

BUSINESS CLIMATE IN THE RUSSIAN FEDERATION CONSIDERING THE RELATIONS BETWEEN ENTRENEURS AND TAX AUTHORITIES

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Abstract: taxation builds financial relations between the state and legal entities or individuals. Acting as part of the economic policy of the state, an adequate tax system ensures the effectiveness of the main components of the economy, the development of entrepreneurial initiatives and meeting the basic needs of the country.

The article examines the impact of the tax system on business climate, identifies the main reasons for tax evasion by businessmen in the Russian Federation and proposes ways of creating adequate tax relations between the state and enterprises, thus increasing business activity.

According to the results of the survey that involved 300 managers of small, medium and large enterprises, almost half of entrepreneurs (47%) consider tax burden as the main problem hindering economic activity in Russia. The entrepreneurs believe tax authorities

represent a considerable obstacle to business.

Keywords: tax administration, tax relations, economic activity, business climate.

1. Introduction

The tax system enables redistribution of the income of society and the state. It financially supports social programs of the state, balances budgets of different levels, and regulates various economic and social processes, including innovation and investment, which are aimed at updating the technological base of the economic system.

One of the tasks of the tax policy is to create a mechanism regulating tax relations, which would provide methods for collecting tax into the budget revenues that would be adequate to economic conditions. In theory, tax

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relations are aimed at regulating tax revenues to budgets of all levels and stimulating business activity of economic entities.

Economic activity is determined by external economic conditions, including the conditions for launching and conducting it, barriers and restrictions for doing business. It is obvious that talking about the conditions for carrying out economic activity and business climate, the role of the state is not limited to setting the procedures for obtaining licenses, registering enterprises, but also includes developing the policy of taxation and the current tax burden.

However, according to most business representatives, the current tax system in Russia does not encourage entrepreneurs to increase business activity and initiative.

It should be noted that the tax system is based on the principle of dependence of the state on all the taxpayers, and taxation inevitably leads to a conflict of private and public interests.

At present, the Russian Federation is characterized by a large share of shadow and informal economic relations, while the imperfection of the

tax system prevents taxes from performing their main functions, including the fiscal function, which would provide the financial support for the activities of the state.

The share of tax revenues in the revenues of the Russian Federation federal budget is significantly lower than this figure in the budgets of developed countries. In the federal budget of the Russian Federation, tax revenues estimate from 40% to 50%, while this indicator is much higher in the revenues of the budgets of developed countries. The budget of the Russian Federation is mostly supplied by non-tax revenues.

In addition, there is a huge total debt of taxpayers into the budget of the Russian Federation, estimating about 5–6% of the total federal budget revenues.

2. Methods

Working on the research, the author conducted a sociological survey that included 300 respondents, directors of Russian small, medium and large businesses operating in various fields and representing different legal forms. The respondents' opinions were collected in an anonymous survey with the note that all data will be generalized.

Summarizing the results of the study, the author applied the methods of

systemic, logical and comparative analysis of scientific publications. The descriptive statistics was analyzed, and the hierarchical and correlation dependencies between the empirical data were determined. The study also included some traditional methods of economic and mathematical statistics, as well as building graphic and economic-mathematical models.

3. Results

3.1. Literature Review

The influence of behavioral and psychological factors on the behavior of entrepreneurs, their relationship with tax authorities and compliance with tax laws have been actively studied since the 1950s. Günter Schmolders (1959) examined the problems of fiscal psychology as a separate branch of public finance research. Later, Michael G. Allingham and Agnar Sandmo (1972) evaluated the actual level of compliance with tax legislation, examining the specifics of interaction between various parties involved in taxation (taxpayers, legislators, tax authorities, etc.).

Over the following decades, researchers developed new approaches based on experiments and mathematical modeling that allowed evaluating the

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influence of behavioral dynamics on stimulating or preventing tax evasion. In his studies on various aspects of the theory describing the planned behavior of parties in economic relations and their intentions, Icek Ajzen (1991) proved that the subjective norms of entrepreneurial behavior and their perception of the state control bodies are associated with certain sets of basic behavioral, regulatory and control attitudes. In the study, he obtained empirical data confirming the role of psychological factors in tax relations.

