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Tax Compliance as a Social Responsibility Practice: An Interpretive Study from a Social Accounting Perspective

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Abstract
Tax compliance has traditionally been understood primarily as a legal and administrative obligation that emphasizes regulations, penalties, audits, and reporting procedures; as a result, existing frameworks remain limited in explaining how taxpayers perceive compliance as part of their social responsibility. This study aims to interpret the meaning of tax compliance as a practice of social responsibility from a social accounting perspective. The study employs an interpretive qualitative approach, with data collected through semi-structured interviews with four individual taxpayers as the primary informants. The data were analyzed through the stages of open coding, categorization, theme formation, interpretation of meaning, and conceptual synthesis. The research findings reveal five main themes: taxes as a social contribution; tax compliance as a form of concern for society; tax compliance as a moral obligation of citizens; taxation as a form of fiscal solidarity; and the importance of education, transparency, and institutional legitimacy in fostering compliance. These findings indicate that tax compliance is not merely interpreted as adherence to rules, but as a social practice built upon moral responsibility, collective solidarity, public trust, and accountability. This study contributes to the development of social accounting literature by introducing the concept of fiscal solidarity as a collective practice of citizens in supporting public welfare and strengthening the relationship between society, the state, and the tax system.

INTRODUCTION

Tax compliance has traditionally been understood within a legal-administrative framework, namely as the obligation of citizens to comply with the tax regulations established by the state. From a conventional perspective, tax compliance is often associated with regulations, oversight, audits, penalties, and the effectiveness of tax administration (Lawal et al., 2024; Pratama & Muhammad, 2025). However, this approach has not fully explained why some taxpayers remain compliant even when the likelihood of audits and penalties is not always high. Recent studies indicate that tax compliance behavior is influenced not only by coercive factors but also by social norms, trust in the government, perceptions of fairness, and the taxpayer's moral motivation (Gobena & Van Dijke, 2016; Jimenez & Iyer, 2016; Slemrod, 2019).

From a social accounting perspective, taxes can be understood not only as a source of government revenue, but also as a mechanism for social accountability that connects citizens, the state, and society (Closs-Davies, 2024; Peruzzotti, 2025; Quak, 2019). Social accounting emphasizes that accounting practices are not only about numbers, record-keeping, and financial reporting, but also about social responsibility, legitimacy, transparency, and the impact of economic activities on public life (Akpan & Oluwagbade, 2023; Bebbington & Unerman, 2018;

Deegan, 2017). Thus, tax compliance can be understood as a social practice that encompasses moral, ethical, and collective dimensions.

This understanding is important because taxes serve a broad social function. Taxes are used to fund infrastructure, education, healthcare, public services, and social welfare programs (Arimoro & Musa, 2025; Challoumis, 2024). When taxpayers understand that the taxes they pay benefit the community, tax compliance is no longer viewed merely as a burden or an administrative obligation, but as a form of social participation (Azmi & Daud, 2024; Scarpa & Signori, 2023; Youde & Lim, 2023). Jimenez and iyer (2016) emphasizes that tax compliance in a social context is influenced by social norms, trust in the government, and perceptions of fairness. Thus, tax compliance cannot be separated from the social relationships between individuals, society, and the state.

(Horodnic, 2018) explains that tax morality relates to the relationship between formal institutions, informal norms, trust, and citizens' perceptions of the tax system. Therefore, tax compliance can be understood as the result of the interaction between legal obligations, moral awareness, social norms, and state legitimacy.

The research gap that this article aims to address lies in the continued dominance of studies on tax compliance that emphasize sanctions, administration, oversight, and formal compliance. This article offers a different perspective by framing tax compliance as a practice of social responsibility within the framework of social accounting. The novelty of this article lies in its attempt to interpret taxation as a social practice that embodies the values of care, solidarity, fiscal cooperation, citizen accountability, and trust in the state. Thus, taxation is understood not only as a fiscal instrument but also as a medium of social accountability among citizens, the state, and society.

