

**Research Article**

**Examining the Effect of Tax Understanding and Tax Awareness on Taxpayer Compliance in Kabul-Afghanistan**

*Afganistanda'ki Vergi Anlayışı ve Vergi Bilincinin Mükellef Uyumu Üzerindeki Etkisinin İncelenmesi: Kâbil Örneği*

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**Abstract**

*This study explores the impact of tax understanding and tax awareness on taxpayer compliance in Kabul, Afghanistan. Totally 254 valid questionnaires, which were collected through Google Form, were analyzed by SPSS 24. To examine the suggested hypotheses, correlation analysis, and multiple regression analysis were employed. For examining the reliability and validity of adopted scales, Cronbach's Alpha, KMO and Bartlett's tests, and Confirmatory Factor Analysis (CFA) was used. The study results demonstrated that tax understanding and tax awareness significantly positively impact tax compliance in Kabul, Afghanistan. This study's findings fill the gap in Afghanistan's taxation literature by empirically investigating the impact of tax understanding and tax awareness on taxpayer compliance in Kabul, Afghanistan.*

**Keywords:** Taxation, Tax Understanding, Tax Awareness, Tax Compliance, Afghanistan

**Öz**

*Söz konusu bu çalışma vergi anlayışı ve vergi bilincinin Kâbil'deki (Afganistan) vergi mükelleflerinin uyumu üzerindeki etkisinin araştırılması amacıyla ortaya çıkmıştır. Çalışmada katılımcılara Google Formlar aracılığıyla anket uygulaması yapılmış ve geçerli 254 anket elde edilmiştir. Elde edilen veriler SPSS 24 istatistik programı aracılığıyla analiz edilmiştir. Çalışmanın amaçları doğrultusunda önerilen hipotezleri test etmek amacıyla korelasyon analizi ve çoklu regresyon analizi yapılmıştır. Kullanılan ölçeklerin güvenilirliği ve geçerliliğinin test edilmesi için Cronbach's Alpha, KMO ve Bartlett's testleri ve Doğrulayıcı Faktör Analizi (DFA) kullanılmıştır. Bulgular neticesinde vergi anlayışının ve vergi bilincinin, vergi uyumunu anlamlı ölçüde etkilediği ortaya çıkmıştır. Söz konusu bu çalışmanın Afganistan'daki vergi anlayışı ve vergi bilincinin vergi mükelleflerinin uyumu üzerindeki etkisini ampirik olarak araştırarak, Afganistan vergi literatüründeki boşluğu doldurması beklenmektedir.*

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**Anahtar Kelimeler:** Vergilendirme, Vergi Anlayışı, Vergi Bilinci, Vergi Uyumu, Afganistan

## 1. Introduction

Taxation is an important source of revenue for governments to meet their needs, and the majority of societies' progress depends on the way tax revenues are managed and collected. If we look at developed countries, tax revenue is a significant part of their revenues and guarantees stable economic growth and sustainable development. It also provides governments with a reliable tool and source needed to successfully implement development projects and successfully strengthen urban infrastructure.

The most important goals of taxation in society are; providing governments with resources needed for rendering social services, proper distribution of income, combating poverty, curbing inflation, providing necessary grounds for enhancing competitiveness, achieving stable economic growth, sustainable economic development, and other goals as per the governments' National Development Strategies (NDS) and visions and ensuring a reliable environment for investors and decreasing reliance on foreign aid packages.

Afghanistan's revenue comes from both domestic and foreign sources. An enormous portion of Afghanistan's revenue comprises tax revenue. The Ministry of Finance (MOF), whose is the main body and institution in charge of managing the economic and financial system in Afghanistan, has launched a series of reforms to improve the country's economic and financial system after the formation of the National Unity Government as part of its commitments with the international community in terms of tackling corruption and raising revenues from internal sources. Thus, the Ministry of Finance proposed and implemented a series of tax reforms and raised revenues.

Afghanistan is a mountainous and landlocked country located in Central Asia. It has 34 provinces, and its capital is Kabul. Afghanistan is 65, 2864 kilometer square and its population is 32,890,171, of whose 16,759,766 are men and 16,130,405 are women. Kabul's population is 4,459,463, whose has seen an increase of 2.63% compared to last year (NSIA, 2020).

