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Facing or Retreating? Evaluating The Impact of Corruption, Financial Access, and Gender on Corporate Tax Compliance

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ABSTRACT: This study aims to analyze the impact of corruption, financial access, and gender on corporate tax compliance using data from the World Bank survey covering 52 countries from 2019 to 2023. The findings show that corruption positively affects tax compliance, indicating that higher levels of corruption lead to increased tax obligations for firms. Additionally, financial access improves tax compliance by providing businesses with greater financial stability, which enhances their ability to meet tax requirements. However, the gender of senior managers does not significantly influence tax compliance. The results suggest that to improve tax compliance, policies should focus on reducing corruption, increasing access to finance, and ensuring fair tax practices. Companies should avoid corrupt practices and collaborate with government authorities to foster compliance. The study contributes to the existing literature by incorporating the role of corruption, financial access, and gender into the framework of tax compliance, offering new insights into the dynamics of corporate behavior in developing countries.

Keywords: tax compliance, corruption, financial access, gender

INTRODUCTION

The government experienced a significant decline in state revenue due to tax avoidance and tax evasion. This led to contentious budget cuts that subsequently caused tax compliance to decline. Thus, without raising tax rates, the government aims to retain the current level of tax compliance by raising state revenue (D'attoma, Volintiru, & Malézieux, 2020).

Reducing tax avoidance and evasion is a boomerang for governments because it not only leads to tougher penalties but also creates conditions that encourage bribery and corruption. In the end, there are fewer taxes and less trust in the administration (Cummings, Martinez-Vazquez, McKee, & Torgler, 2006).

A document produced by the Panamanian firm Mossack Fonseca (Chohan, 2016) that included personal data about the management and shareholders of over 214,000 foreign companies is known as the "Panama Papers" controversy. In this instance, a breach of international financial documents exposed the ownership of corporations by 12 heads of state, both current and former, in covert tax havens abroad. Together with heads of state, other international figures include politicians, billionaires, businesspeople, famous artists, drug lords, and others. These records expose a covert system of tax offenses and corruption. The fourth-largest foreign legal entity in the world, Mossack Fonseca, a Panamanian law company, published 11.5 million papers through hacking. These leaks disclose information and offer hints about how law firms.

Corruption has existed since people were introduced to executive management (Wilhelmus, 2018). The Corruption Eradication Commission received 2,707 reports of suspected Corruption Level actions in the first quarter of 2023 (Liputan6.com, 2023). In addition to the level of corruption or bribery in the company, there are also financial access factors that influence companies in tax avoidance. In 2022, the Indonesian Corruption Perception Index (CPI) dropped four points to 34, the same figure as in 2014. The level of corruption in the political system, conflicts of interest between politicians and financiers, and bribery of licenses, exports, and exports. The biggest drop in imports. The largest drop in GPA occurred in the International Country Guide to Risk Service (PRS) indicator, from 48 points in 2021 to 35 points in 2022.PRS refers to the level of corruption in the political system, conflicts of interest of politicians, conflicts of interest of politicians and businesses, and rewards/bribes for import and export licenses. Based on the information sources collected, the level of political corruption is still prevalent, as well as bribery, favoritism, and conflicts of interest between politicians, public officials, and businessmen (Kompas.com, 2023).

According to Indonesia Corruption Watch (ICW, 2021), the alleged bribery case of the Directorate General of Taxes involved three large companies, with an alleged bribe value of IDR 50 billion. Indonesia Corruption Watch (ICW) noted that there were 13 cases of tax corruption identified between 2005 and 2019, which showed collusion between government officials and the private sector. Of these cases, 24 tax authorities were involved. The primary manifestation of tax malfeasance is the practice of offering or accepting bribes.

Based on the World Bank's Global Finance Index in 2021, the level of financial inclusion in some ASEAN countries is still low, indicating a large gap between countries in the region. The lowest financial inclusion rate is 33 percent, while the highest is around 90 percent. ASEAN's economic inclusion rate averages 41 percent. People without financial resources are a critical factor for the economies of the ASEAN region. India has taken steps towards digital financial inclusion with the introduction of a national biometric identity program and open access infrastructure for digital financial transactions, supporting government and private digital financial inclusion efforts (Duvendack, Sonne, & Garikipati, 2023). According to previous research, access to finance also affects tax liability (Kong et al., 2021; Alm et al., 2019). Firms with convenient access to funding demonstrate greater financial stability and are more inclined to adhere to tax regulations collaboratively (Kong et al., 2021).

