

TAX FRAUD IN FINANCIAL STATEMENT – IDENTIFYING AND MEASURING TAX EVASION FACTORS (A LITERATURE AND METHODOLOGICAL REVIEW)

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The purpose of this article is to present the first part of the doctoral thesis “Tax Fraud in Financial Statement in Albania”, where tax fraud is considered as a form of tax evasion done with purpose. To the best of our knowledge there is no study who summarizes the tax evasion determinants and the methodological used to identify and measure these variables. Specifically, this study adopted a systematic review of 53 articles published in the past 15 years, summarising the methodologies used for identifying and measuring tax evasion determinants. Our findings show that many studies have measure economic and individual factors and there is less study focused on technology, competition between businesses, business expansion, corporate social services and failure to not receive reimbursement from the government. Additionally, it looks like there is no widely accepted method for measuring tax evasion factors. This research paper contributes in tax literature by regrouping the tax evasion factors in new categories.

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1 Introduction

Historically, financial statement fraud has been studied because of very large monetary losses. Even in Albania there are cases of fraud schemes that create opportunities for tax evasion and consequently irregularities in the presentation of financial statements. VAT reimbursement schemes, false expense claims of employees, understating of income, overstating of expenses are most typical financial statement fraud. To prevent these losses, it is important for the government identifying and measuring the factors of tax evasion. In this paper, tax fraud is considered as mentioned in Albanian Tax Dictionary. According to this definition, all factors of tax evasion analysed in previous literature published since 2010 to 2024. Notably, the authors who have categorised the tax evasion factors in recent years are Sritharan, Sahari and Sharon (2022), Shuid S., Zazili A., Basri S. (2021) and Alm et al.

According to Alm et al. (2019), the instances of tax evasion strategies are understating revenue, overstating expenses, and manipulating financial documents. In their literature review, Sritharan, Sahari and Sharon (2022) revealed that studies investigating tax evasion began evolving only in recent years. Studies have continuously explored factors related to individual and tax authorities but synthesising past studies on tax evasion has not been widely carried out. However, the latest studies evolving from the western part of the world look at a different perspective. They have found that institutional factors are under testing to measure the impact on tax evasion. In this paper are reviewed articles published in the period between 2010 to 2023, roughly a decade. It is because in 2010, the Organisation for Economic Co-operation and Development (OECD) established the Convention on Mutual Administrative Assistance in Tax Matters, which allows 130 countries to exchange of information related tax issues (OECD, 2021). In their study they grouped the studies into theoretical and empirical studies. According to them, theoretical studies identify tax evasion factors as individual factors, economic factors and other factors, where:

- **Individual factors** include morality, trust, attitudes, perceptions, intentionality, awareness, culture, religiosity, knowledge, and education.
- **Economic factors** include tax rate, financial constraints, income level, tax burden, corruption, economic structure, audit, penalty, and unemployment.

- **Other factors** are the digitalisation of government services, corporate social responsibility (CSR), and whistleblowing

On the other hand, they have found that empirical studies on tax evasion take two approaches: the simulation/experimental approach and the survey approach as follows:

- *Simulation/experimental approaches* includes laboratory experiments conducted in different countries to observe the compliance behaviour of people.
- **Survey approaches** includes the empirical model who allows the investigator to consider a wider range of factors, which can be classified into four types: factors related to the degree of sanctions, administrative capabilities, fiscal inequity, and social norms.

In a literature review, Shuid S., Zazili A., Basri S. (2021) reported that there are four main categories of determinant factors that influence tax evasion:

- **Demographic factors** such as age, gender, level of income, source of income, and tax return forms completed by tax practitioners;
- **Cultural and behaviour factors** such as attitudes, perceived behavioural control, fairness perceptions, social exchange, and moral obligations.
- **Legal and institutional factors** such as higher tax rates, ambiguity of the tax policy, frequent changes in tax law, size of the government, favours and cronyism, and lack of enforcement
- **Economic factors** such as inflation, trade openness, the extent to which the economy has developed and is organised, and the degree of market and business organisation.

In contrast to the previous literature review, this article reviews the literature and methodologies, for the period after the agreement was formed by the OECD to help narrowing the gap in identifying and measuring the tax evasion factors. Therefore, the objectives of this systematic review are as follows:

- To synthesis the existing literature on the subject of tax evasion (from 2010 to 2024),

- To explore the methodology and variables of tax evasion.

