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If it is Possible to be Non-Compliant: Why Should it be Compliant?

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Abstract

This study examines how people's moral and ethical behavior influences tax compliance. The research involved interviews with four taxpayers in East Nusa Tenggara Province. Taxes play a crucial role in funding public services, and their proper collection is vital for community welfare. The study suggests that more than a robust tax system is needed; incorporating moral and cultural values is essential to encourage compliance. The findings reveal that taxpayers adhere to tax obligations not just because of the system but also due to a sense of responsibility for their business sustainability.

Keywords: tax compliance, moral-ethics, norms, business sustainability.

1. Introduction

Tax is one of the policy instruments used to allocate resources to the public sector. Indonesia needs taxes as financing for general social and economic programs or the benefit of the wider community. With taxes, the government can regulate and direct the behavior of the community and business actors to be more competitive and sustainable.

Efforts to maximize tax revenue, one of which is the active role of the taxpayer itself. This makes taxpayer compliance and awareness significant in achieving booming tax revenue. The tax law has also explained that taxpayers must pay taxes; they will be subject to sanctions if they do not carry out. Taxpayer awareness of the function of taxation as state financing is needed to increase taxpayer compliance (Kirchler et al., 2006). The higher the tax awareness of taxpayers, the higher the level of tax compliance (Isa, 2014). Likewise, the research of García-Ramos et al. (2017) stated that when tax pressure drops, taxpayers will become less disciplined in controlling expenses, which causes a low level of business continuity.

All business activities will not be separated from tax obligations. Because an activity produces economic benefits, some taxes represent the state's interests. The explanation benefits only one party, which can impact the behavior of business actors. The taxpayer's conduct can be in the form of tax avoidance, and the taxpayer prepares a report for tax as it is according to what they know. This condition can lead to non-compliance, a form of taxpayer behavior defined as a

failure to fulfil tax obligations (Maciejovsky et al., 2012). The result of non-compliance is legal or unlawful tax avoidance.

Tax compliance will also occur if taxpayers are well informed and positively perceive fairness towards the tax system (Palil, 2005). However, Wenzel (2005) states that taxpayers will continue to maximize profits by avoiding taxes where the threat of sanctions is not greater than the benefits of tax avoidance.

A healthy taxation practice does not only rely on the strength of a system oriented to the optimization of tax revenues, but there are moral values that complement or even strengthen the existence of the taxation system. The tax system must have dimensions of ethical and cultural values so that the practice of taxation comes out of the impression of being rigid, mechanistic, and procedural. Moral taxation is needed so that compliance and obedience to pay taxes come from sincere initiatives or motives and not because of coercion or threats (Kirchler et al., 2008). There is a tendency for regulations (law) and community culture to escape tax payments because paying taxes is an activity that cannot be separated from the behavioral conditions (habits) of the taxpayer himself (Widodo et al., 2010). Research by Yuniarta and Purnamawati (2020) examining taxpayer compliance based on spiritual, psychological, and social morals states that the psychological and social dimensions have no impact, while the spiritual dimension has a positive effect. Furthermore, the results of the Ho and Wong (2008) study found that ethical beliefs can increase tax compliance, and strong moral beliefs can avoid tax avoidance.

According to the explanation above, a researcher is attracted to understand better the issue of compliance and moral values that influence tax compliance. This research will review and discuss existing literature so that it contributes to studying informant behavior in terms of compliance and its relationship with the moral beliefs that exist in informants. This research was conducted in Indonesia, especially in East Nusa Tenggara Province.

2. Literature review

2.1 *Tax compliance*

Tax compliance is defined as a condition in which taxpayers fulfil their role by carrying out their tax rights and obligations. Two types of compliance are formal compliance and material compliance. When taxpayers comply with tax laws and fulfil their tax obligations formally, this is known as formal compliance. Taxpayers who fulfil material compliance are taxpayers who fill in honestly and ultimately correct tax returns following the provisions and submit them to the tax service office before the deadline ends (Isa, 2014).

When taxpayers have taxpayer awareness, they know, recognize, appreciate and obey the applicable tax provisions and have the sincerity and desire to fulfil their tax obligations. According to Fikriningrum, taxpayers are considered to have awareness if: (1) Know tax laws and regulations; (2) Know the purpose of taxes in supporting state financing; (3) Understand that tax obligations must be fulfilled following applicable regulations; (4) Realize the function of taxes in supporting state finances; (5) Voluntarily perform tax calculations, payments and reporting; (6) Perform accurate tax calculations, payments and reporting; (7) Taxpayer behavior in the form of opinions or sentiments involving information, convictions, and logic is known as taxpayer awareness when it comes to filing taxes accompanied by a propensity to behave following the incentives offered by the tax structure and regulations (Saad, 2014).

Taxpayers who often participate in tax socialization, use tax consulting services, and even have closeness or cooperate with tax authorities with positive goals can support the level of tax compliance (Kirchler et al., 2006). This effort can influence taxpayers' behavior and perceptions and create awareness to fulfil their tax obligations correctly and appropriately.

2.2 Morality – Ethics – Norma

Moral is a system or rule that becomes a reference for behavior and interaction with others based on cultural, social, and religious values so that mutual respect and appreciation can be established between people (Ho & Wong, 2008). Whereas ethics is behavior based on each individual's inherent habits or beliefs, it tends to be understood that actions are right or wrong, good or bad in people's lives (Ho & Wong, 2008). The difference between moral and ethics is that if person acts based on standards of behavior, it is called moral, and if they act according to their inherent habits, it is called ethics.

Ethics can be internalized by a group that believes that non-compliance or tax avoidance has been widely practiced and is acceptable to others (Wenzel, 2005). This view eventually generalizes the behavior of taxpayers in conducting tax avoidance, so this problem is more inclined to moral beliefs. These unethical actions can be psychologically driven because of the love of money (Mangoting, 2018). This shows that individuals with high ethics will view money as everything. It will create unethical behavior. If a person has a positive view of money, he tends to use the money according to his needs and feel satisfaction.

Conversely, if a person is reckless with using money and never feels satisfied, it is referred to as high money ethics. This can encourage individuals to behave unethically, which means a lack of taxpayer compliance in paying and reporting income tax, value-added tax, or motor vehicle tax (Yuniarta & Purnamawati, 2020). Financial ethics often cause individuals to show low moral behavior by considering tax avoidance as an ethical action and likely to be done (Lau et al., 2013). The higher a person's financial ethics, the harder it is for them to feel obligated to pay taxes, and this can trigger the intention to reduce tax obligations in ways that can lead to tax avoidance behavior (Yuniarta & Purnamawati, 2020). The research of Loo et al. (2009) mentions financial constraints as a factor in tax compliance, which is included in economic conditions, namely marital status, number of dependents, and income level.