The tax laws should consider the gender implications for senior managers, as studies suggest that businesses led by women may face greater tax liabilities compared to those led by men. Women-led enterprises tend to have higher tax compliance than their male-led counterparts (For example D'attoma et al., 2020; Damayanti, 2019; Hoseini and Gerayli, 2018). Researchers have combined these findings to emphasize that the involvement of top managers' gender in tax compliance should not be overlooked. This study aims to assess the impacts of corruption, access to finance, and gender on corporate tax compliance. It elucidates how female managers can circumvent the payment of bribes by minimizing their interactions with government authorities. Furthermore, it suggests that companies can circumvent government restrictions by operating informally, either partially or entirely (Clarke, 2021).

This research contributes theoretically to previous studies regarding the influence of corruption, accessibility to financial resources, and gender on tax compliance (the result of this study supports the concepts described in the theories used in this study) and methodological contributions (using indicators used by the World Bank in the latest year).

Literature Review

Tax Compliance

Tax authorities worldwide encounter the perennial challenge of tax compliance. For tax officials, the ongoing endeavor to elevate tax compliance holds significant value. Tax compliance pertains to the inclination of taxpayers to abide by a country's tax regulations (Andreoni, Erard, & Feinstein, 1998). Tax compliance is a process in which taxpayers report all their taxes by including all their income accurately and pay taxes appropriately by applicable tax laws and regulations (Musimenta, Nkundabanyanga, Muhwezi, Akankunda, & Nalukenge, 2017).

Corruption

As stated by Law No. 31 of 1999, as updated by Law No. 21 of 2001 Corruption in the context of the KPK is described as an act performed by an individual or company to further their interests while causing harm to others. According to Law No. 31 of 1999, as amended by Law No. 21 of 2001 concerning the KPK, the level of corruption is an act committed by an individual or company to advance their interests and harm others. The level of corruption is a form of using power to benefit oneself or a group, not only financially, but also in terms of goods and services (Indrawan and Kurniawan, 2023).

Financial Access

According to Law No. 4 of 2023 on Financial Sector Growth and Reinforcement, the ability to use reasonably priced, high-quality, and sustainable goods and services from financial sector business players in line with community needs and capacities to enhance the community's financial welfare is known as financial inclusion.

Gender

According to the World Health Organisation (WHO), The term "gender" describes the characteristics of men and women that are socially produced, such as roles, norms, and relationships between male and female groups. Communities' gender roles differ and evolve.

Leff (1964) argues that companies are more adept at paying bribes to get over bureaucratic roadblocks to comply with fundamental regulatory requirements, such as business registration and licensing. Higher tax ownership in more corrupt provinces might result from this. According to Dreher and Gassebner (2013), the only places where the Corruption Level and NPWP ownership should positively correlate are those with extremely high regulatory burdens.

Therefore, it is in line with agency theory which is used to analyze the contractual relationship between two or more individuals. According to Jensen and Meckling (2019), The conflict of interest between the principal (the government) and the agent (the company) is explained by the agency theory. The company's conflict of interest seeks to minimize business expenses so that profits can be maximized, one way is to minimize the company's tax burden. Companies consider taxes as a burden, so certain actions or strategies must be taken to reduce them (Mangoting, 2021). Businesses always aim to lower their tax liability to boost their earnings. Actions to minimize the tax burden encourage companies to be fiscally aggressive (Chen, Chen, Cheng, & Shevlin, 2010). The purpose of this theory is to harmonize the interests and objectives between the principal and the agent considering that the two parties have different interests. The agent has an interest in increasing his incentives, even when the principal is motivated by his financial success. In light of the foregoing rationale, the following is the study's hypothesis:

H1: The degree of corruption positively affects tax compliance.

According to the theory of capital structure with tax developed by (Modigliani and Miller, 1958), it states that tax is paid to the government, meaning it becomes the company's cash outflow. Corporate debt becomes a tax deduction so that it can save tax expenditure.

The capacity of a business to get financial services is referred to as access to finance (Giang, Trung, Yoshida, Xuan, & Que, 2019), for capital finance, including credit, savings, insurance, funds, as well as other risk management services. Tax protection is one factor in the company's preference for loan financing versus equity financing (Modigliani and Miller, 1958) and doesn't reduce the owner's authority. The following is the study's hypothesis, which is supported by the justification given above:

H2: Tax compliance is positively impacted by financial access.

