EDUCORETAX
Volume 6 No.6, 2026

DEVELOPING AN INTEGRATED MULTIDIMENSIONAL TAX COMPLIANCE FRAMEWORK: A QUALITATIVE STUDY OF PROFESSIONAL ETHICS, TAX AWARENESS AND PUBLIC TRUST, GOOD TAX GOVERNANCE, THE ROLES OF ACCOUNTANTS AND AUDITORS, AND CORPORATE SOCIAL RESPONSIBILITY

Alvin David Parlindungan Sitorus [1]; Amelia Azwar [2]; Donna Uli Nainggolan [3]; Indra Pahala [4]

[1] alvin.david91@gmail.com, **Universitas Negeri Jakarta**
[2] ameliaazwar16@gmail.com, **Universitas Negeri Jakarta**
[3] donnauli44@gmail.com, **Universitas Negeri Jakarta**
[4] indrapahala@unj.ac.id, **Universitas Negeri Jakarta**

Abstract
This study aims to examine tax compliance determinants from an integrated multidimensional perspective by considering professional ethics, tax awareness and public trust, good tax governance, the roles of accountants and auditors, and corporate social responsibility (CSR). Tax compliance is not merely influenced by economic motivations and regulatory enforcement but is also shaped by ethical awareness, institutional trust, social values, and the need for organizational legitimacy (Pudjono & Rachmania, 2025; Torgler, 2007). This research employs a qualitative case study approach involving individual taxpayers registered at KPP Pratama Bandung, Indonesia. Data were collected through semi-structured interviews, non-participant observations, and document analysis. The data analysis process applied the interactive model developed by Miles et al. (2014). The findings reveal that tax compliance is a complex and multidimensional phenomenon resulting from the interaction of ethical, social, institutional, professional, and legitimacy dimensions. Professional ethics enhances taxpayers' tax morale, while tax awareness and public trust encourage voluntary tax compliance through greater understanding of tax responsibilities and confidence in taxation institutions, and good tax governance strengthens public trust through transparency, accountability, and service quality. In addition, accountants and auditors play significant roles as professional monitoring mechanisms, while CSR practices support corporate legitimacy and improve relationships with stakeholders (Davis et al., 2016; Suchman, 1995). This study proposes an Integrated Multidimensional Tax Compliance Framework, emphasizing that sustainable tax compliance requires not only regulatory enforcement but also trust, ethical commitment, and effective governance.
Keywords: Corporate Social Responsibility; Good Tax Governance; Professional Ethics; Public Trust; Tax Awareness; Tax Compliance

INTRODUCTION

Tax revenue constitutes a fundamental component of government income and serves a vital function in supporting public expenditure, national development, and social prosperity. Nevertheless, achieving a high level of tax compliance remains a major concern in various countries, including Indonesia, as challenges such as tax avoidance behavior, limited trust in governmental institutions, and differences in taxpayers' levels of tax awareness and public trust continue to exist (OECD, 2023; Pudjono & Rachmania, 2025).

Conventional theories of tax compliance predominantly explain taxpayer behavior from an economic perspective, emphasizing the calculation between potential gains from tax non-compliance and the possibility of being detected and sanctioned. The economic deterrence model proposed by Allingham and Sandmo (1972) suggests that taxpayers act rationally by evaluating the likelihood of audits and the magnitude of possible penalties. However, recent literature suggests that purely economic explanations are insufficient to fully explain tax compliance behavior, as ethical considerations, social influences, and institutional conditions also significantly influence taxpayers' decisions (Torgler, 2007).

From the standpoint of ethics, professional values and personal moral obligations encourage voluntary compliance with taxation regulations. Tax morale represents an internal willingness of taxpayers to fulfill their responsibilities beyond external pressures or the fear of sanctions (Torgler, 2007). Additionally, public trust in government and ethical awareness significantly influence tax compliance behavior by shaping taxpayers' willingness to voluntarily fulfill their tax obligations (Novita et al., 2024).

Furthermore, the application of transparency, accountability, and effective tax administration contribute to strengthening taxpayer confidence and improving tax performance (OECD, 2023; Pudjono & Rachmania, 2025). Accountants and auditors also hold strategic positions in promoting transparent tax reporting, reducing information asymmetry, and strengthening audit quality and corporate governance (Armstrong et al., 2015; Mukhtaruddin et al., 2024).

From a broader perspective, corporate tax compliance can be interpreted as a component of corporate social responsibility. Companies that seek to maintain legitimacy in society tend to demonstrate responsible tax practices as part of their accountability toward stakeholders (Davis et al., 2016; Lanis & Richardson, 2012; Suchman, 1995).

