

Leveraging on Customer Citizenship Behaviour Model Towards Tax Compliance

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Abstract: This paper wishes to highlight a new concept of study which can be assimilated to address factors associated with taxpayers' judgements on tax compliance behaviour using customer citizenship behavior model and to evaluate how these factors may influence taxpayers' satisfaction with tax professional services in terms of quality and the relationship commitment within Malaysian context. It is hoped that the findings of the proposed study may shed some light on taxpayers' expectations with respect to tax professionals' interaction behaviour using customer citizenship behaviour model and could assist tax professionals in developing methods to serve their clients' better within the laid framework. The area of study may also facilitate future tax authorities and policymakers in articulating or designing new procedures, guidelines or policies which may later aid in strengthening the role of tax professionals in the foreseeable future, It may not only limited to increase tax compliance but also to respond to global legislative and regulatory changes as well as building strong technical skills via technology collaborations and implementation. It is potentially expected that the study will assist with building the commitment between taxpayers and the tax professionals, maximise taxpayer compliance and would lead to a better service, more client referrals, and higher revenues.

Keywords: Tax compliance, tax professionals, customer citizenship behavior.

INTRODUCTION

Taxation is one of the means of building conducive environment for the development of nation's economic growth using internal resources alongside generating revenue for the government's administration. Due to its importance, tax non-compliance behaviour may impact the country and its citizens in the long term. Adequate funding needs to be secured by government for the development project to be performed. Tax professionals are agents of taxpayers who act as a middle person between taxpayers and tax authority in a country. Their role in tax compliance lies in between the taxpayer and the tax authority. The use of tax professional services could be seen as an influence to preserve current taxpayers' fulfilment on their tax responsibilities or encourage future taxpayers to commit with tax laws and regulations. The relationship between taxpayers and tax professionals could provide the significant input to enhance tax compliance behaviour. Inland Revenue Board Malaysia (IRBM) has actively advising all taxpayers to seek services from legitimate and entitled tax agents in law to avoid taxpayers to receive inaccurate or unclear tax advises and taxpayers should be clearly aware that illegitimate tax agents will not be responsible on any legal actions taken against the taxpayers or penalties imposed (Kensington, 2015). These clearly prompt a signal that the importance of hiring legitimate tax professionals would have

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encourage taxpayers to mitigate taxpayers receiving wrong or bad tax advice in their tax affairs and comply with the regulations as required to.

Measuring and determining the satisfaction level of the tax professional's clients is one of the essentials of the quality management system for any organization. The focus on satisfaction is central to the service delivery approach to tax professionals. Service satisfaction reduces uncertainty and vulnerability in a relationship, especially for services that are difficult to evaluate due to their intangible, complex and technical nature (Berry, 1995). The success of the organization or professional bodies whether for service or production has been affected by several factors from among which the client's satisfaction can be cited which helps reaching excellence in business. Taxpayer disengagement can be addressed through satisfaction with services of a tax professionals (Braithwaite, 2009). Professional accounting bodies or firms appeal provide services to satisfy their clients that will lead to greater loyalty in the and thus could possibly promoting tax compliance practices. Satisfaction is a key variable of relationship loyalty (Huang, 2008) and will deliver value to clients, professionals, and revenue authorities by enhancing taxpayer compliance from a platform of transparency and dialogue (McEvily et al, 2003). Seralurin et al, (2021) highlighted that when taxpayers feels that the nature of administration completed by the expense of tax professionals is as per what a taxpayers needs, they will follow their commit-

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ments, and this obviously will build taxpayers compliance consistency.

There are number of studies exists that examines the issues of clients' satisfaction in terms of self-reported satisfaction with the service, overall evaluation of the service and intention to use the service in the future. (Tse & Wilton, 1988; Gummesson & Gronroos, 1987; Wong & Zhou, 2006; Despite the above, little formal empirical research has been conducted in accounting literature to evaluate the relationship commitments between taxpayers with tax professionals. Given that good relationship is critical to both taxpayers and tax professionals, and to understand such relationship in motivating tax compliance practices, further research is warranted since little formal empirical research has been conducted in the international accounting and tax literature to evaluate clients' relationship commitment with their tax professionals (Gupta, 2015).