Table 1, illustrates different types of tax revenues collected from the capital Kabul and Afghanistan over the last five years.

**Table 1. Projected and Collected Tax Revenues from Capital Kabul and Afghanistan (AFN)**

Year	Projected revenue of Afghanistan (in billion)	Revenues collected from Afghanistan (in billion)	Tax revenues of Afghanistan (in billion)	Revenues of Kabul (in billion)	Tax Revenues of Kabul (in billion)
2016	132	165	69.5	74.9	51.3
2017	152.5	169.133	75.62	80.2	39
2018	173.53	189.78	88.82	96.9	47.3
2019	209	216.2	85.35	110.8	45.23
2020	208	-	-	-	-

Source: Own elaboration, based on NSIA (2019)

As shown in Table 1, tax revenues are very important in Afghanistan's growth and development. Therefore, it is very important to manage tax collection, raise tax understanding, and tax compliance. Since it is a new topic and lacks research on the subject issue, this study aims to research this topic. This research will play an important role in opening the door to further research on this topic.

## **2. Literature Review**

### **2.1. Tax Understanding**

In the last three decades, much work focused on understanding why taxpayers do not comply with tax regulations. It is only natural that we would much better achieve a greater degree of tax return enforcement and cross tax gaps more efficiently if we could understand why taxpayers comply. In a voluntary compliant tax system, tax awareness is an important element and allows a clear understanding of a tax system (Kasippilai 2000). Particularly in determining an accurate tax liability (Mansor, Saad, and Ibrahim, 2004; Palil, 2005). Knowledge of taxation is the reasoning and meaning of withholding on tax laws. Citizens should learn and understand tax laws, and taxpayers should think about taxes in advance to fulfill their tax obligations. The public will not want to pay taxes without their comprehension of tax laws. The public can better understand how important tax payments are and what advantages can be obtained, directly and indirectly, through their understanding of the tax benefit. The people are open-minded to learn and appreciate the tax rules and agree that taxes are only for the country and its citizens. This knowledge of taxes will reduce the degree of corruption and fraud. At the same time, taxpayers should increase their level of compliance with taxation. Besides, (Eriksen and Fallan, 1996; Geetha and Sekar, 2012) and (Chawla et al., 2013) believed that people are likely to follow the tax system with a fair knowledge of tax law.

Several researchers (Harris, 1990; Kirchler, Hoelzl, and Wahl, 2008; Lewis, 1982; Nero and Amrizah, 2005; Palil and Mustapha, 2011; Park and Hyun, 2003; Roshidi, Mustafa, and Asri, 2007; Saad, 2011; Singh, 2003) and (Kołodziej, 2011) have shown that tax understanding can have a positive and significant impact on taxpayer compliance. Different perspectives were discovered while Andinata (2015) demonstrated that understanding the tax rules does not affect taxpayers' compliance.

### **2.2. Tax Awareness**

Awareness is commonly characterized as the outcome of human feelings, views, and life principles on various levels. Still, public consciousness is the taxpayer's acts themselves in the form of opinions and attitudes involving values, information, reasoning, and the propensity to act according to the stimulation or stimulus provided for the framework and the relevant tax provisions. Indicators of taxpayers' awareness include taxpayers' ability to pay and report tax returns, the order of taxpayers, and their diligence in paying taxes. Csontos, Kornai, and Tóth (1998); Rahayu (2010) and Kamil (2015) describes an appreciation of the fact that taxpayers are expected to pay taxes. Three key ways of recognition of tax payments exist. Firstly, tax is added to the state's growth to improve the public's well-being. Secondly, the delay in tax payments is very harmful to the country and reduces the tax burden. Thirdly, awareness of laws governs taxation and harms the state. It is possible to implement it. Awareness or consciousness is the human factor in the knowledge of reality and how to respond to reality. They are mindful that people have self-awareness, history, and hope for the future. Public tax understanding ensures that taxpayers pay taxes, and in the collection of taxes, they are not disadvantaged and do not feel obligated to pay.

