompasses small and medium-scale enterprises (SMEs) operating in Ghana. The SMEs will be selected based on the criteria as a result of those currently operational in Ghana

3.4 Sample Size and Sampling Technique

The method of sampling used will be a non-probability sampling technique known as convenient and purposive sampling. In this technique, one senior manager will be chosen from each of the 180 firms to take part in the study.

3.5 Research Instrument

The survey initiated with an initial segment, followed by four primary sections. Section A was crafted to collect demographic information from the enterprise under examination, incorporating queries related to firm size and types. Section B centered on trust in government, comprising three items derived and adjusted from Guzel et al., (2019). Participants were required to assess their level of agreement on a scale spanning from 1 (strongly disagree) to 5 (strongly agree) for each item. Section C concentrated on tax compliance, consisting of six items adopted from Guzel et al., (2019). Respondents were prompted to express their level of agreement on a scale ranging from 1 (strongly disagree) to 5 (strongly agree) for each item. Section D addressed tax justice perception, incorporating seven items adapted and modified from Guzel et al., (2019). Participants were instructed to indicate their level of agreement on a scale ranging from 1 (strongly disagree) to 5 (strongly agree) for each item.

3.6 Data Analysis Method

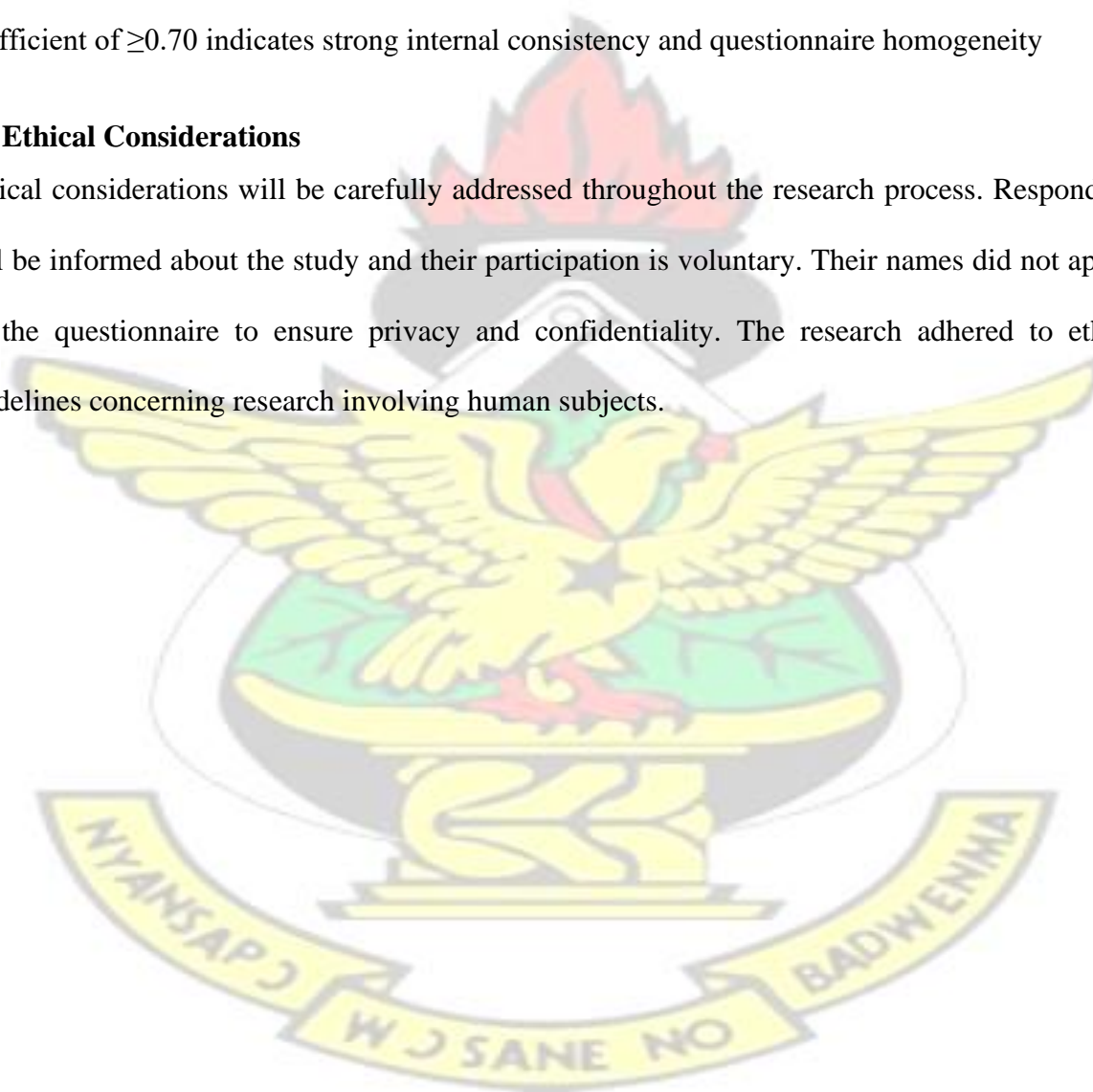
The data gathered from the questionnaires will be subjected to analysis using the Statistical Package for the Social Sciences (SPSS) version 25. Descriptive statistics, including frequencies, percentages, means, and standard deviations, will be employed to provide an overview of the data. Inferential statistical techniques such as correlation analysis and regression analysis will be utilized to ascertain the relationships among trust in government, the perception of tax justice, and tax compliance within the SMEs in Ghana.

3.7 Validity and Reliability

Issues will face validity will be carried out by pretesting the questionnaire among a sample of SMEs in a different region from the study area to ensure that the questions were clear and unambiguous. The questionnaire's reliability will be assessed through the calculation of Cronbach's alpha coefficient, with an acceptable threshold typically set at 0.70 or higher, signifying a strong level of internal consistency. Simonelli-Muñoz et al. (2018) highlighted that a Cronbach's alpha coefficient of ≥ 0.70 indicates strong internal consistency and questionnaire homogeneity

3.8 Ethical Considerations

Ethical considerations will be carefully addressed throughout the research process. Respondents will be informed about the study and their participation is voluntary. Their names did not appear on the questionnaire to ensure privacy and confidentiality. The research adhered to ethical guidelines concerning research involving human subjects.



CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.0 Introduction

The chapter presents and analyzes the primary data gathered from survey participants. It commences with an overview of the demographic details of the collected data, followed by an examination of the reliability tests that were performed. The response rate was 86.67%. The section concludes by introducing descriptive statistics and the statistical analyses carried out on the dataset.

