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Aims and Scope of the Conference

The International Conference on Integrated Information 2011 took place in Kos Island, Greece, between September, 29 and October, 3, 2011. IC-ININFO is an international interdisciplinary conference covering research and development in the field of information management and integration.

The conference aims at creating a forum for further discussion for an Integrated Information Field incorporating a series of issues and/or related organizations that manage information in their everyday operations. Therefore, the call for papers is addressed to scholars and/or professionals of the fields of Library and Archives Science (including digital libraries and electronic archives), Museum and Gallery Studies, Information Science, Documentation, Information Management, Records Management, Knowledge Management, Data management and Copyright experts the latter with an emphasis on Electronic Publications. Furthermore, papers focusing on issues of Cultural Heritage Management and Conservation Management are also be welcomed along with papers regarding the Management of Nonprofit Organizations such as libraries, archives and museums.

One of the primary objectives of the IC-ININFO will be the investigation of information-based managerial change in organizations. Driven by the fast-paced advances in the Information field, this change is characterized in terms of its impact on organizations that manage information in their everyday operations.

Grouping emerging technologies in the Information field together in a close examination of practices, problems and trends, IC-ININFO and its emphases on integration and management will present the state of the art in the field. Addressed jointly to the academic and practitioner, it will provide a forum for a number of perspectives based on either theoretical analyses or empirical case studies that will foster dialogue and exchange of ideas.

Topics of general Interest


Symposia

The Conference offered a number of sessions under its patronage, providing a concise overview of the most current issues and hands-on experience in information-related fields.

- Symposium on Integrated information: Theory, Policies, Tools
- 4th Symposium on Business and Management and Dynamic Simulation Models supporting management strategies
• Session on Open Access Repositories: Self-archiving, Metadata, Content policies, Usage
• Session on Evidence-Based Information in Clinical Practice
• Session on Business Management and Communication Strategies supporting Decision Making Process in Tourism Sector
• Session on Electronic Publishing: A Developing Landscape
• Session on Information and Knowledge Management
• Session on Information Content Preservation as Outcome of Conservation of Cultural Heritage: Ethics, Methodology and Tools
• Session on Advances Information for Strategic Management
• Session on Information History: Perspectives, Methods and Current Topics
• Session on Divergence and Convergence: Information Work in Digital Cultural Memory Institutions
• Session on Contemporary issues in Management: Organisational Behaviour, Information Technology, Education & Hospital leadership.

The wide range of aspects that the sessions covered, highlighted future trends in the Information Science.

**Paper Peer Review**

More than 300 papers had been submitted for consideration in IC-ININFO 2011. From them, 91 were selected for presentation, after peer review in a double blind review process. The accepted papers were presented at IC-ININFO 2011.

**Thanks**

We would like to thank all members that participated in any way in the IC-ININFO 2011 Conference and especially:

- The famous publishing house Emerald for its communication sponsorship.
- The co-organizing Universities and Institutes for their support and development of a high-quality Conference scientific level and profile.
- The members of the Scientific Committee that honored the Conference with their presence and provided a significant contribution to the review of papers as well as for their indications for the improvement of the Conference.
- All members of the Organizing Committee for their help, support and spirit participation before, during and after the Conference.
- The Session Organizers for their willing to organize sessions of high importance and for their editorial work, contributing in the development of valued services to the Conference.
- PhDc Marina Terzi for her excellent editorial work, contributing in the production of the Conference proceedings.
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KEYNOTE SPEAKER

