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Statistical Analysis of Tax Consultants' Bargaining in Listed Companies

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ABSTRACT

Tax bargaining, as one of the key processes in interactions among tax consultants, managers of listed companies, and auditors of the Tax Administration, plays an important role in determining the level of tax liabilities and shaping organizations' economic behavior. This study aimed to statistically analyze the components affecting tax bargaining in Iran. The present research was applied in nature and was designed using an inductive–exploratory approach. Data were collected from three statistical populations, including tax consultants who were members of the Iranian Association of Certified Tax Consultants, chief executive officers of listed companies, and senior auditors of the Tax Administration, using a researcher-developed questionnaire. The data were analyzed using SPSS and appropriate statistical tests. The results showed that, among tax consultants, "bargaining skills and strategies" (M = 3.95, SD = 0.68) received the highest importance, whereas "risk attitude" (M = 3.60, SD = 0.75) received the lowest. Among corporate managers, "interaction with tax consultants" (M = 3.95, SD = 0.66) had the greatest influence, whereas "risk assessment" (M = 3.70, SD = 0.74) had the least influence. Among tax auditors, "interaction and cooperation among tax actors" (M = 3.80, SD = 0.69) was identified as the most important factor, whereas "evaluation of tax policies" (M = 3.65, SD = 0.73) was identified as the least important. The findings indicate that tax bargaining in Iran has a multi-actor nature and is shaped by individual, organizational, and institutional factors.

Keywords: bargaining skills, multi-actor tax model, tax governance, tax risk assessment

Introduction

Taxation constitutes one of the principal mechanisms through which governments mobilize public revenues, redistribute resources, influence corporate behavior, and finance public services and economic development. However, the determination of corporate tax liabilities is not always a purely mechanical process based on the direct application of statutory tax rates to reported income. In practice, corporate taxation frequently involves interpretation, professional judgment, information asymmetry, uncertainty, and interaction among multiple actors, including corporate managers, tax advisors, accountants, tax auditors, and regulatory authorities. Accordingly, tax outcomes may emerge not only from formal tax legislation but also from the behavioral, strategic, and organizational processes through which tax positions are constructed, defended, challenged, and ultimately settled. This



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perspective is especially important in the context of listed companies, where managers are simultaneously exposed to pressures related to profitability, capital-market performance, regulatory compliance, reputation, and shareholder expectations. The extensive literature on corporate tax avoidance has therefore increasingly emphasized that tax behavior should be examined as an organizational and managerial phenomenon rather than solely as a technical accounting issue (1, 2). From this standpoint, tax bargaining represents a particularly important but comparatively underexplored mechanism through which corporate tax obligations are negotiated and shaped.

Corporate tax behavior exists along a continuum ranging from conservative compliance to highly aggressive tax planning. Firms may legitimately organize transactions to minimize tax costs, but the complexity of modern tax rules often creates areas of interpretive ambiguity in which the distinction between acceptable tax planning and aggressive tax behavior becomes less clear. Reviews of corporate tax avoidance indicate that organizational characteristics, governance structures, managerial incentives, institutional environments, and enforcement conditions all contribute to variation in firms' tax strategies (1, 3). Evidence from different institutional settings similarly shows that aggressive tax planning is not merely an accounting outcome but is connected with wider organizational consequences and information environments. For example, aggressive tax planning has been associated with capital-market information characteristics, suggesting that tax strategies can affect or reflect the transparency of firms to external stakeholders (4). Research from China has likewise documented the importance of institutional arrangements, ownership structures, enforcement conditions, and managerial incentives in explaining tax avoidance practices (2). These findings collectively suggest that corporate tax decisions are embedded in broader systems of governance and strategic interaction, making the bargaining process surrounding disputed or uncertain tax positions particularly relevant.

The role of tax advisors is central within this process because firms often rely on specialized professionals to interpret complex legislation, assess tax risks, structure transactions, communicate with tax authorities, and defend corporate tax positions during audits and disputes. Tax advisors may therefore function both as technical experts and as strategic intermediaries between taxpayers and tax administrations. Their influence can become especially significant when tax rules permit multiple interpretations or when audit outcomes depend partly on the persuasive presentation of facts and legal arguments. A formal bargaining perspective developed by Elitzur and Yaari highlights how interactions between firms and tax advisors can shape the degree of tax aggressiveness adopted by corporations and demonstrates that the incentives of advisors and clients need not always be perfectly aligned (5). The characteristics of the advisory environment may also matter. Evidence on accounting firms suggests that organizational scale and professional resources can be associated with corporate tax aggressiveness, implying that the capabilities, expertise, and institutional features of advisory providers may affect the tax positions ultimately adopted by firms (6). These findings reinforce the importance of examining not only the tax strategy of the corporation itself but also the bargaining expertise, professional experience, reputation, and strategic behavior of the consultants who participate in the negotiation process.

Bargaining in tax settings is inherently shaped by relative power, information, alternatives, and the expected costs of disagreement. Bargaining theory generally assumes that outcomes depend not only on the formal rights of parties but also on their relative ability to withstand disagreement, exploit informational advantages, mobilize resources, and credibly pursue alternative courses of action. These principles have been applied across a wide range of economic and managerial settings. Research on wage bargaining, for instance, demonstrates that changes in bargaining conditions can influence the distributional effects of corporate internationalization and investment

decisions (7). Similarly, game-theoretic approaches to supply chains show that bargaining power and strategic interdependence become especially consequential when actors face constraints, uncertainty, and competing objectives (8). Although these studies concern different substantive domains, they illustrate a general principle that is highly relevant to taxation: organizational outcomes often emerge through strategic interaction rather than through unilateral decision-making. In a tax audit context, the relative bargaining strength of the tax authority, the corporation, and its advisors can therefore affect concessions, adjustments, and final settlements.

Recent research has begun to examine this bargaining dimension directly. Hagerty emphasizes that differences in relative bargaining power may influence corporate tax enforcement, particularly where firms and tax authorities possess unequal resources, information, expertise, and litigation capacity (9). Large or sophisticated companies may be better positioned to employ specialized advisors, produce complex documentation, sustain lengthy disputes, and challenge tax assessments, whereas tax authorities may rely on statutory powers, access to information, and enforcement credibility. The interaction between these resources can influence the negotiation environment before a case proceeds to formal litigation. Blaufus and colleagues provide further evidence that tax auditors themselves make strategic choices when negotiating with firms and that the negotiation strategies they adopt can affect the magnitude of tax adjustments (10). Tax bargaining should therefore be understood as a bilateral or multi-actor process in which the characteristics and strategies of both taxpayers and tax authorities jointly determine outcomes rather than as a process controlled exclusively by either side.

