

**A SYSTEMATISED REVIEW OF THE LITERATURE RELATED TO THE IMPACT OF
CORRUPTION ON REVENUE AUTHORITIES' PERFORMANCE**

by

Nontethelelo Ndebele

Student Number: 13203658

Submitted in partial fulfilment of the requirements for the degree

MCom (Taxation)

in the

FACULTY OF ECONOMIC AND MANAGEMENT SCIENCES

at the

UNIVERSITY OF PRETORIA

Supervisor: Keamogetswe Molebalwa

Date of submission: 8 September 2020

ACKNOWLEDGEMENTS

Firstly, I would like to give thanks to my supervisor Keamogetswe Molebalwa who played a huge role in the completion of this study by providing me with guidance and support. She was always kind and always willing to listen to me. Your review comments inspired me to do better with each draft submission. This journey would have not been possible without you and I am grateful for all the assistance you provided.

Secondly, I would like to thank my family and friends who were my pillars of strength. Thank you for all the support that you showed me throughout this journey. Your encouragement kept me going and gave me strength to see this whole process through till the end.

I am grateful to the University of Pretoria for firstly providing me with this opportunity to perform this research study as well as making their facilities available to me to perform the research. I am also grateful to my employer KPMG for financing my studies as this would not have been possible without their financial support.

The current study has taught me a lot of valuable lessons on performing a research study as well as about the topic on which I performed the study. Performing this study taught me perseverance as at times I lost my way as I was not sure what was expected of me and I wanted to give up as I could not see light at the end of the tunnel. All the hard work and perseverance was worth it in the end.

ABSTRACT

A SYSTEMATISED REVIEW OF THE LITERATURE RELATED TO THE IMPACT OF CORRUPTION ON REVENUE AUTHORITIES' PERFORMANCE

by

NAME AND SURNAME: Nontethelelo Ndebele
SUPERVISOR: Keamogetswe Molebalwa
DEPARTMENT: Department of Taxation
DEGREE: MCom (Taxation)
COURSE CODE: 07250185/07255105

Background:

Corruption is a term that has been defined as the abuse of public power and funds for personal gain. Many revenue authorities around the world, from both developing and developed countries, have struggled with performing effectively and efficiently because of corruption. This study conducts a systematic review of the available literature on the impact of corruption on the performance of revenue authorities.

Main purpose of study:

The main purpose of this study is to systematically explore the existing body of literature related to the impact of corruption on the performance of revenue authorities, focusing on selected peer reviewed journal articles published in quality academic journals.

Method:

The study followed a systematic literature review. Keywords that were in line with the research topic were selected and used to search for the peer reviewed journal articles from databases available on the University of Pretoria online library. A criterion was used to include and exclude journal articles from the study and only journal articles published between 2005 and 2020 were included in the study.

Results:

For this study Seventy-six articles were obtained but only thirty-nine met the criteria and were selected. It was found that corruption impacts revenue authorities in a number of ways such as reduction in tax collection, increase in taxpayer non-compliance, reduction in effectiveness of revenue authorities and reduction in the redistributive function of the

revenue authority. The study found that corruption negatively impacts the performance of revenue authorities and the biggest impact is on the tax collection by revenue authorities. Due to its secretive nature, it is hard to determine the full impact of corruption to the performance of revenue authorities.

Conclusion:

The purpose of the current study was to provide a structured overview of published peer reviewed articles in order to determine what impact corruption has on the performance of revenue authorities. The study finds that corruption has a negative impact on the performance of revenue authorities. The study was subject to certain limitations due to the nature of the study. The limitations being; it was only limited to journal articles published in academic journals published on or after 2005 which were available on the University of Pretoria's online library. Recommendations for future research based on the current study include performing more case study research on corruption, research on automated tax systems' impact on corruption, as well as a study on the comparison of tax culture and revenue performance between developing and developed countries.

TABLE OF CONTENTS

ACKNOWLEDGEMENTS	I
ABSTRACT	II
LIST OF TABLES	IV
LIST OF FIGURES	IV
LIST OF ABBREVIATIONS AND ACRONYMS	IV
CHAPTER 1: INTRODUCTION	1
1.1. BACKGROUND	1
1.2. RATIONALE FOR THE STUDY	3
1.3. RESEARCH QUESTION	3
1.4. RESEARCH OBJECTIVE	3
1.5. RESEARCH DESIGN AND METHODOLOGY	4
1.6. MAIN CONSTRUCTS OF THE STUDY	5
1.6.1. CONSTRUCT: CORRUPTION	5
1.6.2. CONSTRUCT: REVENUE AUTHORITY PERFORMANCE	7
1.7. STRUCTURE OF MINI-DISSERTATION	9
1.7.1. CHAPTER 1: INTRODUCTION	9
1.7.2. CHAPTER 2: RESEARCH DESIGN AND METHODOLOGY	9
1.7.3. CHAPTER 3: DATA ANALYSIS AND PRESENTATION OF RESULTS	9
1.7.4. CHAPTER 4: CONCLUSION	9
CHAPTER 2: RESEARCH DESIGN AND METHODOLOGY	<u>1140</u>
2.1. INTRODUCTION	<u>1140</u>
2.2. RESEARCH DESIGN	<u>1140</u>
2.2.1. Philosophical stance of study	<u>1140</u>
2.2.2. The nature of the study	<u>1342</u>
2.2.3. Reasoning methods	<u>1443</u>
2.2.4. Time horizon of the study	<u>1544</u>
2.2.5. Unit of analysis	<u>1544</u>
2.2.6. Type of data	<u>1645</u>
2.2.7. Sources of data	<u>1645</u>
2.3. RESEARCH METHODOLOGY	<u>1746</u>

2.3.1. Methodological classification	<u>1746</u>
2.3.2. Systematised review of the literature	<u>1847</u>
2.3.3. Data collection technique	<u>2049</u>
2.3.3.1. Keywords	<u>2049</u>
2.3.3.2. Databases	<u>2120</u>
2.3.3.3. Inclusion- and exclusion criteria	<u>2120</u>
2.3.3.4. Recording of selected academic articles	<u>2224</u>
2.3.4. Quality assessment of the data	<u>2322</u>
2.3.5. Summarised overview of data collected and quality assessment	<u>2423</u>
2.4. CONCLUSION	<u>2423</u>
CHAPTER 3: DATA ANALYSIS AND RESULTS	<u>2625</u>
3.1. INTRODUCTION	<u>2625</u>
3.2. PRESENTATION OF RESULTS	<u>2625</u>
3.2.1. ADDRESSING RESEARCH OBJECTIVES	<u>2625</u>
3.2.1.1. REVENUE AUTHORITIES	<u>2726</u>
3.2.1.2. CORRUPTION	<u>3130</u>
3.2.1.3. CORRUPTION IN REVENUE AUTHORITIES	<u>3234</u>
3.2.1.4. CAUSES OF CORRUPTION	<u>3433</u>
3.2.1.5. IMPACT OF CORRUPTION ON REVENUE AUTHORITIES	<u>3635</u>
3.3. DATA-ANALYSIS TECHNIQUE AND METHODOLOGIES ANALYSIS	<u>3837</u>
3.3.1. SCIENTIFIC DISCIPLINES	<u>3837</u>
3.3.2. PERSPECTIVES	<u>4038</u>
3.3.2.1. COUNTRY PERSPECTIVE	<u>4038</u>
3.3.2.2. GROUP PERSPECTIVE	<u>4140</u>
3.3.2.3. TAXPAYER PERSPECTIVE	<u>4244</u>
3.3.3. THEORETICAL FRAMEWORK	<u>4342</u>
3.3.3.1. MAIN CONSTRUCTS UNDER INVESTIGATION	<u>4442</u>
3.3.3.2. TYPES OF TAXES	<u>4544</u>
3.3.3.3. VARIABLES	<u>4745</u>
3.3.4. RESEARCH DESIGNS AND METHODOLOGIES	<u>4846</u>
3.3.4.1. NATURE OF THE SELECTED STUDIES	<u>4846</u>
3.3.4.2. METHODOLOGICAL CLASSIFICATION	<u>4947</u>
3.3.4.3. RESEARCH STRATEGIES	<u>5048</u>
3.3.4.4. DATA COLLECTION TECHNIQUES	<u>5149</u>

3.3.4.5. DATA ANALYSIS TECHNIQUES	5250
3.4. CONCLUSION	5354
CHAPTER 4: CONCLUSION	5553
4.1. INTRODUCTION	5553
4.2. SUMMARY OF FINDINGS AND CONCLUSION	5553
4.2.1. Impact of corruption on revenue authorities	5755
4.3. LIMITATIONS	5755
4.4. FUTURE RESEARCH	5856
4.5. CONCLUDING REMARKS	5856
LIST OF REFERENCES	5957
APPENDIX A: SAMPLE OF SELECTED QUALITY ACADEMIC PUBLICATIONS	65
APPENDIX B: TAXONOMY FRAMEWORK	70
APPENDIX C: DECLARATION OF PLAGARISM	75

LIST OF TABLES

Table 1: Abbreviations and acronyms used in this document	iv
Table 2: Databases	<u>2120</u>
Table 3: Inclusion- and exclusion criteria	<u>2221</u>
Table 4: Quality assessment results	<u>2423</u>
Table 5: Science discipline	<u>3937</u>
Table 6: Country perspective	<u>4039</u>
Table 7: Group perspective	<u>4140</u>
Table 8: Taxpayer perspective	<u>4241</u>
Table 9: Constructs	<u>4442</u>
Table 10: Type of taxes	<u>4644</u>
Table 11: Variables	<u>4745</u>
Table 12: Nature of the study	<u>4847</u>
Table 13: Methodological classification	<u>4947</u>
Table 14: Research strategy	<u>5048</u>
Table 15: Data collection techniques	<u>5149</u>
Table 16: Data analysis techniques	<u>5351</u>

LIST OF FIGURES

Figure 1: Quality assessment: summary of results	23
--	----

LIST OF ABBREVIATIONS AND ACRONYMS

Table 1: Abbreviations and acronyms used in this document

Abbreviation	Meaning
ABDC list	Australian Business Dean Council
CPI	Corruption Perception Index
GDP	Gross Domestic Product

CHAPTER 1: INTRODUCTION

1.1. BACKGROUND

According to Pantamee and Mansor (2016:192), a government finances its expenditure in three ways, namely through tax revenue, non-tax revenue resources and capital receipts. Tax revenue is raised through the taxation of citizens, while non-tax revenue comprises of the aid of funds from inter-governmental (Pantamee & Mansor, 2016:193). Capital receipts comprise of all other revenue received by the government from investments by the government in other countries or within their own country (Pantamee & Mansor, 2016:193). Tax revenue is the biggest source of revenue compared to others. Therefore, it follows that the capability of the government to finance expenditure mostly lies in its ability to collect tax revenue and the ability to collect tax revenue is dependent on well-functioning revenue administration systems (Pantamee & Mansor, 2016:192).

Revenue authorities are tasked with a mandate to administer tax legislation and the collection of taxes. As a result of corruption, many revenue authorities struggle to perform effectively and efficiently, especially those in developing countries (Pantamee & Mansor, 2016:192). Kumar, Nagar and Samanta (2007:104) state that an effective tax administration is one where the taxpayers voluntarily comply with tax laws and therefore, the effectiveness is determined by how the tax administration detects tax offenders and brings them to justice. Kumar *et al.* (2007:104) further state that an efficient tax administration is one that can detect and penalise non-compliance and encourages compliance while providing taxpayers with quality service. Some indicators of effectiveness in a tax administration include the tax to Gross Domestic Product (GDP) ratio, total revenue collected to revenue collection target and risk of detection of non-compliance. Indicators of tax efficiency include administration costs to total revenue collected, average days to identify and notify tax offenders and direct and indirect compliance cost for taxpayers (Gill, 2000:7-8).

Corruption is a worldwide phenomenon which attracts a lot of attention because of the impact it has had on numerous countries, in both developed and developing countries (Antonakas, Giokas & Konstantopoulos, 2013:581; Liu & Feng, 2015:58; Samimi, Abedini

& Abdollahi, 2012:391; Van Veldhuizen, 2013:341). Most studies define corruption in different ways. The most common definition is that corruption is the misuse and misappropriation of public funds and power for personal gain (Arif & Rawat, 2018:120; Pappa, Sajedi & Vella, 2015:56; Rosid, Evans & Tran-Nam, 2016:393). According to Rosid *et al.*, 2016:390) corruption can be divided into two types, namely grand corruption and petty corruption.

Grand corruption is defined as corruption that involves the abuse of power by high-level public officials and this type of corruption usually involves large sums of money (Rosid *et al.*, 2016:396). This involves high-level officials exploiting their positions to extract large bribes from large corporations, to loot the public treasury, to collect large bribes for dealing with certain tax cases, for kickbacks from development programmes, to sell off information, for large pay-offs on contract scams with drug dealers or arms dealers, to name but a few scenarios (Doig & Theobald, 1999:3-4; Rosid *et al.*, 2016:396). This type of corruption usually impacts the entire country and raises the question regarding the integrity of the government (UNDP, 2008:6).

Petty corruption, on the other hand, is defined as the misuse of public power by low-level public officials to extort small payments from taxpayers during their daily interactions with the taxpayers (Rosid *et al.*, 2016:396). Examples of petty corruption include extortion of small payments by public officials, petty bribery, payroll padding, common theft, tax assessment fraud, nepotism and suchlike (Doig & Theobald, 1999:3-6; Rosid *et al.*, 2016:390). Petty corruption mostly impacts the most vulnerable sectors of the economy and is usually at an individual level (Doig & Theobald, 1999:6; UNDP, 2008:8).

Different factors cause corruption within the revenue authority as well as outside the revenue authority. Factors that cause corruption outside the tax administration include the composition of government, the design of government policy and the level of corruption within government (Liu & Feng, 2015:57; Picur & Riahi-Belkaoui, 2006:175; Svensson, 2005:20). Factors that cause corruption within tax revenue authorities include the complexity of tax systems, the way in which the tax officials are recruited and promoted, the level of salaries of tax officials, repercussions for dishonest behaviour, the culture of civil servants to name but a few (Alabede, 2018:618; Antonakas *et al.*, 2013:582).

1.2. RATIONALE FOR THE STUDY

Numerous studies have been done on the topics of corruption and the performance of revenue authorities. The studies on corruption focus on the impact of corruption on tax compliance, economic growth, and tax collection. The studies on revenue authorities focus on the performance of revenue authorities and how the composition of the tax structure influences corruption.

A number of studies also focus on the impact of corruption on tax compliance, as well as tax compliance and the impact it has on tax revenue collection (Alabede, Ariffin & Idris, 2011:126; Cummings, Martinez-Vazquez, McKee & Torgler, 2009:450; Rosid *et al.*, 2016:387; Tjen & Evans, 2017:245; Wu & Teng, 2005:395). The gap in the current literature is that there is no structured overview in terms of the available literature on the impact that corruption has on the performance of revenue authorities. The purpose of this study is to explore the available literature in relation to the impact that corruption has on the performance of tax revenue authorities. The study also seeks to provide a basis for further in-depth research on the impact of corruption on tax revenue authorities' performance. This study is a limited study and due to time constraints, a comprehensive analysis of the existing literature was not conducted.

1.3. RESEARCH QUESTION

What is the impact of corruption on revenue authorities' performance?

1.4. RESEARCH OBJECTIVE

The main research objective of this study is to systematically explore the existing body of literature related to the impact of corruption on the performance of revenue authorities, focusing on selected peer reviewed journal articles recently published in quality academic journals.

The secondary research objectives are:

- To obtain and analyse journal articles that have been published on corruption in revenue authorities.
- To determine the different types of corruption that exist in revenue authorities and the causes thereto.
- To identify the different factors considered in measuring revenue authority performance.
- To analyse the quality of the journals published, as well as the articles obtained for the study in using the Australian Business Dean Council (ABDC) list.

