

Exploring the Influence of State Support Programs on Patriotism and Future Taxpayer Intentions: Insights from a Developing Economy

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Abstract Why people pay taxes has received adequate attention in the tax literature, but what about how future taxpayers form their tax-paying attitudes? Again, why does a large fraction of individuals in developing economies conceal their income from the state? Is it because of a lack of patriotism or neglect by the state? The study utilized a correlational and cross-sectional design, specifically focusing on students enrolled at Accra Technical University in Ghana. Data on the future intentions of 284 students to pay taxes, childhood state support, and patriotism were gathered using a structured questionnaire. Descriptive and inferential statistics were utilized in the data analysis, such as multiple linear regression, Cronbach's alpha reliability, and correlation analysis. The results indicate that receiving state assistance during one's childhood has a substantial influence on patriotism, but a negligible effect on individuals' future intentions to pay taxes. This research questions the traditional notion that taxpaying intentions are significantly influenced by state support during childhood. Instead, it underscores the importance of analyzing future taxpaying intentions through the lens of patriotism. The identification of patriotism as a significant incentive for future tax compliance indicates that cultivating a sense of national pride may increase tax compliance. Furthermore, it urges policymakers to confront elements that hinder the development of patriotism, promote a sense of national pride and civic responsibility, and enhance tax compliance

among prospective taxpayers in developing countries. Promoting the engagement of young adults in democratic processes about taxation may enhance subsequent adherence while cultivating supportive citizens.

Keywords State Support Programs, Patriotism, Tax Compliance, Taxpaying Intentions, Developing Economy, Ghana

1. Introduction

The study embarks on a journey to explore the intricate link between state support received and patriotism and their respective impacts on the future taxpaying intentions among individuals. These relationships hinge on the understanding that, when a state invests in a child's upbringing and education, it fosters a sense of patriotism and a reciprocal sense of civic responsibility. This approach effectively shapes the child's perception of their role in society – a pact is formed, wherein the state provides support during childhood education years, and in turn, the individual, when matured, contributes to supporting the state to realize its objectives. Funding state support programs pivots on taxation, which is the foundation of Ghana's funding model and societal interdependence [1, 2]. The array of taxes collectively

weaves the fabric of Ghana's social contract [3]. In this context, taxation is more than a financial transaction; it is a tangible expression of the symbiotic relationship between citizens and the state. This intricate relationship, nurtured during the childhood-higher education years, imprints upon them the significance of their role in sustaining the society that nurtured them.

The impact of early state support extends far beyond immediate outcomes; it molds the generation of individuals bound by an innate sense of reciprocity. Scholarly research suggests that nurturing during childhood profoundly influences attitudes and behaviors in adulthood [4]. A child raised within the protective cocoon of state support is more likely to evolve into an adult who regards taxation as more than a compulsory levy; it becomes a meaningful contribution to collective welfare. At these crossroads, the state's investment in a child's well-being kindles tax morale, igniting a perpetual cycle of societal support and individual responsibility.

This study embarks on a journey through the intricate tapestry of state support during childhood, unraveling its influence on the patriotism and future taxpaying of tertiary students, and by extension, their contributions as adults. By probing the delicate interplay between perceived societal contracts forged in early state assistance and the cultivation of enduring responsibility, this study seeks to pave the way for elevated tax compliance and sustainable revenue collection in the realm of developing nations. By illuminating the threads that connect childhood nurturing, patriotism, future tax attitudes, and steadfast commitment to a nation's growth and prosperity, this study aspired to chart a roadmap for societies aimed at nurturing their youth and cultivating a collective dedication to the nation's welfare.

1.1. Research Questions

1. Do state support programs received during childhood-higher education years lead to more tax-compliant individuals in developing economies?
2. Do state support programs create more patriotic individuals in developing economies?
3. Are patriotic individuals more tax-compliant?
4. State support programs and patriotism: which is more effective in creating a more compliant individual taxpayer in developing economies?

1.2. Research Aims and Hypotheses

This study investigates the impact of state support programs on the formation of patriotism and the future taxpaying intentions of students in the context of a developing economy. The research questions led to the following hypotheses, which were tested using a survey through a review of the existing literature.

H1- State support programs received before joining the world of work positively impact the future taxpaying

intentions of individuals.

H2- State support programs create patriotic individuals who are willing to support the state.

H3- Patriotic individuals are more tax-compliant than unpatriotic individuals.

2. Review of Related Literature

2.1. State Support Programs and Future Taxpaying Intentions

Rodriguez-Justicia and Theilen [5] conducted a comprehensive study on the support provided by European states, categorizing it into two types: direct and indirect. Direct support focuses on personal situations such as family, health, and unemployment assistance. This type of state support benefits various groups, including families with children, the elderly, and the unemployed [5]. Rodriguez-Justicia and Theilen [6] suggest that the tax morale of European taxpayers with children is more positive when they benefit from state education and health services. This positive relationship has also been echoed in other studies. However, Doerrenberg and Peichl [7] found that higher-income taxpayers might have lower tax morale because they do not benefit directly from state support. Similarly, Alm and Torgler [8] observed that self-employed individuals in Europe often exhibit lower tax morale.

