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STRATEGY AND TAX POLICY IN THE LIGHT OF EMPIRICAL RESEARCH

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Purpose: The aim of the article is to empirically examine the relationship between strategy and tax policy of Polish enterprises and to determine whether management staff and tax and accounting specialists perceive the role of tax policy as an integral part of the strategy in the same way.
Design/methodology/approach: The study was conducted on a sample of 500 respondents (250 managers, 250 specialists). The research was conducted using a survey questionnaire using a 5-point Likert scale. Differences between groups were analyzed using the χ^2 test and Fisher's exact test, and the strength of the relationship was determined by the contingency coefficient C. The Mann-Whitney U test and the analysis of means and sums of ranks were used to compare ranks.
Findings: The results revealed a statistically significant, moderately strong perceptual discrepancy. The C-index and the Mann-Whitney U test indicate that managers systematically assess the level of integration significantly higher than tax and accounting specialists, which reflects the gap between the level of strategic declarations and operational practice.
Research limitations/implications: The study covers only two organizational levels and is based on declarations, not on observation of behavior. The sample is limited to companies operating in Poland, where dynamic changes in the law could have strengthened the effect. Future studies should include additional departments (controlling, lawyers) and apply comparative analysis in other jurisdictions.
Practical implications: The results suggest the need to include tax and accounting specialists in the strategic planning cycle, adjust budgets, procedures and IT systems for tax purposes, and organize training for managers on compliance constraints, specialists on corporate strategy tools. Reducing the perception gap can increase after-tax profitability, reduce regulatory risk and strengthen competitive advantage.
Social implications: Better integration of tax policy and strategy supports transparency, ESG and public trust, promoting responsible tax compliance and more stable financing of public services. It can also shape positive stakeholder attitudes towards companies' tax practices.
Originality/value: The article provides the first statistical evidence in Poland of the existence of a perception gap between the management and the tax function in the context of increasing transparency. The results are useful for researchers of tax strategy and governance as well as for practitioners responsible for governance and financial planning.
Keywords: corporate strategy, corporate tax policy.
Category of the paper: Research paper.

1. Introduction

The relationship between strategy and tax policy of an enterprise is recognized in the literature as a system of bilateral and dynamic connections (Glaister, Frecknall-Hughes, 2008). Research on the role of taxes in strategic planning shows that already at the stage of strategy formulation, managers identify taxes as an expense requiring deliberate management. However, it is usually not a primary decision, but rather one that adjusts earlier market and product choices. A theoretical starting point is provided by the Scholes-Wolfson (2014) paradigm, according to which effective tax planning is not about minimizing tax per se, but about maximizing after-tax return, taking into account all taxes, all parties and all costs. From this perspective, a company's tax policy becomes a tool for shaping the entire business model, and therefore an integral part of corporate strategy.

The relationship between corporate strategy and tax policy is also influenced by regulatory changes. Global minimum tax rules (OECD Pillar Two, 2021) are reducing the benefits of traditional profit shifting and forcing companies to change both their holding structures and long-term location plans. In practice, this means constantly fine-tuning corporate strategy to the new limits of tax optimization, ensuring that the value creation model remains profitable after accounting for top-down taxation (Daszczyńska-Ciborowska, 2024) . In the strategy literature, tax policy intersects two key perspectives: the economic logic, which defines how a company generates after-tax value, and the so-called vehicles, that is, the legal and geographic structures chosen to implement the strategy (Hambricka, Fredrickson, 2001).

From a resource-based perspective (Barney, 2001), incorporating tax planning expertise, a reputation as a “reliable taxpayer”, and the ability to take advantage of niche reliefs into a strategy can constitute rare and hard-to-imitate resources that enable companies to achieve economic rents. On the other hand, when high taxation threatens the profitability of a company, transferring part of the value chain, obtaining through prior pricing agreements, or implementing a “tax certainty” regime may become central to strategic decision-making (Rumelt, 2011).