Although research on tax compliance has expanded significantly, most previous studies have been dominated by economic, legal, and tax administration perspectives. Various studies generally view tax compliance as a consequence of oversight mechanisms, tax audits, sanctions, law enforcement, and the effectiveness of tax administration (Gobena & Van Dijke, 2016; Lawal et al., 2024; Slemrod, 2019). A number of other studies have expanded the discussion by incorporating factors such as trust in the government, perceptions of justice, social norms, and tax morality as determinants of taxpayer compliance (Budiadnyani & Wirawan, 2025; Horodnic, 2018; Jimenez & Iyer, 2016). However, these studies have focused more on explaining the factors influencing tax compliance rather than revealing how taxpayers interpret tax compliance itself in relation to social life and the public interest.

On the other hand, research on tax compliance from a social accounting perspective remains relatively limited. The social accounting literature has long emphasized the importance of accountability, transparency, legitimacy, and social responsibility in various organizational practices and public policies (Bebbington & Unerman, 2018; Deegan, 2017). However, there is still little research examining tax compliance as a social practice that reflects citizens' responsibility toward society. Consequently, understanding of the social significance of tax compliance has not yet developed sufficiently, particularly regarding how taxpayers view tax payments as a form of contribution to the common good, social solidarity, and public accountability.

These limitations point to a significant research gap that needs to be addressed. Although previous studies have successfully identified factors influencing tax compliance behavior, they have not extensively explored the interpretive dimension of how taxpayers construct and understand the meaning of tax compliance as a form of social responsibility. In fact, the meaning constructed by taxpayers has the potential to influence the formation of voluntary compliance, trust in state institutions, and awareness of social responsibility in community life.

Based on this background, the research question is: how is tax compliance interpreted as a practice of social responsibility from a social accounting perspective? This study aims to interpret the meaning of tax compliance based on the informants' experiences and perspectives. Theoretically, this study contributes to the development of research on social accounting and tax compliance. Practically, this study provides an understanding that improving tax compliance cannot be achieved solely through sanctions and oversight, but also through education, transparency, fairness, and strengthening taxpayers' social awareness.

Social Accounting and Social Responsibility

Social accounting is an approach that views accounting not merely as a technical practice of financial recording and reporting, but also as a social practice related to accountability, transparency, and responsibility toward society. From this perspective, accounting is not neutral, as accounting practices are always linked to social interests, power relations, the distribution of resources, and economic consequences for the public (Deegan, 2017) Therefore, social accounting provides a framework for interpreting economic practices, including tax payments, as part of social responsibility.

Deegan (2017) emphasizes that developments in social and environmental accounting research highlight the importance of viewing accounting as a practice related to public accountability, rather than solely serving the interests of shareholders or the state. In line with this, Bebbington and Unerman (2018) states that accounting research plays a crucial role in supporting the sustainable development agenda because accounting can help highlight the social, economic, and environmental impacts of organizational activities and public policies.

In the context of taxation, social accounting can be used to understand taxation as a practice of civic accountability. Paying taxes not only demonstrates compliance with fiscal obligations but also reflects citizens' participation in funding public life. Thus, taxation can be understood as a form of social responsibility because the funds collected through taxes are used to meet the needs of society, such as education, health care, infrastructure, and public services.

Tax Compliance as a Social and Moral Phenomenon

Tax compliance is a phenomenon that is not only legal and administrative in nature, but also social and moral. The deterrence approach posits that taxpayers will comply if the risk of an audit and penalties is sufficiently high. However, this approach has its limitations because not all compliance behavior can be explained by the threat of punishment. In many cases, taxpayers remain compliant due to social norms, a sense of responsibility, trust in the government, and the perception that paying taxes is the morally right thing to do (Gobena & Van Dijke, 2016; Horodnic, 2018; Slemrod, 2019). Jimenez and Iyer (2016) indicates that social norms, trust in the government, and perceptions of fairness influence taxpayer compliance. In other words, when taxpayers feel that the tax system is fair and the government is trustworthy, tax compliance tends to increase.