The sphere of indirect state support programs encompasses benefits that are tangentially associated with the overarching quality of services rendered by state entities [6]. An evaluative framework of indirect state support was expounded by Feld and Frey [9] who characterized it in terms of tax authorities' conduct towards taxpayers. Thus, this lens underscores the interface between tax compliance and the modus operandi of the tax agencies. Barone and Mocetti [10] provide further insights to enrich the discourse on indirect state support. Their conceptualization incorporates facets, such as the judicious utilization of public finances and institutional transparency, as integral components of indirect state support [11]. Rodriguez-Justicia and Theilen [6] concluded with a direct relationship between the number level of both direct and indirect benefits received by taxpayers and their tax morale. This expanded construct substantiates the multifaceted dimensions inherent in the realm of state-society dynamics, unraveling the intricate interplay between resource allocation, institutional probability, and citizens' moral disposition towards taxation.

Investigations conducted within advanced economies have primarily scrutinized the influence of prevailing tax morale dynamics among extant taxpayers, who concurrently avail themselves of state-sponsored support frameworks. However, this scholarship has a notable lacuna, as it refrains from addressing the prospective

ramifications of these state support mechanisms on the future taxpaying orientations of the present beneficiaries, who are yet to assume the mantle of taxpayers. This omission is particularly salient in the context of individuals, notably students, who have derived advantages from state-provided education and healthcare services.

2.2. Patriotism and State Support Programs

After Allingham and Sandmo [12] and Srinivasan [13] initially implemented Becker's [14] economics-of-crime model in their examination of tax evasion, several other studies have attempted to explain why people pay taxes. The results of these studies have economic and non-economic implications. While taxpayers in advanced countries seem to respond more to non-economic factors, Ntiamoah, and Asare [15] find that taxpayers in developing countries still respond largely to economic factors in their tax compliance decisions. Based on this, the authors believe that through state support programs, more patriotic future taxpayers can be produced as a panacea for widespread individual tax evaders in developing economies.

This study reiterates the relevance of the theory's rational choice in understanding and regularly modeling human, societal, and economic behavior [16]. Elster [17] applied rational choice theory to explain how rational individuals react when faced with several courses of action and choose the cause of action that is most likely to produce the greatest outcome. Rationality in theory refers to the balancing act of cost and benefit in arriving at the maximum advantage for the individual [4]. We believe that state programs can create positive economic bonds between beneficiaries and their future taxpayer intentions.

In this study, we assumed that the state's social child support programs, which are financial, can positively influence a child's future taxpayer attitudes or intentions and that if there is limited or no such support, a negative future taxpayer attitude could be formed from childhood and can negatively impact patriotism. We assume that taxpayer attitudes are multifaceted and can be influenced by a combination of other social, psychological, political, and other individual and contextual considerations. We believe that tax evasion among individuals in developing economies is widespread compared to their counterparts in advanced countries because the former is provided with little to no state support programs during their childhood-higher education years to create an economic pact between them and the state to make them more patriotic and want to contribute more to supporting the state.

2.3. State Support Programs in Ghana

2.3.1. Free Compulsory Universal Basic Education

In 1995, the Ghanaian government initiated the Free

Compulsory Universal Basic Education (FCUBE) program, which received substantial backing from international donors, particularly the World Bank [18,19]. FCUBE is designed to make basic education universally accessible, mandatory, and devoid of financial barriers. The primary objective of this program is to facilitate the provision of high-quality and inclusive basic education for all Ghanaian children. The work of Gaddah et al. [19] highlights the multifaceted aims of the FCUBE program, encompassing the resolution of issues such as suboptimal teaching and learning conditions at the basic education level, leading to diminished academic performance among children throughout their basic education journey. Additionally, the program aims to address challenges pertaining to limited access to educational services, deficiencies in the management capacity of the educational sector, and inadequacies in the financial resources allocated to the educational domain [20].

2.3.2. Capitation Grant

In pursuit of bolstering enrolment rates, the government introduced the capitation grant and school feeding program in 2005. The capitation grant entailed allocating an amount equivalent to \$3.00 for each child, which was disbursed to their respective schools to support their educational pursuits. Concurrently, the school feeding program was implemented, ensuring the provision of a daily hot meal to students during school days [19]. Consequently, Osei et al. [21] observed a notable increase in government tax expenditure within the education sector, reaching 20% of its total expenditure in 2005. This investment in education further escalated over time, with government expenditure in the education sector reaching 23% in 2019. However, the outbreak of the Covid pandemic in 2020 led to a decline, reducing the government's education expenditure to 16% [22].

Nevertheless, despite these initiatives and resource allocations, certain research inquiries on Ghana's Free Compulsory Universal Basic Education (FCUBE) program have posited that its impact on school enrolment exhibited a comparatively slower trajectory when compared to other countries like Uganda, Malawi, Uganda, Tanzania, Zambia, and Kenya [18,19]. The reason for this slow progress in Ghana was attributed to the fact that the FCUBE program did not significantly reduce the cost of basic education for poor households.