The proposed idea of study seeks to achieve its general objective of leveraging on customer citizenship behaviour model towards tax compliance by focusing on specific objective to examine the relationship between customer citizenship behaviour and tax compliance behaviour as well as examining potential moderating effect of taxpayer's satisfaction on the relationship between customer citizenship behaviour and tax compliance behaviour. With the development of roles and needs by customers, it is therefore suggested to venture in a new way of potential measurement of behavioral relationship between the taxpayers (customer) and tax professionals (service providers) to be explored in measuring the relationship of such identified behaviour. A new model based on the above variables namely, customer citizenship behaviour model could have been a new paradigm of measuring the tax compliance behaviour from new different perspectives. The opportunities provided by the model cause these concepts to be evaluated within different frameworks, not only in the literature on marketing.

BACKGROUND AND RATIONALE

Tax compliance

Both corporate and individuals need to manage their tax affairs carefully in optimizing their tax position while managing risk and cash flow impact that they will have. Reasons for the shortfall in tax collections could be due to non-submission of tax return, under reporting of income, unregistered taxpayers, lack of clarity in tax rules or regulations or could be an act of tax evasion practices. While tax administrators are charged by the government, taxpayers on the other hand have an obligation to comply with the law. Tax professionals bear a duty to act on their client's interests while also upholding the provisions of the law while tax professionals may experience conflict in fulfilling both these duties. Given the reliance on tax revenue to fund the government expenditure, the administration of the tax system is vital hence improving the voluntary tax compliance is seen as one of the key goals of tax authorities.

Tax professional's role in promoting voluntary compliance has become increasingly important as taxpayers increase their reliance on tax professionals. In complying with these requirements, some taxpayers may need to be assisted by tax

professionals in administering their tax submission. The practice of taxpayers using tax professionals to lodge their tax return is relatively common in many jurisdictions that rely on self-assessment. Taxpayers may not want to pay to pay more tax than they are legally required to and may hold different preferences for tax advice, from conservative to more aggressive positions. These situations could indirectly raise the level of tax compliance. Wodjin (2018) asserted that tax agent engagement is not an indication for non-compliance of tax regulations. In other study by Azhar Mohamad (2016), 95% of small medium enterprises (SMEs) was found to have more tendency on tax non-compliance and they do not appoint tax agents to handle their tax affairs. This contradicts with Mansor and Hanefah (2008) which revealed that Bumiputera SMEs prefers to engage with tax agents for tax advice and tax planning activities. It is consistent with Tran (1999) that found that most small businesses rely on local tax agents in managing their tax affairs.

James and Alley (2004), considered tax compliance as far as the assessment continues, which gauges the contrast between the tax that should have been paid and that which is really paid and declared to tax authorities. They highlighted two main approaches in tax compliance implications namely the economic and the behavioural, used to encourage taxpayers to comply with the taxation system. The economic approach, usually confined to penalties, may be necessary to enforce compliance by those taxpayers who would otherwise refuse to discharge their obligations as citizens. Other scholars such as Jackson and Milliron (1986), Richardson and Sawyer (2001), Tan and Sawyer (2003) considered tax non-compliance as an act where individual erroneously provide details regarding a person's income not following the correct methodology for documenting returns and not recording returns accurately as required by law.

Tax non-compliance is a global issue that has become a major challenge for tax authorities in many countries but more critical in developing countries (McKerchar & Evans 2009). Non-compliance with the tax system constructing a severe threat on the national economy and leading to unstable government fiscal capacity (Chong & Arunachalam, 2019). According to Raihana et al. (2014), the issue of tax compliance becomes one of the main interests and requires special attention by policymakers, tax administrations and societies since non-compliance behaviour may lead to a reduction in tax revenue which indirectly might affect citizens, including those who comply voluntarily. However, the government needs to incur high tax expenditure, specifically tax compliance costs, to deter tax non-compliance and penalise tax offenders. The big amount of tax penalties collected per year indirectly indicates the trend of tax non-compliance in Malaysia (Kasipillai 1999; Natrah 2009; Nor Azrina et al. 2014; Hai and See 2011; Muhammad Aqbal et al. 2016; Nuridayu et al. 2017). Even though the self-assessment system has been implemented, IRBM faced challenges to increase voluntary compliance among taxpayers (Veerinderjeet & Renuka, 2002; Chow, 2004; Dom, 2013). This is because the success of self-assessment system solely depends on the cooperation of taxpayers to fulfil their tax compliance obligation. It was also highlighted that the number of individual tax audits carried out in 2017 was 1,768,867 (1,322,704 represent salaried earning individual) which increased by 12%

compared to 1,576,709 in 2016 (IRBM 2016; 2017). The Inland Revenue Board of Malaysia (IRBM) addresses the low statistics level of tax compliance among Malaysians. Among the total of 14.9 million labour forces in Malaysia, only 2.27 million individuals paid tax in 2018 (The Edge 2018). Based on 2021 Malaysia Budget, 54.1% of the government's revenue is from taxation, which has been dropped from 63.9% in 2020 announced budget.