Erich Kirchler, Stephan Muehlbacher, Erik Hoelzl, Paul Webley (2009) claim that the experience entrepreneurs have in dealing with tax authorities and the consequences of tax audits are an important factor in their compliance with tax obligations.

Research on the tax behavior of entrepreneurs in different countries conducted by various scientists, including Chris W. Chan, Coleen S. Troutman, David O'Bryan (2000), James Alma, Jorge Martinez-Vazquez, Friedrich Schneiderb, (2004), Klarita Gërxhani, Arthur Schram (2006), Benno Torglerand, Friedrich Schneider (2007) and others, highlights the importance of social and ethical norms. The

publications confirm national differences in tax relations and prove that moral values have a strong influence on the behavior of taxpayers and their compliance with tax laws.

Stimulation of entrepreneurial activity is seen as a key factor in ensuring sustainable growth of the economy, reducing unemployment and increasing prosperity. At the same time, according to María Soledad Castaño, María Teresa Méndez, Miguel Ángel Galindo (2016), the state economic policy, including taxation, determines economic activity and its growth. Sharing the views of many politicians and researchers, Doaa Mohamed Salman (2016) claims that the state should develop a system of special measures to support business development that would imply creating an attractive tax and stable monetary policy, promoting business education, and stimulating research and development.

Malcolm J. Beynon, Paul Jones, David Pickernell (2018) claim that the established business climate or institutional environment influence the self-perception of business and its social status, opportunities to open new businesses, current risk levels and intentions of entrepreneurs. Pekka

Stenholm, Zoltan J. Acs, Robert Wuebker (2013) carried out a study of the business environment which shows that differences in institutional mechanisms affect both the level and type of business activity. The authors assess the level of country's development according to its ability to support highly efficient entrepreneurship. In their opinion, the differences in institutional mechanisms are connected with the rate of companies' economic growth and differences in business types that different countries have.

Apart from the level of the development of the country and its welfare, business behavior is greatly influenced by its national mentality, culture, entrepreneurial attitudes and attitude to risk. According to Silvia Stroe, Vinit Parida, and Joakim Wincent (2018), entrepreneurs' assessment of their business performance, their perception of risk and the combination of these largely determine the logic of decision making in the business environment. Weiqi Dai and Steven Si (2018) argue that the positive attitude of businessmen towards economic policy and their political connections, along with the level of institutional

development of the country, stimulate economic activity.

However, David L. Poole (2018) argues that, fairly often under the cover of developing measures to boost the SME sector, presented as the effective cure for countries with low per capita income, politicians act on the basis of unsaid claims and are influenced by a wide range of people, for example, microloan providers, management consultants or economists who adhere to different theories.

Moreover, according to Petra Dickel and Peter Graeff (2018), corruption and non-compliance with laws is all the more likely, the higher the expected economic profit is. Entrepreneurs' neglect of legal norms and their tendency to take such actions are caused by expected economic benefits and the high probability that they will get away with these illegal actions.

In this context, considering the legal framework and business environment, Ashantha Ranasinghe (2017) focuses on the unavailability of unofficial payments, various forms of cash back or extortion which reduce the capital profitability and increase business costs. Here it should be noted

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that internal self-restraints in behavior and ethical norms are much more difficult to represent in theoretical terms than informal restrictions that maximize personal gain.

According to Jose Joaquin Lopez (2017), such phenomena as tax evasion and the informal sector are more common in developing countries. At the same time, increasing tax burden and unavailability of tax evasion may cause officially registered companies to move into the informal sector.

3.2. The attitude of Russian business to tax authorities

According to the results of the survey that included 300 managers of small, medium and large enterprises, almost half of the entrepreneurs (47%) consider the problem of tax burden to be the main obstacle to economic activity in Russia, and entrepreneurs name tax authorities to be the main factor hindering business. Respondents noted a high share of mandatory payments, taxes and non-tax fees. They have a negative or critical attitude to the size of the cadastral value and anticipate the further growth of tax burden.

In addition, most entrepreneurs named a huge tax burden as the main

obstacle for doing business (see Table 1).