2 Methodology

This study adopted a systematic literature and methodology review to summarise and analyse articles related to corporate tax evasion for the years 2010-2024. The systematic process applied is according to Denyer and Tranfield (2009), following the steps below:

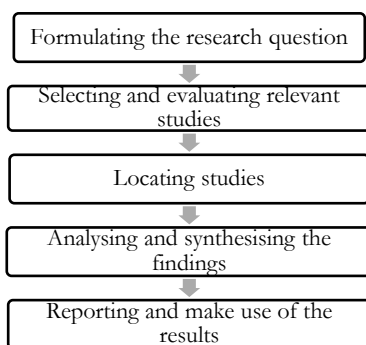


Figure 1: Research methodology for systematic literature review

Source: Denyer and Tranfield (2009)

The literature research was conducted using the database of Scopus, Web of Science and other databases for studies that met the following criteria: (1) studies examining tax evasion determinants; (2) studies that used tax evasion as the dependent variable and (3) studies that used an empirical approach from 2010 - 2024. Table 1 below, lists all the articles used in this research, detailed by the authors, the year of publication, the journal, the research database and the country of the study.

Most studies belong to the years 2021 (7 studies) and 2011 (7 studies), most of them are collected from the Web of Science and Scopus databases (18 studies) and the research countries are Malaysia (14 studies), Ethiopia (6 studies), Albania (4 studies), Indonesia (4 studies), Turkey (3 studies), Serbia (2 studies), Ghana (2 studies), Iran and other countries by 1 study. The following table lists the number of studies that are indexed in Scopus and Web of Science (both of them), in Google Scholar and others that have been found in ResearchGate professional network:

Table 1: Reviewed articles on tax evasion factors

Nr.	Authors	Year	Journal	Research Database	Country
1	Anjarwi A., et al	2024	Deviant Behavior	Web of Science, Scopus	Indonesia
2	Gjoni, A., et al	2024	Journal of Governance & Regulation	ResearchGate	Albania
3	Chayati N., et al	2024	Media Riset Akuntansi, Auditing & Informasi	Google Scholar	Indonesia
4	Kassaw M.	2023	International journal of development and economic sustainability	Google Scholar	Ethiopia
5	Allam, A. et al	2023	Journal of International Accounting, Auditing and Taxation	Web of Science, Scopus	EU Countries
6	Hayat N., et al	2022	Sage Open	Web of Science, Scopus	Malaysia
7	Hoxhaj, M., Kamolli E.,	2022	European Journal of Economics and Business Studies	Google Scholar	Albania
8	Sritharan, N et al	2022	International Journal of Academic Research in Accounting Finance and Management Sciences	Human Resource Management Academic Research Society	-
9	Kaulu, B.	2021	Fudan Journal of the Humanities and Social Sciences	Web of Science, Scopus	Zambia
10	Shuid S., et al	2021	Global Business and Management Research: An International Journal	ResearchGate	Malaysia
11	Todorović, J., et al	2021	Economics. Information technologies	Google Scholar	Serbia
12	Kassa E.,	2021	Journal of Innovation and Entrepreneurship	Google Scholar	Ethiopia
13	Abdella, M., et al	2021	Research Journal of Finance and Accounting	ResearchGate	Ethiopia
14	Erul, R., et al	2021	İzmir Journal of Economics	Science publishing group	24 EU Countries
15	Irawan F., Utama A	2021	International Journal of Business and Society	Web of Science, Scopus	47 Countries
16	Shiferaw, N., & Tesfaye, B.	2020	International Journal of Scientific and Research Publications	ResearchGate	Ethiopia
17	Kemme D., et al	2020	Journal of World Business	Web of Science, Scopus	OECD countries
18	Golmezerji R., et al	2019	Journal of Economic Behavior & Organization	Web of Science, Scopus	Iran
19	Sebhat W., and Assfaw A.,	2019	Journal of Accounting, finance and Auditing Studies	ResearchGate	Ethiopia
20	Todorović, J., et al	2018	Proceedings of the Faculty of Economics in East Sarajevo	ResearchGate	Serbia

