

STUDYING THE RELATIONSHIP BETWEEN SOCIAL TRUST AND TAX EVASION

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Abstract. Social trust is the reflection of the laid down laws and regulations and their execution. Social trust is occurred when one understands the acceptance of the truth as his/her duty. The basic working procedure for promoting tax acceptance, the development of tax ethics in the structure of the tax system, agents, auditors and, in particular, tax payers and its executive solution is the growth of community trust. The purpose of this research is to examine the relationship between social trust and tax evasion. Data were collected by a questionnaire and analyzed by structural equation modeling. The statistical sample of this research includes 384 tax payers from North Khorasan Province, which were surveyed in 1995. Findings of the research indicate that there is a negative and significant relationship between social trust and tax evasion. Also, the findings showed that the relationship between social trust and tax evasion is higher among female payers than male ones. In addition, they showed that the relationship between social trust and tax avoidance by payers without financial literacy is stronger than those having financial literacy.

Keywords: financial literacy, payers' gender, social trust and tax evasion

1. Introduction

Governments are responsible for meeting some of people's needs and desires, such as job creation, domestic and national security, price fixing, effective social security, political, economic and cultural stability, improving the balance of payments, and so on. Obviously, achieving these goals will require sufficient financial resources. Due to the specific role of taxation and its obvious impact on societies and governments, the subject of taxation and laws and mechanisms related to it has long attracted the attention of experts in economics, public finances, politicians, organizations and even the public, and today with the advent of concepts of democracy, responsibility it has had a special importance. As a result, tax laws are main laws in economic areas and perhaps one of the most important pillars of the government's economic policies (Mehrani & Sayedi, 2014: 14). The existence of corporate income tax reduces corporate earnings. Therefore, one of the measures that can be taken to maximize the value of the company and the shareholders' wealth is to use the working procedures through which tax reductions are made. Tax avoidance is defined as a working procedure to reduce the amount of tax deductible on the profit resulting from the operation of business units; tax avoidance includes a series of fully legal and progressive activities and plans in taking tax exemption that lead to gray space in the provision of information and financial and tax reports to extra-organization individuals (Hanlon and Hitzman, 2010: 129). In most countries, most of the government's revenue sources come from taxes. The share of total public revenues varies among countries. Meanwhile, tax avoidance in countries has led to lower tax revenues for countries than is estimated (Hanlon et al., 2010: 128). So, among the most important subjects that are currently being addressed in most studies, is the avoidance of tax payments and the factors affecting it, and the results it achieves. This research examines the impact of social trust on tax avoidance, as well as the impact of financial literacy and payers' gender on this relationship.

2. Theoretical foundations and research background

Theoretical foundations and empirical evidence show that companies are trying to reduce their postponement of their income tax. Tax avoidance, tax evasion, profit management, conservatism, etc. are some tools the companies may use if necessary and depending on the circumstances. The tax evasion debate seems to be proposed on the companies with a separation of ownership, because actual persons are less exposed to tax evasion due to the possibility of detection and fines and risk aversion or intrinsic motives such as social duty; typically, shareholders expect the managers pursue their personal interests and as long as the additional benefits of reducing their debt are greater than the expected additional costs they seek to reduce tax liabilities and to evade tax. So avoiding tax can be a reflection of the theory Representation and may lead to tax decisions that follow the interests of the manager; therefore, one of the challenges with which face the shareholders and the board of directors is to find methods and incentives to minimize the cost of representation (Khani et al., 2013: 45). From a theoretical point of view, avoiding payment is an attempt to reduce tax payments (Hanlon and Hitzman, 2010: 129). In recent years, tax evasion among academics has attracted much attention. Some results indicate that tax avoidance is affected by factors such as corporate finance, corporate governance and remuneration of managers, ownership structure and external

beneficiaries such as trade unions (Huang et al., 2016: 1). Avoidance and tax evasion tendency can be influenced by economic factors such as tax rate, complexity of laws, inflation, or influenced by the economic policies of governments, and even by cultural and social factors (Beheshti and Royayi, 2017: 249). In this research, the social trust of taxpayers is examined.