Professor Amanda Spink

Professor Amanda Spink has published over 340 scholarly journal articles, refereed conference papers and book chapters, and 6 books. Many of her journal articles are published in the Journal of the American Society for Information Science and Technology, Information Processing and Management, and the Journal of Documentation. She is Editor of the Emerald journal Aslib Proceedings. Amanda’s research has been published at many conferences including ASIST, IEEE ITCC, CAIS, Internet Computing, ACM SIGIR, and ISIC Conferences. Her recent books include Information Behavior: An Evolutionary Instinct and Web Search: Multidisciplinary Perspectives, both published by Springer. Amanda’s research focuses on theoretical and empirical studies of information behavior, including the evolutionary and developmental foundations. The National Science Foundation, the American Library Association, Andrew R. Mellon Foundation, Amazon.com, Vivisimo.com, Infospace.com, NEC, IBM, Excite.com, AlltheWeb.com, AltaVista.com, FAST, and Lockheed Martin have sponsored her research. In 2008 Professor Spink had the second highest H-index citation score in her field from 1998 to 2008 [Norris, M. (2008)]. Ranking Fellow Scholars and their H-Index: Preliminary Survey Results. Loughborough University, Dept of Information Science Report].
Corruption in Tax Administration: The Entrepreneurs View Point

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Abstract: Corruption in tax Administration has a strong negative effect on the economic performance, mainly through its impact on tax revenue and fiscal deficit. It is to be acknowledged that business is often the source of corruption or, at the very least, a participant in the misuse of public authority for private gain, so it is important to take into account the viewpoint of entrepreneurs. This paper reports the results of an empirical study of opinion in Greece. A survey of Greek Entrepreneurs was conducted to determine their viewpoint in 5 relative issues. The results suggest that the party system that prevails is responsible for the corruption and that the majority of them is willing to bribe tax officials to overcome a fiscal problem.

Keywords: Corruption, Tax administration, Strategic business, Public governance, Greece.

I. INTRODUCTION

The phenomenon of corruption in the public sector is not an issue in modern society. Essentially it is as old as the first organization of human society. Corruption in Tax Administration is a problem that arises primarily in the interaction between Revenue Administration and business. This interaction usually leads to benefits both to tax inspectors and businesses, and the loss of total tax revenue. This collusive corruption is at the heart of most problems associated with to a malfunctioning tax administration. A well functioning tax administration is fundamental not only for the total government revenue, but also for the typical business, because some companies will come to bear heavier tax obligations, in relation to others using informal negotiations.

Tax administration is a very attractive sector for corruption because the incentives to engage with are obvious. A solution to the problem of corruption in tax administration is therefore crucial for any government. It is interesting to note that in Ancient Egypt, the Pharaohs had been looking for ways to reduce corruption of their tax collectors (ubiquitous scribes), so they decided to pay them high salaries, in order to reduce the incentives to enrich themselves, while exercising control over them by a group of special scribes at headquarters (Adams, 1993). It is desirable for any government to try to detect, to penalize and to fix corruption in tax administration. The result depends on the level of corruption. Some countries (Peru, Uganda, etc) recognizing that the tax Administration has become so corrupt that there was no other solution, than to completely close the existing tax administration and replace it with a new organization.

Corruption exists at the global level including the developed countries, where it probably exists in new forms (Girling, 1997). However, in Greece corruption appears to be a powerful element in the functioning of certain public services. According to evaluation by Transparency International’s latest Global Corruption Barometer (TI 2010), Greece ranked at the 78th position among 178 countries, last among the 27 European Community countries. Meanwhile the Revenue Administration was ranked as one with the poorest performance among public services because of corruption.

Over the last years, the problem of corruption in Greece is gradually inflated and political corruption has expanded beyond any reasonable limit, so the dilemma is already apparent, the political corruption will collapse or the position of the country will be undermined, since the money from European Community is not endless. The time of crisis will soon come (Korovinis, 2009).

II. METHOD

The purpose of this survey is to study the opinion of businessmen about the problem of corruption in Greece. To be fully understood the phenomenon of corruption in tax administration must have at least the opinion of the specific part of society which it has to be acknowledgment is often the source of corruption or, at the very least, a participant in the misuse of public authority for private gain (Sullivan, 2000).

The questionnaire was distributed to businessman in Athens the capital city of Greece. The survey consisted of five questions, which included the main issues regarding the point view of the businessmen about the corruption in the tax administration with the regard that they have been many times in touch with it. There was an effort about the person who participated in the survey to be the one with the highest authority in the company. Participants were instructed to put one only point in each question. Finally 60 answers were selected to fill the requirements of this survey.

