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CULTURA TRIBUTARIA Y SU INFLUENCIA EN LA TOMA DE DECISIONES ESTRATÉGICAS DE LAS EMPRESAS EN EL MERCADO GLOBAL

TAX CULTURE AND ITS INFLUENCE ON STRATEGIC DECISION-MAKING BY COMPANIES IN THE GLOBAL MARKET

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RESUMEN

La cultura tributaria comprendida como el entramado de valores, percepciones y conductas que una sociedad adopta respecto al cumplimiento de sus deberes impositivos modula de forma decisiva y variada el proceso de toma de decisiones estratégicas de las empresas que operan en mercados globales. Este trabajo, llevado a cabo con la rigurosidad propia de los análisis ingenieriles, postula que la actitud tributaria de una firma, lejos de reducirse a una formalidad reglamentaria, se constituye en un tenaz determinante que caracteriza su competitividad, su reputación ante los agentes interesados y su capacidad de perdurabilidad en el tiempo. Se articula a partir de una revisión sistemática de la producción académica, empleando el enfoque PRISMA con el fin de depurar y consolidar la evidencia más solvente proveniente de revistas científicas indexadas, de modo que se adense el entendimiento de esta interrelación en un horizonte global y se desvele, con singular atención, las consecuencias que presenta para las empresas emplazadas en la ciudad de Riobamba, Ecuador. Los resultados analizados indican que una cultura tributaria bien arraigada está asociada con una disminución del riesgo fiscal, una elevación de la reputación corporativa y la consolidación de una ventaja competitiva duradera. En contraste, una cultura de evasión, si bien puede traducirse en ganancias inmediatas, acarrea un riesgo elevado de sanciones, deterioro de la credibilidad y obstáculos en el proceso de expansión. Por consiguiente, la cultura tributaria no debe concebirse como un mero gasto operativo, sino como un fundamento estratégico que las organizaciones precisan administrar de forma anticipada para consolidar su éxito en un entorno global cada vez más complejo y cambiante. El presente trabajo ofrece un examen exhaustivo, que incluye tablas y figuras, las cuales sustentan estas afirmaciones y proporcionan un referencial operativo para la gobernanza empresarial

Palabras clave: Cultura tributaria, cumplimiento fiscal, responsabilidad social corporativa, sostenibilidad corporativa

ABSTRACT

Tax culture, understood as the framework of values, perceptions, and behaviors that a society adopts regarding the fulfillment of its tax obligations, decisively and variably shapes the strategic decision-making process of companies operating in global markets. This study, carried out with the rigor typical of engineering analyses, postulates that a firm's tax attitude, far from being a mere regulatory formality, becomes a significant determinant that characterizes its competitiveness, reputation with stakeholders, and long-term sustainability. It is based on a systematic review of academic literature, employing the PRISMA approach to filter and consolidate the most reliable evidence from indexed scientific journals, aiming to deepen the understanding of this interrelationship in a global context and revealing, with particular attention, the implications for companies based in Riobamba, Ecuador. The analyzed results indicate that a well-rooted tax culture is associated with a reduction in fiscal risk, an enhancement of corporate reputation, and the consolidation of a lasting competitive advantage. In contrast, a culture of evasion, while potentially leading to immediate gains, carries a high risk of penalties, credibility deterioration, and obstacles in the expansion process. Therefore, tax culture should not be seen as a mere operational cost, but as a strategic foundation that organizations must proactively manage to secure their success in an increasingly complex and dynamic global environment. This study offers a thorough examination, including tables and figures, which support these claims and provide an operational reference for business governance.

Keywords: Tax culture, tax compliance, corporate social responsibility, corporate sustainability

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INTRODUCTION

In the contemporary global economic context, organizations face an environment characterized by dynamism and competition, which requires that strategic decisions transcend the traditional focus on profitability. A critical dimension that has become consolidated in this analysis is tax culture, whose incidence is manifested in corporate behaviors and guidelines. Defined as the set of perceptions, values, and attitudes that subjects hold regarding the fulfillment of tax obligations, tax culture exerts its influence both at the micro level, where financial management is articulated, and at the macro level, where it is linked to corporate reputation and long-term sustainability.

At the global scale, tax avoidance and evasion constitute a persistent challenge that erodes the foundations of the economy, distorts competition, and restricts the capacity of States to finance essential public services (1), (2). In this context, international research has confirmed that the perception of equity of the tax system and the degree of trust in public institutions constitute decisive determinants of the level of tax compliance by companies (3), (4).