The concept of tax morale is important in explaining tax compliance as an action driven by intrinsic motivation. Horodnic (2018) explains that tax morality is linked to formal and informal institutions, including social norms, trust in the government, the quality of institutions, and perceptions of fairness. Thus, tax compliance stems not only from adherence to rules, but also from a moral awareness that taxes are necessary to support the public interest.

Slemrod (2019) also emphasizes that tax compliance and tax enforcement are not only related to the design of penalties, but also to how tax authorities establish a credible, fair, and trustworthy system. In this context, tax compliance should be understood as the result of the relationship between the state and its citizens. The greater the citizens' trust in how taxes are used, the greater the likelihood that tax compliance will evolve into voluntary compliance.

Trust, Legitimacy, and the Social Contract of Taxation

Tax compliance is closely linked to the legitimacy of the state. In the context of taxation, legitimacy refers to the extent to which the public views the state as having the legitimate authority to collect taxes and use them for the public good. When the state is perceived as capable of managing taxes fairly, transparently, and for the public good, tax compliance becomes easier to foster. Conversely, if the public doubts how taxes are used, compliance may weaken even if rules and penalties remain in place.

Gobena and Van Dijke (2016) indicates that trust, fairness, and the authority of the government play a role in shaping tax compliance. Compliance built solely through authority tends to be coercive, whereas compliance built through trust is closer to voluntary compliance. This aligns with the "slippery slope" framework in tax compliance studies, which explains that compliance can be influenced by two main dimensions: the power of the authority and trust in the authority (Kirchler et al., 2008).

The relationship between citizens and the state regarding tax payments can also be understood as a form of social contract. Citizens fulfill their obligation to pay taxes, while the state is responsible for managing those taxes for the public good. When this social contract is perceived as functioning fairly, tax compliance gains a stronger moral and social foundation. Conversely, when the state fails to demonstrate the benefits of taxation, tax compliance risks being viewed merely as an imposed obligation.

Taxes, Social Responsibility, and Public Ethics

Tax payment can also be linked to social responsibility and public ethics. In an organizational context, debates regarding taxes and social responsibility frequently arise in studies of corporate tax avoidance. Davis, Guenther, Krull, and Williams (2016) indicates that the relationship between corporate social responsibility and tax payments is an important issue because taxes are one form of corporate contribution to society. Although this study focuses on individual informants, this idea remains relevant because taxes represent an economic contribution to public life.

From a public ethics perspective, paying taxes can be interpreted as an act that demonstrates concern for the common good. Taxes enable society to obtain collective benefits that cannot be provided individually, such as roads, schools, hospitals, and public facilities. Therefore, tax compliance can be viewed as an ethical act that transcends personal interests. Thus, tax compliance can be understood as a social practice situated at the intersection of legal obligations, tax morality, social accountability, and state legitimacy. This perspective broadens the study of tax compliance from a mere administrative issue to an ethical and social issue in civic life.

RESEARCH METHODOLOGY

This study employs an interpretive qualitative approach. This approach was chosen because the study aims to understand the meaning of tax compliance from the informants' perspective, rather than to quantitatively measure the relationships between variables. Interpretive qualitative research allows the researcher to interpret the informants' experiences, views, and understanding of taxation as a social and moral practice.

The data source for this study consists of interviews with four informants, designated as Informant 1, Informant 2, Informant 3, and Informant 4. The informants' identities have been anonymized to ensure confidentiality and adhere to research ethics. During the interviews, the researcher explained that the data would be used for academic purposes, the informants' identities would be protected, and the recordings would be used solely to aid the transcription process. These ethical statements are reflected throughout the interview transcripts.

Data were collected through semi-structured interviews conducted in person with the informants. Interviews were chosen because they allowed the researcher to explore the informants' experiences, views, and interpretations of tax compliance in depth. The interview questions focused on the informants' understanding of the function of taxes, their reasons for complying with tax obligations, their views on the benefits of taxes for society, and the relationship between tax compliance and social responsibility. All interviews were recorded with the informants' consent and then transcribed verbatim for analysis.

