



Einladung zum Gastvortrag aus der Vortragsreihe:  
„Arbeits-, Organisations- und Wirtschaftspsychologie“

von

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## **„The Influence of Delayed Audit Feedback on Tax Compliance“**

The present study tests the effect of delayed audit feedback on tax compliance in an incentivized experiment with a repeated-rounds design including varying tax rates, audit probabilities, and fine levels. Previous studies (Kogler, Mittone, & Kirchler, 2016; Muehlbacher, Mittone, Kastlunger, & Kirchler, 2012) suggest that delaying feedback on tax audits results in higher levels of tax compliance compared to immediate feedback (the standard form of feedback in tax experiments). Accordingly, in this experiment participants were either assigned to a delayed feedback condition, where information on the occurrence and the outcomes of audits was only communicated after the last of 18 rounds of taxpaying, or an immediate feedback condition, where the respective information was reported directly after each round. In my talk I will address observed effects of delayed feedback in combination with the previously mentioned tax-related parameters, as in previous studies potential interaction effects of these factors with timing of feedback have been neglected.

Freitag, 18.05.2018; 14:00  
Seminarraum, NIG 6. Stock  
Universitätsstraße 7, 1010 Wien

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