

عنوان مقاله:

Providing a tax Non-Compliance model in Iran using the Multi-grounded theory approach

محل انتشار:

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خلاصه مقاله:

AbstractThe proposed tax compliance model of the Organization for Economic Co-operation and Development (OECD) considers determinant economic, commercial, psychological and sociological factors that can shape the taxpayers' recognition about the tax system. The aim of this study is to present a model of tax non-compliance in Iran using the multi-grounded theory approach. The first step in meta synthesis is organizing the research questions based on the grounded theory dimensions. In the second step, the researcher searches the published articles in reputable domestic and foreign scientific journals systematically, with the aim of determining credible, reliable documents in the proper timeframe. First, the related keywords in Persian and English were examined individually or in combination between ۲۰۱۱ and ۲۰۲۰ (Persian years) and for Latin articles from ۱۹۸۰ to ۲۰۲۱. Finally, ۲۷ articles were found. Since in the grounded theory, data collection is done in the form of theoretical sampling, so using meta synthesis and in-depth interviews, and with the help of the grounded theory and combining them by multi Grounded, a comprehensive model is presented to identify the pattern of tax non-compliance. Tax system reforms and tax revenues growth are the focal point of economic reforms in Iran. Tax processes one of the main domains of tax system reforms, in order to achieve Islamic Republic of Iran's ۲۰-Year vision goals, five-year development plans goals, and in the framework of the government's economic transformation plan and the establishment of e-government as the basis of the justice principle, especially in the field of taxation

کلمات کلیدی:

Tax Non-Compliance, Multi-grounded, theory approach

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