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ASYMMETRY IN THE ALIGNMENT OF TAX POLICY WITH CORPORATE STRATEGY IN THE LIGHT OF EMPIRICAL RESEARCH

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Purpose: The aim of the article is to examine the coordination between corporate tax policy and business strategy, identify the factors influencing this coordination, and analyse perceptual differences between managers and tax and accounting specialists across enterprises of different sizes.
Design/methodology/approach: The study is based on a quantitative analysis of survey data collected from managers and tax and accounting specialists employed in medium-sized and large enterprises in Poland. Nine areas of integration between tax policy and corporate strategy were assessed. The Mann-Whitney U test, the chi-square test, and a descriptive analysis of percentage distributions were applied.
Findings: The results showed that the coordination of tax policy with business strategy varies by enterprise size and respondent group. Assessment patterns were more homogeneous among respondents from large enterprises, whereas greater variability was observed among respondents from medium-sized enterprises. These findings should be interpreted as differences in perceived alignment rather than as direct evidence of higher tax-management maturity. A perceptual gap was also identified, as managers assessed tax-policy integration more positively than tax and accounting specialists. The findings further indicate a perceptual asymmetry in the assessment of tax-policy alignment across organizational groups and enterprise-size categories.
Research limitations/implications: The main limitation of the study is its cross-sectional character and the fact that it relies on respondents' self-reported assessments. Future research should incorporate objective data as well as comparative and longitudinal studies.
Practical implications: The results indicate the need for stronger integration of the tax function with strategic planning, improved internal communication, and the implementation of tools such as the Tax Control Framework, particularly in medium-sized enterprises.
Social implications: The study may support the development of corporate tax transparency and accountability and provide grounds for public and industry policies promoting tax compliance and good management practices.
Originality/value: The originality of the article lies in its organizational and perceptual approach to the coordination of tax policy with business strategy. The article fills a research gap by demonstrating the existence of a perceptual gap between managers and specialists, as well as the importance of enterprise size for the maturity of tax management.
Keywords: corporate strategy, corporate tax policy.
Category of the paper: Research paper.

1. Introduction

The issue of integrating tax policy with the strategic objectives of an enterprise continues to be addressed in the literature primarily from an economic and financial as well as legal and tax perspectives. The dominant stream of research focuses on the effective tax rate, tax avoidance, firm value, and the financial consequences of tax decisions (Desai, Dharmapala, 2009; Hanlon, Heitzman, 2010). A similar research orientation can be found in OECD studies, where the emphasis is placed on the level of corporate taxation, effective tax rates, and tax transparency in an international context (OECD, 2022). As a result, the prevailing approach highlights the measurable outcomes of tax policy, leaving its organizational determinants and implementation mechanisms relatively underexplored.

Much less frequently, the subject of analysis includes the organizational, managerial, and behavioral aspects of tax management, encompassing the way tax objectives are communicated, their understanding by different groups of employees, and the coordination of the tax function with other areas of management. Meanwhile, the body of research on corporate governance and tax avoidance clearly indicates that the organization of supervision, the structure of responsibility, and the relations between internal stakeholders affect the scope and nature of a firm's tax-related activities (Kovermann, Velte, 2019; Daszczyńska-Ciborowska, 2024; Hambrick, Fredrickson, 2001). This means that tax policy should not be understood solely as a set of fiscal decisions, but rather as an element of the strategic management system, the effectiveness of which also depends on communication processes, the perception of objectives, and the level of internal integration.

It is precisely at this point that the research gap becomes apparent. Previous studies have focused mainly on corporate decisions and their financial consequences, while neglecting the cognitive and communicative dimension of tax strategy implementation, which may determine the actual effectiveness of the adopted solutions (Hanlon, Heitzman, 2010; Kovermann, Velte, 2019). Therefore, the question remains insufficiently explored as to whether the formally declared coordination of tax policy with strategic objectives is reflected in management practice and whether it is perceived in a similar way by representatives of different organizational levels and functions within the enterprise.

This premise leads to the following research objective, which is to determine the extent to which corporate tax policy is coordinated with strategy, and which organizational, managerial, cognitive, and structural factors influence the level of this coordination. Addressing this issue is justified by the need to complement the dominant financial-legal approach in the literature with a managerial perspective that takes into account the internal diversity of assessments and experiences related to the implementation of tax policy. It therefore becomes particularly important to determine whether there is a perceptual gap between managerial staff and tax and accounting specialists in assessing the degree of alignment between tax policy and strategy,

and whether enterprise size differentiates the level of organizational maturity in the area of tax management. An objective formulated in this way aligns with the current stream of research on the relationship between the tax function, governance mechanisms, and the long-term value of the enterprise (Desai, Dharmapala, 2009; Kovermann, Velte, 2019).