Social trust is a factor influencing the formation of discipline in social relations and a basis for participation and cooperation among members of society and ultimately causes the economic, social, political and cultural development of that society. Improvement in social trust improves and promotes social relations, attitudes, respect for the law, social performance, and the occupation of individuals. Conversely, the lack of social trust will have adverse effects such as lying, flattery, fraud, bribes, money laundering, corruption and lack of financial transparency. Therefore, the expansion of the culture of trust can reduce the negative values (Banimahd & Darwish, 2016: 18). One of the negative values that can be reduced by social trust is the tax avoidance of the company. Social trust can reduce corporate tax avoidance. Because, an environment with high social confidence can reduce agency costs and subsequently reduce tax avoidance (Xia et al., 2017: 275). The level of social trust has a reverse relationship with information asymmetry. The greater the social trust of the contracting parties, the lower the information asymmetry between them. For example, the more the investors have confidence in the auditors and the auditors have been able to attract investors' confidence, then the information asymmetry becomes less (Hart 2001: 1080). According to Fukuyama (1995), in tasks for whose maker does not exist confidence, the cost of doing this is a tax and cost imposed on society. Researchers believe that fraud and financial scandals in American companies have been the result of a lack of trust in the companies' managers. They also suggest that the accounting system, through disclosure of information about the company's activities and responsibilities, attract the trust of investors, creditors and other beneficiaries. According to the above-mentioned, the main purpose of this research is to investigate the relationship between social trust and payers' tax evasion. In addition, in this research, the relationship between social trust and tax evasion is studied with respect to the two characteristics of financial literacy and gender of payers.

3. Research background

Internal background: Sarvestani (2012) conducted a research entitled "Investigating the relation of company characteristics and ownership type with tax avoidance (effective tax rate)". He found that the size of the company affects negatively the effective tax rate and argued that this confirms the theory of political power in Iran. There is also a positive and significant relationship between the debt ratio, the intensity of investment in inventory and the intensity of investment in fixed assets on the one hand and the effective tax rate. Moradi et al. (2013) conducted a research entitled "Factors influencing tax evasion with an emphasis on cultural factors." The expected community has been constituted of tax assessors, tax auditors, and corporate finance managers in Iran in 2012 as part of a tax payers and other ones. Findings from the 120 questionnaires show that lack of legal requirements or low legal requirements and lack of justice in the tax system have a positive effect on tax evasion. Also, trust in the government reduces tax evasion. However, the religion and lack of information and accountability are not significantly associated with tax evasion. Mansouri (2013) investigated the relationship between corporate governance mechanisms and tax planning in companies listed in Tehran Stock Exchange for the period from 2003 to 2011. The results of the research indicated that the independence and financial knowledge and the degree of duality of the role of the board of directors and the chairman of the board as well as the influence of the government on the board of directors did not affect tax planning. Also, the results indicated that institutional investors are associated negatively and significantly with tax planning. In this research, the results showed that the financial leverage control variables and company size are significantly associated with tax planning. Rezaei & Moshiri (2014) investigated the relationship between ownership structure and corporate tax avoidance. The results show that there is not a meaningful and negative relationship between the ownership of the block and the criterion of the permanent tax disputes, and the effective rate of tax. Meanwhile, there was no negative and significant relationship between institutional ownership and the criterion of permanent tax dispute, and no significant relationship was found in the effective tax rate method. Rezaei and Azimi (2015) investigated the relationship between corporate governance mechanisms and tax management in companies. The results of their research indicated that there is a significant and direct relation between the ownership of institutional shareholders and the variable of effective long-term cash tax rate and effective long-term commitment tax rate. However, there was not observed any significant relationship between the ownership of institutional shareholders and the effective cash tax rate and effective commitment tax rate. Arab Salehi and Hashemi (2015) investigated the impact of excessive management assurance on corporate tax avoidance. The results from the estimation of the research model indicate that the impact of excessive management assurance on corporate tax avoidance is positive and significant. In other words, excessive assurance of senior managers will increase tax evasion in the financial reporting process. On the other hand, excessive managerial assurance has a significant impact on corporate tax avoidance. Banimahd and Darwish (2016) investigated the relationship between social trust and auditors' attitude toward independence in a study entitled Social Trust and Auditors' Attitude towards Independence. In this research, 148 questionnaires were distributed among the professional auditors working in the Audit Organization and the Audit Institutions of the Iranian Society of Chartered Accountants in a randomized manner and the data extracted from them were analyzed using regression model. The results of this research

showed that social trust and job rank of auditor is one of the factors influencing the auditor's attitude towards independence. Also, the findings of this research indicate that the auditor's gender and place of employment are not considered as influential factors on auditors' attitude toward independence. Beheshti and Royayi (2017) studied the relationship between individual morality and tax evasion attitude. The results of this research showed that individual moral philosophy has a significant positive effect on the tax evasion of accountants, so there is a positive and significant relationship between relativism and tax evasion, but there is no significant relationship between idealism and tax evasion. Also, the control variables, including the level of education, gender, and type of employment in the private or public sector, do not affect the attitude of tax evasion.