Existing studies have largely explored the influence of ethics, governance, professional responsibilities, and CSR on tax compliance independently. Therefore, an integrated approach that combines these dimensions remains relatively underdeveloped. This research introduces the Integrated Multidimensional Tax Compliance Framework by incorporating professional ethics, tax awareness and public trust, good tax governance, the roles of accountants and auditors, and CSR to achieve a more comprehensive understanding of tax compliance.

Accordingly, this study aims to investigate the contribution of professional ethics to tax practices, analyze the impact of tax awareness and public trust on taxpayer compliance, examine the implementation of good tax governance, explore the roles of accountants and auditors in supporting compliance, and evaluate the relationship between CSR and tax compliance.

LITERATURE REVIEW

The understanding of tax compliance has progressively shifted from a purely economic perspective toward a broader multidimensional concept encompassing ethical, psychological, social, and institutional aspects. The traditional economic deterrence model proposed by Allingham & Sandmo (1972) argues that taxpayers make rational choices by comparing the expected benefits of tax evasion with the likelihood of audits and the potential severity of penalties. While this framework provides an essential explanation of taxpayer decision-making, recent research suggests that enforcement and economic incentives alone are inadequate to fully explain voluntary tax compliance behavior (Torgler, 2007).

The concept of tax morale emphasizes the role of intrinsic motivation, ethical principles, and individual responsibility in fostering voluntary compliance with taxation rules. Taxpayers who possess strong ethical values are more inclined to report and fulfill their tax obligations honestly, even when external monitoring and enforcement are relatively weak. Consequently, professional ethics plays a significant role in developing long-term and sustainable tax compliance (Torgler, 2007).

From a behavioral and institutional perspective, taxpayer compliance is significantly influenced by the level of tax awareness and public trust in tax authorities. Taxpayers who trust governmental institutions and perceive tax administration as fair and ethical are more likely to demonstrate voluntary compliance behavior. Public trust strengthens tax morale and reinforces taxpayers' willingness to comply with tax regulations (Novita et al., 2024).

The principles of Good Tax Governance underline the importance of transparency, accountability, equity, and high-quality public services in establishing trust between taxpayers and tax authorities. Trust-based tax administration, supported by transparency, accountability, and ethical governance, contributes significantly to enhancing taxpayer compliance and strengthening institutional legitimacy (Novita et al., 2024; OECD, 2023).

Agency Theory explains that conflicts may arise between principals and agents due to differences in their respective interests. Managers may engage in decisions that prioritize personal benefits over shareholders' objectives, leading to information asymmetry and the possibility of opportunistic actions, including aggressive tax planning. In this context, accountants and auditors function as important monitoring mechanisms that support transparency, ensure accountability, and mitigate agency problems (Armstrong et al., 2015; Jensen et al., 1976)

According to the Theory of Planned Behavior (TPB) proposed by Ajzen (1991), individual actions are determined by behavioral attitudes, subjective norms, and perceived behavioral control. Within the taxation context, taxpayers' willingness to comply is influenced by their attitudes toward taxation, social pressures, and their confidence in their ability to meet tax responsibilities.

Stakeholder Theory suggests that organizations create long-term value by considering the interests of multiple stakeholder groups, including governments, communities, employees, investors, and society. In the taxation context, responsible tax behavior reflects corporate accountability toward stakeholders because tax revenues contribute directly to public services and socioeconomic development. Consequently, responsible tax practices form an important component of Corporate Social Responsibility (CSR) and support organizational legitimacy and sustainable stakeholder relationships (Awa et al., 2024; Davis et al., 2016; Lanis & Richardson, 2012).

Similarly, Legitimacy Theory suggests that organizations continuously seek alignment between their activities and societal expectations to maintain social acceptance. Therefore, tax compliance can be interpreted as a strategic effort to strengthen reputation and preserve legitimacy in the eyes of the public (Suchman, 1995).

By integrating these theoretical perspectives, this study proposes the Integrated Multidimensional Tax Compliance Framework, which conceptualizes tax compliance as a phenomenon shaped by the interaction of ethical factors (professional ethics and tax morale), social factors (tax awareness and public trust), institutional factors (good tax governance), professional factors (the roles of accountants and auditors), and legitimacy factors (CSR and stakeholder responsibility). This framework offers a more comprehensive perspective on tax compliance compared with previous studies that have examined these determinants independently.

METHODS

This research adopts a qualitative methodology with a case study strategy to achieve an in-depth understanding of tax compliance as a complex multidimensional social phenomenon. The qualitative case study approach allows researchers to investigate individuals' experiences, viewpoints, and social realities associated with professional ethics, tax awareness and public trust, good tax governance, the roles of accountants and auditors, and corporate social responsibility (Yin, 2018).