The fiscal landscape in Latin America, at the regional scale, faces particularities that result in recurring problems, such as a large informal economy and a weak culture of tax compliance (5), (6). These characteristics not only diminish the State's collection capacity but also hinder the establishment of a competitive and equitable market for economic agents. In Ecuador, the design of the tax system has been the object of multiple reforms aimed at increasing collection and stimulating automatic compliance with tax duties (7).

However, the obstacles surrounding tax culture and the valuation of the tax burden remain of notable magnitude (8). Under such circumstances, the behavior of

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companies located in cities such as Riobamba, a relevant commercial and services hub in the Andean corridor, warrants a particularized examination. Given the predominance of small and medium-sized enterprises (SMEs) in the productive structure of the city, the interaction between fiscal culture and the strategic management of organizations acquires decisive prominence (9), (10).

Tax culture plays a decisive role in fiscal cohesion and the promotion of economic development; however, the gap in empirical evidence regarding its impact on the strategic decisions of companies remains unaddressed, especially in emerging markets and in specific local environments such as Riobamba. Existing literature privileges macro studies on the architecture of fiscal policy or micro analyses of individual compliance with tax obligations, and the intermediate link that connects both dimensions remains insufficiently examined.

The inquiry must focus on determining whether an organizational culture oriented toward tax compliance translates into lower financing costs, elevated reputation, and, consequently, competitive advantage; or whether, conversely, companies that normalize evasion achieve immediate rents that, however, are unable to be sustained over time. The absence of a rigorous and systematized analysis of this interaction hinders both the design of coherent public policies and the construction of business strategies that seek alignment between profitability and tax responsibility.

This work is justified by its significance on three planes: theoretical, methodological, and practical. From the theoretical plane, it enriches the discussion on fiscal culture and strategic management through the development of an analytical framework aimed at revealing the way in which social values and attitudes toward taxation are translated into corporate actions. In the methodological sphere, the systematic review of the literature synthesizes the accumulated evidence in a rigorous and objective manner, which in turn lays a robust foundation for further inquiry.

From a practical perspective, the results become valuable tools for managers, who can formulate more grounded fiscal decisions. Tax administrations, in turn, will have information that allows them to design programs and policies that cultivate a compliance culture, which in the long term will result in more efficient collection and a more equitable market environment. Likewise, the study is conducted in the context of Riobamba, which makes it an empirical reference that can be replicated in other cities and regions, thereby expanding its utility and relevance.

The main objective of this research is to analyze the influence of tax culture on the strategic decision-making of companies in the global market, through a systematic review of the scientific literature, with special attention to the context of the city of Riobamba.

MATERIALS AND METHODS

The present research is based on a systematic bibliographic review procedure designed to locate, evaluate, and critically consolidate the relevant studies on a given phenomenon. Such a method offers an exhaustive and bias-free overview of the existing scientific production, attenuating the probable influence of selection biases.

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For the execution of this analysis, the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) normative consideration was adopted, a consolidated reference in the scientific community (11).

Type of research and approach

The study is classified as documentary and bibliographic, with a qualitative-descriptive analytical design. By virtue of the nature of the work, no empirical measurements were carried out on individuals or samples, focusing the inquiry on the critical review of the available written production.

Population, sample, and setting

The comprehensive population is constituted by recognized and indexed scientific articles that discuss the interface between tax culture and the administration or formulation of strategic decisions. The sample selection resulted from the sequential application of inclusion and exclusion criteria, obtaining a representative subset. The study setting encompasses the sphere of international and multidisciplinary academic research.

Measurement and statistical analysis

Given the qualitative nature, the application of statistical analyses was omitted. Instead, thematic analysis was used, a technique by means of which the essential results of the selected texts are identified and grouped. The instrumentation consisted of a data extraction matrix that recorded: author(s), year, title, journal, objective, design, main results, and conclusions.

Table 1. Methodological framework

Aspect	Detail
Type of research	Bibliographic (Systematic review)
Population/Sample	Scientific articles, reports, and case studies
Setting	Global context and specific to Riobamba, Ecuador
Measurements	Qualitative and quantitative analysis of fiscal policies and their impact
Statistical analysis	PRISMA method for the bibliographic review. Inclusion: Articles from indexed journals (Q1, Q2), published in the last 10 years, in English and Spanish, that address the relationship between tax culture and business decisions. Exclusion: Non-systematic review articles, undergraduate theses, books, and non-peer-reviewed publications

Source: Authors' own elaboration

RESULTS

The methodical examination of the literature highlights decisive findings that illustrate how tax culture conditions the strategic decisions of business organizations. Three central territories of influence have been distinguished: the management of fiscal risk together with public perception, the generation of competitive advantages, and the integration of corporate social responsibility.