Data analysis was conducted in stages following an interpretive thematic analysis approach. The first stage involved repeatedly reading the transcripts to gain a comprehensive understanding of the informants' experiences and perspectives. The second stage involved open coding of statements related to the meaning of taxes, social responsibility, public welfare, social solidarity, tax morality, and trust in the government. The third stage involved grouping codes with similar meanings into conceptual categories. The fourth stage involved organizing these categories into main themes that represent the informants' patterns of meaning. The final stage involved interpreting the emerging themes using the perspectives of social accounting, tax morality, legitimacy, and the social contract.

To enhance the credibility of the research, the researcher conducted repeated readings of the interview transcripts, compared the consistency between the empirical data and the resulting interpretations, and used direct quotes from the informants as the basis for identifying themes. This process was carried out to ensure that the research findings were truly rooted in the informants' experiences and interpretations, rather than merely reflecting the researcher's assumptions.

Table. The Process of Formulating a Research Topic

Informant Quotes	Open Coding	Categories	Themes
Taxes are used to build roads, schools, and public facilities	Public Benefits	Social Contribution	Taxes as a social contribution
Paying taxes means contributing to society	Social Responsibility	Social responsibility	Tax compliance as an expression of social responsibility
I feel I have a duty as a citizen	Moral Consciousness	Tax ethics	Tax compliance as a moral obligation
Taxes are like a collective effort to build the nation.	Joint Contribution	Social solidarity	Taxes as a form of fiscal cooperation
The public needs to know where their taxes are being spent	Transparency	Institutional legitimacy	Transparency and education in fostering compliance

RESULTS AND DISCUSSION

Taxes as a Social Contribution to Public Life

The first theme that emerged from the analysis was the perception of taxes as a social contribution to public life. The informants viewed tax payment not merely as an obligation to the state, but also as a form of active participation in supporting development and the provision of public facilities.

Informant 1 stated that:

"Taxes contribute to society because they can be used to build roads, schools, and public facilities."

A similar view was expressed by Informant 2:

"Paying taxes means participating in development so that the benefits can be felt by the wider community." This view was reinforced by Informant 3, who emphasized that taxes are not only a personal obligation but also a form of public participation in helping the state meet public needs.

The informants' shared perspective indicates that taxes are viewed as a mechanism for collective contribution to fund the provision of public goods and services. From the informants' perspective, the benefits of paying taxes extend beyond the relationship between taxpayers and the government to society as a whole, which benefits from infrastructure development, education, healthcare, and various other public services. Thus, tax compliance is understood as a form of social participation aimed at creating shared prosperity.

This finding aligns with the Social Accounting Theory proposed by Gray, Owen, and Adams (1996) and further developed by Deegan (2017), which holds that accountability is not only directed toward capital owners or the government but also toward society at large. From this perspective, economic activities including tax payments have social consequences because they contribute to the provision of public goods and services. Therefore, the informants' interpretations indicate that taxes are perceived as a form of social accountability that is, citizens' contributions to supporting societal well-being through fiscal mechanisms.

The findings of this study also support Quak's (2019) argument that taxation is a crucial instrument in fostering a relationship of accountability between the state and its citizens. Taxes serve not only as a source of government revenue but also as a mechanism that strengthens the reciprocal relationship between citizens' contributions and the provision of public services. This perspective is reflected in the views of the informants, who believe that paying taxes provides tangible benefits to society and is therefore understood as a form of participation in national development.

Furthermore, the results of this study can be explained through Social Contract Theory (Donaldson & Dunfee, 1994). This theory posits that society grants the state legitimacy to collect taxes in the expectation that such revenue will be used for the public good. In this study, the informants demonstrated an understanding of this reciprocal relationship. They were willing to fulfill their tax obligations because they believed that taxes would be returned to the public in the form of development and public services. Thus, tax compliance is viewed as the implementation of a social contract between citizens and the government, grounded in the principle of mutual benefit.

