Factors affecting fairness of Taxation on Category "B" Taxpayers in Tercha City, Dawuro zone, SNNP of Ethiopia

Afework Asfaw Amele [*], Wondaferahu Mulugeta Demissie [**], Endeg Tekalegn Wolde [***]

[*] Graduate of Master of Science in Economics /Economic Policy Analysis/
Economics Department, College of Business and Economics, Jimma University, Ethiopia
[**] Associate Professor of economics.
Economics Department, College of Business and Economics, Jimma University, Ethiopia
[***] Lecturer, Economics Department, College of Business and Economics, Jimma University, Ethiopia.

Abstract- The aim of the study was to examine factors affect fairness of taxation on category "B" tax payer's in case of Dawuro zone, Tercha City, SNNP of Ethiopia. 238 numbers of sample respondents were selected from 526 number of total category "B" taxpayers in study area. The finding shows that, majority of the tax payers negatively perceived towards fairness of their tax system due to high tax rates, unfair distributions of tax burdens among tax payers compared with ability to pay, unequal treatments of individuals by authority, tax payers have little knowledge about tax system and complicated tax law and bulky procedures makes tax payers does not easily understand their tax system in the study area. In addition, the logistic regression analysis shows that except general fairness all 8 tax fairness aspects such as; exchange with gov.t, horizontal fairness, vertical fairness, time-related equity and fairness, self-interest, tax knowledge and tax complexity has significant effects on tax fairness perceptions at 0.05% of confidence intervals.

Index Terms- Tax fairness, Tax fairness aspects, Tax knowledge, Voluntary compliance, Equity oftax system

I. INTRODUCTION

Many literates agreed that a fair tax means where the greater burden of the tax is imposed by individuals who are more financial wealth or well-off and capable of paying the tax. If a tax system in a nation is unfairly designed it affect the tax holder, therefore, it is important to understand how taxpayers will respond to adjustments in fiscal policies. The perceptions of taxpayers' on the burdens and benefits associated with tax decisions allow for more effective functioning of the tax system and can help to mitigate tax avoidance and evasion. Therefore, understanding behavioral or cultural issues is essential to ensure more content of citizens (Richardson, 2006). Early work of Adam in 1776 states that; All countries, even the very poorest and most aid dependent, need to collect taxes for several aims, such as to finance progressive activities, to encounter their day-to-day expenses related to care of a free and fair civilization, to control the economy through fiscal measures, and to a certain extent, to change the economic behavior of people. The authority of national governments to collect monies from taxpayers must recognize a balance between the nations' authority to tax and taxpayers' rights. Thus, the real challenge for nations is to ensure that taxpayers are treated with fairness, justice, and equity, while national governments assert their jurisdiction as taxing authorities.

Richardson, M., and Sawyer, A.J. (2001) noted that no single tax structure can possibly meet the requirements of every country. The best system for any country should be determined taking into account its economic structure, its capacity to administer taxes, its public service needs, and many other factors. Nonetheless, one way to get an idea of what matters in tax policy is to look at what taxes exist around the world. In this regard, Head, J. G. (1992), stated that most developed countries are characterized by a broad base for direct and indirect taxes with tax liability covering the vast majority of citizens and firms. Developing countries, in contrast, are confronted with social, political and administrative difficulties in establishing a sound public finance system. As a consequence, developing and emerging countries are particularly exposed to unfair taxation system includes tax evasion and avoidance activities of individual taxpayers and corporations. This can be considered one of the primary reasons for large differences in the ability to mobilize own resources between developed and developing countries. Earlier study by Gerbing (1988) were conducted a survey in US and identified five tax fairness dimensions. Such as, general fairness/distribution; exchange with government; attitude towards taxes of the wealthy; progressive versus flat tax rate; and self-interest. In other studies of Christensen et al., (1994) also found the same five tax fairness dimensions similar to Gerbing (1988). Moreover, many research findings suggest that in order to achieve the objective of an equitable distribution of income; the business profit tax system must be fair. The current study attempted to add literature by empirically testing through collaborating overall potential determinants of tax fairness from theoretical views for Ethiopia, particularly in Tercha city, Dawuro zone of the SNNP (South Nation, Nationalities and People) region.