Spiritual morality embodied in religious values affects people's attitudes and behavior. The spiritual level of individuals can measure tax compliance because people with high spirituality will apply religious values in their daily lives (Yuniarta & Purnamawati, 2020). Spirituality is an essential dimension in tax morale because it can encourage a person to carry out their tax obligations independently (Sezgin et al., 2011).

According to Bertens (2000), the meanings of the word "ethics" are (1) moral values and norms that guide a person or group in regulating their behavior, (2) a collection of moral principles or values, and (3) the science of good or bad. Ethics here means the same as moral philosophy. The term moral has the same meaning, namely habits and customs. Individuals' actions will be determined and controlled by appropriate and reasonable behavior reflecting a taxpayer's life principles and ethics. Moral obligations come within individuals who cannot be imposed from outside the individual, which can be owned by someone but not necessarily owned by others. Research (Robbins & Kiser, 2020) shows that moral imperative affects tax compliance.

2.3 Tax position in business

Tax is a compulsory contribution paid to the state and is indirectly rewarded. Although it is an obligation, many still avoid paying taxes. Even though taxes can positively impact business activities, the company's credibility will increase. Companies that diligently pay taxes indicate that their finances are in healthy condition because they must have a sound financial management system to provide trust to consumers, clients, and others. Meanwhile, companies that practice tax avoidance can reduce company value (Chen et al., 2014).

Then, every business activity will generate profits, and automatic tax obligations also represent the state's interests. Thus, tax has a vital position in business. Here, tariffs can affect business continuity. Entrepreneurs must be aware that taxes will likely read every business decision involving the flow of funds. In addition, in looking at profits, entrepreneurs must pay attention to the net margin after tax (net income after tax). This step is an effort to prevent potential risks and challenges that may arise and are related to taxation. In addition, it is also necessary to make repairs or corrections due to mistakes that have occurred to prevent more significant losses. Otherwise, errors will accumulate over a relatively long time, so their value will continue growing. Errors that are not realized will turn into a ticking time bomb that could go off anytime.

Sustainable value addition refers to the added value created by sustaining all levels of environmental and social impacts, using a robust sustainability model that balances various possibilities and avoids externalities, and assessing surplus value adjusted for changes in environmental and social effectiveness. According to Nicolăescu et al. (2015), evaluating the quality of business processes or operations is essential to achieving high-quality and substantial results. New plans, methods, and advancements in doing business are required to become a sustainable entity. Sustainable development includes compliance with environmental standards, social integrity, and economic well-being.

To ensure positive organizational outcomes, every company must establish how best to implement its governance structure. Organizations must accurately identify the skills (expertise), competencies and techniques employees or workforce require. Positive organizational outcomes depend on the workforce's safe, trustworthy and supportive work environment. Good corporate governance is a set of systems that govern and control business entities to ensure they operate effectively and efficiently. Applying this principle is critical to achieving the company's long-term goals and creating value for shareholders while considering other stakeholders' interests.

3. Research methods

3.1 *Type of research*

This study examines the real-world occurrences of a social issue using a qualitative research methodology (Creswell, 2007). The focus of this research is related to the moral behavior of taxpayers in carrying out their tax obligations by measuring the factors of tax knowledge, relationships with tax authorities and other support.

The data source used is interviews with several taxpayers who have received tax fines. Data analysis using qualitative approaches, such as content analysis or narrative analysis, to identify the involvement of tax penalties on morale and tax compliance in individual taxpayers. Interpret research results by comparing findings with related literature and concluding policy implications and recommendations regarding tax fines.

3.2 *Research informants*

The informants in this study consisted of four people. The first informant, TK1, has a business engaged in fuel transportation (ships and trucks) and owns a building shop in Larantuka City, East Nusa Tenggara Province. The second informant, TK2, has a leading business in the form of a filling station with an additional company in the form of a grocery store that sells products such as groceries; this business is located in Waiwerang, East Nusa Tenggara. The third informant, TK3, owns a building shop, electrical equipment and fishing boat equipment, and his company is located in Waiwerang, East Nusa Tenggara. The fourth informant, HM, is a distributor of groceries

and a grocery store in Maumere, East Nusa Tenggara. The summary of these informants can be seen in the table below.

Table 1. Informant background

No	Type of Business	Location	Informant Initials
1.	TK1	Fuel transportation services (boats and trucks) and building materials store	Larantuka, East Nusa Tenggara
2.	TK2	Grocery store (ship spare parts)	Waiwerang, East Nusa Tenggara
3.	TK3	Building material, electrical equipment and fishing boat equipment store	Waiwerang, East Nusa Tenggara
4.	HM	Grocery Distributor & Grocery Store	Maumere, East Nusa Tenggara

Source: Data processed by researchers.

The reason for choosing informants for this research is to further explore the moral behavior of taxpayers in the region, and based on interview activities conducted by researchers with informants, the level of tax awareness and compliance in the area still needs to be higher. Thus, it will dig deeper into information related to the causes and impacts of these actors.

4. Results and discussion

In the focus of this research, informants are entrepreneurs and taxpayers, so they desire to generate profits from their business activities and develop their business to continue to exist from time to time. On the other hand, it also must carry out its tax obligations. The condition that occurs to the informant is that the informant has carried out his tax obligations, from calculating to promptly reporting the tax payable. However, some states require informants to get a Tax Collection Letter, known as a sanction letter, in the form of administration. This situation can be assumed if, in the stage of submitting tax reporting, an error or human error occurs in the informant. Of course, this can be a problem for the informant's business if it is checked with an effort to improve.

The informant's behavior cannot be fully said to be compliant with taxation because there are errors in the tax reporting process that cause informants to get Tax Collection Letters. Thus, this study will link the informant's behavior to relevant literature. Factors that affect tax compliance are used to identify these errors, namely moral and ethical behavior, level of understanding and knowledge, financial condition, and support from experts and tax authorities.

