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A Qualitative Inquiry on the Perspective of Tax Practitioners on Corporate Social Responsibility and Taxation

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Prior research indicated that Corporate Social Responsibility ("CSR") and taxation is an issue of sustainability, ethics, morality, corporate culture, and corporate governance. The tax decisions of an organization affect a wide range of stakeholders including the government, employees, and the community. Despite this, the link between corporate taxation and CSR is poorly understood. We conducted a qualitative inquiry by interviewing tax practitioners for their perspectives, experiences, and understanding of taxation and CSR. We sampled tax practitioners from the target population of tax practitioners for corporate clients. We gained valuable insight on tax practitioners' perspective on the link between CSR and taxation, including their inability to define CSR. This contributed to their failure to discuss CSR with clients.

Keywords: corporate social responsibility, taxation, tax avoidance, stakeholder theory, legitimacy theory

Introduction

Despite the significant research that already exists regarding Corporate Social Responsibility, researchers continue to lack a generally accepted definition of CSR (Buhmann, 2006; Sheehy, 2015). Some researchers defined CSR as organizations' ethical programs beyond mere compliance with the law (Buhmann, 2006; Gaurangkumar, 2015; Huang & Watson, 2015; Izzo, 2014; Jennings, 2005; Jacobson, Hood, & Van Buren, 2014; Makinen & Kasanen, 2016; Muller & Kolk, 2015; Osuji & Obibuaku, 2016). Under the concept of CSR, corporations consider stakeholders' interests in philanthropic, ethical, legal, and economic responsibilities beyond shareholders' interests in corporate decisions (Moratis, 2016; Watson, 2015). These stakeholders include anyone that an organization's objective may affect (Busse, 2016), including the government, employees, and the community (Stephensen & Vracheva, 2015). Stakeholders also include tax authorities that use money collected from taxes to provide for public welfare (Watson, 2015).

Although CSR has a long history (Sheehy, 2015), researchers continue to lack knowledge on the link between CSR and corporate taxation (Huang & Watson, 2015; Scheffer, 2013; Sikka, 2010; Ylönen & Laine, 2015). "Tax is the forgotten element in the corporate social responsibility debate—and probably the most important" (Muller & Kolk, 2015, p. 437). Researchers know the role of governance in tax decisions, agree that taxes are a matter of ethics and a component of CSR (Stephenson & Vracheva, 2015), but do not know the link between CSR and corporate taxation.

Corporations that do not prioritize CSR often have a simple attitude toward taxation: tax avoidance (Davis, Guenther, Krull, & Williams, 2013; Davis, Guenther, Krull, & Williams, 2016; Hoi, Wu, & Zhang, 2013; Lanis & Richardson, 2015). Organizational leaders in the United States who stress profit over CSR often find themselves embroiled in corporate scandal or fraud, which can lead to an economic downfall (Campbell, 2007). Researchers know CSR and profit can coexist, and allow for sustainability, but the stress on profit usually occurs at the expense of CSR (Campbell, 2007). Researchers have further determined that: (a) CSR and taxation is a sustainability issue (Bird & Davis-Nozemack, 2016), (b) CSR and taxation is an ethical issue (Gribnau, 2015; Stephenson & Vracheva, 2015), and (c) tax avoidance is immoral (Prebble & Prebble, 2010); however, researchers have conflicting conclusions on the relation of CSR and taxation. Lanis and Richardson (2015) concluded that greater organizational CSR equated to lower tax avoidance. Davis et al. (2016) concluded that socially responsible organizations did not pay more taxes. Ultimately, although Hoi et al. (2013) concluded that the association of CSR and taxation is an issue of corporate culture, the relation of taxation and CSR remains inconclusive. From the perspective of CSR research, the tax decisions of an organization affect a wide range of stakeholders including the government, community, and employees, and warrants further investigation.

There is a lack of research on the association of tax avoidance and CSR's goal of advancing critical societal goals (Scheffer, 2013). The majority of attention surrounding this issue has centered on the fairness and efficiency of corporate taxation (Scheffer, 2013). The academic community does not know what constitutes the appropriate managerial course of action toward taxes and the connection to CSR (Stephenson & Vracheva, 2015). CSR and CSR-research have a long history (Sheehy, 2015), but researchers continue to lack a thorough understanding on the connection between CSR and corporate taxation (Huang & Watson, 2015; Scheffer, 2013; Sikka, 2010; Ylönen & Laine, 2015). Even though prior research on CSR and taxation indicates the role of governance in tax decisions, taxes are a matter of ethics and a component of CSR (Stephenson & Vracheva, 2015). Despite this, the academic community has called for more studies linking corporate taxation and CSR (Dowling, 2014; Lanis & Richardson, 2015; Scheffer, 2013). Researchers designed this study to provide information on the perspective of tax practitioners for corporate clients in the United States.

The purpose of this study was to expand the literature on CSR and taxation by exploring the perspectives and experiences of tax practitioners and their understanding of taxation and CSR. This study expanded upon the literature on CSR and taxation, aiding managerial application of CSR and taxation, and adding information to reduce the current gap in the literature. Expanding upon the literature on taxation and CSR may advance the organizational application of, and scholarly approaches to, CSR and corporate taxation.

Literature Review

Researchers have called for more studies on corporate taxation and CSR (Dowling, 2014; Lanis & Richardson, 2015). Investment in CSR has strengthened organizations' abilities to develop relationships with

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stakeholders. It has also acted as a means of acquiring tax incentives,

like charitable deductions, from government agencies (Farcane & Bureana, 2015). Government agencies offer tax incentives to corporations that have CSR programs. Like other forms of corporate tax incentives, CSR activities may act as a socially responsible and legal means of reducing corporate taxes. "[M]uch like CSR, taxes are an allocation of scarce resources to a non-shareholder stakeholder" (Watson, 2015, p. 2). Managers hope that organizations will benefit financially from socially responsible investment by developing relationships with stakeholders (Gangone & Ganescu, 2014) and as a means of acquiring tax incentives from government agencies (Farcane & Bureana, 2015). Prior research on CSR focused on financial performance. This has limited researchers' perspectives on CSR and taxation.