Trust constitutes another critical element in tax bargaining because negotiations occur within an institutional relationship in which repeated interaction, perceived fairness, procedural legitimacy, and expectations concerning the behavior of the other party may influence willingness to concede. Experimental and behavioral evidence suggests that trust can affect concessionary behavior in tax negotiations and may alter how taxpayers and tax authorities respond to bargaining opportunities (11). Subsequent research has further demonstrated that trust influences concession behavior in tax bargaining, highlighting the importance of relational characteristics in addition to purely financial incentives (12). This is particularly relevant for professional tax consultants, whose effectiveness may depend not only on technical knowledge but also on their credibility, reputation, communication skills, and established relationships with clients and tax officials. Ethical conduct and professional reputation may strengthen trust and improve cooperation, while excessively aggressive or opportunistic strategies may damage credibility and increase resistance from auditors. Tax bargaining thus represents a complex interaction between economic calculation and relational governance.

Behavioral factors are equally important because taxpayers, managers, and professional advisors do not necessarily perceive tax rates, probabilities, penalties, and risks with perfect accuracy. Research on tax misperception demonstrates that taxpayers can systematically misunderstand or misinterpret tax burdens and that these perceptions may influence decision-making and behavioral responses (13). In bargaining situations, such perceptual biases may influence the willingness of managers or advisors to accept proposed adjustments, continue negotiations, or pursue administrative and judicial remedies. Risk attitudes are especially relevant because uncertain tax positions typically involve probabilistic judgments about the likelihood of audit detection, adverse assessment, penalties, reputational consequences, and success in litigation. Managers and consultants who exhibit greater tolerance for uncertainty may be more willing to defend aggressive tax positions, whereas more risk-averse actors may prefer early settlement. Accordingly, the evaluation of tax risk and ambiguity constitutes an important dimension of bargaining behavior, even when it is not the dominant determinant of the final outcome.

The managerial context of tax aggressiveness further underscores the importance of such risk–return calculations. Tax aggressiveness can create short-term financial benefits through reduced effective tax burdens, but it may also expose firms to penalties, litigation, reputational damage, regulatory scrutiny, and uncertainty regarding future cash flows. Research on real earnings management and tax aggressiveness indicates that tax-related managerial decisions can intersect with broader financial reporting strategies and incentives (14). These interactions are particularly relevant for listed companies because managers are evaluated on financial performance while simultaneously being expected to maintain compliance and protect corporate legitimacy. In such settings, tax advisors may help managers identify legally defensible opportunities for tax savings, but they may also influence how aggressively the company approaches uncertain provisions. The final tax position may therefore reflect a negotiated balance among financial benefits, enforcement risks, reputational concerns, and the professional judgment of advisors.

Transparency and information disclosure can also affect these decisions by altering the informational environment in which tax behavior occurs. Experimental evidence indicates that tax transparency can influence both consumer and firm behavior, suggesting that greater visibility of tax practices may change the incentives faced by organizations (15). For listed firms, the implications can be substantial because tax strategies may be evaluated not only by tax authorities but also by investors, auditors, regulators, consumers, and other stakeholders. Enhanced transparency may constrain aggressive tax positions when reputational costs are significant, while opaque or technically complex environments may create greater opportunities for strategic bargaining. These effects are closely related to corporate governance, since effective oversight by boards, audit committees, and external monitors can influence managers' willingness to undertake aggressive tax planning (3). Consequently, the bargaining behavior observed during tax assessments may partly reflect governance decisions that were made before the audit itself, including the corporation's tolerance for tax risk and its reliance on external advisors.

At the institutional level, the effectiveness of tax enforcement depends not only on formal legislation but also on the quality and integrity of the relationship between tax authorities and taxpayers. Tax auditors have substantial influence over the interpretation and enforcement of tax rules, particularly where factual judgments and complex accounting issues are involved. However, such discretion can produce both productive and problematic outcomes. Research distinguishing collusive from coercively corrupt tax auditors demonstrates that different forms of auditor misconduct can have distinct consequences for taxpayer compliance (16). Although bargaining should not be equated with corruption, this literature underscores the importance of institutional integrity, clear procedures, accountability, and professional standards in any context where tax officials possess negotiating discretion. Legitimate negotiation can improve administrative efficiency by resolving disputes without costly litigation, but it must occur within a transparent and accountable framework to avoid perceptions of arbitrary treatment or preferential arrangements.

The broader concept of tax fairness is also relevant because taxpayers' willingness to cooperate with tax authorities is affected by their perceptions of government legitimacy and accountability. Evidence from Iran indicates that taxpayers' perceptions of public-sector accountability can influence voluntary tax compliance behavior, suggesting that tax administration is partly grounded in the perceived quality of governance rather than solely in deterrence (17). Tax culture likewise appears to play an important role in taxpayer compliance in Iran, emphasizing the social and normative dimensions of tax behavior (18). These findings are highly relevant to tax bargaining because negotiations do not occur in an institutional vacuum. When taxpayers perceive the tax system as legitimate,

predictable, and accountable, bargaining may be more cooperative and evidence-based. Conversely, perceptions of inconsistency or unfairness may encourage defensive, adversarial, or strategically aggressive behavior. Thus, tax bargaining is likely to be influenced by the broader relationship between taxpayers and the state.

Taxpayer rights are another institutional consideration that can affect the structure of bargaining. The protection of taxpayers during tax litigation and dispute-resolution processes provides procedural safeguards that can influence how taxpayers and their representatives engage with tax authorities (19). Where taxpayers have meaningful rights to explanation, objection, appeal, and representation, bargaining can take place against a clearer procedural background. Tax consultants may then serve not only as negotiators but also as agents who translate procedural rights into practical strategies. This function becomes particularly important when companies face complex assessments or when disagreements involve interpretation rather than straightforward noncompliance. At the same time, the existence of formal rights does not eliminate bargaining; rather, it influences the parties' alternatives to negotiated agreement and therefore affects their relative bargaining positions.