Adopting such a research perspective enables the identification of the asymmetry between the declared level of strategic alignment and its actual operationalization within the organizational structure. It may reasonably be expected that managers, assessing the phenomenon from the strategic perspective, will perceive the integration of tax policy with enterprise objectives more optimistically than specialists responsible for its practical application. The empirical identification of this phenomenon makes an important contribution to management research, as it extends the existing understanding of tax policy by adding a perceptual, managerial, and organizational dimension, rather than limiting it solely to financial and regulatory dimensions.

In the present study, asymmetry is understood as a systematic difference in the assessments expressed by different organizational groups, namely managerial staff and tax and accounting specialists, as well as between medium-sized and large enterprises with regard to the perceived degree of alignment between corporate tax policy and business strategy. Thus, asymmetry is conceptualized as a perceptual and organizational phenomenon rather than a financial one. It does not refer to information asymmetry in the classical economic sense but rather to differences in the perception of tax-policy alignment resulting from organizational roles and the degree of formalization of managerial processes (Özleblebici, Çetin, 2015). This understanding is consistent with the managerial perception perspective, which assumes that organizational actors occupying different roles may interpret the same strategic processes in different ways because they rely on different responsibilities, experiences, and decision-making contexts.

2. The Importance of Coordinating Corporate Tax Policy with Its Strategy

Tax policy constitutes an integral element of a company's financial strategy, and its proper coordination with strategy is one of the fundamental conditions for building a sustainable competitive advantage and maintaining the company's financial stability (Guziejewska, Witczak, 2024). The literature emphasizes that tax policy should not be understood solely as an instrument for reducing fiscal burdens, but as a strategic management tool supporting the achievement of long-term objectives (Mikrut, Poznańska, 2009). This perspective remains consistent with the broader stream of research on corporate taxation, in which tax decisions are analysed through the lens of firm value, governance structure, and regulatory risk (Desai, Dharmapala, 2009; Hanlon, Heitzman, 2010). From this perspective, tax policy is not only

an element of financial policy, but also part of a broader system of strategic decisions concerning cost structure, investments, sources of financing, and relations with the institutional environment.

The coordination of tax policy and strategy means aligning the fiscal objectives of the company with its strategic objectives, such as increasing market value, expansion, innovativeness, or maintaining financial liquidity. This requires consistency between the tax function and the basic areas of management, especially finance, investments, and the company's operational structure. Consequently, decisions concerning the choice of the form of taxation, capital structure, location of activities, or the method of intra-group settlements should be considered not only from an accounting perspective, but primarily from a strategic one. Such an approach justifies the aim of the study, which is to examine the extent to which corporate tax policy is coordinated with strategy and which organizational, managerial, cognitive, and structural factors affect the level of this coordination. This approach allows moving beyond the dominant financial-legal approach in the literature and to take into account the organizational dimension of tax management.

A fundamental condition for the effective coordination of tax policy with corporate strategy is appropriate corporate governance. Research indicates that supervisory mechanisms, including the activity of the supervisory board and the audit committee, reduce the propensity for aggressive tax planning and promote greater stability of tax decisions (Lanis, Richardson, 2011; Kovermann, Velte, 2019). At the same time, the alignment of tax oversight with the company's strategic profile is of particular importance. Hsu, Moore, and Neubaum (2018) demonstrated that financial experts serving on the audit committee vary their approach to overseeing tax planning depending on the company's strategy. The relationship between governance and taxation is therefore not universal, but conditional. The consistency of tax policy with corporate strategy is thus determined not only by legal regulations, but also by the quality of supervisory structures, the competencies of governing bodies, and the way responsibility for tax decisions is organized.

Another important dimension of coordination remains tax risk management, which is increasingly treated as an integral part of the enterprise risk management system (Dubiel, 2024). The literature emphasizes that tax policy should take into account not only efficiency objectives, but also the level of acceptable risk, the company's ability to monitor legal changes, and the quality of internal control mechanisms. In this context, the concept of the tax control framework has become increasingly important, understood as a set of procedures and organizational solutions enabling the assessment of the compliance of tax-related activities with corporate and regulatory objectives. The need for such an approach is reinforced by contemporary international reforms, especially OECD initiatives aimed at counteracting base erosion and global minimum taxation (OECD, 2021, 2022). This means that a company should treat tax policy as a strategic risk management area, rather than solely as a domain of formal compliance.