The theoretical framework consistently demonstrates that tax policy is no longer just an area of corporate public accounts (Podkówka, 2023). It is becoming a conscious platform for value creation, risk control and reputation building, and therefore a full-fledged element of corporate strategy (Guziejewska, Witczak, 2024). Moreover, recent surveys of tax advisors (Brivot, Paquette, Huxley, 2025) and global tax function benchmarks (KPMG, 2023) indicate that tax and accounting professionals perceive their role much more broadly, treating tax planning as a generator of value and competitive advantage. Therefore, given the current conditions of the market environment for Polish companies and the volatility of tax regulations, this study formulates the research problem as a search for answers to the following questions: Is tax policy embedded in corporate strategy? Do managers and tax/accounting specialists share a common perception of the role of tax policy as a component of strategy? In this context, the purpose of the article is to understand and evaluate the relationship between strategy and corporate tax policy, and to investigate whether managers and tax and accounting specialists equally perceive the role of corporate tax policy as part of strategy).

2. Traditional perspectives on the theory of corporate strategy in the context of tax policy implementation

Corporate strategy is one of the key concepts of management science. Although its definitions have evolved with the development of management theory and practice, they all emphasize common elements, among which are the long-term nature of decisions, consistency of actions and the pursuit of competitive advantage. According to M.E. Porter (2006) strategy involves a deliberate choice of different actions—or a distinct configuration of the same actions—undertaken to deliver unique value to customers. In M.E. Porter's view, the most important component of strategy becomes positioning the company against the industry and creating such a combination of activities that competitors cannot easily replicate. From this perspective, strategy is not only about improving processes, but about selecting a distinctive way of making decisions. M.E. Porter focuses on choosing a unique market position and a "different set of activities". While fiscal variables are not part of the core definition of strategy, they become relevant when a company competes on cost. In such cases, instruments like investment tax credits, preferential income tax rates, or relocating parts of the value chain to lower-tax jurisdictions can logically complement the strategic approach. This implies that taxes alone do not create an advantage but become an element supporting the chosen way of competing.

Another perspective on corporate strategy was developed by H. Mintzberg (2000), who shifts the focus from planning to the processes of strategy emergence. This author argues that, in addition to intentional strategy, there is emergent strategy, which develops gradually in response to experiences and changes in the company's environment. This perspective provides a better understanding of why declared plans often differ from the actual actions of the enterprise. In this view, tax policy can emerge gradually, starting with occasional optimizations, to the creation of a specialized tax and transfer pricing team. In such cases, the emphasis is not on the creation of a formalized tax policy document, but rather on the learning process related to the tax system in which the company operates.

D.C. Hambrick and J.W. Fredrickson (2001) point out that an effective strategy should be a coherent concept involving five logically related decisions. The first decision should concerns where the company will compete. The second decision should relate to how to enter into the chosen market. The third decision should relate to how to gain an advantage in the chosen market. The fourth decision should relate to the rate of growth, and the fifth addresses how value will be created. The authors warn against reducing the strategy to single slogans or financial plans, because its strength lies in the coherence of these five elements. The strategy architecture proposed by D.C. Hambrick and J.W. Fredrickson provides a logical framework for answering the question of how a company creates value after taking into account mandatory tax burdens. Moreover, the choice of business form (e.g., holding company, joint venture) directly influences the design of the value chain with respect to fiscal considerations. Within this framework, corporate tax policy can be explicitly integrated into strategic design.

J.B. Barney (2001) formulates corporate strategy from a resource-based perspective. He argues that a company achieves a sustainable competitive advantage when it has valuable, rare, hard-to-imitate and well-organized resources. From this perspective, strategy involves identifying and protecting such assets (technology, brand, organizational culture) that competitors cannot easily replicate. In this context, tax planning expertise and a reputation as an “honest taxpayer” or access to niche tax incentives meet these criteria, as J. B. Barney points out, insofar as they translate into profits that are protected from imitation.