The complexity of the tax base itself also contributes to bargaining opportunities. Ordower argues that capital is an elusive object of taxation and that difficulties in defining and taxing capital can impede sustainable taxation (20). Similar conceptual and measurement challenges arise in corporate taxation more generally, particularly when transactions involve valuation, timing differences, cross-border activities, intangible assets, or complex financing arrangements. Such complexity increases the likelihood that taxpayers and tax authorities will hold different interpretations of the same economic activity. It also strengthens the role of professional expertise because advisors can frame transactions and construct arguments in ways that affect the perceived strength of a taxpayer's position. Therefore, the complexity of tax rules and tax bases can expand the domain within which bargaining becomes both possible and necessary.

Another important distinction is that tax bargaining is not determined exclusively by legal rules or financial incentives; it also depends on the strategic capabilities of the actors involved. Consultants may differ in their negotiation skills, accumulated experience, professional networks, ethical orientation, and ability to manage uncertainty. Corporate managers may differ in their willingness to pursue aggressive tax policies, their sensitivity to financial benefits, and their assessment of legal and reputational risks. Tax auditors may differ in their negotiation strategies, perceptions of taxpayer types, enforcement orientations, and willingness to cooperate. Research showing that auditors strategically select negotiation approaches provides direct support for treating tax bargaining as an interactive behavioral process (10). At the same time, findings on trust and concessionary behavior show that the effectiveness of a strategy can depend on the relational context in which it is used (12). Accordingly, a comprehensive analysis requires simultaneous consideration of the characteristics of all major actors.

This multi-actor perspective is particularly pertinent in Iran, where listed companies operate within an environment characterized by evolving tax regulation, administrative procedures, financial reporting requirements, and increasing attention to tax governance. Existing Iranian research has highlighted the importance of tax culture, taxpayer rights, and public-sector accountability in shaping tax compliance and taxpayer behavior (17-19). However, these strands of research do not by themselves explain how tax consultants, corporate executives, and tax auditors interact when tax positions are discussed, defended, or adjusted. International studies offer valuable insights into advisor incentives, auditor negotiation strategies, trust, bargaining power, tax aggressiveness, and taxpayer perceptions, but the empirical integration of these dimensions remains limited, particularly in an emerging-market

context. Moreover, the literature has often examined taxpayers, managers, advisors, or tax officials separately rather than assessing their viewpoints within a common analytical framework.

Addressing this gap requires a model of tax bargaining that explicitly recognizes interdependence among the principal actors. Tax consultants bring specialized knowledge and bargaining capabilities; corporate managers determine strategic priorities and acceptable levels of tax risk; and tax auditors represent the enforcement authority responsible for evaluating reported positions and determining adjustments. Their interactions are influenced by economic incentives, professional experience, ethical considerations, trust, institutional accountability, perceptions of risk, and the broader governance environment. Research on tax aggressiveness and tax avoidance provides evidence that organizational incentives matter (6, 14), while bargaining research demonstrates the importance of relative power and negotiation strategy (5, 9). Behavioral studies show that trust, perceptions, and information environments can alter tax-related choices (11, 13, 15), and institutional studies emphasize the importance of compliance culture, rights, accountability, and enforcement integrity (16-18, 21). Taken together, these perspectives indicate that tax bargaining should be conceptualized as a multidimensional management process rather than as a narrowly technical stage of tax assessment.

Tax compliance research also indicates that taxpayers' behavior is influenced by combinations of economic, institutional, social, and psychological factors rather than by enforcement alone. Evidence from taxpayers in different organizational categories shows that tax evasion decisions can reflect factors such as perceived tax burden, enforcement, awareness, fairness, and institutional conditions (21). This reinforces the need to examine how tax actors perceive risk, incentives, and the conduct of counterparties during negotiations. A company's willingness to accept an audit adjustment, for example, may depend on expected financial costs, confidence in the consultant's expertise, perceived fairness of the auditor, and the likelihood of succeeding in subsequent appeals. Similarly, an auditor's willingness to compromise may depend on the taxpayer's documentation, compliance history, perceived credibility, and the feasibility of sustaining the proposed adjustment. Such reciprocal evaluations create a bargaining process that cannot be adequately explained by a single-factor model.

Accordingly, examining tax bargaining among listed companies can contribute to both management research and tax administration. From a managerial perspective, understanding the determinants of bargaining behavior can clarify how firms integrate tax expertise, risk assessment, ethical considerations, and financial objectives into strategic decision-making. From a governance perspective, it can reveal whether interactions with tax consultants facilitate more informed and defensible tax positions or encourage greater aggressiveness. From the standpoint of tax administration, analyzing auditors' perceptions can provide insight into how taxpayer characteristics, negotiation tactics, and inter-actor cooperation influence enforcement outcomes. Such evidence may support the development of more transparent negotiation procedures, more effective risk-based auditing, stronger professional standards, and more predictable relationships between corporations and the tax authority.

Therefore, the aim of this study was to statistically analyze the individual, organizational, and institutional components influencing tax bargaining among tax consultants, chief executive officers of listed companies, and senior tax auditors in Iran.

Methods and Materials

The present study was applied in nature and was designed to statistically analyze tax consultants' bargaining in listed companies. The research method combined library-based and survey approaches. In the library-based phase,

credible sources, including peer-reviewed scientific articles, specialized books, and official domestic and international reports, were used to develop the theoretical foundations and review the research background. In the field phase, data were collected using a researcher-developed questionnaire. The questionnaire employed a five-point Likert scale and was designed based on a review of the literature and expert opinions. The content validity of the instrument was confirmed through evaluation by academics specializing in taxation and management, while construct validity was assessed using the Kaiser–Meyer–Olkin (KMO) measure and Bartlett's test of sphericity. Questionnaire reliability was confirmed using Cronbach's alpha coefficient, which exceeded .70.

The statistical population consisted of three main stakeholder groups involved in the tax bargaining process: tax consultants, managers of listed companies, and tax auditors. A sample of 50 participants was selected from each group. Purposive sampling was employed because of limitations in access to members of the target populations. Although the sample size imposes certain limitations on multivariate regression analysis, the data were analyzed using appropriate statistical techniques, including regression and comparative tests, considering the exploratory nature of the study and accessibility constraints.

The questionnaire was distributed among the three principal statistical populations:

1. Tax consultants who were members of the Iranian Association of Certified Tax Consultants;
2. Chief executive officers of listed companies; and
3. Senior auditors of the Tax Administration.

Given the limitations associated with participant access, the sampling method in this study consisted of a combination of purposive and convenience sampling to obtain valid and analyzable data.

SPSS software was used to analyze the collected data. At this stage, the data were first coded and entered into the software. Descriptive statistical methods, including mean, standard deviation, frequency, and percentage, were subsequently used to describe the demographic characteristics of the respondents and the study variables.