1.5. RESEARCH DESIGN AND METHODOLOGY

The purpose of the study is to provide a structured overview of the impact that corruption has on the performance of revenue authorities. This section gives a brief overview of which research design and methodology will be adopted by the study to address its objective. This study adopts a systematic review approach in that it collects and analyses peer reviewed academic articles and summarises the findings thereto (Grant & Booth, 2009:100). This study will take a pragmatic philosophical stance as the review of the journal articles chosen for the study are guided by the research question (Saunders, Lewis & Thornhill, 2009:598). The study is an exploratory study as limited information is available on what the impact of corruption is on revenue authority performance (Salkind, 2010:1254; Sekaran & Bougie, 2016:43). This study explores the available literature to answer the research question of what the impact is of corruption on revenue authorities' performance.

The study uses inductive reasoning as it looks at the impact of corruption on the performance of revenue authorities, as published in peer reviewed articles. Based on the findings, a general conclusion will be reached on what impact corruption has on the performance of revenue authorities (Zalaghi & Khazaei, 2016:24). The research is a cross-sectional study as it looks at the available academic literature in relation to the research objective at the time the study is conducted, which is in the year 2020 (Sekaran, 2003:135). The unit of analysis is peer reviewed published articles on corruption in revenue authorities and performance of revenue authorities, therefore, secondary data is used for the purposes of this study.

1.6. MAIN CONSTRUCTS OF THE STUDY

A construct is defined as a variable that is not directly observable but is chosen to explain a certain phenomenon or theory (Bhattacharjee, 2012:10; Bordens & Abbott, 2002:134; MacDonald & Headlam, 2008:61). According to Ajaz and Ahmad (2010:405), corruption cannot be looked at in isolation as it is part of bigger issue of governance, therefore, the study looks at corruption in relation to its impact on the performance of tax revenue . To answer the research question of the study, the main constructs that the research study looks at are corruption and the performance of revenue authorities.

1.6.1. Construct: Corruption

The topic of corruption has attracted a lot of attention worldwide and is perceived to be an issue in both developed and developing countries (Liu & Feng, 2015:58; Olken, 2009:950; Samimi *et al.*, 2012:392). Liu and Feng (2015:58) state that the increasing interest in this topic makes it easier to understand what the determinants and causes of corruption are. Although information is available on corruption, many governments, especially in developing countries, find it hard to control (Olken, 2009:950).

Jain (2001:73) states that the most difficult part about studying corruption is trying to define it, as that determines how corruption is measured. Nonetheless, the most widely accepted definition of corruption is that corruption is the misuse of public office for private gain. According to Kurer (2005:222) the definition of corruption has hardly progressed since Heidenheimer made a distinction in 1970 between the different definitions of corruption which are centred on public opinion, public interest and public office. This statement is supported by Samimi *et al.* (2012:392) in stating that the current definition of corruption has been used for the past two thousand years. The definition of the term corruption is associated with the breaking of public office and public trust (Kurer, 2005:223). The most agreed upon definition is that corruption is the misuse and misappropriation of public funds and power for personal gain (Arif & Rawat, 2018:120; Pappa *et al.*, 2015:56; Rosid *et al.*, 2016:393).

Different factors influence corruption and one of the main causes of corruption is the compensation of civil servants which plays a major role in influencing corruption. Imam and Jacobs (2014:6) state that due to the poor compensation of tax administrators in developing countries, they use corruption as an opportunity to earn extra money.

Antonakas *et al.* (2013:584-585) agree that where tax officials are adequately compensated, it reduces the temptation for the said officials to accept bribes. Other causes of corruption include:

- Recruitment and promotion of civil employees.
- Constant interaction between taxpayers and tax administrators.
- Government influence on tax administration.
- Minimal repercussions for dishonest behaviour by civil servants.
- Complexity of tax systems.
- Level of corruption in government.

Olken (2009:950) states that due to corruption being illegal, trying to observe it is almost impossible. Measuring and quantifying corruption is difficult due to the nature of corruption as well as the different forms it can take on (Imam & Jacobs, 2014:11; Svensson, 2005:21). Therefore, in trying to measure and quantify corruption, studies use surveys and other corruption measures, such as the Corruption Perception Index (CPI), International Country Risk Guide and the Global Competitiveness Report Corruption Index (Imam & Jacobs, 2014:11; Svensson, 2005:22). Olken (2009:950) states that the difficulty in using the corruption perception measures is that it does not measure corruption directly and also raises questions on the accuracy of the perception. According to Imam and Jacobs (2014:11), the corruption perception measures may not show the correct level of corruption.

Numerous studies have been conducted on corruption and the following was found relating to corruption:

- Corruption negatively impacts economic growth and budget deficit, as it leads to a reduction in the amount of money available for public services from the government, through increasing non-productive expenditure while lowering tax revenues (Cerqueti & Coppier, 2011:490; Samimi *et al.*, 2012:393).
- Corruption results in a decrease in tax revenue (Ajaz & Ahmad, 2010:414; Ashraf & Sarwar, 2016:2; Imam & Jacobs, 2014:1).
- Corruption reduces effectiveness and efficiency in tax administrations (Antonakas *et al.*, 2013:585).
- Gill (2000:16) found that if corruption is an issue in the public sector then tax revenue authorities will find it hard to detect corruption inside of their organisations.

1.6.2. Construct: Revenue authority performance

Tax revenue authorities have three basic tasks which are to identify tax payers, assess taxpayer liability and to collect tax revenue (Soest, 2007:354). According to Serra (2005:115) and Soest (2007:354), the main objective of revenue authorities is to maximise tax collection and provide taxpayers with quality service which results in reducing tax compliance costs. The quality of the service to taxpayers is an indication of the efficiency of a tax administration. The quality of the service by tax administrations is dependent on the way tax officials treat taxpayers in providing tax services and therefore, has an impact on tax compliance by taxpayers (Alabede *et al.*, 2011:126; Kumar *et al.*, 2007:104; Soest, 2007:354) .

The output of tax revenue authorities is revenue from tax and the measure of this output is how much tax revenue is collected (Soest, 2007:354). Therefore, whatever has an impact on tax collection impacts the performance of tax revenue. Sarr (2016:148) states that a limited amount of literature is available on the topic of revenue authorities' performance, therefore, it is difficult to determine the impact on revenue authorities' performance.

The way in which the collection of tax by revenue authorities is measured is normally to determine performance through the tax to GDP ratio, which is the revenue from tax as a percentage of GDP (Bird, Martinez-Vazquez & Torgler, 2008:56). The tax to GDP ratio is influenced by four main variables which are income per capita, trade openness, composition of goods and services in a domestic economy as well as corruption.

The income per capita has a positive relationship with the tax to GDP ratio as the higher the income per capita, the higher the tax to GDP ratio (Alabede, 2018:614; Gallagher, 2005:130; Imam & Jacobs, 2014:12). The composition of goods and services in the domestic economy is dependent on the economic activities. Studies have found that in cases where a country's main economic activity is agriculture, this activity has an impact on the tax revenue collected as this sector is difficult to tax, therefore, this results in a lower tax to GDP ratio (Alabede, 2018:614; Imam & Jacobs, 2014:12; Morrissey, Von Haldenwang, Von Schiller, Ivanyna & Bordon, 2016:1691). Trade openness has a positive relationship with tax revenue collection (Alabede, 2018:614; Imam & Jacobs, 2014:12; Morrissey *et al.*, 2016:1691).

The performance of revenue authorities is impacted by how effectively and efficiently the tax administration is performing. In order to determine the effectiveness and efficiency of

tax administrations, Gill (2000:6) lists certain indicators of effectiveness and efficiency which are divided into qualitative and quantitative indicators. The effectiveness of a tax administration has to do with the level of compliance by taxpayers, as it looks at how taxpayers and the public perceive the tax administration which has an impact on taxpayer compliance (Gill, 2000:7; Pellechio & Tanzi, 1995:10). An effective tax administration will be characterized by high levels of compliance from taxpayers (Pellechio & Tanzi, 1995:10). On the other hand, efficiency has to do with answering the question of how much it costs for a government to impose tax (Gallagher, 2005:130). A highly efficient tax administration focuses its resources efficiently in collecting and enforcing tax compliance in order to achieve a minimal administrative cost to tax revenue collected (Pellechio & Tanzi, 1995:14).

One of the effectiveness indicators listed was the 'tax gap'. The tax gap is defined as the difference between potential tax revenue and the actual revenue collected (Gill, 2000:7; Soest, 2007:356). Soest (2007:356) states that the tax gap is a major issue for tax administration in developing countries, as most economic activities take place in informal sectors that are not registered and as a result, it is difficult to administer tax in those countries. The author further states that this performance indicator should be analysed in conjunction with the tax to GDP ratio, as the tax to GDP ratio on its own does not sufficiently reflect the performance of revenue authorities (Soest, 2007:356).

Other effectiveness and efficiency indicators include the following:

- Perception of corruption in tax administration by the public which results in non-compliance by taxpayers which in turn affects tax revenue collection (Alabede *et al.*, 2011:125).
- The number of successful prosecutions by the tax administration results in higher administration efficiency which in turn increases tax collection (Pantamee & Mansor, 2016:192). The opposite is also true, unsuccessful prosecutions result in inefficiency in the tax administration and results in tax non-compliance and corruption (Mann, 2004:48).
- Low morale in tax administration results in conflicts and in an ineffective tax administration (Antonakas *et al.*, 2013:583).

Different factors influence the performance of revenue authorities and these include the efficiency and effectiveness of revenue authorities which have certain indicators including tax to GDP ratio, tax collections compared to potential tax as well as the tax collection

target. Other factors include the prosecutions by revenue authorities as well as corruption or a perception of corruption.

1.7. STRUCTURE OF MINI-DISSERTATION

1.7.1. Chapter 1: Introduction

This chapter introduces the research study by providing a background of the research topic, the rationale of the research study as well as the research question and research objectives. In addition, Chapter 1 provides an overview of the research design and methodology of the research study as well as the main constructs of the study.

1.7.2. Chapter 2: Research design and methodology

This chapter looks in detail at the research design and methodology. It first sets out what the research design elements are and discusses the theory behind these elements, then it applies the theory to the current research study. Finally, the chapter will look at the research methodology adopted by the research study and sets out the data collection techniques.

1.7.3. Chapter 3: Data analysis and presentation of results

This chapter clarifies the data analysis of the literature reviewed and presents the findings of the literature which was reviewed. The chapter also discusses the findings using the research objective and research questions as guidance as well as how the selected articles address the research objectives.

1.7.4. Chapter 4: Conclusion

This chapter summarises all the findings on the data collected and provides a conclusion on the research study based on the findings. In addition, this chapter provides the limitations of the study and based on the limitations looks at what opportunities there are, based on the study that can be recommended for further research.

CHAPTER 2: RESEARCH DESIGN AND METHODOLOGY

2.1. INTRODUCTION

The main objective of this study is to systematically explore academic literature that is currently available on the impact that corruption has on revenue authorities' performance. The purpose of this chapter is to provide detailed explanation of the research design and the research methodology.

2.2. RESEARCH DESIGN

Research design provides an outline that guides the researcher in addressing the research problem and research question (Salkind, 2010:1253). The research design is the strategy by which the data for the study is collected, analysed and a conclusion is drawn based on the data related to the research question (Brewerton, 2001:52). The appropriateness of research design is based on the research objective and the research question (Sekaran, 2003:136). Research comprises of seven elements; being the philosophical stance taken by the study, the nature of the study, the method of reasoning of the study, the time horizon of the study, the unit of analysis, the type of data to be collected and analysed and the sources of data (Sekaran, 2003:118 to 119). These elements of the research design are discussed in more detail below.

2.2.1. Philosophical stance of study

Burke (2007:476) defines philosophy "... as the questioning of basic fundamental concepts and the need to embrace a meaningful understanding of a particular field". Chia (2002:1) states that philosophy is mostly concerned with creating new notions and concepts in all fields of intellectual endeavour. Philosophy challenges the way a researcher thinks about a topic of interest to create and improve knowledge in a specific field. Research can take one of four philosophical stances as discussed below:

- Pragmatism: According to Saunders *et al.* (2009:598), the pragmatism approach argues that the research question is important in determining the research philosophy. Furthermore, they state that this approach provides a practical approach in collecting and interpreting data, in other words the approach can advance scientific knowledge or provide practical benefits or solutions to problems (Henderson, 2011:342). The pragmatist believes that research is both an objective and observable phenomena as well as that the results of a research study is provisional truth that may change over time (Sekaran & Bougie, 2016:29). The pragmatist does not take a particular position on what they consider to be a good research, but believe that the value of research lies in its practical relevance (Sekaran & Bougie, 2016:29). In terms of the pragmatism approach the researcher can use mixed methods, which is; it is possible to use both quantitative and qualitative methods (Saunders *et al.*, 2009:109).
- Positivism: The positivism approach in research is an approach where facts are clearly defined and results can be measured (Burke, 2007:480). The aim of this approach is to predict patterns without regard to social contexts- as well as being able to replicate the research, rely on the observations and being able to generalise findings (Burke, 2007:480; Sekaran & Bougie, 2016:28). Positivists believe that there is an objective truth and work on the assumption that scientific research is objective (Henderson, 2011:341; Sekaran & Bougie, 2016:28).
- Interpretivism: The aim of interpretivism with regards to research, is to offer a subjective interpretation of the world (Rolfe, 2006:306). The goal of the interpretivism approach is to share the perspective of groups and is considered to be the most appropriate approach for research on people and information needs (Burke, 2007:480).
- Realism: Sobh and Perry (2006:1195) state that the realism approach is based on the fundamental that "Reality is 'real' but only imperfectly and probabilistically apprehensible and so triangulation from many sources is required to try to know it". This definition of the realism approach is also supported by Sekaran and Bougie (2016:29). Realists believe that that there is an objective truth, however, the truth cannot be objectively measured as researchers are inherently bias (Sekaran & Bougie, 2016:29). Realists believe that the goal of research is to progress towards uncovering the truth even though the truth cannot be reached (Sekaran & Bougie, 2016:29).

The current study takes on a pragmatic philosophical stance. The reason for this is that with the pragmatism approach the research question guides the philosophy of the study. In

addition to this, the study provides a practical approach in interpreting data of the literature reviewed. The data reviewed provides what the practical impact of corruption is in revenue authorities' performance.

2.2.2. The nature of the study

The nature of study in research is dependent on the amount of knowledge on the topic and how the research on the topic has advanced (Sekaran, 2003:119). A research study may be either exploratory or descriptive in nature or it can be undertaken to determine the cause-and-effect relationship, which is known as a causal study (Sekaran, 2003:126). Following is a discussion on the respective categories:

- **Exploratory study:** An exploratory study is usually undertaken when little is known about a situation, phenomenon or an event or there is no information available on how similar research issues were resolved in the past (Salkind, 2010:1254; Sekaran & Bougie, 2016:43). This type of study is undertaken to get a better understanding of the nature of the research problem, as some facts are unknown due to few studies having been undertaken in this field. However, more research is needed to develop a viable theoretical framework (Sekaran, 2003:120).
- **Descriptive study:** A descriptive study is undertaken to understand and describe the characteristics of a group of people, a phenomenon, or an event (Salkind, 2010:1254; Sekaran & Bougie, 2016:43). The goal of this type of study is to offer the researcher the relevant characteristics of a phenomena of interest from an individual, organisational, industry-oriented, or other perspective (Sekaran, 2003:122).
- **Causal study:** A causal study seeks to establish a cause-and-effect relationship, thus to enable the researcher in a causal study to determine if variable X causes variable Y (Sekaran & Bougie, 2016:44). Therefore, in this type of study the researcher seeks to define what is the cause of one or more problems (Sekaran & Bougie, 2016:44).

This study is an exploratory study as it reviews the available literature in an attempt to understand what prior research has discovered on the impact that corruption has on revenue authorities' performance.

2.2.3. Reasoning methods

When conducting a research, the answers to research questions or research problems are found by a process of deduction, induction or a combination of the two (i.e., abductive) (Sekaran, 2003:27).