II. Literature Review

Adam Smith, (1776) argued that a fair tax system asks citizens to contribute to the cost of government services based on their ability to pay. This is a hot idea, as old as the biblical notion that a few pennies from a poor woman's purse cost her more than many pieces of gold from a rich man's hoard. Further, for him tax fairness has four maxims. Such as, simplicity, transparency, neutrality, economic efficiency, and other desirable attributes for a good tax system. With regarding to this, AICP, (2007) reiterates that equity system considered the following seven tax fairness dimensions. Exchange Equity and Fairness means that, over the long run, taxpayers receive appropriate value for the taxes they pay. Procedural fairness refers, Taxpayers have a voice in the tax system, are given due process and are treated with respect by tax administrators. Horizontal Fairness which supported by distributive justice theory (DJT)define as tax payers under the same income or wealth brackets should pay the same amount of taxes. Vertical Equity and Fairness which refers to progressive tax rate means when income increase tax rate also increase i.e., taxes are based on ability to pay. Time-Related Equity and Fairness refers that tax are not disproportionately one-sided when income or prosperity levels vary over time. Inter-Group Equity and Fairness refers that no group of taxpayers is preferred or chosen to the disadvantage or damage of another without decent cause. And Compliance Equity and Fairness refers that all taxpayers pay what they be indebted on a timely basis.

Since 1960s, equity theory began through the work of Adams Smith, states that people make judgment of the ratio of their strength put with that of their profits gained and eventually with the same ratios of others. If an inequality reflects in the ratios, make some in to worries, wrongdoing and irritation among more benefited and less benefited relatively. In equity theory two particular points addressed. Such as: the perception to be equitable and the act of people following their perception of equity. With regarding to this, the recent works of Kempis & Wilkinson (1998) originated that taxpayers adjust their perceived inequalities through tax evasion. This implies that the implementation of the tax systems should be based on either progressive tax structure or flat tax rate structure. However; most of the individual taxes are progressive tax structures. i.e., that is vertical in terms of providing equity does not meet the expected equity. Therefore, to confirm the entire tax system is fair or not seeing the attitudes of tax payers to ward taxation is very crucial. Tax fairness is concerned with three dimensions from perception of taxpayers (social psychology) - distributive justice (viewed as the exchange of resources i.e., benefit and cost); procedural justice (viewed as the process of resource distribution), and retributive justice (viewed as the appropriateness of sanctions when norm-breaking occurs) and those influencing taxpayers compliance behavior because it is related to tax burdens. Under distributive justice theory and tax fairness principles, the social system will be perceived as fair if the compensation received is equivalent to any loss incurred in the social system. Such as; neutrality of procedures used, trustworthiness of the tax authorities, and the polite, dignified, and respectful treatment of taxpayers as individual or groups. Taxpayers expect that tax authorities will provide sufficient information about the tax law and regulations so that they can complete their tax return as accurately as possible. Therefore, it is argued that increased information about tax law and regulations can increase fairness perception and compliance (Vito & Howell, 2000).

Porcine (1984) convey with that tax fairness is a multidimensional concept and their analysis shows answering the reasons why it produces inconsistent results. Gerbing (1988) included in her study eight factors of tax fairness dimensions through Confirmatory Factor Analysis (CFA) using survey data in UK. The results from factor analysis showed the students had better perceptions of tax fairness after being exposed to tax knowledge. However, only five factors such as exchange with government; attitude towards taxes of the wealthy; progressive versus flat tax rate; and self-interest could be measured as fairness dimensions. Also he identified that perceptions of taxpayers is one of the factor that affect fairness of taxation in US. In US there are some clear privileges only meant for the wealthy. There are only general deductions and provisions meant for all who really qualify for it. However, the wealthy taxpayers may have high claims on medical, even for child insurance policies and so on due to their life style and status. Another deduction that can be related to be special is donations made to approved institutions and deducted at the gross income stage itself. Hite, & Roberts (1991) distinguished that judging from the ideology of equity; fairness is an individualistic concept whereby the individual is the key determinant asking or arguing for equity. Tax shelters have direct relationship with fairness attitudes. Found people with higher income believe progressive tax rate are more fair (vertical equity) or in other words favor a lower tax rate. Various literature on taxation state that demographic variables such as age, gender, education level, family size of taxpayers have impact on tax compliance. According to C. Adams (1993), demographic variables indirectly affect tax compliance on three aspects; attitudes, perceptions, and noncompliance opportunity.