Previous studies demonstrated the financial benefits of socially responsible investment. Managers conduct a cost-benefit analysis of each organizational policy and procedure, like the payment of corporate taxes and CSR (Armstrong, Blouin, Jagolinzer, & Larcker, 2015; Scheffer, 2013). Managers view CSR as a means of socially responsible or ethical investing (Farcane & Bureana, 2015) and consider its financial benefits. Managers expect policies and procedures that incorporate taxation and CSR to reduce corporate taxes and increase the value of the organization's shares (Armstrong et al., 2015). For instance, organizations benefit from CSR by developing relationships with stakeholders (Gangone & Ganescu, 2014) and the long-term and the short-term positive financial performance (Afza et al., 2015). On the other hand, CSR may cost more than the financial benefits. CSR may reduce transaction costs, but the implementation of CSR ultimately raises costs (de Colle, Henriques, & Sarasvathy, 2014). Although evidence suggests a positive relationship between CSR and market share, CSR does not improve profitability (Tanghian, D'Souza, & Polonsky, 2015). The relation of CSR and profitability remains unclear and the results of previous research are mixed (Crane, Henriques, Husted, & Matten, 2017).

As a means of financial incentive, government agencies offer tax incentives to corporations that have CSR programs. In addition, research has indicated that organizations increase CSR activity to hedge against the potential negative backlash of aggressive tax avoidance (Col & Patel, 2016). The act of tax avoidance differs from the illegal act of tax evasion. From a broad perspective, tax avoidance occurs when individuals and organizations legally reduce their taxes (Bird & Davis-Nozemack, 2016; Gribnau, 2015; Kang, 2016; Prebble & Prebble, 2010). Tax avoidance refers to a legal means of not paying taxes outside of tax evasion. Tax evasion requires the intention to act fraudulently, corruptly, or illegally deceitful in order to not pay taxes. Tax evaders do not have a propensity to comply with the tax code (Hasseldine & Morris, 2012). Researchers have grouped tax avoidance and tax evasion together as "tax malfeasance" because they both respectively deprive the government of revenue either in a socially wrong or illegal manner (Lanis & Richardson, 2015). For purposes of this paper, the researchers will rely on the definition of tax avoidance that involves creative accounting and exploiting loopholes in the law to reduce an organization's tax base to a minimum (Brooks, Godfrey, Hillenbrand, & Money, 2016; Dowling, 2014; Gribnau, 2015). Tax avoidance is contrary to the policy or spirit of government legislation and CSR (Bird & Davis-Nozemack, 2016; Gribnau, 2015; Kang, 2016; Prebble & Prebble, 2010). Although researchers categorize tax avoidance as socially irresponsible, corporations generally separate tax policy from CSR policy (Lanis & Richardson, 2015).

In addition to a business's responsibility to perform within the expectations of society, it must also report its CSR efforts to align with stakeholder and societal expectations. Society may still question an organization's legitimacy if the business does not report its alignment with social expectations (Nurhayati, Taylor, Rusmin, Tower, & Chatterjee (2016). Researchers studied corporate codes of conduct in relation to CSR and tax issues. Kaptein (2004) studied the business codes of 200 global organizations in relation to CSR and organizational responsibility. Generally, the business code defines the policies and responsibilities of an organization towards its stakeholders. The code clarifies an organization's objectives and values. Society increasingly demands business codes as instruments to manage ethics, integrity, and social responsibility (Kaptein, 2004). Of the studied global companies, only one of the 200 codes referenced taxes (Kaptein, 2004; Stephenson & Vracheva, 2015). In a similar study, Preuss (2012) revealed that all of the studied organizations headquartered in tax havens mentioned CSR within their business codes; however, none of these organizations' business codes identified taxes as a component of CSR. Organizations did not connect taxation to CSR. Preuss (2014) further noted that there was a lack of scholarly attention on the relation of taxation and CSR.

In addition to reviewing business codes, researchers reviewed organizations' sustainability reports for information on CSR and taxation (Davis et al., 2013; Ylönen & Laine, 2015). Sustainability focuses on social, environmental, and economic issues (Amran, Lee, & Devi, 2014; Brennan & Cotgrave, 2014). Many corporations integrated sustainability into their identities (Amran et al., 2014). In addition to demonstrating social, environmental, and economic issues, sustainability reports demonstrate an organization's commitment to transparency, accountability, and good governance. Corporations generated these reports in response to stakeholders' interests and expectations.

Sustainability reports may assist socially conscious investors in their decision to invest (Amran et al., 2014). Ylönen and Laine (2015) studied sustainability reports and discussed the need for academia and organizations to consider taxation a CSR issue. Ylönen & Laine's (2015) case study demonstrated that despite extensive CSR claims, the studied organization did not disclose tax-related material. Ylönen & Laine (2015) juxtaposed the legal tax planning arrangements of the studied organization with its lack of tax disclosures and inattention to its CSR commitments. Similarly, Davis et al.'s (2013) study demonstrated organizations' contradicting statements concerning CSR and taxation. While positively commenting on the importance of taxation on social welfare, organizations issued negative statements that high taxation harms business. Organizations generally use CSR and the payment of taxes as substitutes for one-another, rather than mutually (Davis et al., 2013). These studies demonstrate the conflicting perspectives of CSR and taxation.

Researchers discussed that tax avoidance is contrary to the spirit of CSR and government legislation (Bird & Davis-Nozemack, 2016; Gribnau, 2015; Kang, 2016; Prebble & Prebble, 2010). Society discredits organizations that exist primarily for tax avoidance purposes. It often considers these organizations as unfairly neglecting the financing of public programs (Lanis & Richardson, 2015). Scholars continue to study the relation of CSR disclosure and tax avoidance (Davis et al., 2016; Hoi et al., 2013; Lanis & Richardson, 2013).