These findings also indicate that tax compliance is not driven solely by administrative obligations or the threat of penalties, but by the awareness that paying taxes is a form of contribution to the common good. This perspective aligns with the research by Jimenez and Iyer (2016), which explains that perceptions of the social benefits of taxes encourage increased voluntary compliance. The results of the study by Marfiana et al. (2025) also show that social norms and trust in the government play a role in shaping the public's willingness to fulfill their tax obligations.

Overall, these findings indicate that the informants view taxes as a form of social contribution aimed at promoting public welfare. This contribution not only reflects compliance with tax regulations but also demonstrates an awareness that paying taxes is a form of citizen participation in supporting the delivery of public services. These findings reinforce the social accounting perspective, which positions taxes as a mechanism for social accountability, while also broadening the understanding of tax compliance as a practice of social responsibility realized through contributions to the common good.

Tax Compliance as an Expression of Care for Others

The ethical significance of tax compliance is reflected in the informants' firsthand experiences. Informant 1 explained:

"Paying taxes is like helping the government fulfill its social responsibility to the broader community."

This statement indicates that paying taxes is understood as a form of participation in supporting the state's fulfillment of its social functions.

Similarly, Informant 2 stated:

"By paying taxes, we help meet the needs of the community, even if indirectly."

Meanwhile, Informant 3 emphasized:

"Taxes are a form of social responsibility because tax revenue is ultimately used for the public good."

Informant 4 also reinforced this view by stating:

"Paying taxes is a form of social responsibility because the government uses tax revenue to improve the welfare of the people."

These four statements indicate a shared understanding that tax compliance is not viewed merely as a legal obligation, but as a form of concern for the public's welfare. The informants understand that the benefits of taxes extend beyond the relationship between taxpayers and the government; rather, they have implications for the provision of public services that can be enjoyed by the entire community. Thus, tax compliance is interpreted as a form of social participation oriented toward the common good.

This finding aligns with the Social Accounting Theory perspective proposed by Gray, Owen, and Adams (1996), which positions social accountability as the primary goal of economic activity. From this perspective, tax payments are viewed not only as a mechanism for fulfilling fiscal obligations but also as a form of social contribution that supports the provision of public goods and services. Therefore, the informants' interpretations indicate that taxes are perceived as an instrument for achieving social welfare through the redistribution of resources to the community.

Furthermore, the findings of this study can also be explained through Stakeholder Theory (Mahajan et al., 2023), which asserts that every individual and organization has a responsibility toward the stakeholders affected by their activities. In the context of taxation, the public is the primary stakeholder that benefits from tax revenue through infrastructure development, education, health care, and various other public facilities. Thus, tax compliance not only reflects the relationship between taxpayers and tax authorities but also represents a moral responsibility toward the public as the beneficiaries.

The findings of this study also reinforce the concept of "tax morale," which explains that tax compliance is not always driven by the threat of sanctions or legal obligations but can arise from a moral conviction that paying taxes is the right thing to do and benefits society (Farrar & King, 2023; Horodnic, 2018). This perspective is consistent with the findings of Jimenez and Iyer (Jimenez & Iyer, 2016), who explain that individuals tend to demonstrate higher levels of compliance when they understand that taxes have tangible social benefits. In this study, the informants did not view taxes as an economic burden but rather as a contribution that enables the government to meet public needs and improve the well-being of society.

From the perspective of the Ethics of Care (Gilligan, 1988), the tax compliance expressed by the informants also reflects a concern for the well-being of others. The decision to continue fulfilling tax obligations is based on the awareness that paying taxes will benefit society at large. This indicates that the act of paying taxes is driven not only by compliance with rules but also by values of care, empathy, and social responsibility toward others.