III. Methodology of the Study

Both primary and secondary data are used to achieve the broad objectives of the study. Primary data were collected from sample selected on category "B" tax payers and Dawuro zone revenue authority through self-administered questionnaires and in depth interview from respondents of a target group. And secondary data were obtained from review of related literature, document and annual tax report in Dawuro zone revenue authority, taxation books, and internet. Thus, finally tax fairness tested in this study has 10 tax fairness aspects in the existing tax system with 40 items. The study also covers questions on the dependent variable which is the Taxpayers fairness perceptions which has 10 items, also with dummy responses. The scale value for 1 is fair tax system which is the opposite compared to the value assigned to 1 which is 0 for unfair tax system. This is because the items used by Richardson (2006) to measure tax compliance behavior are on noncompliance attitudes such as underreporting and tax cheating (measuring honest or dishonest).

The large sample size that is much more likely to be representative of the population and more accurate and precise sample were used. The target population is 526 category "B" tax payers and 20 revenue authority officers in Dawuro zone, Tercha city. To conduct survey to total population in the study was

impossible. Because of limited time and resources. Considering these constraints researcher was used the appropriate sample size by using Simplified formula for proportions. For non-respondents 5 % were added. And also sample size were used respondents of tax officials from tax authority determined by similar formula. Therefore, the total sample size was utilized in the current study is 227 + 23= 250.On the data analysis, simple statistical tools such as table, graphs, frequency, percentages, mean and St.dev, and econometric model was used to. The logistic distribution function for analyzing perceptions of tax fairness can be defined as: The average score over the nine (9) items was taken as an index for tax fairness issues. Based on this score, taxpayers were categorized into two levels of tax fairness perceptions: unfair and fair. Given the scaled ranking information of the dependent variable with binary out comes, binary logistic regression was applied. The binary logistics have the following form following Richardson (2006).

$$Zi = \ln\left(\frac{P}{1-P}\right) = \beta 0 + \beta iXi + \grave{e}i -------------------- (7)$$

Or

Logit(Y) = β0+β1x1+ β2x2+ β3x3+ β4x4+ β5x5+ β6x6+ β7x7+ β8x8+ β9x9+ β9x9 + ui

The "Y" is the logit, also called the log odds. The "βi" terms are the logistic regression coefficients, also called parameter estimates. Exp (β) = the odds ratio for an independent variable= the natural log base e rose to the power of β. The odds ratio is the factor by which the independent increases or (if negative) decreases the log odds of the dependent. Exp (Y) = the odds ratio for the dependent variable, being the odds that the dependent equals the level of interest rather than the reference level.

IV. Result and Discussion

4.1.Characteristics of the Respondents

The survey was conducted between April and May 2016. Participation in the study was voluntary. The participants were assured that their answers would be kept confidential. 238 out of 250 questionnaires papers are distributed to the taxpayers were returned. In other words return rate is 95.2%. The general information about the respondents' gender, age, educational qualification, years of experiences and work position are presented for better understanding of their background. Table 1below at the note, shows the analysis of demographic variables using descriptive statistics of the 238 survey respondents in the sample. Table 4.1 shows personal and demographic characteristics of sample respondents of the study consist of both male and female individuals. From total survey male were found more than female respondents, i.e. out of total respondents 74.4% are male. Whereas the remaining 25.6% are female. The largest group of the respondents were between the ages of 40- 49 years (30.7%). Age group below 30 years is (3.8%), between 30 to 39 years is (26.1%), 50-59 years is (25.2%) and 60 years and above is (14.3%). In terms of education level 1.7% of the respondents are illiterate (i.e. not attained in formal schools), 17.2% of the respondents had completed between (1-8) grades or primary school education, 42.9% had completed high school education, 19.7% of the respondents has certificate, 12.2% of respondents are Diploma holders and 6.3% the respondents are 1st degree holders. This survey result reflects that majority of tax payers have secondary school complete. Hence they able to understand simplified tax law and regulation. Also four family size groups were prominent among the respondents; i.e. out of 238 numbers of respondents; 32 numbers of the respondents (13.4%) has less than 3 family sizes, 89 numbers of the respondents (37.4%) has between 4- 7 family sizes, 92 numbers of the respondents (38.7%) has between 8-11family sizes and 25 numbers of the respondents (10.5%) has more than 12 numbers of family sizes.