Bird and Davis-Nozemack (2016) analyzed previous CSR literature and explored the association of tax avoidance and CSR as sustainability issue. Bird and Davis-Nozemack (2016) divided their study into three sections that explored: (a) the role of CSR in tax avoidance; (b) the long-term consequences of tax avoidance on society; and (c) how organizations may incorporate CSR, including tax compliance, into established social standards. Bird and Davis-Nozemack (2016) hoped that their study would have both practical as well as scholarly application. In addition to adding to the literature on

CSR, Bird and Davis-Nozemack (2016) hoped that organizations would equate the payment of taxes as a sustainability issue. This attitudinal change may also lead to fairer taxation. As a qualitative manuscript, Bird and Davis- Nozemack (2016) did not collect data outside of the current literature or conduct experiments in order to draw conclusions. Although Bird and Davis-Nozemack (2016) contributed to the literature on CSR and taxation, the current literature on CSR and taxation remains limited.

Similarly, Gribnau (2015) qualitatively examined academic literature, as well as reports and other non-academic articles, to study whether organizations should include ethical considerations in their tax decision-making framework. The article contributed to the theoretical development of CSR and business ethics and addressed the practical applications of aggressive tax planning. Gribnau (2015) concluded that taxpayers engaged in aggressive tax planning to manipulate the legal system and minimize tax liability. Gribnau (2015) recommended that organizations that endorse CSR should follow the ethical principles behind tax law. Gribnau's (2015) focus on organizations that engaged in CSR limited the study. Although Gribnau (2015) concluded that there is a moral association, there continues to be a lack of information on the relationship between taxes and CSR.

Lanis and Richardson (2015) quantitatively examined the association of CSR and corporate tax aggressiveness in 408 Australian public companies. The purpose of that study was to examine whether the level of an organization's tax avoidance was related to its CSR performance. Lanis and Richardson (2015) hypothesized that, using tax avoidance and CSR performance as variables, higher CSR would result in lower tax avoidance. Lanis and Richardson (2015) associated organizations that reported greater CSR with lower tax avoidance. Ultimately, greater CSR and social investment adversely affected tax aggressiveness.

Like Lanis and Richardson (2015), Davis et al. (2016) conducted a quantitative study of the relationship of CSR and taxes. Davis et al. (2016) quantitatively equated the relation of the CSR ratings of U.S. public corporations to their taxes paid and tax lobbying efforts. Overall, Davis et al. (2016) found that socially responsible firms did not pay more corporate taxes than other firms. These results were consistent with other evidence that suggested society did not consider tax avoidance a socially undesirable activity; however, the results were inconsistent with research that indicated organizations with low CSR avoided more taxes. Davis et al. (2016) added to the literature on CSR and taxation and provided new evidence that demonstrated organizations with higher CSR avoided more taxes. Ultimately, Davis et al.'s (2016) study demonstrated the inconsistencies in the current literature on CSR and taxation and further demonstrated the need for additional research.

Davis et al.'s (2016) study contradicts Hoi, et al.'s (2013) quantitative study. Hoi et al. (2013) quantitatively analyzed CSR and tax avoidance from a sample of U.S. public firms from 2003 to 2009. The study focused on the association between irresponsible CSR activities and tax avoidance practices. Hoi et al.'s (2013) study suggested organizations promoted less responsible CSR activities and more aggressive tax avoidance policies. On the other hand, other organizations promoted more responsible CSR activities and less aggressive tax avoidance. Ultimately, the study suggested that the relationship between CSR and tax avoidance is a matter of corporate culture. Many different factors account for corporate culture's influence on CSR and tax avoidance, and Hoi et al (2013) concluded by stating: "We leave this research question for future studies to explore" (p. 2051). Unfortunately, the canon of literature on CSR and taxation remains inconclusive.

Research Question

What is the perspective of tax practitioners on the link between taxation and CSR?

Theoretical Framework

The application of both legitimacy theory and stakeholder theory to societal issues, like CSR, is based on a political economy framework (Jacobson et al., 2014; Nurhayati et al., 2016). These system-based theories concentrate on the interaction of organizations and society.

Taxation is a component of CSR and part of its ethical structure (Stephenson & Vracheva, 2015). Stakeholder models of corporate responsibilities lay on the foundation that organizations have social responsibilities beyond mere compliance with the law (Buhmann, 2006; Gaurangkumar, 2015; Huang & Watson, 2015; Izzo, 2014; Jennings, 2005; Jacobson et al., 2014; Makinen & Kasanen, 2016; Muller & Kolk, 2015; Osuji & Obibuaku, 2016). While stakeholder theory focuses on the individuals that compose society, legitimacy theory focuses on the acceptance of an organization within society. However, neither theory alters the legal focus of corporations on profit and shareholders. Management should consider the legitimacy of stakeholders, their claims, and their power to enforce these claims (Munilla & Miles, 2005). In the long-run, organizations tend to the interests of shareholders best by focusing on both non-shareholder stakeholders (like the government, community, employees) and shareholders (Jacobson et al., 2014). CSR and profit can coexist and allow for sustainability (Campbell, 2007); however, "the company that manages for shareholders at the expense of other stakeholders cannot sustain its performance" (Jacobson et al., 2014, pp. 343-344). Although stakeholder and legitimacy theories focus on society differently, they relate in their concentration on non-shareholders.

Ultimately, organizational leaders set policies that direct relations with stakeholders and society. From a CSR perspective, corporate leaders may implement policies that (1) better benefit society, (2) are more profitable, and (3) better comply with legal regulations, more than corporate leaders who do not implement CSR policies (Hoi et al., 2013; Lanis & Richardson, 2015; Stephenson & Vracheva, 2015). To reiterate, CSR and profit can coexist and allow for sustainability (Campbell, 2007), and a positive relationship exists between CSR and market share (Tanghian et al., 2015). Notwithstanding this, leaders must reconcile organizational policy concerning CSR and taxation. "CSR decision-making frameworks contribute to management thought by explicitly classifying strategic options and their potential outcomes" (Munilla & Miles, 2005, p. 374). It is from the framework of legitimacy and stakeholder theories that we hope to better understand the relation between CSR and taxation.