Nevertheless, tax conscience is always a barrier or challenge in raising social taxes. Many people do not know the specific way in which tax they have paid is rewarded. Several researchers (Hastuti, 2014; Lisa and Hermanto, 2018; Palil, Akir, and Ahmad, 2013; Santi, 2012; Sapiei and

Abdullah, 2008; Savitri, 2016; Sitorus, 2018; Suyanto and Trisnawati, 2016) and MU'AZU (2012) have proven that tax awareness can influence taxpayer compliance positively and significantly. Meanwhile, Rochman, Andini, and Oemar (2016) found different perspectives that the awareness of taxation rules has no significant effect on taxpayers' compliance.

### **2.3. Tax Compliance**

The simplest format definition of tax adherence is usually considered to what degree taxpayers adhere to tax law. The question of compliance with taxes is as old as taxes themselves. There are several different solutions to the economy of fiscal compliance: it can be seen as a question of public policy, law enforcement, organizational design, the supply of labor or ethics, or a mixture of them. In economic psychology and attitudes and intentions for respecting tax rules, tax compliance is an important research area. According to Andreoni, Erard, and Feinstein (1998), tax enforcement is required for taxpayers to meet and satisfy their tax responsibilities. However, the meaning of compliance can be seen as a continuum of definitions like many notions and even larger versions of taxpayer decisions per society's broader objectives as reflected in fiscal policy. The main economic and non-economic factors affecting tax compliance are detection and punishment, taxation burden, public goods supply, and social standards. For most developed countries, tax enforcement is a teething challenge. The reason why taxation is bad or low is that public goods and services are improperly provided, nontransparent, and ineffectively handled government funds, insufficient tax commission financing, ineffective tax audits, lack of reciprocity and legitimacy, inefficient instability, obsolete tax legislation, lack of public confidence and dishonest tax-officer activities are weak and poor enforcement.

The most popular solution was to conceptualize the "tax gap," the difference between the real income received and the amount collected if enforcement were 100%. Nevertheless, for practical policy purposes, the underlying definition of tax gaps for non-compliance remains far too straightforward. Therefore, effective tax administration does not allow taxpayers to be compelled to participate in tax service. Some researchers (Al-Maghrebi, Ahmad, and Palil, 2016; Bernard, Mamba, and Oluoch, 2018; Oladipupo and Obazee, 2016; Omondi and Theuri, 2019; Prabudi, 2019; Rahmayanti and Prihatiningtias, 2020; Saudi, Sinaga, and Roespinoedji, 2018; Sebele-Mpofu and Chinoda, 2019.; Vadde and Gundarapu, 2012) and Hofmann, Hoelzl, and Kirchler (2008) have proven a significant positive effect of tax understanding on tax compliance, tax awareness on tax compliance, and jointly on tax compliance in different countries. Still, fewer studies, such as Lestari and Daito (2020), have shown that the variables no longer have any relationship. Therefore, this study examined the effect of tax understanding and tax awareness on taxpayer compliance in Kabul, Afghanistan.

### **3. Methodology**

This study empirically investigates the effect of tax understanding and tax awareness on taxpayer compliance in Kabul, Afghanistan. The online questionnaire was employed using Google Forms. This survey includes four sections: The first section was aimed to know the respondents' descriptive characteristics. The remaining sections measured tax understanding, tax awareness, and tax compliance through three different scales, as stated in Table 2. The 7-item understanding of the taxation scale was adopted from Nurkhin et al. (2018) to measure the tax understanding. While Andinata (2015) developed a 3-item tax awareness scale was used to measure the tax awareness, and the 9-item taxpayer compliance scale of Widodo (2010), Febriani & Kusmuriyanto (2015) was used to measure taxpayer compliance. The responses were measured on a 5-Likert scale ranging from 5 to 1 (5=Always, 4=Mostly, 3=Often, 2=Sometimes 1=Never).

Through the convenience sampling method, the survey was conducted from April 25, 2019, to July 27, 2019, in the 5<sup>th</sup> district of Kabul, Afghanistan. Totally 254 valid questionnaires were subjected to further analysis using IBM SPSS 24 software package.