In terms of Forms of business ownership, out of 238 forms of business ownership types; 167 forms of business ownership types (70.2%) are Sole proprietors, 70 numbers of Forms of business ownership types (29.4%) are Partnership and only one forms business ownership type (0.4%) is belong to share company. Again, respondents were categorized based on their business sectors or types. i.e. As per the outcomes of the survey, about 26.5 percent of the respondents were engaged in service sectors, 68.9% of the respondents were engaged in merchandise/trading activities and 4.6% were to be engaged in service and manufacturing sectors.

4.2.Descriptive statistics on overall Tax fairness aspects

Table 4.2below at the note shows descriptive statistics output on tax fairness items; 70.6% of the responded said that the existing tax system is not fair. The responded reasoned out authority doesn't work according to pay principles. But the remained 29.4% of the responded said that there is a fair tax system in the régime. Table 4.2 result indicate that majority (70.6%) of the category "B" tax payers were dissatisfied with income tax system. These negative attitudes of the taxpayers negative effects on fairness of taxation.

4.3.In-depth interview results

In this study researchers also gathered qualitative data with 17 business profit taxpayers those are purposively selected. The main reasons of interviews was to examine how tax payers' perceive fairness their income tax system and to what extent the effects tax knowledge and tax complexity on fairness perceptions. Respondents selected from different business sectors. This in turn enables the study to assess divergent views and arguments from different angles. In-depth interview data results in Table 4.4.3below at the note indicate that out of 20 focus groups 15% of the responded was reason out that initial late payment penalty on the unpaid tax, imposed on non-compliant taxpayers under the current tax system, is unfair. The same15% of the responded was said that there are still inadequate and unequal provisions of public services such as roads, pure water, schools, health center and etc. to low income families due to reasons of corruption, tax avoidance and tax evasions by authority and taxpayers. 10% of the responded said that having little tax knowledge and bulky tax laws in tax system increases the probability of tax payers pays their income taxes with high penalty and extra tax costs. Also the same 10% of the responded said that Individuals who deliberately evade paying their taxes should be penalized with the same amount of penalty regardless of the amount of tax evaded is observable and this indicates

unfair taxation. 15% of the responded agreed that the administration of the income tax system by the Ethiopian Revenue and Custom Authority or Inland Revenue Authority is inconsistent across years and taxpayers. This indicates there is low transparency and trust among authority and tax payers. 20% of the responded said that taxes not based on the ability to pay principles. In other words there is unequal share of tax burdens among high, middle and low income groups compared to their income amount or ability to pay. 10% of the responded agreed that similarly situated taxpayers are not taxed similarly. In other words individuals having the same income level doesn't pay the same amount of income tax. This indicates there is unfair distributions of tax burdens among tax payers those have the same level of income amounts. These results suggest tax structure needs some improvements in the study area.

