INTERNATIONAL JOURNAL OF ACADEMIC RESEARCH IN ACCOUNTING, FINANCE AND MANAGEMENT SCIENCES

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To Link this Article: http://dx.doi.org/10.6007/IJARAFMS/v13-i1/15684 DOI:10.6007/IJARAFMS /v13-i1/15684

Received: *15* December 2023*,* ***Revised:*** 16 January 2023*,* ***Accepted:*** *30* January 2023

Published Online: *19* February 2023

In-Text Citation: (Peter, 2023)

To Cite this Article: Peter, O. I. (2023). The Effect of Peer Influence on Income Tax Compliance among Owners of Small and Medium Enterprises in Soroti District, Uganda. *International Journal of Acdemic Research in Accounting, Finance and Managment Science*, *13*(1), 387–398.

Vol. 13, No. 1, 2023, Pg. 387 - 398

http://hrmars.com/index.php/pages/detail/IJARAFMS	JOURNAL HOMEPAGE

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ISSN: 2225-8329

The Effect of Peer Influence on Income Tax Compliance among Owners of Small and Medium Enterprises in Soroti District, Uganda

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Abstract
This study investigates the effect of peer influence on income taxpayer compliance among owners of Small and Medium Scale Enterprises in Soroti district, Uganda. Income tax compliance contributes to the social and economic development of most economies through reduction of government fiscal deficit and debt, and as well generating finance for infrastructure development. The study findings are based on raw data collected by use of questionnaire. The raw data was then analyzed using Statistical Package for Social Scientists, where ordinary regression analysis was used to determine the effect of peer influence on income tax compliance proxied as filing of income tax returns and prompt payment of income tax. The study randomly selected 50 owners of SMEs in soroti district, Uganda. The findings show that peer influence has a positive and insignificant relationship with income tax compliance both proxied as filing of income tax returns and prompt payment of income tax. Conclusions were drawn based on the study findings while implications and recommendations are also discussed based on the findings.
Keywords: Peer Influence and Income Tax Compliance

Introduction

Tax is regarded as a primary source of revenue and decisive instrument of funding most government expenditures around the world (Umar et al., 2017). Every Government needs to earn revenue to cover their public expenditures (Raza and Naqvi, 2016; Safakli and Kutlay, 2014). Taxes, one of the components of providing public revenue, are collected for utilization in financing of public expenditure such as provision of education, provision of health services and public infrastructure among others (Güzel *et al*., 2019). Taxes are considered a primary source of public revenue and crucial funding instrument of most government expenditures world over (Umar et al., 2017). Unfortunately, tax non-compliance among SMEs is a continuing problem which prevents various governments from generating sufficient revenue, thus adversely affecting the financing of public activities (Kirchler, 2007).

According to Gaisbauer et al (2015), taxation is seen as one of the most fundamental and influential concepts in modern societies. The authors also assert that, taxation gives an indispensable source of revenue used for financing public services, national defense, public

order and securing social welfare. A range of public goods and services including, education, health and infrastructure will be difficult to provide by any government without taxation (Gaisbauer et al., 2015). Gobena & Van Dijke (2016), put it that, taxation is one of the healthiest types of domestic resource mobilization used by most governments. Unfortunately, low levels of taxpayer compliance among owners of SMEs is a recurring problem which continuous to prevent various governments from raising sufficient amounts revenue, hence unfavourably affecting the financing of public expenditure (Kirchler, 2007). As Al-Fassel (2014) put it, low levels of tax compliance in most economies poses a serious challenge to the respective tax authoritie and has obviated efficient and effective tax revenue performance.
Small and Medium Enterprises have been defined differently across different economies and this is laegrly because the designations "small" and "medium" are applied differently depending on the size of the economy where the SMEs operate (OECD, 2014). For example, in Uganda SMEs are firms with employees ranging from 5 up to 100 and with sales revenue in the range between 10 million to 360 million Uganda shillings (Ayoki, 2007). In most governments over the world, there is a tendcy to accentuate taxpayer compliance more on larger companies than owners of SMEs because of the bigger amounts of taxes paid by the large companies. This has led most owners of SMEs to get away with payment of taxes, which has lead to loss of revenue to government (Atawodi & Ojeka, 2012). The authors also state that governments need to contenplate policies of how to raise taxpayer compliance levels of owners of SMEs which will in turn increase tax revenue performance. Governments should adopt expedients such as; use of information technology, reducing the frequency of filing, improved communication with taxpayers, use of third-party information, to raise tax compliance levels among owners of SMEs (OECD, 2009; 2010). Taxpayer compliance by owners of SMEs is affected by many hurdles, some of which are economic while others are non-economic. Non-economic hurdles include peer influence, attitude of taxpayers, perceived fairness of the tax system, opportunity not to comply, and demographic factors among others (Seidu *et al*., 2015).