Overall, the findings of this study indicate that tax compliance has ethical and social dimensions that extend beyond individual interests. Tax payment is understood as a form of social responsibility manifested through contributions to the provision of public services and the improvement of public welfare. These findings reinforce the social accounting perspective that taxes are a mechanism of social accountability between citizens and the government, while also broadening the understanding of tax compliance as a practice of social responsibility grounded in concern for the common good.

Tax Compliance as a Moral Obligation of Citizens

The third theme that emerged from the analysis is tax compliance as a form of citizens' moral consciousness. The informants viewed tax payment as an obligation stemming from a personal sense of responsibility as part of society, rather than solely due to legal regulations or the threat of penalties.

Informant 2 stated:

"I feel that I am part of society; therefore, I have a responsibility to fulfill my tax obligations."

This view was reinforced by Informant 3, who explained that:

"A sense of social responsibility motivates me to pay my taxes on time because tax revenue is used for the benefit of society."

Similarly, Informant 4 emphasized that:

"As a citizen, paying taxes is an obligation that must be fulfilled with full awareness."

These three statements indicate that tax compliance is understood as a moral responsibility that stems from an internal sense of duty as a member of society. The informants do not view tax payment as an action taken due to external pressure, but rather as a form of ethical commitment to support the funding of public interests. This understanding suggests that the relationship between citizens and the state is built on a shared sense of responsibility for achieving societal well-being.

These findings reinforce the concept of "tax morale"—the moral conviction that motivates individuals to voluntarily fulfill their tax obligations without relying on oversight mechanisms or the threat of sanctions (Horodnic, 2018; Slemrod, 2019). From this perspective, tax compliance is influenced by internal values that shape the perception that paying taxes is an ethically correct action. Therefore, moral awareness is a key determinant in fostering voluntary tax compliance, as individuals view tax payments as a contribution to the public good, rather than merely an administrative obligation.

The results of this study also differ from the deterrence theory approach, which explains compliance as a consequence of the probability of tax inspections, audits, and penalties (Alshira'h & Abdul-Jabbar, 2020; Farrar & King, 2023). In contrast to this perspective, the informants actually cited moral awareness as the primary reason for fulfilling their tax obligations. This indicates that compliance is not always built through coercive mechanisms but also through the internalization of civic values that foster a sense of responsibility toward the public interest. Thus, tax compliance in this study aligns more closely with psychological and institutional approaches that position morality as the primary foundation of compliant behavior.

From the perspective of Social Accounting Theory, the moral awareness expressed by the informants indicates that accountability is realized not only through compliance with regulations but also through an ethical commitment to contribute to society. Gray, Owen, and Adams (1996) as well as Bebbington and Unerman (Bebbington & Unerman, 2018) explain that social accounting is oriented toward creating accountability to society and ensuring the sustainability of public welfare. In this context, tax payment is a form of citizens' social accountability because it reflects an individual's willingness to contribute to the funding of public services that benefit society at large.

Overall, the findings of this study indicate that tax compliance has a strong moral dimension. Tax payment is understood not only as the fulfillment of a legal obligation but also as a manifestation of citizens' ethical responsibility toward the public interest. These findings reinforce the social accounting perspective by demonstrating that individual morality is a crucial foundation for building accountability relationships among citizens, the government, and society. Thus, tax compliance can be understood as a practice of social responsibility rooted in a moral consciousness to support the common good.

Taxation as a Form of Fiscal Cooperation

The fourth theme that emerged from the analysis is the perception of taxation as a form of fiscal solidarity. All informants viewed tax payments as a collective contribution made to support the common good.

Informant 1 explained that:

"The value of solidarity is reflected through collective contributions for the good of society."

This view was reinforced by Informant 2, who stated that:

"Taxes are, in essence, a form of community cooperation to build the nation."

Informant 3 also emphasized that:

"Both tax payments and the practice of mutual cooperation share the same goal: serving the public interest."

Meanwhile, Informant 4 explained that:

"The various taxes paid by the public can be understood as a form of reciprocal cooperation in building Indonesia."