III. RESULTS

The answers to the questionnaire given to entrepreneurs are as follows:

1. Who, in your opinion, is responsible for the state
of corruption that exists in the public sector and especially in tax Administration?

More than fifty per cent of the respondents consider that the system of political parties is responsible for the state of corruption in tax Administration. Approximately one third of them consider the culture and values of Greek society. While in low percentages appeared the educational system and the type of the market (fig 1). However, it is the government and the parliament that is responsible to stigmatize and punish any person who has the power and abuse it for private gain, especially when the corrupt actions have been done by a minister or a president of a public Organization and the specific person happened to be a accredited member of the government party. Perhaps in the dimension of the votes between “Yes” or “No” measured in parliamentary debate on a punishment of a minister who has been accused of corruption could be seen or not the triumph of the values in society first politicians should protect. Corrupt actions in the public sector, when they are not stigmatized and not impose the appropriate penalties, may lead to a situation where corruption is already a status in the society (Koutsoukis, 1997).

2. How do you assess the existence of widespread corruption for the development of entrepreneurship?

Almost ninety per cent of businessmen consider the existence of corruption as big or very big obstacle for the development of their business. In fact this means that they are already against it (fig. 2). But it is not surprising that about one tenth of them are positive for the phenomenon. Some businessmen prefer to have an arrangement with tax officers when they are inspected than paying normally their tax obligations. In other words, a businessman is willing to bribe if there has been a profit from the specific transaction. In Yemen, businesses report that paying a bribe of about 25% to 40% of the tax assessment; can lower it by 50% (Rahman, 2009). This case is not a predatory act where tax officials prey on businessmen who become the victims. Is a real business transaction, from which the only loser is the Government Revenues.

3. Are you feeling satisfied with the operation of the tax Administration in Greece?

Almost eighty per cent of respondents are likely to be very or little unsatisfied with the operation of the Tax Administration (fig. 3). In a survey of opinion which was conducted by the Greek Department of Transparency International, Tax Services were ranked as second among all the services of the Greek State in terms of acts of corruption, but as first in terms of asked amount of money. The problem in the operation of the Tax Service in Greece is something which has been noticed not only by government and people who deal with, but also by tax officers themselves. In any case, nowadays there has been in progress a program of radical changes in the Greek Tax Service under the supervision of International Monetary Fund (IMF). The problem with this program is that the expected positive results will be obvious after a few years, while in the meantime the system will operate at a slower pace.

4. From an act of bribery of tax inspectors, who benefits most?

More than seventy per cent of businessmen recognize that both their business and tax inspectors are most benefited from an act of bribery (fig. 4). They believe that tax corruption is a win – win situation for
both tax officials and mainly for their business. In fact they are fully aware about the fact that with the illegal action of bribery there will be a loss for the Government Revenues.

A 20% of the respondents believe that a bribe is a predatory act of tax inspectors, while a 6.67% believe that a bribe reinforce the entrepreneurship.

Only a 1.67% of businessmen believe that an act of bribery may increase tax revenues. They are in accordance with Mookferjee (1997) and Chand & Moene (1999), who outline a mechanism which shows that the bargaining power of corrupt tax inspectors could lead to higher tax revenues.

The majority of businessmen believe that the party system that exists in Greece is responsible for the state of corruption in tax Administration, while at the same time they are unsatisfied with the operation of the Tax Administration. The findings also suggest that they consider the existence of corruption as big or very big obstacle for the development of entrepreneurship.

On the other hand, the results suggest that the majority of businessmen recognize that both sides engaged in an act of corruption, i.e. their business and tax inspectors, have benefited from an act of bribery, while there was a loss at State tax revenues. They are therefore ready to bribe tax inspectors in order to avoid their tax obligations.

After all, while corruption in Greece has probably been systemic, and the country is one step away from bankruptcy, being recently under the supervision of the Troika (IMF, EU and ECB), a successful anti–corruption effort can only be achieved only when the opinion of the specific segment of society, which at least is a participant in acts of corruption, will be taken into consideration. In any case a move forward on this matter requires more detailed empirical investigation, which could be expanded to the opinion of tax officials.

REFERENCES


