A SYSTEMATIC ANALYSIS OF THE LITERATURE RELATED TO TAX AND CORRUPTION

by

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ABSTRACT

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Background: Corruption is a problem faced by various states from all sectors, including government, and has the potential to cripple the state and bring it to its knees. This study embarks on analysing the literature pertaining to tax and corruption.

Main purpose of study: This mini-dissertation provides a systematised review of the literature related to tax and corruption.

Method: Various databases (ProQuest, EBSCOHost and Science Direct) were searched for published journal articles that had corruption and tax as the main constructs in their headings or abstracts and were studied.

Results: On the databases that were searched, a total of 87 journals were found, which were published in various listed publishers (40 were IBSS published, 35 Scopus, 25 ISI and 2 were not listed). Of the 87 journals which were found, 40 were selected for study, predominantly written from multiple-country perspectives and others not country-specific. A vast majority of the journals were written from an Economics perspective and mainly employed the use of a simulation method of research.

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KEY TERMS

Table 1:   Key terms used in this document

Key term	Description
Corruption	Corruption of a financial nature that has an impact on tax revenues, including improper and illegal conduct of tax officials and tax evasion.
Tax	"A compulsory contribution to state revenue, levied by the government on workers' income and business profits, or added to the cost of some goods, services, and transactions." (English Oxford Living Dictionaries, Not dated).
Tax evasion	"Illegal and intentional actions taken by individuals to reduce their legally due tax obligations." (Alm, Martinez-Vazquez & McClellan, 2016:147).
Economic growth	"…an increase in the capacity of an economy to produce goods and services, compared from one period of time to another." (Investopedia, 2018:No page).
Tax compliance	Taxpayers' acts of adhering to the country's income tax laws and the filing or submission of the necessary tax returns in a timely and prescribed manner.

LIST OF ABBREVIATIONS AND ACRONYMS

Table 2:   Abbreviations and acronyms used in this document

Abbreviation	Meaning
GDP	Gross Domestic Product
MENA	Middle East and North Africa
FDI	Foreign Direct Investment

CHAPTER 1:
INTRODUCTION

1.1.   BACKGROUND

The endemic of corruption is a significant problem, not only in South Africa but in the world at large.   Halkos and Tzeremes (2010:443) aptly summarises this by concluding that corruption is a significant problem in our society and Akdede (2011:142) further connotes the effects of corruption to the inefficiencies in government. Corruption is indeed the ultimate thief of the delivery of better services to the public and economic growth.

Leoka (2017:24) wrote, in an Annual Report by Corruption Watch, that it is estimated that the South African public sector corruption, at least, costs more than 27 billion rands annually and the writer further states that, for a country that is faced with many socio-economic challenges, public health services, social security and other challenges, this is quite substantial.

In Schlenther (2017:226), the writer talks about an instance of grand corruption involving KPMG, a big four international auditing firm and a business entity of a well-known South African family, which the writer describes as having close relations to the country's then president (President Zuma).   In summary, the writer talks about wedding expenses, amounting to R30 million, which were declared as "bona fide business expenses" (AmaBhungane & Scorpio, 2017) and, therefore, allowed as a deduction against the affected entity's income.   "The wedding was effectively paid for by taxpayers." (Schlenther, 2017:226). During the time of the incident, the affected entity was audited by KPMG and there were no irregularities included in the audit report prepared by the audit firm.

Leoka (2017:24) stated that "Corruption and inequality are interrelated."   Instances of corruption (whether grand or petty) may have a negative effect on the country's tax revenues and the ultimate allocation of the said revenue to society. National Treasury (2018:7) stated that economic growth is too low to reduce the country's high inequality. Although it cannot

be said that corruption is the sole contributor to the stagnant or slow economic growth, it may also have an effect.

In a study of corruption based on a sample of 79 countries, Halkos and Tzeremes (2010:443) found that corruption is counter-productive and is spreading across the public sector. The scourge of corruption is a problem to the government and the society in general because it is damaging to the social contract the government has with the citizens, and it may occur in various forms and the reasons for such corrupt behaviour may not always be known (Schlenther 2017:236). Akdede (2011:141) concludes, however, that people don't want to pay taxes, which may also encourage citizens to engage in corrupt activities.

The study of tax and corruption is topical, which is evidenced by the amount of literature available on the topic, for instance the study by Nguyen, Doan and Tran-Nam (2017:290-311) on tax corruption and its effects on tax revenues in the Vietnamese context and Swanepoel and Meiring (2017:333-358) on the morality associated with fraud, corruption and tax evasion in South Africa. A vast majority of researchers normally embark on the study of tax and corruption as separate constructs and the digital literature related to tax and corruption grew exponentially over the past number of years. For instance, to name but a few, Rosid, Evans and Tran-Nam (2016:387-425) focused on taxpayers' perceptions of corruption, Pappa, Sajedi and Vella (2015:S56-S75) focussed on corruption and government policies, Ivanyna, Moumouras and Rangazas (2016:520-542) investigated the impact of corruption on tax policies, tax administration and fiscal policies, while Alm, Martinez-Vazquez and McClellan (2016:146-163) explored corruption and tax evasion by firms.

1.2. PROBLEM STATEMENT

There is currently a lack of a systematised review of academic literature on the construct of tax and corruption and this is evidenced by the lack of a synthesised review of the literature available on academic databases. This present study fills the gap in the literature by providing a synthesised review of the literature on the construct of tax and corruption and will be a valuable tool for future researchers who are conducting their research on tax and corruption. The present study does not, however, claim that the systematic literature review

is exhaustive, but rather that it is exploratory in nature, limited with the purpose of providing an initial basis for any future extended literature review related to the topic.

In the next section, the main constructs related to the study are detailed.

1.3.   MAIN CONSTRUCTS

The main constructs of this study are the following:

- Tax: "A compulsory contribution to state revenue, levied by the government on workers' income and business profits, or added to the cost of some goods, services, and transactions." (English Oxford Living Dictionaries, Not dated).

- Corruption: Corruption of a financial nature that has an impact on tax revenues, including improper and illegal conduct of tax officials and tax evasion.

Other constructs:

- Tax evasion: "Illegal and intentional actions taken by individuals to reduce their legally due tax obligations." (Alm, Martinez-Vazquez & McClellan, 2016:147).

- Economic growth: "Economic growth is an increase in the capacity of an economy to produce goods and services, compared from one period of time to another. It can be measured in nominal or real terms, the latter of which is adjusted for inflation." (Investopedia, 2018:No page). Summarily, economic growth is a measure of a country's gross domestic product (GDP).

- Tax compliance: Tax compliance can be defined as taxpayers' acts of adhering to the country's income tax laws and the filing or submission of the necessary tax returns in a timely and prescribed manner.