The creator of the Upper Echelon Theory (Hambrick and Mason, 1984), asserts that top management is reflected in a firm because the characteristics of managers as decision-makers greatly influence the company's strategic decisions. Top managers make important decisions in the organization, and their decision-making process is heavily impacted by individual traits, gender being one of them (Sunardi, Damayanti, Supramono, & Hermanto, 2022). In light of the foregoing rationale, the following is the study's hypothesis:

H3: The degree of tax compliance is positively impacted.

The Research Framework Is Depicted In The Following Figure 1.

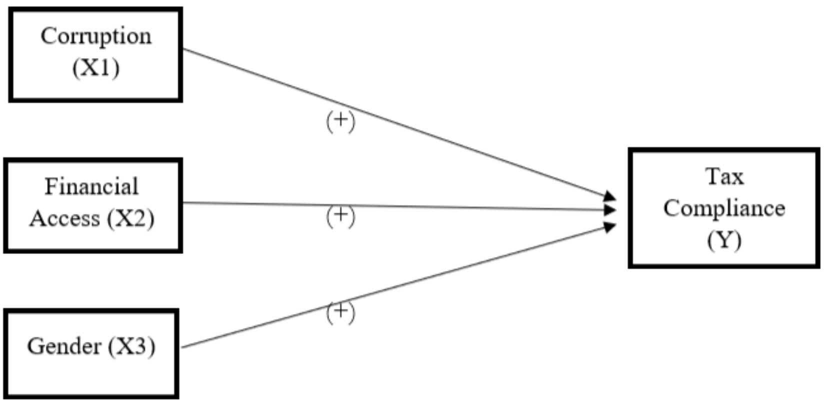

Figure 1. Research Framework
Source: Processed Author (2023)

RESEARCH METHODOLOGY

This research is classified as quantitative. This study examines causality and verification. According to Sugiyono (2013:11), a causal relationship is a causal relationship. Meanwhile, according to (Sekaran and Bougie, 2016), verification research is an investigation carried out to determine the causes and effects of many variables. Verification research is conducted to test hypotheses in the field to obtain an overview of the effect of the level of corruption, financial access, and gender on tax compliance.

This research uses secondary data, namely using data based on a World Bank survey in 2019-2023. The World Bank investigates enterprises inside nations, and the data reported in the World Bank survey is macrodata. This study's population included 159 nations. Sampling was done using basic random sampling, with data selected from 2019-2023 based on certain criteria. Following the sampling approach, the number of samples in this study was 52 nations, or 260 sample data from 52 countries multiplied by 5 years, i.e. 2019, 2023. Table 1 describes the sampling method.

Table 1. Criteria for removing population data from the sample

No	Criteria	Total
	Population	159
1	Countries with indicators for which no data is available	92
2	Countries that do not have complete data for 2019-2023	15
	Sample	52
	Period	5
	Total sample	260

Source: Processed Author (2023)

This study used data from the World Bank survey from 2019 to 2023. This study is conducted three times a year. Topics covered include structure, trade, competition, crime, government relations (including taxation), finance, employment, and employment challenges. The findings are determined through a series of investigations into areas such as bribery (Clarke, 2021); business relations, both domestic and international (Olayinka & Loykulnanta, 2019); tax compliance (Gökalp, Sener, & Eren, 2017); as well as financial accessibility (Beck, Lin, & Ma, 2014).

Research Indicators

Tax compliance is the study's dependent variable. This can be gauged by looking at the World Bank survey. The evaluation of tax compliance depends on the length of time spent by senior management dealing with government regulatory requirements, the percentage of companies visited or asked to meet tax officials (if any visit), the average number of contacts or compulsory encounters with tax officials, days taken to get operating licenses, days taken to get building-related licenses and import licenses, percentage of firms that see tax levels as an obstacle factor; percentage of firms that see tax administration as an obstacle factor; percentage of firms that see business licenses and licenses for work as obstacle factors. This measurement uses a ratio scale.

Corruption is an independent variable (X1) with indicators of prevalence of bribery (percentage of companies that experienced at the least one bribe payment request), depth of bribery (percent of public transactions in which gifts or informal bills have been asked), businesses predicted to present presents in meetings with tax officials, corporations predicted to provide items to acquire government contracts, fee of gifts expected to accept to reap authorities contracts (percentage of contract price), groups predicted to give gifts to achieve working licences, corporations anticipated to give gifts to achieve import licences, firms expected to offer items to obtain creation licences, firms predicted to present presents to reap electricity connections, firms expected to provide items to obtain water connections, corporations predicted to provide gifts to public officials "to get the activity executed", companies figuring out corruption as a chief obstacle, corporations figuring out the justice device as a main obstacle. This measure uses a ratio scale.