Sakurai and Braithwaite (2003) in their study reported that taxpayers' ideal tax professionals were competent, honest and whom they can trust to keep them on the right side of the law and were risk averse. The results revealed that taxpayers did not feel any need to trade off honesty for cleverness. However, their study did not focus on the impact of descriptors of tax professionals' soft skills (listening and explaining) on a client's satisfaction with the services provided. Devos (2012) surveyed on the existence of relationship on retaining or terminating between taxpayers and their clients based on the tax advice they received from their tax professionals and their own compliance behaviour. The results revealed statistically significant relationships between conservative tax advice and termination, or retention of the tax agent based on that advice and compliance behaviour. However, in retaining/terminating their client/advisor relationship, the role of tax professional's interaction behaviour factors and trust was not identified.

Christensen (1992) investigated taxpayers and tax professionals to explore their perception on tax service quality on technical and functional quality dimensions. Their findings suggested that client's satisfaction with a tax service was more based on what a client received in the form of advice or a completed tax return rather than the way in which the service is delivered. The results revealed that many clients do not believe tax preparers adequately understand their individual needs regarding tax services. The study aptly pointed out that tax advisers' perceptions of what clients expect from a quality service differ significantly from actual client expectations. However, the investigation into communication skills only evaluated the tax service quality. Tax compliance behaviour involves complying with all tax rules set up by the government in one's country. Some of the early approaches to reform tax compliance have stressed the importance of technical measures to strengthen enforcement and now more to facilitate tax compliance. This focus has reflected early models of tax compliance, which presented the decision to comply as the product of a rational economic calculus: a taxpayer's decision to comply is a function of the perceived probability of an audit, the extent of penalties, and a taxpayer's risk aversion (Cummings et al., 2009).

In the tax compliance studies, researchers also supported the direct and indirect effect of perceived behaviour control on tax compliance behaviour. The effect of perceived behaviour control on tax compliance behaviour could be direct or indirect via the mediating variable of behavioural intention (Bobek et al., 2007; Bobek et al., 2010; Kusumawati et al., 2014; Al-Zaqeba & Al-Rashdan, 2020). Aggressive tax advice has undoubtedly triggered greater interest in the role tax professionals play in taxpayers non-compliance as well as creative compliance and the promotion of unacceptable tax minimisation arrangements (McBarnet, 2003). There are

both demand and supply side to the issue of noncompliance and different strategies are required to address them both (Ahmend & Braithwaite, 2005). This is because taxpayers set their own strategies for tax risk management and determine their appetites for tax risk.

A common theory proposition related to tax compliance is based on theory of reasoned action mainly individuals form their behavioral intentions on the bases of two basic determinants – personal factors and social influences (McKerchar & Evans, 2009). These are commonly referred to as personal norms and social norms respectively and have become the focus of studies based on social psychology theories explaining taxpayer behavior. They are generally noted to play important roles in determining tax compliance (Franzoni, 1999; Sour, 2004; Kirchler, 2007; Ronan & Ramalefane, 2007; OECD, 2010). Therefore, what follows is that an individual is most likely to comply with tax requirements if he believes members of his reference groups also comply, just as he is also likely not to comply if he believes that members of his referent group do not comply (Lewis, 1982; Franzoni, 1999; OECD, 2010; Fjeldstad, et al., 2012; Walsh, 2012; Ali, et al., 2013).

A model known as the economic deterrent model assumes that behavior is influenced by factors such as, tax rate (which determines the benefit of tax evasion) and penalties for fraud and probability of detection (which determine costs). The economic deterrence model in its basic form views the individual taxpayer as a rational economic agent, who assesses the costs (determined by probability of detection and penalties for fraud) and benefits (determined by tax rate) of evading taxes, and thus chooses not to pay, if the benefit of non-compliance outweighs the costs (Walsh, 2012). The model advocates stricter audit and heavy penalties for offenders as a basis for reducing non-compliance. The implication of this assumption is that when there are low audit probabilities and low penalties, the tendency for evasion will be higher, while if there is a high tendency for detection and penalties are severe, fewer people will evade taxes (Fjeldstad et al., 2012). The model has undergone series of modifications and extensions, and still enjoys prominence in most studies on taxpayer compliance. However, it has also been criticized as not been realistic in explaining taxpayer compliance, since it predicts a general substantial noncompliance beyond what is obtainable (Slemrod, 2007). Rethi (2012) and Slemrod, (2007) observed that despite of the existence and use of audits and penalties, tax evasion has remained, and continuously posed significant threats to countries' economies, through loss of revenue. Stronger detection and higher penalties were thus the keys to inducing compliance (Cummings et al., 2009).