The government of Uganda has initiated tax policy reforms directed at creating an entrepreneurial environment that is conducive for the growth of SMEs (Nakiwala, 2010). But as Kiwanuka (2004), asserts, meagre knowledge and skills about tax procedures is a common feature among SMEs in Uganda, as most owners of SMEs employ family members who in most cases are incompetent, to keep accounting/financial records. Whereas previous studies have attempted to asses tax compliance levels among SMEs in Uganda (Nakiwala, 2010; Sebikari, 2014), there is little empirical evidence on how peer influence affects income taxpayer compliance of owners of SMEs in the developing economies like Uganda. This is what motivates the purpose of this study, to investigate the relationship between peer influence and income taxpayer compliance among owners of SMEs in Soroti district, Uganda.

Significance of the Study

Determining the extent of tax compliance avails an important tool for detecting and evaluating the effectiveness of tax compliance enforcement policies, and gauging the efficiency of tax administration. Colemen and Freeman (1997) in their study found out that taxpayers respond more favorably to messages and strategies that specifically take into account demographic, social, cultural and economic differences. This conclusions were consistent with findings of a similar study carried out by (Lin and Carrol, 2000). Thus, the findings of this study are useful for policy implications as they will enable Uganda Revenue Authority to get better comprehension of the dissimilarities in income tax compliance behaviour over attitudes and perceptions, specifically peer influence, for efficient and effective administration of income tax.

The findings of this study will be significant from a theoretical stand point in that they will contribute towards enabling Uganda Revenue Authority develop a comprehensive theory of income tax compliance that will provide possible strategies on improving income tax compliance by owners of SMEs and also improve on revenue performance.

Literature Review
Empirical Review
Tax Compliance
Several studies have been carried out in both developing and developed economies world over in respect of tax compliance issue. However, there is no known universal standard definition of tax compliance largely because of the differences in scope and factors that motivate taxpayers towards tax compliance behaviour (Yusof *et al.,* 2014). Different authors have expressed different perspectives in defining tax compliance. Tax compliance however remains a mandatory obligation upon all citizens, at the corporate or individual level. All citizens are required as a matter of fact to abide by or with tax law voluntarily, although many refuse to comply (Kirchler *et al.,* 2014). In Spite of the several attempts in tackling tax compliance, challenges continue to be complex. Income taxpayer compliance remains a serious concern and a major research area in both developed and developing economies largely because it helps them raise the much required revenue used to provide public goods and services (Awang and Amran, 2014).

The problems created by low levels income tax compliance, are as old as the tax system itself and it has continued to be a problem to tax administrations in many countries (Mohdali and Pope, 2012). A number of factors including poor attitudes towards income tax compliance, peer influence, fragile regulatory systems, corruption, compliance costs, low incomes, poor record keeping, ambiguous tax laws, little knowledge of tax laws and demographic differences, are all attributed to the low rates of income taxpayer compliance among owners of SMEs (Bauer, 2016; Elmi et al., 2015). In the current study income tax compliance is measured by filing of income tax returns and prompt payment of income tax.

Peer Influence
Peer influence is included as a constituent of the attitudes and perceptions in (Fischer's Tax Compliance Model, 1992). Peers are defined generally to mean the taxpayer's associates that can coherently include relatives, friends, co-workers, and colleagues (Bidin et al., 2018; Jackson & Milliron, 1986). Previous studies have examined the significance of peer influence in as far as income taxpayer compliance is concerned including Clotfelter (1983) who stated that peers play an important role in income taxpayer compliance. Puspitasari and Meiranto (2014) as well state that peer groups have a strong effect on behaviour, preferences and personal values of taxpayers. Lefebvre *et al* (2015) reported the significance of not ignoring the presence of peer impact when examining the income taxpayer compliance behaviour. Chau and Leung (2009) as well state that peers' effect is reflected in taxpayer's forecasts in relation to the agreement or disagreement of income tax compliance. While Alm and McKee

(1998); O'Shaughnessy (2014) in their respective studies reported that social norms are a major determinant of income tax compliance. Grasmick and Scott (1982) as well indicated that taxpayers with peers who are tax noncompliant are more likely to be tax noncmpliant as well. Mason *et al* (1975) also found that taxpayers practicing tax noncompliance have high likelihood of discussing tax issues with their peers. Another study carried out by Chan *et al* (2000) also revealed that taxpayers may decide to be noncompliant as far as this noncompliance is regular with in-group beliefs and norms.

