



SCHOOL OF ACCOUNTING AND CORPORATE GOVERNANCE



The effect of tax complexity on job satisfaction of accountants

Xenia Stathopoulos

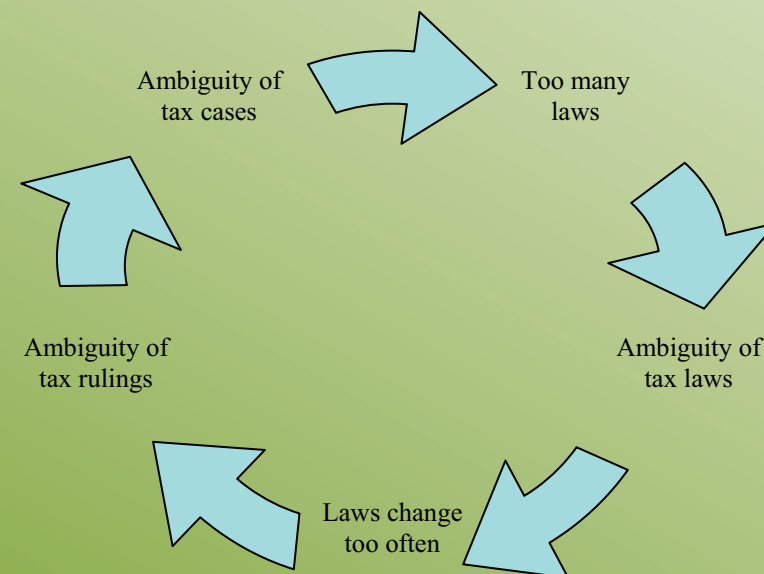
School of Accounting and Corporate Governance (Honours 2007)

The introduction in Australia, of the Income Tax Assessment Act in 1997, was an attempt to decrease the complexity of the tax system but the issue of complexity is still evident. Accounting practitioners are becoming overwhelmed with the amount of tax legislation and researchers have suggested that they are less satisfied in their jobs as a result.

This study examined whether tax complexity affects accounting practitioners' job satisfaction. Demographic and personality factors were examined. Further issues investigated include practitioner perceptions of the most complex area(s) of the tax law, and the primary causes of a complex tax system.

It was found that although tax complexity is causing job dissatisfaction, demographic factors and personality characteristics do not appear to be significant factors. Instead, the large volume of tax law was identified as having the most significant impact resulting in widespread dissatisfaction; and income tax was regarded as the most complex area.

Causes of a complex tax system



Complex areas of tax law

