Presentation of a Model of Obedience and Compliance Techniques in Tax Collection

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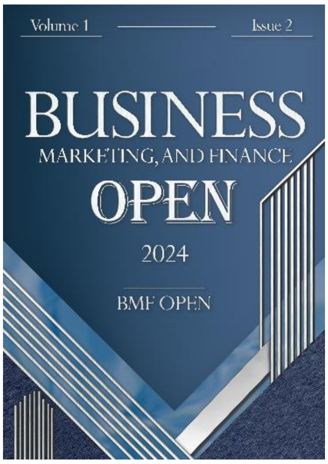

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Abstract: This study aimed to develop a paradigmatic model of obedience and compliance techniques in tax collection among companies listed on the Tehran Stock Exchange. The research employed a qualitative, exploratory design using grounded theory methodology. Data were collected through semi-structured interviews with 10 purposively selected experts in taxation, finance, accounting, and psychology. The study covered the period from 2011 to 2021 and was conducted in two phases. In the first phase, data were gathered via a structured Delphi questionnaire informed by an extensive literature review. Open, axial, and selective coding were conducted using MAXQDA software, leading to the identification of core dimensions. Fuzzy logic was used in the Delphi analysis to validate and refine the extracted indicators. The resulting data were organized into six components of the paradigmatic model: causal conditions, contextual conditions, core phenomenon, strategies and actions, intervening conditions, and consequences. The core phenomenon was identified as "obedience and compliance techniques in tax collection," encompassing eight main categories, including techniques based on power, emotional triggers, reciprocity, consistency, and self-presentation. Causal conditions were categorized into modern financial-taxation systems and executive–managerial structures. Contextual conditions included auditor quality, financial reporting standards, corporate governance, industry features, and capital market dynamics. Intervening conditions were classified into motivational and institutional factors. Strategic responses were found in economic, social, cultural, commercial, CSR, disclosure, and IT domains. The consequences included enhanced national economic development, improved social welfare, and improved intra-organizational outcomes such as better information quality, reduced agency costs, and increased investment efficiency. The study demonstrates that tax compliance is a multifaceted construct influenced by institutional infrastructure, behavioral techniques, governance practices, and motivational structures. Integrating psychological obedience strategies with systemic reforms offers a promising path to improving voluntary tax compliance and reducing tax evasion and avoidance. The proposed model, in terms of its societal outcomes, encompassed two primary categories: national economic development and improved social welfare.

Keywords: Obedience, Compliance, Taxation System, Tax Collection

1. Introduction

It is well understood that today, the issue of taxation and the role of the tax system in revenue collection in the country hold a prominent position and play an increasingly influential role in various dimensions. Taxation serves as a tool for financing the government budget and moving away from oil-dependent revenues. Despite the blessings of oil and oil-generated revenues, fluctuations in oil prices in global markets and the imposition of extensive sanctions in recent years have inflicted significant harm on the country, to the extent that they have altered the nation's fiscal policies and jeopardized national financial security [1].

In fact, tax revenue collection, despite all its advantages over non-tax revenues, has always faced certain challenges [2]. One of the main reasons for the discrepancy between the realized and actual tax levels is the existence of tax evasion and tax corruption phenomena. Over the past decades, the Direct Tax Law and the tax rates set by national tax legislation have failed in practice to ensure financial transparency across the country [3, 4]. While most individuals engaged in non-productive activities evade taxes or attempt to conceal their tax obligations through corrupt practices, the greatest tax burden falls on the productive sectors of the country, as taxes can only be effectively collected from sectors that are unable to evade or conceal them through illegal means [5].

On the other hand, tax avoidance is defined as the legal use of the tax system for personal benefit to reduce tax liabilities by exploiting mechanisms available within the law itself [6, 7]. Tax avoidance exists on a continuum of tax strategies, with legitimate activities on one end and aggressive actions on the other [8, 9]. Therefore, tax avoidance may create value for a company or impose significant costs. It can enhance firm value through increased profits and cash flow, assuming no costs or risks are associated with such strategies. However, based on agency theory, the costs arising from tax avoidance may negate any created value [10]. In any case, both tax evasion and tax avoidance aim to escape taxation. The essential difference between the two is that tax avoidance is a legal behavior in which economic actors, by exploiting legal loopholes and revising their economic decisions, seek to reduce their tax liabilities. In contrast, tax evasion is an illegal act.