4.1 Demographic Characteristics

For Firm Size, there were a total of 156 respondents. The breakdown of respondents by firm size is as follows: Below 10 had 13 respondents (8.30%), 10 – 50 had 41 respondents (26.30%), 51 – 100 had 24 respondents (15.40%), 101 – 500 had 43 respondents (27.60%), and 501 and above had 35 respondents (22.40%).

Regarding Firm Type, there were also 156 respondents in total. The distribution of respondents by firm type is as follows: Private companies had 84 respondents (53.80%), public companies had 66 respondents (42.30%), and others had 6 respondents (3.80%).

In terms of Gender, once again, there were 156 respondents. The gender distribution among the respondents is as follows: Male respondents numbered 101 (64.70%), while female respondents numbered 55 (35.30%).

This data provides a comprehensive view of the demographic characteristics of the survey participants, including firm size, firm type, and gender representation.

Table 4.1 Demographic characteristics of the respondents

Variable	Frequencies (N)	Percentage (%)
Firm Size	156.00	100.00
Below 10	13.00	8.30
10 – 50	41.00	26.30
51 - 100	24.00	15.40
101 - 500	43.00	27.60
501 and above	35.00	22.40
Firm Type	156.00	100.00
Private	84.00	53.80
Public	66.00	42.30
Others	6.00	3.80
Gender	156.00	100.00
Male	101.00	64.70
Female	55.00	35.30

Source: Field Study (2023)

4.2 Reliability and Validity Test

Table 4.2 provides an analysis of construct reliability within the study. The table outlines three distinct constructs, along with the number of items they consist of and their respective Cronbach's Alpha coefficients, which assess the internal consistency of each construct.

The first construct, Trust in government, comprises three items and exhibits a Cronbach's Alpha coefficient of 0.912. This coefficient signifies a high level of internal consistency among the items within this construct, indicating their reliability in measuring the same underlying concept.

The second construct, Tax compliance, encompasses six items and demonstrates a notably higher level of internal consistency (CA = 0.931). This suggests that the construct consistently and reliably gauge aspects related to tax compliance.

The third construct, Tax justice perception, consists of seven items and yields a Cronbach's Alpha coefficient of 0.868. Although slightly lower than the previous two constructs, this value still reflects a substantial level of internal consistency among the seven items, affirming their reliability in capturing perceptions related to tax justice.

In all, the table provides valuable insights into the reliability of the constructs used in the study. The Cronbach's Alpha coefficients indicate strong internal consistency for all three constructs: TIG, TC, and TJP. This information is essential for ensuring the precision and reliability of the study's measurements and analyses concerning taxation and associated perceptions.

Table 4.2 Reliability Analysis

Constructs	No. of Items	Cronbach's Alpha
TIG	3	0.912
TC	6	0.931
TJP	7	0.868

Source: Field Study (2023)

4.3 Descriptive Statistics

Descriptive analysis was employed to examine the characteristics of the study variables. A five-point Likert scale was used with the following response options: 1 - Strongly Disagree, 2 - Disagree, 3 - Neutral, 4 - Agree, and 5 - Strongly Agree. This scale was utilized to gauge the level of consensus among respondents concerning the study constructs within the firms.

The tables present descriptive statistics for the study items related to Trust in government, tax compliance, and tax justice perception. Respondents' answers were assessed using a five-point Likert scale, where 1 represented strong disagreement, and 5 denoted strong agreement. The criteria for analysis were defined as follows: A score of 1.00 - 1.80 indicated strong disagreement, 1.81 - 2.60 signified disagreement, 2.61 - 3.40 represented a neutral standpoint, 3.41 - 4.20 denoted agreement, and 4.21 - 5.00 represented strong agreement.

Table 4.3 provides a comprehensive overview of the descriptive statistics pertaining to the construct "Trust in government." This table offers data on four specific items within this construct, including their minimum (Min.) and maximum (Max.) values, the mean (average), and the standard deviation (Std. Dev.), which measures the dispersion of responses around the mean.

For the first item, "We have trust in the government," responses ranged from a minimum score of 1.00 to a maximum score of 5.00, with a mean of 2.44 and a standard deviation of 0.98. These statistics indicate that respondents' levels of trust in the government varied, with some expressing low to moderately positive levels of trust.

The second item, "The government is trustworthy," exhibited scores ranging from a minimum of 1.00 to a maximum of 4.00. The mean for this item was 2.36, with a standard deviation of 0.92.

These results suggest that perceptions of the government's trustworthiness were generally moderate, although some respondents expressed lower levels of trust.

The third item, "The government is concerned and works for the interests of all citizens," also ranged from a minimum score of 1.00 to a maximum score of 4.00. The mean for this item was 2.38, with a standard deviation of 0.96. These findings indicate that opinions regarding the government's commitment to the interests of all citizens were moderately positive but somewhat variable.

The mean for all these items combined was 2.39, reflecting the central tendency of respondents' views regarding Trust in government. The descriptive statistics in this table provide valuable insights into the distribution and variability of responses, shedding light on the perceptions and trust levels associated with the government's role in taxation matters.

Table 4.3 Descriptive statistics for Trust in government

Items	Min.	Max.	Mean	Std. Dev.
We have trust in the government	1.00	5.00	2.44	0.98
The government is trustworthy	1.00	4.00	2.36	0.92
The gvt is cncrd and wrks for the intsts of all citizens	1.00	4.00	2.38	0.96
Mean	2.39			

Source: Field Study (2023)

Table 4.4 provides an extensive overview of the descriptive statistics concerning the construct "tax compliance." This table offers insights into six specific items within this construct, including their minimum (Min.) and maximum (Max.) values, the mean (average), and the standard deviation (Std. Dev.), which gauges the dispersion of responses around the mean.

The first item, "We make all efforts not to exaggerate our expenses," had a minimum score of 1.00 and a maximum score of 5.00, with a mean of 3.02 and a standard deviation of 1.23. These statistics indicate that respondents' commitment to avoiding exaggerated expenses varied, with responses ranging from moderate to diverse levels of effort.

The second item, "We do not declare our expenses in an exaggerated way," ranged from a minimum score of 1.00 to a maximum score of 5.00. The mean for this item was 3.22, and the standard deviation was 1.11. This suggests that respondents generally expressed a moderate willingness to avoid exaggerating their declared expenses.

The third item, "We give a receipt or whether or not the customer wants it and we declare all revenues at all times," also ranged from a minimum score of 1.00 to a maximum score of 5.00. The mean for this item was 3.18, with a standard deviation of 1.25. These results indicate that respondents generally aimed to declare their revenues consistently, even when customers did not request a receipt.

The fourth item, "We always try not to cheat on the tax system," showed a minimum score of 1.00 and a maximum score of 5.00. The mean for this item was 3.10, and the standard deviation was 1.30. This suggests that respondents generally exhibited a moderate commitment to avoiding cheating within the tax system.