The importance of coordinating tax policy with corporate strategy becomes particularly evident under conditions of internationalization of business activities and the development of the digital economy. The global minimum tax, in force in Poland since 1 January 2025 pursuant to the Act of 6 November 2024, implemented under OECD/G20 Pillar Two framework, compels multinational groups to undertake more advanced tax planning and to ensure greater transparency in reporting (OECD, 2021; Podkówka, 2023). At the same time, decisions concerning the location of functions, assets, and risks, as well as the allocation of value within cross-border structures, must be made with due regard to BEPS principles and new requirements concerning the taxation of income in jurisdictions where economic value is actually created. In this sense, the boundaries between operational, financial, and tax strategy become blurred, and the coordination of these areas is becoming indispensable for maintaining regulatory compliance and reducing tax risk.

The coordination of tax policy with strategy also includes transfer pricing planning, financing structure, and withholding tax management. In the Polish legal system, the requirement that transfer prices be consistent with the actual course of transactions and the profile of functions, assets, and risks has been expressed, inter alia, in Article 11c of the Corporate Income Tax Act, while the limits of permissible tax planning are also defined by the anti-avoidance clause contained in Article 119a of the Tax Ordinance. From a management perspective, this means the need to synchronize tax policy with the map of management processes and with the way value is created within the company. Consistency between the value chain and the tax structure reduces regulatory risk, promotes organizational transparency, and enhances the company's capacity for long-term planning.

The literature also points to differences in the level of tax maturity depending on enterprise size. In the small and medium-sized enterprise sector, tax decisions are more often made on an ad hoc basis and do not always stem from a formally adopted strategy, which may lead to inconsistencies between financial and tax objectives (Mikrut, Poznańska, 2009). In larger companies, by contrast, which possess more formalized management structures, a planned approach to taxation and its stronger embedding in the system of strategic planning can be observed more frequently. The tax awareness of managers and specialists is also of significant importance in this respect, because the level of economic knowledge and understanding of tax consequences affects the quality of strategic decisions and the degree to which they are integrated with the company's long-term development objectives. From the perspective of the aim of the study, this justifies the need to examine whether enterprise size differentiates the level of maturity in tax management and whether it affects how the alignment of tax policy with strategy is perceived.

An important dimension of the coordination of tax policy also includes the transparency of the company's operations. The Polish literature indicates that the obligation to publish information on tax strategy did not always result in an actual increase in tax management maturity, but was sometimes carried out in a formal and declarative manner (Podkówka, 2023).

At the same time, research on corporate tax responsibility and on the relationship between governance and tax avoidance shows that taxes are increasingly perceived as an element of corporate reputation and of more broadly understood corporate responsibility (Kovermann, Velte, 2019). In this perspective, a responsible approach to taxation aligns with the logic of ESG, influencing both the assessment of regulatory risk and the social legitimization of corporate activities.

To conclude, the coordination of tax policy with corporate strategy is multidimensional in nature. It encompasses economic, managerial, organizational, institutional, and ethical aspects. The higher the level of organizational maturity, the quality of governance, and tax awareness, the greater the consistency and effectiveness of tax policy management. This means that taxes are no longer merely a financial category and become an element of organizational culture and a tool for implementing the company's development strategy. In this sense, tax policy is not merely an element of fiscal compliance, but an instrument for shaping a company's long-term value and its sustainable development.

3. Research methodology

The adopted research methodology was designed to achieve the aim of the study, which was to determine the extent to which corporate tax policy is coordinated with strategy and which organizational, managerial, cognitive, and structural factors affect the level of this coordination. Since the analysis considered both respondents' self-reported assessments and differences in the perceptions of specific phenomena between two professional groups, a quantitative research approach was therefore appropriate, based on a survey and statistical analysis of the results. Such a procedure allows for capturing assessment patterns, compare groups of respondents, and identify relationships between selected characteristics of the entities under study and the way the alignment of tax policy with corporate strategy is perceived (Creswell, 2014).

The empirical material consisted of responses obtained from two categories of respondents: representatives of the managerial staff of the surveyed enterprises and tax and accounting specialists. The selection of these groups was methodologically justified, because the former is responsible for shaping and supervising corporate strategy, while the latter directly participates in the operational implementation and execution of tax policy. Adopting such a perspective made it possible to examine not only the formal level of alignment of tax policy with strategy, but also to reveal potential perceptual differences between the strategic and operational levels of management. From the point of view of management science, this solution was particularly important because it allowed the capture of the intra-organizational dimension of tax policy coordination, which has been less frequently analysed in the literature.