One of the crucial issues concerning tax evasion and avoidance is the obedience and compliance behavior of individuals and corporations regarding tax payment. In this context, Milgram's (1963) theory of obedience posits that individuals are more inclined to conform to others who are in positions of authority and power. That is, a person with authority can influence others who lack power or autonomy. This theory explains how subordinate individuals come under pressure from superiors and undergo behavioral changes as they are compelled to follow orders from those in authority. This dynamic arises because superiors hold authority and exerting pressure on subordinates is perceived as a necessary function [11].

Indeed, the domain of social persuasion is one of the most prominent subfields of social influence in this area. Findings from various studies have led to the introduction of techniques collectively known as "compliance techniques without overt pressure" [12]. These techniques are designed to lead individuals toward compliance with requests without applying any visible external pressure [5]. Some of these techniques include the "door-in-the-face" technique, the "foot-in-the-door" technique [13], the "low-ball" technique, the "request-for-service" technique [14], the "guilt" technique [15], and the "that's-not-all" technique [16].

It is a general rule of life that items perceived as rare or difficult to obtain are deemed more valuable than easily accessible ones. Consequently, people are often willing to exert more effort and bear higher costs to acquire such items [17]. In this regard, the connection between obedience theory and tax payment lies in the existence of superior authority capable of exerting pressure on subordinates to minimize cost manipulations aimed at reducing taxable profits. In other words, the government, through the exercise of pressure, aims to minimize tax evasion and avoidance [1].

The use of obedience techniques, therefore, can be considered an effective policy for preventing taxpayer non-compliance. Tax compliance and the imposition of pressure by the government on taxpayers lead to increased adherence, as it is expected that applying pressure and imposing various restrictions on those who evade or avoid taxes will have a deterrent effect on non-compliant taxpayers [17].

Given that tax revenues are the most acceptable and economically suitable form of revenue, and in many countries, taxation is more significant than other major sources of income, taxes serve as an effective tool for implementing economic policies, including distribution, fiscal, and even macroeconomic strategies such as stabilization, employment creation, economic growth, and social welfare improvement. In other words, the greater the share of tax revenues in government expenditures, the fewer the adverse economic effects. Hence, in developed countries—unlike in developing nations—taxes play a substantial role in funding government spending, with a large portion of public expenditures being financed through taxation.

In addition to financing, the government can also utilize taxation as a lever to achieve its threefold objectives: resource allocation, income distribution, and economic stability [18]. Therefore, it can be concluded that tax evasion and tax avoidance can impact the effectiveness of a country's macroeconomic policies, as such policies rely on official indicators (e.g., unemployment rates, formal labor force size, income, and consumption). Meanwhile, the presence of an underground economy complicates policy-making and may result in the adoption of inappropriate or ineffective economic policies.

Accordingly, if tax evasion and avoidance can be prevented or reduced through the use of obedience and compliance techniques, policymakers will be better positioned to apply appropriate strategies aimed at minimizing the costs associated with tax evasion and avoidance. Based on the aforementioned considerations, the objective of the present study is to propose a model of obedience and compliance techniques in tax collection.

2. Methodology

The present study is of an ex post facto type, meaning it is conducted based on the analysis of historical data. Given its applicability for a wide range of users of financial information, the research is classified as applied. Additionally, since this study falls within the domain of the capital market, it is categorized as a positivist research study in the field of accounting.

The statistical population of this study includes experts and professors familiar with taxation, finance, and accounting topics, as well as psychologists and psychological experts familiar with obedience and compliance techniques. The sampling method used in this research was purposive sampling. To ensure credible results, 10 experts and professors with knowledge of taxation, finance, and accounting, as well as psychology professionals familiar with obedience and compliance techniques, were selected.

This study, aimed at presenting a model of obedience and compliance techniques in tax collection, was conducted on companies listed on the Tehran Stock Exchange during the period from 2011 to 2021 (1390–1400 in the Iranian calendar) using a mixed-methods approach and was examined in two phases.