Findings and Results

This section presents a statistical description of the demographic characteristics of respondents in the three target populations of the study, including tax consultants who were members of the Iranian Association of Certified Tax Consultants, chief executive officers of listed companies, and senior auditors of the Tax Administration. The information presented in Table 1 was extracted through analysis of the questionnaire data.

Each of the three study populations consisted of 50 respondents, resulting in a total sample size of 150 participants. Equal numbers of respondents were selected from each group to maintain statistical balance and facilitate comparisons among the perspectives and attitudes of the three principal groups of actors within the tax bargaining model.

The overall mean age of the respondents was 39.5 years, with approximately similar values reported across the three groups. The highest mean age was observed among chief executive officers of listed companies (41.2 years), whereas the lowest mean age was reported among tax consultants (37.8 years). These data indicate that respondents were predominantly middle-aged and possessed substantial work experience in their respective professional fields.

Overall, 31 respondents were women (20.7%) and 119 were men (79.3%). The gender distribution across all three populations similarly showed a higher proportion of male respondents, which may reflect the gender

composition of the workforce within the country's taxation, management, and executive sectors. The proportion of women was highest among tax consultants (28%), whereas it was only 14% among chief executive officers.

The mean work experience of respondents across the entire sample was 11.3 years. Chief executive officers had the highest mean work experience (12.3 years), whereas tax consultants had the lowest (10.5 years). These figures indicate that most respondents possessed substantial and professionally relevant experience, thereby contributing to the credibility of their responses to the questionnaire.

Analysis of the demographic characteristics indicates that the study sample demonstrated a reasonable degree of diversity and balance in terms of age, gender, and work experience, providing a relative basis for generalizing the findings to the principal target populations of the study. Furthermore, the relatively high levels of professional experience and mean age across all three respondent groups support the reliability and accuracy of responses to the behavioral and analytical questions of the study. This composition provided favorable conditions for examining bargaining patterns and analyzing interactions among key actors in the field of tax policy.

Table 1. **Demographic Characteristics of the Study Populations**

Sample Group	n	Mean Age	Women	Men	Work Experience (Years)
Tax consultants	50	37.8	14	36	10.5
Chief executive officers of listed companies	50	41.2	7	43	12.3
Tax auditors	50	39.5	10	40	11.0
Total sample	150	39.5	31	119	11.3

As shown in the following table, tax consultants' perspectives regarding four key components influencing bargaining behavior were examined. The results indicate that "consultant skills and experience," with a mean score of 4.10 out of 5, received the highest rating. This finding suggests that consultants perceive their professional capabilities and accumulated experience as the most important competitive advantage in the bargaining process. The relatively low standard deviation for this component (SD = 0.55) also indicates a broad level of agreement among respondents regarding the decisive role of experience and expertise in successful tax bargaining. "Bargaining strategies," with a mean of 3.95, ranked second. This result suggests that consultants actively employ specific techniques and approaches in bargaining processes. Although this component ranked slightly below skills and experience, it nevertheless indicates a strong tendency toward the use of tactical and planned behavioral patterns in interactions with companies and tax auditors. The standard deviation of 0.68 similarly indicates a relatively high degree of consistency among responses.

"Ethical behavior and reputation," with a mean of 3.75, ranked third. This result indicates that consultants attach considerable importance to maintaining professional credibility, ethical obligations, and trust building during the bargaining process, although this factor does not play as central a role as professional skills and bargaining strategies. The standard deviation of this component (SD = 0.72) indicates some variation in perceptions regarding the role of ethics in tax bargaining, which may result from differences in professional experience and occupational circumstances. The component "attitude toward tax risk and uncertainty," with a mean of 3.60, received the lowest score. This finding suggests that although risk tolerance plays a role in consultants' decision-making, it receives lower priority compared with the other components. Given that the standard deviation of 0.75 was the highest among the components, consultants' perspectives regarding exposure to tax risk appear to be relatively diverse and heterogeneous; some consultants may exhibit greater risk tolerance because of their professional experience or client characteristics, whereas others may adopt a more cautious approach. Overall, the statistical results from the

tax consultants' questionnaire indicate that professional capabilities—including knowledge, experience, and skills—and mastery of bargaining strategies constitute the two principal determinants of bargaining behavior. In contrast, attitudes toward risk and the valuation of ethical considerations function as moderating factors that may positively or negatively influence consultants' performance in the tax bargaining process under particular circumstances.

Table 2. Statistical Analysis of the Questionnaire Administered to Tax Experts and Consultants

Component	Mean	Standard Deviation	Minimum	Maximum
Bargaining strategies	3.95	0.68	1	5
Consultant skills and experience	4.10	0.55	1	5
Ethical behavior and reputation	3.75	0.72	1	5
Attitude toward tax risk and uncertainty	3.60	0.75	1	5

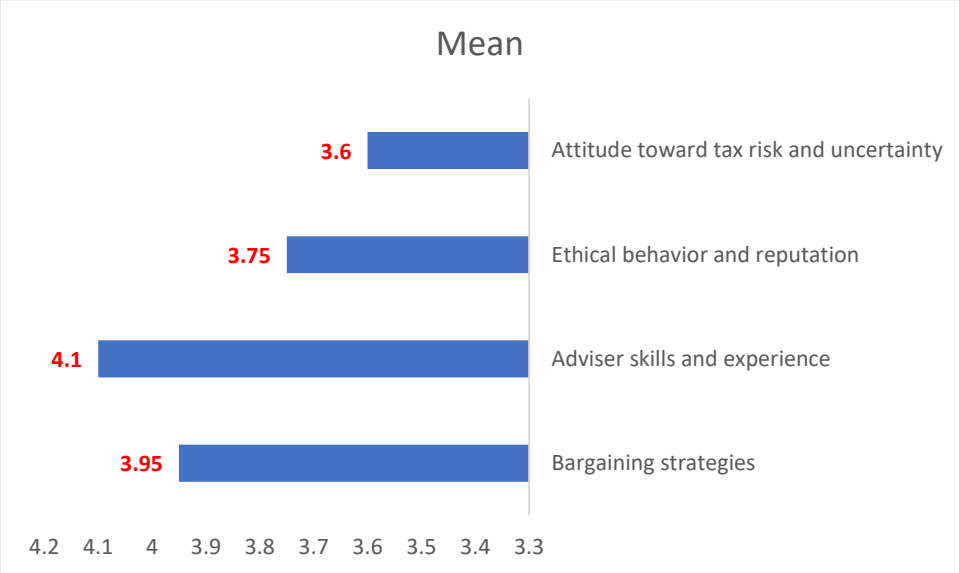


Figure 1. Statistical analysis of the components of the bargaining behavior questionnaire.