Access to finance is an independent variable (X2) measured by way of firms which are absolutely credit score restrained, corporations that are in part credit score limited, corporations that aren't credit score confined, firms which have a modern or financial savings account, companies that have a bank loan/line of credit score, proportion of loans that require collateral, fee of collateral required to attain a mortgage (% of loan amount), companies that do not require a mortgage, corporations whose loan software has currently been rejected, companies that use banks to finance funding, share of investment financed internally, percentage of investment financed with the aid of banks, companies that use banks to finance operating capital, corporations that use dealer/purchaser credit to finance working capital, proportion of running capital financed through banks, corporations that pick out access to finance as a key constraint, corporations with annual monetary statements reviewed by using external auditors. This measurement uses a ratio scale.

Top manager gender is an independent variable (X3) measured based totally on groups with girl participation in possession, agencies with majority woman ownership, corporations with lady pinnacle managers, the proportion of complete-time permanent female workers, the share of full-time everlasting woman production employees, the proportion of complete-time everlasting girl non-manufacturing employees. This measurement makes use of a ratio scale.

Model Regression

The multiple linear regression analysis model in this study is as follows:

$Y = \boldsymbol{\alpha}+\boldsymbol{\beta}X1+\boldsymbol{\beta}X2+\boldsymbol{\beta}X3+e$

Keterangan:

Y = Tax Compliance

X1 = Corruption

X2 = Financial Access

X3 = Gender

e = Error

RESULT AND DISCUSSION

Descriptive Statistical Analysis

Of the 52 countries examined, 34.63% had low corruption, and 40.39% observed modest obstacles to financial access. Most businesses (44.23%) are regarded as being fully compliant with tax laws. Based on senior management's gender, 27 countries (51.92%) of Companies are led by male managers and 25 countries (48.08%) of Companies are led by female managers. The full results of corruption, access to finance, and tax compliance of companies in each country may be viewed in Table 2.

Table 2. Regarding research data

Variable	Total		Male Manager		Female Manager	
	N	%	N (27)	%	N (25)	%
Corruption	18	34,62	11	40,74	7	28
Low corruption	17	32,69	8	29,63	9	36
Moderate corruption	17	32,69	8	29,63	9	36
High corruption						
Financial Access	14	26,92	9	33,33	5	20

Little impediment	21	40,39	11	40,74	10	40
Moderate impediment	11	21,15	4	14,82	7	28
Major impediment	6	11,54	3	11,11	3	12
Very serve impediment						
Tax Compliance	19	36,54	8	29,63	11	44
Full compliance	23	44,23	13	48,15	10	40
Partial compliance	10	19,23	6	22,22	4	16

Source: Enterprise World Bank Survey (2023)

Classical Assumption Test

There are four classic assumption tests finished on this look, specifically the normality test, heteroscedasticity takes a look at, multicollinearity takes a look at, and autocorrelation check. Statistics normality take a look at, the great result is 0.058> 0.05 so the statistics are generally allotted. The results of heteroscedasticity take a look at the method and show a significance value> 0.05, meaning that the data model passes the heteroscedasticity test. Multicollinearity test results reveal that all variables pass the multicollinearity test because the tolerance cost is> 0.10 and the value of the variance inflation factor is < 10.00. The results of the autocorrelation test show the probability value of chi-square count < chi-square table (154.10 < 287.88), so there are no autocorrelation symptoms.

Hypothesis Test

Variable Corruption (X1) probability value of 0.018 is smaller than 0.05 the determined t-value of 2.389 exceeds the value of the t table 1.650828. Therefore, H1 demonstrates that corruption factors have a favorable impact on tax compliance. As the calculated t value of 2.899 is greater than the t table value of 1.650828, we can accept H2 by showing that the financial access variable has a positive effect on tax compliance. This finding suggests that the financial access variable has a positive effect on tax compliance, as evidenced by the probability value of financial access (X2) of 0.004 less than 0.05. The gender variable (X3) yielded a probability value of 0.171, which is larger than 0.05. The t table's 1.650828 is more than the computed t value of 1.373. H3 therefore demonstrates that tax compliance is unaffected by the gender variable.