The research instrument was a survey in which respondents assessed selected aspects of the alignment of tax policy with corporate strategy. A five-point response scale was applied, allowing respondents to rate their opinions from the lowest to the highest. This type of scale is widely used in social and management research because it enables the operationalization of attitudes, opinions, and assessments in a comparable way that can be easily subjected to statistical analysis (Jamieson, 2004). The study assessed, among other things, the level of coordination between strategy and tax policy goals, the inclusion of tax goals in operational plans, the identification of factors affecting tax policy, the level of management knowledge about tax policy instruments, and the degree to which tax policy is aligned with the needs of internal and external stakeholders. The scope of the questions indicates that the study was multidimensional in character and addressed strategic, operational, and communication-related aspects.

The use of a survey as the primary method of data collection was justified for several reasons. First, it makes it possible to collect data from a larger number of respondents in a standardized manner, which increases the comparability of the results obtained. Second, it enables capturing subjective assessments and perceptions of organizational phenomena that would be difficult to measure solely on the basis of secondary data. Third, in the case of the issue of the alignment of tax policy with corporate strategy, it was particularly important to understand how the processes under study are perceived by those responsible for shaping and implementing them. Such a solution corresponds to the logic of research on perception and organizational attitudes, where the focus is not so much on the formal facts themselves as on how they are interpreted by organizational participants.

In the statistical analysis, the Mann–Whitney U test was used to assess differences between groups of enterprises of different sizes, namely medium-sized and large enterprises. The application of this test was justified by the nature of the data, because the response scale was of an ordinal type and the compared groups were independent. The Mann-Whitney U test is recommended in situations where the aim of the analysis is to compare two independent groups without the need to assume the normality of the distribution of variables (Creswell, 2014).

The second important analytical tool was the chi-square test of independence, applied to examine the relationship between the respondent group and the assessment of selected aspects of the alignment of tax policy with corporate strategy. This test is commonly used to analyse relationships between qualitative variables, especially when the researcher wishes to determine whether the response distributions differ significantly between the groups studied (McHugh, 2013). In the present study, the test allowed for confirming statistically significant differences between the assessments of managerial staff and those of tax and accounting specialists with regard to the coordination of strategy and tax policy objectives, the inclusion of tax goals in operational plans, and the identification of factors affecting tax policy. In addition, the contingency coefficient was calculated, allowing the assessment of the strength of the

relationship between the variables analysed. As a result, the study was not limited solely to establishing the existence of a relationship, but also made it possible to determine its intensity.

An important element of the methodology was also the descriptive analysis of percentage distributions, presented in Tables 2–5. This allowed for a more detailed interpretation of the results obtained and for capturing the structure of respondents' assessments. The application of this procedure was justified because statistical significance tests alone do not show the direction and distribution of opinions, whereas percentage analysis allows for precisely indicating the extent to which particular respondent groups assigned high, medium, or low ratings to specific phenomena. As a result, it was possible not only to confirm the existence of differences between groups, but also to describe their substantive nature. Such a combination of statistical and descriptive analysis increases the interpretive value of quantitative research. The adopted research procedure made it possible not only to answer the question of whether tax policy is coordinated with strategy, but also to indicate that the level of this coordination is perceived differently by managerial staff and specialists, and that its maturity is related to enterprise size.

At the same time, it should be emphasized that the adopted methodology has certain limitations, which should be taken into account when interpreting the results. First, the study was based on respondents' declarations, which entails the risk of subjective assessment bias, social desirability effects, or inflated ratings by respondents identifying with the company's policy. Second, the response scale used was ordinal in nature, which limits the scope of possible analyses and does not allow the results to be fully treated as interval data. The methodological literature points out that data from Likert scales should be interpreted with caution, especially when inferring the strength of relationships or mean differences between groups (Jamieson, 2004). Third, the study was cross-sectional in nature, and therefore presented the state of assessments at a specific point in time, without the possibility of observing changes over time. This means that it is not possible to draw causal conclusions regarding the impact of regulatory or organizational changes on the level of coordination of tax policy.

An additional limitation is the lack of use of objective financial and tax indicators, such as the effective tax rate, the number of tax disputes, the level of tax adjustments, or audit results. Basing the study solely on survey data means that it primarily describes respondents' perceptions of the phenomena under study, rather than their material outcomes. This does not, however, reduce the cognitive value of the study; rather, it indicates its specific scope: the study concerned the organizational and cognitive dimension of the coordination of tax policy, rather than its strictly financial consequences. Finally, it should be noted that the structure of the sample, including sectoral differences between enterprises, which were not taken into account as a separate differentiating factor, may also have influenced the results obtained.