The fifth item, "We declare all revenues even those that cannot be determined on taxation," ranged from a minimum score of 1.00 to a maximum score of 5.00, with a mean of 2.95 and a standard deviation of 1.22. This indicates that respondents generally expressed a moderate willingness to declare all revenues, even those challenging to tax.

The sixth item, "We always pay taxes as much as possible," had a minimum score of 1.00 and a maximum score of 5.00, with a mean of 3.30 and a standard deviation of 1.23. These statistics suggest that respondents generally aimed to pay taxes to the best of their ability.

In conclusion, the descriptive statistics provided in Table 4.4 offer comprehensive insights into the distribution and variation of responses regarding tax compliance. These statistics help illuminate the commitment levels and behaviors of respondents in adhering to tax regulations and guidelines, with the specified score ranges serving as a valuable reference for interpretation.

Table 4.4 Descriptive statistics for tax compliance

Items	Min.	Max.	Mean	Std. Dev.
We make all efforts not to exaggerate our expenses	1.00	5.00	3.02	1.23
We do not declare our expenses in an exaggerated way	1.00	5.00	3.22	1.11
We give a receipt or whether or not the customer wants it and we declare all revenues at all times	1.00	5.00	3.18	1.25
We always try not to cheat on the tax system	1.00	5.00	3.10	1.30
We declare all revenues even those that cannot be determined on taxation	1.00	5.00	2.95	1.22
We always pay taxes as much as possible	1.00	5.00	3.30	1.23
Mean	3.13			

Source: Field Study (2023)

Table 4.5 provides an extensive summary of descriptive statistics pertaining to the construct "tax justice perception." This table presents data on seven specific items within this construct, including

their minimum (Min.) and maximum (Max.) values, the mean (average), and the standard deviation (Std. Dev.), which measures the dispersion of responses around the mean.

For the first item, "The tax system is fair," responses ranged from a minimum score of 1.00 to a maximum score of 5.00, with a mean of 2.43 and a standard deviation of 1.01. These statistics indicate that respondents held diverse perceptions regarding the fairness of the tax system, spanning from low to moderately positive levels of perceived fairness.

The second item, "The tax burden is distributed fairly," exhibited scores ranging from a minimum of 1.00 to a maximum of 5.00. The mean for this item was 2.23, with a standard deviation of 0.94. This suggests that respondents generally perceived the distribution of the tax burden as moderately fair.

The third item, "The tax burden among taxpayers is fairly distributed," also ranged from a minimum score of 1.00 to a maximum score of 5.00. The mean for this item was 2.28, with a standard deviation of 0.99. These results suggest that respondents held moderate perceptions of fairness regarding the distribution of the tax burden among taxpayers.

The fourth item, "My company sees the tax system as fair," had a minimum score of 1.00 and a maximum score of 5.00, with a mean of 2.77 and a standard deviation of 1.12. These statistics indicate that respondents generally perceived their companies as moderately favorable toward the fairness of the tax system.

The fifth item, "The tax system for the average taxpayer is fair," ranged from a minimum score of 1.00 to a maximum score of 5.00, with a mean of 2.31 and a standard deviation of 0.93. This

suggests that respondents generally perceived the tax system for the average taxpayer as moderately fair.

The sixth item, "The citizens pay tax at a level consistent with their income," exhibited a minimum score of 1.00 and a maximum score of 5.00, with a mean of 2.75 and a standard deviation of 1.09. These statistics indicate that respondents generally believed that citizens paid taxes in alignment with their income, although opinions varied.

The seventh item, "The citizens pay tax suitable to their payment power," had a minimum score of 1.00 and a maximum score of 5.00, with a mean of 2.61 and a standard deviation of 1.10. These results suggest that respondents generally perceived that citizens paid taxes commensurate with their payment capabilities.

This table provides a comprehensive view of the distribution and variation in responses related to tax justice perception. These statistics help illuminate the nuanced perceptions of respondents regarding the fairness and equity of the tax system and its impact on taxpayers, with the specified score ranges serving as reference points for interpretation.

Table 4.5 Descriptive statistics for tax justice perception

Item	Min.	Max.	Mean	Std. Dev.
The tx sys. is fair	1.00	5.00	2.43	1.01
The tx bdn is dis. frly	1.00	5.00	2.23	0.94
The tx bdn among txpyrs is frly dis.	1.00	5.00	2.28	0.99
My company sees the tax system as fair	1.00	5.00	2.77	1.12
The tx sys. for the av. txpyr is fair	1.00	5.00	2.31	0.93
The citizens pay tx at a lvl cons. with their inc.	1.00	5.00	2.75	1.09
The citizens pay tx suit. to their pymnt pwr	1.00	5.00	2.61	1.10
Mean	2.48			

Source: Field Study (2023)

4.4 Statistical Test

In this section, the researcher presents the outcomes of correlation and regression analyses, aiming to assess the impacts of the connections between Trust in government, tax compliance, and tax justice perception. To accomplish this objective, a regression analysis was conducted to explore the mentioned relationships.

4.4.1 Correlation Analysis

Table 4.6 provides an overview of the correlation coefficients between four variables: Firm Size (Fsize), Trust in government (TIG), Tax Compliance (TC), and Tax Justice Perception (TJP). Correlation analysis assesses the degree and direction of relationships between variables.

Starting with the correlation between Fsize and the other variables, it reveals a positive but weak correlation of 0.093 with TIG, a slight positive association. Similarly, the correlation with TC

stands at 0.168, indicating a positive yet relatively weak relationship. As for TJP, there is a positive correlation of 0.135, again suggesting a weak connection.

Moving to the correlation between TIG and the other variables, it exhibits a positive correlation of 0.093 with Fsize, though the relationship is weak. Concerning TC, the correlation is 0.188, indicating a relatively modest positive relationship. TJP demonstrates the strongest correlation with TIG at 0.438, signaling a moderate positive association.

For TC, its correlation with Fsize is 0.168, signifying a positive but weak connection. In contrast, the correlation with TIG is 0.188, suggesting a slightly stronger positive relationship. TJP exhibits a positive correlation of 0.381, indicating a moderate positive association with TC.

Lastly, TJP showcases a positive correlation of 0.135 with Fsize, again representing a weak connection. With TIG, the correlation is 0.438, indicating a relatively strong positive relationship. In terms of TC, the correlation stands at 0.381, suggesting a moderate positive association with TJP.

Table 4.6 Correlation Analysis

		Fsize	TIG	TC	TJP
Firm Size (Fsize)	P. Cor.	1			
Trust in government (TIG)	P. Cor.	0.093	1		
Tax Compliance (TC)	P. Cor.	0.168	0.188	1	
Tax Justice Perception (TJP)	P. Cor.	0.135	0.438	0.381	1

Source: Field Study (2023)

4.4.2 Regression Analysis

Since correlation is not causation, the causal relationships between the variables are explained in this section.