Foreign background: Richardson (2006) explored the factors influencing tax evasion in 45 countries. Economic factors include the level of education, income, equity, and tax ethics. He concludes that by reducing the complexity of tax laws, raising people's education level and improving income sources, tax avoidance level in countries will decrease. In a research entitled "Does the company's trade strategy affect the level of tax evasion?", Higgins et al. (2011) concluded that defensive companies had a lower tax avoidance than prospective companies. Berglund and Kang (2013) showed that if auditors perceive that social trust is high for the company, then the risk of the company will be lower and, as a result, will offer fewer fees. They believe that norms and social characteristics affect the work of auditors and financial reporting. Hoi et al. (2013) examined the relationship between social responsibility and lack of corporate tax avoidance in a research on whether corporate social responsibility is associated with corporate tax avoidance (tax disapproval); they concluded that the more the companies engage in socially responsible activities, the less is their corporate tax avoidance. Aggarwal et al. (2014) studied the role of social trust in lending to women at the international level. The results of the research showed that in countries where social trust is low, financial institutions tend to pay women loans rather than men. They see its cause the women's high social trust compared to men. Chyz et al. (2015) conducted a research entitled "Impact of Excessive Management Assurance and Tax Avoidance." The results of this research showed that managers' excessive self-confidence has a significant positive effect on tax avoidance. They believe that managers with excessive self-confidence estimate excessively the net benefits of investing in their tax planning, thereby this leads to avoiding tax. Xia et al. (2017), in a research entitled Social Trust and Corporate Tax Avoidance: Evidence from China, examine the effect of social trust environment on corporate tax avoidance and the moderating role of corporate governance and state ownership. The results showed that social trust could reduce corporate tax avoidance. In addition, the relationship between social trust and corporate tax avoidance for companies with poor corporate governance and government ownership is more prominent.

4. Research methodology

Research methods in the social sciences have undergone fundamental transformations over the past three decades. These changes were due to the gradual evolution of the social sciences in Europe and the movement of behavioral sciences in the United States. The process led to a growing effort at universities to apply scientific logic and quantitative methods. Consequently, the application of these techniques has been fully developed in various social sciences. Considering that the results of this research are expected to be considered by financial managers, investors and other beneficiaries, this research is an applied research in terms of the purpose; also, since the research deals with the relationship between several variables, the research is naturally descriptive correlational.

Statistical population and sampling method

The statistical population of this research includes all tax payers in Bojnourd in 2017. Since the official statistics of the number of tax payers are not available, the number of statistical population is assumed to be uncertain. Morgan table was used to calculate the sample size in the uncertain population, with the final number of 384 people.

5. Research hypotheses and introducing variables

First hypothesis: There is a relationship between social trust and tax evasion.

Second hypothesis: The relationship between social trust and tax avoidance in male payers is significantly different from female payers.

Third hypothesis: The relationship between social trust and tax evasion by the payers with financial literacy has a significant difference compared to other ones.

Research variables

Independent variable: The independent variable of this research is social trust. In this research, Safarinia and Sharif's questionnaire (2013) was used and with some changes necessary to measure social trust.

Dependent variable: The dependent variable of this research is tax avoidance. In order to measure this variable, in this research, a questionnaire consisting of 18 predicate statements is used in accordance with the research by Makgje et al. (2016).

Both questionnaires are measurable based on the Likert spectrum. So, *I completely agree* = 5, *I agree* = 4, *I have no idea* = 3, *I disagree* = 2 and *I completely disagree* = 1. The number of questions is equal to 22 questions, as explained in the annex.

Moderating variables: The moderating variables of this research are gender and financial literacy, they are subdivided by a binary variable of zero and one.

6. Analyzing data

Each statistical analysis consists of two parts of descriptive statistics and inferential statistics. In the descriptive statistics, the criteria of center tendencies, such as median, mean, etc., and dispersion criteria such as variance, deviation from the criterion, range of changes, and most importantly frequency distribution tables are considered. The inferential statistics part includes testing hypotheses and constructing confidence intervals and finding relationships between variables. In order to analyze the data, descriptive statistics (mean and standard deviation) and inferential statistics (one-way analysis of variance and repeated measurement for testing hypotheses) have been used in SmartPLS software.