The first phase of this study aimed to explain and determine the framework for assessing obedience and compliance techniques related to tax evasion and tax avoidance in listed companies during the 2011–2021 period, using a mixed research method (an extensive literature review, qualitative thematic analysis, and a structured questionnaire based on fuzzy logic).

Based on the exploratory design, the dimensions and indicators for evaluating obedience and compliance techniques, with an emphasis on tax evasion and avoidance, were initially extracted and categorized using both literature and expert interviews. Then, using a structured Delphi questionnaire, expert opinions were collected, and the indicators were screened using the fuzzy Delphi method, resulting in the extraction of a model for obedience and compliance techniques in tax collection.

In this study, to analyze and present the interview data with experts, Maxqda software was used.

3. Findings and Results

In the current study, 60% of participants were male and 40% were female. 8.4% were under the age of 24, 12.9% were aged between 25–30 years, 24.1% were in the 31–35 age group, and 58.2% were over the age of 36. Regarding educational attainment, 13% of participants held a bachelor's degree, 66% a master's degree, and 21% a doctoral degree. In terms of work experience, 5.3% had less than 5 years of experience, 5.6% had between 5–10 years, 24% had between 11–15 years, and 66% had more than 15 years of experience.

Open Coding

This stage involves categorizing different codes into potential themes and organizing all coded data summaries into identified themes. At this point, the researcher begins analyzing the codes and considers how various codes might be combined to form overarching themes. Through screening, eliminating duplicate codes, and integrating synonymous codes, the extracted indicators from interview transcripts are categorized.

Axial Coding

Axial coding is the second stage of analysis in grounded theory. The goal of this stage is to establish connections among the categories generated during open coding. In this phase, similar to open coding, duplicate and synonymous codes are screened and integrated to finalize the categorization of indicators derived from interviews.

The relationship between other categories and the core category is analyzed across six components: causal conditions, central phenomenon, strategies and actions, intervening conditions, contextual conditions, and consequences.

Based on the indicators obtained from the open coding phase, the categories were identified, resulting in 8 main categories and 52 subcategories. These are subsequently presented in separate tables.

Selective Coding

Following axial coding, selective coding must be conducted. In this stage, the categories identified through axial coding are organized within the six components of the paradigmatic model. These components include: causal conditions, contextual conditions, intervening conditions, core phenomenon, strategies, and consequences.

Causal Conditions Categories

Causal conditions refer to the primary causes and drivers from which the central phenomenon under investigation arises. Based on the results of secondary coding in the present study, the causal conditions include two main factors: the modern financial–taxation system and the modern executive–managerial system.

Additionally, factors such as the establishment and development of a centralized and integrated tax system (collection, anti-money laundering), modernization of automatic tax registration and calculation systems, development of a blockchain-based modern financial system and cloud accounting, optimization of financial laws and standards, optimization of the tax system structure, budget system optimization, optimization of point-of-sale terminals and taxpayer systems, development of modern systems for preventing rent-seeking, speculation, and corruption, promotion of tax knowledge, creation and development of a disintermediated executive system (elimination of brokerage), and enhancement of responsibility and high accountability capacity were identified as subcategories under causal conditions for the proposed model of obedience and compliance techniques in tax collection in companies listed on the Tehran Stock Exchange.

Table 1. Causal Conditions Categories

Main Factor	Sub-Factor
Modern Financial–Taxation System	Establishment and development of a centralized and integrated tax system (collection, anti-money laundering)
	Modernization of automated tax registration and calculation systems
	Development of a modern financial system based on blockchain and cloud accounting
	Optimization of financial laws and standards
	Optimization of the tax system structure
	Optimization of the budgeting system
	Optimization of POS terminals and taxpayer systems
Modern Executive–Managerial System	Development of a modern system for preventing rent-seeking, speculation, and corruption
	Promotion of tax knowledge
	Development of a disintermediated executive system (elimination of brokerage)
	Enhancement of responsibility and high accountability

Contextual Conditions Categories

Contextual conditions refer to the circumstances under which strategies and interactions occur, ultimately leading to outcomes. According to the results of secondary coding, the contextual conditions in the model consist of five primary categories: auditor-related factors, financial reporting-related factors, corporate governance-related factors, industry-related factors, and capital market-related factors.