4.4.2.1 Trust in government and tax compliance

Table 4.7 illustrates the relationship between Trust in government and tax compliance. An R-squared value of 0.058 indicates that approximately 5.80% of the variability in tax compliance can be attributed to Trust in government. A significant F Change value of 0.010 indicates that the association between these variables is statistically significant.

Table 4.7 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.241a	.058	.046	1.02975	.058	4.710	2	153	.010	2.097
a. Pred.: (Const.), Fsize, TIG										
b. Dep. Var.: TC										

Source: Field Study (2023)

Table 4.8 presents the analysis of variance. In this relationship, a total variance of 172.228 was observed. The degrees of freedom for this relationship amount to 2, with a corresponding mean square value of 4.994

Table 4.8 Analysis of Variance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regres.	9.988	2	4.994	4.710	.010b
	Res.	162.240	153	1.060		
	Total	172.228	155			
a. Dep. Var.: TC						
b. Pred.: (Const.), Fsize, TIG						

Source: Field Study (2023)

Table 4.9 displays the coefficient of variation for the relationship. An unstandardized beta value of 0.208 and a t-value of 2.203 indicate a positive and significant relationship between the variables.

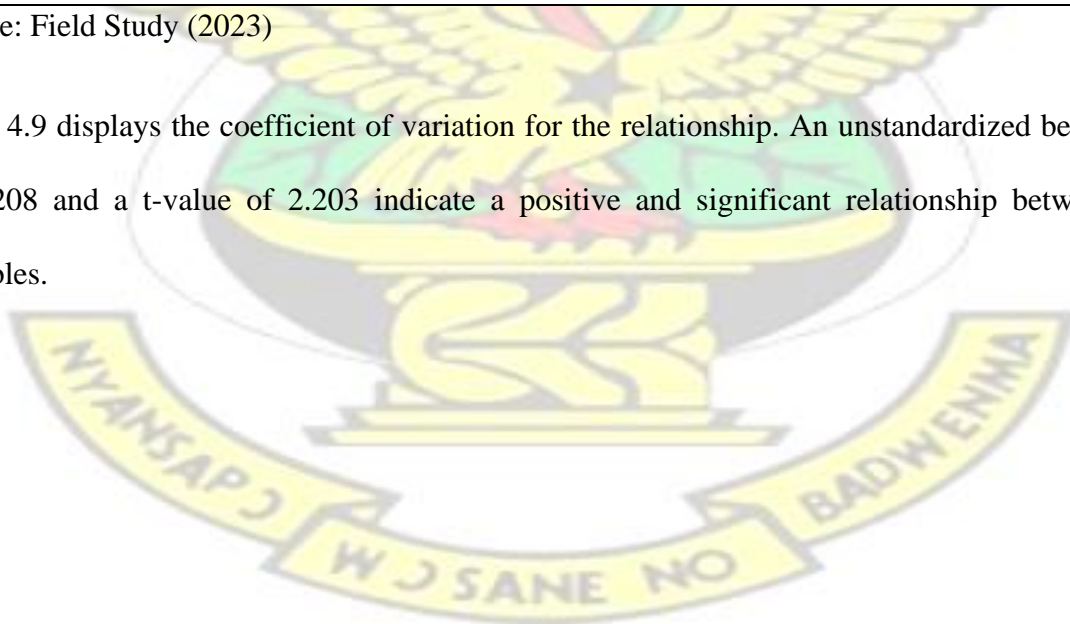


Table 4.9 Co-efficient of Variation

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.225	.305		7.285	.000		
	TIG	.208	.094	.174	2.203	.029	.991	1.009
	Fsize	.123	.064	.151	1.922	.056	.991	1.009
a. Dependent Variable: TC								

Source: Field Study (2023)

4.4.2.2 Trust in government and tax justice perception

Table 4.10 illustrates the relationship between trust in government and tax justice perception. An R-squared value of 0.201 indicates that approximately 20.10% of the variability in tax justice perception can be attributed to trust in government. A significant F Change value of 0.000 underscores the statistical significance of the relationship between these variables.

Table 4.10 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.448a	.201	.190	.69176	.201	19.211	2	153	.000	2.047
a. Pred.: (Const.), Fsize, TIG										
b. Dep.Var.: TJP										

Source: Field Study (2023)

Table 4.11 presents the analysis of variance for this relationship. It records a total variance of 91.601. The degrees of freedom for this relationship are 2, with a corresponding mean square value of 9.193.

Table 4.11 Analysis of variance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regres.	18.386	2	9.193	19.211	.000b
	Res.	73.215	153	.479		
	Total	91.601	155			
a. Dep. Var.: TJP						
b. Pred.: (Const.), Fsize, TIG						

Source: Field Study (2023)

Table 4.12 displays the coefficient of variation for the relationship. An unstandardized beta value of 0.375 and a t-value of 5.909 indicate a positive and significant relationship between the variables.

Table 4.12 Co-efficient of Variation

Model		Unstandardize		Standardize	t	Sig.	Correlations			Collinearity	
		d Coefficients		d Coefficients			Zero-	Partia		Tolera	
		B	Std. Error	Beta			order	l	Part	nce	VIF
1	(Constant)	1.399	.205		6.819	.000					
	TIG	.375	.063	.429	5.909	.000	.438	.431	.427	.991	1.009
	What is firm size?	.056	.043	.095	1.312	.191	.135	.105	.095	.991	1.009
a. Dependent Variable: TJP											

Source: Field Study (2023)

4.4.2.3 Tax justice perception and tax compliance

Table 4.13 presents the relationship between tax justice perception and tax compliance. An R-squared value of 0.159 indicates that approximately 15.90% of the variance in tax compliance can be attributed to tax justice perception. A significant F Change value of 0.000 highlights the statistical significance of the relationship between these variables.

Table 4.13 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.399a	.159	.148	.97289	.159	14.480	2	153	.000	1.993
a. Pred.: (Const.), Fsize, TJP										
b. Dep. Var.: TC										

Source: Field Study (2023)

Table 4.14 presents the analysis of variance for this relationship. It records a total variance of 172.228. The degrees of freedom for this relationship are 2, with a corresponding mean square value of 13.705.

Table 4.14 Analysis of variance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	27.411	2	13.705	14.480	.000b
	Residual	144.818	153	.947		
	Total	172.228	155			
a. Dep. Var.: TC						
b. Pred.: (Const.), Fsize, TJP						

Source: Field Study (2023)

Table 4.15 displays the coefficient of variation for the relationship. An unstandardized beta value of 0.501 and a t-value of 4.883 indicate a positive and significant relationship between the variables.

