Chapter No: 6

Analysis and Interpretation of Sample Survey

6.1 Introduction

6.2 Analysis of the Questionnaires

6.3 Interpretation of the Results
Chapter No: 6
Analysis and Interpretation of Sample Survey

6.1 Introduction

As we have stated in chapter one, the primary research was conducted and administrated to get information from differences sources. In this chapter the researcher has been concerned with condition of sample members of households, or analysis and interpretation of sample survey. For analysis of members of sample in both countries, the researcher used the questionnaire method for data collection. The forms of data, which have been distributed on the sample of study, were 118 and 195 collected from respondents in Yemen and India respectively. That data were entered to the computer and analysed by SPSS programme.

A questionnaire is a tool of data collection. The single advantage of the questionnaire method is that it affords great facilities in collection of data from large, diverse and widely scattered group of people. In the questionnaire technique, greater reliance is placed on the respondent’s verbal report for data collection on the stimuli or experiences to which he is exposed as also for data on his behaviour.

6.2 Analysis of the Questionnaires:-

The data from the questionnaire was analyzed with the SPSS software program (version 12.0) SPSS (Statistical Package for the Social Sciences) which is one of the most widely available and powerful statistical software packages. It covers a broad range of statistical procedures that allow the researcher to summarize data (e.g., compute means and standard deviations), determine whether there are significant differences between groups (e.g., correlation, multiple regression), examine relationships among variables (e.g., bar charts, line graphs) (Einstein-2000).
According to (John 2004, P27) "by using statistical test to check impression (whichever way it goes) we can extract more meaning from what we have found". It may be that we could not cover the difference that requires further research, discussion or analysis in particular the reason why this difference exists. Table 6.1 outlines the analytical plan for the questionnaires collected.

Table 6.1: Analytical Plan

<table>
<thead>
<tr>
<th>Question</th>
<th>Statistical Analyses</th>
<th>Purpose</th>
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<tbody>
<tr>
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<td>Testing a hypotheses about a single mean and standards deviation</td>
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Table (6.2) explains the mean and standard deviation of tax administration and income tax revenue collection according to all categories in Yemen

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Table 6.2 above shows the mean and the standard deviation of tax administration and income tax revenue collection according to all categories in Yemen. The results of the mean and standard deviation were 1.125 and .547 respectively as indicated by the chartered accountants, while the percentage of taxpayers in mean and standard deviation were 1.110 and .513 respectively. The mean and standard deviation of the tax officers were 1.404 and .492 respectively. But the mean and standard deviation of all the groups were 1.213 and .517 respectively.

Table (6.3) explains the mean and standard deviation of tax fairness according to all categories in Yemen.

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Table 6.3 above shows the mean and the standard deviation of tax fairness according to all categories in Yemen. The results of the mean and standard deviation were 1.533 and .416 respectively. As indicated by the chartered accountants, while the percentage of taxpayers in mean and standard deviation were 1.483 and .433 respectively. The mean and standard deviation of the tax officers were 1.589 and .480 respectively. But the mean and standard deviation of all the groups were 1.535 and .443 respectively.

Table (6.4) explains the mean and standard deviation of tax computation and tax accounting to all categories in Yemen.

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Table 6.4 above shows the mean and the standard deviation of tax computation and tax accounting according to all categories in Yemen. The results of the mean and standard deviation were 1.590 and .538 respectively as indicated by the chartered accountants, while the percentage of taxpayers in mean and standard deviation were 1.589 and .601 respectively. The mean and standard deviation of the tax officers were 1.568 and .598 respectively. But the mean and standard deviation of all the groups were 1.582 and .579 respectively.

Table (6.5) explains the mean and standard deviation of tax evasion according to all categories in Yemen.

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Table 6.5 above shows the mean and the standard deviation of tax evasion according to all categories in Yemen. The results of the mean and standard deviation were 2.476 and .804 respectively as indicated by the chartered accountants, while the percentage of taxpayers in mean and standard deviation were 2.222 and .660 respectively. The mean and standard deviation of the tax officers were 1.719 and .649 respectively. But the mean and standard deviation of all the groups were 2.130 and .704 respectively.
Table 6.6 explains the mean and standard deviation of tax administration and income tax revenue collection according to all categories in India.

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Table 6.6 above shows the mean and the standard deviation of tax administration and income tax revenue collection according to all categories in India. The results of the mean and standard deviation were 1.256 and .404 respectively as indicated by the chartered accountants, while the percentage of taxpayers in mean and standard deviation were 1.308 and .448 respectively. The mean and standard deviation of the tax officers were 1.255 and .417 respectively. But the mean and standard deviation of all the groups were 1.273 and .423 respectively.
Table (6.7) explains the mean and standard deviation of tax fairness according to all categories in India.

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<th>Groups Total</th>
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<td>.415</td>
<td>113</td>
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<tr>
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<td>.274</td>
<td>117</td>
</tr>
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<td>2.10</td>
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<td>1.392</td>
<td>.493</td>
<td>112</td>
</tr>
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<td>2.12</td>
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</tr>
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<td>2.13</td>
<td>52</td>
<td>1.326</td>
<td>.473</td>
<td>118</td>
</tr>
<tr>
<td>2.14</td>
<td>52</td>
<td>1.326</td>
<td>.473</td>
<td>119</td>
</tr>
<tr>
<td>2.15</td>
<td>51</td>
<td>1.058</td>
<td>.237</td>
<td>114</td>
</tr>
<tr>
<td>Total mean</td>
<td>51</td>
<td>1.247</td>
<td>.406</td>
<td>115</td>
</tr>
</tbody>
</table>

Table 6.7 above shows the mean and the standard deviation of tax fairness according to all categories in India. The results of the mean and standard deviation were 1.247 and .406 respectively as indicated by the chartered accountants, while the percentage of taxpayers in mean and standard deviation were 1.233 and .397 respectively. The mean and standard deviation of the tax officers were 1.363 and .452 respectively. But the mean and standard deviation of all the groups were 1.281 and .418 respectively.

Table (6.8) explains the mean and standard deviation of tax computation and tax accounting to all categories in India.

<table>
<thead>
<tr>
<th>Q.N</th>
<th>Chartered Accountants</th>
<th>Taxpayers</th>
<th>Tax Officers</th>
<th>Groups Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N</td>
<td>Mean</td>
<td>Std. Dev</td>
<td>N</td>
</tr>
<tr>
<td>3.1</td>
<td>52</td>
<td>1.038</td>
<td>.194</td>
<td>119</td>
</tr>
<tr>
<td>3.2</td>
<td>52</td>
<td>1.096</td>
<td>.298</td>
<td>113</td>
</tr>
<tr>
<td>3.3</td>
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<tr>
<td>3.4</td>
<td>52</td>
<td>1.903</td>
<td>.498</td>
<td>115</td>
</tr>
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<td>3.5</td>
<td>52</td>
<td>1.115</td>
<td>.323</td>
<td>118</td>
</tr>
<tr>
<td>3.6</td>
<td>50</td>
<td>1.500</td>
<td>.505</td>
<td>110</td>
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<td>3.7</td>
<td>51</td>
<td>1.384</td>
<td>.491</td>
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</tr>
<tr>
<td>3.8b</td>
<td>22</td>
<td>1.631</td>
<td>.496</td>
<td>41</td>
</tr>
<tr>
<td>3.9</td>
<td>51</td>
<td>1.019</td>
<td>.140</td>
<td>118</td>
</tr>
</tbody>
</table>
The results of the mean and standard deviation were 1.516 and .596 respectively as indicated by the chartered accountants, while the percentage of taxpayers in mean and standard deviation were 1.481 and .554 respectively. The mean and standard deviation of the tax officers were 1.474 and .568 respectively. But the mean and standard deviation of all the groups were 1.491 and .573 respectively.

Table 6.8 above shows the mean and the standard deviation of tax computation and tax accounting according to all categories in India. The results of the mean and standard deviation were 1.516 and .596 respectively as indicated by the chartered accountants, while the percentage of taxpayers in mean and standard deviation were 1.481 and .554 respectively. The mean and standard deviation of the tax officers were 1.474 and .568 respectively. But the mean and standard deviation of all the groups were 1.491 and .573 respectively.