The study was conducted at KPP Pratama Bandung, West Java, Indonesia, involving individual taxpayers and taxation-related professionals, including tax consultants, accountants, and auditors. Participants were selected through purposive sampling to ensure that informants possessed relevant experience and knowledge regarding tax compliance practices. Additional participants were identified using snowball sampling until data saturation was achieved and no substantial new themes emerged. This sampling strategy is widely recommended in qualitative research to obtain rich and meaningful information from participants who can best explain the phenomenon under investigation (Tomaszewski et al., 2020).

Research data were gathered using semi-structured interviews, non-participant observations, and document reviews. The interviews aimed to explore participants' insights concerning ethical values, tax awareness and public trust, tax governance practices, professional responsibilities, CSR implementation, and tax compliance behavior. Observational activities were conducted to capture the relationship between taxpayers and the tax administration system, whereas documentary evidence included taxation laws and regulations, official publications, scholarly literature, and relevant statistical records.

The collected information was analyzed using the interactive data analysis model developed by Miles et al. (2014), which consists of data condensation, data presentation, and conclusion verification. The analytical process was supported by systematic coding to identify major themes, patterns, and interconnections among the dimensions of tax compliance.

To ensure the quality and trustworthiness of the study, the research adopted the criteria of credibility, transferability, dependability, and confirmability. These criteria were addressed through data triangulation, prolonged engagement with participants, member checking, and maintaining a transparent audit trail throughout the research process. Such strategies contribute to the rigor (Enworo, 2023).

RESULTS AND DISCUSSION

This section discusses the interpretation of empirical findings derived from interviews, observations, and documentary evidence concerning tax compliance among individual taxpayers registered at KPP Pratama Bandung. The results demonstrate that tax compliance should be understood as more than a procedural obligation related to tax reporting and payment. Instead, it represents a complex multidimensional phenomenon influenced by ethical considerations, social contexts, institutional confidence, professional involvement, and corporate accountability. These findings reinforce contemporary perspectives suggesting that tax compliance is formed through the interaction of economic, psychological, social, and institutional dimensions rather than relying exclusively on enforcement and punishment mechanisms (OECD, 2023; Torgler, 2007).

Professional Ethics and Tax Compliance

The findings indicate that professional ethics serves as a fundamental element in promoting voluntary tax compliance. Individuals with strong ethical principles, integrity, and a sense of responsibility tend to comply with tax regulations because of internal moral convictions rather than solely due to the possibility of audits or legal sanctions. This result supports the concept of tax morale, which identifies intrinsic ethical motivation as a key factor influencing taxpayers' willingness to comply (Torgler, 2007).

For accountants, auditors, and tax professionals, ethical standards provide the basis for performing tax-related responsibilities with honesty, impartiality, and compliance with applicable regulations. Strong professional integrity minimizes opportunities for tax manipulation and increases the reliability of financial and tax information. These findings are consistent with previous research indicating that professional ethics and moral responsibility can reduce aggressive tax behavior and strengthen compliance practices (Armstrong et al., 2015; Putu & Hasibuan, 2022).

Tax Awareness and Public Trust toward Tax Compliance

Tax awareness and public trust play a significant role in influencing taxpayers' compliance behavior. Taxpayers with a higher level of understanding regarding tax regulations, obligations, and the importance of taxation for national development are more likely to comply voluntarily with tax requirements. Furthermore, trust in tax authorities encourages taxpayers to believe that the taxation system is managed fairly, transparently, and effectively.

These findings indicate that tax compliance is not only determined by economic considerations but is also shaped by taxpayers' awareness and confidence in taxation institutions. Therefore, strengthening public trust, promoting ethical tax behavior, and improving the transparency of tax administration are essential strategies for fostering sustainable voluntary tax compliance (Novita et al., 2024).

Good Tax Governance and Tax Compliance

The implementation of good tax governance contributes to enhancing taxpayers' confidence in tax institutions through transparency, accountability, fairness, and the delivery of effective public services. The adoption of digital tax administration, including electronic filing and online payment systems, has increased administrative efficiency and simplified taxpayers' access to taxation services (OECD, 2023).

Nevertheless, technological improvements alone are not sufficient to encourage sustainable compliance. Taxpayers are more willing to fulfill their obligations when they believe that tax authorities administer public resources responsibly and provide transparent, equitable, and dependable services. This finding is consistent with previous studies suggesting that public trust in government institutions and ethical considerations significantly contribute to improving voluntary taxpayer compliance (Novita et al., 2024).