Factors identified under these categories include: improving audit quality (using high-quality auditors), optimizing auditor tenure, optimal issuance of auditor opinions, auditor independence (use of independent auditors), appropriate pricing of audit services, enhancing earnings quality and management, earnings smoothing, optimization of accounting conservatism, optimization of financial leverage, optimization of cash holding levels, improving the capabilities of financial statements, implementation of environmental management accounting systems, adoption and implementation of IFRS standards, optimization of information symmetry, improving the quality of information and financial statements, high levels of financial knowledge and expertise among board members, advanced education and capability of board members, optimal board composition, managerial ownership, institutional ownership, managerial competence, non-family ownership (reducing family ownership concentration), CEO duality, board independence, optimal industry concentration, industry alignment, auditor industry expertise, optimization of growth opportunities, optimization of capital/debt costs, optimization of stock value, optimization of profitability, reduction of operational cash flow, and optimization of sales growth. These were all categorized under contextual conditions for the assessment model of obedience and compliance techniques in tax collection in listed companies.

Table 2. Contextual Conditions Categories

Main Factors	Sub-Factors
Auditor-Related Factors	Auditor quality (use of high-quality auditors)
	Auditor tenure
	Optimal issuance of audit opinions
	Auditor independence (use of independent auditors)
	Pricing of audit services
Financial Reporting-Related Factors	Enhancing earnings quality and management
	Earnings smoothing
	Optimization of accounting conservatism
	Optimization of financial leverage
	Optimization of cash holding levels

	Enhancing financial statement capabilities
	Implementation of environmental management accounting
	Adoption and implementation of IFRS standards
	Optimization of information symmetry
	Improving the quality of financial data and statements
Corporate Governance	High financial knowledge among board members
	Advanced education and managerial capability
	Optimal board composition
	Managerial ownership
	Institutional ownership
	Management competence
	Non-family ownership (reducing family ownership concentration)
	CEO duality
	Board independence
Industry-Related Factors	Optimal industry concentration
	Industry alignment
	Auditor expertise in the industry
Capital Market-Related Factors	Optimization of growth opportunities
	Optimization of capital/debt costs
	Optimization of stock value
	Optimization of profitability
	Reduction in operational cash flow
	Optimization of sales growth

Core Phenomenon Categories

Based on the results of coding, the core phenomenon of the model titled “Obedience and Compliance Techniques in Tax Collection” was identified as comprising eight main techniques: techniques based on friendship and affection (2 sub-techniques), techniques based on commitment and consistency (5 sub-techniques), techniques based on reciprocity (5 sub-techniques), techniques based on scarcity (6 sub-techniques), techniques based on motivation and emotion (6 sub-techniques), techniques based on power (5 sub-techniques), techniques based on self-presentation (4 sub-techniques), and miscellaneous/affiliative techniques (4 sub-techniques).

Table 3. Core Phenomenon: Obedience and Compliance Techniques in Tax Collection

Base Technique	Main Technique
Gaining attention and interest	Techniques based on friendship and affection
Providing service and creating indebtedness	—
Foot-in-the-door	Techniques based on commitment and consistency
Laying bait	—
Giving false hope	—
Inducing guilt	—
Creating obligation	—
Establishing dominance	Techniques based on reciprocity
Silencing opposition	—
That’s-not-all (additional incentive)	—
Repetition of “yes” and psychological confinement	—
Pursuit and release	—
Hype creation	Techniques based on scarcity
Deadline technique	—
Inducing good mood in others	Techniques based on motivation and emotions
Physiological arousal	—
Fear and anxiety	—

Feelings of guilt and shame	—
Embarrassment	—
Emotional affirmation	—
Complaining techniques	Miscellaneous techniques
Bargaining approach	—
Attention-triggering method	—
Normalizing trust/honesty	—
Reward-based power	Techniques based on power
Coercive power	—
Legitimate power	—
Referent power	—
Expert power	—
Using the person's name	Techniques based on self-presentation
Referencing interaction	—
Accidental similarity	—
Inducing duplicity/hypocrisy	—

Strategies and Actions Categories

Strategies and actions refer to the behavioral approaches and methods adopted by agents in response to causal conditions. These include the tactics, practices, and measures that actors implement depending on the contextual factors and situational requirements. Based on the results of secondary coding, seven primary factors were identified as strategies in the model of obedience and compliance techniques in tax collection: economic factors, social factors, cultural factors, commercial factors, corporate social responsibility, disclosure quality, and modern IT systems.