4.1 Response to tax sanctions

Tax sanctions are imposed when taxpayers do not fulfil their tax obligations. The types of tax sanctions are divided into administrative and criminal sanctions, and in the case of informants in this study, the sanctions imposed are administrative. Administrative sanctions can be imposed if taxpayers make mistakes in their tax reporting. These errors can arise due to incorrect filling of the tax return form, delay in submission, or errors in calculating the tax payable (Saad, 2014). Therefore, taxpayers must understand the procedures for tax reporting well to avoid administrative sanctions that can be applied in the context of taxation.

“At first, I felt quite surprised to get such a letter from the tax office even though I have carried out my tax obligations correctly and have never been late depositing or reporting my Annual Tax Return on time.” (Informant TK1)

“After I got the letter, I initially contacted the tax officer to ask for the clarity of the Tax collection letter, but the answer from the tax officer was unclear, and I did not understand, and I was confused. They replied that, in essence, I had violated my tax obligations as a corporate taxpayer, so the Tax office sent the Tax collection letter to me.” (Informant TK2)

“I once received a tax penalty, but I admit I was wrong, so I could be sanctioned initially because I did not understand taxation at the beginning of forming a CV. I did not understand and was less strict about taxes. I incorrectly filled out tax returns, which included calculating and completing tax returns incorrectly and finally receiving a Tax collection letter from the Tax office.” (Informant TK3)

“... My Cuman it often gets a letter of tax administrative sanctions, tablets I am even though it includes diligent tax report but really like this.” (Informant TK4)

The imposition of tax sanctions in Kabupaten Timor Tengah Utara (TTU) is not aligned to stimulate taxpayer compliance. Taxpayers there, primarily entities, need to pay more attention to the moral and ethics of taxation. Tax penalty sanctions, which are supposed to stimulate compliance, are often ignored and instead lead to adverse reactions, such as blaming tax officials and lack of tax socialization.

Another finding from Bornman and Ramutumbu (2019) states that some taxpayers need help following tax regulations, especially regarding accurate tax return reporting. They tend to blame Tax officials for the obstacles they face. In the context of Self-Assessment, taxpayers are given the right to calculate, deposit and report their tax obligations, but there are still difficulties.

Kasipillai's (2000) and Palil's opinions underline that voluntary tax compliance requires an in-depth understanding of tax regulations, especially inaccurate tax return reporting. Although there have been tax amnesty incentives, the high threat of sanctions makes taxpayers more likely to rebel. Tax authorities need to take extraordinary measures (Isa, 2014) to create an environment that supports the voluntary compliance of taxpayers.

4.2 Moral and ethical behavior of taxpayers

The moral of taxation, as an internal motivation, is reflected through the voluntary actions of taxpayers to comply with tax rules without coercion. This moral involves various aspects, such as spiritual, psychological, social moral, and cultural values (Yuniarta & Purnamawati, 2020). On the other hand, tax compliance is the behavior of taxpayers to fulfil tax obligations following applicable regulations.

The activity of paying taxes is often regarded as an obligation that gives rise to the tendency of people to look for ways to avoid paying taxes, influenced by legal and cultural regulations (Widodo et al., 2010). In this context, morality is crucial in creating compliance and encouraging taxpayers to act correctly. However, compliance behavior can change regardless of individual regulations and character (Fjeldstad & Heggstad, 2012).

In this study, informants showed a high level of compliance. They comply with tax obligations immediately and do not try to evade or embezzle taxes. The reason for this is that they realize that fighting tax obligations can bring risks to the viability of their business. Thus, informants' compliance level is reflected in the formal compliance with the rules and involves the risk perception to the company they manage.

“... I feel that I calculate, deposit, and report by tax rules.” (Informant TK1)

"So far, there has been no such intention. Especially if you fight so, afraid of the risk to my business." (Informant TK3)

"Then, as a good taxpayer, I still pay and report taxes. If I do not obey, I am afraid I can get into trouble later." (Informant TK3)

"All this time, I try to pay taxes on time and still follow the rules." (Informant TK2)

The informants' statements indicate that their observance of paying and reporting taxes is more influenced by risk factors affecting business activities. As taxpayers, informants' behavior tends not to have moral elements, as found in Purnamawati's (2020) research, but instead focuses more on formalities and tax obligations.

Although the informant reported taxes obediently, his motivation was more driven by respect or forced obedience. As described by Robbins and Kiser (2020), voluntary tax compliance does not fully appear in the behavior of informants. Although there is no intention to evade or embezzle taxes, submission of a forced nature makes tax obligations perceived as heavy duty, and the resulting actions tend to be performed only as formal obligations without being entirely appropriately implemented (Kirchler et al., 2008).

4.3 Level of understanding and knowledge of taxpayers in the tax system

Although timeliness is a consideration for a taxpayer who is said to be compliant (Saad, 2014), several other things need to be considered for tax compliance. Tax compliance also involves the taxpayer's understanding and knowledge of tax regulations and systems (Kirchler et al., 2006). A person's level of tax knowledge is also affected by their level of education, as found by Loo et al. (2009).

Understanding the tax system includes various aspects, such as calculating and filling out tax return forms, tax regulations, and other provisions. This knowledge is necessary to assess taxpayers' responsibility (Palil, 2005) and determine the accuracy of tax return reporting (Mat Udin, 2015). A good understanding of the calculation of tax obligations is the key to ensuring taxpayers can calculate their duties correctly.

In the context of this study, the level of knowledge of informants about the tax system can be seen from the social relationships established in the form of socialization. However, it is unfortunate that socialization related to taxation is very rare in the informant area. These shortcomings could affect informants' behavior in carrying out their tax obligations.

"Never follow things like this, considering that in my place, there are also fewer activities like this." (Informant TK1)

"If socialization is very rarely done, even rarely. Maybe it is still limited here." (Informant TK4)

"...I think whether I do not understand taxation or the tax officer is wrong in this regard because the Tax office is also lacking in socialization or education to the public, so taxpayers are less in fulfilling their tax obligations." (Informant TK2)

From the expression of informants TK1, TK2, and TK4, it can be seen that they have never followed the socialization of taxation. Tk2 informants still hope tax officials will socialize to improve their understanding of taxation. This reflects a different attitude to the tax system in Indonesia, namely self-assessment. Although taxpayers have a high level of formal education, a lack of knowledge of taxation can result in errors and potential sanctions and lead to intentional non-compliance (Loo et al., 2009).