- Deductive reasoning: in applying the deductive method of reasoning a number of hypotheses are formulated in order to be tested (Zalaghi & Khazaei, 2016:24). In this type of reasoning a conclusion is reached by generalising known facts (Sekaran, 2003:27). These facts range from general to specific as a logical structure needs to be formulated (Zalaghi & Khazaei, 2016:26). The deductive approach formulates assumptions and tests these assumptions through a research process (Zalaghi & Khazaei, 2016:27).
- Inductive reasoning: inductive reasoning is a process where a certain phenomenon is observed and based on the facts observed, a conclusion is reached (Sekaran, 2003:27; Zalaghi & Khazaei, 2016:25). The emphasis on inductive reasoning is on observation and in general moves from specific to general as a general conclusion is reached on specific circumstances (Zalaghi & Khazaei, 2016:24).
- Abductive reasoning: Baral (2000:1) describes abductive reasoning as a means whereby a knowledge base and observations are used to find a hypothesis which together with the knowledge base, explains the observation. In simple terms abductive reasoning can be defined as reasoning obtained from given data to a hypothesis that explains the data (Walton, 2014:xiii). Abductive reasoning involves the introduction of hypothesis and theories to explain given facts (Dong, Lovallo & Mounarath, 2015:39). This method uses observations in order to build a theory by only using models of the theory that entail observations (Baral, 2000:1).

The present study uses inductive reasoning as the study reviews available literature on the impact of corruption on revenue authorities' performance. From the review of the literature, a conclusion is reached on what impact corruption has on revenue authorities' performance.

2.2.4. Time horizon of the study

The two traditional research designs for time are cross-sectional studies, which observes a phenomenon at one point in time, and longitudinal studies, which examines a phenomenon over a period of time (Salkind, 2010:3).

- Cross-sectional study: This is a study where data is collected at a particular period, over a period of days or weeks or months, to answer a research question (Sekaran, 2003:135). This sort of study is useful when a researcher wants to look at a situation as it stands at a specific time of the study (Kumar, 2005:93).
- Longitudinal study: A longitudinal study looks at the pattern change of a phenomenon in relation to time (Kumar, 2005:97). This type of study is used in instances where a phenomenon is studied over a period of time and the research question is answered based on the data gathered over two or more points in time (Sekaran, 2003:135). The study also allows for the collection information on a continuous basis and measures the pattern of change (Kumar, 2005:98).

This study is a cross-sectional study as it looks at collecting data from peer reviewed academic journal articles, at one point in time during the period in which the study is conducted.

2.2.5. Unit of analysis

In Salkind (2010:1585) a unit of analysis is defined as the primary unit that is the subject of statistical analysis. The research question determines the unit of analysis (Sekaran, 2003:132), therefore, it is important to determine the unit of analysis even as the research question formulates, as the unit of analysis will inform, amongst other things, the data collection methods and the sample size of the research (Sekaran, 2003:133).

Based on the type of study conducted, namely a systematic literature review, the unit of analysis is peer reviewed academic journal articles which focus mainly on corruption and revenue authorities' performance.

2.2.6. Type of data

Data can be classified either as quantitative data or qualitative data (Sekaran, 2003:5).

- Qualitative data: Sekaran (2003:422) defines qualitative data as “data that are not immediately quantifiable unless they are coded and categorized in some way (sic)”. This type of data is non-numeric data and is generally gathered through various sources which include specific interview questions, observations and available information from various sources (Sekaran, 2003:5).
- Quantitative data: Quantitative data is data that is expressed by means of numerical value (Bordens & Abbott, 2002:235; Ochieng, 2009:17). Quantitative data is obtained from structured questionnaires, surveys, interviews and laboratory experiments to name but a few (Bhattacharjee, 2012:5; Sekaran, 2003:5). The advantage of using this type of data is that it applies a wide range of quantitative data analysis techniques which are independent of researcher influence (Bhattacharjee, 2012:113; Bordens & Abbott, 2002:235).

This study is using qualitative data as the data that is gathered is in the form of peer reviewed journal articles from available information sources.

2.2.7. Sources of data

When conducting a research study, it needs to be determined which sources of data are the most appropriate to answer the research question. These sources of data are classified into one of two categories, namely primary and secondary sources (Bickman & Rog, 2008:19), as seen below:

- Primary Sources: The primary sources of data is first-hand information that is obtained in relation to the research study (Sekaran, 2003:219). The data is collected through methods such as questionnaires, surveys, observations and other such means (Bickman & Rog, 2008:19). The four main sources of primary data include individuals, focus groups, panels and unobstructed methods (Sekaran, 2003:219).
- Secondary Sources: Secondary sources of data refers to data that is gathered from sources that already exist (Sekaran, 2003:219). In using secondary data time and costs are saved when obtaining the information, however, when using such data it is

important to ensure that the data is current and up to date (Sekaran, 2003:223). Secondary sources of data include books, the media, government publications of economic indicators, case studies, census data and suchlike (Sekaran, 2003:223).

As a result of the nature of the current study, secondary data is used as the study is reviewing data from existing sources, meaning the study is reviewing prior research done on the same research topic.

2.3. RESEARCH METHODOLOGY

Research methodology guides the research and is the way in which a research problem is systematically solved (Dawson, 2002:33; Kothari, 2004:8; Kumar, 2019:18). This section looks at the methodology adopted in the current study in terms of the methodological classification of the study, the data collection technique used, the quality assessment of the data and how the academic articles selected for analysis were chosen in terms of the research objectives of this study.

2.3.1. Methodological classification

Research can be classified as qualitative research, quantitative research, or mixed methods research. These methods are discussed in more detail below:

- **Qualitative Research Method:** A study is seen as qualitative, when it describes a situation, phenomenon, problem or event which means qualitative research allows the researcher to describe social phenomena (Boeije, 2009:11; Kumar, 2005:13). A qualitative researcher studies a problem and strives to interpret the phenomena in terms of the meaning brought to it (Boeije, 2009:11; Creswell & Poth, 2016:36). The main objective of this type of study is to describe the variation and diversity in a problem, utilising a flexible approach in order to determine as much variation and diversity as possible (Kumar, 2019:13).
- **Quantitative Research Method:** A quantitative research study is where objective theories are tested by analysing the relationship between variables and is based on the measurements of quantity (Creswell & Creswell, 2017:25; Kothari, 2004:3). Data is collected and measured to yield statistical data (Creswell & Creswell, 2017:35). The data collected is analysed through statistical procedures and theory testing (Creswell &

Creswell, 2017:35). Quantitative studies quantify the variation in a phenomenon, situation, problem or issue (Kumar, 2019:3).

- **Mixed Methods:** This study approach is where both the qualitative and quantitative methods of study are combined to form one study (Creswell & Creswell, 2017:33). Quantitative and qualitative data are integrated to form one method of data. The main assumption of the mixed method is that combining the quantitative and qualitative study designs, it will result in obtaining information that gives better insight to the study than information obtained by either quantitative or qualitative data alone (Creswell & Creswell, 2017:26).

The research methodology in this study is qualitative as the study reviews journal articles to interpret the research topic. This study also makes use of a systematised review as research strategy to review literature, specifically the systematised review method as detailed in point 2.3.2 below.

2.3.2. Systematised review of the literature

The current study is based on a systematic literature review. A systematic literature review is defined as a method of making sense of a large volume of information as a means of contributing to the answers to the questions regarding what does and does not work (Petticrew & Roberts, 2008:2). In other words, a systematic literature review is a review which contains a clear research question, methodology and includes a defined literature search stating inclusion and exclusion criteria (Jesson, Matheson & Lacey, 2011:12). The purpose of a systematic literature review is to answer a research question or test a specific theory (O'Brien & Mc Guckin, 2016:3; Petticrew & Roberts, 2008:10).

When conducting a systematic literature review it is important to cover a broad range of sources and map out areas where uncertainty exists or little information is known on a specific topic (Petticrew & Roberts, 2008:2). A systematic literature review follows scientific methods which aim to limit the risk of systematic error(bias) through a data collection technique that identifies relevant literature, appraises the literature as well as synthesising the literature in order to answer the research question (Petticrew & Roberts, 2008:9).

According to Hempel, Xenakis and Danz (2016a:4) the systematic literature review follows the following five-step approach:

- Step 1: Define research question

In this phase the scope of the research is defined which allows for all the to focus to be placed the research question (Booth, Sutton & Papaioannou, 2016). The research question provides a guide to assist in obtaining relevant literature for the study (Jesson *et al.*, 2011:18).

- Step 2: Create protocol

In this phase, a specific criteria for the literature is developed to be included as part of the research study (Victor, 2008:3). This is done to identify only the relevant literature of the study (Victor, 2008:3).

- Step 3: Conducting a literature search

This phase involves searching through databases for relevant literature using keywords (Jesson *et al.*, 2011; Victor, 2008:3). The keywords used are taken from the research question as well as any other terms that are similar to those used in the research question (Jesson *et al.*, 2011:27).

- Step 4: Documenting and assessing included literature

In this phase of the systematic review, the quality of the literature included in the research study is assessed (Victor, 2008:3). This allows for only high quality, relevant literature to be included in the research study.

- Step 5: Evaluating and interpreting the included literature

In this phase the literature reviewed is organised into different categories and summarises the findings from the different studies (Hempel, Xenakis & Danz, 2016b:45).

The biggest appeal of a systematic literature review is that it is objective and it is a neutral and standardised process (Jesson *et al.*, 2011:15). Further advantages of this style of literature review is that it helps identify gaps in knowledge (Jesson *et al.*, 2011:15), it also utilises search methods that ensure that the maximum relevant literature is looked at and answers the research question (Jesson *et al.*, 2011:15; O'Brien & Mc Guckin, 2016:4).

Some of the disadvantages of conducting a systematic literature review is that it is time consuming, dependent on access to information through databases and is typically restricted to published academic work (Jesson *et al.*, 2011:103). In addition to these

disadvantages, the risk of bias is not eliminated even though it is reduced, as the application by the researcher of the inclusion and exclusion criteria as well as the appraisal of the literature reviewed, may be predisposed to bias if not applied correctly (O'Brien & Mc Guckin, 2016:4).

The current study will be a systematic literature review as it will be focused on reviewing the available body of literature on the research topic in order to address the research objectives and answer the research question of what impact corruption has on the performance of revenue authorities.

2.3.3. Data collection technique

Data collection is the first step in the process of understanding the research topic (Weller & Romney, 1988:7). This is the process where information is collected for the purposes of the research in order to provide evidence on the findings of the research (Polkinghorne, 2005:138).

In collecting the relevant articles to be reviewed for the study, the data collection techniques as listed below were used to determine keywords. Keywords that are in line with the research title were selected and used to search for the journal articles. Articles were obtained from recognised databases found on the University of Pretoria's online library. Inclusion and exclusion criteria were used to select the relevant articles for the systematised review.

2.3.3.1. Keywords

According to Saunders *et al.* (2009:76), keywords are terms that describe the research question and objective. In line with the systematic review phased approach and to select the appropriate literature for the study, certain keywords are used. These keywords that are chosen are in line with the research objectives and constructs of the title of the research study. The reason for this is to ensure that the academic articles chosen are in line with what the objective is of the study.

A combination of the following words was used:

- Corruption;

- Tax revenue authorities;
- Tax revenue authorities AND corruption;
- Corruption AND tax administration;
- Tax AND corruption;
- Corruption AND tax revenue performance;
- Tax evasion AND corruption;
- Tax revenues fiscal corruption;
- Tax revenues effect of corruption;
- Corruption AND tax compliance; and
- Impact of corruption in tax compliance.

The above keywords are utilised to search for peer-reviewed academic articles on the databases found on the University of Pretoria online library.

2.3.3.2. Databases

A total of 39 articles were sourced and identified from the databases found on the University of Pretoria online library. The articles sourced form part of the systematic review of this study. Following a breakdown of the 39 articles; 21 articles were obtained from google scholar, nine from ProQuest, four from ScienceDirect and five were obtained from EBSCOhost.

Table 2 below summaries the 39 articles:

Table 2: Databases

Database	Number of articles
Google Scholar (other)	21
EBSCOhost	5
ProQuest	9
Science direct	4
Total	39

2.3.3.3. Inclusion- and exclusion criteria

Following the literature search utilising keywords, 76 articles were collected and 39 were chosen for the study based on the inclusion and exclusion criteria. The inclusion and exclusion of the journal articles from the study was based on the following search criteria:

- The current study considered only articles published in peer-reviewed academic journals and therefore, excluded any other literature, such as textbooks, specialised books, dictionaries, work-in-progress unpublished papers, and suchlike.
- The current study only considered articles relevant to the main research objective (i.e. to systematically explore the impact that corruption has in revenue authorities' performance and tax compliance), literature outside this scope was excluded. The relevant articles for this study are articles that have a title that mentions corruption, tax revenue performance, tax collection, tax compliance and other similar titles. The abstract of the articles is also reviewed to consider the relevance of the articles.
- Only articles published in academic journals dating from 2005 are considered in this review, any articles published prior to 2005 are excluded from the review.
- Only articles that were not a duplication were included as part of the study.

Table 3 below, summaries the inclusion- and exclusion criteria:

Table 3: Inclusion- and exclusion criteria

Item	Inclusion criteria	Exclusion criteria
Year	2005–2020	Articles dated before 2005
Title	Title contains corruption, tax revenue performance, tax collection, tax compliance and other similar titles	Titles not relevant to the current study.
Relevance	Abstract that is relevant to study	Abstracts outside the scope of study.
Publication	Peer reviewed journal articles	Literature-like books and news articles
Duplication	Only include article once	Duplicated articles

2.3.3.4. Recording of selected academic articles

The 39 peer-reviewed journal articles sourced were uploaded onto Qiqqa. Qiqqa is a software program which assists researchers to organise the research process (Graham, 2013:4). In addition to assisting with organising data through tags, Qiqqa also manages

citations and is a PDF reader (Thomas, 2015:2). In the current study, Qiqqa is used to categorise the academic articles to make the process of reviewing the content of the academic articles easier. In addition to Qiqqa, a referencing software called Endnote was used. Endnote keeps track of all the citations of the journal articles obtained from different sources for the purpose of the study.

2.3.4. Quality assessment of the data

The quality of the journals from which the journal articles are obtained and assessed by referring the journals to the Australian Business Dean Council list (“ABDC list”). The ABDC list is intended to be a guide to determine the quality of publications (Faff, 2013:5). Table 4 below, indicates the number of articles assessed for quality for the purpose of the study. Of the 39 articles selected for the study, 31 are published in ABDC rated journals. The results in Table 4 indicate that the selected articles are mostly published in the ABDC list. However, this does not mean that the findings on the other eight journals cannot be relied upon as the ABDC list does not include all the journals. A breakdown of the journals follows:

- Five of the articles reviewed are from A* rated journals. A* represents the highest quality category which is the top 5–7% of the selected journals (Faff, 2013:3).
- Of the articles reviewed, 15 were from A-rated journals. A-rated journals represent the second highest category in the ABDC list which is the next 15–25% of the selected journals (Faff, 2013:3).
- Seven of the articles reviewed are from B-rated journals. B-rated journals represent the next 35–40% of the selected journals and are the third highest quality category (Faff, 2013:3).
- Four of the articles reviewed are from C-rated journals. C-rated journals represent the remainder of the recognised selected quality journals (Faff, 2013:3).
- Eight of the articles reviewed have no rating as some of these articles are from journals not listed on the ABDC list and some of the articles are from working papers which means they are not yet published in journals. Of the articles are from other literature-like books which does not form part of the ABDC list.