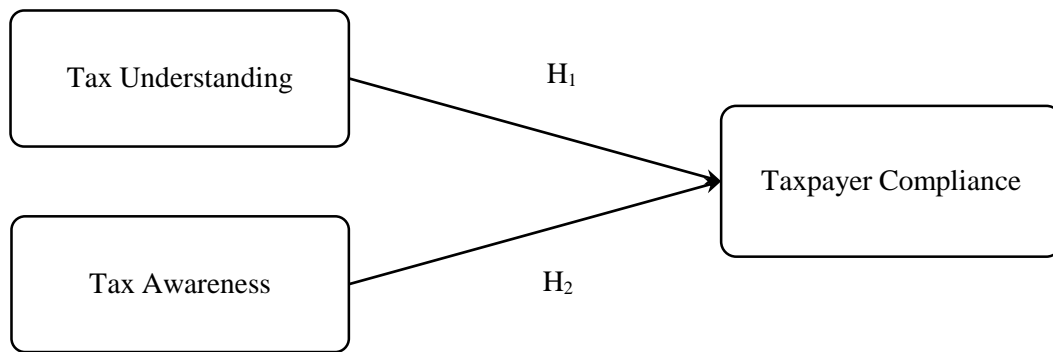
**Table 2. Adopted Scales**

Scales	Items	Sources
Understanding of Taxation	7	Nurkhin et al. (2018)
Taxpayer Awareness	3	Andinata (2015)
Taxpayer Compliance	9	Widodo (2010), Febriani & Kusmuriyanto (2015)

The hypotheses of the study are as follows:

*H<sub>1</sub>: Tax understanding has a positive impact on taxpayer compliance.*

*H<sub>2</sub>: Tax awareness has a positive impact on taxpayer compliance.*



**Figure 1. Research model**

For testing the reliability, the internal consistency of the collected data was calculated through Cronbach's Alpha. According to van Griethuijsen et al. (2015), the range of 0.84-0.90 is reliable, and a value above 0.70 is acceptable. Therefore, the results of Cronbach's Alpha were considered acceptable.

**Table 3. Cronbach's Alpha of Adopted Scales (n=254)**

Scales	Cronbach's Alpha	N of Items
Understanding of Taxation	0.814	7
Taxpayer Awareness	0.712	3
Taxpayer Compliance	0.851	9

For checking the validity of the collected data as a prerequisite, the KMO and Bartlett's Test was conducted. According to Kaiser (1974), the value of KMO in the range of 0.80-0.89 is

meritorious; the value range of 0.70-0.79 is middling. As shown in Table 4, the values of KMO are meritorious and middling. Bartlett's Test results are also significant (Mooi and Sarstedt, 2014). Therefore, the sample is adequate for Confirmatory Factor Analysis (CFA).

**Table 4. Confirmatory Factor Analysis of Adopted Scales (n=254)**

		Understanding of Taxation	Taxpayer Awareness	Taxpayer Compliance
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.858	0.731	0.899
Bartlett's Test of Sphericity	Approx . Chi- Square	480.327	80.028	682.339
	Df	21	3	36
	Sig.	0.000	0.000	0.000
Variables		Statements	Component 1	
Understanding of Taxation		TU1	0.743	
		TU2	0.727	
		TU3	0.667	
		TU4	0.706	
		TU5	0.668	
		TU6	0.687	
		TU7	0.634	
Taxpayer Awareness		TA1	0.781	
		TA2	0.757	
		TA3	0.703	
Taxpayer Compliance		TC1	0.754	
		TC2	0.671	
		TC3	0.670	
		TC4	0.679	
		TC5	0.637	
		TC6	0.696	
		TC7	0.659	
		TC8	0.633	

TC9

0.679

Per the KMO and Bartlett's Test results, the factor loading was calculated by Principal Component Analysis (PCA). As shown in Table 4, the factor loading of each item is greater than 0.50. According to Gürbüz and Şahin (2014), the factor loading below 0.50 should be excluded from the questionnaire scales. Thus, no item is excluded from the scales in the questionnaire.