R.P. Rumelt (2011) describes the “core of a good strategy” through three concepts: diagnosis, guiding policy, and coherent action. This means that a company should first precisely identify a key challenge- i.e., make a diagnosis- then it should set a general course of action, which represents guiding policy; and finally, it should formulate a coherent set of actions that translate this policy into practice. Thus, R.P. Rumelt views strategy as a solution to a specific problem, rather than as a general set of goals. That is, if the diagnosis indicates that high effective tax rates threaten profitability, then the solution to such a problem, becomes a thoughtful corporate tax policy (e.g., supply chain reinterpretation, prior pricing agreements, tax certainty regime). From this perspective - unlike those of M.E. Porter's or H. Mintzberg's - the starting point is a specific fiscal challenge.

In conclusion, it is worth noting that, in practice, a manager should integrate all these perspectives - that is, position his enterprise, create and protect its resources, respond to emerging patterns of action, and maintain the discipline of diagnosis and execution. All the presented classical perspectives of enterprise strategy theory emphasize the need for consistency between decisions, the long-term horizon, and the focus on gaining and maintaining competitive advantage. However, it is also important to highlight the differences in the classical view of strategy theory. M.E. Porter represents the external orientation of strategy, locating the sources of competitive advantage in market position, while J.B. Barney represents the internal orientation of strategy locating the sources of advantage in unique resources. H. Mintzberg emphasizes the unplanned nature of some of the strategic activities, when D.C. Hambrick and J.W. Fredrickson represent the planning perspective, in which strategy is the result of conscious choice. On the other hand, R. P. Rumelt presents a problem-based view of strategy, focusing on solving identified challenges rather than describing a general model of action. Despite the noted similarities and identified differences, it should be emphasized that only a comprehensive and forward-looking perspective enables strategy to evolve from an abstract concept into a tangible source of sustainable competitive advantage—one that forms the foundation of effective business management.

Moreover, with globalization and increasing pressure for corporate transparency, tax decisions are increasingly moving beyond the financial domain of corporate management and becoming an integral part of broader corporate strategy. Therefore, it is worth asking whether—and in what way—classical perspectives on strategic thinking account for the issue of corporate tax policy. It should be noted that an enterprise's tax policy may function as an indirect component of its strategy (Porter, Mintzberg), treated either as a cost factor or as part of an emergent decision-making pattern. Alternatively, it may be integrated more directly into the strategic framework (Hambrick, Fredrickson, 2001; Barney, 2001; Rumelt, 2011), in which tax policy can be conditionally incorporated when it constitutes a unique resource or addresses a key strategic challenge. It is noteworthy that none of the classical perspectives on corporate strategy theory places tax at the core of strategy. However, several provide a logical framework for tax policy to be consciously integrated and to become a sustainable source of competitive advantage. Moreover, empirical research and consulting practice confirm that, in an era of global transparency, corporate tax policy is increasingly embedded in corporate strategy (Glaister, Frecknall-Hughes, 2008), both as a tool for value creation and for reputational risk management (Desai, Dharmapala, 2009). The set of classical strategy perspectives presented here—in the context of tax-policy implementation—does not exhaust the range of theoretical approaches in this field; rather, it constitutes a foundation for further research and exploration.

3. Methods

The empirical study employed a 5-point Likert scale, yielding ordinal data; accordingly, all analyses were conducted using non-parametric methods and association measures appropriate for qualitative variables (Agresti, 2018). A chi-square test of independence was first applied to assess whether response distributions differed between managers and tax-and-accounting professionals—this being the standard procedure for examining relationships between two categorical variables in contingency tables. With a total sample size of N = 500, the test possessed adequate power. However, because some expected cell counts fell below five, the chi-square result may have been biased. Consequently, Fisher's exact test was also employed; by calculating the exact probability of the observed frequency distribution, it ensures reliable inference even when certain category counts are small or unequal (Pallant, 2021).

