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## A Proposed Model of Green Tax Acceptance: The Institutional Approach

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**Abstract:** Climate change, natural resource depletion, and pollution have a major impact on the environment, social and economy for current and future generations. Green tax policy is designed not only to preserve the environment but also to motivate green growth activities among companies, individuals, and communities. However, the green tax policy in Malaysia is based on tax incentives only and not tax penalty. There is evidence that shows that the incentives based are not fully aware and not being part of companies' strategies for environmental sustainability. Thus, the need for environmental practices in the manufacturing firms, particularly in the area of green tax, is becoming crucial. Previous studies found that coercive, mimetic, and normative pressures influence the implementation of green practices, but still in doubt whether the pressures also influence the acceptance of the green tax. This study applied the Institutional Theory to explore and explain the role of institutional pressures (coercive, mimetic, and normative pressures) in the development of a green tax acceptance model across the manufacturing firm. If the proposed green tax acceptance framework is validated, the findings will provide important insight to policymakers, practitioners, academicians, tax authorities, and other regulatory authorities in policy formulations and evaluation. Specifically, the findings will contribute to the development of the green tax policy model, mainly on the penalty-based tax reform and eventually increasing tax revenues and enhancing awareness of the green growth environment.

**Keywords:** Sustainability, Green tax, Institutional theory, Corporate social responsibility

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## 1. INTRODUCTION

Environmental problems such as climate change, pollution, and depletion of public pool resources are commonly understood to be rooted in social dilemmas and lack of collective action. As mentioned on the Bursa Malaysia website, public listed companies have been required to report corporate social responsibility (CSR) activities to reflect green practices in the companies. The CSR report would enhance company image and show the concern of the companies with regards to environmental issues. However, amongst the management concern is not only to improve the company's image and to foster good community relations, but the most crucial is how to minimise negative long-term environmental impact. Most people agreed that climate change is an important issue for the sustainable life of future generations. Studies on the explanatory factors of public support for environmental policies, or willingness to pay for environmental protection, typically find that people who value or care about the environment and who are generally concerned about environmental problems, and those who generally support government intervention, are more likely to support basic environmental measures (McCright et al., 2014).

Environmental taxes are often argued to be a key to more effective environmental protection. The state can influence or change people's actions and consumption patterns in many ways (Davidovic et al., 2020). Economists and policymakers have long promoted market-based policy tools, such as taxes. However, the question is how far taxes can be used to handle the problem. With the increasing importance of environmental sustainability worldwide, countries should share the responsibility to strengthen the enabling environment for green growth. As highlighted in the literature, climate change, natural resource depletion, and pollution have a major impact on the environment, social and economy for current and future generations.

Green or environmental tax laws are designed not only to preserve the environment but also to motivate green growth activities among companies, individuals, and communities. However, the green tax law in Malaysia is focusing more on tax incentives and not tax penalties. There is evidence that shows that the incentives based are not fully aware and not being part of companies' strategies for environmental sustainability. Thus, the introduction of the environmental or green tax penalty is crucial in the environmental tax system in Malaysia. Studies on the explanatory factors of public support of the green policy, or willingness to pay for environmental or green protection, have typically found that people who value or care about the environment and who are generally concerned about environmental issues (who have a pro-environmental value orientation), and people who are generally in favour of government intervention (who have a leftist political value orientation), tend to be more supportive of the environmental policy measure. This study applies the Institutional Theory to explore and explain the factors that drive companies to respond to green tax laws in Malaysia.