Despite the indicated limitations, the adopted research methodology was adequate to the aim of the study and enabled the collection of valuable data on the perceived alignment of tax policy with corporate strategy. Its strength lay in the combination of quantitative analysis with descriptive interpretation, as well as in taking into account the perspectives of two groups of

respondents performing different organizational roles. As a result, it was possible to demonstrate that the phenomenon under study has not only a formal and strategic dimensions, but also a cognitive, communicative, and organizational one.

4. Research results

The study showed that the degree of coordination between tax policy and corporate strategy varies by both enterprise size and respondents' professional group. This means that the phenomenon under study is not homogeneous, but depends on the level of organizational maturity and on the perspective from which the integration of tax policy with strategic processes is evaluated. First, it should be noted that the results of the Mann–Whitney U test revealed significant differences between medium-sized and large enterprises (Table 1).

Table 1.
Results of the Mann-Whitney U test for the assessment of the alignment of tax policy with business strategy by enterprise size

Item	ENTERPRISE SIZE	
	medium-sized enterprises	**large enterprises**
Open and transparent dialogue on tax policy	U = 13000.000; Z = -11.480; p = 0.000	U = 17.000; Z = -0.934; p = 0.350
Tax policy aligned with management needs	U = 14161.000; Z = -10.853; p = 0.000	U = 24.000; Z = 0.000; p = 1.000
Tax policy aligned with tax authority expectations	U = 18838.500; Z = -8.130; p = 0.000	U = 14.000; Z = -1.502; p = 0.133
Management verifies alignment of business and tax strategy goals	U = 14354.000; Z = -10.741; p = 0.000	U = 22.500; Z = -0.207; p = 0.836
Tax policy goals included in operational plans	U = 14077.000; Z = -10.879; p = 0.000	U = 20.000; Z = -0.562; p = 0.574
Factors affecting tax policy identified	U = 12558.000; Z = -11.776; p = 0.000	U = 12.000; Z = -1.654; p = 0.098
Management understands the impact of tax policy on organizational units	U = 11938.500; Z = -12.410; p = 0.000	U = 13.000; Z = -1.494; p = 0.135
Management knows instruments for building tax policy	U = 13007.000; Z = -11.631; p = 0.000	U = 19.500; Z = -0.600; p = 0.548
Management continuously verifies tax policy alignment	U = 13014.000; Z = -11.600; p = 0.000	U = 14.000; Z = -1.352; p = 0.176

Note. U – Mann-Whitney U statistic; Z – standardized test statistic; p – asymptotic significance level (two-tailed). The table presents the results of comparisons between medium-sized and large enterprises in selected dimensions of tax policy alignment with business strategy.

Source: Own elaboration based on survey results.

In the case of medium-sized enterprises, all analysed areas related to the alignment of tax policy with strategy were statistically significant. This included, among other things, the openness of dialogue on tax policy, the alignment of tax policy with the needs of management and tax authorities, the inclusion of tax objectives in operational plans, the identification of factors affecting tax policy, as well as the level of management knowledge

regarding the instruments and implications of tax policy (Table 1). This means that in medium-sized enterprises, the assessments of these dimensions are more differentiated, and the level of coordination between tax policy and strategic objectives is not stable.

The results presented in Table 1 indicate that no statistically significant differences were observed among the assessed dimensions in large enterprises. However, this finding should be interpreted with caution. The absence of statistical significance does not automatically imply a higher level of tax-management maturity or a stronger integration of tax policy into the corporate strategy. Rather, it indicates that the responses obtained from large enterprises were more homogeneous than those from medium-sized enterprises within the analysed sample. Demonstrating a higher level of organizational maturity would require additional analyses based on group medians, rank distributions, or objective indicators reflecting the effectiveness and maturity of the corporate tax management system. Median values and rank distributions were not analysed in the present study because the primary objective was to compare overall response patterns using non-parametric significance tests.

The analysis of the distribution of responses across all respondents indicated that the overall alignment of tax policy with corporate strategy was generally assessed positively (Table 2). High and very high ratings predominated in the three key dimensions, namely the alignment between corporate strategy goals and tax policy goals, the inclusion of tax policy goals in operational plans, and the identification of factors affecting tax policy. The highest proportion of the maximum ratings was observed for the alignment between corporate strategy goals and tax policy goals.

