

A Short Discussion of The Psychology of Individual Tax Evasion

2009 ATA Meeting
New Faculty and Ph.D. Student Research
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Nice Touches

- Participant Solicitation
- Introducing multiple mediation analysis

Contribution/Theory

- What to DO with the findings of personality research?
- Where does our question/study fit in?
 - Theory of Reasoned Action
 - What do we know, generally?
 - Relevance to setting?
 - Relevance to Research Question?

Theory of Reasoned Action

Figure 1

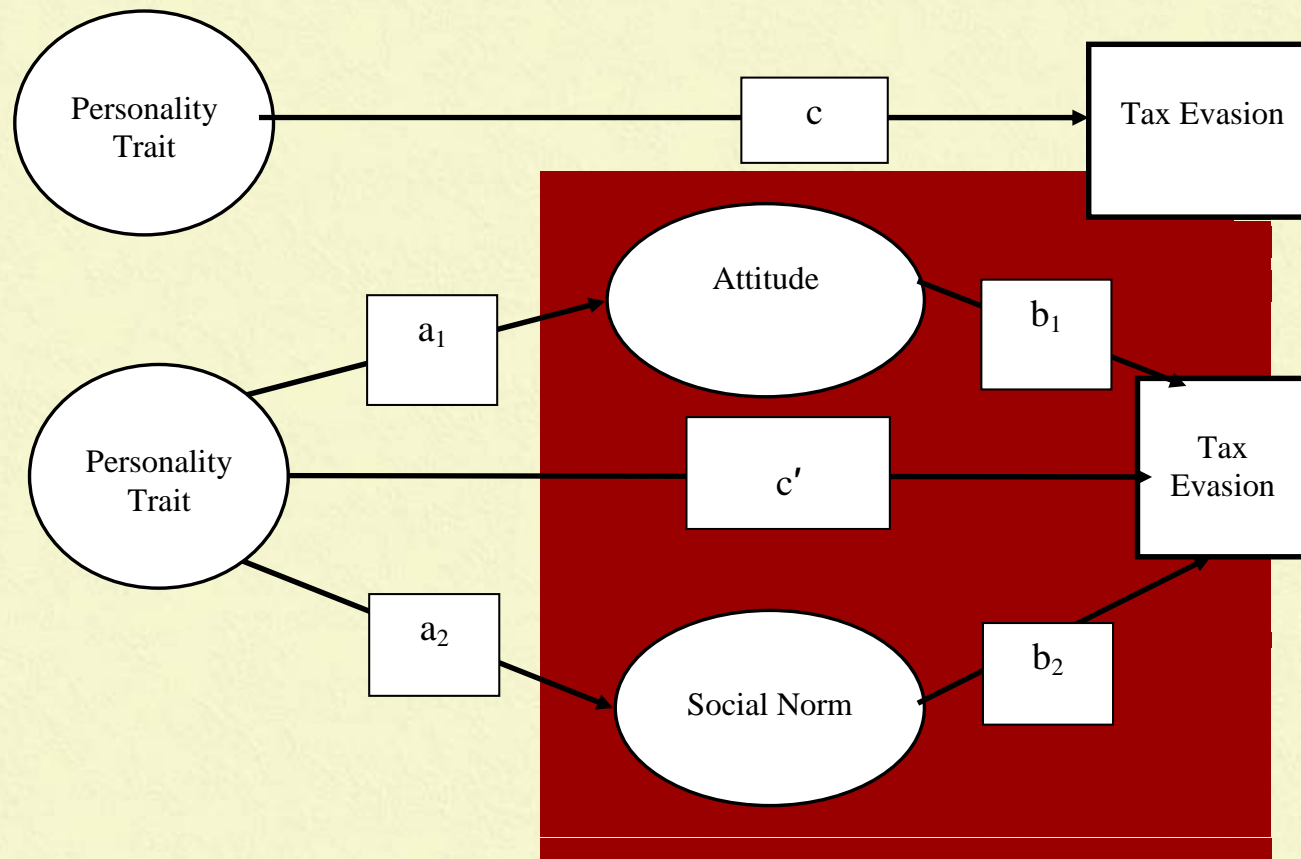
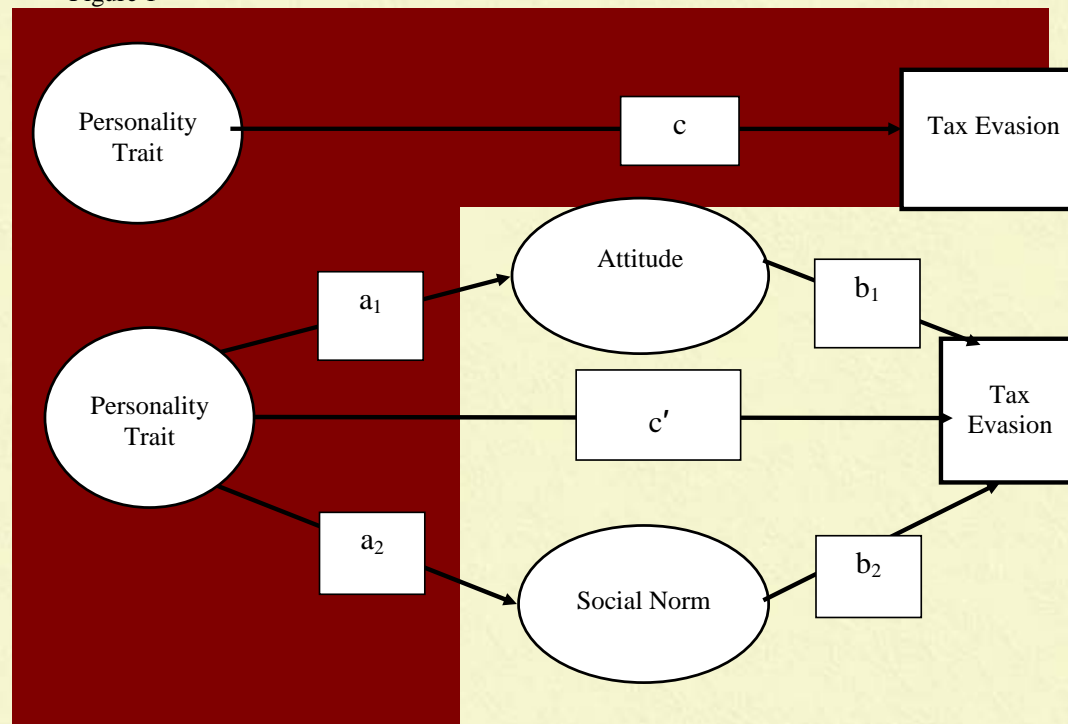


Figure 1. Multiple Mediator Model (Preacher and Hayes 2008) for tax evasion behavior with pro-evasion attitude and pro-evasion social norm as mediators.

Personality Traits and Evasion

Figure 1



Theory → H → Method → Analysis

- Attitudes v Norms
- Mediation v Moderation
- Measures v Traits/Constructs
- Opportunity/Control

Summary

- It's all about the Research Question / Potential Contribution
 - Know it
 - Sell it
 - Let it guide you
 - Follow it through
- Thanks! Congrats! Keep it up!