Table 1 - Opinion of respondents on economic problems that enterprises encounter in their work

No.	Answer options	% to the total of respondents
1	Taxes	47.0%
2	Control and supervision	22.0%
3	Power supply and natural monopolies	15.7%
4	Execution of court decisions	13.2%
5	Measures of state support for small and medium businesses	12.9%
6	Certification, licensing and technical regulation	11.5%
7	Land registration, land relations and property rights	10.5%
8	Unauthorized trading	9.1%
9	Violation of entrepreneurs' rights during the inquiry and investigation	7.7%
10	State and municipal procurement	6.6%
11	Construction, housing and utility services	6.3%
12	Natural resource management and ecology	5.6%
13	Migration policy and labor legislation	5.6%
14	Transport	4.5%
15	Organizing and participating in fairs	3.8%
16	Antitrust regulation	3.5%
17	Anti-corruption in law enforcement	3.1%
18	Implementation of investment projects	2.8%
19	Customs regulation	2.4%
20	Other	1.0%

As for the authorities that create the greatest obstacles to doing business, 30% of the entrepreneurs surveyed said that tax authorities were the most burdensome factor (see Table 2).

Table 2 - Respondents' assessment of the state agencies posing the most significant obstacles to economic activity

No.	Answer options	% to the total of respondents
1	Tax authorities	30.0%
2	Authorities regulating trade and consumer right protection	11.8%
3	Authorities responsible for sanitation and epidemic control	9.8%
4	Authorities in charge of technical supervision	8.0%
5	Local governments	7.0%
6	Regional authorities	6.6%
7	Internal affairs agencies	6.3%
8	Other regulatory authorities	5.2%

9	Customs bodies	4.5%
10	Transport supervision agencies	4.2%
11	Labor protection agencies	3.5%
12	Authorities in charge of quarantine and phytosanitary supervision	2.1%
13	Authorities controlling the distribution of ethyl alcohol	1.7%

It is worth noting that the respondents' opinion on increasing the tax burden is largely due to the policy conducted by the Federal Tax Service of Russia that is aimed at increasing the transparency of payments, strengthening tax administration and countering shadow economic relations. This refers to the use of online cash desks, following the adoption of the Federal Law No. 290-FZ on July 3, 2016 which increased the requirements for cash registers when making cash payments.

In the opinion of entrepreneurs, these measures aimed at improving tax administration and transparency of economic relations contribute to an increase in the tax burden. Therefore, the surveyed entrepreneurs said that the state should reduce the tax burden and consider the economic situation and the level of demand when changing tax rates. They also see it viable to introduce tax incentives for enterprises that have been in business for a long time and have a good record, to reduce pension and

insurance contributions, not to introduce online cash registers, etc.

In addition, it is fairly challenging for individual entrepreneurs and small enterprises to calculate taxes and monitor legislative changes in taxation by themselves.

Talking about problems that arise during the interaction with tax authorities, directors of the companies also mention controversial and vague recommendations of tax authorities, the Ministry of Finance of the Russian Federation on accounting and economic feasibility of expenses when calculating the tax base for income tax and value-added tax. They also note that it is difficult to challenge the claims of the tax office, regulatory authorities, etc in court. In addition, it is almost impossible to opt for tax incentives at the design stage of the project that precedes the implementation stage due to the absence of the taxation objects.

3.3. Position of tax authorities

Financial and tax law are of public nature. The financial and legal science and legislative practice are to a large extent determined by the idea that implies the dominance of the state interest in the regulation of financial relations. The norms of financial law provide the mechanism for protecting public property interests. Therefore, in this aspect, financial and tax law act as an institutional regulator and a tool for coordinating interests (Krokhina, 2012).

In recent years, the Federal Tax Service of Russia (FTS) has been reforming tax control over business, which has a great influence on the activities of tax authorities. Modern information and telecommunication systems, software and big data technology used in the tax control procedures enable to maximally reduce the human factor. Tax authorities conduct far fewer on-site inspections. Value chains, taxes payment and desk audits are monitored without direct contact with the taxpayer. Application of special information systems makes it possible to prevent tax evasion and attempted fraud in the reimbursement of taxes paid. Using cash registers to transfer information to the tax authorities

helps control financial and commodity flows and also eliminates the possibility of tax evasion. Marking of certain types of products (such as drugs or tobacco products) ensures greater transparency of business operations and allows identifying behavior patterns of economic entities and their possible attempts at tax evasion.