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Impact on fiscal risk and reputation

Tax culture, understood as the internal perception and practice regarding tax obligations, is decisive in the calibration of tax risk and in the valuation that the market assigns to the company. The reviewed works confirm that an organizational environment that privileges compliance with fiscal regulations minimizes the probability of audits, sanctions, and litigation with the tax administration; this phenomenon translates into a reduction of costs associated with litigation and audit processes (12), (13). In contrast, an orientation toward regulatory avoidance, while it may offer advantages in terms of immediate liquidity, imposes on the entity a considerable exposure to severe fines and possible disruptions in the continuity of its operations. Reputation, as an intangible asset of difficult valuation, suffers the impact of these decisions through an erosion of the trust of consumers, investors, and regulators.

In the contemporary context characterized by almost instantaneous access to financial data, the treatment that corporations give to their tax obligations has acquired a notable degree of visibility, such that social opinion on the moral correctness of their tax optimization strategies begins to have quantifiable correlations with customer loyalty and shareholder disposition, which, in turn, can directly impact the perception of brand strength and the dynamics of its quotation in organized markets (14), (15).

Table 2. Relationship between tax culture and risk/reputation

Area of impact	Key findings from the bibliographic review	Strategic implications and analysis
Fiscal risk and reputation	The analysis evidenced a negative correlation between the strength of corporate tax culture and exposure to fiscal risk. A solid internal discipline oriented toward regulatory compliance reduces the frequency of audits, the imposition of sanctions, and the probability of jurisdictional disputes. This phenomenon translates, in monetary terms, into a significant reduction of costs and the preservation of operational continuity (12), (13). Complementarily, the adoption of fiscal transparency practices correlates with the consolidation of a favorable corporate reputation, which, in turn, strengthens the trust of consumers and investors, constituting an intangible capital of considerable strategic importance (14), (15).	Investing in a culture of compliance must be conceived as a risk and reputation management strategy, and not as a mere accounting cost. Organizations that adopt a practice of fiscal transparency, in essence, consolidate a reputational capital that, in competitive markets such as that of Riobamba, provides a comparative advantage that is difficult to replicate. This practice not only restricts exposure to sanctions and unfavorable audits, but also cushions the impact of possible financial or credibility crises, by revealing a sustainable commitment to integrity and respect for the rules.

Source: Authors' own elaboration

Tax culture and competitive advantage

A robust tax culture can be transformed into a lasting competitive advantage. It is not reduced to a mere expense; conscious fiscal management grants organizations the capacity to focus on their core activities, clearing the path of financial surprises linked to evasive practices (16). Regulatory adherence translates into a clear message of solidity and rigor, which in turn facilitates the obtaining of financing, the incorporation of excellent human capital, and the building of strategic alliances. In an environment in which stakeholders increasingly value corporate integrity, ethical tax behavior is

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identified as a distinctive element that not only ensures the trust of investors, but also attracts customers and talent who seek organizations with a genuine commitment to responsibility.

Figure 1. Conceptual model of the relationship between tax culture and competitive advantage.

(This representative model demonstrates how a favorable normative and fiscal environment promotes strategic choices oriented toward sustainability, whose cumulative consequences include a strengthened reputation, a reduction of exposures to regulatory risk, and an expansion of financing opportunities. These interrelated variables give rise to a competitive capital that is reinforced through the reinvestment of the surpluses obtained in good governance and compliance practices. The consolidation of the cycle occurs as a result of external recognition, which, by validating the model, stimulates an additional cycle of improvement and regulatory compliance.)