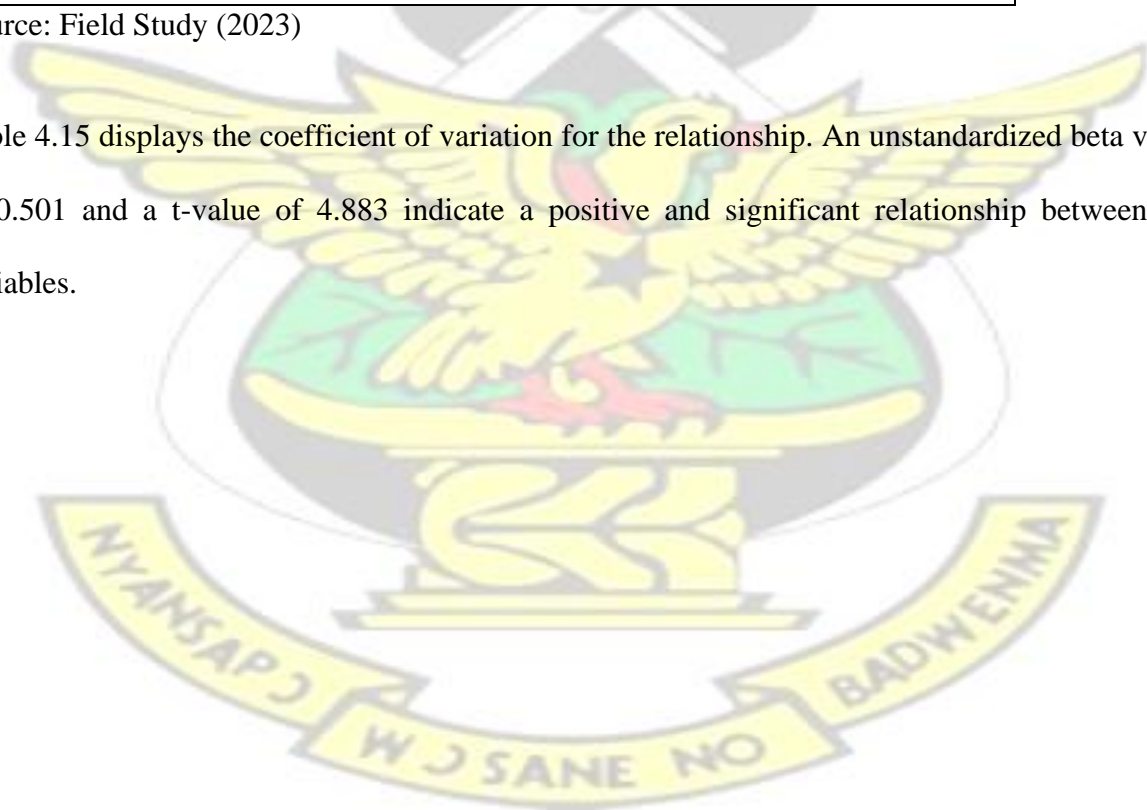


Table 4.15 Co-efficient of Variation

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.568	.311		5.035	.000		
	TJP	.501	.103	.365	4.883	.000	.982	1.019
	Fsize	.096	.061	.118	1.580	.116	.982	1.019
a. Dependent Variable: TC								

Source: Field Study (2023)

4.4.2.4 The mediating role of tax justice perception in the relationship between Trust in government and tax compliance

Table 4.16 outlines the mediation analysis depicting how tax justice perception serves as a mediator in the relationship between trust in government and tax compliance. In this table, the study aimed to ascertain whether tax justice perception could act as a mediator variable between trust in government and tax compliance. The analysis was conducted utilizing Andrew Hayes' PROCESS MACRO. The Lower Level Confidence Interval and Upper Level Confidence Interval were determined to be 0.0765 and 0.8182, respectively. These values indicate that tax justice perception indeed mediates the relationship between trust in government and tax compliance. In other words, tax compliance can be explained, at least in part, by trust in government through the mediation of tax justice perception.

Table 4.16 The mediating role of tax justice perception in the relationship between trust in government and tax compliance

Ind. eff. (s) of X on Y				
	Effect	BootSE	BootLLCI	BootULCI
TJP	0.1832	0.0615	0.0765	0.8182

Source: Field Study (2023)

4.5 Discussion of results

The discussion has been structured around the study's objectives. The first objective entails an assessment of the impact of Trust in government on tax compliance. The second objective involves an exploration of the relationship between trust in government and tax justice perception. The third objective focuses on examining the association between tax justice perception and tax compliance. Lastly, the fourth objective seeks to establish the mediating role of tax justice perception in the relationship between Trust in government and tax compliance.

4.5.1 Trust in government and tax compliance

The findings of this study underscore the pivotal role that trust in government plays in shaping tax compliance behavior among citizens. It becomes evident that trust serves as a powerful determinant, significantly influencing tax compliance. This relationship between trust and tax compliance is not to be underestimated, as it carries profound implications for governance and revenue collection.

Trust, as revealed by our study, functions as a cornerstone upon which tax compliance is built. When individuals have trust in their government, it engenders a heightened propensity to adhere to tax laws and regulations voluntarily. This inclination towards voluntary compliance can be attributed to several key factors. First and foremost, trust in government endows the tax system with a sense of legitimacy. Citizens who perceive their government as trustworthy are more likely

to view the tax system as just and equitable. They feel that their contributions to the public treasury are being used for the betterment of society. This perception of fairness fosters a willingness to fulfill their tax obligations. Moreover, trust in government enhances transparency within the tax system. When citizens have faith in their government's ability to manage tax revenue effectively, they are more inclined to participate in the tax process. Transparency creates an atmosphere of accountability, assuring taxpayers that their contributions are put to their intended purposes. Consequently, citizens feel a sense of duty and responsibility towards contributing to the welfare of their nation through taxation.

However, the converse holds true when trust in government is lacking. In such instances, tax compliance tends to dwindle. Citizens may harbor suspicions of corruption within the government or question the appropriate utilization of tax funds. This skepticism can lead to feelings of disillusionment and resentment, ultimately eroding the motivation to pay taxes. The perception that tax payments are being misused or not allocated for their intended objectives can diminish the sense of purpose in tax compliance, potentially paving the way for noncompliance and tax evasion. The observations made in this study align with existing literature, which has consistently highlighted the profound impact of trust in government on tax compliance (Kirchler et al., 2016; Prayoga and Ardiyanto, 2023; Yawson, 2020). These studies collectively emphasize the significance of nurturing trust as a critical component in promoting tax compliance behavior. In conclusion, the findings of this study underscore the essential role of trust in fostering tax compliance and the critical need for governments to cultivate and uphold trust among their citizenry to ensure a robust and effective tax revenue collection system.