The measures taken by the FTS contributed to the situation when for five years tax revenues were growing at a significantly faster pace than the revenues of the consolidated budget of the Russian Federation [Grunina, 133]. According to D.K. Grunina, further improvements carried out by the tax authorities should include creating an environment for taxpayers which is more comfortable for fulfilling their tax obligations and that would provide favorable conditions for doing business and increasing business activity.

However, at present the most acute problems of tax administration in Russia are the schemes for profound tax minimization developed by taxpayers. This violates the balance of interests in competition: companies that do not use such schemes are in less favorable financial conditions, which makes it

necessary for them to either switch to the shadow economy or apply the same or similar schemes.

In Russia, tax evasion is a fairly common practice which seriously undermines the economic security of the state.

Companies use various methods of tax evasion, including:

- fraudulent misrepresentation in accounting documents,
- cash operations without appropriate reporting in financial statements;
- unreasonable allocation of various expenditures to production costs,
- fraudulent misrepresentation of economic indicators,
- underreporting of the volumes of purchased and sold products,
- taxable entity concealment (substitution, false export),
- fraud carried out through one-day firms or intermediary affiliates.

At the same time, most representatives of the business community do not have negative attitude towards tax evasion or shadow

companies. Replying to the question whether business feels negative influence of shadow companies that do not pay taxes, 26.8% of the respondents gave an affirmative answer, 30.3% said that it was not so. Moreover, almost half of the respondents did not answer the question.

The current imperfections of the tax system have a significant impact on public opinion and the attitude to paying taxes, respectively. In the Russian Federation, in comparison with developed countries, taxes have the opposite effect on stimulating the efficiency and initiative of individuals and legal entities. The analysis carried out in this article revealed the negative influence of the tax system on promoting entrepreneurial activity and the working efficiency of people. Thus, the tax system can be named the main cause of tax evasion for individuals and entrepreneurs.

The reasons for both individuals and legal entities to evade taxes can be very different, from the hopeless situation due to the insolvency of business and people or breaches in tax legislation to the psychological aspects of people's behavior.

One should not forget about the tax culture of society, which also determines the extent of tax payment to the budget. Not all Russians consider paying taxes their civic debt. In addition, in many cases it is possible to evade taxes because government agencies do not have total control over all accounting and financial information of legal entities.

Aloys Prinz, Stephan Muehlbacher, and Erich Kirchler (2016) name two ways of increasing tax collection: avoiding tax evasion through audits and fines, on the one hand, and creating trusting relationships with taxpayers by providing additional services and consulting support, on the other. They substantiate the importance of both instruments for collecting taxes and see them as a compulsory and efficient incentive for complying with tax laws. The researchers point out that constraint and persuasion measures can substitute or complement each other depending on the reaction of taxpayers, given that the behavior of taxpayers is formed by the behavior norms prevailing in society.

At the same time, as Jose Joaquin Lopez (2017) claims, in a developing

economy the informal sector is shrinking, whereas the volume of tax evasion in officially registered enterprises is increasing, which reduces the potential collection of tax payments.

Small businesses and individual entrepreneurs tend to evade taxes by doing unreported business activities, while large officially registered enterprises evade taxes on a much larger scale. Economies in which tax evasion is carried out on a large scale and it is possible to dramatically increase tax revenues by eliminating the informal sector have to compromise between tax collection and the cumulative efficiency of tax revenue collection. This is due to the fact that increasing tax collection from officially registered enterprises that evade taxes, the state may push them into the informal sector.

Jose Joaquin Lopez notes that if we consider a certain permissible share of the informal sector as a by-product of development, and not vice versa, tax authorities can create a reliable tax base by minimizing tax evasion of officially registered enterprises (Lopez, 2017).