The results obtained from the analysis of questionnaires completed by chief executive officers of listed companies cover four major components associated with corporate tax attitudes and behaviors in relation to tax bargaining. The findings indicate that the "influence of interaction with tax consultants," with a mean of 3.95, had the highest value among the components. This finding demonstrates the prominent and critical role of tax consultants in shaping managers' decisions concerning tax policies. The standard deviation of 0.66 also indicates a relative convergence of views among respondents regarding the importance of interaction and consultation in decisions associated with tax aggressiveness.

In second place, the "financial and economic dimensions of policies" had a mean of 3.90. This component addresses the effects of cost–benefit considerations, tax savings, profitability, and the economic consequences of adopting aggressive tax policies. Based on their responses, chief executive officers placed considerable emphasis on the economic rationale and financial benefits underlying corporate tax policies. The relatively low standard deviation (SD = 0.62) indicates that the majority of respondents held broadly similar views in this regard, suggesting a degree of consensus that economic criteria constitute a principal motivation in the selection of corporate tax behavior.

"Propensity toward aggressive tax policies," with a mean of 3.85, indicates that many managers, despite potential risks, demonstrate a considerable inclination to exploit legal loopholes and opportunities for tax avoidance. Such behavior is generally intensified by competitive pressures, capital market expectations, and profitability objectives.

The standard deviation of 0.70 indicates some variation in the degree of tax aggressiveness among respondents, although the overall tendency was relatively strong. The “assessment of risks and consequences” component had the lowest mean, at 3.70. This result does not imply that managers disregard risk; rather, it suggests that compared with other components, risk plays a less prominent role in tax-related decision-making. The standard deviation of 0.74 further indicates differences among managers in their perceptions of tax-related risks, with some adopting more cautious approaches and others exhibiting greater risk tolerance.

Table 3. Statistical Analysis of the Questionnaire Administered to Chief Executive Officers of Listed Companies

Component	Mean	Standard Deviation	Minimum	Maximum
Propensity toward aggressive tax policies	3.85	0.70	1	5
Assessment of risks and consequences	3.70	0.74	1	5
Influence of interaction with consultants	3.95	0.66	1	5
Financial and economic dimensions of policies	3.90	0.62	1	5

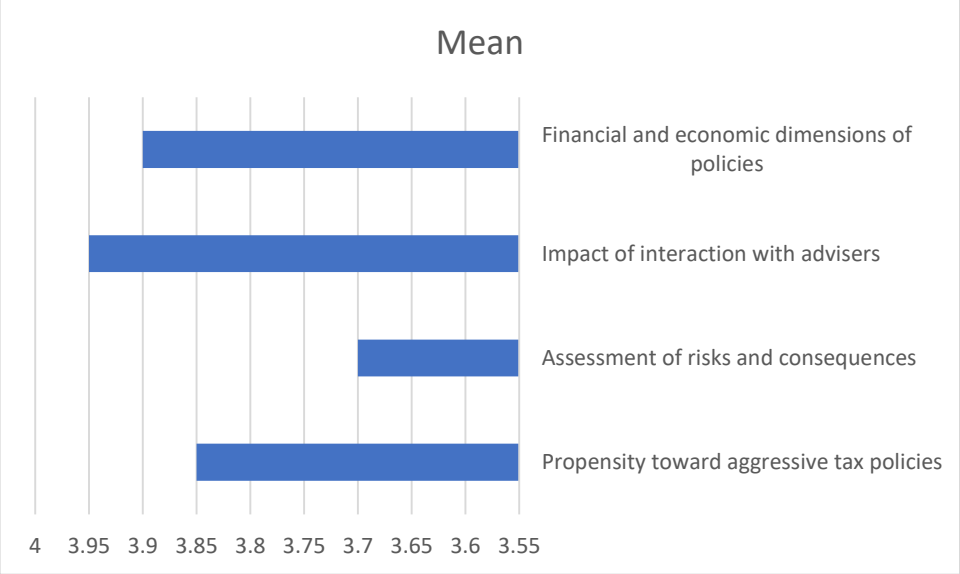


Figure 2. Statistical analysis of the components of the tax aggressiveness policy questionnaire.

The data obtained from the questionnaire completed by the third population, consisting of senior auditors of the Tax Administration, reflect auditors’ institutional and professional perceptions of how tax bargaining behavior and tax policy are formed, analyzed, and controlled. The results indicate that “interaction and cooperation among tax actors,” with a mean of 3.80, ranked first among the components. This finding suggests that tax auditors recognize the role of communication among the three principal actors—consultants, companies, and auditors—in shaping the final outcomes of the tax assessment process. The relatively low standard deviation (SD = 0.69) indicates the existence of a shared and relatively homogeneous perception in this regard.

In second place, the “importance of identifying taxpayer types” had a mean of 3.75. Tax auditors are well aware that an accurate understanding of companies’ tax behavior and taxpayer profiles—including their level of risk tolerance, reporting patterns, history of noncompliance, and related characteristics—can influence the auditor’s approach and the degree of scrutiny applied during examination. This indicator is highly important in behavioral analyses because an auditor’s interaction with a conservative company is unlikely to be identical to the approach adopted toward a company with a history of aggressive tax behavior.

"Evaluation of bargaining tactics," with a mean of 3.70, indicates that tax auditors have developed a certain level of awareness regarding the bargaining methods and tactics employed by consultants or corporate managers. Although this value is slightly lower than those of the two preceding components, it indicates that auditors are considerably aware of the opposing party's strategic behaviors and incorporate such behaviors into their final assessments.

The "evaluation of tax policies" ranked lowest, with a mean of 3.65. The relatively lower score may be attributable to the fact that a substantial portion of tax policymaking is formulated at higher structural levels, such as central headquarters, administrative departments, and legislative bodies, while tax auditors, as policy implementers, possess limited authority to modify or critically evaluate these policies. Nevertheless, the standard deviation of 0.73 indicates some diversity in views regarding this component, with certain auditors adopting a more critical perspective toward existing tax policies.