#### 4. Findings

The descriptive statistics for the research sample are shown in Table 5. Based on the research questionnaires collected, individual taxpayer respondents' profiles in Kabul, Afghanistan, can be generated. Table 5 reveals that the number of men is 72.4 percent higher than the number of women. The bulk of those surveyed was aged 20-29 and 30-39, 53% each. Married respondents are more than any other status based on marital status. Most respondents (65.7 percent) obtained an undergraduate degree, followed by a doctorate and a master's 21.3 percent degree. Depending on the form of job, as seen, many individuals work as private employees.

**Table 5. Descriptive Statistics of Research Sample (n=254)**

Demographics	Variables	Frequency	Percentage
Gender	Male	184	72.4
	Female	70	27.6
Age	Below 20	15	5.9
	20-29	116	45.7
	30-39	116	45.7
	40-49	6	2.4
	50 and above	1	0.4
Marital Status	Single	55	21.7
	Married	187	73.6
	Divorced	12	4.7
	Another	-	-
Education Level	Primary	4	1.6
	Secondary Education	29	11.4
	Undergraduates	167	65.7
	Master and PhD	54	21.3
Occupation	Employee	53	20.9
	Tax Consultant	46	18.1
	Private Employee	97	38.2
	Entrepreneur	36	14.2

Anonym

22

8.7

Table 6 shows the Pearson correlation was conducted to see the relationship between tax understanding, taxpayer awareness, and taxpayer compliance. According to Cohen (2013), an absolute correlation between 0.30 and 0.49 indicates a moderate relationship, and above 0.49 indicates a strong relationship. The tax understanding is strongly positively correlated to tax compliance,  $r(252) = 0.751$ ,  $p < 0.001$  to compare to tax awareness,  $r(252) = 0.634$ ,  $p < 0.001$ . The tax awareness was moderately positively correlated to tax compliance,  $r(252) = 0.605$ ,  $p < 0.001$ .

**Table 6. General Mean, Standard Deviation, and Correlations (n=254)**

Variables	M	SD	TA	TC
Understanding of Taxation (TU)	3.312	0.819	0.634**	0.751**
Taxpayer Awareness (TA)	3.471	0.850	-	0.605**
Taxpayer Compliance (TC)	3.283	0.836	-	-

Note. \*\*Correlation is significant at the 0.01 level (2-tailed).

As shown in Table 7, the multiple regression indicated that tax understanding significantly predicts tax compliance,  $F(2,251) = 181.893$ ,  $p < 0.001$ , the  $R^2$  for this equation is 0.592, which means that 59.2% of the variance in tax compliance was predictable from tax understanding and tax awareness.

**Table 7. Multiple Regression Results (n=254)**

Variables	B	SE	t	Sig.	$\beta$	VIF
TU	0.627	0.053	11.77	0.000	0.614	1.673
TA	0.212	0.051	4.127	0.000	0.215	1.673
(Constant)	0.472	0.155	3.0380	0.003	-	-

a. Predictors: TA, TU, (Constant).

b. Dep. Variable: TC,  $R^2 = 0.592$ , Adjusted  $R^2 = 0.588$ ,  $F(2,251) = 181.893$ ,  $p < 0.001$ .

## 5. Discussion

Several studies investigated the impact of various variables on tax compliance, such as the perception of taxation, tax comprehension, tax amnesty, tax morality, gender, tax law, penalties for tax administration, tax penalties, tax justice, tax collection, government trust, social standard, fairness, and ethical attitudes. Due to the study's significance and widespread findings, we have studied the impact of tax understanding and tax awareness on taxpayer compliance in Kabul, Afghanistan, from different prospects. See a few suggestions on tax understanding, tax awareness, and taxpayer compliance.

Taxpayers are aware of the taxation and apply this information to pay taxes, called tax comprehension, awareness, and tax interpretation. The taxpayer's awareness states that taxpayers are adequately and willingly informed, recognize, and implement regulations on taxes. Tax compliance can be characterized as taxpayers' capacity and willingness to abide by tax laws determined at a given time and location by ethical, legal, and other situational factors. Likewise, the taxpayers' ability and willingness to comply with tax laws, report the right revenues each year, and pay the appropriate amounts of taxes in time are also specified by multiple tax authorities.