In this section, the main and other constructs relating to the study were clarified. The section below details the research question and objectives.

1.4.   RESEARCH QUESTION AND OBJECTIVES

This study is guided by a non-empirical meta-analytical question:

What is the present state of highly rated academic journal articles related to the construct of tax and corruption?

The broad research objectives that focus and direct the research in this study are:

- to identify and to record academic research articles related to tax and corruption, adopting a systematic research methodology to explore journal publications from the past recent years;

- to select a sample of articles that were published in academic journals on the ABDC list;

- to assess the quality of journals in which these articles were published, using the Australian Business Council Dean's (ABDC) list as criteria for rating the quality of the journals;

- to systematically analyse the selected academic articles;

- to present and discuss the results from the systematic analysis; and

- to conclude the study.

1.5.   STRUCTURE OF THE MINI-DISSERTATION

The main outcomes of the present study are presented in the format of a mini-dissertation. The structure of the mini-dissertation is explained and summarised below.

1.5.1.   Chapter 1: Introduction

This chapter serves as the introductory chapter of the research where a brief background and motivation of the study is communicated. Also, equally important, the study objective and methodology is highlighted in this chapter.

1.5.2. Chapter 2: Research design and methodology

The design and methodology adopted is discussed in this chapter. The philosophical stance, together with the nature this study adopts is discussed in chapter two.

1.5.3. Chapter 3: Data analysis and discussion

In chapter three, a detailed analysis of the literature on tax and corruption is done, including the grading of articles using the Australian Business Deans Council (ABDC) rating. The data collected pertaining to these is critically analysed and findings communicated in this chapter.

1.5.4. Chapter 4: Conclusion

The fourth chapter is the conclusion and final chapter of the mini-dissertation. A summary of overall findings and recommendations is outlined in this chapter, together with the contribution this study will make and opportunities for future studies in the field.

CHAPTER 2:
RESEARCH DESIGN AND METHODOLOGY

2.1. INTRODUCTION

The purpose of this study is to provide a systematised review of academic literature on tax and corruption. The previous chapter provided an introduction into the study with a brief discussion of the background and rationale of the study. This chapter serves the purpose of highlighting the research design and methodology adopted in this study, including the discussion of the orientation of the research design, the research method and the identification and recording of academic literature used in the study.

2.2. ORIENTATION OF THE RESEARCH DESIGN

In this section, the research design and the plan of study adopted is explained. The philosophical stance adopted, together with the nature of study, method of reasoning, the time horizon covered in this research, the units of analyses and the nature of the collected data is articulated hereunder.

2.2.1. Philosophical stance

It is essential that a research report has a philosophical stance from which an analysis is made and it can either be positivism, interpretivism or pragmatism. In Ritchie, Lewis, Nicholls and Ormston (2013:10), positivism is described as a process where "knowledge is produced through the senses based on careful observation". Ritchie *et al.* (2013:10) further states that inductive reasoning is then normally used after the collection of data.

Positivism involves a process of data collection (either through surveys or literature review) and the analysis of the collected data to arrive at the conclusion.

Pragmatism research methodology accepts that there may be varying ways in which the world is interpreted and the manner in which research can be conducted. Pragmatics accept

differences in the manner an object is viewed and the results produced, as long as such manner or result is practically-relevant. Both the qualitative and quantitative research approaches may be used (Sekaran & Bougie, 2013:397).

Another philosophical stance is interpretivism, which is described to involve a process of the generation of knowledge through exploring and understanding the social world of the people being studied, while focusing on their meanings and interpretations. The ultimate characteristic of interpretivism is the understanding of a specific phenomenon from the person's point of view (Ritchie *et al.*, 2013:12).

This study falls within the ambit of pragmatism. The data that is used was collected in the form of academic literature, journals and articles and was then objectively analysed to gain understanding and make inferences thereof.

2.2.2. Nature of the study

A study or research can either be in the form of a causal study, descriptive study or exploratory study. Jena (2013:No page) describes a causal study as a study that involves a comparison of two or more groups in order to identify the reasons behind an occurrence and further describes it as a connection with descriptive and correlation designs on one end and experimental designs on the other.

As the name suggests, a causal study is normally carried out to investigate the cause for a specific occurrence and can, therefore, comprise of both the review of existing literature and then quantifying variances picked during the research. On the other hand, a descriptive study describes the characteristics, behaviours and patterns observed during the study of an object. This study is carried out to discover new facts about a situation, people, activities or events, or the frequency with which certain events occur (Jena, 2013:No page), and can comprise of both literature review and quantitative research.

Lastly, an exploratory study entails the study of an object of which the end result is unknown. The researcher delves into an exploratory study with the problem at hand of which the answer is not known, even by the researcher. A process of investigation forms the core of

this study, the aim of which is to find answers to (usually) uncommon problems and provide working solutions.

The current research constitutes an exploratory study. A process of a systematised literature review is embarked on and analysed against the research objective. At the start of this research, the end result is unknown and will be driven by the results obtained from literature.

2.2.3. Method of reasoning

Research reasoning methods can be classified between deductive, inductive or abductive. Gabriel (2013:No page) describes deductive reasoning as an approach that usually begins with a hypothesis against which data is tested. This form of reasoning will usually end with the generation of a framework or theory to be applied to the phenomenon.

Unlike deductive reasoning, inductive reasoning involves a process where conclusions are drawn based on observation of specific phenomena (Sekaran & Bougie, 2013:394). Gabriel (2013:No page) further adds that inductive reasoning aims to create a new theory, based on data and usually encompasses a process of qualitative research.

Lastly, abductive reasoning aims to address weaknesses associated with deductive and inductive approaches (Dudovskiy, 2018:No page). This form of reasoning aims to close the gap between inductive and deductive reasoning and combines both methods of reasoning and both qualitative and quantitative data may be used in this method of reasoning.

The current study is a non-empirical study with the objective of exploring the present state of highly rated academic journal articles related to the construct of tax and corrupt. As a result, inductive reasoning approach is followed.

2.2.4. Time horizon

The time horizon component of the study relates to the period covered by the study and can either be cross-sectional or longitudinal.

A cross-sectional study is one which collects the data to make inferences about a population of interest (universe) at one specific point in time (Lavrakas, 2008:No page). A cross-sectional study is, therefore, time-specific in nature while a longitudinal study is one where research is conducted over a period of time and sometimes lasts for many years (Sekaran & Bougie, 2013:392,395).

For the purpose of the current study, a cross-sectional study is performed. This study analyses journal articles that are published at a specific point in time (articles published within the period of 2012 and 2017).

2.2.5. Unit of analysis

Lewis-Beck, Bryman and Liao (2004:No page) describes a unit of analysis as the who or what, or the subject on which a study is focused.