Nr.	Authors	Year	Journal	Research Database	Country
21	Rantelangi, C. and N. Majid.	2018	Proceedings of the Mulawarman International Conference on Economics and Business (MICEB 2017)	Google Scholar	Indonesia
22	Yee, C., et al	2017	International Journal of Law and Management	Web of Science, Scopus	Malaysia
23	Andoni M., et al	2017	European Journal of Business, Economics and Accountancy	Progressive Academic Publishing	Albania
24	Abdixhiku, L., et al	2017	Economic Systems	Web of Science, Scopus	26 transition economies
25	Vousinas, G.,	2017	Journal of Money Laundering Control	Web of Science, Scopus	Greece
26	Palil; M et al	2016	Gadjah Mada International Journal of Business	Web of Science, Scopus	Malaysia
27	Dulleck U., et al	2016	Journal of Public Economics	Web of Science, Scopus	Australia
28	Kiri N.,	2016	International Journal of Economics, Commerce & Management	Scientific Journals	Albania
29	Alasfour F., et al	2016	Advances in Taxation	Emerald	Jordan
30	Ameyaw, B. and Dzaka D.	2016	Modern Economy	Scientific Research Publishing	Ghana
31	Khlif, H., and Achek I	2015	International Journal of Law and Management	Web of Science, Scopus	-
32	Marandu E., et al	2015	International Journal of Economics and Finance	ResearchGate	-
33	Engida T.,	2014	EJOURNAL OF TAX RESEARCH	Web of Science, Scopus	Ethiopia
34	Awan A, and Hannan A.	2014	International Journal of Development and Economic Sustainability	European Centre for Research Training and Development UK	Pakistan
35	Kong, F., & Wang, C.	2014	Gdańskie Studia Azji Wschodniej	Gdańskie Studia Azji Wschodniej	-
36	Palil M., et al	2013	Jurnal Pengurusan	ResearchGate	Malaysia
37	Yalama G., and Gumus E.	2013	International Business and Management	CSCanada	Turkey
38	Betty A., et al	2013	International Journal of Economic Sciences and Applied Research	EconStore	Ghana
39	Tabandeh R, et al	2013	Jurnal Ekonomi Malaysia	ResearchGate	Malaysia
40	Noor R., et al	2012	Malaysian Accounting Review	UiTM Institutional Repository	Malaysia
41	Damayanti, T.	2012	Journal of Arts, Science & Commerce	Academia.edu	Indonesia

Nr.	Authors	Year	Journal	Research Database	Country
42	Maciejovsky, B., et al	2012	Journal of Business Ethics	Web of Science, Scopus	Vienna
43	Tabandeh R, et al	2012	PROSIDING PERKEM VII, JILID 2	Universiti Kebangsaan Malaysia	Malaysia
44	Benk, S., et al	2011	European Journal of Economics, Finance and Administrative Sciences,	Web of Science, Scopus	Turkey
45	Palil, M., & Mustapha, A	2011	European Journal of Social Sciences	Google Scholar	Malaysia
46	Hai, O., & See, L.	2011	Centre for Promoting Ideas	Google Scholar	Malaysia
47	Hai, O., & See, L.	2011	International Journal of Business and Social Science	International Journal of Business and Social Science	Malaysia
48	Bame-Aldred, C., et al	2011	Journal of Business Research	Web of Science, Scopus	EU Countries
49	Demir.I.,	2011	Isc Young Scientists	ResearchGate	Turkey
50	Ross, A.M., & McGee, R.M.	2011	Asian Journal of Law and Economics	Web of Science	Malaysia
51	Fagbemi, T., et al	2010	European Journal of Social Science	Academia.edu	Nigeria
52	Nor, J., et al	2010	Journal of Financial Reporting and Accounting,	Web of Science, Scopus	Malaysia
53	Palil M.,	2010	The University of Birmingham Journal	Google Scholar	Malaysia

Source: Authors (2024)

Table 2: Number of studies indexed in most known journal database by research country

Nr.	Web of Science and Scopus	No of articles	Research Gate	No of articles
1	26 transition economies	1	Albania	1
2	47 Countries	1	Ethiopia	3
3	Australia	1	Iran	1
4	Ethiopia	1	Literature review	2
5	EU Countries	2	Malaysia	2
6	Greece	1	Serbia	1
7	Indonesia	1	Total	10
8	Iran	1	Google Scholar	No. of articles
9	Literature review	1	Albania	1
10	Malaysia	4	Ethiopia	2
11	OECD countries	1	Indonesia	2
12	Turkey	1	Malaysia	3
13	Vienna	1	Serbia	1
14	Zambia	1	Total	9
	Total	18	Other database	16

Source: Authors (2025)

Evidently, there are different countries where data are collected and by summarising their findings, it can be said that tax evasion factors vary from country to country. According to Marandu E., et al (2015), it is useful to do a comparison of their findings despite the diversity among the studies because is valuable for future research and is helpful from a practical tax management point of view.

