

DEVELOPMENT AND VALIDATION OF A MANAGERIAL MODEL TO UNDERSTAND TAXPAYERS' ATTITUDES AND PERCEPTIONS TOWARDS TAX COMPLIANCE

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Abstract

This study investigates the viewpoints of Romanian taxpayers regarding the various attitudes and factors that impact their compliant or non-compliant behavior regarding their tax payments. A quantitative approach was used, and data collection was carried out by employing a research questionnaire distributed via a Google Form. The research hypotheses were examined with a sample size of 432 individual taxpayers, and quantitative data analysis was performed using PLS-SEM. The findings indicate that the association of tax compliance with a managerial approach model is suitable with the four study categories of quadrants that have been developed based on the Competence-Based View or Market-Based View approaches. This study offers a new perspective on tax compliance that can help tax authorities to develop policies, strategies, tactics, plans, and legal and commercial actions with the aim of avoiding tax noncompliance.

Keywords

tax compliance, taxpayer behavior, Competence-Based View, Market-Based View.

JEL Classification

G41, H21, H30

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