4.5.2 Trust in government and tax justice perception

The second objective of our study delved into the intricate relationship between trust in government and tax justice perception. The findings of our research illuminate a crucial and significant association between these two variables, emphasizing the profound influence of trust in shaping how individuals perceive tax justice within a society. Trust in government, as unveiled by our study, acts as a potent catalyst in molding perceptions of tax justice. It is, indeed, a linchpin in the intricate web of attitudes and beliefs surrounding tax systems. When citizens place their trust in the government, they are far more likely to regard the tax system as equitable and fair. Trust in government serves as a foundation upon which notions of legitimacy, transparency, and accountability in taxation are constructed. The synergy between trust and tax justice perception is underpinned by several key dynamics. Trust engenders a sense of legitimacy within the tax system, signifying that citizens view the imposition and collection of taxes as just and morally sound. This perception of fairness instills a sense of civic duty, encouraging individuals to willingly comply with their tax obligations.

Furthermore, trust fosters transparency in tax administration, instilling a belief that tax revenues are being utilized judiciously for the betterment of society. Citizens who trust their government are more likely to perceive tax collection and allocation as transparent processes. This transparency, in turn, bolsters their perception of tax justice, as they believe their contributions are genuinely serving the public good.

However, the absence of trust in government can precipitate an adverse effect, leading to a negative perception of tax justice. In situations where citizens lack trust in their government, the tax system may be perceived as tainted by corruption or inequity, creating a sense of injustice among

taxpayers. This disillusionment can result in diminished tax compliance, as individuals may feel unfairly burdened or perceive that their contributions are squandered.

The findings align with previous research efforts, particularly the study conducted by Jimenez and Iyer (2016), which also established a positive and significant relationship between trust in government and tax justice perception. A similar conclusion was reached by Widuri et al. (2021) in their study, further underlining the critical importance of trust in government in shaping perceptions of tax justice.

In light of these findings, it becomes abundantly clear that governments must proactively cultivate and maintain trust among their citizens, particularly within the realm of taxation. Transparency, accountability, and the implementation of fair taxation policies serve as indispensable tools in demonstrating to citizens that their tax contributions are judiciously employed for the benefit of society at large.

The study underscores the paramount significance of trust in government as a linchpin in the dynamics of tax justice perception and tax compliance. It serves as a reminder of the intricate interplay between governance, public trust, and the willingness of citizens to fulfill their tax obligations, thereby contributing to the overall well-being of society.

4.5.3 Tax justice perception and tax compliance

The study's third objective delved into the intricate interplay between tax justice perception and tax compliance. The findings shed light on a crucial and significant relationship, underscoring the pivotal role of tax justice perception in influencing citizens' adherence to tax laws and regulations.

Tax justice perception, as uncovered by our study, exerts a potent and positive influence on tax compliance behavior. It emerges as a key determinant in shaping citizens' attitudes and behaviors

towards their tax obligations. This nexus between tax justice perception and tax compliance is one of profound consequence, with far-reaching implications for revenue collection and governance.

The pivotal role of tax justice perception becomes evident when citizens perceive the tax system as just and fair. Such perceptions are powerful motivators, compelling individuals to comply willingly with tax laws and regulations. A positive perception of tax justice fosters a sense of civic obligation and responsibility, instilling in citizens a belief that their contributions are not only necessary but also justly allocated for the betterment of society.

Conversely, when citizens perceive the tax system as unjust or unfair, tax compliance can wane. A negative perception of tax justice can give rise to feelings of resentment, mistrust, and even cynicism towards the tax system. In such scenarios, individuals may feel less compelled to fulfill their tax obligations, and in extreme cases, this can lead to tax evasion or various forms of noncompliance.

The research landscape has consistently affirmed the positive correlation between tax justice perception and tax compliance. In countries where citizens harbor a more positive perception of tax justice, higher levels of tax compliance tend to prevail. This correlation underscores the critical importance of nurturing and safeguarding perceptions of tax justice within society.

Given these insights, it is imperative for governments to prioritize the establishment of tax systems that are not only fair but are also perceived as such by their citizens. Ensuring that the tax system is perceived as just and equitable becomes a potent tool in maintaining high levels of tax compliance.

In support of our findings, the study conducted by Jimenez and Iyer (2016) also underscored the positive and significant relationship between tax justice perception and tax compliance. Similarly,

Ozturk and Arslan (2018) highlighted that taxpayers' perception of tax laws as just contributes to their higher likelihood of complying with tax regulations and paying their taxes willingly.

In conclusion, our study illuminates the intricate dynamics between tax justice perception and tax compliance. It underscores the importance of nurturing positive perceptions of tax justice within society as a means of fostering a sense of responsibility and duty among citizens towards their tax obligations. This, in turn, contributes to the stability and effectiveness of revenue collection systems and the overall well-being of society.

4.5.4 The mediating role of tax justice perception in the relationship between trust in government and tax compliance

The study has unveiled a critical insight into the interplay between trust in government, tax justice perception, and tax compliance. It emerges that tax justice perception acts as a vital mediator in the relationship between trust in government and tax compliance, adding depth and nuance to the dynamics at play.

This phenomenon is well-supported by existing literature, which consistently demonstrates that tax justice perception plays a pivotal role in linking citizens' trust in their government with their willingness to comply with tax laws and regulations. The sequence of events unfolds as follows: when citizens place trust in their government, they are far more inclined to view the tax system as just and fair.

This positive perception of tax justice then becomes a catalyst for enhanced tax compliance. Citizens who perceive the tax system as equitable and just develop a heightened sense of obligation and responsibility towards paying their taxes. They genuinely believe that their contributions are being utilized for the greater good of society as a whole. This perception of fairness creates a moral and civic duty, which encourages individuals to fulfill their tax obligations willingly.

Conversely, when citizens lack trust in their government, they may harbor suspicions of an unjust or corrupt tax system. This negative perception of tax justice can lead to diminished tax compliance. In such cases, citizens may feel less compelled to meet their tax obligations, as they perceive their contributions as being misused or misallocated.