A unit of analysis forms the cornerstone, around which the entire research project revolves, and the current study's unit of analysis is the literature related to tax and corruption, focusing on the period between the year 2012 and 2017.

2.2.6. Nature of the data

Data can either be numerical (quantitative) or non-numerical (qualitative), and it can also be classified as being primary or secondary data in nature.

Primary data is original data that the researcher collects during the research process. Salkind (2010:No page) describes this type of data as data that is collected first-hand by the researcher for a specific purpose. There are also varying ways the researcher can collect this data, for instance experiments, interviews or observation.

Secondary data is data that already exists (Sekaran & Bougie, 2013:398). This type of data tends to be more readily available and less costly to obtain.

Quantitative data is one that can be coded numerically, (Bryman & Burgess, 2002:No page). Quantitative data can be reduced to numbers and quantified. Conversely, qualitative data is not numerical in nature and can include transcripts and videos. According to McLeod (2017:No page), the aim of a qualitative research is the understanding of the unit of analysis. Unlike, quantitative research, quantitative research aims to answer the "why and "how" of research, whereas quantitative research would normally answer the "how much" component.

Readily available secondary data, in the format of published journal articles, is used in this study.

The following section begins the discussion of the different research methodologies and the one adopted in this research.

2.3.   RESEARCH METHODOLOGY

The research methodology adopted in the study is explained in the following section, including a discussion of the motivation and explanation of the process of systematic review.

2.3.1.   Research method

The method adopted in a research report can either be qualitative, quantitative or a mixed method. A quantitative method, as the name suggests, comprises of a measurable unit or can be quantified or reduced to numbers and may include the use of surveys, questionnaires or interviews when carried out (Bryman & Burgess, 2002:No page).

Contradictory to quantitative research, a qualitative research method is non-numeric in nature and involves the analysis of data that is descriptive and not readily quantifiable (Sekaran & Bougie, 2013:397). This method of research is usually used to gain an understanding of a phenomenon and develop theories. A mixed research method includes both qualitative and quantitative research methods.

A vast majority of the reviewed literature comprises the use of both the qualitative and quantitative methods (mixed method), however, the current study assumes the quantitative research method through a process of a systematic review, specifically a systematised approach.

2.3.2.   Systematic review as a research strategy

The review of literature may be conducted in several ways, which may include critical reviews, literature reviews, meta-synthesis, meta-analysis, mapping reviews and systematised reviews. The current study adopts a systematic review method (specifically a stystematised review), which entails a structured process of the review of literature.

A systematised review is not a complete systematic review, it is inclusive of one or more systematic review elements and is usually acceptable as a research strategy for postgraduate studies, particularly for mini-dissertation purposes and may form a foundation for extensive research or a dissertation. This method encompasses a systematised, structured method that is not a complete systematic review (Grant & Booth, 2009:102-103).

The search stage in a systematised review is usually the most notable element of systematicity and the researcher may lead a complete search and only do a little more than record included studies. The researcher may, on the other hand, run the search on more than one database and later study and code the results systematically; this has the advantage of demonstrating competence and understanding of the full process and proficiency of the steps involved (Grant & Booth, 2009:103).

A weakness of a systematised review may be the likelihood of bias, while the reviews that fully comply with the guidelines for systematic reviews are less likely to be biased. Quality assessment may also be difficult to ascertain in a systematised review and this may be due to the small number of eligible articles being used or that they are missing completely (Grant & Booth, 2009:103).

A systematised review is adopted in the current study and the process followed included searching various academic databases for literature. The process of identifying and recording the journal articles is discussed in the following section.

2.4. IDENTIFICATION AND RECORDING OF ACADEMIC ARTICLES

The purpose of this section is to articulate the process of searching for academic literature and the keywords used in searching in the relevant databases. This process was conducted in logical steps, which steps are explained in the following sections.

2.4.1. Step 1: Keywords

This step describes the keywords that were used to search for literature on the databases. To keep the results from the search and the data relevant to the study, the following keywords were used (outlined in the table below).

Table 3:   Summary of keywords

Keywords:
Corruption
Tax corruption
Tax evasion

The search for literature did not make use of any Boolean operators.

2.4.2. Step 2: Search databases and record results.

After having decided on the keywords to use in searching databases (ProQuest, EBSCOHost and Science Direct), the articles that were found in the search were then evaluated and only those that had corruption in the title or the abstract were selected for the study and this resulted in the total of 40 articles being used for the study.

This step resulted in a total of 87 articles being found from the search and only those articles that had corruption and tax as the main constructs in the main heading were recorded and, where the constructs could not be found on the tile, the article abstract was analysed. The analysis of articles was done through a program named Qiqqa, which is an academic

program used for analysing, annotating and citing literature. "Qiqqa provides very advanced search features to find exactly what you are looking for." (Qiqqa, Not dated). The program also has a function called BibTex, which produces detail (such as the reference title, author, publication year, etc.) about the requested article or journal for ease of reference and for the researcher to be able to reference the publication according to the institution's referencing technique.

Thirdly, due to the large volume of journal articles received from the search, the below inclusion and exclusion criteria was applied.

2.4.3. Step 3: Inclusion and exclusion criteria.

This step details the criteria that was used to select the journal articles. As the section above indicates, the search resulted in numerous articles being found from the search and this necessitated the need for the criterion to be applied.

Only journal articles published between the years 2012 and 2017 were selected for the study (provided that they either had corruption in the title or abstract) and were quality-assessed in terms of the Australian Business Dean Council (ABDC) rating.

The ABDC serves as the voice of all Australian university business schools and comprises of 39 members who teach and research areas that are important for business' success in the Australian economy. The aim of the council is to achieve effective and transparent review and assessment of journal submissions and assign recognition based on the relevance of quantitative and qualitative information. Another objective of the ABDC is to avoid the overlap of journal lists and assign unique ownership to a journal (ABDC, 2016:No page).

Per the ABDC rating, the following journal ratings apply (divided into four categories):
- A* – this section represents the highest category and indicates the top 5% to 7% of journals assigned to the given primary field of research panel.
- A – this is representative of the 15% to 25% of the journals assigned to the assigned to the given primary field of research and is also the second-highest quality category.

- B – this is a third-highest quality category, representing approximately the next 35% to 40% of the journals assigned to the given primary field of research panel.
- C – this is the fourth-highest rating, representing the remaining journals (45% to 100%) assigned to the given primary field of research.

A total of 87 articles were found which had the construct of corruption in their headings or abstract. 39 of the journal articles were excluded because they were published outside the period under review, while an additional 8 journal articles were excluded because they were not rated per the ABDC rating. After the application of this criterion, the journal articles were then narrowed down to 40 and were then analysed for the study. Figure 1 below depicts the results from the search for academic literature.