On the other hand, taxpayers can calculate taxes, be honest, have the awareness to pay taxes and understand applicable tax laws. However, the condition of informants who need help

understanding taxation causes errors that can lead to sanctions and deliberate non-compliance. Loo et al. (2009) emphasized the role of tax authorities in supporting taxpayers to comply voluntarily, stressing the need for effective systems and strategies. Therefore, cooperation between taxpayers and tax authorities is necessary to encourage a positive attitude towards properly and correctly paying taxes. As revealed by informants TK3:

“... I try to update myself and learn on my own from social media and also often ask my friends' children as STAN graduates, so it helps me too.”

Although the condition of informant TK3 is in line with the other three informants, he still maintains the initiative and positive motivation to continue to learn and correct previous mistakes. The steps taken by Tk3 informants are quite strategic because while others rely only on local tax officials, TK3 utilizes social media and social relationships around it. This initiative shows the awareness of Tk3 informants in increasing their tax compliance levels. By taking this smart step, TK3 hopes to avoid repeating the same mistakes and continues to improve its understanding of tax.

4.4 Support from tax authorities and experts

To improve voluntary compliance, a good understanding of the tax system is crucial for taxpayers because, simply put, tax regulations play an essential role in achieving the highest level of tax compliance (Isa, 2014). The government also has a significant role in influencing tax compliance by involving socialization activities and supporting tax authorities to encourage taxpayers to pay taxes (Loo et al., 2009).

Education to taxpayers, correction of unintentional filing errors, and provision of services are effective strategies to increase trust and encourage taxpayer commitment (Kirchler et al., 2008). This approach aims to help taxpayers better understand and comply with tax regulations, thus creating an environment that supports voluntary compliance.

Furthermore, an increase in revenue from the tax administration side can be achieved by providing educational assistance to taxpayers so that they become more responsible citizens. This approach focuses on forming a positive attitude and a deeper understanding of tax obligations, in contrast to the effort that might be spent pursuing those who do not qualify as taxpayers (Devos, 2012). Thus, understanding, education, government support, and increased taxpayer responsibility can create a supportive environment and increase tax compliance.

In the conditions experienced by the informant, it was revealed that there had been no further action from the individual or the surrounding tax authorities. This state of affairs can negatively affect the informant business's development if allowed to drag on without a sustainable strategy. To achieve practical cooperation between tax officials and taxpayers with a common goal, it is essential to support moral standards regarding tax mentality and tax ethics (Kirchler, 2006).

When examining further the efforts that the informant could make, it turned out that almost no measures were taken to solve the problem. The results of several previous interviews revealed that the informant needed to establish social relations with tax officials or other organizations that could support improvements in implementing his tax obligations.

“In my area, there are no tax consultants, so there was no effort to solve the problem, so I had no choice and finally chose to pay a fine for the tax owed. As for correcting the tax return, I am afraid that if it is wrong in filling it out, there may also be a lack of understanding about taxes.”

“In my place, there are no tax consultant services, so there is no effort to overcome the problem. That is why I let it go.”

"I think so too, sir, but no tax consultant is so proficient in my place. In my place, most people do not understand tax regulations and lack education from tax officials. So yes, I use what I have." (Informant HA)

"It seems that there are no such services here. Even if you want to use them, you must often be from outside this island. I do not have the contacts to go that way."

Based on interviews about the informant's relationship with the tax authorities, it was revealed that cooperation still needed to be established. This can be seen from the absence of tax socialization and the attitude or service of tax authorities, who are considered to need to fulfil taxpayers' rights.

To find a solution, researchers tried to explore other strategies of informants by involving the role of tax consultant services. All informants in this study did not use the services of experts such as tax consultants because these services were unavailable in the area around the informants. In fact, including tax consultant services can help in reporting taxes appropriately and correctly (Shafer & Wang, 2018). Tax consultants can help minimize problems, prevent errors in fulfilling tax obligations, and avoid sanctions that may arise. Thus, collaboration with tax consultants can be a strategy that has the potential to provide solutions for informants in facing tax challenges.

4.5 Financial conditions may affect compliance

The financial condition describes the economic or financial ability to meet all the needs of life. The financial situation can be known through the amount of income, expenditure, and loans owned. The economic condition shows the informant's wealth obtained from his business activities.

"It has no effect because the sanctions that I get are still relatively small ..."
(Informant TK1)

"If from myself, it has no effect because the value of the sanctions is not large enough." (Informant TK3)

The statements of the Tk1 and TK3 informants indicate that the imposition of sanctions related to unintentional errors in tax reporting does not significantly impact their financial flows. This finding is in line with the view (Isa, 2014), which states that unintentional non-compliance arises when taxpayers attempt to comply with the law but face difficulties due to the complexity of the income tax system.

Furthermore, research by Kirchler et al. (2008) and Maciejovsky et al. (2012) showed that there was no significant difference in hypothetical tax compliance rates between small businesses, educated business owners, and large corporations. Non-compliance in fulfilling tax obligations, intentionally or unintentionally, is known as non-compliance. Kirchler et al. (2008) and Kirchler and Wahl (2010) highlighted that such non-compliance could potentially result in tax law violations or legitimate tax evasion.

Thus, although Tk1 and TK3 informants felt minimal financial impact from tax sanctions, findings from Isa (2014), Kirchler et al. (2008), and Maciejovsky et al. (2012) jointly emphasize the complexity and challenges facing taxpayers in achieving high levels of compliance in the context of income tax. The number of sanctions received by the Tk1 and TK3 informants was not so large, so the two did not care or even feel any objection to paying the sanctions. This situation indicates that both informants have a relatively good financial condition. This is also in line with research by Loo et al. (2009), which states that financial constraints are not a significant factor in explaining the level of tax compliance. Thus, despite the sanctions, Tk1 and TK3 informants could cope with their tax obligations relatively easily, showing that the financial aspect

was not the main obstacle in their tax compliance attitude – different conditions from the other two informants.

“Influential because the tax penalty in the bill after the accumulation of the previous year so that the number of bills to be high.” (TK2)

“The tax penalty affected my cash flow and my finances. Therefore, I have to take into account the penalties of tax penalties payable in financial planning.” (Informant TK4)

From the point of view of the Tk2 and TK4 informants, the sanctions imposed on them could disrupt their financial condition, and both were concerned that the size of the sanctions could affect the business activities they carried out. Research suggests that increased tax penalties can have unintended effects and may even increase tax avoidance practices (Kirchler, 2007). Although there are views that argue that increasing tax incentives could be a better option (Riahi-Belkaoui, 2004), research by Oladipupo and Obazee (2016) suggests that increasing tax penalty rates may encourage people to avoid tax liability or even commit unlawful acts.