The results from the quality assessment are summarised and presented in Table 4 below:

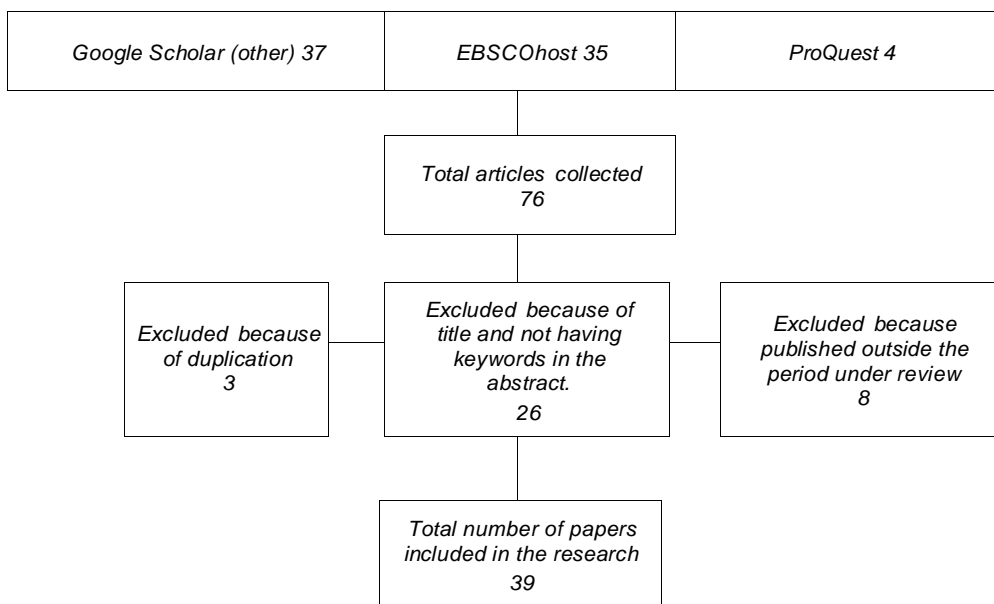
Table 4: Quality assessment results

Rating	Number of Journal Articles
A* rated	5
A rated	15
B rated	7
C rated	4
Not rated	8
Total	39

2.3.5. Summarised overview of data collected and quality assessment

Figure 1 below, shows a summary of literature that was reviewed for the current study:

Figure 24: Quality assessment: Summary of results



2.4. CONCLUSION

The above research design and methodology was selected taking into account the research objective and the supporting research question of the study. The research design

and methodology were also chosen taking into account that the current study follows a systematic literature review in order to answer the research questions. In total, 76 articles were obtained using keywords in relation to the current research topic and objective. Out of the 76 articles 39 were selected for the current study applying the inclusion and exclusion criteria.

CHAPTER 3: DATA ANALYSIS AND RESULTS

3.1. INTRODUCTION

The purpose of this study is to explore the available literature in relation to corruption and the performance of tax revenue authorities. This chapter analyses the 39 articles sourced in order to answer the research question and address the research objectives. In addition, this chapter presents the results from the reviewed literature using the thematic data analysis technique and discuss the results from the reviewed literature. The current study uses the thematic technique to analyse the journal articles obtained. The thematic technique systematically analyses the qualitative data by identifying, organising and providing insight into patterns (themes) of the set of data as well as making sense of the data (Braun & Clarke, 2012:57). This method helps to identify common themes in the data collected (Braun & Clarke, 2012:57).

3.2. PRESENTATION OF RESULTS

3.2.1. Addressing research objectives

The main research objective of the current study is to systematically explore the existing body of literature related to corruption and the performance of revenue authorities. The main objective is supported by the following secondary objectives:

- To obtain and analyse journal articles that have been published on corruption in revenue authorities.
- To determine the different types of corruption that exist in revenue authorities and the causes thereto.
- To identify the different factors considered in measuring revenue authority performance.
- To analyse the quality of the journals published, as well as the articles obtained for the study in using the Australian Business Dean Council (ABDC) list.

In total 39 peer reviewed articles published between the years 2005 and 2020 were obtained and analysed for the purpose of this study. These articles were obtained from databases found in the University of Pretoria online library. Keywords relating to the research topic being corruption, revenue authorities, impact of corruption and revenue authorities' performance were used to source the articles. The articles were assessed for quality using the ABDC list. The 39 articles analysed in the study focus on different aspects of corruption and revenue authorities' performance and are analysed in detail below.

3.2.1.1. Revenue authorities

According to Soest (2007:355) the tax administration, also known as the revenue authority, has three basic tasks, namely identifying taxpayers, assessing tax payers and collecting taxes, with the core task out of these three being collecting taxes. This statement is supported by Serra (2005:115) who states that the goal of revenue authorities is to maximise the collection of tax revenue and provide taxpayers with quality services.

Soest (2007:353) states that there are no specific measures agreed upon for revenue authorities' performance and although prior studies have tried to come up with ways to measure the performance of revenue authorities, these are not sufficient. Some of the measures, with regards to the performance of revenue authorities, which Gill (2000) discusses, are used by the articles reviewed for the current study. These include: the total revenue collected compared to target collection; tax compliance by taxpayers; the cost of administration to total revenue collected; the number of successful prosecutions of non-compliance/fraud by taxpayers and corruption/perception of corruption by the public. These are discussed in detail below:

- The total revenue collected compared to target collection.

This performance measure looks at the capability of the tax revenue authority as well as how the tax collection is impacted by factors that are outside of the tax administration's control (Soest, 2007:356). Tax revenue collection is the main performance measure for revenue authorities' performance. The tax collected, as a measure of performance, is not sufficient as this needs to be measured against the potential tax that the revenue authority can collect (Soest, 2007:356). Therefore, in trying to measure the performance of tax revenue using tax collection, the revenue

collected by the revenue authority needs to be measured against the maximum achievable outcome given all the variables that impact the performance but are outside of management's control (Serra, 2005:118; Soest, 2007:356).

Soest (2007:353) states that although the core task and ultimate goal of revenue authorities is to collect tax, this cannot be the only measure of revenue authorities' performance as different economies operate differently. Another way in which the collection of tax by revenue authorities is measured, is to determine performance through the tax to GDP ratio, which is the revenue from tax as a percentage of GDP (Bird et al., 2008:56). The tax to GDP ratio is influenced by several factors which include the following:

- The real income per capita – the higher the income per capita for a country, the higher the expected tax to GDP ratio as it is expected that developed countries have a higher capacity to collect tax (Alabede, 2018:614; Gallagher, 2005:130; Imam & Jacobs, 2014:12).
- The composition of goods and services in a domestic economy – where a country is mostly dependent on agriculture, in so far that agriculture forms the largest part of GDP, there is a negative impact on tax collection by revenue authorities. It is hard to tax the agriculture sector as it operates as a subsistence and informal activity (Alabede, 2018:614; Imam & Jacobs, 2014:12; Morrissey et al., 2016:1691).
- The trade openness – trade openness positively influences tax revenue, the reason being, in most developing countries the taxes received from trade are a major source of revenue (Alabede, 2018:614; Imam & Jacobs, 2014:12; Morrissey et al., 2016:1691).

Research has expanded on the above list and has included other factors such as sectorial composition of a country, foreign debt, human capital development as well as the perception of how their interests are represented in the political institutions, economic development and governance (Ajaz & Ahmad, 2010:410; Bird et al., 2008:58; Sarr, 2016:147):

- Tax compliance by taxpayers:

Another factor that influences the performance of revenue authorities is tax compliance by taxpayers. This performance measure is linked to tax collection, as well as non-compliance prosecutions by tax administration. In instances where compliance is low the tax administration is not be able to collect their tax target.

Taxpayers comply with tax laws for a number of reasons which include not to be punished for non-compliant behaviour, where they perceive the tax administration to be fair to them, their rights are looked after as well as the service they receive from the tax administration (Gallagher, 2005:136; Soest, 2007:355). Gallagher (2005:136) states that to improve taxpayer compliance, tax administrations must impose criminal charges for non-compliance. Soest (2007:355) states that taxpayers will be more compliant when they experience the tax administration is treating them fairly by not being involved in corruption and misusing money. The taxpayer will also be more compliant when they have rights in respect of tax administration in that they can appeal when they feel they have been treated unfairly by the tax administration. Lastly, Serra (2005:117) states that tax compliance is influenced by the quality of service that a taxpayer receives from the tax administration. Therefore, where the tax administration meets the needs of the taxpayer, meaning the tax administration provides quality service and minimizes the cost of compliance by the taxpayer, this will increase voluntary compliance by the taxpayer (Serra, 2005:117).

- The cost of administration to total revenue collected:

The administration cost of the tax revenue authority is an efficiency indicator based on how much it costs for a government to impose tax (Gallagher, 2005:130). Therefore, this indicator measures the cost that goes into the collection of tax versus the benefit from the tax revenue collected by a revenue authority. Soest (2007:356) states that some taxes are administratively difficult to collect because they are felt by taxpayers, therefore the collection of these types of taxes is a valid performance indicator for revenue authorities.

The cost of tax collection is impacted by sectorial composition of a country in that some sectors, like the agricultural sector, are hard to tax and therefore, increase the cost of tax collection (Alabede, 2018:614; Mahdavi, 2008:610). As a result, developed countries tend to have a lower administration cost compared to developing countries. The reason for this is because of the composition of goods and services in a domestic economy, which in developing countries largely consists of informal sectors, such as agriculture which are hard to tax which therefore results in higher compliance costs (Alabede *et al.*, 2011:614; Gallagher, 2005:130).

According to Mahdavi (2008:611), an additional factor which impacts the cost of collecting tax revenue is the level of education of the general public within a country.

The level of education affords the citizens a greater understanding of the tax laws as well as better compliance with the tax laws if they understand them (Mahdavi, 2008:611).

- The number of successful prosecutions of non-compliance/fraud by taxpayers:
This performance measure looks at how many of the criminal charges the revenue authority laid against taxpayers are successful and compares this to the fraud committed by taxpayers. This performance measure looks at the efficiency of the tax administration. In instances where tax administrators enforce tax compliance and prosecute non-compliant taxpayers, this results in an increase in the efficiency of tax administration through an increase in the number of registered taxpayers as well as an increase in revenue collection (Pantamee & Mansor, 2016:192). In addition to this, Kangave (2005:170) states that where taxpayers perceive the benefit of engaging in non-compliant behaviour to be greater than the punishment for non-compliance, they will not be deterred from partaking in illegal activities, such as corruption in order to evade tax. Therefore, in looking at this performance indicator, it is not enough to simply look at the number of successful prosecutions of non-compliant taxpayers but to also look at the punishment for such non-compliance to determine how effective the punishment is in encouraging compliance.

Gallagher (2005:136) states that too few cases of tax fraud imply that the revenue authority does not have power and the tax law is ineffective which then results in taxpayer non-compliance. In addition to this, Kangave (2005:171) states that where the possibility of detection and punishment for non-compliance is low, taxpayers are not deterred from engaging in tax evasion or other illegal tax activities.

Therefore, in addition to imposing high non-compliance costs, tax administrations need to improve their tax audit system to increase detection of non-compliance (Kangave, 2005:171). This may result in improving taxpayer compliance in tax administration which in turn increases tax revenue collection and the tax revenue authority performance.

- Corruption/perception of corruption by the public:

Corruption is one of the factors that impacts the performance of tax revenue authorities. Studies have found that corruption, or the perception of corruption decreases revenue collected from taxes (Alabede, 2018:615; Imam & Jacobs, 2014:12). Where taxpayers perceive that there is corruption, they become non-compliant as they feel that the tax administration is not being fair to them and is misusing their money (Soest, 2007:355). In addition to this, corruption reduces tax revenue when it is found that public officials are using the revenue collected from taxes for their own personal gain instead of putting it into the government treasury (Alabede, 2018:618; Soest, 2007:355).

3.2.1.2. Corruption

Corruption is a worldwide phenomenon that has been around for more than two thousand years and is still a topic of interest for researchers (Liu & Feng, 2015:58; Samimi *et al.*, 2012:392). Kurer (2005:222) states that the definition of corruption traditionally focuses around public opinion, public interest and public office. The general definition of corruption, as used in most of the literature reviewed, focuses on the public office aspect in defining corruption as the misuse of public office for private gain (Arif & Rawat, 2018:120; Pappa *et al.*, 2015:56; Rosid *et al.*, 2016:393; Svensson, 2005:20). Svensson (2005:20) states that corruption reflects a country's legal, economic, cultural and political climate as it is a response to rules that are either favourable or harmful and that it can be caused by inefficient institutions and policies that make it easy to collect bribes from individuals.

Due to its secretive nature as well as its different forms, it is hard to measure corruption and therefore, difficult to determine its full impact in a country or institution (Imam & Jacobs, 2014:11; Svensson, 2005:21). In order to obtain data on corruption and to determine its impact or potential impact on the revenue authorities of different countries, the literature reviewed for the current study uses corruption measures. The corruption measure that was utilised by most of the literature reviewed was the CPI, which is produced by Transparency International (Svensson, 2005:22). Although the corruption measures provide data on corruption and assist in understanding corruption, specifically forms of corruption, causes of corruption and the potential impact of corruption, they are limited in their usefulness as they do not provide the full impact of corruption.

Corruption is a government issue as the purpose of collecting taxes is to fund government expenditure (Pantamee & Mansor, 2016:192). The collection of taxes impacts a country's efforts to boost economic development as it impacts revenue collection (Alabede, 2018:618; Antonakas *et al.*, 2013:581; Dom, 2019:1418; Rosid *et al.*, 2016:390). Therefore, even revenue authorities are not immune to the impact of corruption as it impacts their core task which is revenue generation.

3.2.1.3. Corruption in revenue authorities

The definition of corruption, which is - the abuse of power by public officials for personal gain, is wide enough to capture most forms of corruption in its net, including kickbacks on public procurement, bribery and embezzlement of public funds. According to Rosid *et al.* (2016:390), corruption is divided into two types, namely grand corruption and petty corruption. Grand corruption is defined as the corruption that involves the abuse of power by high-level public officials and this type of corruption usually involves large sums of money (Rosid *et al.*, 2016:396). This type of corruption is corruption on a large scale in so far that it affects the entire country and can generally be found on government-officials level. Petty corruption on the other hand, is defined as the misuse of public power by low-level public officials to extort money from taxpayers during their daily interactions with the taxpayers (Rosid *et al.*, 2016:396). This type of corruption is on a lower scale as it generally involves low-level public officials, requesting small payments from individuals in order to grant them certain favours, while in the process of performing their daily tasks. The different types of corruption are discussed below:

- Political corruption:
Political corruption is in the form of embezzlement by politicians where politicians abuse their power as public officials to benefit from the revenue collected from tax for personal gain as well as through expenditure that cannot be accounted for (Litina & Palivos, 2016:167; Pappa *et al.*, 2015:63; Samimi *et al.*, 2012:393; Timmons & Garfias, 2015:13). This type of corruption would fall within grand corruption as it involves embezzlement of large sums of money by politicians.
- Institutional/Public Sector corruption:
Institutional/public sector corruption is a form of corruption whereby public officials abuse their positions to receive a bribe directly or through a related party in exchange

for making a benefit available to the member of the public (Blackburn, Bose & Haque, 2010:4; Imam & Jacobs, 2014:3). Lessig (2013:553) further defines this type of corruption as a strategic influence that undermines the effectiveness of an institution through diverting and/or weakening its purpose, as well as the public's trust in the institution to advance personal interests. This type of corruption would be classified as grand corruption as its impact is on a wider scale and is to the detriment of the public sector.

- Fiscal corruption:

Fiscal corruption involves a tax official engaging in corrupt behaviour with a taxpayer. This type of corruption usually takes place where a tax official engages in corrupt activities with a taxpayer by requesting a bribe in order not to report tax evasion (Cerqueti & Coppier, 2016:71). This type of corruption would fall within the definition of petty corruption as it involves the tax official asking for money from taxpayers during their interactions with the taxpayer as part of their daily transactions (Rosid *et al.*, 2016:396).

- Embezzlement and tax evasion:

Tax evasion is defined as the concealment of lawful trade from public authorities in order to avoid the payment of tax (Pappa *et al.*, 2015:56). Embezzlement means to fraudulently transfer stolen money or property that an individual has been entrusted with for personal use. This can be done by taxpayers through the use of tax havens and the abuse of tax loopholes by taxpayers and their advisers (Brown, Cloke & Christensen, 2011:16; Marjit, Thum & Seidel, 2017:283).

- Bribery:

Bribery involves taxpayers offering bribes to tax officials for a number of reasons which include hiding income from the government or underreporting actual income to the tax authority (Blackburn *et al.*, 2010:4; Célimène, Dufrenot, Mophou & N'Guérékata, 2016:251; Imam & Jacobs, 2014:4; Rosid *et al.*, 2016:395). Other reasons why taxpayers pay bribes is for tax officials to lower tax assessments, avoid tax registration (Schlenter, 2017:218), obtaining undue tax benefits, such as tax evasion (Ajaz & Ahmad, 2010:406; Cerqueti & Coppier, 2011:489; Cerqueti & Coppier, 2016:71), hiding business profits from a specific transaction (Antonakas *et al.*, 2013:582), or to act in the

favour of the taxpayer (Van Veldhuizen, 2013:343). Taxpayers have also been found to pay a bribe to tax officials to close off a manipulated tax file (Marjit *et al.*, 2017:286).

