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# Mapping tax compliance Assemblages, distributed action and practices: A new way of doing tax research

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### ARTICLE INFO

#### Article history:

Received 18 January 2012  
Received in revised form 4 February 2013  
Accepted 6 March 2013  
Available online xxx

#### Keywords:

Accountability  
Public sector  
Tax compliance  
Actor–network theory

### ABSTRACT

Tax compliance denotes the act of reporting and paying taxes in accordance with the tax laws. Current social science scholarship on tax compliance can almost entirely be divided into behavioural psychology analyses and critical tax studies. This article, which presents two cases of how tax compliance is constructed, challenges the explanatory reaches of today's social science approaches, arguing that an alternative approach to understanding tax compliance is worthwhile exploring. This other choice of approach, inspired by actor–network theory (ANT), adopts a more practice-oriented focus that studies tax compliance where it takes place as well as what it is made of. Consequently, this article argues that tax compliance is a socio-material assemblage and that complying is a distributed action. The article concludes by highlighting how an ANT approach contributes to the further theoretical development of social science studies of taxation.

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## 1. Introduction

Tax compliance denotes the practices of reporting income and paying taxes to a tax administration. Such tax compliance practices may take place in businesses as bookkeepers file invoices and report taxes to the tax administration, as businesses receive unannounced inspections from tax inspectors, or as accountants advise business owners on their fiscal affairs and accountability. All of these diverse activities shape how well a business reports income and pays taxes and thereby indicate the degree of tax compliance that a business has.

The practitioners and academics who have traditionally been most interested in tax compliance e.g. tax inspectors, accountants and legal scholars typically define tax compliance, “as reporting all income and paying all taxes in accordance with the applicable laws, regulations, and court decisions” (Alm, 1991: 577). This definition refers to the technicalities of reporting and paying taxes. Although these accounting and legal scholars are the main interested party when talking about tax compliance, the last two decades have also seen social scientists emerge as analysts in this field. Current social science scholarship on tax compliance can almost entirely be divided into two bodies of literature: one by *behavioural psychologists* focused on giving statistical, evidence-based answers as to which factors influence tax compliance behaviour (e.g. Cialdini, 1989; Kirchler, 2007; Murphy, 2008; Murphy et al., 2009; Torgler, 2008; Wenzel, 2007) and *critical tax studies*, which provide qualitative and interpretative analyses of how the state disciplines taxpayers (e.g. Gracia and Oats, 2012; Lamb, 2001; Likhovski, 2007; Preston, 1989; Tuck, 2010). Although both bodies of literature focus on providing knowledge about how the

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will to comply is constructed, the approaches map onto two distinct camps within social science, the former tending to have a managerial focus in providing recommendations to the regulating tax bodies relying on an evidence-based approach, the latter having a critical focus relying on interpretation and constructivism (Grey, 2005; McKerchar, 2008, 2010).

This article shows that an alternative social science approach to understanding tax compliance is worthwhile exploring. Inspired by actor–network theory (Callon, 1986, 2008; Latour, 1987, 2005; Law, 1994; Law and Hassard, 1999), this approach, compared to the existing approaches that focus broadly on how the will to comply is constructed, focuses on how the means to comply are put together. The approach adopts a more practice-oriented focus, studying tax compliance where it takes place as well as what it is made of. After presenting the existing approaches to understanding tax compliance in Section 2, the article introduces actor–network theory (ANT) as an alternative analytical strategy in Section 3. To exemplify the insights that this approach contributes, Section 4 presents two ethnographic cases, or vignettes, that illustrate how tax compliance is constructed in a carpentry business and in a kitchen remodelling company. The analysis of these cases in Section 5 shows that various heterogeneous entities constitute compliance and non-compliance in the two vignettes and that the act of complying (or not complying) would not be possible was it not for its distribution among entities that collectively assist the individuals in their endeavours. The penultimate section of this article highlights how the ANT approach contributes to further theoretical development of social studies of taxation. A previous special issue of *Critical Perspectives on Accounting* called “Critical Perspective on Taxation” (Boden et al., 2010) and *Taxation: A Fieldwork Research Handbook* (Oats, 2012) call for more theoretical development and creativity in tax research. Hence the aim of this article is to respond to this call and engage in the debate concerning how qualitative and interpretative social science can improve our knowledge of taxation.

## 2. Existing social science approaches to studying tax compliance

Currently, the managerial and evidence-based approach of behavioural psychologists to studying tax compliance is the dominant tradition for doing social science research on tax compliance. The majority of this research investigates the diverse social factors which influence the tax compliance decisions of individuals. The research broadly aims to relate and compare different variables on tax compliance to investigate whether a cause and effect relationship exists. The research involves including tax matters in worldwide or nationwide surveys, or by conducting specific surveys on taxes. The studies focus on how taxpayer tax knowledge, their tax ethics, social norms, trust, perceived fairness or attitudes towards government influence their decisions to comply (e.g. Alm and Gomez, 2008; Kirchler et al., 2006; Murphy, 2004, 2008; Murphy et al., 2009; Wenzel, 2007). A concrete example of this research is Murphy (2004), who shows that using threat and legal coercion “can sometimes be inefficient in gaining compliance” (2004: 187). Instead a variable such as *trust* needs to be considered when managing noncompliance. Hence Murphy argues that trust plays an important role in influencing tax compliance within organisations (2004: 188).

In general, the behavioural research points at different social factors influencing tax compliance with no agreement among researchers on a single key factor (e.g. Hasseldine and Hite, 2008). Instead the motivation that drives this research is agreement about the fact that the role psychological determinants play is neglected in relation to compliance, which is also why researchers highlight a variety of social factors. The following quote is a telling summary of the behavioural approach:

Recent literature reveals . . . that the decision to comply is not purely rational . . . Although the exact components of tax morale are not yet fully delineated . . . research shows that tax compliance is affected by (social and personal) norms such as those regarding procedural justice, trust, belief in the legitimacy of the government, reciprocity, altruism, and identification with the group (Kornhauser, 2007: 38).

The prestige and usefulness of this behavioural approach derives from the numerous large data sets it uses to repeatedly present evidence supporting the fact that taxpayer compliance decisions cannot be explained by viewing taxpayers as financially self-optimising rational actors, but that they need to be perceived as influenced by factors such as trust, morals, values, norms etc. (e.g. Hasseldine and Li, 1999). Often this research is associated with an ‘accommodating’ model of regulation where compliance is achieved by gentle persuasion, trust and cooperation between the tax administration and the taxpayer (e.g. Braithwaite, 2003, 2007; Murphy, 2008; Murphy et al., 2009). When this research here is introduced as managerial it relates to the fact that researchers in this line of work often recommend this accommodating model of regulation and because they encourage tax practitioners to follow their advice. For instance, Wenzel and Taylor express this type of encouragement in their article *Towards evidence-based tax administration* (2003), where they argue that tax practitioners ought to engage more with evidence-based research and also base their administrative practices and strategies on systematic and theory-driven research such as the research conducted by the behavioural psychologists.

In opposition to the above-mentioned research are the *critical tax researchers*. This group of researchers, which has no explicit managerial intentions, focuses broadly on analysing the various practices, techniques and discourses used by states to create taxpaying citizens. This stance is expressed in Likhovski’s Foucault-inspired study:

The aim of this article is not to suggest new ways of improving compliance. It is not part of the social-science tradition of studying compliance in order to socially engineer better taxpayers. Instead, this article offers a critical perspective that seeks to uncover the darker side of compliance, not merely celebrating its creation (2007: 670).

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