2.3.3. Free Senior High School

Ghana's 1992 Constitution mandates free, accessible, and available secondary education. In 2017, the government introduced a free senior high school policy that covered all secondary education levels. This policy relieves parents of financial burdens, including tuition, admission, and other fees. [22, 23, 24]. It also provides daily meals for boarding students and provides technical, agricultural, and vocational education. This aligns with the UNESCO-UIS Education for All Pledge, which expands

access to education for all citizens.

2.3.4. Livelihood Empowerment Against Poverty (LEAP)

Livelihood Empowerment Against Poverty (LEAP) is a Ghanaian cash transfer program that aims to support orphans, vulnerable children, and their caregivers [25]. The program, as part of the National Social Protection Strategy, provides financial assistance to meet basic needs and improve well-being. Eligible beneficiaries must meet certain conditions, such as being enrolled in educational institutions, receiving immunizations, and enrolling in the National Health Insurance Scheme. The program disburses cash transfers every two months and has grown significantly since its inception. The benefits include increased consumption, debt repayment, and increased self-confidence among recipients. The program has expanded its reach to over 350,000 households across all districts in Ghana.

2.4. Patriotism and Tax Compliance

This study seeks to find an answer to the question of whether patriotism encourages individuals to be more tax-compliant in the context of a developing country. It is necessary to establish whether a patriotic individual will honestly declare all his taxable income compared to an unpatriotic individual. The study extends the debate by adding that not only should patriotism enhance tax compliance, but future taxpayers should also be encouraged to do so, especially if they receive state support programs before joining the world of work. Therefore, where patriotism is non-existent and tax compliance is low, enjoying state support programs could be a panacea.

The payment of taxes is considered patriotic towards the state. Many studies have overwhelmingly established that patriotism encourages individuals to be more tax compliant. However, no study has established the need to use state support programs to encourage patriotism, which is weak and non-existent. Gangl, Torgler & Kirchler, [26] established that patriotism can indirectly increase tax compliance. Using two cross-country datasets, Konrad and Konrad & Qari [27] reveal a strong positive association between patriotism and tax compliance, despite various robustness checks and instrumental variable estimations to address the potential endogeneity of patriotism. MacGregor and Wilkinson [28] observed that patriotic individuals are more positive about paying taxes and perceive tax evasion as unpatriotic. In a study examining the role of religiosity and patriotism in improving tax compliance, Nazaruddin [29] found that high patriotism increases taxpayer compliance.

The scholarly discourse surrounding tax behavior also posits reciprocity and service delivery as significant factors influencing attitudes toward tax payments. Hennighausen and Heinemann [30] assert that when citizens establish a connection between the payment of taxes and tangible

economic achievements, they are more inclined to refrain from tax evasion. Moreover, the literature suggests that when individuals directly contribute to financing social goods and services, they can develop negative psychological attitudes toward tax payments. Bodea and LeBas [31] further confirm that the receipt of public goods and satisfaction with the government's utilization of tax funds positively influence individuals' mental disposition toward paying taxes. In this context, we hypothesize that future taxpayers who enjoy state support programs should exhibit a positive attitude toward tax payments.

2.5. State Support Programs Versus Patriotism

While studies have established the influence of state support programs and patriotism on tax compliance of individuals, this study seeks to establish which of the two factors has a stronger influence on the future taxpaying intentions of individuals who have received state support in their childhood education years.

Combined with contemporary scholarship, individuals have a discernible propensity to fulfill their tax obligations when duly apprised of the consequential augmentation in state support programs resulting from the government's utilization of tax resources. This phenomenon supports the fiscal contracts hypothesis. D'Arcy [32] argues that citizens hailing from African nations and recipients of governmental services exhibit high tax morale towards state tax collectors. Within the Tanzanian context, Fjeldstad et al. [33] provide empirical insights suggesting a direct relationship between the enhancement in the availability of public goods and citizens' tax morale. It is imperative to emphasize that this proclivity is intrinsically linked to the quantity of public goods provided and is not contingent on its quality [34].

Flores-Maccas [35] revealed a propensity for heightened tax compliance among respondents who were apprised of the government's endeavors in the provision of social services, in contrast to those informed of heightened oversight mechanisms on tax revenue utilization. Ortega et al. [36] emphasized that taxpayers exposed to narrative depictions extolling commendable governmental efforts to provide public goods exhibit an enhanced inclination toward tax compliance. Timmons and Garfias [37], found that publicized instances of governmental corruption led to a decline in tax revenue, while conversely, favorable portrayals of governmental efficacy in providing social goods and services engender an upswing in tax revenue. Daude et al. [38] also realized that providing public goods and services influences and engenders higher tax compliance levels in African and Latin American countries but not in Asian countries. Other studies in developing economies have found no relationship between the provision of public goods and tax compliance by taxpayers. In a study in Ethiopia, Deyganto [39] found no effect of the tax authority's efficiency in using tax resources on taxpayers' attitudes toward tax payments.

While ample studies have shown that state support programs and patriotism do enhance tax compliance, we do not yet know which has more influence on the latter.

2.6. The Literature Gap This Study Addresses

This study aims to explore the taxpaying orientation of current Ghanaian students, who are direct beneficiaries of state support programs. It aims to understand the complex interplay between state support systems and patriotism, contributing to a better understanding of the interplay between state support programs, patriotism, and future taxpaying intentions in developing economies.