There is no 'one model fits all' for explaining tax compliance behaviour. The fiscal exchange theory is acclaimed to have evolved from the economic deterrence and the social psychology models (McKerchar & Evans, 2009), and is premised upon the existence of a social, relational, or psychological contract between the government and the taxpayers (Frey & Feld, 2002; Torgler, 2003; Fjeldstad, et al., 2012). The model thus suggests that the presence of government expenditures may serve as a motivating factor for taxpayer compliance, especially when the taxpayers value the

goods and services they perceive to be receiving from the government (Alm, McClelland & Schulze, 1992; Alm, 1999; Fjeldstad, et al., 2012). Over time these models came to be complemented by an expanded focus on facilitating tax compliance, recognizing that taxpayers were more likely to comply when doing so was straightforward and low cost, thus shifting the rational economic calculus in favor of compliance (Alm et al., 2014). The existence of tax preparer can assist in calculating taxes, preparing tax payment and annual tax reporting as they play an indispensable role in increasing taxpayer understanding and compliance (Hardika et al., 2020).

Dimensions of Customer Citizenship Behaviour

Customer citizenship behaviour study is known as an important element for organisation to evaluate and manage the increasing role behaviours of customers today as well as means of promoting the survival of firms in a rapidly increasing competitive environment. Customer citizenship behaviour is defined as “voluntary and discretionary behaviours that are not required for the successful production or delivery of the service but that, in the aggregate, helps the service organization overall” (Groth, 2005). Customer citizenship behaviour pertains to extra-role behaviours that include actions towards other customers, employees and/or firms. Several studies, particularly in the marketing segment have concluded that customer citizenship behaviour may share a positive experience (e.g., friendly hotel staff) with friends and relatives (offline or online). They may write positive reviews using online platforms (e.g., TripAdvisor) and even provide useful and creative ideas on how the check-in process might be improved. They can also create electronic word of mouth and induce user generated content that can support the competitiveness of the organization (Williams, Ferdinand, Iversini, Buhalis & Viglia, 2015; Viglia, Minazzi, & Buhalis, 2016; Williams, Iversini, & Ferdinand, 2017).

Customer citizenship behaviour provides significant benefits to firms, the customers themselves and other customers. For instance, organizational performance is improved by customer citizenship behaviour through enhanced relationships among participants in the service encounter (Yi, Natarajan, & Gong, 2011). It adds value to customers by increasing the sense of belonging and being useful, providing relief from friends and relatives or other duties, social interaction by assisting and meeting other customers, dealing with employees in a respectful manner and assisting staff and consumers without anticipating any direct reward (Rihova et al., 2015; Van Doorn et al., 2010). Previous research led to the study of its potential antecedents (customer-related, firm-related, and other-customer-related factors) and consequences (perceived service quality, customer satisfaction, customer loyalty, employee performance, employee satisfaction and loyalty) (Bove, Pervan, Beatty, & Shiu, 2009; Yi et al., 2011). For example, Dang and Arndt (2017) investigated the personal costs that may inhibit the decision to engage in such behaviour. Other studies revealed that customer citizenship behaviour has a negative relation with the customer's turnover intention (Revilla-Camacho, Vega-Vázquez, & Cossío-Silva, 2015).

Many scholars also agree that there is significant relationship between customer citizenship behaviour and gaining competitive advantage to sustain an improved performance by the service provider. The positive effects of customer citizenship behaviour on both a firm and customers are evident across the literature (Chan, Yim, & Lam, 2010). In the tourism and hospitality industries, most studies focus on employee citizenship behaviour (Chen, 2016). For instance, Nadiri and Tanova (2010) examine the relationship of organizational justice with organizational citizenship behaviour, turnover intentions, and job satisfaction. Yet, the construct of customer citizenship behaviour has not been well investigated from the tourist's perspective. There are few studies that explore some of its antecedents such as loyalty (Zoghbi-Manrique-de-Lara, SuárezAcosta, & Aguiar-Quintana, 2014), emotional experience (Zhang, Gordon, Buhalis, & Ding, 2018) and some consequences like guest satisfaction, loyalty, and perceived value (Tung et al. 2017) in differing contexts such as package tour and destination marketing (Liu & Tsaur, 2014).