Based on this study's findings, the first hypothesis has been accepted, resulting in a positive correlation between tax understanding and significant tax compliance predictions. The finding was similar by previous researchers (Chawla et al. 2013; Eriksen and Fallan 1996; Geetha and Sekar 2012; Harris 1990; Kirchler et al. 2008; Lewis 1982; Nero and Amrizah 2005; Palil and Mustapha 2011; Park and Hyun 2003; Roshidi et al. 2007; Saad 2011; Singh 2003) and Kołodziej (2011). Moreover, the second hypothesis result is also accepted. The tax awareness had to be moderately positively correlated and suggested a significant effect on tax compliance. As a result, the same findings have been reported (Hastuti 2014; Lisa and Hermanto 2018; Palil et al. 2013; Santi 2012; Sapiei and Abdullah 2008; Savitri 2016; Sitorus 2018; Suyanto and Trisnawati 2016) and MU'AZU (2012).

## 6. Conclusions

Based on the study results, tax understanding and tax awareness significantly impact tax compliance. This study result fills the gap in the taxation literature of Afghanistan. The tax department of the ministry of finance could launch workshops, seminars, and symposiums to increase the understanding of taxation and tax awareness among taxpayers in order to increase tax compliance and tax revenues. This research used a narrow-scale sample size. Collecting large-scale sampling data to generalize the findings country-wide was not possible due to Afghanistan's current situation. The last decades of civil wars and foreign interventions and the current uncertainties in Afghanistan, which negatively affected infrastructure, the education system, and society, should be taken into account in generalizing this study's findings. To better generalize this study's results, further research can examine the impact of tax understanding and tax awareness on tax compliance in different sectors country-wide. Besides this, some other impactful variables on tax compliance such as tax amnesty, socialization, quality of the service system, and religiosity can also be examined in the Afghanistan context.

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**Arastırma Makalesii**

**Examining the Effect of Tax Understanding and Tax Awareness on Taxpayer Compliance in Kabul-Afghanistan**

*Afganistanda'ki Vergi Anlayışı ve Vergi Bilincinin Mükellef Uyumu Üzerindeki Etkisinin İncelenmesi: Kâbil Örneği*

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**Genişletilmiş Özet**

**Giriş**

Hükümetlerin ihtiyaçlarını karşılamak için önemli bir gelir kaynağı olarak gördüğü vergilendirme aynı zamanda toplumların ilerlemesi, vergi gelirlerinin yönetilmesi ve vergilerin toplanma şekillerine bağlı olmaktadır. Gelişmiş ülkelere bakıldığında vergi gelirleri, ülkelerin kamu gelirlerinin önemli bir bölümünü oluşturmakta ve kalıcı ekonomik büyüme ve sürdürülebilir kalkınmayı garanti etmektedir. Ayrıca hükümetlere, kalkınma projelerinin başarılı bir şekilde uygulanması ve kentsel altyapının güçlendirilmesi için ihtiyaç duyulan güvenilir bir araç ve kaynak sağlamaktadır. Vergilendirmenin en önemli hedefleri; hükümetlere sosyal hizmetlerin sunulması, uygun gelir dağılımı, yoksullukla mücadele, enflasyonun azaltılması, rekabet gücünün artırılması için gerekli zeminin sağlanması, kalıcı ekonomik büyümenin sağlanması, sürdürülebilir ekonomik kalkınma ve hükümetlerin Ulusal Kalkınma Stratejisi'ne (National Development Strategies -NDS) göre diğer hedefler için gerekli kaynakları sağlamak yatırımcılar için güvenilir bir ortam sağlamak ve dış yardım paketlerine olan bağımlılığı azaltmaktır.

Afganistan'da hem yerli hem de yabancı kaynaklardan gelir elde edilmekte olup gelirin büyük bir kısmı vergi gelirlerinden oluşmaktadır. Afganistan'daki ekonomik ve finansal sistemi yönetmekten sorumlu ana birim ve kurum olan Maliye Bakanlığı (Ministry of Finance - MOF), Ulusal Birlik Hükümeti'nin kurulmasının ardından ülkenin ekonomik ve finansal sistemini iyileştirmek için bir dizi reform başlatmış ve uygulamaya koymuştur. Bunlardan bir kısmı, yolsuzlukla mücadele ve iç kaynaklardan gelir elde etme açısından uluslararası toplum taahhütleridir. Tablo 1'de görüldüğü üzere vergi gelirleri Afganistan'ın büyümesi ve gelişmesi için oldukça önemlidir. Bu nedenle, vergi tahsilatını yönetmek, vergi anlayışını ve vergi uyumluluğunu artırmak çok önemlidir. Yeni bir konu olması ve konu ile ilgili olarak ilgili literatürde yeterli çalışma olmamasından dolayı bu konuda araştırma yapma gerekliliği ortaya