In a broad sense, protection of taxpayers' rights implies political, socio-economic, legal and organizational

guarantees. In a narrow sense, this refers to the appeals to certain government agencies to consider the legality and validity of actions or inaction of tax authorities for each particular taxpayer.

The fact that the state represented by tax authorities has broad powers to limit the constitutionally guaranteed private ownership of a taxpayer leads to unjustified prevalence of public interests over private ones. At the same time, in some cases, taxpayers do not believe that their appeal to a higher tax authority may be successful and deliberately do not disclose all their arguments in the complaint, withholding them until investigation in court. This results in a situation when the tax authority cannot fully prepare and substantiate its position on all the arguments of the taxpayer before court proceedings.

3.4. Measures for reconciling the interests of the state and business in tax relations

At present, the procedures for handling tax disputes are rigorously monitored by the legislative and judicial systems of Russia. This includes taking certain measures, for instance, in 2009 a mandatory pre-trial procedure was

introduced for appealing against the decisions of the tax authorities based on the results of tax audits. In 2014 the pre-trial settlement of all tax disputes became mandatory; there were changes in the rules for consideration of tax disputes in court; taxpayers received an opportunity to appeal against private letter rulings of the Federal Tax Service of Russia (Krokhina, 2016).

The Federal Tax Service of Russia currently faces the task of further improving pre-trial resolution of tax disputes, preferential resolution of out-of-court tax disputes by tax authorities, reducing the burden on the judicial system. One of the principles to promote pre-trial resolution of tax disputes is the customer-focused approach simplifying taxpayer's interaction with the tax authorities.

To ensure the balance of private and public interests, it may be viable to introduce into the practice of pre-trial settlement of tax disputes the possibility of providing compensation for the taxpayer's expenses for the services of tax advisers incurred during the administrative appeal in case the taxpayer's complaint is satisfied by a higher tax authority.

In most countries with developed market economies, tax legislation contains a fiscal rescript procedure that ensures the observance of tax rights and reduces tax risks. It seems relevant to consider the possibility of introducing this procedure into the Russian tax legislation. This procedure implies receiving a written statement of tax authorities that the planned actions and transactions of the taxpayer do not violate the law or are not aimed at any illegal tax optimization.

The fiscal rescript allows the taxpayer to obtain the preliminary assessment of their planned transactions. Basically, this procedure presents an explanation of the tax authorities that signifies their approval of the way of doing business or disapproval if there are signs of abuse.

Creating within the tax authority a mechanism for approving the planned business operations of the taxpayer, in which their approval or disapproval will be mandatory for both the tax authority and the taxpayer, will eliminate the risk of cases when a conscientious taxpayer may be held accountable and requested to pay arrears, penalties and fines.

In addition, the fiscal rescript can

perform the function of preventing tax offenses and counteract the development of the shadow economy. The taxpayer that did not receive approval of the planned business operations will not commit an offense to avoid being held accountable.

It should be noted that in the case of a large number of such requests, the FTS, which has recently experienced a significant staff reduction, may not be able to cope with the deluge of appeals. In addition, the fiscal rescript has a significant drawback associated with the likelihood of increased corruption, since decisions, as international experience shows, are most often taken on the individual basis.

4. Conclusion

The decrease in business activity and the opinion of entrepreneurs on the current system of business taxation in the Russian Federation suggest that the effectiveness of the tax system is measured not only by mathematical statistics, whereas the material interests of fiscal authorities should not always prevail over other interests.

It should be mentioned that the relations arising between private and

public actors associated with the financial activities of the state and regional or local governments are multidimensional and complex. There is initial conflict of their social, political and legal aspects, which results in a large number of tax disputes.

At the same time, considering the problem from the perspective of the state interests, the expansion of the shadow economy manifesting itself through tax evasion can lead to the loss of significant financial resources and undermine the economic stability of the state. Thus, the tax system of the Russian Federation can serve as a factor that threatens the economic security, and not ensures it.

To improve the situation, it seems reasonable to develop a set of organizational and legal measures controlling and preventing tax evasion and to carry out regulatory improvements which will minimize the legal ways of tax evasion. At the same time, increasing accessibility of financial information on the activities of a company, the formation of tax culture and morality in society remain crucial issues.

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