In a study conducted in Indonesia between 2014 and 2016, the findings were that bribery represented the largest number of reported violations in the tax administration and represented sixty-one percent of the violations reported in 2014, fifty percent of the violations reported in 2015 and forty-two percent of the violations reported in 2016 (Tjen & Evans, 2017:257). This type of corruption would be classified as petty corruption as it involves tax administrators taking bribe money from taxpayers during daily transactions with the taxpayer and it also impacts only the individual (i.e., the taxpayer offering the bribe) on a personal level.

- Extortion:

Extortion involves tax administrators requesting grease money in their daily interactions with taxpayers through threats of issuing an over-assessment or extortion to collect more bribes from taxpayers (Cerqueti & Coppier, 2009:1240; Rosid *et al.*, 2016:396; Schlenker, 2017:218). This type of corruption would be classified as petty corruption as it involves a tax official extorting money from taxpayers and the extortion would only impact that particular taxpayer on an individual level.

- Nepotism:

Nepotism involves a preferential treatment of a family member or a friend through which public resources are illegally allocated to those who are socially close to the public officials (Alabede, 2018:618; Kurer, 2005:230). This type of corruption would be classified as petty corruption as it involves low-level officials offering preferential treatment to their family or friends and normally does not involve the exchange of large amounts of money for the favour.

The current study looked at which forms of corruption impact the performance of tax revenue authorities, which include corruption outside the tax administration as well as corruption within the tax administration. The grand corruption is mostly outside the control of the tax administration that impact the performance of tax authorities. Petty corruption is mostly prevented in revenue authorities.

3.2.1.4. Causes of corruption

Several factors cause the forms of corruption prevalent in revenue authorities, which is how the tax officials are recruited and promoted, level of salaries, repercussions for dishonest behaviour, complexity of tax systems transparency from the government, political intervention and the culture of civil servants (Alabede, 2018:618; Antonakas *et al.*, 2013:582).

The way in which civil servants are recruited, promoted and compensated plays a major role in the efficiency of public administration (Soest, 2007:355). The compensation of tax officials is seen to influence corruption in tax administration through bribery and encourages corruption where the said officials are inadequately compensated (Ajaz & Ahmad, 2010:407; Kangave, 2005:158). Imam and Jacobs (2014:6) state that due to the poor compensation of tax administrators in developing countries, these administrators use corruption as an opportunity to earn extra money. Therefore, the temptation of accepting a bribe from a taxpayer where tax officials are well compensated and receive financial incentives is reduced (Alabede, 2018:618; Antonakas *et al.*, 2013:584; Soest, 2007:355; Van Veldhuizen, 2013:342). Kangave (2005:158) and Soest (2007:355) state that constant interaction between tax officials and taxpayers encourages corruption in that the two parties can negotiate the tax liability by the taxpayer.

Where there are not repercussions for dishonest behaviour by tax officials fosters more corruption as it is seen as a norm (Ajaz & Ahmad, 2010:407; Alabede, 2018:618; Antonakas *et al.*, 2013:584) . On the other hand, Cummings *et al.* (2009:450) found extreme penalties for non-compliance and frequent audit may result in an increase in corruption through bribery.

Complex tax systems encourage corruption in that tax officials and taxpayers are able to take advantage of unclear tax laws (Ajaz & Ahmad, 2010:406; Imam & Jacobs, 2014:6). The complexity of the tax system encourages taxpayers who want to evade tax to pay bribes to tax officials in order to help them with tax evasion (Imam & Jacobs, 2014:6). One of the ways identified by which tax payers and tax officials can take advantage of the tax systems, is where tax officials receive payoffs from taxpayers in exchange for assessing taxpayers on a lower tax base (Imam & Jacobs, 2014:6; Schlenther, 2017:218). Ajaz and Ahmad (2010:406) state that the complexity of tax systems allows tax officials to abuse their powers which increases corruption in the tax system and that complex tax systems encourages corruption by taxpayers. In addition to encouraging corruption by tax officials and taxpayers, complex tax systems can also make it difficult for tax administrators to

enforce tax compliance by taxpayers as there are a lot of grey areas when it comes to tax compliance (Imam & Jacobs, 2014:2). Liu and Feng (2015:57) find that countries with more complex tax systems tend to have more corruption than those with less complex tax systems.

External factors which cause corruption include lack of transparency by the government on corruption, this is because civil servants find it less likely that they will be caught and exposed on their illegal dealings (Imam & Jacobs, 2014:22). Political intervention is also a way that can cause corruption in revenue authorities, for instance where politicians have strong relationships with the tax administration, the politicians can influence the tax administration to grant certain taxpayers, who have or are willing to pay for political connections, tax exemptions (Antonakas *et al.*, 2013:584). The culture of civil servants where they are seen to be corrupt plays a role in encouraging corruption in tax administration as taxpayers are willing to bribe them in an effort to evade tax (Antonakas *et al.*, 2013:584). Other external factors which cause corruption in the tax administration include the composition of government, the design of government policy and the level of corruption within government (Liu & Feng, 2015:57; Picur & Riahi-Belkaoui, 2006:175; Svensson, 2005:20).

3.2.1.5. Impact of corruption on revenue authorities

- Revenue collection:

Svensson (2005:19) states that the worst forms of corruption, is the diversion of funds that are intended for the benefit of the public. The main theme of the studies reviewed is that corruption impacts the revenue generating capacity of tax revenue authorities as a result of its impact on tax collection (Ashraf & Sarwar, 2016:2; Célimène *et al.*, 2016:252; Imam & Jacobs, 2014:4; Samimi *et al.*, 2012:393; Tjen & Evans, 2017:245). Ajaz and Ahmad (2010:407) state that more than fifty per cent of tax revenue in developing countries is not collected as a result of fiscal corruption. Brown *et al.* (2011:184) support this point by stating that corruption reduces tax revenue by as much as fifty per cent. The impact on the collection of tax revenue by revenue authorities can occur in a number of ways.

- Tax audit results:

Cerqueti and Coppier (2011:489) and Imam and Jacobs (2014:4) state that where there is corruption during a tax audit, for instance where the taxpayer bribes the tax auditor, this may result in tax evasion or underpaying of revenue which results in a particular revenue authority not being able to collect the correct amount of tax from that taxpayer. In addition, Cerqueti and Coppier (2009:1239) state that tax inspectors resort to extortion in order to collect bribes from taxpayers which leads to more tax losses for revenue authorities. Where tax auditors are corrupt and are accepting bribes from taxpayers, this results in an ineffective tax system which will not be able to detect fraud by taxpayers which results in lowering tax revenue (Alabede, 2018:618; Schlenther, 2017:218).

- Staff morale:

Antonakas *et al.* (2013:583) list several other impacts of corruption, specifically in tax administration, on revenue authorities which include creating conflict amongst the tax officers resulting in a hostile working environment. This results in a reduction in the effectiveness of the tax administration as the honest tax officers in the tax administration end up being indifferent to their jobs. This is as a result of corruption and the corrupt tax officials will only be interested in tax cases where there is an opportunity for corruption and ineffective tax administration reduces the chances of detecting fraud by taxpayers (Alabede, 2018:618; Antonakas *et al.*, 2013:583; Rosid *et al.*, 2016:388; Schlenther, 2017:218).

- Distributive function of tax collection:

According to Ajaz and Ahmad (2010:407) another impact that corruption has on revenue authorities is that it reduces its distributive function of tax collection and therefore, results in an increase in income inequality. Corruption also has an impact on revenue collected from entrepreneurs in that where the tax officials encourage the entrepreneurs into the shadow economy, also known as tax evasion, the tax that would be collected from those businesses is reduced and this impacts the investment and growth of an economy (Mahdavi, 2008:612). In some developing countries the impact of corruption has resulted in these countries not being able to implement an automated tax system to administer taxes due to a combination of corruption and managerial instability (Sarr, 2016:155).

- Reduction in taxpayer compliance:

Revenue authorities are impacted by corruption outside of the tax revenue authorities' control, such as corruption in government, which also impacts its performance. A way which this impacts the revenue authorities is through tax compliance. Alabede *et al.* (2011:125); and Timmons and Garfias (2015:14) state that the reason for citizens paying tax is partially due to the belief that the government is doing something useful with their money and the public benefit they receive from paying tax is adequate and fair. Therefore, where this is not true, the cost of enforcing tax compliance by the tax authorities will be high. This point is substantiated by Rosid *et al.* (2016:387) where results from a survey conducted found that where there are perceived levels of corruption (general corruption, grand corruption and grand-tax corruption), it influences intentional tax underreporting by taxpayers. Where the citizens of a country perceive that the government is corrupt this results in diminishing their trust that they will receive any benefit from the government which leads to a reduction in taxpayers' compliance (Bird *et al.*, 2008:62; Litina & Palivos, 2016:164; Pantamee & Mansor, 2016:192and ; Tjen & Evans, 2017:245; Wu & Teng, 2005:401). Tjen and Evans (2017:246) further state that corruption diminishes confidence in the tax system.

The purpose of the current study is to answer the question on what the impact of corruption is on the performance of revenue authorities. From the literature reviewed, it is apparent that the biggest impact that corruption has on the performance of revenue authorities is to impose on their core task, which is to collect revenue. The impact on revenue collection is through several channels which includes; lowering tax compliance of tax payers, diminishing confidence in the tax system and lowers the effectiveness of the tax system. Therefore, the articles reviewed for the current study have indicated that corruption has a negative impact on the performance of revenue authorities.

3.3. DATA-ANALYSIS TECHNIQUE AND METHODOLOGIES ANALYSIS

3.3.1. Scientific disciplines

According to Bhattacharjee (2012:1), science refers to an organised body of knowledge in an area of inquiry and can be classified into two categories, namely natural science and social science. The current study looks at articles mainly from the social science category. Bhattacharjee (2012:1) defines social science as the science of people or a group of

people and their behaviour. Social science has a number of disciplines and in the journals and articles selected for the current study, the focus is on behavioural economics, business management, development studies, economics financial, public administration and tax.

Table 5 below, shows the science disciplines which the selected academic journals belong to:

Table 5: Science discipline

Science discipline	Number of articles
Behavioural Economics	2
Business Management	2
Development Studies	4
Economics	13
Economics and Financial	4
Financial	3
Law	2
Public Administration	5
Tax	3
Total	39

Table 5 has two columns the first column displays the types of disciplines which the selected journal articles belong to and the second column displays the number of articles per discipline. Of the 10 disciplines studied, 13 journal articles were from the economics discipline. This is likely as a result of how the performance of revenue is measured, which is how much revenue is collected by the tax revenue authorities. However, most studies, as discussed above, measure using per capita GDP, trade openness and sectorial composition, amongst other things, which variables are also used as economic indicators (Bhattacharjee, 2012:6; Sarr, 2016:150). Therefore, when looking at the impact corruption has on revenue authorities, most of the articles reviewed have studied it in the economic discipline.

Only three out of the 39 articles reviewed were from the tax discipline and five from the public administration discipline. Even though the research area is focussed on the tax and public administration disciplines, as it looks at the impact on corruption on tax administration, the current research topic has mostly been studies from an economics discipline perspective. Nonetheless this is expected as indicated in a recent study by that there is limited literature available on the performance of revenue authorities (Sarr, 2016:148). However, this indicates that more research needs to be done on the current

research topic in order to get a clear indication on the impact of corruption on the performance of revenue authorities.

3.3.2. Perspectives

This section will look at the perspective from which the selected journal articles were studied from. The focus will be on country, groups and taxpayers' perspectives.

3.3.2.1. Country perspective

The current study defines country perspective to represent the country from which view the study was done from. The country perspective from which the research was done are presented in Table 6, on page 38:

Table 6: Country perspective

Country perspective	Number of articles
Africa	2
Brazil	1
Chile	1
Developing countries	9
Developing countries and Developed countries	4
European countries	1
Greece	2
Indonesia	3
Middle East	1
Netherlands	1
Nigeria	1
None	8
Southern Africa	1
Sub-Saharan Africa	1
Uganda	1
USA	1
Zambia	1
Total	39

Table 6 has two columns the first column shows the country perspective on which the research studies were based on and the second column indicates the number of articles per country perspective. The above results indicate that most of the studies looked at more than 1 country, in other words most of the researchers focused on more than one country in their study and looked at a group of countries. This is as a result of comparing the impact of corruption in different countries and getting a general overview on how corruption impact the performance of revenue authorities and trying to come up with a recommendation using data from different countries.

The above results also indicate that even though the current study is not limited based on a country's economic standing, most of the articles reviewed observe the research area from a developing country perspective. The authors of the reviewed articles indicate that the reason for looking at tax revenue performance and what impacts its performance from a developing country perspective is due to a number of factors; such as the widespread corruption in tax administration in developing countries (Ajaz & Ahmad, 2010:1; Ashraf & Sarwar, 2016:1; Imam & Jacobs, 2014:4); developing countries needing revenue to finance their development (Alabede, 2018:1; Sarr, 2016:147) and due to the tax culture or lack of tax culture in developing countries (Ashraf & Sarwar, 2016:1). Although the impact of corruption on the performance of revenue authorities may be seen as a problem only in developing countries, some studies also look at the aspects of the current research topic from a developed country perspective, indicating that developed countries also face a similar issue regarding corruption.

3.3.2.2. Group perspective

The current study defines group perspective to represent the group from which view the study was done from or was done for. The group perspectives which the research studies focussed on are presented in Table 7 below:

Table 7: Group perspective

Group Perspective	Number of articles
Developing and high-income countries	1
Developing countries	4

Governments	4
Individual taxpayers, tax collectors and tax inspectors	1
Indonesia	1
Not specified	3
Revenue authority/ tax administration	20
Students at the University of Amsterdam	1
Tax havens	1
Tax inspectors and controllers	1
Taxpayers	2
Total	39

Table 7 has two columns the first column shows the group perspective of the different articles selected for the study and the second column indicates the number of articles for the different group perspectives.

The results indicate that most of the selected articles are written from a tax administration/tax authority perspective with 20 of the 39 articles written from this group perspective. This is as a result of the search and review of articles for the current study being focused mainly on tax revenue authorities and how they are impacted by corruption, therefore, only those articles that were relevant to the research topic were chosen for the study. Other groups, such as taxpayers, tax inspectors, developing countries and governments, which were included in other studies, indicate that the impact of corruption in the performance of tax administration is not only through internal systems but can impact its performance in a number of ways, for example tax non-compliance and collision between taxpayers and tax inspectors and/controllers.

3.3.2.3. Taxpayer perspective

The current study defines taxpayer perspective to represent the type of taxpayer from which view the study was done or was done for. The taxpayer perspectives from which the research is done is presented in Table 8 below:

Table 8: Taxpayer perspective

Taxpayer Perspective	Number of articles
Companies	1
Entrepreneur	2
Individuals	8

Property taxpayers	1
Not specified	27
Total	39

Table 8 above, has two columns, the first column shows the taxpayer's perspective of the selected articles and the second column indicates the number of articles per taxpayer perspective. Table 8 indicates that out of the 39 journal articles reviewed, 27 of the studies are not focused on a specific taxpayer perspective as they were mostly written from a revenue authority perspective.

The current study interprets these results to be in line with the main objective of the research which is to systematically explore the existing body of literature related to the impact of corruption on the performance of revenue authorities. Meaning that in order to reach this objective it is not practical to focus on one taxpayer perspective if the study is striving to estimate the total impact of corruption to revenue authorities as all taxpayers contribute to a well-functioning tax administration. Furthermore, all taxpayers are susceptible to corruption, such as bribery and extortion from tax administrators, and they are also able to influence tax inspectors when submitting their tax returns or when they are under audit, which results in a decline in the performance of revenue authorities. The results of this study indicate that most findings from the reviewed journal articles can be applied to the current research as they are not limited to a specific taxpayer perspective.