However, Tk2 and TK4 informants are already considering the possible risks, and at least they have a plan to manage their financial condition. This view is in line with the research of Ho and Wong (2008), which states that a high perception of punishment can reduce unethical behavior. Although financial condition appears to have little impact on the level of compliance of informants (Loo et al., 2009), this can be estimated by taking into account the readiness of informants to pay tax sanctions and their awareness that tax manipulation can negatively affect the business they run.

For entrepreneurs like the informants of this study, the financial situation is considered complex. A company needs a sound financial management system to run its business activities, such as managing capital, paying employee salaries, paying bills, and paying various costs that must be spent on time. As the objectives of any organization can only be achieved within a planned framework, one of them is the financial plan and its financial functions (Salehi et al., 2017).

5. Conclusions, limitations, and suggestions

5.1 Conclusions

This qualitative research examines taxpayer compliance influenced by tax knowledge, moral behavior, financial condition, and support from tax authorities and experts. The results show that the ethical conduct of taxpayers in the region, especially in the East Nusa Tenggara province, is still low. Moral behavior as a taxpayer plays a role in tax compliance. It was found that the informants of this study had paid taxes and reported them on time and had never even committed tax evasion or evasion. However, it turns out that it is not enough to say that the informant has been obedient, and it was found that the behavior of the informant who diligently pays taxes is solely due to the obligation of formality, so this behavior is far from a moral attitude or in other words forced compliance.

Some other things are considered, such as the level of tax knowledge and social relations with tax authorities or experts. It is known that the informant's knowledge and understanding of taxes is at a low level. From these conditions, errors can occur in the tax reporting stage, which leads to the imposition of sanctions or tax fines. Informants also do not try to get support from tax authorities or experts. Instead, they rely on the tax authorities to provide education related to tax information every time there is a change in regulation. Then, knowledge of taxation and social relations with experts can improve tax compliance. Also, the financial condition of the informant needs more control, so it has little impact on the level of compliance.

Based on the informant's behavior, it cannot be fully complied with even though the informant has paid his taxes on time. It should be noted that understanding the tax system is essential to appropriately and correctly fulfilling tax obligations. If this situation is left for a long time and remedial action is not taken, it will impact the continuity of the informant's business. Informants will be considered non-tax compliant, whereas individuals who do not comply with taxes will pose a risk.

5.2 Limitations of the study

This study has limitations: First, the location of research conducted in only one region of East Nusa Tenggara province and three cities only; second, the informants of this study are also microscopic with the number of 4 People; third, the variables or factors used are less diverse.

5.3 Suggestions

The main recommendation addressed to the local government informants is that the socialization of taxation should often be done to support the purpose and function of taxation, as expected. It is also helpful to improve tax compliance. The tax authorities can understand taxpayers' limitations so that cooperation can be created to support the behavior of taxpayers in fulfilling their tax obligations.

Then, subsequent researchers who will continue research on similar topics can expand the scope of discussion and data results, such as the number of informants, research variables and research methods. This aims to make the data and information submitted more varied and maximal.

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Senior Citizens' Perceptions on Therapeutic Well-being and Their Influenced In-Home Gardening After Retirement: A Phenomenological Case Study of Kathmandu Metropolis City of Nepal

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Abstract

This paper examines the well-being of senior citizens, which is a matter of concern for society. Factors such as family structure, living arrangements, socio-economic status, education, health, and social structure (rural/urban) all play a role in the well-being of the elderly. There is a global effort to create an elderly-friendly society, and this study focuses on understanding the post-retirement well-being of elderly participants through their gardening activities. The study involved 12 participants, both men and women aged 60-75 years, who were retired from various organizations. The interviews were recorded, transcribed, coded, and analyzed using Interpretative Phenomenological Analysis (IPA) for thematic analysis. Most of the participants spent an average of two hours daily on gardening activities, influenced by factors such as family history, personal desires, advice from friends and relatives, and social media. After retirement, many individuals experience mental stress and seek new activities to fill their time, such as reading, writing, traveling, volunteering, gardening, playing cards, and spending time with grandchildren. However, many retirees engage in gardening without fully understanding the social, economic, and health benefits it can provide in their later years.

Keywords: senior citizens, therapeutic gardening, well-being, retirement, Nepal.

1. Introduction

Senior citizens are the country's mature, respected, and experienced population; their contributions towards family, society, and nation are acknowledged, so their well-being in later life is a concern for everyone. When discussing senior citizens, their welfare and conditions automatically come to our mind. While most people talk about well-being only regarding health, many studies have revealed that well-being is also related to social, economic, and cultural factors. Family structure, family size, living arrangements, socio-economic status, health, and education level in society, are crucial to assess their overall situation. According to WHO, health is a state of

complete physical, mental, and social well-being and not merely the absence of disease or infirmity (WHO, 2024).

At present, all societies view elderly people and their well-being as complementary concepts. Working on senior citizens' well-being is considered a social politics, and there is a vast global attempt to keep an elderly-friendly society. In the global scenario, national and international organizations are being focused on their well-being and approval of plans, policies, projects, and programs.

The World Health Organization's active ageing framework urges policymakers, service providers, nonprofit organizations, and civil society to take action to meet the three "pillars" of participation, health, and security. The United Nations Principles for Older People—Independence, participation, care, self-fulfillment, and dignity serve as the policy underpinning for active aging (WHO, Active Ageing: A Policy Framework, 2002).

Their physical functioning as retirees of urban regions is a major priority for them immediately after retirement, given that they are aware of their increasing health problems due to ageing. Due to busy work lives and the lack of opportunities for interaction without a job, many elderly people are subject to psychological stress after retirement (Khadka & Dangal, 2022).

The elderly population requires assistance in many different ways due to their declining physical state (Shrestha, 2012). But we often hear our older people saying that they want to die peacefully before being dependent on the next generation, even for minor issues and requirements of daily life (Kandel, 2020).

Many studies have concluded that a physically active lifestyle reduces the risk of developing cardiovascular disease, diabetes, obesity, osteoporosis, dementia, several forms of cancer, and depression in people who are residing in city areas and are health conscious (Rappe, 2005). It is therefore important to find ways of keeping people active after they retire.