7. Descriptive statistics (descriptive indices of research variables)

Variable of Gender

Using the data obtained from the questionnaire, the frequency of the respondents' gender is in accordance with Table 1-4.

Table 1: Frequency distribution of respondents according to gender

Gender	Frequency	Percentage of frequency
Woman	136	35%
Man	248	65%
Total	384	100%

As it is seen in Table 1-4, 136 people (35%) of the respondents were female and 248 people (65%) of them were male.

➤ Variable of respondents' last degree

Based on the data obtained from the questionnaire, the frequency and percentage of the frequency of the respondents' last degree are in accordance with Table 2-4.

Table 2: Frequency distribution of respondents according to last degree

last degree	frequency	percentage of frequency	Cumulative frequency percent
Diploma	56	15%	15%
Two-year diploma & BSc	203	53%	68%
MSc	120	31%	99%
Ph.D.	5	1%	100%
Total	384	100%	-

As it is seen in Table 2-4, 56 people (15%) of the respondents have diploma degree, 203 people (53%) have Two-year diploma & BSc, 120 people (31%) have MSc, and 5 people (1%) of the respondents have Ph.D.

➤ Variable of age

Based on the data obtained from the questionnaire, the frequency of the respondents' age is in accordance with Table 3-4.

Table 3: Frequency distribution of respondents according to age

Age	Frequency	Frequency percent
Under 30 years	80	21%
30 to 40 years	225	59%
More than 40 years	79	20%
Total	384	100%

As it is seen in Table 3-4, 80 people (21%) of respondents are of age under 30 years, 225 people (59%) were between 30 and 40 years old and 79 people (20%) of them were of age Over 40 years old.

➤ Variable of field of study

Based on the data obtained from the questionnaire, the frequency of the respondents' field of study is in accordance with Table 4-4.

Table 4: Frequency distribution of respondents according to field of study

field of study	frequency	Frequency percent
Accounting, management or economics	230	60%
Others	154	40%
Total	384	100%

As noted in Table 4-4, 230 people (60%) of respondents have studied accounting, management, or economics, and 154 people (40%) in other disciplines.

8. Research measurement model (inferential statistics)

Normality of research variables

The Kolmogorov-Smirnov test was used to check the normality of the data. In this test, if the significance level of the Kolmogorov-Smirnov statistics is less than 0.05, then the assumption zero is rejected, and if the significance level is greater than 0.05, then there is not any reason for the rejection of the zero assumption (ie, the normality of the factors). The results of the test of normality of factors are presented in Table 5. Given that the significance level of the Kolmogorov-Smirnov statistic for both factors is larger than 0.05, then there is not any reason for the rejection of assumption zero and both factors follow the normal distribution.

Table 5: results of normality of factors

Factors	Number	z-statistic of Kolmogorov-Smirnov	Significance level
Social trust	384	0.812	0.362
Tax evasion	384	0.621	0.520

9. Testing the research main hypotheses (structural equations model)

In order to test the main hypotheses of the research, structural equation modeling was used through the application of maximum likelihood estimation method in Liserl software, which was based on the covariance matrix during all stages of analysis. In this model, social trust variable was considered as an exogenous hidden variable and tax avoidance variable as indigenous hidden variable. For fitness of the research model, the structural equation model fitness indices are used. Accordingly, the indices are estimated as follows:

In the research model, the chi-square value is of freedom degree of 2.83 and less than 5. Also, the mean root of estimate error square is 0.021 and less than 0.08. Given that the incremental fitness index, normalized fitness index, non-normalized index, fitness index, and well-adjusted fitness index are most often greater than 0.9, then the good fit model is approved and confirmed.

Table 6: Range of index and goodness of fit

Fit index	Goodness of fit	Calculated value
P-value	$P < 0/05$	0/00
χ^2 / df	$0 \leq \chi^2 / df \leq 5$	2/83
RMSEA	$0 \leq RMSEA \leq 0/08$	0/021
GFI	$0/90 \leq GFI \leq 1$	0/89
AGFI	$0/90 \leq AGFI \leq 1$	0/86
IFI	$/90 \leq IFI \leq 1$	0/90
NFI	$0/90 \leq NFI \leq 1$	0/91
NNFI	$0/90 \leq NNFI \leq 1$	0/91
CFI	$0/90 \leq CFI \leq 1$	0/92

Figures 1 and 2 show the results of the test to highlight the main hypotheses of the research and structural relationships between the variables of the research model. Based on this model, the test results of the research hypotheses are as follows: Hypothesis 1: It examines the negative and significant effect of social trust on tax evasion; with respect to the path coefficient of -0.31 and T-value of -6.02, was confirmed at the diagnostic level of 0.05 it is confirmed (because the t statistic is out of interval (-1.96,1. 96). Also, due to the negativity of the path coefficient sign, it can be said that this effect is negative. Therefore, the first hypothesis of the research is confirmed.