The contingency coefficient (C) was used to estimate the strength of the observed association. This symmetric measure reflects the extent to which group membership predicts a given response pattern. Differences in rank distributions were assessed using the Mann–Whitney U test, which is well suited to ordinal data because it does not require assumptions of normality or homogeneity of variance. Consequently, it provides a robust comparison of median ranks between the two study groups on a Likert scale. To complement the U statistic and illustrate both the direction and magnitude of these differences, we also report mean ranks and rank sums. These values clarify which group exhibits statistically higher (i.e., more positive) responses, thereby facilitating the practical interpretation of our findings (Newsom, 2021).

The selected methods were well suited to the nature of the data (ordinal and categorical) and robust to potential violations of classical parametric assumptions. Moreover, the applied triangulation of research techniques allows for the concurrent assessment of both the significance and strength of relationships among the studied variables, which is crucial when analyzing perceptual differences between employee groups.

4. Results

During the empirical study, we examined whether managers of the surveyed companies and tax-and-accounting specialists consider tax policy to be part of their enterprise strategy. The data presented in Table 1 reveal a clear disparity between managers and tax and accounting professionals in their assessment of the extent to which tax policy is effectively embedded in corporate strategy. Among managers, 82 percent "completely agree" and a further 10 percent "agree" that such a linkage exists—a combined total of 92 percent expressing full or substantial agreement. In the group of tax and accounting specialists, the percentage of positive responses is significantly lower, with only 37.6% selecting "completely agree" and 31.2% selecting "agree," for a total of 68.8%proc. Nearly 27 percent of specialists remain neutral, compared to just 6.4 percent of managers.

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Table 1.
Tax policy as an element of corporate strategy

Specification		Groups of employees: Managers	Groups of employees: Tax and accounting specialists	Total
Tax policy as an element of corporate strategy	completely disagree	3	4	7
	disagree	1	7	8
	neither agree nor disagree	16	67	83
	agree	25	78	103
	completely agree	205	94	299
Total		250	250	500

Source: Author's own elaboration.

Reflecting on the survey results, it is important to note that this difference stems primarily from the distinct time horizons and content of the two groups' daily work. Managers, involved in the strategy- formulation process, engage with the declarative layer of corporate documents, where tax considerations are typically framed as financial objectives or principles of corporate governance. From this perspective, tax policy appears as an integral element of the "economic logic": strategy that supports cash flow, profitability, and ESG compliance, and its inclusion in official plans is often perceived as a fait accompli.

Tax and accounting specialists—charged with implementing a company's tax policy—contend with regulatory interpretations and its cyclical nature. From their perspective, tax policy is sometimes formally enshrined in the strategic plan, yet its practical translation into procedures, time budgets, and IT resources often remains incomplete. As a result, these professionals tend to respond more neutrally in the survey, noting that declared strategic objectives are not fully aligned with operational practice or with the actual level of tax risk they are permitted to assume.

Table 2.
Significance tests of the relationship between corporate tax policy and strategy as perceived by managers and tax and accounting professionals

Groups of employees vs.	Chi-square statistic	df	Asymptotic significance (two-tailed)	Fisher's statistics	Exact significance (two-tailed)
Tax policy as an element of corporate strategy	104,459[a]	4	0,000	108,207	0,000

Source: Author's own elaboration.

The results of the statistical tests (Table 2) clearly confirm that the assessment of the degree to which tax policy is integrated into corporate strategy differs significantly between managers and tax and accounting specialists. The chi-square statistic ($\chi^2 = 104.46$, df = 4, $p < 0.001$) indicates a strong association between group membership and the responses provided. However, since some cells in the contingency table had expected counts below 5—thus violating a key assumption of the χ^2 test—Fisher's exact test was additionally conducted.