Table 2.
Assessment of selected dimensions of tax policy alignment with business strategy by all respondents (%)

Item	ASSESSMENT				
	1	2	3	4	5
Alignment of business strategy goals with tax policy goals	3.0	2.4	12.8	30.4	51.4
Inclusion of tax policy goals in operational plans	2.4	2.4	14.0	31.2	50.0
Identification of factors affecting tax policy	3.0	3.8	15.0	32.4	45.8

Note. 1 – very low assessment; 5 – very high assessment. Percentages refer to all surveyed respondents.

Source: Own elaboration based on survey results.

However, dividing the responses by respondent groups revealed clear perceptual differences. Managerial staff were much more likely to give very high ratings (Table 3). In all analysed areas, the majority of managers indicated that tax policy was well coordinated with the enterprise's strategic objectives, that these objectives were included in operational plans, and that the enterprise identified the factors affecting the implementation of its tax policy (Table 3). These responses indicate a highly positive assessment of the level of integration between tax policy and strategic management.

Table 3.
Assessment of selected dimensions of tax policy alignment with business strategy by managerial staff (%)

Item	ASSESSMENT				
	1	2	3	4	5
Alignment of business strategy goals with tax policy goals	0.8	0.8	6.8	15.6	76.0
Inclusion of tax policy goals in operational plans	1.6	0.0	7.6	15.2	75.6
Identification of factors affecting tax policy	1.2	0.8	8.8	14.8	74.4

Note. 1 – very low assessment; 5 – very high assessment. Percentages refer to managerial staff only.

Source: Own elaboration based on survey results.

A different picture emerges from the responses of tax and accounting specialists. In this group, moderately high ratings predominated, while the proportion of the highest ratings was significantly lower than among managerial staff (Table 4). Specialists were more likely to select responses indicating a medium or high level, while they less frequently assigned the highest ratings to the phenomena under study (Table 4). Such a distribution of responses suggests a more cautious and more critical assessment of the actual level of integration of tax policy with the enterprise's strategic objectives.

Table 4.
Assessment of selected dimensions of tax policy alignment with business strategy by tax and accounting specialists (%)

Item	ASSESSMENT				
	1	2	3	4	5
Alignment of business strategy goals with tax policy goals	5.2	4.0	18.8	45.2	26.8
Inclusion of tax policy goals in operational plans	3.2	4.8	20.4	47.2	24.4
Identification of factors affecting tax policy	4.8	6.8	21.2	50.0	17.2

Note. 1 – very low assessment; 5 – very high assessment. Percentages refer to tax and accounting specialists only.

Source: Own elaboration based on survey results.

Additionally, the analysis of the strategic importance of selected goals related to the implementation of tax policy showed that managerial staff more often than specialists regarded such activities as the coordination of corporate strategy goals and tax policy goals, their inclusion in operational plans, and the identification of factors affecting tax policy as important or very important (Table 5). Specialists also recognized the importance of these areas, but their assessments were clearly more restrained (Table 5).

Table 5.
Assessment of selected dimensions of tax policy alignment with business strategy by tax and accounting specialists (%)

Item	ASSESSMENT				
	1	2	3	4	5
Alignment of business strategy goals with tax policy goals	5.2	4.0	18.8	45.2	26.8
Inclusion of tax policy goals in operational plans	3.2	4.8	20.4	47.2	24.4
Identification of factors affecting tax policy	4.8	6.8	21.2	50.0	17.2

Note. 1 – very low assessment; 5 – very high assessment. Percentages refer to tax and accounting specialists only.

Source: Own elaboration based on survey results.

The results of the chi-square tests confirmed that the differences between managerial staff and tax and accounting specialists were statistically significant (Table 6). This applied to all three main areas used to assess the maturity of the alignment of tax policy with enterprise operations: verifying the consistency between strategy and tax policy goals, including the implementation of tax goals in operational plans, and identifying the factors affecting tax policy (Table 6). The contingency coefficients indicated moderately strong relationships, which means that belonging to a particular professional group significantly influenced the assessment of the phenomenon under study (Table 6).

Table 6.
Chi-square tests for differences in the perception of tax policy alignment maturity between managerial staff and tax/accounting specialists

Item	ASSESSMENT			
	Chi-square	**df**	**asymptotic significance (two-tailed)**	**contingency coefficient**
Management verifies whether business strategy goals are aligned with tax strategy goals	122.357	4	0.000	0.443
All planned implementations of tax strategy goals are included in operational plans	134.524	4	0.000	0.460
The enterprise has identified factors affecting the implemented tax strategy	167.155	4	0.000	0.501

Note. df – degrees of freedom. The contingency coefficient indicates the strength of association between respondent group and assessment.