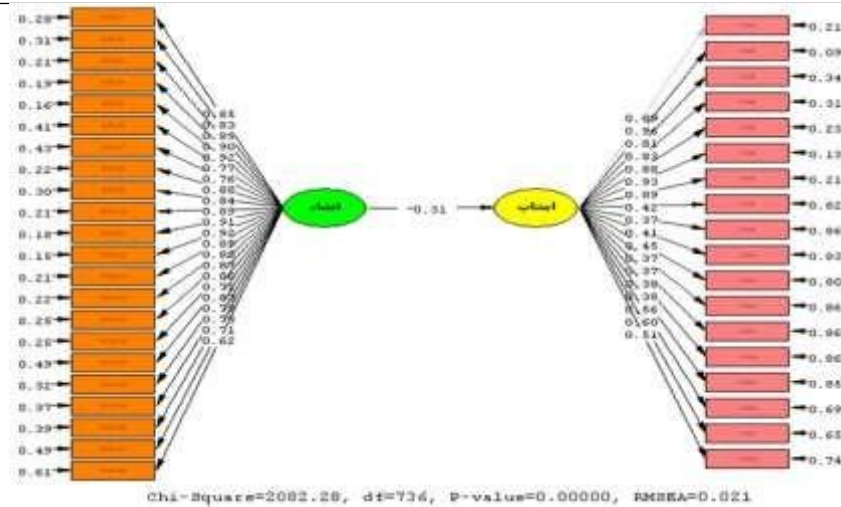


Figure 1: Standard Estimation Model Based on Binary Correlation Coefficients of Conceptual Model

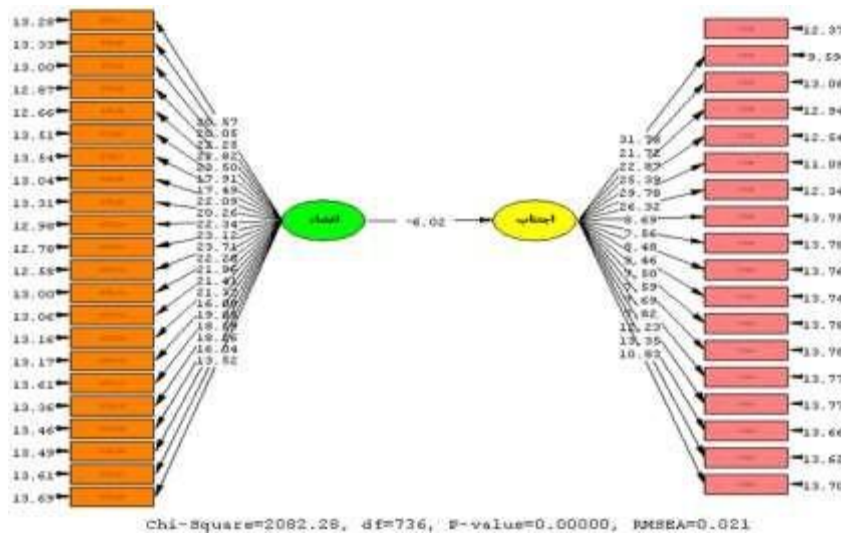


Figure 2: Model of significance numbers of conceptual model

Investigating the Moderating Role¹ of Variables of Financial Literacy and Gender of Taxpayers in the Relationship between Social Trust and Tax Avoidance

Then, using correlation coefficient, we examine the moderating role of variables of financial literacy and taxpayers' gender in the relationship between social trust and tax evasion.

Second hypothesis: The relationship between social trust and tax avoidance in male payers is significantly different from female ones.

Table (7). Results of the correlation coefficient test to examine the moderating role of the variable of the taxpayers' gender in the relationship between social trust and tax evasion

Gender			Tax avoidance
Woman	Social trust	correlation coefficient	-0.125*
		Significance level	0.014
Man	Social trust	correlation coefficient	-0.022
		Significance level	0.668

¹The usual way to examine the moderating role of this state (where the moderating variable is of classified kind and the independent variable of the continuous kind); studying the correlation between the independent and dependent variables at different levels of the moderating variable is examined (Bashlideh, 2014).