çıkıştır. Bu araştırmanın, bu konuda araştırma yapmak isteyen araştırmacılar için bir örnek teşkil etmesi ve yol göstermesi umulmaktadır.

### **Yöntem**

Bu çalışma, Afganistan'ın Kâbil kentinde vergi anlayışı ve vergi bilincinin vergi mükelleflerinin uyumu üzerindeki etkisini ampirik olarak incelemeyi amaçlamaktadır. Katılımcılara Google Formlar aracılığıyla anket uygulaması yapılmıştır. Anket dört bölümden oluşmaktadır, ilk bölüm katılımcıların tanımlayıcı özelliklerini öğrenmeyi amaçlayan demografik değişkenlerden meydana gelmektedir. Kalan bölümler, Tablo 2'de belirtildiği gibi vergi anlayışı, vergi bilinci ve vergi uyumunu ölçmek üzere üç farklı ölçekten yararlanılmıştır. Vergi anlayışını ölçmek için Nurkhin vd.'nin (2018) 7 maddelik "Vergi Anlayışı Ölçeği", vergi farkındalığını ölçmek için Andinata'nın (2015) 3 maddelik "Vergi Bilinci Ölçeği" ve mükellef uyumunu ölçmek için Widodo'nun (2010), Febriani ve Kusmuriyanto'nun (2015) 9 maddelik "Vergi Mükellefi Uyum Ölçeği" kullanılmıştır. Katılımcıların yanıtları için 5 ile 1 arasında değişen 5'li likert derecelendirmesi yapılmıştır (5 = Her Zaman, 4 = Çoğunlukla, 3 = Sık Sık, 2 = Bazen, 1 = Hiçbir Zaman).

Kullanılan ölçeklerin güvenilirliğini test etmek için, toplanan verilerin iç tutarlılığı Cronbach's Alpha ile hesaplanmıştır. Van Griethuijsen vd.'ne (2015) göre 0,84-0,90 aralığındaki değer güvenilir ve 0,70'in üzerinde bir değer kabul edilebilir. Bu nedenle, Cronbach's Alpha'nın sonuçları kabul edilebilir düzeydedir. Bir ön koşul olarak toplanan verilerin geçerliliğini kontrol etmek için KMO ve Bartlett's Testi gerçekleştirilmiştir. Kaiser'e (1974) göre 0,80-0,89 aralığındaki KMO değeri değerli(meritorious), 0,70-0,79 aralığındaki değer orta düzeyde (middling) kabul edilebilirdir (Mooi and Sarstedt, 2014). Tablo 4'te gösterildiği gibi, KMO değerleri sırasıyla değerli, ve ortadır. Bartlett's Test sonuçları da anlamlıdır. Bu nedenle örneklem Doğrulayıcı Faktör Analizi (DFA) için yeterlidir. KMO ve Bartlett's Test sonuçlarına göre faktör yükü Ana Bileşen Analizi (PCA) ile hesaplanmıştır. Tablo 4'te gösterildiği gibi, her bir maddenin faktör yükü 0,50'den büyüktür. Bu nedenle ölçeklerden herhangi bir öge çıkarılmamaktadır. Gürbüz ve Şahin'e (2014) göre 0,50'den düşük faktör yüklü madde ilgili ölçeklerden çıkarılmalıdır. Kolayda örnekleme yöntemiyle anketler 27 Nisan 2020 ile 25 Temmuz 2020 tarihleri arasında Afganistan'ın Kâbil kentinin 5. bölgesinde gerçekleştirilmiştir. Toplam 254 geçerli anket, SPSS 24 istatistik programı kullanılarak ileri düzey analizlere tabi tutulmuştur. Önerilen hipotezleri test etmek amacıyla korelasyon analizi ve çoklu regresyon analizi kullanılmıştır.