<table>
<thead>
<tr>
<th>Mean</th>
<th>Standard Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.481</td>
<td>.554</td>
</tr>
<tr>
<td>1.474</td>
<td>.568</td>
</tr>
<tr>
<td>1.491</td>
<td>.573</td>
</tr>
</tbody>
</table>
Table (6.9) explains the mean and standard deviation of tax evasion to all categories in India

<table>
<thead>
<tr>
<th>Q.N</th>
<th>Chartered Accountants</th>
<th>Taxpayers</th>
<th>Tax Officers</th>
<th>Groups Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N</td>
<td>Mean</td>
<td>Std. Dev.</td>
<td>N</td>
</tr>
<tr>
<td>4.2</td>
<td>50</td>
<td>1.060</td>
<td>.239</td>
<td>107</td>
</tr>
<tr>
<td>4.4</td>
<td>52</td>
<td>5.365</td>
<td>1.501</td>
<td>119</td>
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<tr>
<td>4.6</td>
<td>51</td>
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</tr>
<tr>
<td>4.7</td>
<td>52</td>
<td>1.060</td>
<td>.240</td>
<td>118</td>
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<tr>
<td>Total</td>
<td>51</td>
<td>2.131</td>
<td>.544</td>
<td>116</td>
</tr>
</tbody>
</table>

Table 6.8 above shows the mean and the standard deviation of tax evasion according to all categories in India, the results of the mean and standard deviation were 2.131 and .544 respectively as indicated by the chartered accountants, while the percentage of taxpayers in mean and standard deviation were 1.851 and .617 respectively. The mean and standard deviation of the tax officers were 1.640 and .637 respectively. But the mean and standard deviation of all the groups were 1.874 and .601 respectively.

Table (6.10) shows the summary of the mean and standard deviation of tax administration and income tax revenue collection in both countries

<table>
<thead>
<tr>
<th>Q.N</th>
<th>India</th>
<th></th>
<th></th>
<th>Yemen</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N</td>
<td>Mean</td>
<td>Std. Dev.</td>
<td>N</td>
<td>Mean</td>
<td>Std. Dev.</td>
</tr>
<tr>
<td>1.1</td>
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<td>1.335</td>
<td>.502</td>
<td>83</td>
<td>1.834</td>
<td>.901</td>
</tr>
<tr>
<td>1.2</td>
<td>188</td>
<td>1.248</td>
<td>.434</td>
<td>110</td>
<td>1.505</td>
<td>.501</td>
</tr>
<tr>
<td>1.3</td>
<td>194</td>
<td>1.119</td>
<td>.328</td>
<td>111</td>
<td>1.392</td>
<td>.469</td>
</tr>
<tr>
<td>1.5</td>
<td>22</td>
<td>1.181</td>
<td>.394</td>
<td>40</td>
<td>1.050</td>
<td>.221</td>
</tr>
<tr>
<td>1.7</td>
<td>24</td>
<td>1.083</td>
<td>.282</td>
<td>39</td>
<td>1.769</td>
<td>.427</td>
</tr>
<tr>
<td>1.10</td>
<td>190</td>
<td>1.170</td>
<td>.381</td>
<td>114</td>
<td>1.271</td>
<td>.442</td>
</tr>
<tr>
<td>1.11</td>
<td>23</td>
<td>1.130</td>
<td>.344</td>
<td>37</td>
<td>1.216</td>
<td>.417</td>
</tr>
<tr>
<td>1.12</td>
<td>22</td>
<td>1.045</td>
<td>.213</td>
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<td>1.763</td>
<td>.431</td>
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<td>1.14</td>
<td>23</td>
<td>1.087</td>
<td>.288</td>
<td>36</td>
<td>1.028</td>
<td>.167</td>
</tr>
<tr>
<td>1.15</td>
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<td>1.041</td>
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<td>1.231</td>
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<td>1.16</td>
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<td>1.142</td>
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<tr>
<td>1.17</td>
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<td>.337</td>
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<td>.500</td>
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<td>1.18</td>
<td>23</td>
<td>1.217</td>
<td>.421</td>
<td>39</td>
<td>1.512</td>
<td>.506</td>
</tr>
<tr>
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<td>.510</td>
<td>36</td>
<td>1.361</td>
<td>.487</td>
</tr>
<tr>
<td>1.20</td>
<td>23</td>
<td>1.304</td>
<td>.470</td>
<td>32</td>
<td>1.719</td>
<td>.456</td>
</tr>
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<td>1.305</td>
<td>.464</td>
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<td>.449</td>
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<td>1.065</td>
<td>.249</td>
<td>117</td>
<td>1.108</td>
<td>.306</td>
</tr>
</tbody>
</table>

255
Table 6.10 above shows the mean and the standard deviation of tax administration and income tax revenue collection according to all categories in both countries, the results of the mean and standard deviation were 1.173 and .423 respectively in India, while the percentage of the mean and standard deviation in Yemen were 1.213 and .517 respectively.

Table (6.11) shows the summary of the mean and standard deviation of tax fairness in both countries.

<table>
<thead>
<tr>
<th>Q.N</th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
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<td>Mean</td>
</tr>
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</tr>
<tr>
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<td>174</td>
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</tr>
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<td>2.4</td>
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<td>1.209</td>
</tr>
<tr>
<td>2.5</td>
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<td>1.267</td>
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<td>2.6</td>
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<td>1.317</td>
</tr>
<tr>
<td>2.7</td>
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</tr>
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<td>1.152</td>
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<tr>
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<td>1.470</td>
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<td>1.204</td>
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<td>1.218</td>
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<td>1.205</td>
</tr>
<tr>
<td>2.15</td>
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<td>1.114</td>
</tr>
<tr>
<td>Total mean</td>
<td>190</td>
<td>1.281</td>
</tr>
</tbody>
</table>

Table 6.11 above shows the mean and the standard deviation of tax fairness according to all categories in both countries, the results of the mean and standard deviation were 1.281 and .418 respectively in India, while the percentage of the mean and standard deviation in Yemen were 1.535 and .443 respectively.
Table (6.12) shows the summary of the mean and standard deviation of tax computation and tax accounting in both countries.

<table>
<thead>
<tr>
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<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
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<td>N</td>
<td>Mean</td>
</tr>
<tr>
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<td>1.067</td>
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<tr>
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<td>1.138</td>
</tr>
<tr>
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<td>1.422</td>
</tr>
<tr>
<td>3.4</td>
<td>191</td>
<td>1.469</td>
</tr>
<tr>
<td>3.5</td>
<td>193</td>
<td>1.095</td>
</tr>
<tr>
<td>3.6</td>
<td>182</td>
<td>1.457</td>
</tr>
<tr>
<td>3.7</td>
<td>193</td>
<td>1.449</td>
</tr>
<tr>
<td>3.8a</td>
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<td>2.309</td>
</tr>
<tr>
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</tr>
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</tr>
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<tr>
<td>3.11</td>
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<td>1.090</td>
</tr>
<tr>
<td>3.12</td>
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<td>1.490</td>
</tr>
<tr>
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<td>1.445</td>
</tr>
<tr>
<td>3.16</td>
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<td>1.095</td>
</tr>
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<td>3.25</td>
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</tr>
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<tr>
<td>3.27</td>
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<td>1.812</td>
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<tr>
<td>3.28</td>
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<td>1.056</td>
</tr>
<tr>
<td>3.29</td>
<td>195</td>
<td>1.569</td>
</tr>
<tr>
<td>3.30a</td>
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<td>2.087</td>
</tr>
<tr>
<td>3.30b</td>
<td>194</td>
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</tr>
<tr>
<td>3.30d</td>
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<td>3.110</td>
</tr>
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<td>3.30e</td>
<td>192</td>
<td>1.047</td>
</tr>
<tr>
<td>3.30f</td>
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<td>1.226</td>
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</tr>
<tr>
<td>3.34</td>
<td>189</td>
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</tr>
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<td>1.328</td>
</tr>
<tr>
<td>3.36</td>
<td>190</td>
<td>1.121</td>
</tr>
</tbody>
</table>
Table 6.12 above shows the mean and the standard deviation of tax computation and tax accounting according to all categories in both countries, the results of the mean and standard deviation were 1.491 and .573 respectively in India, while the percentage of the mean and standard deviation in Yemen were 1.582 and .579 respectively.