During aging or life after retirement, hobbies such as card games, gardening, reading, traveling, community work, leisure activities, etc., are increasingly popular with people to cope with old age and decrease loneliness. In the case of these activities, retired people who engage in gardening or are involved in a home garden do so out of pure curiosity without understanding the full range of social, economic, and health benefits for their later years (Khadka & Dangal, 2021).

As we know, our growing cities and urban areas are unfriendly to older adults; therefore, senior citizens are stuck at home and in their surroundings due to the lack of geriatric-friendly infrastructure and services available (Kandel, 2020). Over the past few years, people nearing retirement have increasingly consulted their family, friends, and relatives for ideas and suggestions for post-retirement engagements. Therefore, they prefer activities that bring them joy and pleasure and fulfill their desires without being too burdensome (Chalise, 2018).

People take priority to maintaining their physical health immediately after retirement because they are aware of the increasing problems related to ageing and a retired lifestyle (Khadka & Dangal, 2022). However, it is difficult to ensure the elderly remain physically active after retirement due to their living in urban settings.

The therapeutic garden environment has been documented since ancient times. According to the American Horticultural Therapy Association-AHTA, the first person to document the use of horticulture as therapy was Dr. Benjamin Rush who is also recognized as the "Father of American Psychiatry." In the case of people with mental health issues, he found that gardening had a beneficial effect. This practice was used to heal war veterans in the 1940s and 1950s for the treatment of various types of diagnoses (AHTA, 2020). According to AHTA, Therapeutic gardening is the process through which participants enhance their well-being through active or passive involvement in plant and plant-related activities.

In 2004, Brascamp and Kidd found that the therapeutic value of gardening, satisfaction in seeing results, as well as sharing joy with other residents were associated with reasons to garden amongst elderly people at a retirement home. According to Thrive, “Therapeutic horticulture/gardening is the process by which individuals may develop well-being by using plants and horticulture. Active or passive involvement shall achieve this objective.” More generally, it focuses on improving the quality of life for individuals.

Gardens were introduced as therapeutic landscapes by Gatrell and Bingley (2004) in their studies of community gardens for older people in Northern England. Effects included positive physical, mental, and social well-being, where relaxation, inclusion, purpose, safety, and restoration were experienced by participants (Marsh & Williams, 2023).

Promoting light physical activities is a top priority for public health, especially when considering the self-care and overall health of older individuals (WHO, 2020). In countries like Nepal, where recreational spaces are limited in homes and public facilities such as parks are lacking, retired individuals have turned to gardening activities like roof-top gardening, kitchen gardening, terrace gardening, lawn maintenance, and indoor plants as a way to pass the time and engage with the community (Khadka & Dangal, 2022). This study aimed to explore the perceptions of senior citizens regarding the therapeutic benefits of home gardening after retirement.

2. Research methods

A qualitative phenomenological case study was conducted to investigate the lived experiences of senior citizens and their understanding and interpretation of the essence of home gardening during retirement.

2.1 Study area

As this is a phenomenological case study to explore the experiences/practices of senior citizens on home gardening for their well-being after retirement, the researcher collected the list of retirees from different sources like retirees’ welfare organizations of different professions. The participants formed a fairly homogeneous group with a good understanding and experience of the phenomenon in question. The study was based in Kathmandu metropolis city of Nepal, purposively selected for its representation as the most populated city in the country, where people are highly educated and conscious about their health and well-being in their retired life.

2.2 Sampling

Purposeful sampling was utilized. Twelve participants of different retired professionals from governmental, and semi-governmental organizations, NGOs, private companies, etc. were chosen as participants. Out of the 12, 4 nos. i.e., a significant percentage (33%) of female participants were interviewed. The age range of participants falls in the 60-to-75-year category and all twelve participants were living with family, possessing fairly similar physical and cognitive abilities.

2.3 Research design and tools

This study is part of a larger qualitative research study looking at the understanding of well-being resulting from home gardening from the therapeutic point of view. In the phenomenological case study, the participant described a situation after retirement where he or

she experienced a sense of well-being (Bauger & Bongaardt, 2016). The research design consisted of open-ended and in-depth interviews, as well as field observations.

In-depth interviews and field observations were conducted with participants, each one lasting approximately 60-90 minutes. The interviews were conducted from April to December 2021, with the average duration of an interview being one hour. Similarly, live observations were made of the plants that they have in their garden. With their consensus, notes, photos, videos, and voice recordings were taken while taking face-to-face interviews during the field observation.

2.4 Field observations

During the study period, garden visits/observations were conducted in the presence of participants and their families if possible. Collecting data and information as per the checklist prepared for field observation was equally important for this study. It provided an overview of participants' knowledge, skills, and experience in gardening. It also provided the participants' interest, dedication, and enthusiasm at a glance.

The checklist followed the five main points: (1) Types of gardens (i.e. kitchen / terrace / rooftop garden / lawn / indoor etc.), (b) The types of plants they grow around the year: seasonal vegetables, spices, fruits and flowers, and other plants for cultural aspects. (c) Types of fertilizers: compost / chemical fertilizers / vermicompost / green manure etc. (d) Monthly estimated expenses for seed, flower plants, fertilizers, fruit plants, etc. (e) Technical support they are taking from, (f) Time allocation for gardening.

2.5 Data analysis and interpretation

The study follows Interpretative Phenomenological Analysis (IPA) for thematic analysis by using Moustakas' phenomenological procedures. Data was collected using a themed interview. After completing data collection and field study, voice recordings through digitally recorded face-to-face interviews were transcribed, coded, and organized thematically.

2.6. Ethical considerations

First, before the interviews, the participants were informed of the study in writing and orally in comprehensible language to dispel any doubts as to the purpose and reasons for the study. In addition, the majority of senior citizens in Nepal live with their spouses and children's families. Addressing their lived experiences may include personal details of family life they may not like to share. Therefore, the participants were able to choose or reject any question that they did not feel comfortable answering. Finally, this study proceeds that all ethical principles must be based on respect for human beings and their experiences.

3. Results

3.1 Perception of SCs' well-being at the family, society, and national levels

The living arrangements and well-being of older adults are influenced by several factors, such as family size, family structure, gender, education, socio-economic status, place of residence (rural vs. urban), cultural norms, and societal traditions and health services and facilities provided by the state. In older generations, people had traditionally found shelter within the extended family system during social, economic, or psychological crises (Prakash, 1999).