Sub-factors included: approval of optimal tax burden, reduction of unemployment rate, inflation control, trade liberalization, control of service tariffs, optimization of compliance costs, stability and increase of gross domestic product (GDP), exchange rate stability, interest rate stability, enhancement of tax reputation, religiosity, social trust, social security, strengthening of tax culture, optimization of tax effort, promotion of tax fairness and justice, reinforcement of tax ethics, improvement of tax-related mindset and attitudes, elevation of tax morale, improvement of national culture, optimal adoption of corporate business strategy (innovation and differentiation), optimization of customer focus, corporate decentralization, related-party transactions, optimization of company transactions, optimal inventory investment, privatization, cost leadership, differentiation strategy, corporate social responsibility (CSR) disclosure regarding environmental issues, CSR disclosure regarding employee-related issues, and CSR disclosure regarding company products and services.

Also included were disclosure quality dimensions: disclosure quantity and standard disclosure scores, timeliness of tax information, reliability of information, and disclosure related to executive compensation and stock ownership. Furthermore, diversification strategies (target market diversification, beneficiary diversification, and managerial policy diversification), meeting societal expectations (addressing public concerns on environmental issues, human rights, labor rights, and educational and social development), corporate governance, development of electronic accounting and auditing systems, development of optimal transaction tracking systems, development of centralized financial information systems, use of modern financial software (next-generation systems), adoption of advanced technologies such as blockchain and cloud computing, application of novel tax evasion detection techniques such as supervised machine learning and neural networks, and application of business intelligence in financial statement audits were all identified as strategic components for the model of obedience and compliance techniques in tax collection in companies listed on the Tehran Stock Exchange.

Table 4. Strategies and Actions Categories

Main Factor	Sub-Factors
Economic Factors	Optimal tax burden
	Unemployment rate reduction
	Inflation control
	Trade liberalization
	Service tariff control
	Compliance cost optimization
	Stability and growth in GDP
	Exchange rate stability
	Interest rate stability
Social Factors	Tax reputation
	Religiosity
	Social trust
	Social security
Cultural Factors	Strengthening tax culture
	Tax effort optimization
	Tax fairness and equity promotion
	Strengthening tax ethics
	Improving tax attitudes and perceptions
	Enhancing tax morale
	Enhancing national culture
Commercial Factors	Optimal corporate business strategy (innovation and differentiation)
	Customer focus optimization
	Corporate decentralization
	Related-party transactions
	Company transaction optimization
	Optimal inventory investment
	Privatization
	Cost leadership
	Differentiation strategy
Disclosure-Related Factors	CSR disclosure – environmental dimension
	CSR disclosure – employee dimension

Intervening Conditions Categories

Intervening conditions refer to the contextual factors that influence, constrain, or modify the strategies and interactions adopted. According to the secondary coding results, the intervening conditions consist of two main factors: institutional factors and motivational factors.

Sub-factors include aligning and improving managerial compensation (increasing strong incentives for managers), equity-based reward compensation, reduction of managerial compensation, granting green tax incentives, provision of green insurance, development of e-government and the quality of institutional environment, formulation of clear and simplified legislation, optimization of government size and structure, political stability and governmental conditions, and optimal political ideology (social and economic conservatism). These were identified as intervening conditions in the proposed model of obedience and compliance techniques in tax collection for companies listed on the Tehran Stock Exchange.