Table (6.13) shows the summary of the mean and standard deviation of tax evasion in both countries

<table>
<thead>
<tr>
<th>Q.N</th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N</td>
<td>Mean</td>
</tr>
<tr>
<td>4.2</td>
<td>181</td>
<td>1.127</td>
</tr>
<tr>
<td>4.4</td>
<td>195</td>
<td>4.105</td>
</tr>
<tr>
<td>4.6</td>
<td>193</td>
<td>1.095</td>
</tr>
<tr>
<td>4.7</td>
<td>193</td>
<td>1.169</td>
</tr>
<tr>
<td>Total mean</td>
<td>191</td>
<td>1.874</td>
</tr>
</tbody>
</table>

Table 6.13 above shows the mean and the standard deviation of tax evasion according to all categories in both countries, the results of the mean and standard deviation were 1.874 and .601 respectively in India, while the percentage of the mean and standard deviation in Yemen were 2.139 and .704 respectively.

After we analysed the data used in the different ways above, we now in the following section we can comment on the results of respondents' answers.

1. **Tax Administrations and Income Tax Revenue Collection**

1. Do your country tax revenues keep up with income?

<table>
<thead>
<tr>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fr</td>
<td>Per</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>a-During economic boom</td>
<td>125 64.8</td>
</tr>
<tr>
<td>b) During economic depression</td>
<td>67 34.7</td>
</tr>
<tr>
<td>c) Other, please mention it</td>
<td>1 0.5</td>
</tr>
<tr>
<td>Nil</td>
<td>2</td>
</tr>
</tbody>
</table>
- 64.8%, in India and 51.8% in Yemen of respondents think that, tax revenues keep up with income during economic boom.

<table>
<thead>
<tr>
<th>Questions</th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Are your tax revenues suitable in comparison to other revenues?</td>
<td>188 70.2</td>
<td>110 44.5</td>
</tr>
<tr>
<td>3. Are your tax revenues predictable?</td>
<td>194 88.1</td>
<td>111 58.6</td>
</tr>
<tr>
<td>5. Is there any particular group of taxpayers that is especially hard todeal with?</td>
<td>18 81.8 38</td>
<td>95.0</td>
</tr>
<tr>
<td>7. Do you feel that you have sufficient authority-power to effectively deal with these problems?</td>
<td>22 92 39 23</td>
<td>4 8 0 0</td>
</tr>
<tr>
<td>10. In your opinion, would harsher penalties induce more people to comply voluntarily?</td>
<td>194 83.7 114 73.7</td>
<td></td>
</tr>
<tr>
<td>11. Do you have a taxpayer file</td>
<td>22 91.7 37 78.4</td>
<td></td>
</tr>
<tr>
<td>12. Do you feel that it is sufficiently accurate and comprehensive</td>
<td>22 54.5 38 23.7</td>
<td></td>
</tr>
<tr>
<td>14. In your opinion, are there other sources of information that could be used?</td>
<td>21 47.6 36 97.2</td>
<td></td>
</tr>
<tr>
<td>15. Is there an annual plan for inspection, collection, and enforcement?</td>
<td>23 94.7 39 76.9</td>
<td></td>
</tr>
<tr>
<td>16. Are you under pressure from outside to introduce reforms and strengthen your ability to implement?</td>
<td>22 88.3 36 38.9</td>
<td></td>
</tr>
<tr>
<td>17. Are you supplied periodically with information on taxpayers who do not pay on time?</td>
<td>22 95.5 36 41.1</td>
<td></td>
</tr>
<tr>
<td>18. Is the information with which you are furnished reliable?</td>
<td>22 95.5 39 48.2</td>
<td></td>
</tr>
<tr>
<td>19. Do you plan and carry out our collection programs on the basis of this information exclusively?</td>
<td>23 91.3 36 63.9</td>
<td></td>
</tr>
<tr>
<td>20. Do you think that the information on the tax return and accompanying documents is correct?</td>
<td>24 95.8 32 28.1</td>
<td></td>
</tr>
<tr>
<td>21. Do you think the tax computation for each kind of income burden the tax administration</td>
<td>191 69.1 114 75.4</td>
<td></td>
</tr>
<tr>
<td>22. Many experts point out that the lack of highly qualified tax inspectors do not help in the increasing of the tax collection, do you agree?</td>
<td>194 91.8 117 94.1</td>
<td></td>
</tr>
<tr>
<td>23. Do you think that the taxpayers must be compelled to keep up the account books by which the tax collection would be increased?</td>
<td>191 90.6 116 87.9</td>
<td></td>
</tr>
<tr>
<td>26. Do the implementation of penalties play a role in reducing the violations</td>
<td>165 92.7 115 93.9</td>
<td></td>
</tr>
</tbody>
</table>

**Observations:**
- 70.2% out of 188(195) respondents in India and 44.5% out of 110(118) in Yemen said that tax revenue is suitable in comparison to other revenues.
- 88.1% out of 194(195) respondents in India and 58.6% out of 111(118) in Yemen said that tax revenues are predictable.
81.7% out of 18(24) respondents in India and 95.0% out of 38(40) in Yemen said that there are some group of taxpayers that is especially hard to deal with.

91.7% out of 22(24) respondents in India and 23.1% out of 39(40) in Yemen said that they have sufficient authority-power to effectively deal with these problems.

83.7% out of 194(195) respondents in India and 73.7% out of 114(118) in Yemen said that the harsher penalties would induce more people to comply voluntarily.

47.6% out of 21(24) respondents in India and 97.2% out of 36(40) in Yemen in are of the opinion that there are other sources of information, which could be used.

91.7% out of 22(24) respondents in India and 78.4% out of 37(40) in Yemen said that they have a taxpayer file. But 54.5% out of 22(24) respondents in India and 23.1% out of 38(40) in Yemen said that the files are sufficiently accurate and comprehensive.

91.7% out of 23(24) respondents in India and 76.9% out of 39(40) in Yemen said that they have annual plans for inspection, collection, and enforcement.

There were clear differences of opinions of respondents in both countries about questions 16,17,18 and 20 while ratios are 81.8%, 95.5%, 95.5% and 95.8% in India respectively, but in Yemen the ratios are 38.9%, 41.7%, 48.7% and 28.1% respectively.

69.1% out of 191(195) respondents in India and 75.4% out of 114(118) in Yemen think that the tax computation for each kind of income burdens the tax administration.

91.8% out of 194(195) respondents in India and 94.1% out of 117(118) in Yemen pointed out that the lack of highly qualified tax inspectors do not help in the increasing of the tax collection.

90.6% out of 191(195) respondents in India and 87.9% out of 116(118) in Yemen think that the taxpayers must be compelled to keep up the account books by which the tax collection would be increased.
92.7% out of 165(195) respondents in India and 93.9% out of 115(118) in Yemen think that the implementation of penalties plays a role in reducing the violations.

24. How do you get the primary information of the organization?

<table>
<thead>
<tr>
<th>india</th>
<th>yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>fr</td>
<td>per</td>
</tr>
<tr>
<td>-------------------</td>
<td>--------</td>
</tr>
<tr>
<td>From the tax-payer himself when establishing his organization</td>
<td>12</td>
</tr>
<tr>
<td>From Ministry of Commerce when giving him the license</td>
<td>6</td>
</tr>
<tr>
<td>From the tax delegate</td>
<td>5</td>
</tr>
<tr>
<td>Other sources, please mention</td>
<td>1</td>
</tr>
<tr>
<td>Nil</td>
<td>0</td>
</tr>
</tbody>
</table>

50%, in India and 72.7% in Yemen of respondents think that they get the primary information of the organization from the taxpayers themselves.