Figure 1: Summary of results

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┌─────────────────────────────────────────────────────┐
│        ProQuest, Science Direct and EBSCOHost        │
└─────────────────────────────────────────────────────┘
                        │
              ┌──────────────────────┐
              │    Total articles    │
              │  recorded in Qiqqa   │
              │          87          │
              └──────────────────────┘
                        │
              ┌──────────────────────┐
              │  Excluded because    │
              │  published outside   │
              │  the period under    │
              │       review         │
              │          39          │
              └──────────────────────┘
                        │
              ┌──────────────────────┐
              │ Excluded as not rated│
              │    on ABDC list      │
              │          8           │
              └──────────────────────┘
                        │
              ┌──────────────────────┐
              │  Total number of     │
              │ articles sampled for │
              │      analysis        │
              │          40          │
              └──────────────────────┘
```

The 40 quality articles selected were used as a sample and were analysed for the study.

Through the application of the above criteria, the selection of articles for the study was successfully narrowed down to 40 articles.

2.5. RESEARCH ETHICS

In the preparation of this study, the rules against plagiarism as published by the University of Pretoria were consistently adhered to and applied. As a result, this report is not plagiarised in any way and where sources were consulted, there is a reference for such sources. The said rules are available at the University of Pretoria's website.

2.6. CONCLUSION

In this chapter, the research design and methodology were highlighted and included the discussion of the orientation of the research design and the research method adopted. Also,

a discussion of the identification and recording of academic literature was done in this chapter, including the method used for grading articles (the ABDC method).

The next chapter will embark into analysing the collected data and also present and discuss the results.

CHAPTER 3:
DATA ANALYSIS AND PRESENTATION OF RESULTS

3.1.   INTRODUCTION

The purpose of this study is to explore the current status of tax and corruption as a field of research in the existing literature. In chapter one, an introduction to the study and the objective (which is to research the state of tax and corruption as research constructs) was communicated. The second chapter explained the process that was adopted to search for journal articles and selecting a sample of highly-rated academic journals.

This chapter serves the purpose of analysing the sample selected from the literature through a process of a thematic analysis and presenting the results, including the data-analysis technique adopted.

3.2.   ORIENTATION OF THE DATA-ANALYSIS TECHNIQUE

A study may consist of various data-analysis techniques, namely: descriptive statistics, correlation analysis, regression analysis, factor analysis or a thematic analysis technique.

Sekaran and Bougie (2013:392,393) define correlation analysis as one that is done to trace the mutual inference of variable on one another. A correlation analysis is, therefore, one that analyses the relationship between variables. The descriptive statistics method is defined by the authors as one that analyses statistics such as frequencies, the mean and standard deviation to provide descriptive information about data.

Regression analysis is defined by Sekaran and Bougie (2013:398) as a method used to analyse one or more independent variables that have an effect on a dependent variable and a factor analysis is defined as a multivariate technique that confirms the dimensions of the concept that have been operationally defined and also provides an indication of the items that are most appropriate for each dimension. Factor analysis is, on the other hand, defined by Sekaran and Bougie (2013:227) as a multivariate technique that seeks to confirm the

dimensions of the operationally defined concepts and includes indicating the items that are most appropriate for each dimension. In essence it is a technique that seeks to highlight the dependent variables in an analysis.

Mills, Durepos and Wiebe (2017:No page) defines thematic analysis as a systematic approach to the analysis of qualitative data that involves identifying themes or patterns of cultural meaning. As stated in the introduction, this study makes use of a systematised review process and adopts a thematic analysis technique. In the section below, the results of the selected journal articles is presented.

3.3.   PRESENTATION OF RESULTS AND DISCUSSION

This section commences with the demographics of the selected articles and then proceeds to present the results of the systematic analysis of these articles. The research methods and design employed by the researchers in the selected 40 articles is also discussed in this section, together with the main constructs of this research.

3.3.1. Demographics

The rating of journal articles and journal publishers are detailed hereunder. Also included are the respective journals the reviewed literature was published in.

3.3.1.1. Quality of journals

A total of 40 articles and academic journals were quality-assessed per the ABDC rating (see Section 2.4). The results together with the year of publication are summarised in the below table.

Table 4: Quality of journal articles in terms of the ABDC list

ABDC rating	2012	2013	2014	2015	2016	2017	TOTAL	%
A rated	1	1	6	4	7	3	22	55,0%
A* rated			4	2	4		10	25,0%
C rated		1	1	1	1	1	5	12,5%
B rated		1	1		1		3	7,5%
Total	1	3	12	7	13	4	40	100%
Percentage	2,5%	7,5%	30,0%	17,5%	32,5%	10,0%	100%	

The results from the table above indicate that the majority of the reviewed articles are A-rated (55%), majority of which were published in the year 2016 (17.5%) and 2014 (15%). In aggregate, 80% of the selected journal articles were A- and A*-rated. The A-rating is the second-highest rating, representing 15% to 25% of articles in a research field, while the A*-rating represents the top 5% to 7%.

The results in table 5 make it possible to state that the construct of tax and corruption is topical in recent literature, with journals of high standards being published. This deduction is drawn from the high number of A-rated published journals in 2016 and the 10% of A*-rated journals, also in the same year.

3.3.1.2. Journals

The selected journals for study were published in various journal publications outlined in the table below.

Table 5:   Journals

Journal	A* rated	A rated	B rated	C rated	Total	%
Journal of Economic Behavior & Organization	4				4	*10,0%*
Journal of Business Ethics		3			3	*7,5%*
Economic inquiry		2			2	*5,0%*
Economic Modelling		2			2	*5,0%*
eJournal of Tax Research		2			2	*5,0%*
European Journal of Political Economy				2	2	*5,0%*
Journal of Development Economics	2				2	*5,0%*
Journal of Economic Psychology		2			2	*5,0%*
Journal of Policy Modeling		2			2	*5,0%*
World Development		2			2	*5,0%*
Asia-Pacific Journal of Financial Studies		1			1	*2,5%*
Crime, Law and Social Change			1		1	*2,5%*
European Economic Review	1				1	*2,5%*
European Journal of Law and Economics				1	1	*2,5%*
German Economic Review		1			1	*2,5%*
International Advances in Economic Research				1	1	*2,5%*
International Review of Applied Economics			1		1	*2,5%*