A study done by Assiouras et al. (2019) explained some initiatives of customers by the citizenship behaviour such as the customers assume extra responsibilities, apart from the co-creation role, and take some actions towards other customers, employees and/or firms. It was later identified in the study that customer citizenship is related to tourists' behaviour towards the problems experienced during the service, support to the business and other tourists in finding solution to the problems, attitude in the process of online and offline information-sharing about the business and the experience during and after the experience. Arica and Çorbacı (2020) asserts that the value co-creation with customers had a two-dimensional structure, consisting of the experience quality value and the individual value. This supports the earlier studies by Yi and Gong (2013), Arica and Kozak (2019) and Assiouras et al. (2019).

Yi and Gong (2013) argue that customer citizenship behaviour has four dimensions: feedback (customer information directed to the employees); advocacy (recommending the firm to others, third parties, etc.); helping (provision of assistance from customer to customer) and tolerance (customer readiness to show patience in case of service failure). However, some customer citizenship behaviour dimensions have been investigated separately in different studies. For example, advocacy has been investigated in numerous studies (Lam & So, 2013) with the resultant findings showing its positive impact on increasing hotel occupancy rates (Viglia et al., 2016).

Tax Professional Services

The tax professional (sometimes referred to as tax practitioner, tax preparer, tax accountant, tax lawyer or tax agent depending on the jurisdiction) is an integral part of the tax system as it covers a diverse group of individuals, business structures and professional groups who provide a range of tax services for their client and the terms are used interchangeably (Marshall, Smith & Armstrong, 2006). The roles of a tax professionals as service providers in Malaysia are also stipulated in the Income Tax Act (ITA) 1967 including advising their clients on records to be maintained, assisting in completing clients' tax returns, advising clients on their

obligations to pay their dues as required by the law, attending the audit at clients' premises if they are being audited, attending an investigation, negotiations and proceedings on behalf of their clients, and filing appeals as well as attending court hearings and any further appeals if required.

The services provided by tax professionals have significant influence on taxpayers' voluntary compliance behaviour and reduction of compliance and administrative costs (Erard, 1993). They can be regarded as important gatekeepers of tax compliance by facilitating taxpayers in their tax related matters and at the same time upholding the integrity of the tax system and provision of tax law. They can provide guidance on the scope of tax and the expenses that are available for tax deduction, benefits, and exemptions available to individuals as well as business owners. Their role may extend to include representing their clients in negotiation with tax authority and not restricted to the preparation of income tax return. Pickhardt and Prinz (2014) has defined tax professional as "the one hand they are allies of taxpayers; on the other hand, they have a legal obligation to obey tax laws when professionally advising taxpayers".

Earlier research suggested that the primary reason that most taxpayers use the service of tax professional is to deal with complexity of tax laws, lack of time, fear of penalties and to file an accurate return (McKinstry & Baldry, 1997; Collins et al, 1990; Hite & McGill, 1992; Hide, Stock & Cloyd, 1992). According to Kirchler (2007), the purpose for appointing tax agent is not primarily motivated by the desire to avoid paying taxes, but more importantly the intention to report correctly to the tax system environment. Tax professionals are engaged to assist their clients in various tax matters such as minimizing the problems of being audited, tax savings, risk management, reducing tax compliance costs, submission of accurate tax return and resolving uncertainties (Hite et al., 2003; Tan & Sawyer, 2003; Isa et al, 2014). Otherwise, there are studies that emphasized that taxpayers employ tax professional largely due to external factor such as the needs to have external opinions on tax issues, keeping up with the updates of tax information and requirements for tax planning (Isa et al, 2014). Furthermore, Sapiei and Kasipillai (2014) found out that the main reasons for corporate taxpayers engaging tax agents are due to depth of technical knowledge and complexity of income tax law. It was also highlighted that tax professionals are known or considered as income tax planner and hiring them is more cost effective while could also help them in reducing the chance of being audited by tax authority.