25. Who verifies the reliability of the primary information?

<table>
<thead>
<tr>
<th>india</th>
<th>yemen</th>
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<tbody>
<tr>
<td>fr</td>
<td>per</td>
</tr>
<tr>
<td>-------------------</td>
<td>--------</td>
</tr>
<tr>
<td>The tax inspector</td>
<td>8</td>
</tr>
<tr>
<td>Financial statements of audited by Charted Accountant</td>
<td>13</td>
</tr>
<tr>
<td>Governmental agencies</td>
<td>3</td>
</tr>
<tr>
<td>Other sources, please mention</td>
<td>0</td>
</tr>
<tr>
<td>Nil</td>
<td>0</td>
</tr>
</tbody>
</table>

54.2% of respondents in India and 21.2% in Yemen have thought that, audited financial statements by chartered accountants verify the reliability of the primary information, while 33.3% in India and 69.7% in Yemen have thought that the reliability of the primary information is verified by the tax inspector.

27. Is it possible to grade this role?
• 53.9%, in India and 55.3% in Yemen of the respondents think that the important problem which faces the tax system is Corruption. In addition that, 73.7%, of respondents in Yemen think that the important problem is the Lack of technical efficiency and administration.

29. Is there a relationship between achieving the objectives and motivating the system?

• 53.9%, in India and 55.3% in Yemen of respondents think that; there are very strong relationship between achieving the objectives and motivating the system.
30. Do you think the financial statements and the presentation of accounting which are attached to the tax return meet the following:

<table>
<thead>
<tr>
<th>Question</th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fr</td>
<td>Per</td>
</tr>
<tr>
<td>A. Suitable time</td>
<td>2</td>
<td>4.2</td>
</tr>
<tr>
<td>b- - Clarity</td>
<td>5</td>
<td>16.7</td>
</tr>
<tr>
<td>c- - Speed</td>
<td>1</td>
<td>1.2</td>
</tr>
<tr>
<td>d- Achievement</td>
<td>2</td>
<td>4.2</td>
</tr>
<tr>
<td>e- Comprehensiveness</td>
<td>3</td>
<td>8.3</td>
</tr>
<tr>
<td>f- Accuracy</td>
<td>2</td>
<td>4.8</td>
</tr>
<tr>
<td>g. Convenience</td>
<td>2</td>
<td>4.2</td>
</tr>
<tr>
<td>h. All the above</td>
<td>14</td>
<td>58.3</td>
</tr>
</tbody>
</table>

2. Tax Equity/ fairness

<table>
<thead>
<tr>
<th>Question</th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Do similar businesses (businesses in the same industry) pay similar amounts of tax?</td>
<td>195</td>
<td>76.4</td>
</tr>
<tr>
<td>2. Do taxpayers think country tax system is fair?</td>
<td>174</td>
<td>54.6</td>
</tr>
<tr>
<td>4. Do tax revenues keep up with, fall short of, or exceed change in personal income?</td>
<td>191</td>
<td>79.1</td>
</tr>
<tr>
<td>5. Does India/Yemen taxes affect the competitive position of them business?</td>
<td>194</td>
<td>80.4</td>
</tr>
<tr>
<td>6. Does India/Yemen taxes affect the ability to start and grow a new business?</td>
<td>190</td>
<td>70.5</td>
</tr>
<tr>
<td>7. Does India/Yemen taxes affect the ability of established business to survive and grow?</td>
<td>189</td>
<td>79.4</td>
</tr>
<tr>
<td>8. Are tax incentives effective and sufficient in encouraging firms to establish and remain?</td>
<td>188</td>
<td>79.8</td>
</tr>
<tr>
<td>9. Are your taxes administered equitably?</td>
<td>191</td>
<td>92.1</td>
</tr>
<tr>
<td>10. Are there any sectors or groups that don’t pay a proportionate share of tax?</td>
<td>191</td>
<td>48.7</td>
</tr>
<tr>
<td>12. Are all liabilities clear to taxpayers when they make business decisions?</td>
<td>194</td>
<td>86.6</td>
</tr>
<tr>
<td>13. Do taxes impede the ability to purchase and retain a home?</td>
<td>194</td>
<td>78.4</td>
</tr>
<tr>
<td>14. Do you think that the estimated tax rates do the justice among the community and individuals in your country?</td>
<td>195</td>
<td>72.3</td>
</tr>
<tr>
<td>15. What is your opinion in determining the family exemption based on number of the family?</td>
<td>189</td>
<td>84.7</td>
</tr>
</tbody>
</table>
Observations:

- 76.4% out of 195(195) respondents in India and 45.9% out of 111(118) in Yemen said that the similar businesses pay similar amounts of tax.
- 54.6% out of 174(195) respondents in India and 9.6% out of 114(118) in Yemen said that in their countries tax system is fair.
- 79.1% out of 191(195) respondents in India and 30.1% out of 113(118) in Yemen said that, tax revenues keep up with, fall short of, or exceed change in personal income.
- 80.4% out of 194(195) respondents in India and 55.0% out of 109(118) in Yemen think that, India and Yemen taxes affect the competitive position of their business.
- 70.5% out of 190(195) respondents in India and 57.1% out of 112(118) in Yemen think that, India and Yemen taxes affect the ability to start and grow a new business.
- 79.4% out of 189(195) respondents in India and 46.0% out of 113(118) in Yemen think that, India and Yemen taxes affect the ability of established business to survive and grow.
- 79.8% out of 188(195) respondents in India and 57.5% out of 113(118) in Yemen think that, tax incentives are effective and sufficient in encouraging firms to establish and remain.
- 92.1% out of 191(195) respondents in India and 25.5% out of 110(118) in Yemen think that, their tax administration is equitable.
- 48.7% out of 191(195) respondents in India and 87.7% out of 114(118) in Yemen think that, some sectors or groups don’t pay a proportionate share of tax.
- 86.6% out of 194(195) respondents in India and 60.2% out of 113(118) in Yemen think that all liabilities are clear to taxpayers when they make business decisions.
- 78.4% out of 194(195) respondents in India and 56.8% out of 111(118) in Yemen think that, taxes impede the ability to purchase and retain a home.
• 72.4% out of 195(195) respondents in India and 29.2% out of 113(118) in Yemen think that the estimated tax rates do the justice among the community and individuals in the country.
• 84.7% out of 189(195) respondents in India and 90.4% out of 114(118) in Yemen think that, their opinion in determining the family exemption based on number of the family members.

3. Which income taxes do taxpayers think are fair?

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Fr</td>
<td>Per</td>
</tr>
<tr>
<td>A. Salaries</td>
<td>63</td>
<td>32.1</td>
</tr>
<tr>
<td>b- Property</td>
<td>74</td>
<td>37.8</td>
</tr>
<tr>
<td>c- Tax on income from profession</td>
<td>63</td>
<td>32.1</td>
</tr>
<tr>
<td>d- Tax on profit and gains</td>
<td>23</td>
<td>11.7</td>
</tr>
<tr>
<td>e- Capital gains</td>
<td>28</td>
<td>14.3</td>
</tr>
</tbody>
</table>

3. Computation of tax and Tax Accounting

<table>
<thead>
<tr>
<th>Question</th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fr</td>
<td>Per</td>
</tr>
<tr>
<td>1. Do you consider the income accurately defined according to the income easy to count the tax?</td>
<td>194</td>
<td>93.3</td>
</tr>
<tr>
<td>3. Do you follow the changes in the local and International Accounting Standards?</td>
<td>188</td>
<td>86.2</td>
</tr>
<tr>
<td>5. Do you think that the publications issued by the taxes authorities and the Ministry of Finance that Relating to the computation based on ASs</td>
<td>193</td>
<td>91.2</td>
</tr>
<tr>
<td>7. Do you think there is corresponding in the concepts and the principles between IASs and local ASs?</td>
<td>193</td>
<td>54.4</td>
</tr>
<tr>
<td>9. Do you think that there is a link between the application of the international accounting standards and the improvement of the taxation system?</td>
<td>192</td>
<td>92.2</td>
</tr>
<tr>
<td>11. Do you think that the law script compels the taxpayer to follow special accounting methods in Income computation?</td>
<td>194</td>
<td>94.8</td>
</tr>
<tr>
<td>12. Do you think that the role of chartered accountant is complement to the role of tax administration?</td>
<td>191</td>
<td>85.3</td>
</tr>
<tr>
<td>15. Do you think that the income tax law must oblige the taxpayer to have tax return attested by a chartered Accountant?</td>
<td>194</td>
<td>92.3</td>
</tr>
<tr>
<td>18. Do you consider tax administration is one of the agencies that get benefits from financial statements?</td>
<td>191</td>
<td>90.6</td>
</tr>
<tr>
<td>20. Does I.A.S. No.1 contribute in determining the income tax?</td>
<td>183</td>
<td>93.4</td>
</tr>
<tr>
<td>22. Do you think that the non-exposure of accounting policies of financial statements affect the income tax collection</td>
<td>191</td>
<td>92.1</td>
</tr>
</tbody>
</table>
25. When there is a modification in accounting policies, differences may occur which affect profit & loss account; Do you think these differences must be subject to the tax?