Source: Own elaboration based on survey results.

Based on the results obtained, it can therefore be concluded that enterprises declare a relatively high level of coordination between tax policy and strategic objectives, although the level of this assessment is clearly differentiated. Assessment patterns were more homogeneous among respondents from large enterprises than among respondents from medium-sized enterprises (Table 1), whereas a noticeable perceptual gap exists between managers and tax specialists (Tables 3 - 6) in assessing the perceived level of integration between tax policy and business strategy.

5. Discussion

The results obtained confirm that tax policy should not be analysed solely as a fiscal instrument or an area of regulatory compliance, but rather as an element of the company's strategic management. The literature indicates that research on corporate taxation has long focused primarily on the effective tax rate, tax avoidance, investments, capital structure, and firm value, whereas the organizational and perceptual aspects of tax management have been much less frequently addressed (Hanlon, Heitzman, 2010). These results address this research

gap, showing that the alignment of tax policy with corporate strategy also has a clear intra-organizational dimension.

When interpreting the findings, it is important to clearly distinguish between the declared alignment of corporate tax policy with business strategy and the actual level of tax-management maturity. Since the study was based on respondents' subjective assessments, the results primarily reflect participants' perceptions of organizational processes. Consequently, they do not provide direct evidence of the actual effectiveness of the corporate tax management system or the extent to which tax policy is embedded in operational practice. Assessing the actual maturity of tax management would require the use of objective indicators, such as the effective tax rate, the number of tax disputes, tax adjustments, tax audit results, or the degree of formalization of Tax Control Framework procedures.

Of particular importance is the fact that no significant differences were recorded in the areas under analysis in large enterprises, whereas in medium-sized enterprises these differences were clearly statistically significant. This finding may suggest a greater degree of consistency in respondents' assessments in large enterprises. However, it should not be interpreted as direct evidence of higher organizational maturity, which would require additional analyses based on objective indicators of tax-management practices. Nevertheless, previous studies indicate that well-developed corporate governance mechanisms, formalized management structures, and effective oversight systems may support more consistent tax-management practices in larger organizations (Kovermann, Velte, 2019). In this context, the findings of the present study may be regarded as consistent with the existing literature, although they should be interpreted with appropriate methodological caution. Kovermann and Velte (2019) indicate that corporate governance mechanisms may not only increase the propensity for tax avoidance, but also limit it to a level at which the benefits are not outweigh the associated risks. This means that the quality of governance affects not only the level of tax burdens, but also the organization of the tax function within the enterprise.

The research results also reveal a clear perceptual gap between managerial staff and tax and accounting specialists. Managers were significantly more likely to assess the level of integration of tax policy with strategic objectives as very high, whereas specialists gave more moderate ratings. This difference may indicate that the strategic level of the enterprise tends to perceive the integration of tax policy in a more declarative and project-oriented manner, while the operational level evaluates it through the prism of implementation practice, procedural compliance, and everyday experience related to the fulfilment of tax obligations. This finding contributes to the existing body of knowledge, because the literature has more often focused on the relationship between tax policy, firm value, and agency conflicts than on the internal diversity of assessments within the enterprise. Desai and Dharmapala (2009) demonstrated that the effect of tax avoidance on firm value depends on the quality of governance, which confirms that taxes should also be analysed from the perspective of management quality, and not only through the prism of fiscal benefits.

The results obtained are also consistent with the Polish literature on corporate tax strategy. Mikrut and Poznańska (2009) indicated that tax strategy constitutes one of the functional strategies of the enterprise and should be embedded in a broader system of managerial decisions. In light of the research conducted, however, it becomes clear that the mere formal recognition of tax policy as part of a functional strategy does not yet guarantee its actual integration at the organizational level. The results suggest that, particularly in medium-sized enterprises, difficulties may arise in translating strategic declarations into coherent operational activities.

It is also noteworthy that managers emphasized the strategic importance of coordinating tax policy goals with corporate objectives more strongly than specialists. This may mean that management assigns high declarative importance to tax policy, whereas specialists more often perceive the practical limitations related to the implementation of these assumptions. The dichotomy of the phenomenon under study may be interpreted as a manifestation of information asymmetry or a communication gap within the enterprise. Research on the relationship between corporate strategy and tax oversight has shown that the effectiveness of oversight over tax planning depends on the competencies and roles of the persons involved in control processes, as well as on the strategic profile of the enterprise (Hsu et al., 2018). In this context, the results obtained indicate that differences in the perception of tax policy coordination may be the result not only of differences in expertise of knowledge, but also of differences in organizational position and scope of responsibility.