Table 3. Hypothesis Test

Variable	**Tax Compliance**			
	B	**Std. Error**	**t-statistic**	**Prob.**
C	0,040	0,017	2,389	0,018
FA	0,694	0,239	2,899	0,004
G	0,100	0,073	1,373	0,171

Source: SPSS output by author (2023)

Determination Coefficient Test

The results in this test adjusted R-Square value of 0.061 means that Corruption (X1), Financial Access (X2), and Gender (X3) on Tax Compliance (Y) have an effect of 6.1%. Then this result is categorized as weak because it is <0.67 or 67%.

Discussion

The data analysis's conclusions indicate that corruption has a positive effect on tax compliance, hence H1 is allowed. This is because the higher perception of public corruption against the state makes people increasingly distrust the government. After all, they feel lied to by an unfair tax system which has an impact on reducing the willingness of taxpayers to pay taxes (Lin et al., 2017; Li et al., 2016). Furthermore, a substantial number of corrupt taxes and government officials is also the cause of reduced taxpayer motivation in completing their tax obligations (Hanifah & Yudianto, 2019; Wibisono dan Kusuma N., 2017). The more often people feel that corruption is common can encourage tax avoidance because people lose the essence of true and fair taxation (Bird and Nozemack, 2018; Jiang, 2017). The consequences of this have a look at are supported by way of (Widya et al., 2022; and Wibisono and Kusuma N., 2017), this demonstrates the negative effect of corruption on tax compliance. However, it differs from the findings (Mallawa & Damayanti, 2023; Alon & Hageman, 2013), which argue that corruption has a bad impact.

The information obtained indicates that financial access positively affects tax compliance. Therefore, H2 is acceptable. This is because businesses with simple access to financing will have more funds available for operating expenses, which will provide them with a sense of financial certainty (Kong et al., 2021). Additionally, businesses that have easier access to financing typically cooperate when it comes to meeting their tax obligations (Gökalp et al., 2017). The findings of this observation align with the outcomes of (Kong et al., 2021; and Alrashidi et al., 2021), which display that monetary entry has an effective impact on tax compliance. Contrasting with the results of (Risti & Putra, 2022), It asserts that the influence of financial access on tax compliance is minimal.

According to the statistics collected, gender has a considerable favorable impact on tax compliance. Hence, H3 is turned down. This is due to the distinction in impact between companies controlled employing lady and male managers experimentally demonstrates that characteristics encompassing gender are critical to how an organization's top management handles tax compliance. This outcome is in line with the study (Prastiwi & Damayanti, 2020), which claims that tax compliance is unaffected by a person's gender. In contrast to the findings (Kakunsi et al., 2017; Cahyonowati, 2011) which show that female top managers positively impact the degree of tax compliance. This may be because companies with female top managers pay taxes at a higher rate than those with male top managers (Seid & Fissha, 2020).

CONCLUSION

The finding of this takes a look at advocating that corporations that have more right of entry to financing may be greater compliant with their tax obligations. This discovery led to the further finding that tax compliance is positively impacted by female pinnacle control.

This examines how to effectively include gender factors, financial access, and corruption into the framework for tax compliance. Prior studies (Alrashidi et al., 2021) only partially investigated the relationship between the audit of cash statements and financial rights and the relationship between the audit of financial statements and tax compliance (Kasper & Alm, 2022). The data from this study adds to the body of evidence showing the inverse correlations between financial access and tax compliance, gender, and tax compliance, as well as corruption and tax compliance. Furthermore, this study advances our understanding of how the gender of business managers affects tax compliance in developing countries, which helps to reduce corruption and increase financial accessibility.

The results of this analysis have several ramifications. First, in terms of management implications, companies with greater access to financial statements are more likely than those with less access to do business with financial institutions for the simple reason that financial statements provide reliable information to support business ventures. Organizations require more funding to fully analyze performance and risks. Second, to boost tax compliance, governments should encourage financial institutions, particularly those that are governed by authority, to provide businesses with more access to money and quicker financial disbursements. Furthermore, applications for gender equality need to continue to be supported so that more women may pursue positions as top managers.

There are many restrictions on this study. First, the study's very small sample size, which was chosen by the use of the basic random sampling technique, cannot represent the entire population, so further research is needed with a more adequate and representative sample. Second, the measurement of tax avoidance needs to be improved. Variables with certain indicators may not necessarily describe the variables well, so it is necessary to develop appropriate tax avoidance measurement tools and avoid confusion with tax avoidance.

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