Table 5. Intervening Conditions Categories

Main Factor	Sub-Factors
Motivational Factors	Increase in managerial compensation (growth of strong managerial incentives) or equity-based reward compensation

	Reduction in managerial compensation
	Green tax incentives
	Green insurance
Institutional Factors	Development of e-government and quality of the institutional environment
	Formulation of clear/simplified legislation
	Optimization of government size and structure
	Political stability and governmental conditions
	Optimal political ideology (social and economic conservatism)

Consequences Categories

Ultimately, the outcomes of the present research—as well as the collective result of the causal conditions and adopted strategies—produce various consequences. Based on the secondary coding results, macro-level outcomes include reduction in economic volatility, narrowing of class gaps among different segments of society, economic growth, financing of public expenditures and government budgets, improved delivery of public and social services, strengthening of civil project-related services, increased credibility of companies listed on the Tehran Stock Exchange, reduction in unemployment rates, enhanced welfare services, preservation of tax culture, equitable distribution of income and wealth, and employment generation.

Intra-organizational consequences identified in the model include improved quality and accuracy of accounting information, greater certainty among investors regarding cash flow, reduction in cost of capital, decline in precautionary behaviors, protection of shareholder value, resolution of agency conflicts between companies and shareholders, reduced managerial opportunism, and enhanced investment efficiency.

Table 6. Consequences of the Obedience and Compliance Techniques Model in Tax Collection

Main Category	Sub-Categories
National Economic Development	Reduction in economic volatility
	Reduction of income inequality among social classes
	Economic growth
	Financing public expenditures and state budget
	Improved delivery of public and social services
	Strengthening infrastructure-related services
	Credibility enhancement of companies listed on the Tehran Stock Exchange
Improvement of Social Welfare	Decrease in unemployment rate
	Provision of services by welfare organizations
	Preservation of tax culture
	Equitable distribution of income and wealth
	Job creation
Intra-Organizational Outcomes	Improvement in the quality and accuracy of accounting information
	Investor certainty regarding cash flow
	Reduction in capital costs
	Decrease in precautionary activities
	Preservation of shareholder value
	Resolution of agency problems between companies and shareholders
	Reduction in opportunistic managerial behaviors
	Enhancement of investment efficiency

In grounded theory, the integration of data is of critical importance. After collecting, analyzing, and interpreting the data, the next step involves presenting the model, drawing conclusions, and summarizing the research findings. The paradigmatic model of this study is presented in the following figure:

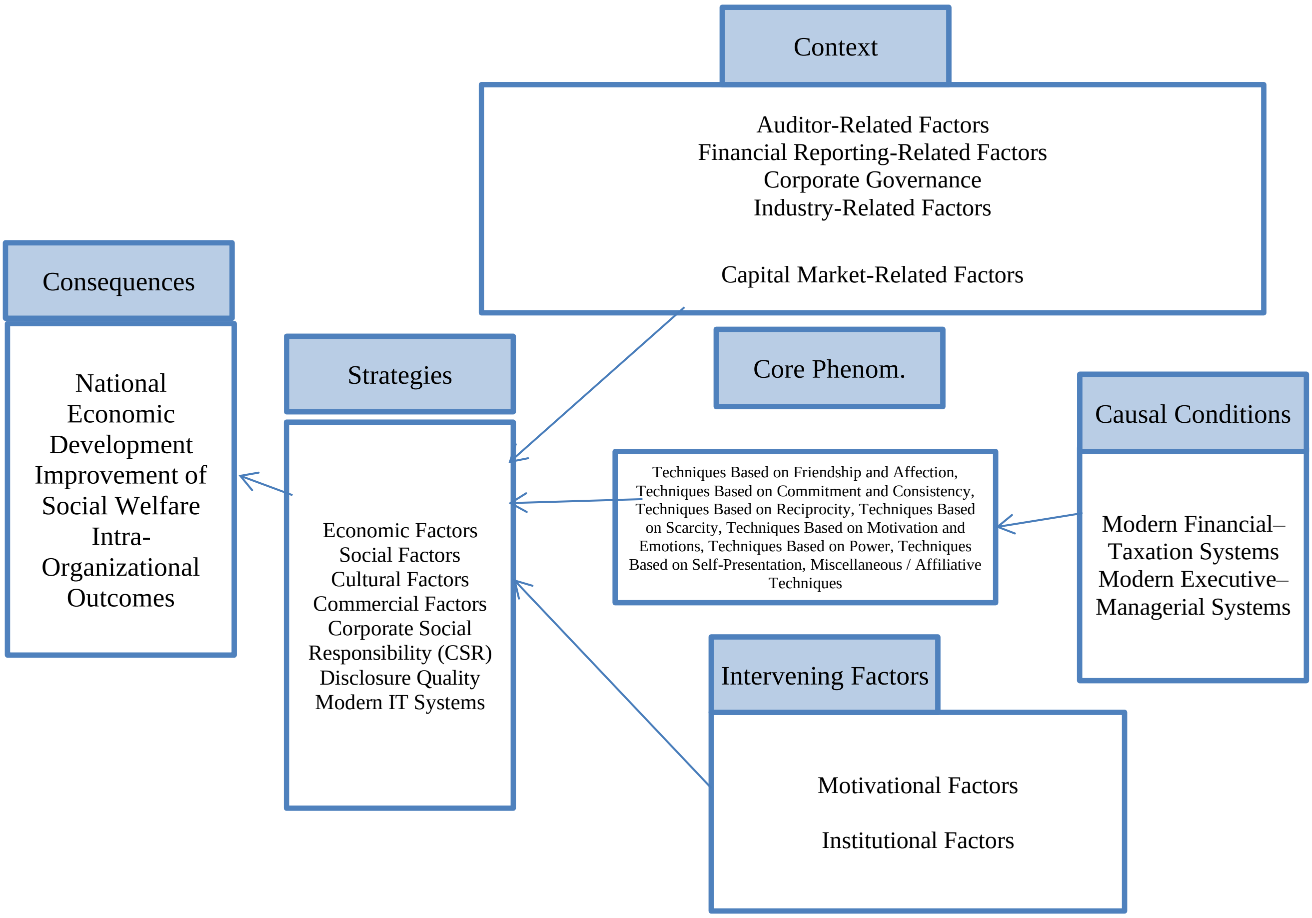

Figure 1. The Paradigmatic Model of the Research

4. Discussion and Conclusion

The purpose of this study was to identify and model obedience and compliance techniques in tax collection within companies listed on the Tehran Stock Exchange. The findings, which emerged through a grounded theory methodology and included open, axial, and selective coding of expert interviews, revealed that obedience and compliance in the tax context are shaped by a complex interplay of causal, contextual, intervening, and strategic factors that collectively yield significant organizational and societal outcomes.

One of the most salient findings of the research is that modern financial and administrative systems form the core causal conditions that initiate compliance behavior. These include the modernization of tax infrastructure—such as blockchain-based systems, cloud accounting, and centralized tax databases—alongside structural optimizations of financial laws and budgetary frameworks. This aligns with Namazian et al. (2021), who argue that transitioning from oil-dependent revenues to tax-based systems requires institutional modernization and public trust in tax administration mechanisms [1]. The development of automated and transparent systems addresses the ambiguity and manipulation historically present in the tax landscape, thereby fostering more systematic and obedient compliance behaviors.

The identification of core compliance techniques, including those based on authority (e.g., reward-based and coercive power), emotional motivation (e.g., guilt, fear, or positive mood induction), and psychological influence (e.g., foot-in-the-door, deadline pressure), reflects the behavioral dimensions explored in Milgram's (1963) obedience theory and Cialdini's persuasion techniques. Kadek et al. (2019) reinforce the role of superior-subordinate dynamics, suggesting that individuals exhibit higher compliance when institutional authority is perceived as legitimate and consistent {Kadek Pranetha, 2019 #191750}. Moreover, compliance techniques like the "foot-in-the-door" and "that's-not-all" strategies are supported by the findings of Freedman and Fraser (1966) and Burger (1986), both of whom observed increased compliance rates when psychological sequencing and incentives were used in structured communications {Freedman, 1966 #191751}{Burger, 1986 #191753}.

Another critical axis of discussion is the role of intervening conditions such as political stability, the development of e-government, institutional transparency, and motivational policies such as green tax incentives and equity-based managerial compensation. These elements modulate the impact of compliance strategies and align with the institutional theorization presented by Sadeghi and Milan (2022), who noted that when managers perceive rewards and penalties as institutionally credible and aligned with their performance, their tax reporting behaviors tend to reflect greater legitimacy [10]. Moreover, governmental clarity and e-governance infrastructure reduce cognitive and transactional costs of tax compliance, facilitating broader taxpayer alignment with legal obligations {Malik, 2024 #121849}{Gonzalez, 2023 #66663;Indrati, 2024 #57632}.