3. Methodology

3.1. Research Design

The study used a cross-sectional and correlational design. Using a cross-sectional design, we obtained opinions and built data on the 2022-2023 first to final-year students at Accra Technical University. According to Wang and Cheng [40] a cross-sectional design is suitable for analyzing data from a population at a single point in time. A correlation design was used to ascertain the relationship between state support programs, patriotism, and future taxpaying intentions among the target population. According to Apuke [41], correlation design is a quantitative research methodology employed to ascertain the presence and extent of a relationship between two or more variables within a given population or sample.

3.2. Target Population

The study's target population included students attending Accra Technical University in Ghana. This diverse population included students across all academic years, ranging from first-to-final-year students pursuing a wide array of academic courses offered by the university.

3.3. Sample Size and Sampling

The sample size of this study was 284. VanVoorhis and Morgan [42] recommended a minimum of 50 participants for basic correlational designs to describe the relationships between variables. According to Wallen and Fraenkel [43], the minimum acceptable sample size for correlational studies should not be less than 30. They also added that if the data are obtained from a sample smaller than 30, it may yield an inaccurate result for the degree of correlation. Bryman and Cramer [44] suggested that, as a rule of thumb, the minimum sample size for regression should be $50 + 8 \times m$, where m is the number of independent variables. Adhering to Bryman and Cramer's rule, our study had five independent variables; hence, the minimum sample size was 90. Hence, the sample size of 284 was

considered adequate for this study.

3.4. Questionnaire and Measurement

The data collection instrument used in this study was a structured, closed-ended questionnaire. A questionnaire is a valuable instrument used to gather information, opinions, attitudes, or data systematically and uniformly from individuals or groups of respondents. It comprises a predetermined set of questions and response options [44]. The researchers decided to use the questionnaire because of its efficiency in gathering data from many respondents simultaneously, thus saving both time and resources [45]. Moreover, questionnaires provide respondents with the comfort of answering sensitive or personal questions truthfully, while preserving their anonymity and privacy [46]. The questionnaire for this study was divided into four sections: demographic information, childhood-state support, patriotism, and taxpayer intention. The demographic information Section A constituted Section A of the questionnaire, which had questions about gender, program of study, marital status, and state support programs enjoyed. The construct "Childhood State Support" comprised Section B of the questionnaire and consisted of four items. Childhood state support is a concept that describes the numerous benefits, services, and assistance offered by a state or government to support the welfare, growth, and well-being of children within society. This support often consists of a variety of initiatives and programs that ensure that children have access to crucial resources, opportunities, and protection during their early years of life. Section C comprised the construct "Patriotism," which was made up of four items. Patriotism refers to the national loyalty and civic responsibility of an individual to fulfill tax obligations to the government. Sections B to C of the questionnaire were measured on a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

3.5. Data Collection

The data collection period for this study spanned from May 9, 2023, to June 13, 2023. Before distributing the questionnaire to the targeted respondents, the researchers conducted a pilot study involving a sample of 30 students from a different university. This preliminary investigation aimed to refine the research instruments and procedures. The pilot study helped the researchers assess the practicality and feasibility of the research plan. Furthermore, it allowed the researchers to test the reliability and validity of the questionnaire. This helped researchers identify ambiguities, errors, or problems with the instrument and made the necessary improvements. Convenience sampling was used in this study. Convenience sampling is a method of non-probability sampling, wherein data are gathered from a readily available and easily accessible group of individuals. The

sample participants were not chosen based on their representation of the entire population but rather because of their accessibility to the researcher [47]. According to Bhardwaj [48], convenience sampling offers various advantages to researchers. It is easy to use and readily available, making it a cost-effective option that eliminates the need for complex participant recruitment methods. Moreover, convenience sampling allows researchers to quickly collect data, which can be especially useful in situations where time is essential [49]. This study investigated the willingness of future taxpayers, who had previously benefited from state support programs in their childhood, to contribute to the state by paying taxes. The researchers distributed 300 questionnaires to potential respondents and received 284 completed ones. However, 16 questionnaires were excluded from the analysis because of incompleteness. The questionnaire response rate was 94.7%.

3.6. Ethical Considerations

Ethical considerations involve the principles and guidelines for conducting studies with integrity, fairness, and respect for all individuals and entities involved [50]. In this study, researchers adhered to various ethical standards. The questionnaire contained a preamble highlighting the purpose of the study and the expectations of the respondents. This made it clear that respondents could skip questions they felt uncomfortable answering. In addition, the researchers were sure to protect the privacy and confidentiality of all the participants. This involved safeguarding sensitive information and ensuring that the identities and personal data of the participants remained confidential. Participants were assured that their responses would not be shared without explicit consent. The researchers carefully considered the potential risks and benefits of the study and took measures to ensure that the benefits outweighed any potential harm. Furthermore, the researchers conducted the study with honesty and integrity, accurately reporting data, methods, and results, while avoiding fabrication, falsification, or plagiarism. Additionally, steps were taken to minimize the potential for physical or psychological harm to the participants. Participants were advised not to provide any identifiable information that could be traced back to them, and all precautions were taken to ensure that the research study was conducted in accordance with ethical norms.