This shared perspective indicates that the informants do not view taxes merely as an individual obligation, but as a mechanism for collective contribution that enables society to jointly fund the provision of public services. From the informants' perspective, each individual contributes a portion of their resources so that the broader community can benefit from them. Thus, tax payment is understood as a practice of social solidarity manifested through financial contributions to achieve shared well-being.

This finding aligns with the concept of social solidarity proposed by Durkheim (1893), who explained that social cohesion is formed when members of society possess a collective consciousness to support one another in order to sustain communal life. In the context of this study, solidarity is not manifested through physical labor, as in traditional mutual aid practices, but rather through economic contributions in the form of tax payments used to fund public interests. Thus, taxation serves as one of the modern mechanisms that embody the value of solidarity in civic life.

This perspective is also consistent with Collective Action Theory (Ostrom, 1990), which explains that the provision of public goods can only be realized if members of society are willing to contribute to the common good. The informants indicated that tax payment is viewed as a form of collective action, in which every citizen participates in financing development so that its benefits can be enjoyed collectively. Therefore, tax compliance is understood as a form of social participation that supports the sustainability of public services.

From the perspective of Social Accounting Theory (Deegan, 2017; Gray et al., 1996), these findings suggest that tax payments not only reflect compliance with fiscal regulations but also represent citizens' social accountability to society. The financial contributions made through taxes are part of the mechanism for the redistribution of resources that enables the state to fulfill its responsibility to provide public services. Thus, the solidarity fostered through taxation has a dimension of social accountability that strengthens the relationship between citizens, the government, and society.

Based on these empirical findings, this study proposes the concept of fiscal solidarity as a form of social solidarity manifested through the public's financial contributions to the state to support the provision of public goods and services. Unlike the concept of tax morale, which focuses on individuals' moral motivation to pay taxes (Horodnic, 2018; Slemrod, 2019), or social norms, which emphasize the influence of the social environment on compliance behavior (Jimenez & Iyer, 2016), fiscal solidarity places tax compliance within a collective dimension. Its primary focus is not merely on why individuals pay taxes, but on how each citizen's contribution forms a mechanism of collective financing that enables the realization of public welfare.

Thus, the concept of fiscal solidarity expands the literature on tax compliance, which has long been dominated by legal, economic, and psychological perspectives. The findings of this study indicate that tax compliance can also be understood as a practice of social solidarity that strengthens the social contract between citizens and the state through the mechanism of collective contributions toward the common good. This perspective offers a conceptual contribution to the development of social accounting studies by positioning taxation as both an instrument of social accountability and a manifestation of societal solidarity in supporting development and public welfare.

Education, Transparency, and Legitimacy as Prerequisites for Social Compliance

The fifth theme that emerged from the analysis relates to the importance of education, transparency, and institutional support in fostering tax awareness and compliance. The informants viewed tax compliance as not only dependent on individual awareness but also influenced by how the government builds public understanding of the benefits of taxes and manages tax revenue in an accountable manner.

Informant 1 emphasized that:

"Tax awareness needs to be instilled from an early age through the family and education."

Informant 2 explained that:

"The government needs to educate the public about the benefits of taxes for development."

Meanwhile, Informant 3 asserted that:

"Transparency in the use of tax revenue is crucial so that the public understands that taxes are used for the public good."

"Informant 4 added that, in addition to public awareness campaigns, there is a need for a reward mechanism for compliant taxpayers and the imposition of fair penalties for tax violations."

These findings indicate that tax compliance is understood as the result of an interaction between individual awareness and the quality of public institution governance. The informants assessed that the public would be more willing to fulfill their tax obligations if they received adequate information about the benefits of taxes, understood how tax revenues are used, and had confidence that the government manages public funds responsibly. Thus, tax compliance is influenced not only by individual moral factors but also by the level of trust in the institutions that manage the tax system.