The contextual factors found in this study—particularly the roles of auditors, financial reporting quality, corporate governance, industry dynamics, and capital market characteristics—reiterate the systemic nature of tax compliance. Factors such as the adoption of IFRS standards, high-quality and independent auditing, board composition, and industry specialization significantly reinforce an ethical and transparent tax culture. These findings corroborate the perspective of Dyreng et al. (2017), who emphasized that opacity in financial reporting, auditor collusion, and governance loopholes directly exacerbate tax evasion {Dyreng, 2017 #191752}.

The results also support the dual nature of tax avoidance as both a potentially value-generating strategy and a reputational risk, depending on execution and context. This complexity is illustrated in the spectrum outlined by Pastarnak and Rico (2008), who distinguished between legal avoidance and aggressive tax sheltering {Pasternak, 2008 #191744}. The current findings affirm that obedience techniques can serve as a soft regulatory framework to redirect corporate behavior from aggressive avoidance toward ethical compliance, especially when accompanied by environmental motivators such as corporate social responsibility (CSR) disclosures, ethical branding, and enhanced transparency.

On a macro level, the study highlights how effective obedience and compliance frameworks in tax collection lead to enhanced economic stability, reduction in income inequality, greater public service delivery, and increased legitimacy of public institutions. These consequences are particularly relevant given the economic volatility and budgetary constraints faced by oil-reliant nations like Iran. As suggested by Mojtahed and Ahmadian (2008), sustainable development in such contexts relies on strengthening domestic revenues through transparent and efficient tax systems {Mojtahed, 2008 #191746}. The resulting reduction in unemployment and improved distribution of wealth, as reported in this study, reaffirm the developmental potential of optimized tax governance mechanisms.

Intra-organizational consequences, such as improved accounting information quality, investor confidence, and reduction in agency costs, also demonstrate the operational benefits of obedience-based compliance systems. The incorporation of artificial intelligence, blockchain, and business intelligence technologies in tax tracking—as proposed in the strategic recommendations—reflects the technological evolution anticipated by contemporary compliance theories.

Taken together, these findings contribute to the growing body of literature advocating for integrative, behaviorally-informed tax governance models. They emphasize that regulatory reforms alone are insufficient; psychological, institutional, and socio-cultural mechanisms must coalesce to sustain effective tax compliance in complex organizational environments. The fusion of Milgram's obedience theory and modern technological infrastructure yields a powerful framework for both deterrence and engagement in the context of tax collection.

Despite the comprehensive nature of the study, several limitations must be acknowledged. First, the study’s qualitative design, while rich in context, limits the generalizability of findings beyond the sample of experts and organizations analyzed. Second, although the grounded theory approach allowed for the emergence of a robust model, it may have inadvertently omitted latent variables that could be captured in longitudinal or experimental designs. Third, cultural and political factors specific to Iran may affect the transferability of the model to other economic environments with differing institutional logics and compliance cultures.

Future studies could extend the current research by applying quantitative methodologies to validate the proposed model across larger populations and industry sectors. Moreover, comparative studies involving companies from different national and regulatory contexts could provide deeper insights into the universality or specificity of obedience and compliance mechanisms in tax behavior. Experimental simulations or longitudinal case studies involving real-time tax behavior under varied incentive structures would further enrich the behavioral dimensions of tax compliance. Finally, integrating perspectives from behavioral economics, sociology, and legal studies could result in a more interdisciplinary and actionable framework.

To enhance tax compliance in practice, policymakers should invest in the modernization of tax infrastructure, including the adoption of blockchain and cloud technologies. Emphasis should be placed on building institutional trust through transparency, fair enforcement, and motivational reward systems. Training programs for tax administrators and corporate financial officers can help operationalize obedience-based communication strategies that encourage compliance. Moreover, fostering a culture of tax ethics through educational initiatives and CSR alignment will reinforce the normative dimensions of taxpaying, shifting the discourse from coercion to cooperation.

Authors’ Contributions

Authors equally contributed to this article.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

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Conflict of Interest

The authors report no conflict of interest.

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