Its result ($F = 108.21$, $p < 0.001$) corroborates the conclusion drawn from the chi-square test, while remaining valid regardless of cell frequencies.

The study found that the probability of the observed differences in perception having occurred by chance is less than 0.1%. This indicates that managers are significantly more likely to declare that tax policy is an integral part of corporate strategy, whereas tax and accounting specialists perceive this integration as less evident or incomplete. The statistical findings support the earlier observation of a dichotomy between the declarative (strategic) level and the operational (implementation) level, highlighting the need for better alignment between these two perspectives in the strategic planning process.

Table 3.
Assessment of the relationship between corporate tax policy and strategy as perceived by managers and tax and accounting specialists

Groups of employees vs.	Contingency coefficient	Exact significance
Tax policy as an element of corporate strategy	0,416	0,000

Source: Author's own elaboration.

The value of the contingency coefficient ($C = 0.416$) indicates a moderately strong relationship between group membership (managers vs. tax and accounting professionals) and the perception of whether tax policy is integrated into corporate strategy. In practical terms, this distinction is clear, though not absolute, between the two perspectives. The first perspective suggests that the higher the managerial position, the more likely respondents are to believe that tax policy is fully embedded in the company's strategy. In contrast, the second perspective shows that the closer individuals are to the operational level of tax compliance, the more frequently they express skepticism or a neutral stance. Furthermore, the exact significance value ($p < 0.001$) confirms that the likelihood of this relationship occurring by chance is extremely low. The observed differences in responses, therefore, have a strong statistical foundation. This finding supports earlier observations that managers typically operate at the declarative level of strategic documentation, while tax and accounting professionals evaluate the feasibility of strategic integration through the lens of daily procedures and regulatory constraints. Although the perception gap is not absolute, it is substantial enough to highlight the need for stronger integration of the tax function into the strategic planning process, as well as for a more consistent translation of strategic goals into operational practice.

Table 4.
Significance tests of differences between tax policy as an element of corporate strategy as perceived by management and by accounting and tax specialists

Specification	Mann-Whitney U test	Z	Asymptotic significance (two-tailed)
Tax policy as an element of corporate strategy	17234,500	-9,870	0,000

Source: Author's own elaboration.

The results of the Mann-Whitney U test ($U = 17{,}234.5$; $Z = -9.87$; $p < 0.001$) indicate that the distributions of scores between the two groups differ significantly. Given the ordinal nature of the response scale, a non-parametric test was appropriately used. The findings show that managers have significantly higher median ranks compared to tax and accounting specialists. In other words, managers are considerably more likely to affirm that tax policy is an integral part of corporate strategy, whereas tax and accounting specialists tend to rate this integration significantly lower. The negative value of the Z statistic indicates that the ranks of specialists are shifted downward—towards neutral or skeptical responses—corroborating the earlier χ^2 test and contingency coefficient results. This difference is statistically significant ($p < 0.001$) and reflects two distinct perspectives: executives approach tax policy at the level of strategic statements and financial objectives, while tax and accounting professionals evaluate it through the lens of daily implementation, procedural constraints, and regulatory risk. The perceptual divergence revealed by the Mann-Whitney U test underscores the need for closer integration of tax expertise within the strategy formulation process, ensuring that the strategic documents align more closely with operational practices.

Table 5.
Mean rank values of differences between corporate tax policy as an element of corporate strategy, as perceived by managers and tax and accounting specialists

Specification	Groups of employees	mean rank	total ranks
Tax policy as an element of corporate strategy	Managers	306,56	76640,50
	Tax and accounting specialists	194,44	48609,50

Source: Author's own elaboration.