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<tbody>
<tr>
<td>159</td>
<td>95.6</td>
<td>110</td>
<td>73.6</td>
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</table>

28. Do you think that the inflation affects income statement when specifying the policy of the evaluation of inventory?

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<tbody>
<tr>
<td>195</td>
<td>94.4</td>
<td>109</td>
<td>94.5</td>
</tr>
</tbody>
</table>

30/4 Do you think that the ratio of depreciation approved by government cope with the percentage applied in the light of the technology advancement?

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<tbody>
<tr>
<td>192</td>
<td>93.8</td>
<td>110</td>
<td>26.4</td>
</tr>
</tbody>
</table>

30/5 Do you think that the methods of depreciation approved by government cope with the standard accounting methods?

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</thead>
<tbody>
<tr>
<td>194</td>
<td>89.7</td>
<td>112</td>
<td>33.0</td>
</tr>
</tbody>
</table>

33. Do you think it is necessary to expose the income tax in financial statement?

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</thead>
<tbody>
<tr>
<td>189</td>
<td>95.8</td>
<td>102</td>
<td>97.1</td>
</tr>
</tbody>
</table>

35. Do you think it is necessary to expose the used method in computing the tax effect?

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</thead>
<tbody>
<tr>
<td>190</td>
<td>87.9</td>
<td>103</td>
<td>95.1</td>
</tr>
</tbody>
</table>

Observations:

- 93.3% out of 194(195) respondents in India and 67.6% out of 111(118) in Yemen consider the income as accurately defined according to the Income Tax Law, so that it becomes easy to count the tax.

- 86.2% out of 188(195) respondents in India and 60.2% out of 113(118) in Yemen follow up the changes in the Local and International Accounting Standards.

- 91.2% out of 193(195) respondents in India and 34.0% out of 103(118) in Yemen think that the publications issued by the Tax Authority and the Ministry of Finance that are related to the computation are based on ASs.

- 54.4% out of 193(195) respondents in India and 53.7% out of 95(118) in Yemen think that, there is correspondence between in the concepts and the principles IASs and local ASs.

- 92.2% out of 192(195) respondents in India and 91.2% out of 102(118) in Yemen think that there is a link between the application of the International Accounting Standards and the improvement of the Tax System.

- 94.8% out of 194(195) respondents in India and 87.6% out of 113(118) in Yemen think that the law script compels the taxpayer to follow especial accounting methods in income computation.

- 85.3% out of 191(195) respondents in India and 94.9% out of 117(118) in Yemen think that the role of Chartered Accountants is complement to the role of Tax Administration.
• 92.3% out of 194(195) respondents in India and 84.6% out of 117(118) in Yemen think that the income tax law must oblige the taxpayer to tax return attested by a Chartered Accountants.

• 90.6% out of 191(195) respondents in India and 81.6% out of 114(118) in Yemen consider that Tax Administration is one of the agencies that get benefits from financial statements.

• 93.4% out of 183(195) respondents in India and 92.9% out of 99(118) in Yemen consider IAS. No.1 help in determining the income tax.

• 92.1% out of 191(195) respondents in India and 91.7% out of 109(118) in Yemen think that the non- exposure of accounting policies of financial statements affect the income tax collection.

• 95.6% out of 159(195) respondents in India and 73.6% out of 110(118) in Yemen think that modifications in accounting policies, differences may occur which affect profit &loss account and they differences must be subject to the tax.

• 94.4% out of 195(195) respondents in India and 94.5% out of 109(118) in Yemen think that inflation affects income statement when specifying the policy of the evaluation of inventory.

• 93.8% out of 192(195) respondents in India and 26.4% out of 110(118) in Yemen think that the ratio of depreciation approved by government cope with the percentage applied in the light of the technological advancement.

• 89.7% out of 194(195) respondents in India and 33.0% out of 112(118) in Yemen think that the methods of depreciation approved by government cope with the standard accounting methods.

• 95.8% out of 189(195) respondents in India and 97.1% out of 102(118) in Yemen think that it is necessary to expose the income tax in financial statement.

• 87.9% out of 190(195) respondents in India and 95.1% out of 103(118) in Yemen think that it is necessary to expose the used method in computing the tax effect.

2. Which is better for both tax administration and taxpayer?
86.2% in India and 51.4% in Yemen of respondents agree to calculate the total income and count it as a union tax.

4. How do you get the access to these changes in the Accounting Standards?

72.8% in India and 64.9% in Yemen of respondents think that they get the access to these changes in the Accounting Standards by journals and periodicals.

6. If yes, can you identify this ASs that refers to?

53.8% in India and 84.8% in Yemen of respondents think that the publications issued by the Tax Authority and the Ministry of Finance relating to the computation based on ASs are related to accounting policies.

8. If your answer to the above question is NO, can you determine the difference between them?

A) - Difference degree
B) Different nature

<table>
<thead>
<tr>
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<th>India</th>
<th>Yemen</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Fr</td>
<td>Per</td>
</tr>
<tr>
<td>a - In presentation of financial statements</td>
<td>43</td>
<td>51.8</td>
</tr>
<tr>
<td>b - In the incidence or accounting appraisal</td>
<td>36</td>
<td>43.4</td>
</tr>
<tr>
<td>c - Others determine</td>
<td>4</td>
<td>4.8</td>
</tr>
<tr>
<td>Nil</td>
<td>112</td>
<td>77</td>
</tr>
</tbody>
</table>

10. If yes, to what extent this link is:

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fr</td>
<td>Per</td>
</tr>
<tr>
<td>A. High</td>
<td>86</td>
<td>47.3</td>
</tr>
<tr>
<td>b - Average</td>
<td>62</td>
<td>34.1</td>
</tr>
<tr>
<td>c - Quite</td>
<td>24</td>
<td>13.2</td>
</tr>
<tr>
<td>d - Not link</td>
<td>10</td>
<td>5.5</td>
</tr>
<tr>
<td>Nil</td>
<td>13</td>
<td>15</td>
</tr>
</tbody>
</table>

- 47.3% in India and 35.0% in Yemen of respondents think that there is a high link between the application of the International Accounting Standards and the improvement of the Tax System. But 34.1% in India and 41.7% in Yemen of respondents think that the link is average.

13. If yes, what is the extent of this role?

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Fr</td>
<td>Per</td>
</tr>
<tr>
<td>A. Very positive role</td>
<td>66</td>
<td>37.1</td>
</tr>
<tr>
<td>b - Positive role</td>
<td>89</td>
<td>50.0</td>
</tr>
<tr>
<td>c - Medium role</td>
<td>18</td>
<td>10.1</td>
</tr>
<tr>
<td>d - Weak role</td>
<td>2</td>
<td>1.1</td>
</tr>
<tr>
<td>e - There is no role</td>
<td>3</td>
<td>1.7</td>
</tr>
<tr>
<td>Nil</td>
<td>17</td>
<td>23</td>
</tr>
</tbody>
</table>

- 37.1% in India and 62.1% in Yemen of respondents think that the role of the Chartered Accountants in complementing the role of tax administration is very positive. But 50.0% in India and 21.1% in Yemen of responses think that they have a positive role.