3.7. Data Analysis

This study used descriptive and inferential statistics to analyze demographic data. Descriptive analysis included frequency and percentage tables, means, and standard deviations to understand distribution and dispersion, while inferential analysis measured variability around the mean. The inferential statistics utilized techniques like correlation analysis, Cronbach's alpha reliability, and regression

analysis to measure linear relationships between dependent and independent variables. The correlation coefficient lies within the range of -1 to +1, with values close to +1 denoting a strong positive correlation, values close to -1 denote a strong negative relationship, and values closer to zero denote weak or moderate relationships [51]. However, a correlation coefficient of 0 implies that there is no linear relationship between the variables [52]. Cronbach's alpha was used to assess the degree to which the items in the questionnaire were interrelated. Cronbach's alpha score ranges from 0 to 1; the acceptable threshold value for Cronbach's alpha is 0.7 [53].

The study utilized multiple linear regression analysis to predict taxpayer intentions and determine the impact of independent variables on dependent variables. Using SPSS version 26, the study involved six variables, including tax-paying intention, childhood state support, and patriotism, and utilized comprehensive statistical tools for descriptive and inferential analyses as follows.

$$TPI = \beta_0 + \beta_1CSS + \beta_2PT + \varepsilon$$

TPI = Taxpaying Intention

β_0 = Regression constant

CSS = Childhood State Support

PT = Patriotism

ε = error term

4. Results

Table 1 provides an overview of the demographic characteristics of 284 participants. Most study participants were male, accounting for 58.8% (n = 167) of the total sample, while the remaining 41.2% (n = 117) were female. The age distribution of the respondents is as follows: 3.2% (n = 9) of participants fell under the "Below 20 years" category, 42.6% (n = 121) belonged to the "20-24 years" age group, 33.1% (n = 94) were in the "25-29 years" category, 15.1% (n = 43) were aged "30-34 years," 4.2% (n = 12) were "35-39 years" old, and 1.8% (n = 5) were "40 years and above." The respondents' academic programs were distributed across several categories, with the majority enrolled in "Higher National Diploma (HND)" programs, accounting for 66.2% (n = 188) of the sample. "Bachelor of Technology" programs constituted 25.4% (n = 72) of the respondents, while "Diploma" programs had 3.9% (n = 11) of participants. "Professional programs" and "non-HND programs" accounted for 2.8% (n = 8) and 1.8% (n = 5) of respondents, respectively. The distribution of respondents across different years of study was as follows: 56.0% (n = 159) of participants were in their "first year." Moreover, 18.7% (n = 53) were in their "second year," 16.2% (n = 46) were in their "third year," and 9.2% (n = 26) were in their "fourth year." Most participants indicated that they were "never married," making up 87.3% (n = 248) of the total sample. A smaller proportion, 11.6% (n = 33), identified as "married," and a very small

fraction, 1.1% (n = 3), indicated that they had been “ever married.”

Table 1. Demographics of Respondents

Variable/Category	Frequency	Percentage
<i>Gender</i>		
Male	167	58.8
Female	117	41.2
Total	284	100.0
<i>Age group</i>		
Below 20 years	9	3.2
20-24 years	121	42.6
25-29 years	94	33.1
30-34 years	43	15.1
35-39 years	12	4.2
40 years and above	5	1.8
Total	284	100.0
<i>Program of Study</i>		
Professional Program	8	2.8
Diploma	11	3.9
Higher National Diploma	188	66.2
Bachelor of Technology	72	25.4
Non-HND program	5	1.8
Total	284	100.0
<i>Year of Study</i>		
First year	159	56.0
Second year	53	18.7
Third year	46	16.2
Fourth year	26	9.2
Total	284	100.0
<i>Marital Status</i>		
Never married	248	87.3
Married	33	11.6
Ever married	3	1.1
Total	284	100.0
<i>State Support Programs</i>		
Free and Compulsory Universal Basic Education	14	5.7
Free Senior High School	48	19.7
Ghana School Feeding Program (GSFP)	20	8.2
National Health Insurance Scheme (NHIS)	127	52.0
Student Loan Trust Fund (SLTF) Beneficiary	18	7.4
Livelihood Empowerment Against Poverty (LEAP)	1	0.4
Social Security and National Insurance (SSNIT) Beneficiary	16	6.6
Total	244	100.0

This study examined which state support program respondents benefited from. 14 respondents, constituting 5.7% of the total sample, reported benefiting from or enjoying this program. 48 respondents, representing 19.7% of the total sample, indicated that they benefited from or enjoyed the Free Senior High School program. Twenty respondents, accounting for 8.2% of the total sample, reported benefiting from the Ghana School Feeding Program. The NHIS had the highest participation rate, with 127 respondents making up 52.0% of the total sample, indicating that they benefited from or enjoyed this program. 18 respondents, constituting 7.4% of the total sample, reported benefiting from or enjoying the Student Loan Trust Fund program. One respondent, accounting for 0.4% of the sample, indicated that he or she was beneficiary of or enjoyed the Livelihood Empowerment Against Poverty program. Sixteen respondents, representing 6.6% of the total sample, reported benefiting from or enjoying the Social Security and National Insurance programs.