The Role of Accountants and Auditors in Tax Compliance

Accountants and auditors function as important professional agents who facilitate the relationship between taxpayers and tax authorities. Their roles extend beyond preparing financial reports and ensuring procedural accuracy, as they also provide professional advice, increase taxpayer awareness, and perform independent oversight activities.

From the perspective of Agency Theory, the involvement of accountants and auditors contributes to minimizing information asymmetry and mitigating conflicts of interest between managers and stakeholders (Jensen et al., 1976). In addition, effective audit practices help reduce tax risk, improve reporting quality, and encourage responsible tax behavior (Mukhtaruddin et al., 2024).

Corporate Social Responsibility (CSR) and Tax Compliance

Corporate Social Responsibility (CSR) encompasses not only environmental and social initiatives but also responsible taxation practices as a reflection of corporate accountability to society. Organizations that consider tax payment as part of their broader social commitment are more likely to maintain ethical, transparent, and responsible tax strategies.

This perspective is supported by contemporary Stakeholder Theory, which argues that corporations should balance and integrate the interests of diverse stakeholder groups, including governments, communities, investors, employees, and society. Organizations that recognize stakeholder expectations tend to adopt more transparent and socially responsible tax practices to maintain trust and legitimacy (Awa et al., 2024). It is further reinforced by Legitimacy Theory, which explains that organizations seek to maintain social acceptance by aligning their activities with prevailing societal values and expectations (Suchman, 1995). Prior studies have also reported that stronger CSR commitments are associated with lower levels of tax aggressiveness and more responsible tax behavior (Davis et al., 2016; Lanis & Richardson, 2012).

Tax Compliance as a Multidimensional Outcome

The overall analysis confirms that tax compliance emerges from the interaction between ethical, social, institutional, professional, and legitimacy-related dimensions. Professional ethics strengthens taxpayers' internal motivation, tax awareness and public trust shape taxpayers' attitudes and willingness to comply with tax obligations, good tax governance builds trust in tax institutions, accountants and auditors ensure professional supervision, and CSR supports corporate legitimacy and stakeholder relationships.

Accordingly, efforts to enhance tax compliance should not focus exclusively on deterrence approaches such as audits and financial penalties as emphasized by traditional economic theories (Allingham & Sandmo, 1972). A more comprehensive and sustainable strategy requires the integration of ethical values, institutional trust, professional accountability, social responsibility, and governance practices to establish long-term voluntary compliance (OECD, 2023; Torgler, 2007).

CONCLUSION

Professional ethics constitutes an essential moral basis that encourages voluntary compliance by strengthening taxpayers' tax morale and internal sense of responsibility. Tax awareness and public trust influence taxpayer compliance by improving individuals' understanding of tax responsibilities and strengthening confidence in the transparency, fairness, and effectiveness of tax institutions. In addition, good tax governance enhances public confidence in tax institutions through the implementation of transparency, accountability, efficient public services, and the utilization of digital taxation systems. Accountants and auditors also perform strategic roles as professional oversight and educational agents who contribute to accurate, transparent, and accountable tax practices.

Moreover, Corporate Social Responsibility (CSR) demonstrates that responsible tax behavior can be considered part of a company's wider commitment to society and its stakeholders. Organizations that maintain social legitimacy and implement responsible governance practices are more likely to adopt ethical and transparent tax strategies while minimizing aggressive tax behavior (Lanis & Richardson, 2012; Suchman, 1995).

Accordingly, this study develops the Integrated Multidimensional Tax Compliance Framework, emphasizing that tax compliance strategies should move beyond a purely enforcement-oriented approach. Sustainable compliance requires the integration of institutional trust, ethical consciousness, professional integrity, social responsibility, and effective governance mechanisms. This integrated perspective offers a more comprehensive understanding of taxpayer behavior within contemporary taxation systems.

Recommendations

Based on the findings and conclusions of this study, strategies aimed at enhancing tax compliance should adopt a broader approach that extends beyond the implementation of stricter enforcement measures and punitive sanctions. Greater attention should be directed toward improving tax literacy, strengthening ethical awareness, fostering public trust, and enhancing the effectiveness and quality of tax administration services. Therefore, tax authorities are encouraged to continuously promote transparent and accountable governance practices, as well as optimize digital taxation systems to strengthen taxpayers' confidence in taxation institutions.

For accounting professionals, including accountants, auditors, and tax consultants, adherence to professional ethics, independence, and continuous competency development remains crucial in supporting transparent and responsible tax practices. Furthermore, corporations are encouraged to incorporate tax responsibility into their Corporate Social Responsibility (CSR) initiatives and broader sustainability strategies as a reflection of their accountability toward society and stakeholders.