14. Which is better in your opinion in tax computation on bases?

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fr</td>
<td>Per</td>
</tr>
<tr>
<td>a - Certain amount</td>
<td>88</td>
<td>45.4</td>
</tr>
<tr>
<td>b - To computation mode according to the account books.</td>
<td>100</td>
<td>51.5</td>
</tr>
<tr>
<td>c - Other method, please mention it.</td>
<td>6</td>
<td>3.1</td>
</tr>
</tbody>
</table>
• 35.4% in India and 32.5% in Yemen of respondents think that tax computation on bases certain amount is better. But 51.5% in India and 67.5% in Yemen of respondents think that, tax computation on bases to computation mode according to the account books.

16. If yes, do you think that the income tax law must oblige the taxpayer to abide by financial statements attested by a chartered accountant?

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fr</td>
<td>Per</td>
<td>Fr</td>
</tr>
<tr>
<td>a - All taxpayers</td>
<td>100</td>
<td>53.8</td>
</tr>
<tr>
<td>b - Tax-payers under companies Act</td>
<td>78</td>
<td>41.9</td>
</tr>
<tr>
<td>c - Taxpayers who activities reach a certain amount.</td>
<td>8</td>
<td>4.3</td>
</tr>
<tr>
<td>Nil</td>
<td>9</td>
<td>20</td>
</tr>
</tbody>
</table>

• 53.8% in India and 29.6% in Yemen of respondents think that the income tax law must oblige all the taxpayer to financial statements attested by a Chartered Accountant. But 41.9% of respondents in India and 41.8% in Yemen think that the Income Tax Law must oblige the Taxpayers under companies Act to financial statements attested by a Chartered Accountant.

17. To what extent tax systems contribute in improving accounting profession:

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fr</td>
<td>Per</td>
<td>Fr</td>
</tr>
<tr>
<td>a - High</td>
<td>121</td>
<td>62.7</td>
</tr>
<tr>
<td>b - Average</td>
<td>50</td>
<td>25.9</td>
</tr>
<tr>
<td>c - Low</td>
<td>16</td>
<td>8.3</td>
</tr>
<tr>
<td>d - No contribution</td>
<td>6</td>
<td>3.1</td>
</tr>
<tr>
<td>Nil</td>
<td>2</td>
<td>5</td>
</tr>
</tbody>
</table>

• 62.7% in India and 48.7% in Yemen of respondents think that the tax systems contribute to improving accounting profession to high extent. While 25.9% of respondents in India and 30.1% in Yemen think that it is average.

19. If yes, up to what extent this benefit is:

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fr</td>
<td>Per</td>
<td>Fr</td>
</tr>
<tr>
<td>a - Very high</td>
<td>44</td>
<td>24.9</td>
</tr>
<tr>
<td>b - High</td>
<td>69</td>
<td>39.0</td>
</tr>
<tr>
<td>c - Average</td>
<td>49</td>
<td>27.7</td>
</tr>
</tbody>
</table>
21. If yes, specify this contribution:

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fr</td>
<td>Per</td>
<td>Fr</td>
</tr>
<tr>
<td>a - 80-100%</td>
<td>59</td>
<td>33.0</td>
</tr>
<tr>
<td>b - 65-80%</td>
<td>92</td>
<td>51.4</td>
</tr>
<tr>
<td>c - 50-65%</td>
<td>19</td>
<td>10.6</td>
</tr>
<tr>
<td>d - below 50%</td>
<td>9</td>
<td>5.0</td>
</tr>
<tr>
<td>Nil</td>
<td>16</td>
<td>12</td>
</tr>
</tbody>
</table>

23. If yes, can you specify this effect?

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fr</td>
<td>Per</td>
<td>Fr</td>
</tr>
<tr>
<td>a - High</td>
<td>83</td>
<td>46.1</td>
</tr>
<tr>
<td>b - Average</td>
<td>69</td>
<td>38.3</td>
</tr>
<tr>
<td>c - Low</td>
<td>20</td>
<td>11.1</td>
</tr>
<tr>
<td>d - No effect</td>
<td>8</td>
<td>4.5</td>
</tr>
<tr>
<td>Nil</td>
<td>15</td>
<td>12</td>
</tr>
</tbody>
</table>

- 46.1% of respondents in India and 28.3% in Yemen think that the high non-exposure of accounting policies of financial statements affect the income tax collection. However, 38.3% of respondents in India and 41.5% in Yemen think that it is average.

24. Which is better for the tax system as an application of IAS. No. 1?

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fr</td>
<td>Per</td>
<td>Fr</td>
</tr>
<tr>
<td>a - Cash basis</td>
<td>50</td>
<td>29.6</td>
</tr>
<tr>
<td>b - Accrual basis</td>
<td>119</td>
<td>70.4</td>
</tr>
<tr>
<td>c - Other, please mention it</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Nil</td>
<td>26</td>
<td>1</td>
</tr>
</tbody>
</table>

- 29.6% of respondents in India and 38.1% in Yemen think that the cash basis is better for the tax system as an application of IAS. No.1. While 70.4% of respondents in India and 61.0% in Yemen think that accrual basis is better for the Tax System as an application of IAS. No. 1.

26. Which method, do you think, should be used to evaluate the inventory that most convenient for the income tax system:

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fr</td>
<td>Per</td>
<td>Fr</td>
</tr>
<tr>
<td>a - History cost</td>
<td>124</td>
<td>63.6</td>
</tr>
<tr>
<td>b - Net sale value</td>
<td>40</td>
<td>20.5</td>
</tr>
</tbody>
</table>

271
31.5.9 13 12.3
0.0 0.0 1 0.9
0 12

- 63.6% of respondents in India and 32.1% in Yemen think that, historical cost should be used to evaluate the inventory that is most convenient for the income tax system. While 20.5% of respondents in India and 54.7.0% in Yemen think that the net sale value should be used to evaluate the inventory that is most convenient for the income tax system.

27. I.A.S. No 2 points at various modes for evaluating the cost of inventory?

<table>
<thead>
<tr>
<th>Mode</th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fr</td>
<td>Per</td>
</tr>
<tr>
<td>a - First-in, first-out (FIFO)</td>
<td>67</td>
<td>34.4</td>
</tr>
<tr>
<td>b - Last-in, first-out (LIFO)</td>
<td>76</td>
<td>39.0</td>
</tr>
<tr>
<td>c - Weighted average</td>
<td>51</td>
<td>26.2</td>
</tr>
<tr>
<td>d - Other mode, please mention it</td>
<td>1</td>
<td>0.5</td>
</tr>
<tr>
<td>Nil</td>
<td>0</td>
<td>6</td>
</tr>
</tbody>
</table>

- 34.4% of respondents in India and 37.5% in Yemen think that the First-in, first-out (FIFO) for evaluating the cost of inventory. While 26.2% of respondents in India and 56.3% in Yemen think that the weighted average for evaluating the cost of inventory

29. If difference according to the inflation, How would you handle these differences?

<table>
<thead>
<tr>
<th>Mode</th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fr</td>
<td>Per</td>
</tr>
<tr>
<td>a - Taking them into consideration before determining the profit</td>
<td>108</td>
<td>55.4</td>
</tr>
<tr>
<td>b - Without being subject to taxes</td>
<td>63</td>
<td>32.3</td>
</tr>
<tr>
<td>c - Ignoring these</td>
<td>24</td>
<td>12.3</td>
</tr>
<tr>
<td>Nil</td>
<td>0</td>
<td>10</td>
</tr>
</tbody>
</table>

- 55.4% of respondents in India and 66.7% in Yemen agree to handle these differences of the inflation by taking them into consideration before determining the profit.

30/1 - Which mode of depreciation achieves the fairness for both taxpayers and tax Administration?

<table>
<thead>
<tr>
<th>Mode</th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fr</td>
<td>Per</td>
</tr>
<tr>
<td>a - Fixed Installment or Straight Line Method</td>
<td>84</td>
<td>43.3</td>
</tr>
<tr>
<td>b - Diminishing or Reduced Balance Method</td>
<td>37</td>
<td>19.1</td>
</tr>
<tr>
<td>c - Revaluation Method</td>
<td>45</td>
<td>23.2</td>
</tr>
<tr>
<td>d - Depletion Method</td>
<td>28</td>
<td>14.4</td>
</tr>
</tbody>
</table>
43.3% of respondents in India and 67.0% in Yemen think that fixed installment or straight line method of depreciation achieves the fairness for both taxpayers and Tax Administration.