The current study defines peer influence as the impact of people who play an important role on the income taxpayer compliance decision of the owners of SMEs, thus making a contribution in moulding their attitude towards income tax compliance. In SMEs, peers have influences on tax obligation behaviour of their counterparts, and owners of SMEs will evade tax payment if they felt that their peers were evading with punishment (Maseko, 2014; Omweri *et al*., 2010). Hence, a taxpayer is affected by the perception of the behaviour of other peer's taxpayers. In contrast, if the taxpayers think others to be honest, their tax moral rises (Frey and Torgler, 2007).

Earlier studies on peer influence and income taxpayer compliance behaviour have posted mixed findings. Some prior studies have reported a positive relationship between peer influence and taxpayer compliance (William, 2015; Bobek *et al*., 2013; Çevik and Yeniçeri, 2013; Tusubira and Nkote, 2013; Benk *et al*., 2011; Omweri *et al*., 2010). While on the other hand, some other studies have revealed a negative relation between peer influence and taxpayer compliance (O'Shaughnessy, 2014; Alon and Hageman, 2013; Torgler, 2012; Frey and Torgler, 2007). Where as some other studies reported that peer influence has no impact on the income taxpayer compliance decisions (Wenzel, 2005; Chan *et al*., 2000).

Theoretical Review

The extant literature has indicated that several variables categorized as economic, psychological, sociological and demographic as factors responsible for tax compliance behaviour. According to Saeed et al (2020); Fischer et al (1992) advanced fourteen factors in comprehending income tax compliance behaviour and they catagorize them into four catagories that comprise of demography of the taxpayers, the non-compliance opportunity, the attitudes and perceptions and the tax system structure. The model places peer influence as a factor that falls under attitudes and perceptions of taxpayers. The Fischers tax compliance model has made a massive contribution in income tax compliance studies and it has promotede a lot of income tax compliance studies that include (Palil and Mustapha, 2011; Alabede et al., 2011). Although it has been backed by other researchers Alshir'ah, Abdul-Jabbar and Samsudin, 2016), the model has been faulted for its limited scope in as far as the factors affecting income tax compliance are concerned, with some studies (Chau and Leung, 2009; Odinkonigbo, 2009) proposing an expansion to the original Fischer's tax compliance model. For example Lawal and Salisu (2017) propose incorporating emotional intelligence while Alabede et al (2011) propose adding perceived tax service quality, and public governance quality.

The economic approach is rooted in the deterrence theory. The deterrence theory focuses on the sanction threat and sanction effect, the punishment or sanction determined by taxpayer compliance behaviour. The more the severity of sanction and probability of detection, the lower the tax noncompliance tendencies is (Musimenta, 2020; Sapiei *et al.,* 2014). According to Alm et al (2012), the deterrence theory assumes taxpayers inherently wish not to pay tax liability, and are "deterred" from doing so solely by the risk of being audit, detection, and penalty. The economic approach has been expanded to include all factors that put a taxpayer in a position of economic advantage or disadvantage.

The behavioural economics theory assume that individuals have their differing opinion about tax compliance according to their attitudes, culture, peer influence, beliefs, values, ethics, demographic characteristics, norms and roles (SebeleMpofu, 2020; Onu and Oat, 2018; Elffers and Hessing, 1992; Lewis, 1982; Warneryd and Walerud, 1982). The behavioural economics theory considers what Weber *et al* (2014) called social effects, which are influenced by the socio-cultural environment of a taxpayer. The sociocultural factors include prestige, social norms, psychological factors, fairness, and group effect. Beyond the fines, the psychological factors such as shame, associated with tax evasion may discourage a taxpayer from cheating (Weber *et al.,* 2014). The psychological factors arise because people fear being detected or openly shamed (Hashmizade *et al.,* 2012).

Conceptual Framework

Independent variable **Dependent variable**

Peer Influence → **Income Tax Compliance**
- **Filing of income tax returns**
- **Prompt payment of income**

Study Objectives

i. To assess the effect of peer influence on filing of income tax returns among owners of SMEs in Soroti district, Uganda
ii. To find out the relationship between peer influence and prompt payment of income tax by owners of SMEs in Soroti district, Uganda

Study Hypotheses

H_{01}: There is no significant effect of peer influence on filing of income tax return among owners of SMEs in Soroti district, Uganda

H_{02}: There is no significant relationship between peer influence and prompt payment of income tax by owners of SMEs in Soroti district, Uganda

Methodology

The study was conducted to establish the effect of peer influence on income tax compliance, a case study of SMEs in Soroti district, Uganda. The research adopted descriptive survey research design. The study collected primary data from randomly sampled owners of SMEs in Soroti district, Uganda. Data of the study were collected using a survey questionnaireusing survey questionnaires. Specifically, the survey questionnaires were distributed to 50 owners of SMEs in Soroti district, Uganda, of which 50 responses were received, reflecting a response rate of 100%. Survey questionnaires were formulated using a likert scale ranging from Strongly Disagree (1) to Strongly Agree (5) to provide information on peer influence and income tax compliance. Data was analyzed with the help of the Statistical Package for Social Scientists.