Methodology

Researchers conducted a qualitative inquiry to expand upon the literature on stakeholder theory and legitimacy theory. We explored the perspective of tax practitioners for corporations on corporate taxes and CSR. This qualitative inquiry employed semi-structured interviews and a snowballing sampling technique to obtain participants. Qualitative inquiries are effective means to examine the divergence of participants' attitudes and behavior (Öberseder, Schlegelmilch, & Gruber, 2011). Öberseder et al. (2011) used a qualitative inquiry and conducted interviews to collect data on consumers' attitudes concerning CSR.

Other researchers also used qualitative research methods, such as semi-structured interviews and open-ended questions to collect data relating to CSR. For instance, Ponting, Ponting, & Spilde (2016) recruited casino employees to participate in semi-structured interviews to collect data on the attitudes of employees and CSR. Researchers may use semi-structured interviews to gather data and establish frameworks shared and recognized by interviewees (Bellotti

& Mora, 2016). Similarly, by interviewing participants, we examined the attitudes of tax practitioners for corporate clients on taxation and CSR.

We acquired additional participants through the recommendations of our study's initial sample. We interviewed fifteen (15) tax practitioners for corporate clients from New York City and surrounding areas. Researchers interviewed fifteen (15) study participants to explore the perspectives and experiences of tax practitioners to better understand the relation between taxation and CSR. We conducted face-to-face interviews with participants lasting approximately thirty (30) minutes. The researchers asked interviewees open-ended questions during semi-structured interviews to encourage spontaneous descriptions and narratives about CSR and taxation.

The researchers developed interview questions for tax practitioners for corporate clients pertaining to perspectives and experiences about CSR and corporate taxation. We recorded the audio of each interview using a digital voice recorder. We initially transcribed the recordings using IBM Watson Speech to Text service (https://speech-to-text-demo.ng.bluemix.net/). After this initial transcription, we edited the transcripts to account for improper speech-to-text recognition.

This approach allowed the researchers to examine the perspectives and experiences of tax practitioners for corporate clients on CSR and taxation. Qualitative studies begin by proposing a theory about human behavior (Johnson, 2015) and work toward observations that lead to the identification of patterns (Gale, 1993). Qualitative studies emphasize that personal actions arise from interpretive and subjective processes rather than external factors. Social interaction creates human activity which researchers may inductively investigate. These patterns develop into theory (Barczak, 2015).

The researchers manually transcribed interviews to begin a thematic analysis of data. A thematic analysis is a form of qualitative statistical methodology to define data in relation to thematic grouping (Motaung, Bussin, & Joseph, 2017). The researchers relied on the visualization of word frequencies to form the following thematic groups: (a) individual participant responses, (b) participant's responses to individual questions, and (c) all participants' responses (see Appendices). The researchers used TagCrowd, a web application for visualizing word frequencies (http://tagcrowd.com), to help develop our thematic analysis from the transcribed interviews. The researchers examined word frequency and conducted text search queries to detect themes in interviewee responses. The researchers organized the data into themes and patterns which they then categorized to examine the attitudes of tax practitioners for corporate clients on taxation and CSR.

Results

The purpose of this section is to discuss the prevalent themes researchers found while conducting this study. We focused on the theme that tax practitioners for corporate clients lack a uniform definition and understanding of CSR. The second theme was that tax practitioners for corporate clients failed to incorporate CSR in their discussions with clients.

Lack of uniform definition

As discussed, researchers lack a generally accepted definition of CSR (Buhmann, 2006; Sheehy, 2015). Similarly, tax practitioners had many definitions of CSR. When asked to define CSR, Research Participant 005's immediate response was "Just emerging" (005, Q3). Although researchers may trace the roots of CSR to Petit's (1966) study on organizational leaders' roles, Research Participant 005 felt that CSR was a newly emerging concept. In response to question three of this study, Research Participant 004 stated: "I think a lot of people define it differently. To me, corporate social responsibility means, you need to be morally responsible to the environment that you work in." He associated this with acting "above-board" and not hurting "anyone while you're trying to make money" (004, Q3). Similarly, Research Participant 018 defined CSR as being "fair and be equitable towards the environment they work in" (018, Q3). While recognizing the need to pursue profit, tax practitioners aligned CSR with corporations' general responsibility to their social environment.

However, to some tax practitioners, CSR equated to the goals of profit and fiduciary duty toward shareholders. In defining CSR, Research Participant 008 described it as "the responsibility to not be one hundred percent at all times profit driven, shareholders value driven" (008, Q3). While not defining CSR as a responsibility to an organization's environment, Research Participant 008 equated CSR to the responsibility to be more than profit driven. However, Research Participant 007 defined CSR as a responsibility to society on par with the responsibility to shareholders (007, Q3). Research Participant 007's definitions of CSR maintained that corporations were responsible to its shareholders on the same level it was responsible to society. Instead of defining CSR as a responsibility to a corporation's overall environment, tax practitioners also associated CSR to a fiduciary duty.

Other tax practitioners had more generalized concepts of CSR. Research Participant 009 defined CSR as "just a set of rules and ethics, internal, that a corporation sets for itself and, hopefully abides by" (009, Q3). In this definition, CSR is an internal corporate concept. The corporation follows a set of rules that it sets for itself based on its own ethical standards, and then *hopefully* abides by it. Conversely, in defining CSR, Research Participant 017 recognized the importance of the government and state in CSR. "I think as a company you should give back in some way shape or form to the community…Doing things in the community…to the government and to the, to the state" (017, Q3). Research Participant 017 generalized CSR as a responsibility to the community but included a corporation's responsibility to the government and state. Tax practitioners varied on CSR's definition. They included in its varying definitions, ethical or moral duties, its relation to financial and fiduciary goals, and its interaction with the government. Tax practitioners did not understand CSR as a uniform concept.