The mean ranks presented in Table 5 highlight the extent of the discrepancy between the two groups. Managers received an average rank of 306.56, while tax and accounting specialists scored significantly lower, with an average rank of 194.44. In the context of the Mann-Whitney U test, a higher rank corresponds to a more frequent selection of "agree" or "completely agree" responses. Therefore, a difference of over 110 points clearly indicates that managers consistently rate the integration of tax policy into corporate strategy much higher than those responsible for its day-to-day implementation. The rank sums (76,640.5 vs. 48,609.5) further reinforce this dichotomy at the group level. Most managers rank at the top of the response distribution, while specialists are concentrated in the middle and lower parts. This contrast aligns with the earlier results of the χ^2, Fisher's exact, and Mann-Whitney U tests, reinforcing the conclusion that the observed perceptual differences are not random but have a clear and statistically validated basis. From an interpretive standpoint, this suggests that managers—focused primarily on declarative financial and reputational goals—tend to assume that tax matters are already fully integrated into corporate strategy. In contrast, tax and accounting professionals, who deal with the practical aspects of implementation, regulatory changes, and IT system constraints, perceive a disconnect between strategic intent and operational reality. The average ranks not only confirm the existence of this perceptual gap but also clarify its direction and magnitude—critical information for organizations seeking to more effectively integrate the tax function into the strategic management process.

5. Discussion

Considering the results of the five sets of empirical surveys, it can be observed that they present a consistent picture of the dichotomy between managers and tax and accounting specialists in evaluating whether tax policy is realistically integrated into corporate strategy. The response distribution (Table 1) reveals a highly optimistic stance among managers, with as many as 92% declaring full or substantial alignment between tax policy and strategy. Among tax and accounting professionals, this percentage falls below 69%, with over a quarter remaining neutral. This divergence suggests that the strategic documentation accessible to managers may create the illusion of full integration, while the operational level exposes gaps in implementation. The χ^2 test and Fisher's exact test (Table 2) confirmed that these discrepancies are statistically significant and unlikely to have occurred by chance ($p < 0.001$). The responses are strongly influenced by employee group membership, which supports the thesis of a systematic—rather than incidental—conflict of perspectives. The contingency coefficient ($C = 0.416$) reported in Table 3 indicates a moderate but distinct relationship strength. This suggests that group affiliation accounts for a substantial portion of the variation in opinions, although other factors—such as company size or professional experience—may further amplify or reduce the observed differences. The Mann-Whitney U test (Table 4) and the mean rank analysis (Table 5) clearly identify the direction of divergence. Managers' responses are skewed toward the "agree" and "completely agree" categories, whereas tax and accounting specialists are concentrated in the middle of the scale. The difference in medians is sufficiently large ($Z = -9.87$, $p < 0.001$) to confirm, even under non-parametric conditions, a statistically significant divergence in perceptions between the two groups.

The results obtained align with earlier research by Glaister and Frecknall-Hughes (2008), which found that boards tend to perceive taxation primarily ex post—as a cost—rather than as a strategic pillar of competitive advantage. In contrast, studies focusing on professionals (Brivot, Paquette, Huxley, 2025) reveal a growing aspiration among tax and accounting specialists to be involved earlier in the design of business models. Our findings confirm that the gap between these groups is not merely a matter of intent but reflects an entrenched communication pattern: management relies on the declarative coherence of strategic documents, whereas professionals evaluate the operational feasibility and associated risks. Empirically, a statistically significant and moderately strong divergence in the perception of tax policy's role in corporate strategy was observed between managerial and operational levels. This perceptual gap appears to stem from differing reference points: strategic declarations formulated “at the top” by executives versus compliance realities and risk assessments conducted “at the bottom” by operational personnel. Future research should focus on identifying mechanisms that facilitate the integration of these two perspectives and on determining the organizational conditions that minimize this perceptual divide, enabling tax policy to serve not only a declarative role but also a functional one within modern corporate strategy.