Journal of Banking and Finance	1				1	*2,5%*
Journal of Comparative Economics		1			1	*2,5%*
Journal of Financial Crime				1	1	*2,5%*
Journal of Financial Economics	1				1	*2,5%*
Journal of International Development			1		1	*2,5%*
Journal of International Economics	1				1	*2,5%*
Kyklos		1			1	*2,5%*
Public Choice		1			1	*2,5%*
Scottish Journal of Political Economy		1			1	*2,5%*
Social Choice and Welfare		1			1	*2,5%*
	10	**22**	**3**	**5**	**40**	***100%***
	25,0%	*55,0%*	*7,5%*	*12,5%*	*100,0%*	

The table above indicates that the majority of published journals were from the Journal of Economic behaviour & Organisation, 100% of which were A*-rated. The Journal of Business Ethics published 7.5% of the total journals, which were all A-rated. This is indicative of the quality of the journal publications on the construct of tax and corruption.

The perspectives from which the journals were published are discussed in the section below.

3.3.2. Perspectives

This section discusses the perspectives and disciplines or school of thought from which the selected articles were written. A variety of journal articles are written from a specific perspective while others may contain more than one perspective (i.e. from an individual and government perspective).

To identify the various perspectives from which the selected journals were published, the article was first analysed whether it is published from a perspective of a specific country or from the perspective of multiple countries or not country-specific. Each journal was then coded in accordance with the country perspective it was written from. The same approach was followed to determine the taxpayer perspective of the journals.

In order to determine the discipline of the journals, the abstract or heading was used. A vast majority of the journal articles indicated in the heading the discipline of each journal article and, in the absence of an indication, the abstract was used to aid in identifying the school of thought.

Below is the discussion of the different perspectives, together with the nature of studies conducted in the different journal articles, the reasoning stances adopted, units of analyses, research methods applied, and theory constructs.

3.3.2.1. Country perspective

The country perspective component addresses the country from which a journal article is focused. Articles may sometimes be from a perspective of multiple countries while others may not be country-specific at all.

The table below summarises the different country perspectives from which the reviewed journals were written.

Table 6: Country perspectives of articles

Country perspective	2012	2013	2014	2015	2016	2017	TOTAL	%
Not country-specific		1	8	4	8	1	22	55,0%
Multiple countries	1	2	3	1	2	1	10	25,0%
United States of America				1	1		2	5,0%
Czech Republic						1	1	2,5%
India				1			1	2,5%
Indonesia					1		1	2,5%
Italy		1					1	2,5%
South Africa						1	1	2,5%
Vietnam					1		1	2,5%
Total	**1**	**4**	**11**	**7**	**13**	**4**	**40**	**100%**
Percentage	*2,5%*	*10,0%*	*27,5%*	*17,5%*	*32,5%*	*10,0%*	*100%*	

A vast majority (55%) of the reviewed literature is not specific to a certain country or countries but rather addresses the construct of tax and corruption at a general level, without necessarily focussing at a specific country. Following, is 25% of journal articles that were published from the perspective of multiple countries. From the above, it can be said that the construct of tax and corruption is not necessarily researched from a country perspective.

3.3.2.2. Taxpayer perspective

The perspective from which research is done is an important aspect to consider in analysing literature related to tax and corruption. In Alm and McClellan (2012:1-17), the regression analysis suggests that domestic entities are most likely to engage in corrupt practices and tax evasion. Findings further suggest the inverse for foreign and state owned firms. Further, the authors opine that, due to having significant resources at their disposal, foreign entities are able to address any tax complications and can even lessen their tax burden through mechanisms such as transfer pricing, and this could be a contributing factor for multinationals not viewing taxes as a significant obstacle to business.

Additionally, Alm and McClellan (2012:1-17) opine that state-owned entities may receive favourable tax treatment and, therefore, not view taxes as too much a burden and, as a result, are less likely to engage in tax evasion schemes. Conversely, the authors found that local entities are likely to engage in tax evasion schemes in order to maximise profits and regressions further found that, as the local entities' sales increase, so does the probability of tax evasion. In their concluding remarks, the authors suggest that governments and revenue authorities should rather focus their audit efforts on local entities.

In a study that was conducted from individuals' perspective, Ali, Fjeldstad and Sjursen (2014: 828-842) found that corruption among individuals could be fuelled by the perception of a lack of service delivery by the government. The authors found that taxpayers respond positively to taxes when there is a perception of a benefit through service delivery. Notable in the study, was the high emphasis placed by South African respondents where they stressed the importance of adequate policing, security and the provision of basic services. Ali *et al*. (2014:828-842) conducted their study on various countries (Kenya, South Africa, Tanzania and Uganda) and obtained their data through the issuance of questionnaires to participants.

Another component adding to corruption and non-compliance with tax laws was found by Ali *et al*. (2014: 828-842) to be the lack of tax knowledge. The authors found that respondents perceive it difficult to find out the taxes they are required to pay and this ultimately results in non-compliance.

The selected 40 journal articles were analysed to identify the perspective from which they were researched and this was done by identifying the unit of analysis and perspective in the abstract of the journal article or in the body itself. The different taxpayer perspectives of the selected articles are outlined in the table below.

Table 7:   Taxpayer perspectives of articles

Taxpayer	2012	2013	2014	2015	2016	2017	TOTAL	%
Corporates	1	1	6	5	5	1	19	47,5%
Individuals		1	5	1	4	1	12	30,0%
General			1		1		9	22,5%
Total	1	2	12	6	10	2	40	100%
Percentage	2,5%	5,0%	30,0%	15,0%	25,0%	5,0%	65%	

From the analysis of the above table, it can be seen that most articles (47.5%) were researched from the perspective of corporates, while 30% was from the individual taxpayer perspective. 22.5% of journals were not specific in nature and published from a general perspective.

3.3.2.3. Disciplines from which articles originate

The discipline component refers to the school of thought from where the journal originates and, in this study, the discipline of a journal article was identified on the name of the journal itself.

The table below summarises the different disciplines the selected literature was published from.

Table 8:   Disciplines

Discipline perspective	2012	2013	2014	2015	2016	2017	TOTAL	%
Economics	1	2	10	5	10	3	31	*50,0%*
Behavioural economics			3	2	5	3	13	*21,0%*
Business		1	2		3		6	*9,7%*
Financial			2	2	1		5	*8,1%*
Criminology					2		2	*3,2%*
Law					1	1	2	*3,2%*
Political		1			1		2	*3,2%*
Other sciences			1				1	*1,6%*
Total	**1**	**4**	**18**	**9**	**23**	**7**	**62**	***100%***
Percentage	*1,6%*	*6,5%*	*29,0%*	*14,5%*	*37,1%*	*11,3%*	*100%*	