Lack of discussion with clients

CSR did not play a role in tax practitioners' discussions with clients concerning taxes. In defining CSR, Research Participant 013 relayed that it was not his role to foist his views upon his clients (013, Q3). Research Participant 013 did not believe that he should tell his clients whether he liked or approved of their businesses. Similarly, Research Participant 010 did not consider his role as a tax practitioner to espouse his views about CSR to clients. "I don't feel like it's my place to tell someone what their company should or shouldn't do other than to advise them basically on the business aspects and what they can and can't do" (010, Q10). Tax practitioners believed their roles were to advise clients on the best business practices, not espouse ethics. "I can't place my social likes and dislikes on to them. As long as they're being honest and in full compliance which is, which is what I need them to do" (013, Q3). Tax practitioners did not discuss CSR with their clients regarding taxes. Tax practitioners did not feel that CSR belonged in their discussions with clients regarding taxes.

This theme was most present in tax practitioners' responses to research question number eight concerning the role of CSR in discussions with clients about taxes. CSR was either de minimis or non-existent in tax practitioners' discussions with clients. Research Participant 010 stated that CSR played "not much" of a role in discussions with clients regarding taxes (010, Q8). "It's not really something I really talk about" (010, Q8). Similarly, Research Participant 005 stated that discussions with clients about CSR and taxes were "peripheral…So, it really is not much" (005, Q8). Research Participant 008 responded that in discussing taxes with clients, CSR's role was "almost none" (008, Q8). When discussing taxes with their clients, CSR was not a prevalent issue.

Research Participant 018 stated that CSR was not a priority in the grand scheme of discussions about taxes with clients. CSR is "not on the top of the list…It's not an agenda item" (018, Q8). In discussions with clients, the focus of the discussions was on whether the client was compliant with the law. CSR was not an issue to discuss with clients. Research Participant 015 explained that taxes and CSR were separate issues (015, Q8). Although clients and their motivations might guide the role of CSR in discussions, ultimately CSR "from a tax planning perspective, you know, it's I think separate" (015, Q8). Tax practitioners felt CSR and taxes were separate issues and did not discuss CSR with clients. In describing the role CSR played in discussions with clients, Research Participant 011 responded, "It doesn't really" (011, Q8).

Discussion with clients concerning taxes revolved mostly around minimizing taxes. Research Participant 012 echoed this notion. The role of CSR in discussions with clients was "minimal. If any really honestly" (012, Q8). When the researchers followed up with Research Participant 012 about whether CSR played a role in discussions with clients concerning charity or tax deductions and the like, Research Participant 012 responded "No. No. It doesn't play a major role there" (012, Q8). CSR did not play a role in discussions with clients concerning taxes. Even the possible role of CSR as a tax benefit, or as a means of tax minimization, did not warrant its discussion with clients.

Research Participant 016 reiterated these points. In response to research question number eight, the role of CSR in discussions with clients was "None. None" (016, Q8). Even from the perspective of charitable deductions or tax minimization, Research Participant 016 agreed that CSR played a minimal role in discussions with clients (016, Q8). The notion of discussing CSR contradicted the traditional roles of tax practitioners and corporations. CSR played a very little role, "or maybe none" in discussions with clients concerning taxes (014, Q8). "It doesn't work that way" (014, Q8). Tax practitioners' role in advising clients was not to espouse CSR.

> Now, I would say that social responsibility [does] not play a large role in my advising of clients. At all. It's not something I generally think of, but certainly, you know legal responsibility, financial responsibility, and things like that, I consider to be, you know, my job and obligation to advise clients on, but when it comes to social responsibility, that's up to them (009, Q10).

The responsibility was to espouse compliance with the law. As such, tax practitioners did not discuss CSR with clients.

In discussing taxes with clients, tax practitioners did not discuss CSR. CSR was not part of the traditional role of tax practitioners. Tax practitioners focused on a business's legal compliance and tax minimization. Ultimately, tax practitioners felt that it was not their place to discuss CSR with clients. CSR was solely the client's responsibility. These perspectives were prevalent in the repeated theme that CSR did not play a role in tax practitioners' discussions with clients concerning taxes.

Summary

The researchers found that tax practitioners had a difficult time defining CSR and relating it to taxation. While some tax practitioners aligned CSR with a responsibility to a corporation's social environment, others equated CSR to the goals of profit and fiduciary duty toward shareholders. Tax practitioners did not understand CSR as a uniform concept. This seemed to be associated with the notion that the ultimate goal of a corporation was to pursue a profit. As a result, taxes and CSR did not change organizational goals and played little role in discussions between tax practitioners and their clients. Tax practitioners felt that CSR and taxes were separate issues, despite CSR's role as a means of tax minimization. Tax practitioners had many definitions for CSR and their discussions with clients comprised mostly of legal compliance. These discussions rarely included CSR or the social purposes of taxation.

Discussion

Lack of uniform definition

Tax practitioners did not have a uniform definition nor understand CSR as a uniform concept. Amongst tax practitioners' varying definitions of CSR, they included ethics and morality, financial and fiduciary responsibilities, and legal compliance. CSR is difficult to define and continues to carry an indistinctive meaning. This makes it challenging to study and compare to other concepts, like taxation. As a result, it is increasingly difficult to distinguish the link between taxation and CSR. This holds true for the perspective of tax practitioners on the link between CSR and taxation. The difficulty that tax practitioners face in defining CSR exacerbates the ability to link CSR and taxation. One of the reasons tax practitioners do not link taxation and CSR is because they cannot define CSR.