6. Summary

Corporate fiscal policy has emerged as one of the key dimensions of corporate governance over the past decade. Broadly defined, it refers to a deliberate, continuous, and legally grounded set of managerial decisions aimed at shaping fiscal burdens in a manner that supports the company’s long-term strategic objectives while minimizing regulatory and reputational risks. These decisions encompass a wide spectrum—from tax planning, such as structuring legal entities and transactions to optimize the effective tax rate, to managing tax risks, ensuring timely compliance with tax authorities, and maintaining transparent communication with stakeholders. In practice, this often results in a perceptual divergence: managers may overestimate the extent to which tax policy is integrated into corporate strategy, while tax and accounting professionals perceive a disconnect between formal strategic declarations and the fragmented nature of operational implementation. Unless these two perspectives are aligned—at a minimum by formally involving tax and accounting specialists in the strategic planning process—the purported synergy between tax policy and corporate strategy is likely to remain, at least in part, illusory.

In a reality where tax law is one of the most rapidly evolving elements of the business environment, understanding the relationship between a company's tax policy and its overall strategy has become a critical factor in managerial success. It influences whether a company can capitalize on investment incentives, sustain competitive margins amid new fiscal burdens, and construct a credible ESG narrative. Integrating tax planning into the design of business models enables not only the reduction of the effective income tax rate but also the safeguarding of liquidity, the mitigation of regulatory risks, and the protection of corporate reputation. In this way, tax policy contributes directly to achieving the core objectives of modern strategic management in Poland.

The findings of the study offer important implications for managers. They highlight the need to include tax and accounting specialists in the strategic planning cycle, as this can help reduce the gap between strategic intent and operational execution. Companies should periodically assess the extent to which declarations of tax policy integration are reflected in actual budgets, procedures, and IT systems. Moreover, the results suggest a dual need for capacity-building: managerial training should address the practical constraints of tax compliance, while tax and accounting professionals would benefit from workshops on strategic management to enhance their understanding of top-level objectives.

The survey conducted also presents several limitations. First, although the sample comprised 500 respondents, it included representatives from only two hierarchical levels of the organization. Key departments such as controlling and legal—whose perspectives could moderate the results—were not included. Second, the use of a Likert scale captures stated perceptions rather than actual behavior. Consequently, the real extent of tax policy integration could only be validated through process audits or analyses of investment decisions. Third, the study was limited to a single national context. The specific characteristics of Polish tax law—such as frequent regulatory changes and the requirement to publish a tax strategy—may amplify the perceptual divergence observed between managerial and operational roles.

It should be clearly emphasized that the results obtained are consistent with the observations of K. Glaister and W. Frecknall-Hughes (2008) who noted that managers tend to have a more general, cost-based view of taxes compared to tax and accounting specialists. The findings also support the conclusions of M. Brivot, S. Paquette, and Z. Huxley (2025) regarding the ambition yet limited effectiveness of tax specialists. However, unlike Glaister and Frecknall-Hughes, Polish managers report a stronger formal integration of tax policy. This suggests that, under conditions of mandatory tax strategy publication, declarative integration is increasing, even though operational gaps persist. The empirical research presented in this paper contributes to resource theory by demonstrating that tax competence becomes a unique organizational resource only when managers and tax and accounting specialists jointly develop shared procedures; merely possessing this competence does not guarantee a competitive advantage.

The study confirms several classic theses—such as the cost-focused perspective of boards of directors and the ambition of tax specialists—while revealing that the declarative integration of tax policy into corporate strategy does not always translate into mature governance practices. Although the results align with the existing theoretical framework, they highlight that implementation, rather than conceptualization, remains the greatest challenge. This finding provides a foundation for further research on effectively aligning the tax function with the strategic core of the company.

In conclusion, it is important to recognize that a company's strategy and tax policy jointly constitute an integrated whole. While strategy provides direction for resource allocation and growth decisions, tax policy shapes the financial and reputational outcomes of those decisions. The clearer the regulatory and social environment, the stronger the feedback loop becomes, underscoring that tax policy must be developed concurrently with the formulation of a competitive strategy, rather than only after the strategy has been established.

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