The research results may also be interpreted in light of contemporary regulatory changes. OECD indicates that the development of international rules counteracting base erosion and the implementation of solutions related to global minimum taxation increase the need for a more integrated approach to corporate taxation (OECD, 2021, 2022). In such circumstances, the coordination of tax policy with the business model, organizational structure, and reporting processes becomes not only a matter of efficiency, but also a condition for reducing regulatory risk. From this perspective, it may be assumed that larger enterprises are better prepared for this type of integration, which has been confirmed by the results obtained.

As a result, this research introduces a new element into the literature, namely the intra-organizational and perceptual dimension of the alignment of tax policy with strategy. It shows that the effective integration of tax policy does not boil down to its formal inclusion in strategic documents, but also requires consistency of interpretation, communication quality, and real embeddedness in management practice. This means that taxes should be analysed not only as a financial category, but also as an element of organizational culture, responsibility structures, and coordination processes within the enterprise.

6. Conclusion

The conducted theoretical and empirical considerations lead to the conclusion that corporate tax policy should not be understood solely as an instrument for fulfilling fiscal obligations or as a tool for reducing tax burdens. It properly belongs within strategic management, because the way tax policy is shaped and implemented affects not only regulatory compliance and financial performance, but also the organization of managerial processes, internal relationships within the enterprise, and the ability to achieve long-term objectives. Such a perspective requires moving beyond the dominant financial-legal approach in the literature toward a view that takes into account the organizational, cognitive, and communicative determinants of coordinating tax policy with corporate strategy.

The literature review indicated that previous research on tax policy focused primarily on the effective tax rate, tax aggressiveness, regulatory compliance, and the impact of tax decisions on firm value. By contrast, the organizational dimension of this phenomenon remained much less explored, especially the question of how different groups of organizational participants perceive the degree of alignment between tax policy and strategy, and how enterprise size affects the maturity of such coordination. Thus, the research gap concerned not so much the mere presence of tax policy within the management system, but rather the extent to which it is actually embedded in organizational practice and the differences in how it is perceived by actors performing different roles within the enterprise.

The results of the empirical study made it possible to partially fill this gap. It was demonstrated that the coordination of tax policy with strategy varies in nature and depends both on enterprise size and on the respondents' position within the organizational structure. Large enterprises were characterized by more consistent assessment patterns. However, these findings should be interpreted as reflecting greater homogeneity of respondents' perceptions rather than constituting direct evidence of higher tax-management maturity. In medium-sized enterprises, by contrast statistically significant differences were observed across the assessed dimensions, indicating a lower level of formalization, stability, and integration of tax processes with strategy. At the same time, a clear perceptual gap was revealed between managerial staff and tax and accounting specialists. Managers assessed the level of integration of tax policy with strategic objectives more highly, whereas specialists formulated more cautious and moderate evaluations. This means that the formal presence of tax policy within the management system does not necessarily imply an equally high level of its operational implementation and internalization in organizational practice.

The findings should be interpreted as an assessment of the perceived alignment between corporate tax policy and business strategy rather than as a direct measure of the actual maturity of tax management. Although the reported assessments constitute an important indicator of organizational functioning, their validation requires the use of objective financial and tax-related data in future research.

The scientific value of the study lies in changing the analytical perspective. Rather than being limited to a financial-legal approach, the paper presents tax policy as an area of integrated strategic management, in which not only regulatory compliance and economic efficiency matter, but also communication quality, level of knowledge, structure of responsibility, and the maturity of management processes. In this sense, the study contributes to management science by highlighting the perceptual and organizational dimension of tax policy coordination. Its particularly significant result is the identification of the phenomenon of a perceptual gap between the strategic and operational levels of the organization, and the proposal of the category of perceptual maturity of tax policy coordination, understood as the degree of consistency in the assessments of different organizational groups regarding the integration of tax policy with corporate strategy.

The study also has clear practical value. It shows that effective coordination of tax policy with strategic objectives is not merely a function of formal procedures, but requires the development of internal communication mechanisms, the building of a culture of tax responsibility, and the implementation of supervision and control tools such as the Tax Control Framework. The results obtained may serve as a point of reference both for enterprises seeking to increase the maturity of their tax management, and for public institutions and industry environments interested in promoting transparency, compliance, and tax responsibility.

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