Ultimately, tax practitioners did not understand CSR as a uniform concept. This aligned with the current literature on CSR. Researchers lack a generally accepted definition of CSR (Buhmann, 2006; Sheehy, 2015). While some researchers defined CSR as an organization's ethical programs beyond what it is responsible for in compliance with the law (Buhmann, 2006; Gaurangkumar, 2015; Huang & Watson, 2015; Izzo, 2014; Jennings, 2005; Jacobson, Hood, & Van Buren, 2014; Makinen & Kasanen, 2016; Muller & Kolk, 2015; Osuji & Obibuaku, 2016), others have more broadly defined it as the corporation's consideration of stakeholders' interests in philanthropic, ethical, legal, and economic responsibilities beyond shareholders' interests in corporate decisions (Moratis, 2016; Watson, 2015). The varying definitions of CSR provided by tax practitioners align with the current literature on CSR. Tax practitioners, like researchers, have a difficult time defining CSR. Both researchers and tax practitioners define CSR broadly and do not have a distinct definition of CSR.

Lack of discussion with clients

As a result of the aforementioned, it should not be surprising that CSR did not play a role in tax practitioners' discussions with clients concerning taxes. Even the possible role of CSR as a tax benefit, or as a means of tax minimization, did not warrant its discussion with clients. Tax practitioners were unable to define CSR or activities that fell under its scope. Although CSR may include compliance, there was a reoccurring theme amongst tax practitioners that corporate clients did not have any responsibility toward CSR beyond legal compliance. Corporations do not have any responsibility to pay taxes beyond what they are legally required to do. This responsibility did not change even though tax practitioners recognized that there are many loopholes within the tax system and their perception that the tax law is unfair.

Further, this responsibility did not change in the face of tax practitioners' belief that CSR benefited corporations. Tax practitioners may not discuss CSR with clients because they may not believe it influences the client's decision to conduct CSR. Tax practitioners believe that clients were either inclined to do CSR or not. Similarly, tax practitioners may not discuss CSR because they have small business clients. Ultimately, tax practitioners believed that their corporate clients' responsibilities were limited to earning revenue. As a result, tax practitioners may not perceive a link between CSR and taxation. If tax practitioners believed that there was a link between CSR and taxation, it would be a main component of their discussions with their corporate clients.

CSR did not play a role in tax practitioners' discussions with clients concerning taxes. This is attuned with tax practitioners' duties and restrictions related to practice before the Internal Revenue Service (United States' Department of the Treasury Internal Revenue Services, 2014). Briefly, the relevant duties of tax practitioners are as follows: (a) furnish lawfully requested information to the Internal Revenue Service; (b) advise clients to properly submit information in compliance with the law and the consequences for non-compliance; and (c) perform due diligence to the accuracy of materials clients submit to the Internal Revenue Service (United States' Department of the Treasury Internal Revenue Services, 2014). Tax practitioners are not required to advise clients on CSR or espouse ethical or moral advice. That CSR did not play a role in tax practitioners' discussions with clients concerning taxes is not surprising given this study's results. Further, tax practitioners are not required to do so.

Implications

Practical implications

As discussed, an organization's decisions related to CSR and taxation affect a wide range of stakeholders including the government, community, and employees (Stephenson & Vracheva, 2015). Stephenson and Vracheva (2015) discussed that a greater understanding of CSR and corporate taxation is critical to organizational viability and government functionality. Corporations may gain greater operational viability within the confines of legal and social regulations. By understanding the relationship between CSR and taxation, organizational leaders may enhance corporate legitimacy, deter risky behavior, and improve community relations. Corporate leaders may improve CSR and tax policies that are beneficial to the corporation and society. These new policies may benefit society and allow for greater, legal profit (Hoi et al., 2013; Lanis & Richardson, 2015; Stephenson & Vracheva, 2015). Similarly, tax practitioners that have a greater understanding of CSR may be able to better advise their clients on how to comply with tax laws and commit to socially responsible ideals. Corporations may thrive while maintaining better relations with its stakeholders and society.

Under stakeholder theory

Although there are many facets of CSR, under stakeholder theory CSR involves (a) the ethical treatment of stakeholders, (b) maintaining profitability, and (c) social consciousness (Gangone & Ganescu, 2014). Stakeholder theory aligns with the goals of organizational profit. The current study may improve organizations' abilities to correlate CSR and taxes. Performing CSR and satisfying the social needs of stakeholders may protect an organization. CSR protects organizations from negative stakeholder repercussions, like boycotts, and may reduce operating costs. Hardeck & Hertl (2014) found that customers were unwilling to pay more for organizations to pay higher taxes; however, customers perceived organizations negatively or restricted purchases from organizations with aggressive tax policies. Ultimately, CSR may boost financial performance (Afza et al., 2015). However, the organization's management must consider social issues to satisfy stakeholders. The organization's responsibilities extend beyond shareholders and profitability, and extend to stakeholders. By adding to the literature on CSR and taxation, organizations may align more effectively with societal demands. Organizations may achieve greater profit and success through more efficient CSR and tax policies.

Under legitimacy theory

Organizations that lacked CSR were more likely engaged in tax-sheltering activities and maintained greater tax avoidance programs (Hoi et al., 2013). Society rejected tax avoidance and considered organizations that avoided taxes as illegitimate. Organizations that want to adhere to the spirit of CSR should adhere to the spirit of tax law. This study may help corporate managers improve corporate legitimacy, avoid risky behavior, and improve community relations. Organizations may incur reputational damage amongst stakeholders for failing to associate CSR and taxation (Lanis & Richardson, 2015). Tax aggressiveness is socially irresponsible because it creates significant losses to society. Corporate tax aggressiveness is a major public concern and incompatible with community expectations (Lanis & Richardson, 2015). Organizational policies and actions that fall below community expectations may contribute to the delegitimization of an organization.

