

2015 AUSTRALASIAN TAX TEACHERS

ASSOCIATION CONFERENCE

ADELIADÉ, AUSTRALIA

19- 21 JANUARY, 2015

KEN DEVOS

MONASH UNIVERSITY

Title: The Ethics of Tax Evasion – A Cross Cultural Study between Australia and Turkey

Abstract

An examination of the tax evasion literature reveals that culture plays an important role in determining the views and opinions of taxpayers. There have been a number of studies that have focused on tax evasion in a particular country but few that have encompassed comparative studies. In some of the previous studies ethics are sometimes discussed but, more often than not, the focus of the discussion is on government corruption and the reasons why the citizenry does not feel any moral duty to pay taxes to government.

This pilot study will present the preliminary results of an empirical investigation into the views and opinions of both Australian and Turkish tax law students regarding the ethics of tax evasion as well as their beliefs and values. Collaboration between Monash University in Australia and Inonu University in Turkey was established to conduct the research. This comparative pilot study will be the basis of a wider study encompassing the views of actual taxpayers where the results will provide useful information for the relevant tax authorities and have implications for tax policy development.