3 Results

According to Hassan (2024), there are two types of data collection methods: (1) Quantitative Data Collection that includes surveys, experiments, and other structured data collection method and (2) Qualitative Data Collection includes interviews, focus groups, observations, and document analysis. As shown in Table 3 below, previous studies have used questionnaires as a data collection method, but many authors have used secondary such as government data and World Yearbook Reports to measure tax evasion factors between years.

Another significant topic is the method used by these authors for data analysing. These methods are identified in Table 4, where the most commonly used method seems to be multiple regression analysis but there are authors who do not use a statistical method but use the Artificial Neural Network (AI) method.

The third topic and more difficult one is identifying the tax evasion factors used as an independent variable by every author in their research paper. While summarising the articles, in this research paper the variables are grouped in 7 categories: tax system factors (126 in total), demographic factors (45 in total), political factors (43 in total), social factors (30 in total), economic factors (27 in total), business factors (17 in total) and other factors (7 in total). Table 5 lists all of them, where the most commonly used variable, by over 10 authors, are tax audit (14 authors), tax penalties (14 authors), tax rate (13 authors), tax fairness (12 authors). Additionally, the most used category of tax evasion factors is tax system factors (analysed by 126 authors), followed by demographic factors, political factors, social factors and

Table 3: Summary of data collection methods in articles used in this research

Methods of data collection	Approach type	No of articles
Quantitative Data Collection	Business Environment and Enterprise Performance Survey (BEEPS) database	1
	Cross-sectional survey	1
	explanatory type of research	1
	Questionnaire	27
	Empirical analysis	1
	Laboratory experiments	1
	Total	32
Qualitative Data Collection Total	Data on audited companies	1
	financial ratio analysis	1
	Government Data from 1963-2010	1
	Government Data from 1963-2011	1
	Government data from 1985-2016.	1
	literature review	7
	observations	1
	panel data analysis	1
	data on Malaysia taken from the World Values database	1
	EU Data	1
	Structural equation modeling	1
	theoretical and empirical review, a recent survey of the Economic Chamber of Greece on “Measurement of Tax Consciousness”,	1
time series data	1	
World Competitiveness Yearbook, and Tax Administration Comparative Report, data from the period of 2002 to 2015	1	
	Total	20
Mix method	Questionnaire, Interview	1
	Total	53

Source: Authors (2025)

Table 4: Summary of data analysing methods in articles used in this research

Data analysing method	Statistical method	No of articles
Regression methods	basic regression model	2
	binary logistic regression	1
	chi-square test on SPSS	1
	ordered logistic regression analysis	1
	Ordered logit regression model	1
	ordered probit regression	1
	ordinal logistic regression	1
	Ordinary Least Square (OLS) and Partial Least Square PLS	1
	multiple linear regression analysis, Moderated Regression Analysis (MRA)	1

Data analysing method	Statistical method	No of articles
	multiple regression analysis	9
	linear multiple regression analysis	1
	Linear Regressions analysis	1
	Pearson correlation and multiple regression analysis	1
	PLS (Partial Least Square) approach	1
	Regression analysis	2
	Tobit regression analysis	1
	structural equation modelling	1
	a panel data regression method	1
	Factor analysis and multiple regression	1
Total	29	
Artificial Intelligence	Artificial Neural Network methodology	3
	dual-stage methods of partial least squares structural equation modelling (PLS-SEM) and artificial neural network (ANN).	1
	Cross-country empirical studies	1
	data for the European Union	1
	Total	5
Descriptive analysis	Descriptive analysis	1
	literature review without statistical methodology	5
	descriptive and inferential statistics.	1
	Total	7
Other statistical techniques	multivariate tests procedure	1
	Univariate and multivariate statistical techniques, the ordinary least square model	1
	arithmetic mean, percentages, standard deviation, t-tests, ANOVA etc.	1
	dummy and multinomial econometric models	1
	analysis of variance (ANOVA)	1
	MIMIC model	1
	Mediation analysis	1
	Total	7
Other techniques	heart rate variability	1
	Empirical data	1
	meta-analysis	1
	short-run model	1
	Total	4
All methods	Total	53

Source: Authors (2025)

Table 5: Summary of tax evasion factors (variables) in articles used in this research