30/2- when the employed mode of depreciation is changed to what extent this affects the income statements?

<table>
<thead>
<tr>
<th>Method</th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>High</td>
<td>74</td>
<td>24</td>
</tr>
<tr>
<td>Average</td>
<td>80</td>
<td>60</td>
</tr>
<tr>
<td>Low</td>
<td>36</td>
<td>17</td>
</tr>
<tr>
<td>No effect</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>Nil</td>
<td>1</td>
<td>14</td>
</tr>
</tbody>
</table>

30/3-Which one/ones of the following items should be stated in accounting policies?

<table>
<thead>
<tr>
<th>Item</th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation method of assets</td>
<td>87</td>
<td>31</td>
</tr>
<tr>
<td>Bases of determining the total cost of assets</td>
<td>25</td>
<td>10</td>
</tr>
<tr>
<td>The total depreciation of the period</td>
<td>11</td>
<td>4</td>
</tr>
<tr>
<td>To increase &amp; decrease that found between the two period</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>The useful economic life of the assets.</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>All elements of the previous</td>
<td>66</td>
<td>58</td>
</tr>
</tbody>
</table>

30/6. With reference to the above items 5 & 6, how would you handle the difference, which will occur as a result of the applied rations and methods of depreciation?

<table>
<thead>
<tr>
<th>Method</th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay of income tax on these difference</td>
<td>151</td>
<td>44</td>
</tr>
<tr>
<td>No pay of income tax on these difference</td>
<td>34</td>
<td>45</td>
</tr>
<tr>
<td>Record of these differences in the reserve account</td>
<td>8</td>
<td>10</td>
</tr>
<tr>
<td>Other treatment, please mention</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>Nil</td>
<td>2</td>
<td>17</td>
</tr>
</tbody>
</table>

78.2% of respondents in India and 43.6% in Yemen think that, pay of income tax on amount of differences, which will occur as a result of the applied rations and methods of depreciation. But 17.6% of respondents in India and 44.6% in Yemen think that, no pay of income tax on amount of differences, which will occur as a result of the applied rations and methods of depreciation.

31. On what bases do you differentiate between capital and revenue expenditure?

<table>
<thead>
<tr>
<th>Method</th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fr Per</td>
<td>Fr Per</td>
<td>Fr Per</td>
</tr>
</tbody>
</table>
32. Events After the balance sheet dates is important and affecting of numerous problems, do you think to be treated in terms of:

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>a – Disregard it totally until it happens</td>
<td>150</td>
<td>76.9</td>
</tr>
<tr>
<td>b - Record it in the income statement without being subject to the tax</td>
<td>35</td>
<td>17.9</td>
</tr>
<tr>
<td>c- Record it in the income statement and to be subject to the tax</td>
<td>10</td>
<td>5.1</td>
</tr>
<tr>
<td>d – Other opinion, mention</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Nil</td>
<td>0</td>
<td>18</td>
</tr>
</tbody>
</table>

- 76.9% of respondents in India and 52.0% in Yemen think that, the events after the balance sheet date is important and affecting of numerous problems, and should be treated in terms of its disregard totally until it happens.

34. Which method is better, in your opinion, in tax effect accounting?

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>a – The Deferred Method</td>
<td>129</td>
<td>67.2</td>
</tr>
<tr>
<td>b – The Liabilities Method</td>
<td>63</td>
<td>32.8</td>
</tr>
<tr>
<td>c- other method, please mention</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Nil</td>
<td>13</td>
<td>15</td>
</tr>
</tbody>
</table>

- There were clear differences of opinion with 67.2% of respondents in India who preferred the deferred method in tax effect accounting and with 30.1% of respondents in Yemen. There are contradictory responses of respondents, i.e. in India 32.8% preferred the liabilities method in tax effect accounting, while in Yemen 69.9 of respondents preferred liabilities method in tax effect accounting.

36. Which is better when entering the transaction of foreign currency on the basis of:

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>a – history price</td>
<td>57</td>
<td>29.4</td>
</tr>
<tr>
<td>b – Closing price</td>
<td>116</td>
<td>59.8</td>
</tr>
<tr>
<td>c- average price</td>
<td>21</td>
<td>10.8</td>
</tr>
<tr>
<td>d – Other price</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Nil</td>
<td>1</td>
<td>11</td>
</tr>
</tbody>
</table>
37. How would you handle the amount of the consequence of the re-evaluation of accounts' balances which affect the income statement?

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>a – Accepted as expenses &amp; incomes in the income statement</td>
<td>101</td>
<td>97</td>
</tr>
<tr>
<td>b – Accepted as expenses, that is considered as actual loss</td>
<td>65</td>
<td>3</td>
</tr>
<tr>
<td>c - Not to be recorded as a matter of uncertainty</td>
<td>26</td>
<td>7</td>
</tr>
</tbody>
</table>

Nil

52.6% of respondents in India and 90.7% in Yemen think that the amount of the consequence of the re-evaluation of accounts' balances, which affect the income statement, should be accepted as expenses & incomes in the income statement.

38. Determine the method of the presentation of the change effect in the prices when preparing the financial statements:

<table>
<thead>
<tr>
<th></th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>a – the current cost method</td>
<td>113</td>
<td>46</td>
</tr>
<tr>
<td>b – the power purchasing method</td>
<td>59</td>
<td>10</td>
</tr>
<tr>
<td>c- combination of both the methods</td>
<td>21</td>
<td>43</td>
</tr>
</tbody>
</table>

Nil

58.5% of respondents in India and 46.5% in Yemen think that the current cost method of the presentation of the change effect in the prices when preparing the financial statements is to be preferred.

4. **Tax Evasion**

These results indicate that the answers of respondents in the tables below show that the penalties and strict enforcements of Income Tax Laws are assist the tax administration to prevent tax evasion.

<table>
<thead>
<tr>
<th>No. Question</th>
<th>India</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 Do you think that the imposed penalties in the law to prevent the tax evasion are sufficient?</td>
<td>181</td>
<td>111</td>
</tr>
<tr>
<td>6 Do you think that the comparison of financial statements help in lessening the evasion?</td>
<td>193</td>
<td>106</td>
</tr>
</tbody>
</table>
Many theorists think that strict enforcement and harsh penalties for evaders is the key to voluntary compliance.

Observations

- 87.3% out of 181(195) respondents in India and 29.7% out of 111(118) in Yemen think that the imposed penalties in the law to prevent tax evasion are sufficient.
- 91.2% out of 193(195) respondents in India and 85.8% out of 106(118) in Yemen think that the comparison of financial statements helps in lessening tax evasion.
- 86.0% out of 193(195) respondents in India and 79.4% out of 107(118) in Yemen think that strict enforcement and harsh penalties for evaders is the key to voluntary compliance.

1. Do you think that the evasion causes from income tax are attributed to: (you can select more than one cause)

<table>
<thead>
<tr>
<th>Cause</th>
<th>India Fr</th>
<th>India Per</th>
<th>Yemen Fr</th>
<th>Yemen Per</th>
</tr>
</thead>
<tbody>
<tr>
<td>a - Weakness of laws</td>
<td>138</td>
<td>70.8</td>
<td>46</td>
<td>39.0</td>
</tr>
<tr>
<td>b - lack of financial statement</td>
<td>118</td>
<td>60.5</td>
<td>79</td>
<td>66.9</td>
</tr>
<tr>
<td>c - High of tax rates</td>
<td>141</td>
<td>71.9</td>
<td>74</td>
<td>62.7</td>
</tr>
<tr>
<td>d - The misuse to public fund</td>
<td>119</td>
<td>59.7</td>
<td>72</td>
<td>61.0</td>
</tr>
<tr>
<td>e - No direct benefit to taxpayers</td>
<td>97</td>
<td>48.5</td>
<td>74</td>
<td>62.7</td>
</tr>
<tr>
<td>f. Absence of tax culture among taxpayers</td>
<td>92</td>
<td>40.3</td>
<td>71</td>
<td>60.2</td>
</tr>
<tr>
<td>g. Inefficiency of tax administration</td>
<td>120</td>
<td>39.8</td>
<td>95</td>
<td>80.5</td>
</tr>
<tr>
<td>h. Lack of A Ss help in securing the correct financial statement</td>
<td>56</td>
<td>13.8</td>
<td>64</td>
<td>54.2</td>
</tr>
</tbody>
</table>