Table 4. Statistical Analysis of the Questionnaire Administered to Senior Auditors of the Tax Administration

Component	Mean	Standard Deviation	Minimum	Maximum
Evaluation of bargaining tactics	3.70	0.77	1	5
Evaluation of tax policies	3.65	0.73	1	5
Interaction and cooperation among tax actors	3.80	0.69	1	5
Importance of identifying taxpayer types	3.75	0.71	1	5

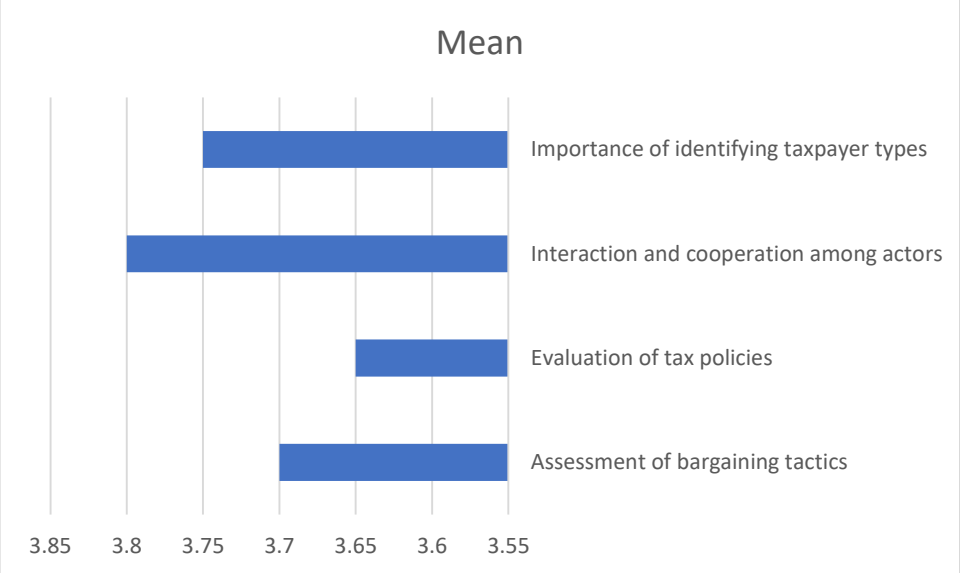


Figure 3. Statistical analysis of the questionnaire administered to senior auditors of the Tax Administration.

Discussion and Conclusion

The present study examined tax bargaining as a multi-actor process by analyzing the perspectives of tax consultants, chief executive officers of listed companies, and senior tax auditors. The findings indicate that tax bargaining is shaped by a combination of professional capabilities, strategic behavior, risk perceptions, financial incentives, ethical considerations, and institutional interaction. Across the three respondent groups, the results consistently emphasized the importance of interaction, expertise, and strategic decision-making. Among tax consultants, consultant skills and experience received the highest mean score (M = 4.10, SD = 0.55), followed by

bargaining strategies (M = 3.95, SD = 0.68), ethical behavior and reputation (M = 3.75, SD = 0.72), and attitudes toward tax risk and uncertainty (M = 3.60, SD = 0.75). Among chief executive officers, interaction with tax consultants ranked first (M = 3.95, SD = 0.66), followed by the financial and economic dimensions of tax policies (M = 3.90, SD = 0.62), propensity toward aggressive tax policies (M = 3.85, SD = 0.70), and assessment of risks and consequences (M = 3.70, SD = 0.74). Among senior tax auditors, interaction and cooperation among tax actors had the highest mean score (M = 3.80, SD = 0.69), followed by the importance of identifying taxpayer types (M = 3.75, SD = 0.71), evaluation of bargaining tactics (M = 3.70, SD = 0.77), and evaluation of tax policies (M = 3.65, SD = 0.73). Taken together, these results suggest that tax bargaining cannot be reduced to the unilateral behavior of taxpayers or tax authorities; rather, it develops through strategic interdependence among professional advisors, corporate decision-makers, and tax enforcement officials.

The predominance of skills and experience among tax consultants is consistent with the view that professional expertise constitutes an important source of bargaining power in tax negotiations. Tax advisors often possess specialized knowledge regarding tax regulations, accounting treatments, administrative procedures, documentation requirements, and alternative interpretations of ambiguous rules. Such expertise may enable them to identify stronger negotiation positions, anticipate auditor responses, and present arguments in a manner that improves the likelihood of favorable adjustments. This interpretation is supported by Elitzur and Yaari, who conceptualized the relationship between tax advisors and tax aggressiveness through a bargaining framework and demonstrated that advisors may influence firms' tax positions through their incentives, expertise, and interaction with clients (5). The finding is also consistent with Hagerty's emphasis on the role of relative bargaining power in corporate tax enforcement, particularly where differences in knowledge, resources, and the ability to sustain disputes affect negotiation outcomes (9). From this perspective, the strong importance assigned to consultant experience in the present study reflects the informational and strategic advantage that professional expertise can generate in interactions with tax authorities.

The relatively high ranking of bargaining strategies among tax consultants also supports the interpretation of tax disputes as strategic interactions rather than purely technical assessments. Consultants may differ in their willingness to cooperate, compromise, challenge assessments, delay resolution, emphasize legal arguments, or pursue formal objections and appeals. Blaufus et al. showed that negotiation strategy choice is an important determinant of outcomes in interactions between tax auditors and firms, and that different negotiation strategies can affect the magnitude of tax adjustments (10). This evidence strongly aligns with the present finding that tax consultants regard bargaining strategies as a major component of their professional behavior. The result is also compatible with general bargaining and game-theoretic approaches, in which actors adapt their strategies in response to constraints, expected counteractions, and relative power positions (8). Although Nagurney's work was developed in a different organizational setting, the underlying principle of strategic interdependence remains applicable: the effectiveness of a bargaining strategy depends partly on the expected response of the other actors involved.

Ethical behavior and professional reputation also received considerable importance among tax consultants. Although this component ranked below skills and bargaining strategy, its mean score of 3.75 indicates that consultants recognize professional credibility and ethical conduct as meaningful elements of tax negotiations. This finding may be explained by the importance of trust and repeated interaction in tax administration. Tax consultants who are perceived as credible and professionally responsible may be more effective in establishing cooperative

relationships with tax auditors, whereas consultants associated with overly aggressive or misleading practices may face greater scrutiny. Research on tax bargaining has demonstrated that trust can influence concessionary behavior and affect the willingness of parties to cooperate or make compromises (11, 12). Accordingly, the importance assigned to ethical behavior and reputation in the present study may reflect the relational value of credibility within repeated interactions between professional advisors and tax authorities.