Tax evasion factors (variables)	No of Authors	Tax evasion factors (variables)	No of Authors
Tax system factors	(126)	Social factors	(30)
Tax audit	14	Psychic stress	1
Tax penalties	14	Psychology	1
Tax rate	13	Reference groups influences	1
Tax fairness	12	Restraint	1
Probability of Controls	1	Social capital	1
Tax knowledge	7	Social exchange	1
Tax morale	7	Social factors	1
Complex Tax System and Procedures	6	Social responsibility	1
Simplicity of the tax system	1	Social security (SS) and health insurance contributions (HIC))	1
Tax burden	5	Attitude	4
Enforcement	5	Behaviour factors	4
Tax affordability	1	Perceived behavioural control	3
Tax authority role	1	Subjective norms	3
Tax deduction and sanctions	1	Anti-Tax Culture & Feeling of No Responsibility from Religious Point of View.	1
Tax education	1	Moral reasoning	1
Strength of tax auditing and reporting standards	1	National culture	1
Sustainability of the tax legislation	1	Female population	1
Tax preparers	1	Ethics	1
Tax compliance	4	Normative expectations	1
Tax equity	4	Equality and justice	1
The role of the tax authority	4	Economic factors	(27)
Taxation and fiscal factors	1	Agriculture as a percentage of the GDP	1
Technical controls	1	Shadows of Exempted Incomes	1
Tax awareness	3	Economic factors	5
Tax complexity	3	Income	7
The rate of value added tax	1	Inflation	4
Unapproved tax preparer	1	Financial restriction	3
Unfavourable tax system	1	Unemployment	1
Tax information	2	Imports of goods and services	1
Value Added Tax and Social Contribution Rate	1	Trade openness	3
Opportunity to evade tax	1	Economic quality	1
Level of taxpayers' awareness	1	Political factors	(43)
Amnesties and Incentives for Tax Evaders nothing for Tax Compliers	1	Changes in actual government politics	3
Awareness of taxpayers	1	Trust in Government	6
Number of controls	1	Corruption	5
Capabilities of the tax administration	1	Institutional factors	4

Tax evasion factors (variables)	No of Authors	Tax evasion factors (variables)	No of Authors
The ease with which information is retrieved	1	Size of governments	3
Uncertainty avoidance	1	The size of the government	1
Business factors	(17)	Government expenditure perception	7
The period of operation of the firm in the market	1	Undocumented Economy and No Role Model from Political Leadership	1
Type of ownership	1	Unproductive use and Unequal Distribution of Funds by Government.	1
The turnout of company	1	Urbanization	1
The size of business	3	Perceived power of authority	1
Working capital over total assets	1	Political Influence and Lack of Political Will for Tax Enforcement	1
Sales divided by total assets	1	Power of Authority	1
Account receivables divided by total sales	1	Collectivism	1
Other taxpayers	1	Rewarding scheme for loyal taxpayers.	1
Per capita income	1	Lack of Education and Lack of Counselling for Govt. Services Provided through Taxes	1
Business's ability to pay	1	Administrative factors	2
Inventory divided by sales	1	Accountability and transparency of public institution	1
Financial situation of the company	1	Service quality	2
Compliance costs	1	Demographic factors	(45)
Financial Constraint	1	Demographic factors	25
Financial leverage measured by total liabilities divided by total assets	1	Gender	6
Other factors	(7)	Age	7
Year dummies (TIME)	1	Education	2
Power distance	1	Legal status	1
Referent group	2	Marital status	1
Literature review	2	Ethnicity	1
Additional factors	1	Location	1
		EU membership	1
Total = 295 factors of tax evasion (variables)			

Source: Authors (2025)

4 Conclusion

Numerous studies have been conducted to examine the determinant factors of tax evasion, tax compliance, and individuals' intentions in relation to these activities. In order to accomplish the first objective of this article, it was found that in recent years there are few articles who have categorised the tax evasion factors in groups. Additionally, by synthesis 53 articles published from 2010 to 2024, exploring the

methodologies and variables used to measure tax evasion fraud, it was revealed that many studies have measure economic and individual factors while few of them have focused on other tax evasion factors such as technology, competition between businesses, business expansion, corporate social services and failure to receive reimbursement from the government. A significant conclusion is that there is no widely accepted method for measuring tax evasion factor. The researches paper has contribute in tax literature by regrouping the tax evasion factors in new categories and it is recommended that following papers should analyse if there is a relation between the country of the study and the methodology applied by previous literature review.

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