There are several important areas where this study makes an original contribution. Firstly, this study contributes to the theory by conceptualising the keys drivers towards green tax law among Malaysian companies. As mentioned in the literature, the green tax penalty is not implementing yet in Malaysia but still considering being one of the crucial policies in the environmental tax system in Malaysia. Therefore, a better understanding of factors influencing green tax adoption as well as green tax policy acceptance is of relevance to the government to strengthen the green growth environment and enhancing awareness to create shared responsibility among Malaysian companies. Besides, green taxes not only

benefiting in generating revenues for the government to sustain the financing mechanisms, but also will promote innovation and technology change by industries that will advance the transition toward a sustainable economy and green growth. Secondly, this study also contributes valuable information to decision-makers for better understanding the key drivers of green tax policy, in promoting a green growth environment in Malaysia. The result will assist the government and tax authority in green taxes policy reform. The benefit of this study not only in generating revenues for the country, but also to strengthen the green growth environment and enhancing awareness to create shared responsibility among Malaysian companies.

The rest of this paper is organised as follows. In the next section, the study presents a review of the related literature, including institutional theory, coercive pressure, normative pressure, mimetic pressure, and green tax acceptance. This is followed by the proposed green tax acceptance framework and end with the conclusion.

## **2. REVIEW OF LITERATURE**

### **2.1 Institutional Theory**

The institutional theory provides a theoretical lens through which researchers can identify and examine influences that promote survival and legitimacy of organisational practices, including factors such as culture, social environment, and regulation. The institutional theory holds that firms are committed to the pursuit of legitimacy, namely, the acceptance and approval of their institutional environment (Suchman, 1995), which has a significant impact and pressure on their organisational behaviour (DiMaggio & Powell, 1983; Scott, 2005; Mignerat & Rivard, 2012).

There have been several investigations that identified institutional pressure as an important driver of green innovation. Cai and Li (2018) studied the driving forces of eco-innovation and the effects on firm performance. They suggested that the government should encourage schools, to provide majors in eco-innovation at the undergraduate, master's, and doctorate levels and promote the publishing of books and reference materials in eco-innovation. Chen et al. (2018) explored the influence of institutional pressure on green innovation. They analysed data from China's top 100 public listed companies and revealed that normative and coercive pressure have significant positive effects on corporate green innovation. They claimed that the media should play a larger role to increase public concern about environmental issues. Thus, green innovation will become a promising policy for organisations to follow.

Martinez-Ferrero and Garcia-Sanchez (2017) examined the effect of institutional factors on the likelihood that a firm will report assured sustainability information. They found that companies operating in countries that have a greater legal system and cultural development, especially in industries that are greatly concerned about sustainability, are more likely to issue an assurance statement. They concluded that the higher the strength of institutional factors, the higher the likelihood of an assured sustainability report. Zeng et al. (2016) constructed a concept model according to the paradigm of "institution-conduct-performance." They conducted a study on the relationships among institutional pressure, supply chain relationship management, sustainable supply chain design, and circular economy capability using data collected from eco-industrial park firms in China via 363 questionnaires. The findings show that institutional pressure has a significant positive impact on supply chain relationship management and sustainable supply chain design.

Ahmed et al. (2019) examined the impact of institutional pressures on firm performance and made a few recommendations for managers who are associated with manufacturing firms in Pakistan. They suggested that the government and other stakeholders must exert pressure along with technical and financial support on firms to make them comply with green supply chain management practices. They added that an environmental manager must keep customer preference on top by customers' collaboration to understand the value that matters most to them. Azah et al. (2017) utilised institutional pressure in measuring the adoption of green initiatives among Malaysian companies. They concluded that the regulatory authorities might facilitate more extensive adoption of green initiatives by providing more financial incentives. This study uses institutional theory as an attempt to explore key drivers of green tax responsiveness within companies in Malaysia.

Institutional pressures are mainly divided into three types: coercive pressure, normative pressure, and mimetic pressure (DiMaggio & Powell, 1983; Zhu et al., 2013). Coercive pressure originates from regulations formulated by governmental agencies (Prajogoet al., 2012). Firms must comply with the laws and regulations to gain the legitimacy granted by the government. Normative pressure comes from customers and non-governmental organisations (Berrone et al., 2013). It mainly includes values and norms and is closely related to satisfying social ethics standards (Zhang et al., 2015). Mimetic pressure originates from competitors (Daddi et al., 2016). It refers to imitating successful organisations when an organisation is uncertain about which strategy to pursue.