Table 2 presents an in-depth analysis of the means and standard deviations for the key constructs and their respective subitems within the study. The analysis of childhood state support revealed that, on average, participants displayed moderately higher levels of agreement with the sub-items. From the table, it can be observed that sub-item CSS2 showed a mean of 3.49 (SD =

0.942), indicating that respondents perceived state support programs received during childhood as instilling a sense of reciprocity and commitment towards fulfilling tax obligations as adults. Additionally, sub-item CSS4 recorded a mean of 3.48 (SD = 0.915), suggesting that the state support received during childhood establishes a foundation for understanding the role of taxation in sustaining public services and infrastructure. The overall mean for childhood state support was 3.42 (SD = 0.791), highlighting the participants' moderately high agreement with these statements. The patriotic construct reflects participants' willingness to support their country through taxation. Sub-items such as PT1 with a mean of 3.76 (SD = 0.946) and PT2 with a mean of 3.76 (SD = 0.932) indicated that respondents were moderately willing to pay more in taxes to support their country and viewed cheating on taxes as unpatriotic. The overall mean for patriotism was 3.79 (SD = 0.724), signifying a moderately higher level of agreement with these statements. The taxpaying-intention construct assesses participants' intentions to comply with tax obligations. Subitem TPI2 showed a mean of 3.80 (SD = 0.793), indicating that respondents were moderately committed to never cheating while paying taxes. The overall mean for tax-paying intentions was 3.72 (SD = 0.720), highlighting a moderately higher level of agreement with these statements.

Table 2. Mean and standard deviations for constructs and Sub-items

Construct/Items	Mean	SD
<i>Childhood State Support</i>		
CSS1: The state support I received as a child will make me more likely to pay taxes when I start working.	3.46	0.959
CSS2: I believe that individuals who have benefited from State Sponsored Programs should be committed to fulfilling their tax duties in the future.	3.49	0.942
CSS3: I feel that the government has a responsibility to provide support to its citizens.	3.23	1.087
CSS4: State Support received during childhood has helped me understand the importance of taxes.	3.48	0.915
Overall mean	3.42	0.791
<i>Patriotism</i>		
PT1: I would be willing to pay more in taxes if it would help my country.	3.76	0.946
PT2: A person who cheats on his/her taxes is not patriotic.	3.76	0.932
PT3: People earning more money must pay a higher tax rate.	3.75	1.004
PT4: Businesses that cheat on payment of their taxes are not patriotic.	3.90	0.884
Overall mean	3.79	0.724
<i>Taxpaying Intention</i>		
TPI1: If I had the opportunity, I wouldn't cheat on paying tax.	3.62	0.946
TPI2: I would never cheat on paying tax.	3.80	0.793
TPI3: I wouldn't cheat on paying taxes in the future.	3.74	0.863
Overall mean	3.72	0.720

Note: SD = standard deviation; CSS = childhood state support; PT = patriotism; TPI = taxpayer intention.

Table 3. Correlation Analysis

	1	2	3
1. Taxpaying Intention	1.000		
2. Childhood State Support	0.244**	1.000	
3. Patriotism	0.489**	0.395**	1.000

Note: *** $p < 0.001$, ** $p < 0.01$, * $p < 0.05$

Table 3 presents the correlation analysis that examines the relationships between Taxpaying Intention, state support programs, and Patriotism in the context of tax compliance and civic responsibility. A positive and statistically significant correlation ($r = 0.244$, $p < 0.01$) existed between Taxpaying Intention and Childhood State Support. This indicates that individuals who received more state support during their childhood tended to have a higher intention to pay taxes than adults. Taxpaying intentions demonstrated a strong positive correlation with patriotism ($r = 0.489$, $p < 0.001$), suggesting that individuals with a stronger sense of patriotism also express a greater intention to pay taxes.

Table 4. Reliability Analysis for Constructs

Construct	Number of Items	Cronbach's Alpha Score
Taxpaying Intention	3	0.771
Childhood State Support	4	0.824
Patriotism	4	0.768

Table 4 presents the results of the reliability analysis of the various constructs employed in the study. The table reveals the number of items within each construct and the associated Cronbach's alpha reliability coefficients, which are indicative of the constructs' internal consistency and reliability. Taxpaying intention is a construct consisting of three items, and it demonstrates a satisfactory level of internal consistency, with a Cronbach's alpha coefficient of 0.771. This level of reliability indicates that the items within this construct are adequately consistent in measuring the intended tax-paying behavior. Childhood State Support, comprising four items, exhibits a strong level of internal consistency, with a Cronbach's alpha coefficient of 0.824. This indicates that the items collectively capture the concept of state support received during childhood consistently and reliably. Patriotism, a construct composed of four items, showed a good level of internal consistency, with Cronbach's alpha coefficient of

0.768. This suggests that the items within this construct reliably assessed the extent of patriotism among the study participants.

Table 5. Analysis of variance for Regression Model

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	320.392	2	160.196	45.011	0.000
1 Residual	1000.097	281	3.559		
Total	1320.489	283			

Note: Predictors = (Constant), Patriotism, Childhood State Support, Dependent Variable = Taxpaying Intention

The analysis of variance (ANOVA) presented in Table 5 examines the relationship between Taxpaying Intention and its predictors, including Patriotism and Childhood State Support. The primary objective was to assess the significance of the regression model in elucidating the observed variance in taxpaying intention. The ANOVA table comprised three main sections: Regression, Residual, and Total. Each section provides essential insights into the sources of variability in the model.