Results and Discussion

H_{01}: There is no significant effect of peer influence on filing of income tax return among owners of SMEs in Soroti district, Uganda

Model summary

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.060[a]	.004	-.017	.61313

a. Predictors: (Constant), PI

The R-value of 0.060 shows that there was a weak and positive correlation between peer influence and income tax compliance measured as filing of income tax returns. The R^2 which is the coefficient of determination measures the goodness of fit or the explanatory power of the model. It gives the proportion of the total variation in income tax compliance proxied as filing of income tax returns that is explained by peer influence. The results show that R^2 value is 0.004 meaning that peer influence can predict only about 1 percent of the variations in income tax compliance. This shows that the model has a poor fit.

Regression Coefficients

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	2.010	.231		8.710	.000
	PI	.057	.136	.060	.420	.676

a. Dependent Variable: FTR

The results show that filing of income tax returns coefficient value is 0.057. This results indicate that a unit increase in peer influence on average leads to about 6% increase in income tax compliance proxied as filing of income tax returns. The calculated t-value for the relationship between peer influence and income tax compliance measured as filing of income tax returns was found to be 0.420 with a p-value of 0.676. Since the p-value is greater than the 0.05 at 5% level of significance, it can concluded that peer influence has a positive and insignificant effect on income tax compliance proxied as filing of income tax returns. Consequently, the study fails to reject the null hypothesis that “there is no significant effect of peer influence on filing of income tax returns by owners of SMEs in Soroti district, Uganda.

H_{02}: There is no significant relationship between peer influence and prompt payment of income tax by owners of SMEs in Soroti district, Uganda

Model summary

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.182[a]	.033	.013	.41546

a. Predictors: (Constant), PI

b.

The R-value of 0.182 shows that there was a weak and positive correlation between peer influence and income tax compliance measured as prompt payment of income tax. The predictive power of the research model evaluated by R^2, shows the effect of peer influence on income tax compliance measured as prompt payment of income tax. It gives the proportion of the total variation in income tax compliance proxied as prompt payment of income tax that is explained by peer influence. According to the results the R^2 value is 0.033 which shows that about 4 percentage changes in income tax compliance proxied as prompt payment of income tax is explained by peer influence while a greater pertion of about 96 percent is captured by the error term. This shows that the model has a poor fit.

Regression coefficients

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	1.764	.156		11.280	.000
	PI	.118	.092	.182	1.284	.205

a. Dependent Variable: PP

The peer influence coefficient value that was found to be 0.118 shows that a unit increase in peer influence on average increases income tax compliance proxied as prompt payment of income tax by 0.118 units. The calculated t-value for the relationship between peer influence and income tax compliance measured as prompt payment of income tax was found to be 1.284 with an associated p-value of 0.205. Since the p-value is greater than the 0.05 at 5% level of significance, we can conclude that peer influence has a positive and insignificant relationship with income tax compliance proxied as prompt payment of income tax. Accordingly, the study fails to reject the null hypothesis that “there is no significant relationship between peer influence and prompt payment of income tax by owners of SMEs in Soroti district, Uganda.

Conclusions and Recommendations

On the basis of the study findings, the study draws the conclusion that peer influence does not significantly affect the taxpayers income tax compliance decisions to file income tax returns and to promptly pay income tax. The study therefore rejects the null hypotheses. The study findings corroborate with Alshira’h (2019) whose findings revealed that peer influence did not have any significant effect on sales tax compliance. The findings additionally corroborate with Bornman (2014) who stated that peer influence had an insignificant impact on the income tax compliance behaviour of taxpayers. The findings however do not agree with other studies such as; Chau and Leung (2009) who revealed that peer influence is reflected in taxpayers forecasts relating to agreement or disagreement of income tax compliance; Hasan *et al.,* (2017) who stated that peers could influence business owners and/or managers who are making income tax decisions for their businesses. Additionally, the findings do not support Woodward and Tan (2015) whose findings indicated that a relationship existed between peer influence and sales tax compliance of SMEs.

The findings of the study will help Uganda Revenue Authority as the tax regulator in Uganda, understand the nature of income tax compliance in Small and Medium Enterprises in Uganda and hence be able to bring a new lease of life in tax revenue generation considering the fact that Small and Medium Enterprises are among the biggest evaders of taxes in developing economies The study also recommends that other researchers and academicians interested in carrying out research on peer influence and income tax compliance can use the findings of this study to enhance future research on tax compliance. The researchers can build on the body of knowledge established by the current study.

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