Organisations are subject to these pressures because of the need to obtain legitimacy in the eyes of external constituents (e.g. clients, trade associations, regulatory actors, etc.) to profitably pursue their business objectives (Daddi et al., 2020). In response to uncertainty in the business environment, firms recognise and imitate their competitors' behaviours to gain legitimacy (Li & Ding, 2013). Studies have shown that coercive agents (such as government agencies, etc.) and normative agents (such as non-governmental organisations, etc.) are relevant subjects that affect corporate environmental behaviour (Buisse & Verbeke, 2003; Kassinis & Vafeas, 2006).

Institutional pressure suggests that coercive, mimetic, and normative pressure as three mechanisms where organisational changes can occur. Coercive pressure stems from political influences and the problem of legitimacy; mimetic pressure resulting from standard response to uncertainty; and normative pressure, associated with professionalisation.

## **2.2 Coercive Pressure and Green Tax Acceptance**

According to DiMaggio and Powell (1983), coercive pressure may be present as a result of a government mandate that organisations are required to employ. Government and regulator set specific rules and standards that organisations must act to receive the benefit or avoid penalty. For example, organisational change is a direct response to government mandate regarding manufacturers in adopting new pollution regulations to conform to environmental regulations.

In a study which is set out to determine the voluntary assurance of sustainability report, Martinez-Ferrero and Garcia-Sanchez (2017) found that companies located in civil law countries with a strong legal enforcement system react positively by providing an assurance statement in their voluntary reports as a means of (i) satisfying stakeholders' demands; (ii) providing more credible information; and (iii) decreasing the information

asymmetry that arises from the agency conflict between managers, shareholders, and stakeholders. Washington and Patterson (2011) added, while coercive pressure is often associated with government and regulatory requirements, other organisations have the authority to force the act of compliance. Other organisations put pressure to ensure the organisations are acting in compliance with the rules and regulations. According to DiMaggio and Powell (1983), coercive pressure is a pressure exerted from other organisations which they are dependent on, to act in a certain manner. Coercive pressure is evident when powerful organisations force organisations with less power to act in compliance with certain actions and behaviour (Edward et al., 2009).

Azah et al. (2017) found that coercive pressure significantly influences the adoption of green initiatives from their parent companies. It is also pressure by cultural expectations of the society where they are operating. The organisation will feel the pressure as force, persuasion, or invitations to join in collusion. Aasen and Vatn (2018) confirmed the institutional effect on climate policies. They investigate the effect of institutional contexts on attitudes towards policy reform in reducing private car use in Norway. The study suggests that institutional context would influence the individual rationality while framing the choices. Chen et al. (2018) explored the influence of institutional pressure on green innovation and found that coercive pressure has significant positive effects on corporate green innovation. They suggest that the government should strengthen the implementation of coercive tools, the media should play roles of “muckraking”, “catalyst” and the “vanguard” of a public inquiry to insert normative pressure, and firms should rationally allocate slacks to improve green innovation.

In the context of the organisation achieving the green tax acceptance, coercive pressure may represent an important determinant of the structure and function of organisations to green tax responsiveness. Coercive pressure is predicted to behave and meet the green tax rules and regulations set for green growth. Hence, the following proposition is offered:

H<sub>1</sub>: Coercive pressure would significantly lead to companies' green tax acceptance.

### **2.3 Mimetic Pressure and Green Tax Acceptance**

According to DiMaggio and Powell (1983), mimetic pressure occurs when organisations imitate or copy other organisations in facing uncertain conditions. Under uncertain situations, organisations tend to imitate other organisations perceived to be legitimate or successful, so that legitimacy can be maintained, or uncertainty can be reduced at less cost. Ivanova and Castellono (2011) suggested that mimetic pressure accompany social networks that result from formal or informal interaction between organisations, where organisations that have a close relationship with others have greater exposure to learning.