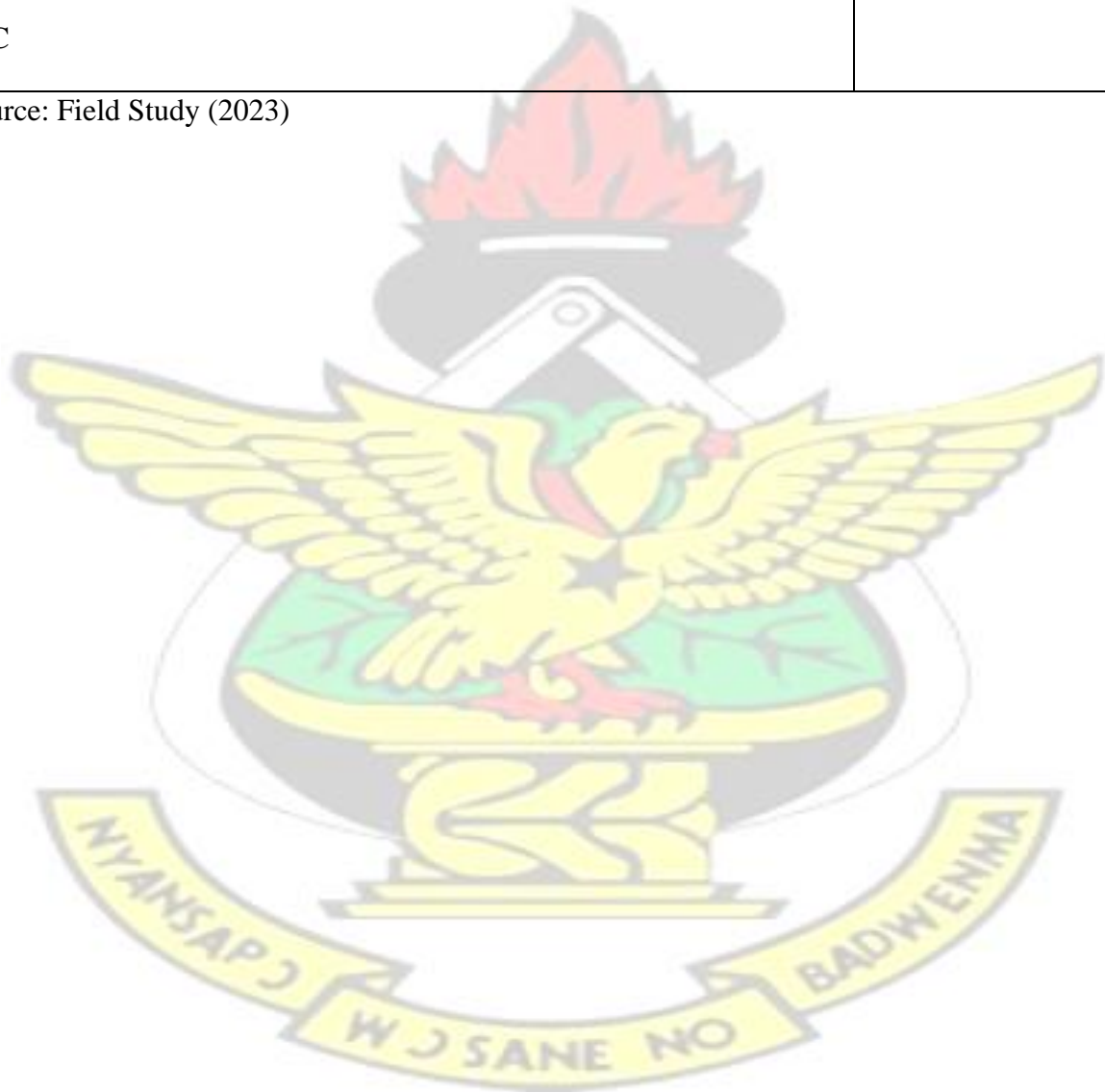
The findings of this study are consistent with previous research that has explored the mediating role of tax justice perception in the relationship between trust in government and tax compliance. Notably, the study conducted by Jimenez and Iyer (2016) provided evidence supporting the idea that the perception of tax justice fully mediates the link between trust in government and tax compliance. Similarly, research by Widuri and Irawan (2018) employed Structural Equation Modeling to validate the role of tax justice perception as a mediator, facilitating the influence of trust in government on tax compliance.

This study highlights the intricate interplay among trust, tax justice perception, and tax compliance. It underscores the significance of tax justice perception as a crucial bridge that translates citizens' trust in their government into a willingness to adhere to tax regulations. This nuanced understanding underscores the importance of nurturing not only trust but also perceptions of tax justice within society to promote responsible tax compliance and contribute to the overall well-being of the nation.

Table 4.17 Hypothesis results

Hypothesis	Results
H1+: TIG is positively and significantly related to TC	Supported
H2+: TIG is positively and significantly related to TJP	Supported
H3+: TJP is positively and significantly related to TC	Supported
H4+: Tax justice perception mediates the relationship between TIG and TC	Supported

Source: Field Study (2023)



CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION, AND RECOMMENDATIONS

5.0 Introduction

This chapter provides a comprehensive summary of the research findings, conclusions, and recommendations. It serves as a recap of the outcomes presented in the previous chapter, offering an overview of the main findings. Furthermore, this chapter delves deeper into the conclusion, providing a more detailed analysis and explanation of the key takeaways.

5.1 Summary of Findings

The findings discuss how the outcomes achieved from this research addresses the purposes of the study.

5.1.1 The effects of trust in government on tax compliance

The study states the pivotal role of trust in government in shaping tax compliance behavior among citizens. Trust emerges as a potent determinant significantly influencing tax compliance. When individuals trust their government, they are more likely to voluntarily comply with tax laws. This inclination is attributed to several key factors. Trust endows the tax system with legitimacy, fostering a sense of fairness, and encouraging citizens to fulfill their tax obligations. Conversely, when trust is lacking, tax compliance tends to dwindle. Skepticism about government transparency or misuse of tax funds can lead to disillusionment and decreased motivation for tax compliance. These findings align with existing literature, emphasizing the importance of nurturing trust to promote tax compliance.

5.1.2 The effects of trust in government and tax justice perception

The study reveals a significant association between trust in government and tax justice perception. Trust acts as a catalyst in shaping perceptions of tax justice, laying the foundation for notions of legitimacy, transparency, and accountability within the tax system. Trust fosters a perception of fairness, encouraging individuals to willingly comply with tax obligations. Conversely, a lack of trust can lead to a negative perception of tax justice, resulting in diminished tax compliance. The findings align with prior research, underlining the importance of trust in government for shaping perceptions of tax justice.

5.1.3 The effects of tax justice perception on tax compliance

The study reveals a profound relationship between tax justice perception and tax compliance. When citizens perceive the tax system as just and fair, they are more inclined to comply with tax laws. A positive perception of tax justice creates a sense of responsibility and duty in taxpayers, encouraging them to contribute to society through taxation. Conversely, a negative perception can lead to decreased tax compliance as individuals feel unfairly burdened or that their contributions are misused. These findings are consistent with existing research, highlighting the positive correlation between tax justice perception and tax compliance.