The sum of squares for the regression section, indicating the squared differences between the predicted and mean values of Taxpaying Intention, was 320.392. The regression model employed two degrees of freedom corresponding to the number of predictors. The resulting mean square was 160.196. The F-ratio, which assesses the significance of the regression model, yielded a value of 45.011, signifying a highly significant relationship. The associated p-value (g) was 0.000, confirming the statistical significance of the regression model. In the Residual section, the sum of squares represents the squared differences between the observed and predicted values, totaling 1000.097. With 281 degrees of freedom, the mean square of the residual variation was 3.559. The total section sums of squares, reflecting the overall variability in paying intention, was 1320.489. The total degrees of freedom obtained by summing the degrees of freedom from the regression and residual sections amounted to 283.

The ANOVA results underscore the statistical significance of the regression model in elucidating the variance in taxpayer intention. The low p-value (0.000) associated with the F-ratio indicated a high level of confidence in the model's explanatory power. The Residual section accounts for the unexplained variability in taxpaying intentions after considering the predictors in the model.

Table 6. Regression Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
	(Constant)	5.318	0.658		8.080	0.000		
1	Childhood State Support	0.041	0.039	0.060	1.069	0.286	0.844	1.184
	Patriotism	0.347	0.042	0.466	8.241	0.000	0.745	1.342

Note: Dependent Variable = Taxpaying Intention

Table 7. Model Summary for regression analysis.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.493	0.243	0.237	1.887	2.146

Note: Predictors = (Constant), Patriotism, Childhood State Support; Dependent Variable = Taxpaying Intention

Table 6 presents the regression coefficients for the specified model, offering insights into the relationships between the dependent variable, Taxpaying Intention, and the predictor variables—Childhood State Support and Patriotism. The constant term in the model, denoted as (constant), has an unstandardized coefficient (B) of 5.318, with a standard error of 0.658. The associated t-value was 8.080, and the p-value (Sig.) was 0.000, indicating that the constant term was statistically significant. This implies that, even in the absence of predictor variables, there is a significant intercept in predicting Taxpaying Intention. Regarding the predictor variables, Childhood State Support has an unstandardized coefficient (B) of 0.041, with a standard error of 0.039. The standardized coefficient (beta) was 0.060. The t-value was 1.069, and the p-value (Sig.) was 0.286, suggesting that Childhood State Support does not significantly predict Taxpaying Intention, as the p-value is greater than the conventional alpha level of 0.05. On the other hand, patriotism has a more substantial influence on taxpayer intention. The unstandardized coefficient (B) was 0.347, with a standard error of 0.042. The standardized coefficient (beta) was 0.466. The t-value was 8.241, and the p-value (Sig.) was 0.000, indicating that patriotism significantly predicts taxpayer intention.

In addition to the coefficients, the table includes collinearity statistics, such as the tolerance and variance inflation factor (VIF), which assist in assessing multicollinearity. These statistics are instrumental in comprehending how predictor variables interact with each other in the model. The collinearity statistics indicate a tolerance of 0.844 and a variance inflation factor (VIF) of 1.184, suggesting a low level of multicollinearity for Childhood State Support. Additionally, the collinearity statistics show that patriotism had a tolerance of 0.745 and a VIF of 1.342, suggesting a low level of multicollinearity. A Variance Inflation Factor (VIF) value exceeding 10 indicates high collinearity between predictors, which could distort the model estimates. A tolerance value below 0.1 indicates high multicollinearity between the predictor and other independent variables [59].

Table 7 presents a summary of the model for the regression analysis conducted in this study. The purpose of this analysis was to examine the relationship between various predictors, including patriotism and childhood state support, on the dependent variable, taxpaying intention. The results show that the R-value, which represents the multiple correlation coefficient, was 0.493. This value suggests a moderate positive linear relationship between the predictors and paying intention. The R Square, also known as the coefficient of determination, was 0.243. This indicates that approximately 24,3% of the variance in taxpayer intention can be explained by the combined predictors. The Adjusted R Square was 0.237, accounting for the influence of the number of predictors and degrees of freedom. The Std. The error of the estimate, with a value of 1.887, represented the standard error of the residuals. A lower value of this parameter indicates a better fit of the model. The Durbin-Watson statistic was 2.146. This statistic assesses the presence of autocorrelation in the residuals of a model. A value between 1.5 and 2.5 is typically desirable, and the calculated value suggests no significant autocorrelation.