4.4. The Logistic Regression Result

The logit result indicates that 8 variables (i.e. tax fairness dimensions) have p-value less than .05 and significant at 5% confidence interval. But General fairness not significant at 5% CI in this study.In respect of the Wald's-test, analysis revealed results with regard to the taxpayers‟ perceptions towards the fairness of business profit tax system. The result shows that almost all of the respondents have different perception towards the business profit tax system. The Wald statistic is a chi-square 'type' of statistic and is used to test the significance of the variable in the model and tests the null hypothesis that the estimate equals 0. More specifically, the Wald's-test analysis shows that the respondents have lower fairness perceptions, and tax knowledge. Whereas, in terms of complexity of the tax system, similarly the Wald's test viewed that the system is more complex. At the same time, path coefficients, in the logit model, represents the predictive link among constructs. Therefore, the path coefficients for tax fairness dimension tested variables except general fairness and other variables like horizontal fair, exchange with gov't, tax knowledge and tax complexity were highly significant at the 0.05 level. Finally, the R^2 value suggests to what extent the independent constructs help to explain the dependent constructs. Thus, the bigger the R^2, the more predictive power the model possesses. Therefore, the R^2 result shows that 73.5percent of all independent variables included in the model explains the dependent variable. The Variables in the Equation table contains the coefficients for the (fitted) lie and other relative information about the coefficients. The equation of the line found from the output is

Logit(Y) = -10.343+0.33GFns + 2.57Exgov + 2.2HFns - 2.162VFns +1.66TREqFns

-1.9Slfinrst - 1.6Admfns - 1.9TxKnlge -2.4Txcmplxty

Table 4.9.1 below at the note revealed the effect of tax fairness dimensions on perceptions of tax fairness on category "B" taxpayers in Dawuro zone with corresponding sig-values to determine whether or not the tax fairness aspects affects the tax fairness perceptions. Concerning to the result of the model, of the nine variables included in the model except general equity and fairness aspect all variables such as, exchange with government, horizontal equity and fairness, vertical fairness, time related equity and fairness and self-interest or personal fairness, tax knowledge and tax complexity originate to be significant at 5% level. Wald is basically t^2 which is Chi-Square distributed with DF=1. However, SPSS gives the significance levels of each coefficient. The result indicates that all of the coefficients are significantly different from zero. (P-values are 0.000), further shows the adjusted R for the fit of the logit model of the study area. As can be seen in table 4.9.1, the null hypothesis that except general fairness all the regressing coefficients are jointly zero is rejected at 0.05% level of significance.

V. Conclusions and Recommendations

The objective of this study was to find out factors affect fairness of taxation on category "B" tax payers in Dawuro zone, SNNP of Ethiopia. The overall survey result was presented based on three tax fairness aspects; social aspects, political aspects and economic aspects of tax payers. The logistic regression analysis showed out of nine variables (tax fairness aspects) in the model; 8 tax fairness aspects namely; exchange with government, horizontal equity and fairness, vertical fairness, time related equity and fairness, and self-interest or personal fairness, tax knowledge and tax complexity are significant effects on tax fairness in the current tax system but General fairness is insignificant at 5% level of CI. Regarding to general fairness insignificant result, tax payers perceived both general fairness and exchange equity on the same line. A similar proposition provided in the descriptive analysis and interviews results on various tax fairness aspects and fairness perceptions. The survey result indicated majority of respondents agreed that exchange with government, horizontal fairness and time related fairness as relatively fairer in current tax system. But General fairness, vertical fairness, administrative fairness, self-interest or personal fairness, tax knowledge and tax complexity are negatively perceived by majority of tax payers and reflect negative effect on tax fairness. Overall, this study limited to explore all potential tax fairness aspects due to multidimensional concepts. A comprehensive study need to be considered to further validate the operational aspects of the new dimensions. Implementing strong tax authority(i.e. working with high tax professional, using improved tax equipment's, well work environment, clear program and visions in tax system) changes some negative perceptions towards fairness of tax system in the study area are advisable. Providing adequate tax training to the public or tax payers must be considered crucial. Therefore authority, must be apply more efforts on training and tax information because of taxpayers' need more information about their tax obligations and their role in promoting the growth of the economy of the country and the well-being of its citizens.Applying Individual's actual income based taxes changes some negative perceptions towards fairness of tax system in the study area.