Finally, eight out of 39 articles are done from an individual taxpayer perspective. This indicates that the impact of corruption on revenue authority is likely to come from an individual taxpayer rather than companies. This is because the impact of corruption, with regards to the performance of revenue authorities, can be meaningfully assessed through individual taxpayers as perceptions of corruption by individuals can lead to tax non-compliance resulting in low tax revenue collection (Rosid, Evans & Tran-Nam, 2017:388).

3.3.3. Theoretical framework

This section looks at the theoretical framework of the reviewed journal articles. The theoretical framework of scientific research looks at developing abstract concepts regarding the research and the relationship between the concepts as well as testing the concepts to reach findings for the research (Bhattacharjee, 2012:3). In the current study

constructs, type of taxpayers and variables is looked at as part of the theoretical framework.

3.3.3.1. Main constructs under investigation

The constructs investigated in the selected journal articles is presented in Table 9 below:

Table 9: Constructs

Constructs	Number of articles
Corruption	6
Corruption and compensation of tax officials	2
Corruption and economic growth	2
Corruption and tax effort	1
Corruption and tax havens	1
Corruption and tax non-compliance	6
Corruption and tax revenue	4
Corruption and composition of tax structure/ tax revenue authority	6
Revenue authority performance	5
Tax compliance	3
Tax collection	3
Total	39

Table 9 above, has two columns, the first column shows constructs explored in the different journal articles reviewed and the second column indicates the number of articles as per the construct. The above table indicates the aspects of the topic of the studies that have been reviewed by previous research. From the results, it is apparent that the topic of the study has not been extensively covered in the past 15 years, being from the years 2005 to 2020, which is the period under review, corruption and revenue performance have been studied separately.

Sarr (2016:148) states that there is limited literature available on the topic of revenue authorities' performance, therefore, it is difficult to determine the impact of corruption on revenue authority performance as so little information is available on how the performance of revenue authorities is measured. However, although the construct of revenue performance is looked at, only four out of the 39 journal articles reviewed studied the performance of revenue authorities.

From the 39 journal articles reviewed 25 articles study the topic of corruption in relation to some aspect of tax revenue authorities' performance. Six out of the 39 journal articles

reviewed study the impact of corruption on tax compliance and three out of the 39 articles look at tax compliance. Based on this construct, the main issue identified in the journal articles reviewed is that where taxpayers perceive that there is corruption and they are not receiving public benefits from the government despite the fact that they pay tax, then they are more than likely will not comply with the tax laws (Alabede, 2018:125; Rosid *et al.*, 2017:4; Wu & Teng, 2005:401).

From the 39 journal articles reviewed two study the construct of corruption and the compensation of tax officials. This construct provides insight into how officials who are in charge of collecting tax and ensure taxpayer compliance can be influenced by corruption. The literature reviewed indicates that compensation of tax officials is seen to influence corruption in tax administration. Imam and Jacobs (2014:6) state that due to the poor compensation of tax administrators in developing countries, corruption is used as an opportunity to earn extra money. Antonakas *et al.* (2013:584-585) agrees that where tax officials are adequately compensated this reduces the temptation to accept bribes.

Of the 39 journal articles reviewed, six study the construct of corruption and tax administration. Based on this literature it was found that a complex tax structure influences corruption as tax officials are able to take advantage of the tax systems, for instance where tax officials receive payoffs from taxpayers in exchange for assessing taxpayers on a lower tax base (Schlenter, 2017:218). Liu and Feng (2015:57) find that countries which have a more complex tax system tend to have more corruption than those with less complex tax systems.

Serra (2005:115) states that the main objective of revenue authorities is to maximise tax collection and provide taxpayers with quality service, therefore, performance of tax revenue is impacted by how much tax revenue is collect. Of the 39 articles reviewed, three study tax collection and four study the impact of corruption on tax revenue. The outcome on the literature reviewed in respect of these constructs is that corruption has a negative impact on tax collection (Ajaz & Ahmad, 2010:410; Ashraf & Sarwar, 2016:1; Mahdavi, 2008:609). Therefore, from this we can gather that corruption negatively impacts revenue authorities' performance.

3.3.3.2. Types of taxes

The type of tax investigated in the selected journal articles is presented in Table 10 below:

Table 10: Type of taxes

Type of taxes	Number of articles
Inflation tax	1
Individual tax	5
Corporate income tax	1
Property tax	1
Various taxes / Not specified	30
VAT	1
Total	39

Table 10 above, has two columns, the first column shows the types of taxes the different journal articles look at and the second column indicates the number of articles per type of tax. In terms of the taxpayer perspective, Table 10 indicates that most of the selected articles do not focus on a specific type of tax, because by doing so it becomes detrimental to reaching the objective of the study in that it does not present the full picture of the impact of corruption in revenue authorities' performance. Out of the 39 articles reviewed, 30 articles do not focus on a specific type of tax, thus assisted the current study in trying to estimate the impact corruption has on the performance of revenue authorities from a wider tax type perspective and not isolating or focussing on a specific type of tax.

Imam and Jacobs (2014:2), however, criticise the approach of looking at all tax types together when determining the impact corruption has on tax revenue, which is the performance of tax revenue authorities. Imam and Jacobs (2014:2) are of the view that this does not take into account that the different tax types are differently affected by corruption. Some of the selected studies look at the impact of corruption to tax revenue performance by looking at all types of taxes together, while other studies, even though a specific tax type was not focused on for the study, looked at the impact of corruption for the different types of taxes individually in one study in order to get an overview of which tax type is more susceptible to corruption.

However, the criticism by Imam and Jacobs (2014) assisted the current study in noticing that previous studies are limited in that they generalise findings from a type of tax framework which can result in futile conclusions on the impact of corruption to revenue authorities' performance. This suggests that more research needs to be performed where

the impact of corruption is determined by looking at the type of taxes instead of generalising.

Table 10 on page 43, indicates that some articles which focus on specific tax types were included, even though the percentage of these journal articles was low, being 23%. These articles were chosen for the current study based on the fact of how they will assist in addressing the research objectives.

3.3.3.3. Variables

According to Bhattacharjee (2012:11), variables represent a measurable representation of an abstract construct. Table 11 below, illustrates the variables that were considered in the selected academic journals.

Table 11: Variables

Variable	Number of articles
Revenue performance indicator ¹	18
Voice	3
Tax compliance	2
Level of penalties	1
Income inequality and ethnicity	3
None	12
Total	39

Table 11, on page 45 has two columns, the first column represents the variables used in the selected journal articles and the second column indicates the number of articles represented by the different variables. Table 11 indicates that 18 out of the 39 articles use the revenue performance indicators as a variable in measuring the impact of corruption against revenue authorities' performance. These results are in line with the research objective as the current study aims to determine the impact of corruption on the performance of revenue authorities. Therefore, in addressing the objective on the impact of corruption, the corruption needs to be measured against the performance indicators of revenue authorities.

The other variables used in the selected studies include voice, tax compliance, low penalty costs, income inequality and ethnicity. These are used in the selected studies as they have

¹ Refer to section 3.2.1.4 for a list of the revenue performance indicators

a direct and/or indirect impact on how corruption impacts the performance of revenue authorities. For example, where taxpayers are of the view that their interests are not represented, which relates to the voice variable and they are not receiving adequate public goods and services as compared to how much tax they pay, they are likely to engage in corruption with tax administrators through bribes in order to reduce their tax liability (Bird *et al.*, 2008:59).

3.3.4. Research designs and methodologies

This section looks at the results of research designs and methodologies used in the selected articles, namely the methodological classification, the research strategy, the data collection technique and the data analysis technique which are the nature of the study.

3.3.4.1. Nature of the selected studies

The nature of a study and the different categories of the nature of the study are defined in section 2.2.2. Table 12 below, represents the nature of study of the selected journal articles:

Table 12: Nature of the study

Nature of study	Number of articles
Causal	17
Descriptive	11
Exploratory	11
Total	39

Table 12, on page 46 has two columns, the first column indicates the nature of study for the selected journal articles and the second column indicates the number of articles per nature of study.

The above table indicates that most of the selected articles are causal studies, showing 17 out of the 39 articles classified as causal studies which represents 43% of the articles. The results indicate that most of the studies look at what is causing one or more of the issues found in revenue authorities (Sekaran & Bougie, 2016:44). These results are in line with the data reviewed as a large number of the selected articles strive to determine if corruption is one of the factors causing low performance in revenue authorities through the

use of economic models. The findings in the selected articles assist the current study in addressing the research objective which is also looking at the issues that corruption causes in the performance of revenue authorities. The findings of these research studies can be applied in the current study as they determine if corruption has an impact on revenue authorities and in which way. The remainder of the articles split evenly between descriptive studies and exploratory studies.

3.3.4.2. Methodological classification

The research methods can be classified into three main categories, namely qualitative research, quantitative research or mixed method research. These categories are discussed in detail in section 2.3.1. Table 13 below, represents the research method used in the selected journal articles:

Table 13: Methodological classification

Methodological classification	Number of articles
Mixed	3
Qualitative	12
Quantitative	24
Total	39

Table 13 has two columns the first column shows the methodological classification which is adopted by the studies and the second column indicates the number of articles per methodological classification. The results indicate that a large number of the articles used quantitative research methods. The reason for this is that most of the studies reviewed made use of economic modelling and therefore used quantitative data as input into the economic models and used quantitative data analysis techniques to analyse such data. Of the 39 articles reviewed, 12 used the qualitative research method and three out of the 39 articles used a mixed research method. This indicates that currently, the available literature is not well-rounded from a research methodology perspective as prior research was mostly done using the quantitative research method and is therefore, lacking from a qualitative perspective.

The results of Table 13, can also be interpreted to mean that it is difficult to determine the impact of corruption using qualitative data as it may represent out-dated or incorrect

information. Using quantitative data, in the form of economic modelling, may prove to be more reliable as the models use more up to date information from reliable sources such as the CPI. Furthermore, the models do not have human interference, therefore, the findings from such research may be more accurate in determining the impact of corruption on revenue authorities' performance, as the analysis techniques used to analyse quantitative data are independent of a researcher (Bhattacharjee, 2012:113).

3.3.4.3. Research strategies

Research strategies are methods that are adopted in the collection of data to address the research question of a study (Bhattacharjee, 2012:22). Table 14 below, illustrates the research strategies used in the selected journal articles:

Table 14: Research strategy

Research strategy	Number of articles
Action research	1
Case study research	8
Economic modelling	23
Experiment	2
Survey research	3
Systematic analysis	1
Not specified	1
Total	39

Table 14 has two columns the first column indicates the research strategies used in the selected journal articles and the second column indicates the number of articles used per strategy. Of the 39 articles reviewed, 22 articles use the economic modelling research strategy to collect data for the study which reflects 59% of the articles reviewed. This is likely as a result of the secretive nature of corruption which makes it hard to determine or estimate its impact on revenue authorities' performance (Imam & Jacobs, 2014:11; Olken, 2009:950; Svensson, 2005:21). In addition, the effects of the impact of corruption on revenue authorities, such as the loss of tax revenue, is difficult to determine. The reason being due to the illegal nature of corruption in revenue authorities' performance, corrupt individuals or groups hide information from the revenue authorities. Therefore, based on the available literature obtained for the purposes of this study, the estimate of the impact of

corruption is done through economic modelling. This leads to making use of economic modelling to give the most accurate estimate of the impact of corruption to the performance of revenue authorities. The models used in the studies that were reviewed for the current research make use of data from various sources in an attempt to provide the most accurate findings possible on the impact of corruption in the performance of revenue authorities. This also eliminates human intervention as the findings from the research are based on the interpretation of the results from the model.

3.3.4.4. Data collection techniques

Table 15 below, illustrates the data collection strategies used in the selected journal articles:

Table 15: Data collection techniques

Data Collection Technique	Number of articles
Experiment	4
Interviews	1
Observation	6
Secondary data (various sources)	22
Survey	3
Panel data	1
Mixture of secondary and primary sources	1
Not specified	1
Total	39

Table 15 has two columns the first column shows the data collection techniques used in the selected studies and the second column indicates the number of articles per data collection technique. A large number of the articles, 22 which equates to 56% out of the 39 articles reviewed used secondary data. The secondary data obtained was used in the economic modelling research. The data collected stems from various sources which include the global competitiveness report, World Bank, world development indicator, International Country Risk Guide, International Monetary Fund and the CPI. The reason for using data from these sources is likely as a result that there is no real information available on corruption due to its secretive and illegal nature, therefore, trying to obtain primary information on corruption is nearly impossible (Olken, 2009:950). The secondary data sources provide information on the variables used for the economic models while this

information also represents the performance indicators² for revenue authorities as indicated in the reviewed journal articles. The data collected from secondary data sources was used in the previous research studies to estimate the impact of corruption in the aspects relating to the performance of revenue authorities.

Other data collection techniques included experiments, interviews, observations and surveys. Although this indicates that the information upon which the findings on the current study has not only been based on economic modelling using secondary data, data collection techniques such as surveys and interviews have the human perception element. This may limit the research findings as a result of perception and as such the findings may be tainted.

3.3.4.5. Data analysis techniques

Data analysis is a process where following the collection process, the data collected is analysed and interpreted into data that is useful in reaching conclusions in research (Bhattacharjee, 2012:23). The articles reviewed in the current study used four data analysis techniques, namely descriptive statistics, correlation analysis, regression analysis for the quantitative data and thematic analysis for the qualitative data. Following is a brief discussion on how these data analysis techniques are used to analyse data.

According to Bhattacharjee (2012:122), the correlation analysis technique analyses how two variables relate to each other. The descriptive statistics technique analyses constructs statistically through describing, aggregating and presenting the relationship between the constructs (Bhattacharjee, 2012:119). The regression analysis technique describes a relationship between two or more variables by estimating regression coefficients (Bhattacharjee, 2012:131).

As stated in section 3.3 the thematic data analysis technique systematically analyses a qualitative data set by identifying, organising and providing insight into patterns (themes) of the data set and allows a researcher to make sense of the data (Braun & Clarke, 2012:57).

² Per capita income, trade openness, inflation, share of agriculture in economy and corruption.

Table 16: Data analysis techniques

Data analysis technique	Number of articles
Correlation analysis	6
Descriptive statistics	7
Regression analysis	12
Thematic	13
Not specified	1
Total	39

Table 16 has two columns the first column shows the data analysis technique used in the selected studies and the second column indicates the number of articles which used the data analysis techniques. Table 16 above, indicates that 25 out of the 39 articles reviewed used quantitative data analysis. This is in line with the methodological classification as 24 out of the 39 articles used the quantitative research method. From the 25 journal articles reviewed, 12 of the articles, which represents 48% of the articles, use the regression analysis. This is most likely due to the fact that the studies were done using economic modelling and the economic models use the revenue performance determinants variables in determining the relationship between corruption and tax revenue performance. The descriptive statistics data analysis technique was used in seven out of the 24 articles, which represents 28% of the articles and these journal articles describe the relationship between corruption and the factors which impact the performance of revenue authorities. Lastly, six out of 25 quantitative data journal articles use correlation analysis. Of the 39 articles reviewed, 13 articles use thematic analysis as a data analysis technique and these are the articles which use the qualitative and mixed method of research.

3.4. CONCLUSION

Chapter 3 presents results from the 39 articles reviewed in the current study. The thematic technique was used to analyse the journal articles obtained. In total, 13 elements were used to analyse the data. The results indicate that the research on the available literature on the research topic has mostly been done using quantitative research methods and the research strategy is mostly in the form of economic modelling. Furthermore, the research is done from the perspective of tax administrations in developing countries and this is a result of the struggle that the tax administrations in developing countries have dealing with corruption. A large number of the selected articles do not look at a specific taxpayer or

type of tax. This indicates that the findings in the selected journal articles present the full overview of the estimated impact of corruption to tax revenue performance and can therefore, be relied upon in addressing the research objective.

CHAPTER 4: CONCLUSION

4.1. INTRODUCTION

This final chapter concludes on the study by discussing the summary of the findings from the literature reviewed, explaining the limitations of the current study and provides recommendations for future research. Thus, this chapter makes concluding remarks on the current study.

4.2. SUMMARY OF FINDINGS AND CONCLUSION

The main purpose of the current study is to answer the research question of *What is the impact of corruption on revenue authorities' performance*. Through the systematised review the study found that corruption has a negative impact on tax revenue authorities.