The majority (50%) of the published literature emanates from the Economics discipline, while 21% was published from the behavioural Economics discipline. In total, the Economics discipline aggregates to 71% of the literature.

The research designs and methodologies of the selected literature are discussed below.

3.3.3.   Research designs and methodologies

The following sections summarises the results of the analysis related to the research nature of the selected articles. The nature of the studies, reasoning stance, research methods, data sources and data analysis techniques adopted are discussed in the section below.

3.3.3.1. Nature of the studies

The nature a study is conducted in can be classified in various methods, namely: historical research, descriptive research or experimental research.

A historical research is one that embarks on describing past events, what has occurred, and involves a process of data collection, verification and synthesising evidence based on the past in order to draw conclusions (Given, 2008:No page). A descriptive research method, unlike historical research, describes variables in the area of interest to the researcher. In the descriptive research method, available data is analysed in order to obtain inferences from the data and provide descriptive insights from the analysed data (Sekaran & Bougie, 2013:393).

An experimental research method embarks into going a step further than a descriptive research method and explains the intricacies of how relationships work between variables. A process of manipulation of the data is often involved and conclusions are then drawn on the relations between variables (Sekaran & Bougie, 2013:393).

In order to identify the nature of the study of the journal article, the research methodology section was studied and the results of the different research classifications of the reviewed literature is shown in the table below.

Table 9:   Nature of the studies

Classification of research	2012	2013	2014	2015	2016	2017	TOTAL	%
Experimental	1	1	5	5	10	3	25	56,8%
Descriptive	1	2	9	2	3	2	19	43,2%
Historical	-	-	-	-	-	-	-	0,0%
Total	2	3	14	7	13	5	44	100%
Percentage	4,5%	6,8%	31,8%	15,9%	29,5%	11,4%	100%	

From the results above, it is evident that, of the selected 40 articles, none of the research on the construct of tax and corruption adopted the historical research approach, while the majority of research was experimental (56.8%) in nature. This may due to the fact that the majority of the research was done from the Economics discipline and involved a lot of theory-building (simulation), testing for inferences and analysing regressions.

In the year 2016 alone, 22.7% of the experimental research was done. This is indicative of the exploratory interest in the study of tax and corruption that involves the testing of variables and theory-building. It, therefore, appears as though the research on the construct of tax and corruption is gravitating towards the experimental research method.

3.3.3.2. Reasoning stance in the studies

The reasoning stance of the journal articles studied is discussed hereunder. For an explanation of the different reasoning stances, see Section 2.2.3.

To decide on the reasoning stance of each journal article, the discussion of the method applied was studied and, in the instance that a method is mentioned, the said method would be used as the reasoning stance. In the instance that the reasoning stance is not mentioned in the journal article, the discussion of the results of each article was studied to decide on the reasoning stance adopted. The results of the reviewed articles are summarised in the table below.

Table 10: Reasoning stance in the studies

Reasoning of research	2012	2013	2014	2015	2016	2017	TOTAL	%
Deductive	1	3	12	7	13	4	40	*100,0%*
Abductive							0	*0,0%*
Inductive							0	*0,0%*
Total	**1**	**3**	**12**	**7**	**13**	**4**	**40**	***100%***
Percentage	*2,5%*	*7,5%*	*30,0%*	*17,5%*	*32,5%*	*10,0%*	*100%*	

All the reviewed literature (100%) employed deductive reasoning. This implies that, none of the literature constructed new theories or conceptual frameworks but rather made simulations of data or manipulated existing formulae to draw inferences.

3.3.3.3. Research methods

There are various manners in which research may be conducted and, in this section, the different research methods adopted in the selected literature are discussed. The research was either conducted by implementing a simulation method, a systematic analysis or an experimental method.

In a simulation method, researchers often manipulate formulae or frameworks to study the regressions or identify whether there are any correlations in the data, while in a systematic analysis method, a conceptual framework for analysing data is developed and the collected data is analysed in a systematised manner. An experimental research method often

involves the study of more than one variable, where the researcher does not always have control over the variable being studied but has control over the other dependent or independent variables (Sekaran & Bougie, 2013:393,398) and (Grant & Booth, 2009:102).

In each journal article, the research method section was studied to identify the method research was conducted. The table below summarises the different research methods employed by the researchers in the current study.

Table 11: Research methods in the articles

Method of research	2012	2013	2014	2015	2016	2017	TOTAL	%
Simulation	1	1	5	5	9	1	22	53,7%
Systematic analysis		2	3	1	3	3	12	29,3%
Experiment			4	1	1	1	7	17,1%
Total	1	3	12	7	13	5	41	100%
Percentage	2,3%	6,8%	27,3%	15,9%	29,5%	11,4%	93%	

The majority (53.7%) of the research in the selected articles made use of a simulation method. This implies that a substantial amount of literature involved manipulating variables and formulae to study corruption and did not develop a new formula or framework. A systematic review analysis was also applied, representing 29.3%, therefore implying that a process of literature review was also used in studying corruption. Lastly, experimental research represented 17.1% of the literature.

The table above makes it possible to say that literature on the construct of tax and corruption is mainly done through a simulation method.

3.3.3.4. Data sources

There are various mechanisms researchers employ to collect data. Primary data is mainly data that is collected by the researcher first-hand, while a process of literature review is a good example of secondary data since, in this method, data from other researchers or publishers is reviewed using a specified process. See section 2.2.6 for a discussion of the different data sources.

The data source of each journal article was identified in the data collection section of the journal article and, in the absence of the section, the research methodology section was studied to identify the data source of each journal article. A summary of the different data collection techniques used in the selected 40 journal articles is shown in the table below.

Table 12: Data collection techniques in the articles

Data source	2012	2013	2014	2015	2016	2017	TOTAL	%
Secondary data	1	3	9	7	11	3	34	85,0%
Primary data			3		2	1	6	15,0%
Total	**1**	**3**	**12**	**7**	**13**	**4**	**40**	**100%**
Percentage	*2,5%*	*7,5%*	*30,0%*	*17,5%*	*32,5%*	*10,0%*	*100%*	

The above analysis indicates that a majority of researchers, 85%, made use of secondary data. Once again, a large portion of publications on which secondary data was used, emanated from the year 2016, with 27.5% of research done. A reason for this trend may be that the majority of research originated from the Economics discipline, mainly adopting a simulation method.