Tax consultants assigned the lowest mean score to attitudes toward tax risk and uncertainty. However, the relatively high mean of 3.60 indicates that this factor remains relevant, even if it is less influential than professional expertise and strategic capabilities. The higher standard deviation for this component also suggests greater heterogeneity in risk attitudes among consultants. Such differences may arise because tax advisors vary in their client portfolios, professional backgrounds, perceptions of audit probabilities, and tolerance for uncertain outcomes. Behavioral tax research has shown that taxpayers and decision-makers may misperceive tax burdens and enforcement probabilities, and that these misperceptions can alter their decisions (13). This supports the interpretation that tax risk is not assessed uniformly. Consultants may therefore vary considerably in the extent to which they recommend conservative or aggressive positions when tax rules are uncertain.

Among chief executive officers, the strongest factor was interaction with tax consultants. This finding confirms that tax advisors occupy an important position in corporate tax decision-making and suggests that managers do not formulate tax strategies independently of specialized professional input. Tax advisors may influence the interpretation of complex tax provisions, the identification of tax-saving opportunities, the estimation of audit risks, and the design of responses during tax assessments. Elitzur and Yaari's bargaining model likewise indicates that the relationship between firms and tax advisors can influence the degree of aggressiveness adopted in tax planning (5). Furthermore, Fu et al. found that characteristics of accounting firms, including office size and associated professional resources, are related to corporate tax aggressiveness, indicating that features of the advisory environment can shape firms' tax behavior (6). The present finding therefore supports the argument that consultants are not peripheral service providers but important participants in corporate tax governance.

The second-highest factor among managers was the financial and economic dimension of tax policies. This result is theoretically expected because corporate tax planning is closely linked to profitability, cash flow, after-tax returns, and shareholder value. Managers may perceive tax savings as a means of improving financial performance, particularly in highly competitive markets. The literature on corporate tax avoidance has consistently shown that firms' tax behavior is associated with managerial incentives, organizational characteristics, governance arrangements, and financial objectives (1, 2). Evidence linking aggressive tax planning with capital-market outcomes also suggests that tax decisions can extend beyond immediate tax savings to affect broader financial and informational consequences (4). The strong emphasis on economic considerations in the current study therefore appears consistent with the broader literature portraying tax behavior as part of firms' strategic financial management.

Managers also demonstrated a relatively high propensity toward aggressive tax policies, with a mean of 3.85. This finding suggests that some managers may be willing to adopt relatively assertive tax positions when they perceive potential financial benefits to exceed expected costs. The result is consistent with the growing literature on corporate tax aggressiveness and tax avoidance, which indicates that firms frequently balance tax-saving opportunities against enforcement, reputational, and governance risks (1, 3). Hajawiyah et al. similarly showed that tax aggressiveness can be associated with broader managerial financial reporting behavior, demonstrating that tax

strategies may be embedded within a larger set of earnings-related decisions (14). The present result may therefore reflect the extent to which tax policy is integrated with managerial objectives regarding profitability, performance, and competitive positioning.

At the same time, the lower ranking of risk assessment among managers is noteworthy. The mean of 3.70 indicates that managers do consider the consequences of tax strategies, but risk appears to be less influential than consultant interaction, economic benefits, and the attractiveness of aggressive policies. One possible interpretation is that managers delegate substantial responsibility for technical tax risk assessment to professional advisors, thereby reducing the direct salience of risk in managerial decision-making. Another possibility is that the perceived benefits of tax savings may outweigh expected risks when managers believe that aggressive positions can be technically defended. Tax transparency may alter this calculation because increased visibility can raise reputational and stakeholder costs associated with aggressive tax strategies (15). Corporate governance mechanisms may also constrain managerial tax aggressiveness by increasing oversight and accountability (3). Consequently, the comparatively lower ranking of risk does not necessarily indicate that managers disregard risk; rather, risk may be interpreted through the advisory, governance, and institutional structures surrounding corporate tax decisions.

Among senior tax auditors, interaction and cooperation among tax actors was the highest-ranked component. This is one of the most important findings of the study because it confirms from the enforcement perspective that tax outcomes depend heavily on relationships among auditors, companies, and professional consultants. Tax auditors appear to recognize that effective assessment and dispute resolution require communication, information exchange, and interaction with taxpayers and their representatives. This finding strongly aligns with research emphasizing trust and concessionary behavior in tax bargaining (11, 12). It is also consistent with evidence that negotiation strategies employed by tax auditors influence firms' tax adjustments (10). The prominence of interaction among auditors therefore reinforces the study's broader multi-actor interpretation of tax bargaining.

The importance assigned by auditors to identifying taxpayer types also has substantial implications. Auditors may differentiate among taxpayers based on prior compliance history, reporting patterns, perceived aggressiveness, organizational complexity, and risk profiles. Such differentiation is consistent with risk-based tax administration, in which enforcement resources are allocated according to indicators of noncompliance and expected tax risk. Kassa demonstrated that taxpayers' engagement in tax evasion is influenced by multiple economic and institutional factors, indicating that taxpayer behavior is heterogeneous rather than uniform (21). Similarly, research on corporate tax avoidance has emphasized considerable variation across firms depending on governance structures, incentives, ownership arrangements, and organizational characteristics (1, 2). The current findings therefore support the view that auditors consider taxpayer classification an important basis for determining the intensity and form of tax scrutiny.

Auditors' evaluation of bargaining tactics received a mean of 3.70, indicating that they are attentive to the strategic behavior of consultants and corporate representatives. This finding complements the results from consultants, who themselves regarded bargaining strategy as highly important. Together, these results demonstrate a reciprocal awareness of strategic conduct: consultants deliberately use negotiation techniques, while auditors recognize and evaluate those techniques. Such mutual strategic awareness is characteristic of bargaining relationships in which each party adjusts its behavior according to the perceived intentions and capabilities of the other. Blaufus et al. provide direct empirical support for this interpretation by showing that tax auditors' negotiation strategy choices influence tax adjustment outcomes (10). The role of bargaining power highlighted by Hagerty also

suggests that enforcement outcomes are affected by the parties' relative capabilities to negotiate, challenge positions, and sustain disagreement (9).