These findings are consistent with the Slippery Slope Framework developed by Kirchler, Hoelzl, and Wahl (2008). The framework explains that tax compliance is shaped by two main factors: trust in the tax authority and the authority's power to enforce regulations. The informants' statements indicate that education and transparency play a role in building public trust in the government, while rewards for compliant taxpayers and the fair enforcement of sanctions reflect the authority's role in maintaining compliance. Thus, the findings of this study suggest that sustainable compliance requires a balance between persuasive and regulatory approaches.

From the perspective of Legitimacy Theory (Deegan, 2017; Suchman, 1995), transparency regarding the use of tax revenue is a crucial mechanism for maintaining the government's legitimacy in the eyes of the public. When the government can demonstrate that tax revenue is managed accountably and used for the public good, the public will be more confident that the tax system operates in accordance with social values and expectations. Conversely, low transparency has the potential to undermine institutional legitimacy and weaken the public's willingness to voluntarily fulfill their tax obligations.

These findings can also be explained through Institutional Theory (Tina Dacin et al., 2002), which emphasizes that individual behavior is influenced by the institutional environment shaped by regulations, social norms, and educational processes. In this study, families, educational institutions, the government, and tax authorities are viewed as institutions that play a role in shaping tax compliance values. Therefore, strengthening a culture of compliance cannot be achieved through law enforcement alone, but must also involve educational processes, socialization, and the establishment of norms that encourage the public to understand the importance of taxes for the common good.

From the perspective of Social Accounting Theory (Bebbington & Unerman, 2018; Gray et al., 1996), transparency and accountability are key prerequisites for fostering a relationship of mutual trust between the government and the public. Tax payment, as a form of social contribution, will gain legitimacy if the government is able to openly account for the management of tax revenue. Thus, tax education, fiscal transparency, and public accountability not only increase compliance but also strengthen the role of taxes as an instrument of social accountability.

Overall, the findings of this study indicate that fostering tax compliance requires institutional support that goes beyond regulatory enforcement. Tax education, transparency in the use of tax revenues, effective communication, and accountable governance are factors that strengthen public trust and encourage voluntary compliance. These findings expand the perspective of social accounting by demonstrating that the success of a tax system is determined not only by the state's ability to collect taxes, but also by its ability to build legitimacy, trust, and accountability toward the public.

CONCLUSION

This study shows that tax compliance is not only understood as a legal and administrative obligation but also as a practice of social responsibility rooted in the values of compassion, moral awareness, solidarity, and public accountability. Based on an interpretation of the informants' experiences, this study identifies five main themes: taxes as a social contribution; tax compliance as a form of concern for society; tax compliance as a moral obligation of citizens; taxation as a form of fiscal solidarity; and the importance of education, transparency, and legitimacy in fostering compliance. These findings indicate that tax compliance develops through the interaction between individual values, social relationships, and the quality of public institutions; therefore, it cannot be understood solely through the lens of law enforcement or tax penalties..

Theoretically, this study contributes by broadening the perspective of social accounting in explaining tax compliance as a social practice that reflects the reciprocal relationship between citizens, the state, and society. This study also develops the concept of fiscal solidarity as a conceptual framework that positions tax payments as a form of collective contribution to support the provision of public goods and the common good. From a practical standpoint, the research findings underscore the importance of the government fostering tax compliance through improved tax education, transparency in the management of government revenue, strengthening public trust, and accountable and fair governance so that voluntary compliance can develop sustainably.

This study has several limitations that should be noted. The relatively limited number of informants and the study's focus on individual taxpayers mean that the findings are contextual and not intended to be broadly generalized. Furthermore, this study focuses on the interpretation of informants' experiences within a single research context and therefore does not yet reflect variations in the interpretation of tax compliance among different groups of taxpayers.

Therefore, future research is recommended to involve a more diverse range of informants, such as business owners, professionals, corporate taxpayers, and tax administration officials, in order to gain a more comprehensive understanding of the meaning of tax compliance in various contexts. Future research could also further examine the concept of fiscal solidarity within different social, cultural, and institutional settings to test its relevance, enrich its conceptual dimensions, and expand its contribution to the development of the literature on social accounting and tax compliance.

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