The prevailing cultural tradition in Nepal is that older people are still cared for by their families, and the concept of living at old age homes is not widely accepted or considered feasible. The family network and society as a whole often criticize those whose parents are sent to stay in old age homes.

With increasing urbanization and modernization, families are becoming smaller and more nuclear, often lacking the ability to care for elderly members (Country Report, 2007). In recent decades, women have become a greater part of the workforce in cities and suburbs, which has led to changes in traditional family structure. Women have traditionally taken care of older people, but this role has been reduced in many places in Nepal.

In recent years, relatively affluent people in large cities have considered staying in special “ashrams” (hermitages) designed for elderly people, and this trend is developing in Nepal as well. Most participants, i.e. about 80%, said that the well-being status of older adults at the family level is not only satisfactory but deteriorating due to an increasing trend towards nuclear families and youth migration across borders.

One of the participants expressed:

“Senior Citizens are ‘alone’ in their condition. Due to their modern lifestyles and busy schedules, they tend to be distant from their children.”

It reveals that loneliness can greatly impact the well-being of elderly people as it is a cause of emotional distress and is linked to a variety of health problems in older individuals.

Likewise, another participant shared the well-being situation in the family, society, and national level:

“It is a matter of social and economic status; it is not good for those with lower social and economic backgrounds. Those with a source of income naturally have a better well-being situation at the household, social, and national levels. Still, a large number of senior citizens are lonely, isolated, depressed, and without health care in their families.”

3.2 Retirement plan and engagement endeavors

In the course of the in-depth interview, one of the following questions was asked to the participants regarding their post-retirement plan: “Did you have any plans or thoughts about gardening after retirement?”

Some participants claimed that they were expected to complete activities that they could not do while working a full-time job. Other people said they expected to spend time reading, writing articles, gardening, traveling, and performing voluntary social work.

One of the participants shared:

“I was thinking of two things: the establishment of a cooperative farming system in my hometown, which would involve numerous small farmers. However, due to political instability and social unrest, this could not be achieved. Secondly, I was thinking about writing articles and novels as well as doing housework. After that, the scenario changed because I got short-term consultancy work in an INGO and continued it for about ten years. I continued other activities during that time, like writing books and articles and gardening in my modest kitchen”.

The following questions were asked after the retirement plan: “What other activities are you doing besides gardening?”

Study participants included retired professionals with degrees ranging from Bachelor’s to PhD degrees. Among the 12 research participants, a few of them have continued

working as independent contractors or consultants while simultaneously making time for gardening. Others have chosen to engage in small-scale income-generating activities such as small businesses, real estate, agribusinesses, and finance-related organizations such as cooperatives, and they also engage in gardening during the morning and evening. Apart from gardening, they also do other activities such as volunteering for charity, reading, writing, and looking after their grandchildren. Gardening is usually one of the many activities they undertake each day.

3.3 Influencing factors to engage in home gardening

The participants' lives and experiences, influenced by their status at family and societal levels, contributed to their meanings and understanding of the definition of well-being. As far as the participants are concerned, their health and well-being deteriorate in later life, leading them to become socially, economically, and culturally inactive and inefficient. In this case, they have less movement outside the home and need more family, community, and national support. The senior citizens interviewed mentioned that different factors influenced them to engage in gardening activities, such as kitchens / rooftops / terrace gardening, lawns, and indoor plants.

Some participants said that they were influenced by their parents, as their families had an agricultural background; others were influenced by self-motivation and interest raised from social media, and a select few followed others' advice and suggestions. Likewise, few said that they had started their horticulture activities by planting flowers and vegetable seedlings in a small kitchen or rooftop gardens and gradually improved their knowledge and skills over time.

A few participants explained their involvement in home gardening after retirement was to relieve the stress caused by consulting work and financial institutions.

About the engagement in home gardening, one of the participants explained his view:

"I did some business for a while after I retired from the service, but when the situation became unfavorable, I left the business and became interested in rooftop gardening. Before retirement, it was not in my plans, but the pandemic inspired me to get involved."

One of the participants said she is motivated by her interest, therefore she expressed accordingly:

"It's the pleasure factor that drives people in this field, and it applies to me, too."

3.4 Facilities and services to senior citizens by government, and stakeholders

The state assists in the form of a pension for retired government workers. The participants claim that it greatly contributes to the costs of their hobbies and interests, e.g., buying seeds, growing plants, and materials for gardens. They claim a pension for retired government workers and social security allowances for other older adults are necessary for social security and survival after retirement.

Most participants propose that by giving gardening experts a chance to visit their homes and facilitate the provision of needed materials and interactions with them to encourage additional support, home gardening can improve health and subjective well-being among older people:

"Government services and facilities for home gardening are not up to date, so I usually take advice from private farms. Watching some private nurseries on YouTube has also taught me how to use technology."

Similarly, another participant expresses his perception optimistically:

"This is art, science, and entertainment; after being involved, people will be satisfied with what they have to offer but won't want any government services or facilities."

By acknowledging their professional knowledge and facilitating the transfer of experience to the new generation, the Government of Nepal and the relevant stakeholders should promote projects and programs to improve the quality of life of the elderly and help them to participate in society.

3.5 Gardening as therapeutic wellbeing in urban environment

Additionally, equal attention was also directed to the social, economic, cultural, spiritual, and health benefits of home gardening. In keeping with the fact that participation in gardening is a great way to use spare time and reduce loneliness, tension, and feelings of depression, nearly all participants expressed positive views about it.

They pointed out that the care of plants promotes creative thinking and supports the value of hard work. One of the participants, who was the retiree of a semi-government organization shared that,

"Gardening is a process of digging, seed sowing, fertilizing, watering, planting, transplanting, flowering and fruiting, etc., making you feel happier and relaxed."

There were many responses regarding the contribution that home gardening can make to people's lives, especially when there is a question about the engagement of senior citizens. They emphasized that it is possible to meet daily cooking needs, which can sometimes ease financial burdens, add nutritional value to meals by harvesting fresh fruits and vegetables, and have flowers regularly available for daily puja (worship) from their gardens.

Almost all the participants said that the Corona period was a highly vulnerable time. During the pandemic, they were not allowed to go out of their homes and had to keep a distance from their family members. Some of them said that they spent their time working in kitchen gardens, rooftop gardens, or learning about plants on YouTube and social media, in this difficult situation. During the COVID pandemic, some reported their experiences with plant-based preventive care using plants from their gardens, including ginger, turmeric, holy basil leaves, Giloy/Gudichi, Sichuan Pepper, Mugwort, Mint, Bay Leaves, asparagus, Vasaka, and guava leaves etc.