The lowest-ranked factor among tax auditors was evaluation of tax policies. This may reflect the structural position of auditors within the tax administration. Auditors are primarily responsible for implementing existing legislation and administrative policies rather than designing those policies. Consequently, they may have limited discretion to modify or evaluate broader tax policy frameworks. Nevertheless, the mean of 3.65 indicates that tax policy remains relevant to their professional judgment. The broader tax literature emphasizes that sustainable and effective taxation depends on coherent tax structures and clear definitions of the tax base (20). Where tax legislation is complex or conceptually ambiguous, implementation may become more difficult and opportunities for bargaining may increase. Thus, even though auditors assigned relatively less importance to policy evaluation, the quality of tax policy may indirectly influence the frequency and intensity of bargaining situations.

The overall pattern of findings is also compatible with the institutional context of tax compliance in Iran. Research has indicated that perceptions of public-sector accountability are associated with voluntary tax compliance, suggesting that the legitimacy and perceived fairness of government institutions can shape taxpayer behavior (17). Tax culture has likewise been identified as an important determinant of taxpayer compliance in Iran (18). In addition, the protection of taxpayers' rights during tax litigation and dispute resolution provides an important procedural context for interactions between taxpayers and tax authorities (19). These studies collectively support the present finding that tax bargaining is shaped by more than financial considerations alone. Trust, institutional legitimacy, taxpayer rights, professional conduct, and the quality of interaction between the parties are all likely to affect how tax disputes develop and are resolved.

The findings should also be interpreted in light of the possibility that bargaining relationships can produce both constructive and problematic outcomes. Legitimate negotiation may improve efficiency by resolving disputes, clarifying ambiguous issues, and reducing litigation costs. However, poorly regulated discretion may create risks related to inconsistent treatment, excessive concessions, or improper relationships. Mawani and Trivedi demonstrated that different forms of auditor corruption can have distinct effects on tax compliance, emphasizing the importance of institutional integrity in relationships between taxpayers and tax officials (16). Although the present study did not examine corruption, this evidence highlights why tax bargaining should operate within transparent procedures, professional standards, and accountability mechanisms. Likewise, perceptions of fairness and transparency can influence firm and taxpayer behavior (15). Therefore, improving tax bargaining should not mean expanding unrestricted discretion but rather improving the quality, transparency, and professionalism of structured negotiation.

The findings further suggest that bargaining power in taxation is multidimensional. Consultants derive power from expertise and strategic skill; corporate managers derive power from organizational resources, information, and the economic significance of their firms; and tax auditors derive power from statutory authority and enforcement capacity. This distribution of power resembles broader bargaining contexts in which outcomes are determined by the strategic interaction of actors with different resources and alternatives. Research on wage bargaining demonstrates that bargaining structures can affect the distributional consequences of corporate economic activity (7), while game-theoretic organizational research shows that strategic outcomes depend on constraints and interdependence among participating actors (8). In the tax context, this means that the final tax outcome may

depend not only on the legal merits of a position but also on who possesses greater expertise, stronger documentation, better alternatives, and more credible negotiating strategies.

Overall, the results support a multi-actor model of tax bargaining in which technical expertise, economic incentives, strategic interaction, risk attitudes, trust, governance, and institutional arrangements operate simultaneously. The findings from tax consultants emphasize the importance of professional knowledge and bargaining strategy; the findings from corporate managers highlight the influence of advisors and financial considerations; and the findings from tax auditors underscore interaction, taxpayer classification, and the evaluation of bargaining tactics. These complementary perspectives reinforce the argument that tax bargaining should be conceptualized as an organizational and institutional process rather than merely as a procedural stage in tax assessment. This interpretation is consistent with international research on tax aggressiveness, negotiation, trust, bargaining power, tax avoidance, governance, and taxpayer behavior (1, 5, 10, 12), while also extending the literature by integrating the viewpoints of three central groups within the Iranian tax environment.

The present study has several limitations that should be considered when interpreting its findings. First, the sample consisted of 150 respondents, with 50 participants from each of the three stakeholder groups, which limits the statistical power and broader generalizability of the results. Second, purposive and convenience sampling were used because of access constraints, and the resulting sample may not fully represent all tax consultants, corporate managers, and tax auditors in Iran. Third, the study relied on self-reported questionnaire data, which may be affected by social desirability, recall error, and respondents' reluctance to disclose sensitive attitudes toward tax aggressiveness or negotiation practices. Fourth, the cross-sectional design prevents causal conclusions regarding the relationships among bargaining skills, risk attitudes, tax aggressiveness, and interaction quality. Finally, the study focused on selected perceptual components and did not directly examine actual tax settlements, audit adjustments, litigation outcomes, firm-level financial data, or documented bargaining episodes.

Future research should employ larger and more geographically diverse samples and use probability-based sampling where feasible. Longitudinal designs could examine whether bargaining strategies and relationships between taxpayers and tax authorities change over time or across successive audits. Future studies could also integrate survey responses with objective data, such as audit adjustments, effective tax rates, tax litigation outcomes, firm size, ownership structure, and historical compliance records. Structural equation modeling could be used to test direct and indirect relationships among consultant expertise, managerial tax aggressiveness, risk perception, trust, and bargaining outcomes. Experimental studies could further manipulate factors such as auditor strategy, consultant reputation, information asymmetry, and perceived enforcement risk to establish causal effects. Comparative studies across industries, provinces, or countries would also help determine whether the multi-actor bargaining model identified in this study is specific to the Iranian institutional environment or represents a more general pattern of corporate tax negotiation.

From a practical perspective, tax administrations should consider developing clearer and more standardized negotiation protocols that improve consistency, transparency, and accountability during tax assessments. Training programs for tax auditors should include negotiation skills, behavioral risk assessment, communication, and taxpayer classification in addition to technical tax knowledge. Listed companies should integrate tax risk management more formally into corporate governance and should ensure that decisions involving aggressive tax positions are subject to appropriate managerial and board-level oversight. Tax consultants should strengthen both technical expertise and professional ethics because their credibility and strategic competence can materially affect

the quality of interactions with tax authorities. Professional associations and regulatory bodies may also benefit from establishing clearer codes of conduct for tax negotiation and from promoting documentation standards that reduce information asymmetry and unnecessary disputes. Finally, greater emphasis on cooperative compliance, transparent communication, and structured dispute resolution could improve the efficiency of tax administration while simultaneously protecting taxpayers' rights and reducing the costs associated with prolonged tax controversies.

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Authors' Contributions

All authors equally contributed to this study.

Declaration of Interest

The authors of this article declared no conflict of interest.

Ethical Considerations

All ethical principles were adheried in conducting and writing this article.

Transparency of Data

In accordance with the principles of transparency and open research, we declare that all data and materials used in this study are available upon request.

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