5.1.4 The mediating role of tax justice perception in the relationship between trust in government and tax compliance

The study elucidates the mediating role of tax justice perception in the relationship between trust in government and tax compliance. Trust in government influences tax compliance through its impact on tax justice perception. When trust is present, it fosters a positive perception of tax justice, encouraging tax compliance. Conversely, a lack of trust leads to negative perceptions of tax justice and reduced compliance. These findings are supported by prior research, emphasizing the importance of trust and tax justice perception in promoting tax compliance.

5.2 Conclusion

This study reveals how trust in government, tax justice perception, and tax compliance are interconnected. It emphasizes the importance of building trust in government to encourage tax compliance and underscores the need for a fair and just tax system to maintain high compliance rates. These findings provide essential insights for policymakers and underline the significance of these factors in shaping citizens' tax-related behaviors, ultimately benefiting society as a whole.

5.3 Recommendations for Management

Based on the findings of this study, several recommendations are proposed for management to enhance tax compliance;

Build and Maintain Trust in Government: Recognize the pivotal role that trust in government plays in nurturing tax compliance. It is imperative for management to devise comprehensive strategies aimed at fostering and perpetuating trust among citizens. Emphasis should be placed on championing transparency, accountability, and the practice of ethical governance. By cultivating these essential qualities, governments can instill confidence in their populace, thereby paving the way for increased tax compliance.

Promote Tax Justice Perception: An essential facet of enhancing tax compliance lies in acknowledging the significance of nurturing perceptions of tax justice within society. Management should actively implement policies and practices designed to ensure that the tax system is perceived as fair and equitable. A tax system perceived as just and fair invariably exerts a positive influence on tax compliance rates. Therefore, measures must be taken to promote and sustain this perception, as it plays a pivotal role in shaping the attitudes and behaviors of taxpayers.

Enhance Transparency: An imperative recommendation is to augment transparency within the realm of tax administration. This entails demonstrating, unequivocally, that tax revenues are

employed judiciously for the betterment of society. Transparent tax processes serve as a reassuring signal to taxpayers, assuring them that their contributions are indeed directed toward their intended purposes. It is essential for management to focus on making tax processes and decisions more transparent by providing accessible information about tax policies, collection procedures, and allocation practices. By championing transparency, governments can solidify perceptions of tax justice, inspiring a sense of responsibility among citizens to willingly fulfill their tax obligations for the collective well-being of society.

5.4 Areas for Further Research

Building upon the findings of the present study, potential areas for further research emerge, encompassing cross-cultural analyses to discern cultural influences on trust in government, tax justice perception, and tax compliance. Longitudinal studies may trace the evolving dynamics of these factors over time, shedding light on trends and the efficacy of policy interventions. Investigations into policy effectiveness and the correlation between taxation and the provision of social services can offer valuable insights. Additionally, delving into the psychological facets underpinning tax compliance, such as fairness perceptions and moral values, may enrich our understanding. Behavioral economics principles may be applied to elucidate compliance decisions, while exploring taxation in the digital age and its implications. Furthermore, examining corporate tax compliance and its relation to corporate social responsibility warrants exploration, as does the impact of tax policies on income inequality. These avenues for future research promise to deepen our comprehension of trust, tax justice, and compliance, augmenting the body of knowledge in these pivotal domains.

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APPENDIX

Questionnaire

The mediating role of tax justice perception in the relationship between trust in government and tax compliance

Dear Respondent,

I am James Rabbles - Kwofie and a postgraduate student from KNUST. I am currently researching on the topic “the mediating role of tax justice perception in the relationship between trust in government and tax compliance” as part of my partial requirement for my completion of the programme.

I can assure you that your responses for this study will be treated with the strictest confidence and for academic purposes only. Please, you are responding to this survey as personnel in your organization. The statements in the questionnaire are grouped under key sections with specific instructions to follow and scales to use. Please reflect on your personal experience in your organization and its operational context to respond to the statements.

I am most grateful that you take the time to participate in this study.

Yours sincerely,

SECTION A: Demographic Information

This section has questions on the firm you work with. Please tick the appropriate circle when necessary.

1	Firm Size	<input type="radio"/> Below 10 <input type="radio"/> 10-50 <input type="radio"/> 51-100 <input type="radio"/> 101-500 <input type="radio"/> 501 and above
2	Type of firm	<input type="radio"/> Private <input type="radio"/> Public <input type="radio"/> Others
3	What is your gender?	<input type="radio"/> Male <input type="radio"/> Female <input type="radio"/> Others
4	What is your age?	<input type="radio"/> Below 18 <input type="radio"/> Between 18 and 30 <input type="radio"/> Between 31 and 60 <input type="radio"/> Above 60

SECTION B: Trust in government

Trust in government serves as the independent variable of the research. For each statement provided in the chart below, respondents are to choose a response within the 5-point likert scale where, 1 - Strongly disagree, 2 – Disagree, 3 – Neutral, 4 – Agree, 5 – Strongly agree

Variable	Items	Scale Rating				
Trust in government	TIG1: We have trust in the government	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
	TIG2: The government is trustworthy	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
	TIG3: The government is concerned and works for the interests of all citizens	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5

Adapted or modified from Guzel et al. (2019)

SECTION C: Tax Compliance

Entrepreneurship Performance serves as the mediating variable of the research. For each statement provided in the chart below, respondents are to choose a response within the 5-point likert scale where, 1 - Strongly disagree, 2 – Disagree, 3 – Neutral, 4 – Agree, 5 – Strongly agree

Variable	Items	Scale Rating				
Tax compliance	TC1: We make all efforts not to exaggerate our expenses	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
	TC2: We do not declare our expenses in an exaggerated way	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
	TC3: We give a receipt or whether or not the customer wants it and we declare all revenues at all times	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
	TC4: We always try not to cheat on the tax system	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
	TC5: We declare all revenues even those that cannot be determined on taxation	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5

	TC6: We always pay taxes as much as possible	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
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Adapted or modified from Guzel et al. (2019)

SECTION D: Tax justice perception

Tax justice perception serves as the mediating variable of the research. For each statement provided in the chart below, respondents are to choose a response within the 5-point likert scale where, 1 - Strongly disagree, 2 – Disagree, 3 – Neutral, 4 – Agree, 5 – Strongly agree

Variable	Items	Scale Rating				
Tax Justice Perception	TJP1: The tax system is fair	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
	TJP2: The tax burden is distributed fairly	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
	TJP3: The tax burden among taxpayers is fairly distributed.	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
	TJP4: My company sees the tax system as fair	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
	TJP5: The tax system for the average taxpayer is fair	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
	TJP6: The citizens pay tax at a level consistent with their income	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
	TJP7: The citizens pay tax suitable to their payment power	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5

Adapted or modified from Guzel et al. (2019)