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AUTHORS

First Author – Afework Asfaw Amele, Graduate of Master of Science in Economics /Economic Policy Analysis/ Economics Department, College of Business and Economics, Jimma University, Ethiopia. E-mail: afeworkasfaw2007@gmail.com
Second Author – Wondaferahu Mulugeta Demissie /Associate Professor of economics., Economics Department, College of Business and Economics, Jimma University, Ethiopia.E-mail: wendmu45@gmail.com
Third Author – Endeg Tekalegn Wolde, Lecturer, E- Mail; endookoo@gmail.com, Economics Department, College of Business and Economics, Jimma University, Ethiopia.

Table 4.1: Demographic information of sample respondents

Items	Frequency	%
	Gender	
Male	177	74.4
Female	51	25.6
total	238	100.0
Age		
less than 30 yrs.	9	3.8
30-39	62	26.1
40-49	73	30.7
50-59	60	25.2
above 60	34	14.3
Total	238	100.0
education level		

illiterate	4	1.7
1-8 grade	41	17.2
8-10/12grade	102	42.9
certificate	47	19.7
diploma	29	12.2
degree and above	15	6.3
Family size		
less than three	32	13.4
4-7	89	37.4
8-11	92	38.7
above 12	25	10.5
Total	238	100.0
Forms of business ownership		
Sole proprietors	167	70.2
Partnership	70	29.4
Private limited company (plc.)	0	0
Share companies	1	.4
Total	238	100.0
Business sector		
service	63	26.5
merchandise and other different types of trade	164	68.9
manufacture	11	4.6
Total	238	100.0

position of the respondent in the sector		
owner	211	88.7
employees	14	5.9
manager	13	5.5
Total	238	100.0
Working duration		
less than 1 years	11	4.6
1-3 years	65	27.3
3-5 years	89	37.4
more than 5 years	73	30.7
Total	238	100.0

Source: category "B" Business profit taxpayers" survey/ SPSS output and own computations

4.2.Descriptive statistics on overall Tax fairness aspects

Table 4.4.2 tax fairness perceptions and ability to pay taxes

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	unfair or disagree	168	70.6	70.6	70.6
	fair or agree	70	29.4	29.4	100.0
	Total	238	100.0	100.0	

Sources: SPSS output

4.3.In-depth interview results

Responses	frequency	%
Similarly situated taxpayers are not taxed similarly	2	10
Taxes are not based on the ability to pay principles	4	20
All taxpayers pay what they owe on a timely basis.	2	10
The administration of the income tax system by the Ethiopian Revenue and Custom Authority or Inland Revenue Authority is inconsistent across years and taxpayers	3	15
The main reasons for low revenue performance and gov't. Unable to achieve social goals, such as the provision of benefits for low income families are reflects of corruption, tax avoidance and tax evasions.	3	15
Because of having little knowledge about income tax systems and complicated law and rules tax payers were exposed to penalty and extra tax costs.	2	10
the government spends too much tax revenue on unnecessary welfare assistance	1	5
The initial late payment penalty on the unpaid tax, imposed on non-compliant taxpayers under the current tax system, is unfair	1	5
Individuals who deliberately evade paying their taxes should be penalized with the same amount of penalty regardless of the amount of tax evaded is observable this is unfair	2	10
Total	17	100

Sources: author's survey design.

4.9.1: Summary of the regression model/ logit

Variables	S.E.	R2 Adjusted	Coefficient B	Wald's test	Exp(B)	CI.	p-value sig.(2-tailed)
Effects on tax fairness	1.394	.735	-10.343	55.011			.000
GFns	.405		-.323	.635	-1.381	.05	.425
Exgov	.519		2.57	24.653	13.169	.05	.000
HFns	.482		2.2	21.123	9.159	.05	.000
VFns	.480		-1.992	17.236	-7.329	.05	.000
TREqFns	.524		2.783	28.212	16.174	.05	.000
Slfinrst	.426		-1.685	15.610	-5.391	.05	.000
Admfns	.465		-1.613	12.048	-5.018	.05	.001
TxKnlge	.455		-1.933	18.053	-6.909	.05	.000
Txcmplxty	.506		-2.413	22.749	-11.167	.05	.000

Note: Level of significance;* $p<0.05$ at 5%.

Source: SPSS data result