5. Discussion

5.1. State Support Programs and Future Taxpaying Intentions

The results showed that childhood state support did not have a significant effect on the taxpaying intention of tertiary students. Our results contradict those of Huong and Cuong [54], who found that different forms of government support for SMEs in Vietnam have different impacts on the total tax revenue paid. Specifically, financial assistance has a positive impact on the total taxes paid, while the impact of technical assistance on government revenue is insignificant. Rodriguez-Justicia and Theilen [6] proposed that European taxpayers with children exhibit more favorable tax morale when they receive assistance from

state-provided educational and health services. Our study found that childhood state support, which includes various forms of government assistance or social services during upbringing, does not significantly affect tertiary students' intention to pay taxes. This finding challenges the notion that early exposure to state support programs has a lasting effect on individuals' willingness to contribute to the tax system. It also suggests that other factors such as economic circumstances, tax policies, and personal beliefs play a more prominent role in shaping taxpaying intentions among tertiary students. One possible reason for this result could be that, as tertiary students grow into adulthood and face their tax obligations, their financial situations and perceptions about taxation become more influential than their childhood experiences of state support. These young adults may prioritize factors such as job prospects, income levels, and the perceived fairness of the tax system when forming their taxpaying intentions.

The outcomes of the present study are also in contrast to the findings of Alm et al. [55], who asserted that the level of public support for a public good has an impact on compliance. Their results suggest that individuals are more likely to comply if they strongly believe in and favor a specific government program, especially when they are aware of the shared support for the program among other taxpayers. Luttmer and Singhal [56] posit that tax compliance can be influenced by the types of government services funded by tax revenues and how taxpayers perceive them. According to Kiow, Mohd, and Kassim [57], aligning the goals of the government with those of taxpayers is crucial to enhancing voluntary compliance and garnering increased support for government programs. Ortega, Ronconi, and Sanguinetti [36] assert that taxpayers are more inclined to fulfill their tax obligations when they perceive the government as performing effectively.

5.2. Patriotism and Future Taxpaying Intentions

Patriotism was found to have a significantly positive effect on taxpayer intentions. The positive effect of patriotism on taxpaying intention suggests that individuals who possess a strong sense of loyalty and commitment to their country are more likely to demonstrate willingness to pay their taxes. This finding is interesting because it underscores the idea that patriotism can serve as a motivating factor for tax compliance. Those who genuinely invest in the well-being and progress of their nation may view paying taxes as a civic duty and a means to contribute to the common good. The results confirm the findings of MacGregor and Wilkinson [28], which showed that patriotic people tend to have a more positive attitude towards paying taxes to support their country. Additionally, they contend that these individuals are more likely to believe in the tax system's fairness. The results also support the findings of Nazaruddin [29] and Alshira et al. [58], who found that high patriotism results in high tax

compliance. Konrad & Qari [27] established a connection between patriotism and government policies. They proposed that revenue-focused governments could potentially exploit educational policies to cultivate patriotism, as they could streamline tax collection efforts.

6. Conclusions

The findings of this study shed light on several important factors that influence tertiary students' taxpaying intentions. This study challenged the conventional wisdom that childhood state support has a lasting impact on individuals' willingness to contribute to the tax system. Our results suggest that early exposure to state support during upbringing does not significantly affect taxpayer intentions among tertiary students. One of the key findings of this study is the significant positive effect of patriotism on taxpayer intention. The results highlight the importance of a strong sense of loyalty and commitment to one's country as motivating factors for tax compliance. Those who genuinely care about their nation's well-being and progress are more likely to view paying taxes as a civic duty and a means of contributing to the common good. Based on these findings, policymakers should not rely solely on childhood state support to foster tax compliance among young adults. Instead, they should focus on other factors such as economic circumstances, tax policies, and personal beliefs, which seem to play a more prominent role in shaping taxpaying intentions. Policymakers and educators should consider promoting a sense of national pride and civic duties to encourage tax compliance among tertiary students. This can be achieved through educational programs and awareness campaigns that emphasize the societal benefits of tax contributions. Developing student involvement in democratic processes around taxation could boost future compliance while shaping supportive citizens.

7. Limitations and Suggestions for Future Research

An important constraint of this study is the omission of individuals with a home education from the sample. Due to the unique nature of home education as an educational setting, the results may not comprehensively reflect the intricacies of the correlation between future taxpaying intentions, patriotism, and state support programs among students enrolled in home-based programs. Furthermore, an investigation into the impact of the participants' socioeconomic status on their intentions to become taxpayers in the future was not considered. Considering the substantial influence that economic status can have on the formation of fiscal attitudes, the exclusion of this factor from the analysis restricts the applicability of the study's results to individuals from various socioeconomic

backgrounds. Further investigation may be enhanced by incorporating a more extensive sample that comprises individuals with home-educated status and considers the financial aspect of participants' backgrounds; this would contribute to a more nuanced comprehension of the underlying dynamics.

Another notable limitation of the study is the restricted sample size, which solely comprises Accra Technical University. This confined scope may impede the generalizability of findings and the transferability of conclusions to broader populations. To mitigate this limitation in future research endeavors, it is advisable to expand the sample size by incorporating a more diverse array of educational institutions across Ghana. By encompassing a broader spectrum of institutions, researchers can capture a more representative cross-section of the target population, thereby enhancing the validity and applicability of the study's outcomes. Additionally, the inclusion of multiple institutions can yield insights into potential variations across demographics, geographical regions, and institutional characteristics, thereby enriching the comprehensiveness of the analysis. Consequently, augmenting the sample size to encompass a more expansive range of educational institutions presents a promising avenue for addressing the constraint imposed by the limited sample size in this study.

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