Zhu et al. (2013) found that mimetic pressure drives manufacturers to adopt green supply chain management practices that also affect the economic performance of companies. Aasen and Vatn (2018) examine the social effects of emission-reducing policies and found that the effects vary across individuals with different political values. It shows that, with the effect of social responsibility in avoiding climate change, the group gave higher support for an increase in petrol prices.

Martinez-Ferrero and Garcia-Sanchez (2017) analysed the data from 696 international firms and concluded that companies are more likely to have an assured sustainability report if they are domiciled in societies that have a greater orientation towards the future,

are more socialised, less individualised and male-oriented and have lower levels of uncertainty avoidance and hierarchy, that is, in societies that are more concerned about stakeholders' demands and thus about sustainability issues.

In the context of the organisation achieving the green tax acceptance, mimetic pressure is predicted as evidence for the organisations to influence other organisations in uncertain conditions. Hence, the present study proposes the following:

H<sub>2</sub>: Mimetic pressure would significantly lead to companies' green tax acceptance.

## **2.4 Normative Pressure and Green Tax Acceptance**

According to DiMaggio and Powell (1983), normative pressure is present because of professionalism within organisations. Professionalism, standards, and appropriate behaviour are communicated through professional training, workshop, and seminars. Normative pressure is important in the development of organisations norm among professional employers and employees. The credential, experiences, qualifications, and characteristics of a person in the organisation can give an impact on the organisation. Zhang et al. (2014) recommend that professional groups and associations have influenced green organisational practices.

In normative pressure, moral standards, and social norms guide firms to respect relevant environmental regulations, guidelines and engage in green innovation (Alziady & Enayah, 2019). Normative pressure stems mainly from customers, suppliers, media, and the public, and so on (Delgado-Ceballos et al., 2012; Zhu et al., 2016). To meet the environmental requirements of consumers (especially those from the international market), suppliers, and partners, firms tend to take innovative green initiatives to improve their environmental performance (Zhang et al., 2008; Huang et al., 2016; Radnejad et al., 2017). Since stakeholders such as investors, customers, residents of the community, and the public often assess the legitimacy of the firms based on their cognition of those firms' environmental practices (Bansal & Clelland, 2004), media coverage is the main source for the public to obtain corporate environmental information, and thus the media can affect corporate green practices through guiding public cognition and evaluation. In their study, Martinez-Ferrero and Garcia-Sanchez (2017) concluded that the decision to assure sustainability reports also depends on the level of social and environmental orientation present in the specific industry in which companies operate. This behaviour appears to respond to the aim of resembling model competitors as well as avoiding the reputational risk of bad press.

In the context of the organisation achieving the green tax acceptance, normative pressure is predicted as evidence for the organisation changing to green tax responsiveness in line with professionalism in the organisation. Hence, the following hypothesis is offered:

H<sub>3</sub>: Normative pressure would significantly lead to companies' green tax acceptance.

## **2.5 Green Tax Acceptance Framework**

Modell (2002) argues that there is growing evidence supporting the influence of institutional factors on the management practices in organisations. This study applies institutional theory to explain green tax adoption through coercive, mimetic, and normative pressure. Organisations may react to this pressure and show evidence of green tax

responsiveness. A lack of institutional pressure, therefore, could explain why organisations do not respond to green tax.

According to Schuitema et al. (2010), acceptance of a policy differs from the acceptability of a policy concerning timing. They established that acceptability is a favourable or unfavourable assessment of policy before implementation, whereas acceptance is the assessment after implementation. However, Shade and Schlag (2003) argue that acceptability only refers to attitudes. It depends on the construct of the study, where acceptability much likely to suit individual behaviour

It is greatly difficult if companies oppose the implementation of green tax law. However, it is important to establish the companies' acceptance and support if the companies understand that the policy not only protects the environment but also would able to create business sustainability and improve business profitability. Wustenhagen et al., (2007) conceptualise acceptance has three core components which include socio-political, community, and market acceptance. Socio-political acceptance is more general and concerns the acceptance of the public, key stakeholders, and/or policymakers. Community acceptance is more localised and examines trust, distributive justice, and procedural justice. Market acceptance is based on support from consumers, investors, and firms. This study does not incorporate all three aspects of acceptance but uses the term acceptance to reflect market acceptance focusing on companies' acceptance towards comprehensive green tax law.