3.3.3.5. Data analysis techniques

The data that the researcher has collected, be it primary or secondary, needs to be analysed. The description of the different data analysis techniques is discussed in section 3.2.

The presentation and discussion of results section of the journal article was studied to identify the data analysis technique adopted. Below, the table presents the different data analysis techniques adopted in the selected studies.

Table 13: Data analysis techniques adopted

Data analysis	2012	2013	2014	2015	2016	2017	TOTAL	%
Regression analysis	1	1	4	2	4	1	13	29,5%
Correlation analysis		2	3	2	4		11	25,0%
Descriptive statistics		1	4		3	2	10	22,7%
Factor analysis		1	1	3	4	1	10	22,7%
Total	**1**	**5**	**12**	**7**	**15**	**4**	**44**	**100%**
Percentage	*2,3%*	*11,4%*	*27,3%*	*15,9%*	*34,1%*	*9,1%*	*100%*	

The analysis above indicates that the majority of literature on tax and corruption is conducted through a regression analysis method, representing 29.5%. Weedmark (2018:No page) applauds the use of a regression analysis method by attaching the advantages of, first, being able to determine the influence of one or more predictor variables to the criterion value and, secondly, being able to identify anomalies or outliers in a regression.

The second most used method is the correlation analysis, which involves the analysis of the relationship between variables. This is also a useful tool of analysing the relationship between variables and rooting the causes of an occurrence (Weedmark, 2018:No page).

Lastly, the descriptive analysis and factor analysis methods were used equally (both representing 22.7%) in the reviewed published literature. Weedmark (2018:No page) opines, this method provides rather reliable results in determining the influence of variables on one another and can even highlight variables which do not have any influence on the regression under consideration.

3.3.4. Constructs

The reviewed literature was analysed under various constructs or themes the journals were written under.

In the abstract of each journal article, the main theme or construct of the article would be summarised. The table below, summarises the main constructs that were identified from the reviewed literature.

Table 14: Theory constructs

Constructs	2012	2013	2014	2015	2016	2017	TOTAL	%
Tax evasion			4	3	5	2	14	35,0%
Economic growth			1		3		4	10,0%
Tax compliance	1	1	1				3	7,5%
Tax morality		1			2		3	7,5%
Foreign Direct Investment		1		1			2	5,0%
Bureaucracy			1				1	2,5%
Causes of corruption						1	1	2,5%
Corporate Tax Avoidance			1				1	2,5%
Fiscal policy					1		1	2,5%
Fraud						1	1	2,5%
Governance				1			1	2,5%
Human Capital Investment					1		1	2,5%
Monetary policy				1			1	2,5%
Morality						1	1	2,5%
Public debt						1	1	2,5%
Public sector corruption			1				1	2,5%
Tax haven			1				1	2,5%
Tax structure				1			1	2,5%
Wage incentives					1		1	2,5%
Total	1	3	10	7	13	6	40	100%
Percentage	2,5%	7,5%	25,0%	17,5%	32,5%	15,0%	100%	

The top four constructs identified in the reviewed 40 journal articles were tax evasion (35%), economic growth (10%), tax compliance (7.5%%) and tax morality (7.5%). Alm, Martinez-Vazquez and McClellan (2016:147) define tax evasion as "Illegal and intentional actions taken by individuals to reduce their legally due tax obligations." This definitions provides an apt description of the term as it encompasses all the components of tax evasion, being the illegality of the activity, taken by individuals (therefore implying that it is a decision and not an act beyond the control of the person engaging in tax evasion activities), which result in the reduction of taxes due to revenue authorities. Alm *et al.* (2016:146-163) have provided a solid basis of the definition of this term, however, this definition is rather narrow and only address tax evasion activities undertaken by individuals, therefore, omitting those entered into by corporates, trusts and all other taxpayers. Therefore, for the purposes of this study, the definition is adjusted to include all taxpayers.

Literature above suggests that a major portion of tax evasion studies were done in 2016, which account for 35.7% of tax evasion studies and accounting for 35% of other research constructs. This is indicative that tax evasion, as a form of corruption, is topical in recent research.

Secondly, economic growth also forms a major portion (10%) of study constructs pertaining to corruption. Investopedia (2018:No page) defines economic growth as "…an increase in the capacity of an economy to produce goods and services, compared from one period of time to another." This definition aptly encapsulates the definition of economic growth adopted in this study.

The main theme on the construct of economic growth was the effects of corruption on Foreign Direct Investment and ultimately the growth of the economy. In this theme, the authors sought to study the relationship between corruption, tax and economic growth and its effects on FDI. Helmy (2013:491-514) conducted a study where he investigated the relationship between corruption and the flows of FDI in the Middle East and North Africa (MENA) and sought to investigate whether corruption is an important determinant for FDI.

A selection of 21 MENA countries was done and studied for the research and the author found that corruption varies positively with FDI, meaning that, as FDI increased, corruption decreased. Also found was that FDI also varies positively with openness, per capita income, security of investments and freedom. In conclusion, Helmy (2013:491-514) states that corruption does not hinder FDI inflows in MENA and that the treatment of corruption should be purely based on sound legal procedures infringing on the rights of freedom and security of FDI. Pierre (2015:281-297) found contrary to Helmy (2013:491-514) by concluding his study of regressions between corruption and FDI stating that, "even a small increase in FDI will increase corruption." Unlike Helmy (2013: 491-514), Pierre (2015:281-297) found that increased inflows of FDI in the country led to an increase in corruption.

Aghion et al. (2016:24-51) further found corruption to be counter-productive and distorting economic growth.

Other main constructs which were identified in the reviewed literature were tax compliance (7.5%) and tax morality (7.5%). This may be an indication that researchers are also interested in exploring the moral construct of corruption. Morality is, however, relative and what is immoral to one person may be moral to the next.

3.4.   CONCLUSION

This chapter served the purpose of providing relevant results that make it possible to state that the construct of tax and corruption are at present topical for tax related studies. This is supported by the fact that the majority of selected journal articles were published from 2014 to 2016, majority of which were published in highly rated academic journals.

Of the analysed data, it was interesting to note that a major portion of the literature was not written from the perspective of a specific country but was either not country-specific or written from the perspective of multiple countries, which indicates that the construct of tax and corruption is not only studied from a specific country's perspective but rather studied broadly. Additionally, the selected articles suggest that major research on the topic was done in 2016, and this is evident due to the high number of quality-rated (ABDC) articles published in the year and the high number of published journals from the Economics discipline. This is indicative of the interest in the topic in recent literature.