Table 7 shows that moderating role of variable of gender is confirmed in the relationship between social trust and tax evasion. Because the significance level related to the correlation coefficient between social trust and tax evasion among women is less than 0.05 ($P < 0.05$) and is significant in the level of error of 0.05, but the significance level related to correlation coefficient of the relationship between social trust and tax evasion among men is greater than 0.05 and is not significant. Therefore, the second hypothesis of the research is confirmed at the error level of 0.05.

Hypothesis 3: The difference between social trust and tax evasion by the payers of asset financial literacy compared to other payers has significant.

Table (8). Results of the correlation coefficient test to examine the moderating role of the variable of financial literacy of taxpayers in the relationship between social trust and tax evasion

financial literacy			tax evasion
Yes	social trust	correlation coefficient	-0.368 [*]
		Significance level	0.000
No	social trust	correlation coefficient	-0.110 [*]
		Significance level	0.031

Table 8 also shows that the moderating role of variable of financial literacy in the relationship between social trust and tax evasion is confirmed. Because the significance level related to the correlation coefficient between social trust and tax evasion among respondents with financial literacy is smaller than 0.05 ($P < 0.05$) and correlation coefficient related to the relationship between social trust and tax evasion among respondents with Financial literacy is much greater than the correlation coefficient related to the relationship between social trust and tax avoidance among respondents without Financial literacy. Therefore, the third hypothesis of the research is confirmed at the error level of 0.05.

10. Discussion and conclusion

One of the most important ways of securing government expenses is collecting taxes. Economic and development experts believe that earning tax revenues in order to finance state expenditures improves unfavorable economic indices such as inflation, unemployment, and so on. In third world countries, the share of government tax revenues from GDP is very small, and the share of government payments relative to gross domestic product is always more than the share of taxes. The government will be able to finance its costs through its revenues, and taxes are one of the most important cases in government revenue sources. The existence of corporate income tax reduces the income of taxpayers. Therefore, one of the measures that can be taken to maximize its wealth is to use the working procedures in which the amount of tax payable is reduced because tax evasion prevents cash withdrawals. Therefore, if society can properly understand the importance of taxes, the morale of taxpayers for paying tax will increase. Because, nowadays, taxes are considered as the most common and important source of public income and one of the most effective tools of financial policy; the government can, therefore, provide many social and welfare services. Accordingly, in this research, the relationship between social trust and tax avoidance of payers, as well as this relationship with regard to the characteristics of financial literacy and payers' gender were examined.

The findings show that as social trust increases, taxpayers tend less to tax evasion. Social trust is a comprehensive subject that covers all aspects of human life. Trust is the necessity of a transparent society. Any society that can expand the tax social principles and values among its own people, it has fulfilled the precondition for moving in the path of growth, which is the same as increasing the tax payment. In fact, people's trust in the government plays a decisive role in the amount of tax avoidance. The more the people's trust in government promises for providing public services, less often occurs the tax evasion. In addition, people's trust in each other also has an impact on tax evasion. If people believe that other citizens also pay their taxes, they will also avoid tax avoidance by doing so. Findings of the first hypothesis of this research showed that there is a negative relationship between social trust and tax evasion, which is consistent with the findings of Moradi et al. and Jia et al. (2017). In addition, the second hypothesis showed that the relationship between social trust and tax evasion is stronger in female payers than male ones. Also, in the third hypothesis, there is a stronger relationship between social trust and tax avoidance in payers without financial literacy compared to those who are financially literate. Indeed, those with lower financial literacy are more powerful in their social tax treatment. Richardson's (2006) findings showed financial literacy has a significant effect on tax avoidance.

11. Research recommendations

Since the foundation of the tax system is strengthened only by the full and comprehensive participation of the people of a society, considering their conditions and circumstances is also of particular importance, without which the foundations of cooperation and participation of the people will be undermined by the tax system. Therefore, it is suggested that, in order to increase the morale of taxpaying in the society, the authorities increase their social trust (for example, through financial transparency, transparency in relation to providing tax-related services, etc.). It is also suggested to the tax administration that, by laying down the tax laws and regulations, tax rates and taxable income must be proportionate to the ability of

individuals to pay taxes, and this will have income and tax transparency (for example, tax rate for doctors, lawyers and even the authorities themselves, etc.), because the development of inappropriate laws in this area brings tax evasion.

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