Companies' acceptance and support are the capacity of companies to respond to social pressure. It is a replacement, refinement, or complement to social responsibility. Strand (1983) developed a systematic framework that suggests three characteristics of the behaviour of a supportive company, (1) monitor and assesses changing conditions; (2) attends to the many stakeholders' demands placed on it; and (3) design plan and policies to respond to changing conditions. Clippinger (1999) defines organisational acceptance and support as the ability of an organisation to respond to its external environment appropriately.

In the context of green tax law acceptance, organisations are responding to new environmental tax laws in achieving green growth. The measurement of green tax law acceptance is adapted from Dreyer and Walker (2013) and Kalidin (2016). Building on the above empirical evidence and research problem, a proposed research framework for this study have been developed and depicted in Figure1.

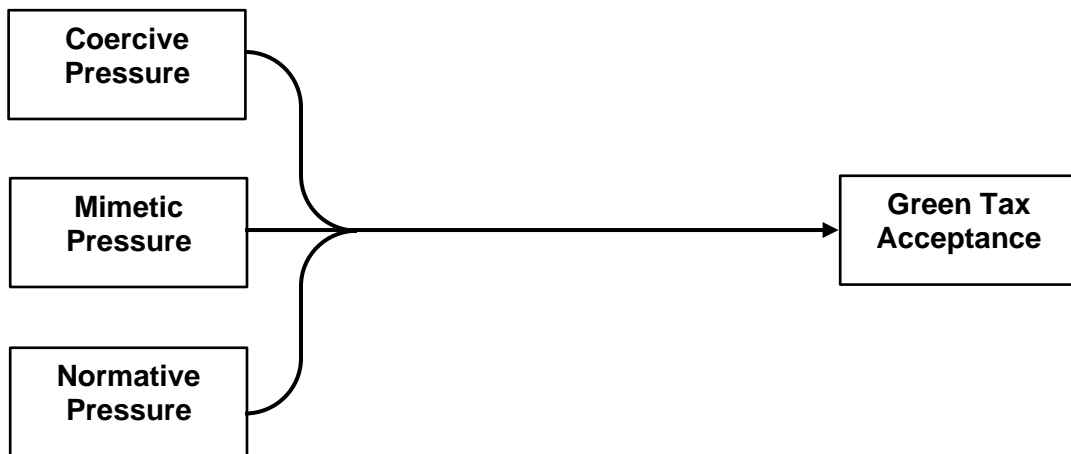


Figure 1: Proposed Research Framework

### 3. CONCLUSION

In this study, we have presented a theoretical research framework for green tax acceptance, as depicted in Figure 1. The proposed model has several critical implications for the unveiling and understanding the factors that may influence the behaviour of public listed manufacturing companies. These will be useful to all. Specifically, if the proposed framework is validated, the findings will provide important insight to policymakers, practitioners, academicians, tax authorities, and other regulatory authorities in policy formulations and evaluation. Furthermore, the findings will have practical implications for achieving the Eleventh Malaysia Plan, 2016 – 2020. One of the game-changer is strengthening the enabling environment for green growth with three focus, which is (1) strengthening governance to drive transformation; (2) enhancing awareness to create shared responsibility; and (3) establishing sustainable financing mechanisms. The finding of this study is also relevant in strengthening governance to drive transformation as an input to the government in developing green tax reform. The reform of the green taxes policy is important in strengthening, enhancing awareness, and promoting shared responsibility for green growth in Malaysian. Besides, green taxes not only benefiting in generating revenues for the government to sustain the financing mechanisms, but also will promote innovation and technology change by industries that will advance the transition toward a sustainable economy and green growth.

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