By correlating CSR and taxes, corporate managers may improve community relations and contribute to greater organizational success. This study may help organizations avoid reputational and financial damage from aggressive tax strategies. Investment in CSR strengthens organizations' abilities to develop relationships with stakeholders and is a means of acquiring tax incentives from government agencies (Farcane & Bureana, 2015). Like other forms of corporate tax incentives, CSR activities may act as a socially responsible and legal means of reducing corporate taxes. Additionally, organizations benefit from developing relationships with stakeholders (Gangone & Ganescu, 2014). CSR may also positively affect long-term and short-term financial performance (Afza et al., 2015). Without legitimacy from the broader political and social environments, organizations may not be able to survive irrespective of financial performance (Gray et al., 1995; Lanis & Richardson, 2015). Both taxation and CSR play a crucial role in providing social benefits and affect an organization's acceptance by society. By providing more literature on the relation of corporate taxation and CSR, the findings of this study may help corporate managers improve corporate legitimacy.

Recommendations for Further Research

The findings of this study provide the basis for recommendations derived from the data and from the limitations of the methodology. The current study further demonstrated the continuing lack of a clear definition of CSR. In order to understand the link between CSR and taxation, researchers should continue to isolate a single definition of CSR. This will further allow for a clearer understanding of CSR's relation to taxation, and a clearer understanding of tax laws and legal compliance.

Researchers have conducted many studies on the relation of tax avoidance and CSR; however, a lot of this has focused on the fairness and efficiency of corporate taxation. Researchers should continue to discuss the concept of fairness within the current tax system. Researchers should further consider this concept because of the recent tax overhaul within the Tax Cuts and Jobs Act of 2017 (H. Rept. 115-409, 115-466). Additionally, researchers should continue to study the financial benefits of CSR and its connection with profit. This will enhance an understanding of why corporations conduct CSR and its relation to taxation. Lastly, researchers may want to study why tax practitioners do not include CSR within their discussions with corporate clients. It is surprising that tax practitioners do not discuss CSR with their clients given that CSR may be beneficial to clients, increase profit, and serve tax deduction purposes.

Researchers may conduct these studies qualitatively, but future researchers may enhance the current study through quantitative research. Researchers may quantitatively analyze the relation of CSR and taxation. This may provide greater insight into the association and value of these two possible variables. A quantitative study may provide better correlations and stronger associations between CSR and taxation. These determinations may provide researchers and practitioners with additional reliable and persuasive data on the relationship between CSR and taxation.

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APPENDIX A. GUIDING RESEARCH QUESTIONS

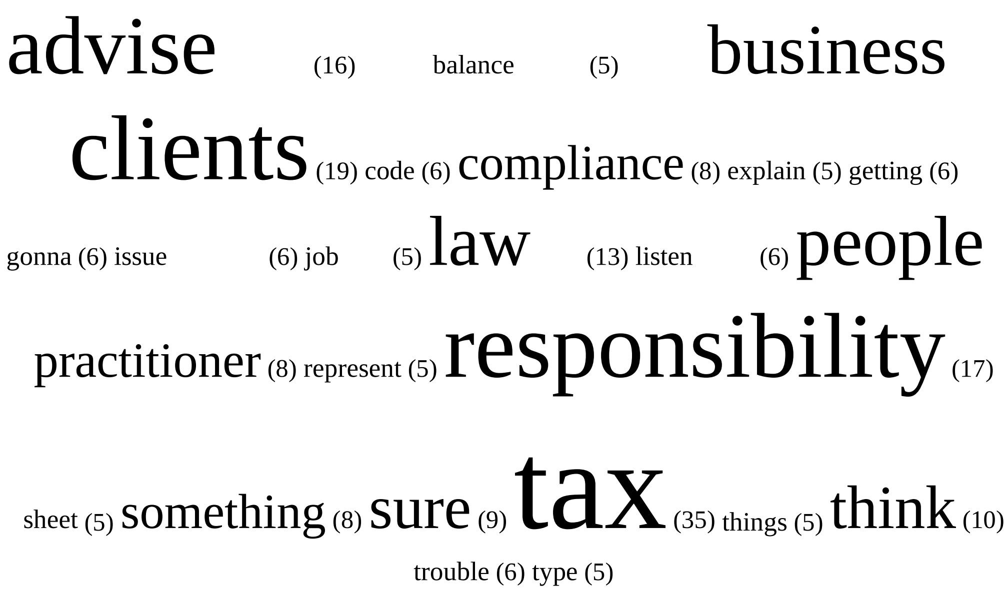
This researcher used the following 11 questions for each interview:

1. As a tax practitioner for corporate clients, what do you believe is your responsibility in advising your clients?
2. As a tax practitioner for corporate clients, what do you believe is your corporate clients' responsibility to pay taxes?
3. How would you define corporate social responsibility?
4. What types of activities do your clients engage in as corporate social responsibility? Please provide examples.
5. What role does corporate social responsibility play in your clients' strategic development?
6. What role does the payment of taxes play in your clients' strategic development?
7. Describe whether reducing the payment of taxes by a corporate client interferes with the strategic development of corporate social responsibility.
8. What role does corporate social responsibility play in your discussions with corporate clients concerning taxes?
9. What do you believe are the financial implications of instituting corporate social responsibility within a corporation?
10. Is there anything else you want to describe concerning your understanding of corporate social responsibility and its role in your advisement of clients?
11. Is there anything else you want to describe concerning your understanding of corporate taxes?

APPENDIX B. WORD FREQUENCIES AND CLOUDS FOR QUESTIONS

Question 1

The 10 most frequent words within and word cloud from responses to Question 1

Word	Frequency	Word Cloud
Tax	35	
Clients	19	
Responsibility	17	
Advise	16	
Business	13	
Law	13	
People	11	
Think	10	
Sure	9	
Compliance	8	
Practitioner	8	
Something	8	

Question 2

The 10 most frequent words within and word cloud from responses to Question 2

Word	Frequency	Word Cloud
Tax	42	advantage (8) amount (5) believe (5) business (6) certain (5) client (9) code (5) corporate (6) deduction (7) fair (7) give (5) job (4) law (18) legal (4) minimize (4) money (5) (8) pay (41) required responsibility (19) share (5) taking (4) tax (42) things (5) think (7) whatever (5)
Pay	41	
Responsibility	19	
Law	18	
Client	9	
Advantage	8	
Money	8	
Deduction	7	
Fair	7	
Think	7	