Table 3. Tax culture and competitive advantage

Area of impact	Key findings from the bibliographic review	Strategic implications and analysis
Competitive advantage	Academic research indicates that organizations that integrate regulatory compliance into their corporate culture can achieve a lasting competitive advantage. Such an advantage originates in the fact that prudent fiscal management preserves resources that, in the absence of such a culture, would be employed in the defense against tax contingencies. In addition, the commitment to compliance regulates the external perception of the firm, projecting an image of stability and rigor, which translates into more favorable access to financing and the creation of strategic associations.	The present finding forcefully contradicts the habitual conception that considers tax evasion as a mere cost-optimization tactic. Indeed, a tax culture founded on ethical principles enables organizations not only to mitigate exposure to legal contingencies, but also to divert resources and attention toward innovation and sustained expansion. Moreover, such behavior establishes itself as a distinctive value in the market, capable of attracting strategic partners and customers who weigh profitability and integrity equally.

Source: Authors' own elaboration

Corporate Social Responsibility (CSR) and taxation

The findings of this review indicate a significant relationship between tax culture and corporate social responsibility (CSR) (17), (18). Organizations that exhibit a high level of commitment to the fiscal obligation tend, frequently, to channel resources toward social responsibility initiatives. Taxation is increasingly considered an essential dimension of CSR, given that it constitutes the mechanism through which societies contribute directly to collective well-being and community development (19). In this framework, the fulfillment of tax obligations is configured as one of the most direct and visible interventions that a corporation can make for the benefit of society.

DISCUSSION

The results of this systematic review reinforce and expand the findings of previous research on the interaction between tax culture and strategic orientation. The examined literature reveals that a culture of tax compliance must be conceived not as a mere operational cost, but as an investment that, properly managed, produces sustainable value. This assertion aligns with the argumentation of (20), who maintains that the evaluation of compliance goes beyond the risk of financial sanctions, equally incorporating the depreciation of corporate reputation and the deterioration of trust among stakeholders. Likewise, our inquiry corresponds with the work of (21), which documents that entities characterized by consistent tax behavior are the object of higher valuations in the capital market.

In the city of Riobamba, despite the scarcity of empirical studies on the topic, the findings of this review retain high relevance. The small and medium-sized enterprises that predominate in the region operate under a context characterized by high levels of informality and the absence of a consolidated tax culture (22). However, the internalization of a culture of regulatory compliance could constitute a differentiating factor, allowing these economic units to gain the trust of the local consumer and project an image of formality that, in turn, would facilitate access to new markets and to sources of financing that are currently closed to them. This scenario matches the results of the research by (23), which underscores the role of tax education in the sustainability of small enterprises.

In contrast to approaches focused exclusively on tax evasion as a negative, the present review approaches taxation as a cultural and managerial phenomenon, placing emphasis on the strategic construction of organizational tax culture. This approach challenges the conventional conception of evasion as mere optimization of tax burdens (24). When comparing our discoveries with the evidence of (25), which demonstrates that firms that adopt aggressive tax practices exhibit lower profitability over prolonged horizons, it is reiterated that durability and business success remain linked to fiscal behavior characterized by ethics and transparency.

CONCLUSIONS

Tax culture stands as a strategic axis that conditions, in a determining manner, the persistence and long-term competitiveness of organizations. Adherence to fiscal regulations becomes, beyond mere formality, a management instrument capable of reducing exposure to contingencies and consolidating a corporate image of reliability.

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The adoption of practices of total transparency operates as a buffer against audits, fines, and judicial actions, producing a decrease in unexpected outlays and greater resilience in daily operations. Simultaneously, such conduct nourishes the credibility that consumers, shareholders, and commercial allies place in the entity, thereby elevating the reputational capital that the brand administers in the competitive sphere.

Likewise, developing and maintaining a culture of tax compliance has been evidenced as a factor that generates durable competitive advantage. Far from the conviction that tax evasion can be interpreted as a valid cost-reduction tactic, proactive and transparent fiscal management restores legitimate resources, which can be redirected toward research, innovation, and business expansion. This responsible conduct, in turn, improves the perceived mitigation of fiscal risk, facilitating access to financial capital and fostering the establishment of strategic alliances. In this way, the organization will consolidate a more robust competitive position. Ethical conduct in tax matters is established, consequently, as a decisive differentiator that attracts customers and partners who value integrity and social responsibility among their criteria.

Responsible taxation has acquired recognition as a crucial pillar of Corporate Social Responsibility (CSR). Corporations that satisfy their fiscal duties in a coherent and anticipatory manner do not limit their action to mere normative compliance; they add demonstrative social value by contributing to the support of cohesive structures such as education and health. By designing tax planning policies that prioritize redistributive justice over financial optimism, these entities link their economic activity to collective well-being and ground, before the citizenry and their own stakeholders, a status of legitimacy that transcends simple business reputation.

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