The next chapter (chapter four) will serve to conclude on the study.

CHAPTER 4:
CONCLUSION

4.1. INTRODUCTION

In the previous chapter, a thorough analysis of the data was conducted and results communicated. In this chapter, a brief summary of the findings will be highlighted and limitations of the study communicated. The opportunities for future research will also be discussed in this chapter.

4.2. SUMMARY OF FINDINGS AND CONCLUSION

The main research objective of this study was to explore the present status of highly rated academic journal articles related to the construct of tax and corruption. This objective was pursued by adopting a systematic analysis of the literature pertaining to tax and corruption from the past recent years. This main objective was supported by the following sub-objectives guiding the research process in this study.

The first one of these sub-objectives was to systematically identify and record academic research articles related to tax and corruption from a number of electronic data-bases. This resulted in the recording of a total number of 87 journal publications (see Section 2.4). However, not all of these recorded articles were published in ABDC rated journals and after a process of determining which journals are on the ABDC list, a total number of 40 articles complied, which were selected for further analysis (see Section 2.4.3). The third objective was to access the quality of the selected articles in terms of the Australian Business Council Dean's (ABDC) list (see Section 3.3.1). Of the selected articles, 80% were published in A- and A*-rated journals (see Section 3.3.1.1).

The next objective was to analyse these selected articles in terms of a set framework and to present the results. The framework mainly refers to the perspectives (country and taxpayer) from which the research in the article were done, the disciplines or school of thought (Economics, Accounting, Law, etc.), the research methodologies adopted and the

main constructs under investigation in the article. The majority of the studies (55%) were not done from the perspective of a specific country (see Section 3.3.2.1). The majority of the selected studies (47,5%) were done from a corporate perspective (see Section 3.3.2.2) and 50% were published in the discipline of Economics (see Section 3.3.2.3).

The majority of these studies (56.8%) were experimental in nature (see Section 3.3.3.1), all of them adopting a deductive reasoning stance (see Section 3.3.3.2) and the majority (53.7%) adopting simulation as their research method (see Section 3.3.3.3). The main data analysis techniques adopted by the selected studies were regression and correlation analyses, making up a total of 54.5% (see Section 3.3.3.5). The main constructs included in the majority of the selected studies were tax evasion (35%), economic growth (10%), tax compliance (7.5%) and tax morality (7.5%) (see Section 3.3.4).

4.3. LIMITATIONS

This study was done over a period of 2012 to 2017, leaving out a large number of years in the study. This presents a limitation, since there could be valuable contribution which lies in the years prior to 2012, or even in 2018, which could have provided valuable insights in this study but was not consulted.

Additionally, this study only encompassed the review of published literature and did not make use of any books or unpublished journals on the construct of corruption.

4.4. FUTURE RESEARCH

This study adds to the existing body of knowledge on corruption and will aid in adding value to future researchers conducting research on corruption and tax revenue collection. This study will also be used as an important tool by decision-makers at government institutions and policy-makers in conducting research in the related field.

4.5. CONCLUDING REMARKS

Corruption is negative for growth and has a negative influence on tax revenues. The study of corruption is not a one-size-fits all study. It is a complex fraternity that requires extensive review of literature and, hopefully, this study will contribute to the existing body of literature on the topic.

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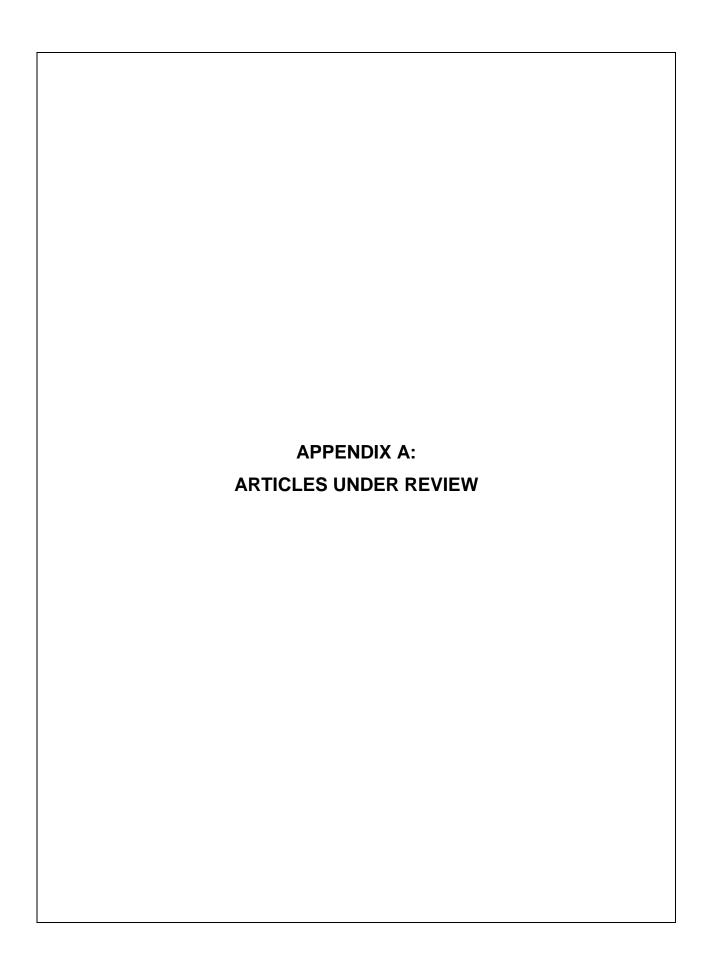
APPENDIX A:
ARTICLES UNDER REVIEW

Table 15: Journal articles analysed

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APPENDIX B:

DECLARATION OF PLAGIARISM

FACULTY OF ECONOMIC AND MANAGEMENT SCIENCES

Declaration Regarding Plagiarism

The Faculty of Economic and Management Sciences emphasises integrity and ethical behaviour with regard to the preparation of all written assignments.

Although the lecturer will provide you with information regarding reference techniques, as well as ways to avoid plagiarism, you also have a responsibility to fulfil in this regard. Should you at any time feel unsure about the requirements, you must consult the lecturer concerned before submitting an assignment.

You are guilty of plagiarism when you extract information from a book, article, web page or any other information source without acknowledging the source and pretend that it is your own work. This does not only apply to cases where you quote the source directly, but also when you present someone else's work in a somewhat amended (paraphrased) format or when you use someone else's arguments or ideas without the necessary acknowledgement. You are also guilty of plagiarism if you copy and paste information <u>directly</u> from an electronic source (e.g., a web site, e-mail message, electronic journal article, or CD-ROM) without paraphrasing it or placing it in quotation marks, <u>even if you acknowledge the source</u>.

You are not allowed to submit another student's previous work as your own. You are furthermore not allowed to let anyone copy or use your work with the intention of presenting it as his/her own.

Students who are guilty of plagiarism will forfeit all credits for the work concerned. In addition, the matter will be referred to the Committee for Discipline (Students) for a ruling. Plagiarism is considered a serious violation of the University's regulations and may lead to your suspension from the University. The University's policy regarding plagiarism is available on the Internet at *http://www.library.up.ac.za/plagiarism/index.htm*.

For the period that you are a student in the Faculty of Economic and Management Sciences, the following declaration must accompany **all** written work that is submitted for evaluation. No written work will be accepted unless the declaration has been completed and is included in the particular assignment.

I (full names & surname):	Lungelo Leonard Motsamai
Student number:	17385424

Declare the following:

1. I understand what plagiarism entails and am aware of the University's policy in this regard.
2. I declare that this assignment is my own, original work. Where someone else's work was used (whether from a printed source, the Internet or any other source) due acknowledgement was given and reference was made according to departmental requirements.
3. I did not copy and paste any information <u>directly</u> from an electronic source (e.g., a web page, electronic journal article or CD ROM) into this document.
4. I did not make use of another student's previous work and submitted it as my own.
5. I did not allow and will not allow anyone to copy my work with the intention of presenting it as his/her own work.

Lungelo Motsamai	2018/12/06
Signature	Date