Most clients are keen to form a long-term professional relationship with their tax professional as the clients gain a certain sense of security regarding the type of services provided to them (Danaher et al, 2008). The quality of service improves through long term relationship with tax professional have greater understanding of their client income history. However, it is sometime challenging for the tax professional to determine the boundaries as advocates and to always maintain their professionalism (Bobek et al, 2010). A study by Sakurai and Braithwaite (2003) also mentioned that most taxpayers simply preferred more conservative advice and chose a tax agent that reflected their own attitude towards compliance. Modelling the effect of tax laws and procedures

on tax compliance is complex when it operates through an additional channel such as tax professionals. Empirical evidence shows that the role of tax professional in tax compliance depends on the ambiguity of the tax laws. They are advocates of tax compliance when tax law is unambiguous but are advocates of the taxpayers' tax avoidance strategies when tax law is ambiguous (Kirui, 2016).

DISCUSSION AND FUTURE RESEARCH OPPORTUNITIES

In Malaysia, particularly, application of the customer citizenship behaviour model is not used widely in businesses in the service sector particularly accounting and tax services. In this context, determining the relationship effect of customer citizenship behaviour model on the service outputs of tax professionals is important in the context of providing clues regarding the future business structures. While the taxation services aim to provide quality services to its client and generate revenue, profit, competitiveness as well as retaining sustainability of the business, taxpayer on the other hand may expect to receive quality and satisfying services from tax professionals in accordance with their needs and requests.

Future study can be suggested to investigate whether the value co-creation has intervening effect between customer citizenship behaviour and tax compliance behaviour of taxpayers or tax professionals. A personalized co-creation experience reflects how the individual chooses to interact with the experience environment that the firm facilitates. This is because relationship emerged between taxpayers as a consumers and tax professionals as a service provider is not relatively new as both parties are collaborated in the process of finalising the tax return every year. The relationship built may directly or indirectly creates value which benefits both parties and have influence on the tax compliance behaviour of taxpayers.

While the taxation services aim to provide quality services to its clients by way of mutual value creation to generate revenue, profit, competitiveness and sustainability of the business, the taxpayers, through mutual value creation also expect to receive quality and satisfying services from tax professionals in accordance with their needs and requests. Furthermore, the satisfaction level of services between the taxpayers and tax professionals could also be highlighted based on the value creation amongst them which will later provide more evidence on customer citizenship behaviour.

Applying to the taxpayers' context, many taxpayers' desires for good and satisfying tax planning and administration of their tax return after engaging with the tax professional services. Taxpayers would prefer to have a lower tax payable but at the same time reduce their risk of being audited by the IRBM. This situation indirectly could undermine their tax compliance behaviour and satisfaction of the services from the tax professionals. Most of the previous studies have widely used the theory of planned behaviour in relation to tax compliance. Besides, new venture with other theories in social science study could provide different result and accordingly enhance knowledge in the topic and fill up the gap in tax compliance behaviour study.

LIMITATIONS OF STUDY

There are limited literatures on relevant studies within Malaysian context. The available studies could be referred to as guidance, but more caution has to be placed especially when the economic or culture differences plays a role. Another limitation that potentially limit the study may be the respondent's perception on the survey during the data collection processes. Respondents may be concerned on the identity of interviewer whether he is from tax authorities or an independent researcher. The customer citizenship behaviour model has been widely used for marketing industry to evaluate the relationship between customers and the services and business providers. However, as this concept is relatively new to be tested in accounting and taxation field, it is more on exploratory study to venture and understand the applicability of the concept with the taxation area particularly tax compliance behaviour.

CONCLUSIONS

Despite identified limitations, the review of extant literature and future research opportunities presented above are expected to contribute to the development of the relationship commitment with taxpayers is in terms of not only its impacts, but also strengthening the customer citizenship behaviour such as taxpayer feedback, tendency to advocate the tax services business, tolerance to the faults of the tax services business that express the belongingness of taxpayers to the experience and tax services business. Therefore, while improving the taxpayer's satisfaction, the conditions help to adhere to the tax compliance requirements. Tax professionals as service providers face deteriorating working environments because of consumers' high expectations for services. The relationship between customer citizenship behaviour of taxpayers and tax professionals should be understood, specifically to identify the contribution to tax compliance activities based on the tax services provided. Taxpayers as consumers should participate in supporting to relieve the service providers while at the same time ensuring compliance of tax regulation is adhered. Thus, it is important to identify how customer citizenship behaviour affects customer participation behaviour from a perspective of taxation service.

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