Question 3

The 10 most frequent words within and word cloud from responses to Question 3

Word	Frequency	Word Cloud
Responsibility	49	business (11) clients (11) community (9) (7) companies corporate (41) define (6) employees (8) entity (7) fair (9) gonna (7) issues (6) law (14) looking (6) lot (9) money (8) pay (11) people (24) product responsibility (49) shareholder (9) social (23) tax (15) things (8) think (31) work (13)
Corporate	41	
Think	31	
People	24	
Social	23	
Tax	15	
Law	14	
Work	13	
Business	11	
Clients	11	
Pay	11	

Question 4

The 10 most frequent words within and word cloud from responses to Question 4

Word	Frequency	Word Cloud
Clients	26	business (11) charitable (8) charities clients (26) coffee (7) community (7) company (15) different (8) donate (12) employees (6) far (8) firm (6) give (11) lot (8) money (7) people (10) really (14) responsibility social (19) sort (7) sponsor (7) sure (7) things (13) think (16) yeah (11)
Responsibility	19	
Social	19	
Think	16	
Really	14	
Things	13	
Donate	12	
Business	11	
Give	11	
Yeah	11	

Question 5

The 10 most frequent words within and word cloud from responses to Question 5

Word	Frequency	Word Cloud
Clients	26	business (11) cheerleaders (5) clients (21) community (5) company corporations (15) develop (6) different (6) donate (5) environment (6) generally (6) green (5) lot (7) people (12) plan (6) probably (8) really (10) responsibility (14) social (10) somebody (5) someone (7) sort (6) things (11) think (20) work (7)
Think	20	
Corporations	15	
Company	14	
Responsibility	14	
People	12	
Business	11	
Things	11	
Really	10	
Social	10	

Question 6

The 10 most frequent words within and word cloud from responses to Question 6

Word	Frequency	Word Cloud
Taxes	49	believe (5) business (15) clients (15) company (6) development (5) end (5) fair (5) going (10) gonna (7) government (7) income (6) lot (7) maybe (5) money (15) pay (36) people (6) planning (11) really (6) responsible (5) role (7) share (5) strategic (9) taxes (49) think (14) year (13)
Pay	36	
Business	15	
Clients	15	
Money	15	
Think	14	
Year	13	
Planning	11	
Going	10	
Strategic	9	

Question 7

The 10 most frequent words within and word cloud from responses to Question 7

Word	Frequency	Word Cloud
Taxes	49	believe (9) business (8) clients (10) company (10) corporate (14) dollars (11) donate (14) employee (11) give (10) going (11) law (10) lot (7) money (27) okay (9) pay (21) people (15) question (9) reducing responsibility (17) social (11) state taxes (49) things (9) think (30) yeah (10)
Think	30	
Money	27	
Pay	21	
Responsibility	17	
People	15	
Corporate	14	
Donate	14	
Reducing	14	
Employee	11	
Dollars	11	
Going	11	
Social	11	

Question 8

The 10 most frequent words within and word cloud from responses to Question 8

Word	Frequency	Word Cloud
Taxes	19	bring (3) business (6) clients corporate (10) discuss (7) everybody (3) going (10) hand (5) law (5) money (3) none (5) paying (9) people (12) planning (4) probably (8) really (14) reduce (7) responsibility (8) safe (4) social (6) something (7) talk (11) taxes (19) things (3) think (6)
Really	14	
People	12	
Clients	11	
Talk	11	
Corporate	10	
Going	10	
Paying	9	
Probably	8	
Responsibility	8	

Question 9

The 10 most frequent words within and word cloud from responses to Question 9

Word	Frequency	Word Cloud
Think	38	benefit (8) business (7) clients (13) community (7) company (22) corporation cost (22) employees (10) examples (7) feel (10) give (9) going (14) help (7) lot (7) money (8) pay (7) people (32) really (9) responsibility (23) shareholder social (19) something (13) things think (38) yeah (8)
People	32	
Responsibility	23	
Company	22	
Cost	22	
Corporation	19	
Social	19	
Clients	13	
Something	13	
Things	12	

Question 10

The 10 most frequent words within and word cloud from responses to Question 10

Word	Frequency	Word Cloud
Think	20	advise (8) business (11) clients (17) company (5) corporate (11) customer (5) dollars (5) give (10) going (5) happen (5) looking (5) lot (4) making (4) money (8) okay (5) pay (6) people (8) really (9) responsibility (15) social (6) sure (4) talk (5) tax (14) think (20) yeah (5)
Clients	17	
Responsibility	15	
Tax	14	
Business	11	
Corporate	11	
Give	10	
Really	9	
Advise	8	
Money	8	
People	8	

Question 11

The 10 most frequent words within and word cloud from responses to Question 11

Word	Frequency	Word Cloud
Taxes	77	business (13) class (8) company (8) corporate (36) country (9) different (11) dollars (8) fair (9) fund (10) going (19) gonna (12) individual (17) job (9) law (9) lot (10) money (25) pay (35) people (30) rates (18) really (11) something (12) taxes (77) things (9) think (45) understand (10)
Think	45	
Corporate	36	
Pay	35	
People	30	
Money	25	
Going	19	
Rates	18	
Individual	17	
Business	13	

APPENDIX C. RESEARCH PARTICIPANTS' TOTAL RESPONSES

Total Responses

The 10 most frequent words within and word cloud from all research participants' responses

Word	Frequency	Word Cloud
Taxes	308	business (112) clients (158) company (94) corporate (165) different (43) dollars (46) employees (43) give (64) going (87) gonna (45) law (80) lot (66) money (116) pay (177) people (162) really responsibility (192) social something (65) talking (45) taxes (308) things (82) think (237) work (46) yeah (51)
Think	237	
Responsibility	192	
Pay	177	
Corporate	165	
People	162	
Clients	158	
Money	116	
Business	112	
Social	103	