### **Bulgular**

Araştırma örneklemine ilişkin tanımlayıcı istatistikler Tablo 5'te gösterilmiştir. Tablo 6'da gösterildiği gibi, vergi anlayışı, vergi mükellefi bilinci ve vergi mükellefi uyumu arasındaki ilişkiyi görmek için Pearson korelasyonu yapılmıştır. Cohen'e (2013) göre 0,30 ile 0,49 arasında mutlak bir korelasyon orta düzeyde bir ilişkiyi, 0,49'un üzerinde ise güçlü bir ilişkiyi gösterir. Vergi anlayışı, vergi farkındalığına kıyasla  $r(252) = 0,75; p < 0,001$  vergi uyumu ile pozitif yönde güçlü ilişkilidir  $r(252) = 0,634; p < 0,001$ , diğer yandan vergi bilinci, vergi uyumu ile orta düzeyde pozitif yönde ilişki göstermiştir  $r(252) = 0,605; p < 0,001$ .

Tablo 7'de gösterildiği gibi, çoklu regresyon, vergi anlayışının vergi uyumunu ve vergi bilincini anlamlı ölçüde etkilediğini göstermiştir  $F(2,251) = 181,893; p < 0,001$ , bu denklem için  $R^2, 592$ ; Bu, vergi uyumundaki varyansın % 59,2'inin vergi anlayışından tahmin edilebilir olduğu anlamına gelmektedir.

### **Tartışma ve Sonuç**

Çalışmanın bulgularına bakıldığında vergi anlayışı ile vergi uyumu arasında pozitif bir ilişki tespit edilmiş olup, çalışmanın birinci hipotezi kabul edilmiş olup, bu sonuç benzer şekilde bazı çalışmalarda da desteklenmektedir (Chawla ve diğerleri 2013; Eriksen ve Fallan 1996; Geetha ve

Sekar 2012; Harris 1990; Kirchler ve diğlerleri 2008; Lewis 1982; Nero ve Amrizah 2005; Palil ve Mustapha 2011; Park ve Hyun 2003 ; Roshidi ve diğlerleri 2007; Saad 2011; Singh 2003) ve (Kołodziej 2011). Vergi bilinci vergi uyumu arasında pozitif yönde orta düzeyde ilişki çıkmış olup, vergi bilincinin vergi uyumu üzerinde anlamlı bir etkiye sahip olduğu görülmüştür. Sonuç olarak, aynı bulgular önceki araştırmacılar tarafından da desteklenmiştir araştırmacılar (Hastuti 2014; Lisa ve Hermanto 2018; Palil vd. 2013; Santi 2012; Sapiei ve Abdullah 2008; Savitri 2016; Sitorus 2018; Suyanto ve Trisnawati 2016) ve (MU'AZU 2012). Çalışma sonuçlarına göre, vergi anlayışının, vergi uyumu üzerinde anlamlı olumlu bir etkisi vardır, ayrıca vergi bilinci, Kâbil'deki vergi uyumu üzerinde anlamlı bir etkiye işaret etmektedir. Bu çalışma sonucu, Afganistan vergi literatüründeki boşluğu doldurmaktadır. Maliye Bakanlığı'nın vergi dairesi tarafından, devletin vergi gelirini artırmaya yardımcı olacak vergi uyumunu artırmak için vergi mükellefleri arasında vergilendirme anlayışını ve vergi bilincini artırmak için çalıştaylar, seminerler ve sempozyumlar gibi etkinlikler düzenlenebilir. Söz konusu bu çalışmanın sonuçlarını daha iyi genelleştirebilmek için daha fazla araştırma, vergi anlayışı ve vergi bilincinin Afganistan'ın farklı sektör ve bölgelerinde vergi uyumu üzerindeki etkisi incelenebilir. Bunun yanı sıra, vergi affı, sosyalleşme, hizmet sisteminin kalitesi ve dindarlık gibi vergiye uyumu etkileyen diğler bazı etkili değışkenler de Afganistan bağlamında incelenebilir.