The main objective of the current study is to systematically explore the existing body of literature related to this study in order to answer the research question on what is the impact of corruption on revenue authorities' performance. The main research objective is supported by four secondary objectives which were addressed as follows:

The first objective is to obtain and analyse journal articles that have been published on the impact of corruption in revenue authorities.

In total 39 articles were selected for the study using keywords which describe the research question and the research objectives (Saunders *et al.*, 2009:76). The 39 articles were obtained from electronic databases available on University of Pretoria's online library which are Google Scholar, EBSCOhost, ScienceDirect and ProQuest. In addition, the articles were selected based on their relevance to the study using certain inclusion and exclusion criteria and only articles published on or after 2005 were selected for the study.

The second research objective is to determine what the different types of corruption are that exist in revenue authorities and the causes thereto.

The current study finds that the types of corruption which impacts the performance of revenue authorities extends beyond the corruption that is found within the revenue authorities, including external factors outside the revenue authorities' control. These include the following types of corruption:

- Political corruption;
 - Institutional/Public sector corruption;
 - Fiscal corruption;
 - Embezzlement by taxpayers;
 - Tax evasion by taxpayers;
 - Bribery of tax officials;
 - Extortion of taxpayers; and
 - Nepotism within tax administration.

The study finds that different factors influence corruption within revenue authorities which include the following:

- Level of compensation of the tax officials;
 - Recruitment and promotion of tax officials;
 - Little to no repercussions for dishonest behaviours by tax officials or too extreme penalties for non-compliance by taxpayers;
 - Complexity of tax systems;
 - Political intervention;
 - Transparency from the government;
 - The culture of civil servants; and
 - The governments structure.

The third research objective is to identify different factors taken into account in measuring revenue authorities' performance.

The study finds that factors taken into account in measuring the performance of revenue administration include the tax to GDP ratio which is influenced by several variables, such as income per capita, sectorial composition, trade openness and corruption. Other revenue performance measures include taxpayer compliance, cost of administration to total revenue collected and the number of successful prosecutions of non-compliance of fraud by taxpayers.

Most studies reviewed use the revenue performance indicators such as real income per capita, sectorial composition, trade openness and corruption, used by Gupta (2007), in trying to measure revenue authorities' performance. The current study only looks at corruption as a performance indicator for revenue authorities and how this impacts the performance of revenue authorities.

The fourth and final research objective is to analyse the quality of the journals which the articles obtained for the study have been published in using the ABDC list.

In total 39 peer reviewed articles are assessed for quality purposes using the ABDC list. Out of the thirty-nine articles selected for the study, 31 articles are published in ABDC rated journals. This indicates that 31 of the 39 articles, which represents 79% of the chosen peer reviewed articles, are published in highly rated journals.

4.2.1. Impact of corruption on revenue authorities

In addressing the main objective, the study finds that corruption impacts the performance of revenue authorities in different ways and this includes the impact of the revenue generating capacity of tax revenue as a result of a decrease in tax revenue collected. Other ways in which corruption impacts the performance of revenue authorities include the following:

- Results in incorrect tax audit results;
 - Decrease in staff morale;
 - Reduces distributive function of the tax collection; and
 - Reduces tax compliance by taxpayers.

The main research objective of the current study is to systematically explore the existing body of literature related to the impact of corruption on the performance of revenue authorities. In addressing the research objectives, the study finds that corruption negatively impacts the performance of tax revenue authorities in different ways. This includes, *inter alia*, decreasing tax revenue collection, creating ineffective and inefficient tax systems as well as creating non-compliance by the taxpayer.

4.3. LIMITATIONS

In performing the current study certain limitations were encountered:

- The study is limited to peer reviewed articles published in academic journals and therefore, excludes certain material which may provide more information on the current study topic.

- The study is limited to looking at the impact of corruption by revenue authorities, however, the impact of corruption on the performance of revenue authorities goes beyond the revenue authority, thus impacting the economy of a country as well.
- The study only reviewed journal articles published on or after 2005.
- Only journal articles that were available in databases at the University of Pretoria library.
- The current study only considers and includes publications published in English.

4.4. FUTURE RESEARCH

The purpose of this study is to explore and understand the impact of corruption on revenue authorities' performance. The journal articles reviewed reveal that most of the studies focus mostly on developing countries and not developed countries. Future research can be conducted on the following:

- Impact of corruption on revenue authorities in developed countries
- Impact of an automated tax system on combating corruption and improving tax revenue performance.
- Case study research on impact of corruption on the performance of revenue authorities in developing and developed countries.
- Impact of corruption on the performance of revenue authorities taking into consideration the impact of corruption on specific tax types.

4.5. CONCLUDING REMARKS

The purpose of the current study is to determine what impact corruption has on the performance of tax revenue authorities. The study finds that corruption negatively impacts the performance of revenue authorities and the biggest impact is on the tax collection of revenue authorities. The study also finds that due to its secretive nature it is difficult to determine the full impact of corruption on revenue authorities' performance. There are opportunities for more academic research on revenue authorities' performance.

LIST OF REFERENCES

- Ajaz, T. & Ahmad, E. 2010. The effect of corruption and governance on tax revenues. *The Pakistan Development Review*:405-417.
- Alabede, J.O. 2018. Economic freedom and tax revenue performance in sub-Saharan Africa. *Journal of Financial Reporting and Accounting*.
- Alabede, J.O., Ariffin, Z.Z. & Idris, K.M. 2011. Determinants of tax compliance behaviour: A proposed model for Nigeria. *International Research Journal of Finance and Economics*, 78(1):121-136.
- Antonakas, N.P., Giokas, A.E. & Konstantopoulos, N. 2013. Corruption in Tax Administration: Interviews with Experts. *Procedia-Social and Behavioral Sciences*, 73:581-589.
- Arif, I. & Rawat, A.S. 2018. Corruption, governance, and tax revenue: evidence from EAGLE countries. *Journal of Transnational Management*, 23(2-3):119-133.
- Ashraf, M. & Sarwar, S. 2016. Institutional Determinants Of Tax Buoyancy In Developing Nations. *Journal of Emerging Economies & Islamic Research*, 4(1):1-12.
- Baral, C. 2000. Abductive reasoning through filtering. *Artificial Intelligence*, 120(1):1-28.
- Bhattacharjee, A. 2012. Social science research: Principles, methods, and practices.
- Bickman, L. & Rog, D.J. 2008. *The SAGE handbook of applied social research methods*. Sage publications.
- Bird, R.M., Martinez-Vazquez, J. & Torgler, B. 2008. Tax effort in developing countries and high income countries: The impact of corruption, voice and accountability. *Economic analysis and policy*, 38(1):55-71.
- Blackburn, K., Bose, N. & Haque, M.E. 2010. Endogenous corruption in economic development. *Journal of Economic Studies*:4-25.
- Boeije, H. 2009. *Analysis in qualitative research*. Sage publications.
- Booth, A., Sutton, A. & Papaioannou, D. 2016. *Systematic approaches to a successful literature review*. Second Edition ed.: Sage.
- Bordens, K.S. & Abbott, B.B. 2002. *Research design and methods: A process approach*. McGraw-Hill.
- Braun, V. & Clarke, V. 2012. Thematic analysis. In: Cooper, H. (ed.). *APA Handbook of Research Methods in Psychology*. Washington DC. [Online] Available from: <https://psycnet.apa.org/record/2011-23864-004> [Accessed: 14 June 2020].

- Brewerton, P.M., L.J. 2001. *Organizational Research Methods*. London: SAGE Publications, Ltd. [Online] Available from: <https://methods.sagepub.com/book/organizational-research-methods> [Accessed: 15 February 2020].
- Brown, E., Cloke, J. & Christensen, J. 2011. The looting continues: tax havens and corruption. *Critical perspectives on international business*.
- Burke, M. 2007. Making choices: research paradigms and information management. *Library review*, 56:476-484.
- Célimène, F., Dufrenot, G., Mophou, G. & N'Guérékata, G. 2016. Tax evasion, tax corruption and stochastic growth. *Economic Modelling*, 52:251-258.
- Cerqueti, R. & Coppier, R. 2009. Tax revenues, fiscal corruption and “shame” costs. *Economic Modelling*, 26(6):1239-1244.
- Cerqueti, R. & Coppier, R. 2011. Economic growth, corruption and tax evasion. *Economic Modelling*, 28(1-2):489-500.
- Cerqueti, R. & Coppier, R. 2016. A game theoretical analysis of the impact of income inequality and ethnic diversity on fiscal corruption. *Annals of Operations Research*, 243(1-2):71-87.
- Chia, R. 2002. Philosophy and research. In: Partington, D. (ed.). *Essential skills for management research*. Sage Publications. [Online] Available from: http://www.corwin.com/sites/default/files/upm-binaries/9529_011148Ch1.pdf [Accessed: 30 July 2020].
- Creswell, J.W. & Creswell, J.D. 2017. *Research design: Qualitative, quantitative, and mixed methods approaches*. Fifth Edition ed.: Sage publications.
- Creswell, J.W. & Poth, C.N. 2016. *Qualitative inquiry and research design: Choosing among five approaches*. Fourth Edition ed.: Sage publications.
- Cummings, R.G., Martinez-Vazquez, J., McKee, M. & Torgler, B. 2009. Tax morale affects tax compliance: Evidence from surveys and an artefactual field experiment. *Journal of Economic Behavior & Organization*, 70(3):447-457.
- Dawson, C. 2002. *Practical research methods: A user-friendly guide to mastering research techniques and projects*. United Kingdom: How to books Ltd. [Online] Available from: <http://www.modares.ac.ir/uploads/Agr.Oth.Lib.21.pdf>.
- Doig, A. & Theobald, R. 1999. Introduction: Why Corruption?
- Dom, R. 2019. Semi-autonomous revenue authorities in sub-Saharan Africa: Silver bullet or white elephant. *The Journal of Development Studies*, 55(7):1418-1435.

- Dong, A., Lovallo, D. & Mounarath, R. 2015. The effect of abductive reasoning on concept selection decisions. *Design studies*, 37:37-58.
- Faff, R. 2013. *Australian Business Deans Council journal quality list 2013 review: Instructions to submitters.* [Online] Available from: https://abdc.edu.au/data/journal_review2013/Overall_Final_Report_-_Submissions_Period_-_Sept_2013.pdf [Accessed: 8 March 2020].
- Gallagher, M. 2005. Benchmarking tax systems. *Public Administration and Development: The International Journal of Management Research and Practice*, 25(2):125-144.
- Gill, J.B. 2000. *A diagnostic framework for revenue administration.* The World Bank.
- Graham, K. 2013. TechMatters:" Qiqqa" than you can say Reference Management: A Tool to Organize the Research Process. *LOEX Quarterly*, 40(1):4-6.
- Grant, M.J. & Booth, A. 2009. A typology of reviews: an analysis of 14 review types and associated methodologies. *Health Information & Libraries Journal*, 26(2):91-108.
- Gupta, A.S. 2007. *Determinants of tax revenue efforts in developing countries.* International Monetary Fund.
- Hempel, S., Xenakis, L. & Danz, M. 2016a. Introduction and Report Methods. *Systematic Reviews for Occupational Safety and Health Questions:* RAND Corporation.
- Hempel, S., Xenakis, L. & Danz, M. 2016b. Systematic Review Step 5 Evaluate and Interpret the Body of Evidence. *Systematic Reviews for Occupational Safety and Health Questions:* RAND Corporation.
- Henderson, K.A. 2011. Post-positivism and the pragmatics of leisure research. *Leisure Sciences*, 33(4):341-346.
- Imam, P.A. & Jacobs, D. 2014. Effect of corruption on tax revenues in the Middle East. *Review of Middle East Economics and Finance Rev. Middle East Econ. Fin.*, 10(1):1-24.
- Jain, A.K. 2001. Corruption: A review. *Journal of economic surveys*, 15(1):71-121.
- Jesson, J., Matheson, L. & Lacey, F.M. 2011. *Doing your literature review: Traditional and systematic techniques.* Sage.
- Kangave, J. 2005. Improving tax administration: A case study of the Uganda Revenue Authority. *Journal of African law*, 49(2):145-176.
- Kothari, C.R. 2004. *Research Methodology: Methods and Techniques.* Second Revised Edition ed. India: New Age International Publishers.
- Kumar, R. 2005. *Research methodology: A step-by-step guide for beginners.* Second Edition ed. London: Sage Publications.

- Kumar, R. 2019. *Research methodology: A step-by-step guide for beginners*. Third Edition ed.: Sage Publications Limited.
- Kumar, S., Nagar, A. & Samanta, S. 2007. Indexing the effectiveness of tax administration. *Economic and Political Weekly*:104-110.
- Kurer, O. 2005. Corruption: An alternative approach to its definition and measurement. *Political Studies*, 53(1):222-239.
- Lessig, L. 2013. "Institutional corruption" defined. *The Journal of Law, Medicine & Ethics*, 41(3):553-555.
- Litina, A. & Palivos, T. 2016. Corruption, tax evasion and social values. *Journal of Economic Behavior & Organization*, 124:164-177.
- Liu, Y. & Feng, H. 2015. Tax structure and corruption: cross-country evidence. *Public Choice*, 162(1-2):57-78.
- MacDonald, S. & Headlam, N. 2008. *Research Methods Handbook: Introductory guide to research methods for social research*. Centre for Local Economic Strategies.
- Mahdavi, S. 2008. The level and composition of tax revenue in developing countries: Evidence from unbalanced panel data. *International Review of Economics & Finance*, 17(4):607-617.
- Mann, A. 2004. Are semi-autonomous revenue authorities the answer to tax administration problems in developing countries? A practical guide. *Research paper for the project: Fiscal Reform in Support of Trade Liberalization*.
- Marjit, S., Thum, M. & Seidel, A. 2017. Tax evasion, corruption and tax loopholes. *German Economic Review*, 18(3):283-301.
- Morrissey, O., Von Haldenwang, C., Von Schiller, A., Ivanyina, M. & Bordon, I. 2016. Tax revenue performance and vulnerability in developing countries. *The Journal of Development Studies*, 52(12):1689-1703.
- O'Brien, A.M. & Mc Guckin, C. 2016. *The systematic literature review method: Trials and tribulations of electronic database searching at doctoral level*. SAGE Publications, Ltd.
- Ochieng, P. 2009. An analysis of the strengths and limitation of qualitative and quantitative research paradigms. *Problems of Education in the 21st Century*, 13:13.
- Olken, B.A. 2009. Corruption perceptions vs. corruption reality. *Journal of Public economics*, 93(7-8):950-964.
- Pantamee, A.A. & Mansor, M.B. 2016. A modernize tax administration model for revenue generation. *International Journal of Economics and Financial Issues*, 6(7S):192-196.

- Pappa, E., Sajedi, R. & Vella, E. 2015. Fiscal consolidation with tax evasion and corruption. *Journal of International Economics*, 96:S56-S75.
- Pellechio, M.A.J. & Tanzi, M.V. 1995. *The reform of tax administration*. International Monetary Fund.
- Petticrew, M. & Roberts, H. 2008. *Systematic reviews in the social sciences: A practical guide*. John Wiley & Sons.
- Picur, R.D. & Riahi-Belkaoui, A. 2006. The impact of bureaucracy, corruption and tax compliance. *Review of Accounting and Finance*.
- Polkinghorne, D.E. 2005. Language and meaning: Data collection in qualitative research. *Journal of counseling psychology*, 52(2):137 - 145.
- Rolfe, G. 2006. Validity, trustworthiness and rigour: quality and the idea of qualitative research. *Journal of advanced nursing*, 53(3):304-310.
- Rosid, A., Evans, C. & Tran-Nam, B. 2016. Do Perceptions of Corruption Influence Personal Income Taxpayer Reporting Behaviour: Evidence from Indonesia. *eJTR*, 14:387.
- Rosid, A., Evans, C. & Tran-Nam, B. 2017. Perceptions of Corruption and Tax Non-Compliance Behaviour: Policy Implications for Developing Countries. *Available at SSRN 3317994*.
- Salkind, N.J. 2010. *Encyclopedia of research design*. Sage.
- Samimi, A.J., Abedini, M. & Abdollahi, M. 2012. Corruption and inflation tax in selected developing countries. *Middle-East Journal of Scientific Research*, 11(3):391-395.
- Sarr, B. 2016. Assessing revenue authority performance in developing countries: A synthetic control approach. *International Journal of Public Administration*, 39(2):146-156.
- Saunders, M., Lewis, P. & Thornhill, A. 2009. *Research methods for business students*. 5th ed. England: Pearson Education Limited.
- Schlenther, B. 2017. The impact of corruption on tax revenues, tax compliance and economic development: Prevailing trends and mitigation actions in Africa. *eJTR*, 15:217-242.
- Sekaran, U. 2003. *Research Methods for business: A skill building approach*. Fourth Edition ed. Southern Illinois University at Carbondale: John Wiley & Sons, Inc.
- Sekaran, U. & Bougie, R. 2016. *Research methods for business: A skill building approach*. 7th edition ed.: John Wiley & Sons.
- Serra, P. 2005. Performance measures in tax administration: Chile as a case study. *Public Administration and Development: The International Journal of Management Research and Practice*, 25(2):115-124.