Future research should broaden the scope of investigation by including diverse groups of taxpayers across different geographical areas. In addition, subsequent studies may employ quantitative or mixed-method research designs to empirically test the relationships among the dimensions of the Integrated Multidimensional Tax Compliance Framework and provide findings that offer greater generalizability.

REFERENCES

Ajzen, I. (1991). The theory of planned behavior. Organizational Behavior and Human Decision Processes, 50(2), 179–211. https://doi.org/10.1016/0749-5978(91)90020-T

Allingham, M. G., & Sandmo, A. (1972). Income tax evasion: A theoretical analysis. Journal of Public Economics, 1(3–4), 323–338. https://doi.org/10.1016/0047-2727(72)90010-2

Armstrong, C. S., Blouin, J. L., Jagolinzer, A. D., & Larcker, D. F. (2015). Corporate Governance, Incentives, and Tax Avoidance. https://ssrn.com/abstract=2252682

Awa, H. O., Etim, W., & Ogbonda, E. (2024). Stakeholders, stakeholder theory and Corporate Social Responsibility (CSR). International Journal of Corporate Social Responsibility, 9(1). https://doi.org/10.1186/s40991-024-00094-y

Davis, A. K., Guenther, D. A., Krull, L. K., & Williams, B. M. (2016). Do Socially Responsible Firms Pay More Taxes? The Accounting Review, 91(1), 47–68. https://doi.org/10.2308/accr-51224

Enworo, O. C. (2023). Application of Guba and Lincoln's parallel criteria to assess trustworthiness of qualitative research on indigenous social protection systems. Qualitative Research Journal, 23(4), 372–384. https://doi.org/10.1108/QRJ-08-2022-0116

Jensen, M. C., Meckling, W. H., Benston, G., Canes, M., Henderson, D., Leffler, K., Long, J., Smith, C., Thompson, R., Watts, R., & Zimmerman, J. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. In Journal of Financial Economics (Number 4). Harvard University Press. http://hupress.harvard.edu/catalog/JENTHF.html

Lanis, R., & Richardson, G. (2012). Corporate social responsibility and tax aggressiveness: An empirical analysis. Journal of Accounting and Public Policy, 31(1), 86–108. https://doi.org/10.1016/j.jaccpubpol.2011.10.006

Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). Qualitative data analysis: A methods sourcebook (3rd ed.). SAGE Publications.

Mukhtaruddin, Susanto, H., Andara, R. N., & Abukosim. (2024). TAX AVOIDANCE PRACTICES IN EMERGING CAPITAL MARKET: THE EFFECT OF ENVIRONMENT, SOCIAL AND GOVERNANCE, AUDIT QUALITY AND COMPANY RISK. Revista de Gestao Social e Ambiental, 18(7). https://doi.org/10.24857/rgsa.v18n7-053

Novita, S., Lasmana, M. S., Yusof, N. A. M., Safeei, R., & Chuen, L. C. (2024). Trust in Government and Tax Compliance in Indonesia and Malaysia: Do Ethics and Tax Amnesty Matter? International Journal of Economics and Financial Issues , 14(6), 10–22. https://doi.org/10.32479/ijefi.16925

OECD. (2023). Tax Administration 2023. OECD Publishing. https://doi.org/10.1787/900b6382-en

Pudjono, A. N. S., & Rachmania, I. N. (2025). Strengthening Indonesia's Tax System: A Policy-Oriented Framework Based on ASEAN and OECD Case Studies. Journal of Accounting and Strategic Finance, 8(1), 175–194. https://doi.org/10.33005/jasf.v8i1.553

Putu, S. D., & Hasibuan, H. T. (2022). Peran Good Corporate Governance dalam Memoderasi Pengaruh Penghindaran Pajak dan Profitabilitas Pada Nilai Perusahaan. E-Jurnal Akuntansi, 32(10), 3114. https://doi.org/10.24843/eja.2022.v32.i10.p15

Suchman, M. C. (1995). Managing legitimacy: Strategic and institutional approaches. Academy of Management Review, 20(3), 571–618. https://doi.org/10.2307/258788

Tomaszewski, L. E., Zarestky, J., & Gonzalez, E. (2020). Planning Qualitative Research: Design and Decision Making for New Researchers. International Journal of Qualitative Methods, 19. https://doi.org/10.1177/1609406920967174

Torgler, B. (2007). Tax compliance and tax morale: A theoretical and empirical analysis. Edward Elgar Publishing.

Yin, R. K. (2018). Case study research and applications: Design and methods (6th ed.). SAGE Publications.