The result of the respondents' survey of the question above shows that the responses are ordered, high of tax rates, lack of financial statements and the misuse of public funds are the causes of income tax evasion. These answers are given by more than 50% of respondents in both countries, whereas there were clear differences in opinion, for example 70.4% in India and 39% in Yemen weakness of laws, also points of (e, f, g, h) in India were their ratio 48.5% - 40.3% - 39.8% and 13.8% respectively. But on the contrary in Yemen the ratio were 62.7% - 60.2%, 80.5% and 54.2% respectively. These results reflect the awareness among respondents in both countries.
3. Do you think that to prevent the evasion of the income tax or the reduction of evasion can be achieved by: (you can select more than one element)

<table>
<thead>
<tr>
<th>Element</th>
<th>India Fr</th>
<th>India Per</th>
<th>Yemen Fr</th>
<th>Yemen Per</th>
</tr>
</thead>
<tbody>
<tr>
<td>a - Reducing the tax rate</td>
<td>158</td>
<td>83.7</td>
<td>84</td>
<td>71.2</td>
</tr>
<tr>
<td>b - Training the tax professional employees</td>
<td>132</td>
<td>67.3</td>
<td>73</td>
<td>61.9</td>
</tr>
<tr>
<td>c - Increasing the penalties in law</td>
<td>61</td>
<td>42.9</td>
<td>66</td>
<td>55.9</td>
</tr>
<tr>
<td>d - The availability of accounting system that identifies the financial statements</td>
<td>83</td>
<td>42.3</td>
<td>75</td>
<td>63.6</td>
</tr>
<tr>
<td>e. Increasing the tax culture among the taxpayers.</td>
<td>77</td>
<td>39.3</td>
<td>69</td>
<td>58.5</td>
</tr>
<tr>
<td>f. The proper use of revenue by the government</td>
<td>103</td>
<td>53.3</td>
<td>73</td>
<td>61.9</td>
</tr>
<tr>
<td>g. Terminating the corruption in the tax administration</td>
<td>108</td>
<td>55.1</td>
<td>82</td>
<td>69.4</td>
</tr>
</tbody>
</table>

- The results of the respondents' survey of the question above shows the responses are ordered, reducing of tax rates, training the tax professional employees, terminating the corruption in the tax administration can prevent the evasion of income tax. These answers are given by more than 50% of respondents in both countries, whereas there were clear differences in their opinion of other points (c, d, e, and f) in India the percentages are 42.9%-42.3%-39.3% and 37.2% respectively. But on the contrary in Yemen the ratios were 55.9-63.6%-58.5%-and 61.9.5% respectively. These results reflect the awareness among respondents in both countries.

4. Do you think that the evasion rate from income tax may reach?

<table>
<thead>
<tr>
<th>Evasion Rate</th>
<th>India Fr</th>
<th>India Per</th>
<th>Yemen Fr</th>
<th>Yemen Per</th>
</tr>
</thead>
<tbody>
<tr>
<td>a - Be low 10% of the collected amount</td>
<td>11</td>
<td>5.6</td>
<td>10</td>
<td>8.9</td>
</tr>
<tr>
<td>b - 10-20% of the collected amount</td>
<td>18</td>
<td>9.2</td>
<td>7</td>
<td>6.3</td>
</tr>
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- The results of respondent's opinion reflect large volume of the tax evasion from income tax in both countries. 45.6% of respondents in Yemen believe the income tax evasion is more than 50% of the collected amount. Also,
19% of respondents believe that the income tax evasion is between 40 - 50% of the collected amount. But 21% of respondents in India believe that the income tax evasion is more than 50 per cent of the collected amount. Also 19.5% of respondents believe the income tax evasion is between 40-50% of the collected amount and 31.8% of respondents believe the income tax evasion is between 30-40 % of the collected amount. These percentages reflect the extent of importance and the volume of the problem of tax evasion in both countries.

5. Do you think some reasons of the tax evasion refer to?

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<td>b – No motivation system.</td>
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- 55.9% of respondents in India and 81.4% in Yemen think that low salaries are the main reason of tax evasion, also 46.2% of respondents in India and 48.3% in Yemen think that the demotivating system is one of the reasons of tax evasion, while 21.5% of respondents in India and 68.6% in Yemen think that the absence of penalties against employees is one of the reasons of tax evasion, and 13.8% of respondents in India and 60.2% in Yemen think that, the employee’s behavior is one of the reasons of tax evasion.

6.3 Interpretation of Results:-

Data analysis has revealed interesting results. These results reflect the opinions of the respondents. It is clear from the above findings that all four statements of hypotheses under study have been proved. The interpretation of results is given in the following pages.
Table (6.14) explains the frequent and percentage of tax administration and tax revenue collection according to all categories in both countries

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Hypothesis two: The results in table (6.14) above indicate that many respondents think that taxpayers must be compelled to keep up the account books, i.e. 90% in India and 87.9% in Yemen through their answers to question No 23. Also, there were clear differences between answers percentage of the respondents to the above questions. Also we see that, higher percentages of answers of the respondents in India reflect their understanding to the close relation between the accounting systems and tax computation. As a result of that there is an increase in income tax collection through review of answers to questions from 1 to 30 mentioned above. The results indicate that there were clear differences of respondents' opinions with the formulated hypothesis in number two which says that the main source of the government revenues is income tax in both countries and this result supports the results of comparison analysis of income tax system in both countries in chapter five of the study.

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Hypothesis one The results in Table (6.15) above indicate that there were clear differences of respondents' opinion in the formulated hypothesis in number one, which says that the Income Tax System has achieved the canons of equity in the allocation of general expenditures in both countries. For answering the questions the tax fairness we got one statistical table below that shows the frequent distribution of responses of the sample on the tax fairness. For each question the respondents said that tax fairness in both countries is between 174-195 in India and 109 -114 in Yemen. The results indicate that Indian Income Tax System has achieved some canons of equity (fairness) in the allocation of general expenditures, while Yemeni Income Tax System has not achieved the canons equity (fairness) in the allocation of general expenditures. We can see these results through percentage of agreement or disagreement of respondents in the table below. This result supports the results of comparison analysis of the Income Tax System in both countries in chapter five of the study.
Table (6.16) explains the frequent and percentage of tax computation and tax accounting according to all categories in both countries

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**Hypothesis three:** This study has hypothesized that; the IASs are applied in both countries, wherever to compute taxable income, this expectation depended on the assumption that IASs are employed to determine the accounting profit of any companies, firms, or business or profession. After measurement of accounting profit, we can measure and compute taxable income. The assumption reduced that because the Department of Income Tax in India applied that through computation of the income tax according to audited financial statements by chartered accountants, while respondents’ view that the Tax Authority in Yemen applied IASs partially when computing income tax. This analysis emphasises these results in table (6.16) above in page 285 which we arrived at in chapter five through a comparison analysis between the Income Tax System in India and Yemen.

Table (6.17) explains the frequent and percentage of tax evasion according to all categories in both countries

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**Hypothesis four:** This study has hypothesized that; there is higher percentage in the income tax evasion in both countries. The above results and the table below show that expectation depended on that presumption, this result in table 6.17 above was expected but the results of respondent’s opinion reflect large volume of tax evasion from income tax in both countries. 45.6% of respondents in Yemen believe that income tax evasion is more than 50% of the collected amount, and 19% of respondents believe that the income tax evasion is between 40 -50% of the collected amount, while 21% of respondents in India believe that the income tax evasion is more than 50 per cent of the collected amount, and 19.5% of respondents believe that income tax evasion is between 40-50% of the collected amount and 31.8% of respondents believe that income tax evasion is between 30-40 % of the collected amount. These percentages reflect the extent of importance and the volume of the problem of tax evasion in both countries.

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