- Sobh, R. & Perry, C. 2006. Research design and data analysis in realism research. *European Journal of marketing*, 40:1194-1209.
- Soest, C.v. 2007. Measuring the capability to raise revenue: Process and output dimensions and their application to the Zambia Revenue Authority. *Public Administration and Development: The International Journal of Management Research and Practice*, 27(4):353-365.
- Svensson, J. 2005. Eight questions about corruption. *Journal of economic perspectives*, 19(3):19-42.
- Thomas, D. 2015. *Qiqqa: A Quicker Way to Completing Your PhD*. [Online] Available from: <https://www.blogs.hss.ed.ac.uk/pubs-and-publications/2015/07/31/qiqqa-a-quicker-way-to-completing-your-phd/> [Accessed: 8 March 2020].
- Timmons, J.F. & Garfias, F. 2015. Revealed corruption, taxation, and fiscal accountability: Evidence from Brazil. *World Development*, 70:13-27.
- Tjen, C. & Evans, C. 2017. Causes and consequences of corruption in tax administration: An Indonesian case study. *eJTR*, 15:243-261.
- UNDP 2008. MEASURING CORRUPTION.
- Van Veldhuizen, R. 2013. The influence of wages on public officials' corruptibility: A laboratory investigation. *Journal of economic psychology*, 39:341-356.
- Victor, L. 2008. Systematic reviewing. *Social research UPDATE*, 54(1):1-4.
- Walton, D. 2014. *Abductive reasoning*. University of Alabama Press.
- Weller, S.C. & Romney, A.K. 1988. *Systematic data collection*. Sage publications.
- Wu, S.-Y. & Teng, M.-J. 2005. Determinants of tax compliance—a cross-country analysis. *FinanzArchiv/Public Finance Analysis*:393-417.
- Zalaghi, H. & Khazaei, M. 2016. The role of deductive and inductive reasoning in accounting research and standard setting. *Asian Journal of Finance & Accounting*, 8(1):23-37.

**APPENDIX A:
SAMPLE OF SELECTED QUALITY ACADEMIC PUBLICATIONS**

List of selected quality academic publications

Ajaz, T. & Ahmad, E. 2010. The effect of corruption and governance on tax revenues. *The Pakistan Development Review*, 49(4):405-417.

Alabede, J.O. 2018. Economic freedom and tax revenue performance in sub-Saharan Africa. *Journal of Financial Reporting and Accounting*.

Alabede, J.O., Ariffin, Z.Z. & Idris, K.M. 2011. Determinants of tax compliance behaviour: A proposed model for Nigeria. *International Research Journal of Finance and Economics*, 78(1):121-136.

Antonakas, N.P., Giokas, A.E. & Konstantopoulos, N. 2013. Corruption in Tax Administration: Interviews with Experts. *Procedia-Social and Behavioral Sciences*, 73:581-589.

Ashraf, M. & Sarwar, S. 2016. Institutional determinants of tax buoyancy in developing nations. *Journal of Emerging Economies & Islamic Research*, 4(1):62-73.

Bird, R.M., Martinez-Vazquez, J. & Torgler, B. 2008. Tax effort in developing countries and high-income countries: The impact of corruption, voice and accountability. *Economic analysis and policy*, 38(1):55-71.

Blackburn, K., Bose, N. & Haque, M.E. 2010. Endogenous corruption in economic development. *Journal of Economic Studies*.

Brown, E., Cloke, J. & Christensen, J. 2011. The looting continues: Tax havens and corruption. *Critical perspectives on international business*.

Célimène, F., Dufrénot, G., Mophou, G. & N'Guérékata, G. 2016. Tax evasion, tax corruption and stochastic growth. *Economic Modelling*, 52:251-258.

Cerqueti, R. & Coppier, R. 2009. Tax revenues, fiscal corruption and “shame” costs. *Economic modelling*, 26(6):1239-1244.

Cerqueti, R. & Coppier, R. 2011. Economic growth, corruption and tax evasion. *Economic modelling*, 28(1-2):489-500.

Cerqueti, R. & Coppier, R. 2016. A game theoretical analysis of the impact of income inequality and ethnic diversity on fiscal corruption. *Annals of operations research*, 243(1-2):71-87.

- Cummings, R.G., Martinez-Vazquez, J., McKee, M. & Torgler, B. 2009. Tax morale affects tax compliance: Evidence from surveys and an artefactual field experiment. *Journal of Economic Behavior & Organization*, 70(3):447-457.
- Dom, R. 2019. Semi-autonomous revenue authorities in sub-Saharan Africa: Silver bullet or white elephant. *The Journal of Development Studies*, 55(7):1418-1435.
- Gallagher, M. 2005. Benchmarking tax systems. *Public Administration and Development: The International Journal of Management Research and Practice*, 25(2):125-144.
- Imam, P.A. & Jacobs, D. 2014. Effect of corruption on tax revenues in the Middle East. *Review of Middle East Economics and Finance*, 10(1):1-24.
- Kangave, J. 2005. Improving tax administration: A case study of the Uganda revenue authority. *Journal of African law*, 49(2):145-176.
- Kurer, O. 2005. Corruption: An alternative approach to its definition and measurement. *Political studies*, 53(1):222-239.
- Lessig, L. 2013. "Institutional corruption" defined. *The Journal of Law, Medicine & Ethics*, 41(3):553-555.
- Litina, A. & Palivos, T. 2016. Corruption, tax evasion and social values. *Journal of Economic Behavior & Organization*, 124:164-177.
- Liu, Y. & Feng, H. 2015. Tax structure and corruption: Cross-country evidence. *Public Choice*, 162(1-2):57-78.
- Mahdavi, S. 2008. The level and composition of tax revenue in developing countries: Evidence from unbalanced panel data. *International Review of Economics & Finance*, 17(4):607-617.
- Marjit, S., Thum, M. & Seidel, A. 2017. Tax evasion, corruption and tax loopholes. *German Economic Review*, 18(3):283-301.
- Morrissey, O., Von Haldenwang, C., Von Schiller, A., Ivanyna, M. & Bordon, I. 2016. Tax revenue performance and vulnerability in developing countries. *The Journal of Development Studies*, 52(12):1689-1703.
- Olken, B.A. 2009. Corruption perceptions vs. corruption reality. *Journal of Public Economics*, 93(7-8):950-964.

- Pantamee, A.A. & Mansor, M. 2016. A modernize tax administration model for revenue generation. *International Journal of Economics and Financial Issues*, 6(S7):192-196.
- Pappa, E., Sajedi, R. & Vella, E. 2015. Fiscal consolidation with tax evasion and corruption. *Journal of International Economics*, 96:S56-S75.
- Picur, R.D. & Riahi-Belkaoui, A. 2006. The impact of bureaucracy, corruption and tax compliance. *Review of Accounting and Finance*.
- Rosid, A., Evans, C. & Tran-Nam, B. 2016. Do perceptions of corruption influence personal income taxpayer reporting behaviour: Evidence from Indonesia. *eJTR*, 14:387.
- Samimi, A.J., Abedini, M. & Abdollahi, M. 2012. Corruption and inflation tax in selected developing countries. *Middle-East Journal of Scientific Research*, 11(3):391-395.
- Sarr, B. 2016. Assessing revenue authority performance in developing countries: A synthetic control approach. *International Journal of Public Administration*, 39(2):146-156.
- Schlenther, B. 2017. The impact of corruption on tax revenues, tax compliance and economic development: Prevailing trends and mitigation actions in Africa. *eJTR*, 15:217.
- Serra, P. 2005. Performance measures in tax administration: Chile as a case study. *Public Administration and Development: The International Journal of Management Research and Practice*, 25(2):115-124.
- Soest, C.V. 2007. Measuring the capability to raise revenue: Process and output dimensions and their application to the Zambia revenue authority. *Public Administration and Development: The International Journal of Management Research and Practice*, 27(4):353-365.
- Svensson, J. 2005. Eight questions about corruption. *Journal of Economic Perspectives*, 19(3):19-42.
- Timmons, J.F. & Garfias, F. 2015. Revealed corruption, taxation, and fiscal accountability: Evidence from Brazil. *World development*, 70:13-27.
- Tjen, C. & Evans, C. 2017. Causes and consequences of corruption in tax administration: An Indonesian case study. *eJTR*, 15:243.
- Van Veldhuizen, R. 2013. The influence of wages on public officials' corruptibility: A laboratory investigation. *Journal of Economic Psychology*, 39:341-356.

Wu, S.-Y. & Teng, M.-J. 2005. Determinants of tax compliance—a cross-country analysis. *FinanzArchiv/Public Finance Analysis*, 393-417.

**APPENDIX B:
TAXONOMY FRAMEWORK**

Tag	All	TOTAL
Year		
2005	6	6
2006	1	1
2007	1	1
2008	2	2
2009	3	3
2010	2	2
2011	3	3
2012	1	1
2013	3	3
2014	1	1
2015	3	3
2016	8	8
2017	3	3
2018	1	1
2019	1	1
ABDC Listing		
ABDC: A*	5	5
ABDC: A	15	15
ABDC: B	7	7
ABDC: C	4	4
ABDC: Not Listed	3	8
Constructs		
Construct: Corruption	6	6
Construct: Corruption and compensation of tax officials	2	2
Construct: Corruption and economic growth	2	2
Construct: Corruption and tax compliance	6	6
Construct: Corruption and tax effort	1	1
Construct: Corruption and tax havens	1	1
Construct: Corruption and tax revenue	4	4
Construct: Corruption and tax revenue authority	2	2
Construct: Corruption and tax structure	4	4
Construct: revenue performance	5	5
Construct: Tax collection	3	3
Construct: Tax compliance	3	3
Country Perspective		
Country Perspective: Africa	2	2
Country Perspective: Brazil	1	1
Country Perspective: Chile	1	1
Country Perspective: Developing and Developed countries	4	4

Country Perspective: Developing countries	9	9
Country Perspective: European countries	1	1
Country Perspective: Greece	2	2
Country Perspective: Indonesia	3	3
Country Perspective: Middle East	1	1
Country Perspective: Netherlands	1	1
Country Perspective: Nigeria	1	1
Country Perspective: None	8	8
Country Perspective: Southern Africa	1	1
Country Perspective: Sub-Saharan Africa	1	1
Country Perspective: Uganda	1	1
Country Perspective: USA	1	1
Country Perspective: Zambia	1	1
Data Analysis Technique		
Data analysis: correlation analysis	6	6
Data analysis: Descriptive statistics	7	7
Data analysis: none	1	1
Data analysis: Regression analysis	12	12
Data analysis: Thematic	13	13
Data Collection Technique		
Data collection: Experiment	3	3
Data Collection: Field experiment	1	1
Data Collection: Interviews	1	1
Data Collection: Mix of primary and secondary sources	1	1
Data Collection: Not specified	1	1
Data Collection: Observation	6	6
Data Collection: Panel data	1	1
Data Collection: Secondary (CPI)	1	1
Data collection: secondary (GCR)	1	1
Data Collection: Secondary (GFS-IMF and OECD revenue statistics)	1	1
Data Collection: Secondary (ISTAT)	1	1
Data Collection: Secondary (panel data)	1	1
Data Collection: Secondary (previous models)	1	1
Data collection: Secondary (WDI)	1	1
Data collection: Secondary Data	5	5
Data collection: secondary data (case study)	2	2
Data collection: Secondary data (Global competitiveness report, world bank)	1	1
Data collection: Secondary data (ICRG, Worldwide Governance Indicators and World Development Indicators)	1	1
Data collection: Secondary data (IMF)	1	1
Data collection: secondary data (literature review and media reports)	1	1

Data collection: Secondary data (literature review)	1	1
Data Collection: Secondary data (municipal audit reports)	1	1
Data collection: Secondary data (WDI, heritage foundation and AEO)	1	1
Data collection: secondary data (WGI, DPI and IFS)	1	1
Data collection: Survey	3	3
Scientific Discipline		
Discipline: Behavioural economics	2	2
Discipline: Business management	2	2
Discipline: Development Studies	4	4
Discipline: Economics	13	13
Discipline: Economics and finance	4	4
Discipline: Financial	3	3
Discipline: Law	2	2
Discipline: Political	1	1
Discipline: Public administration	5	5
Discipline: Tax	3	3
Group Perspective		
Group Perspective: Indonesia	1	1
Group Perspective: Developing and high-income countries	1	1
Group Perspective: Developing countries	4	4
Group Perspective: Governments	4	4
Group Perspective: Individual taxpayers, tax collectors and tax inspectors	1	1
Group Perspective: None	3	3
Group Perspective: Revenue authority	4	4
Group Perspective: Students at the University of Amsterdam	1	1
Group Perspective: Tax administration	16	16
Group Perspective: Tax havens	1	1
Group Perspective: Tax inspectors and controllers	1	1
Group Perspective: Taxpayers	2	2
Methodological Classification		
Method Classification: Mixed method	3	3
Method Classification: Qualitative	12	12
Method Classification: Quantitative	24	24
Nature of Study		
Nature of study: Causal	17	17
Nature of study: Descriptive	11	11
Nature of Study: Exploratory	11	11
Research Strategy		
Research Strategy: Action research	1	1

Research Strategy: Case study	8	8
Research strategy: Economic model	23	23
Research Strategy: Experiment	2	2
Research strategy: none	1	1
Research strategy: Survey and field experiment	1	1
Research Strategy: Survey research	2	2
Research strategy: systematic review	1	1
Type of Tax		
Tax Type: All tax types	5	5
Tax Type: Corporate income tax	1	1
Tax Type: Individual tax	5	5
Tax Type: Inflation tax	1	1
Tax Type: No tax type	8	8
Tax Type: Not specified	17	17
Tax Type: Property tax	1	1
Tax Type: VAT	1	1
Taxpayer Perspective		
Taxpayer Perspective: Companies	1	1
Taxpayer Perspective: Entrepreneur	2	2
Taxpayer Perspective: Individual taxpayers	8	8
Taxpayer Perspective: None	13	13
Taxpayer Perspective: Not specified	14	14
Taxpayer Perspective: property tax payers	1	1
Variable		
Variable: Inequality and ethnicity	3	3
Variable: Level of punishment	1	1
Variable: None	12	12
Variable: Revenue performance indicators	18	18
Variable: Tax compliance	2	2
Variable: Voice	3	3

**APPENDIX C:
DECLARATION OF PLAGARISM**

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 directly from an electronic source (e.g., a website, e-mail message, electronic journal article, or CD-ROM) without paraphrasing it or placing it in quotation marks, even if you acknowledge the source.

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):	Nontethelelo Nombulelo Ndebele
Student number:	13203658

declare the following:

- I understand what plagiarism entails and aware of the University's policy in this regard.
- I declare that this mini-dissertation 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.
- I did not copy and paste any information directly from an electronic source (e.g. a web page, electronic journal article or CD ROM) into this document.
- I did not make use of another student's previous work and submitted it as my own.
- I did not allow and will not allow anyone to copy my work with the intention of presenting it as his/her own work.

N.N Ndebele

Signature

10 September 2020

Date