In addition, the participants shared that gardening creates joy, peace, pleasant greenery, and beauty in the home environment. Another participant pointed out that the relation of gardening with human nature is "focus" and "concentration", expressing her view:

"I'm physically active in gardening, which helps me focus and concentrate on other work as well."

The result of this study has shown that the link between plants and humans is a crucial part of the ageing process, as it promotes therapeutic well-being.

4. Discussions and conclusions

During field observation, the most common plants in the home gardens of all households were seasonal leafy vegetables, coriander, garlic, onion, chili, mint, cucumber, beans, bottle gourd, rosemary, bay leaves, lemon, papaya, guava, etc. Likewise, the Tulasi plant could be found in the lawns of most of the houses, and seasonal flowers were also planted for their daily

puja. When we asked about the in-average expenses for the garden, they said they were spending Rs. 1000 per month for the seeds of vegetables, seasonal flowers, and sometimes fruit plants. Similarly, they were taking technical support from private nurseries or friends when they needed support. Time allocation for gardening is mostly in the morning and evening, and they allocate an average of two hours a day.

From this study, it is clear that senior citizens can maintain their health, happiness, and activity in later life by following their desires, interests, and engagement. Engaging in gardening can greatly improve their quality of life by providing them with fresh, organic produce and flowers for daily puja. Gardening not only fulfills their daily needs for health, but also brings them joy, peace, and happiness. The study also highlights how home gardening creates a pleasant and familiar environment for retirees. The participants' experiences show that older adults who suffer from depression, anxiety, or loneliness can greatly benefit from plants and gardening activities, such as planting kitchen gardens, terrace gardens, and indoor plants. Families, societies, and the country need to support and encourage such endeavors. Local governments should strive to create geriatric-friendly communities that provide physical, familial, and social security for the older population. Participants in the study have also encouraged other older people to engage in health-enriching activities, with gardening being the best approach to maintaining a holistic retired life.

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Comparative Analysis Between Cost and Liability Based on the Sensitivity Method

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Abstract

This paper is about the comparison of cost and liability in the tax system. The results show that the liability increases the tax revenue and the costs decrease the tax revenue. The applied methodology is based on the S.M. (Sensitivity Method) where the comparison between the cost and the liability happens through diagrammatic analysis. The mathematical background and the theory of the money cycle clarify the behavior of these variables. The scope of the paper is to confirm the behavior of the theory of the Cycle of Money considering these variables. The objective of this work is to reveal the interaction between these variables.

Keywords: cycle of money, sensitivity method, cost, liability.

1. Introduction

The money cycle counteracts the variables of the liability and the cost. The quantification analysis of the sensitivity of the tax system to the cost and liability is done by the application of the S.M. (Sensitivity Method) (Bergh, 2009; Bourdin & Nadou, 2018; Challoumis, 2020d, 2020a, 2021d; Corti et al., 2020; Ginsburgh & Weber, 2020; Levi, 2021; Ortun et al., 2017; Paes-Sousa et al., 2019; Rumayya et al., 2020; Tvaronavičienė et al., 2018; Urwannachotima et al., 2020; Woody & Viney, 2017; Παπακωνσταντίνου et al., 2013). The background of this method stands on the behavior analysis of mathematical equations, according to bibliography (Challoumis, 2018a, 2018b, 2023g, 2023b, 2023a, 2023i, 2023c, 2023j, 2023k, 2023d, 2023l, 2023e, 2020a, 2023m, 2023o, 2024b, 2024c, 2024a, 2020b, 2021b, 2021a, 2022a, 2022b, 2023h, 2023f). The cycle of money is the theory where the Q.E. method and also the Sensitivity method have been applied (Aitken, 2019; Arai et al., 2018; Biernaski & Silva, 2018; Buonomo et al., 2020; Challoumis, 2018c; Diallo et al., 2021; Fernandez & Raine, 2019; Hasselman & Stoker, 2017; Hyeon Sik Seo & Young Jun Kim, 2020; Kananen, 2012; Khadzhyradieva et al., 2019; Kroth et al., 2020; Leckel et al., 2020; Loayza & Pennings, 2020; Montenegro Martínez et al., 2020; Nielsen et al., 2019; Ruiz et al., 2017; Scholvin & Malamud, 2020; Soboleva I.V., 2019; Syukur, 2020; Taub, 2015; Ustinovich & Kulikov, 2020; Watanabe et al., 2018). The Sensitivity Method is based on the concept of how sensitive is a variable. To achieve this there are two steps:

- It should be defined as the equation that is under examination, according to the applied theory.

- Following the same concept of the Q.E. method it is the case that one variable is there in the one case, and the other case is omitted. The basic difference between the Sensitivity Method to the Q.E. method is that Sensitivity does not use the generator, to produce random values, but there is each time a condition that should be satisfied.

The S.M. (Sensitivity Method) is plausible to be applied using a combination of mathematics and programming (Challoumis, 2018c, 2021i, 2022c, 2023p, 2023n, 2023q, 2023r, 2023u, 2023t, 2023s, 2024e, 2024d, 2021j, 2021e, 2021c, 2021d, 2021g, 2021h, 2021f, 2022d; Challoumis & Savić, 2024). The quantification of quality data is the concept of the S.M. The same happens with the Q.E. method, but from a different point of view (Aakre & Rübbelke, 2010; Baker et al., 2020; Blundell & Preston, 2019; Bowling et al., 2019; Brownell & Frieden, 2009; J. N. B. Campos, 2015; Carattini et al., 2018; Díaz et al., 2020; Fan et al., 2020; Fronzaglia et al., 2019; Gocekli & Comertler, 2021; Grabs et al., 2020; Hai, 2016; Liu et al., 2018; Maestre-Andrés et al., 2019; Marques, 2019; OECD, 2017, 2020; Persson & Tinghög, 2020; Silva et al., 2020; TUTER, 2020; Wright et al., 2017). Then, it is plausible to quantify quality data. In our analysis, this method is used for clarification of the behavior of the impact factor of the global tax revenue.

2. Literature review

The impact factor of tax revenues of countries which are tax heavens, s , according to the bibliography (Challoumis, 2018c, 2021j, 2022c, 2023p, 2023n, 2023q, 2023r, 2023u, 2023t, 2023s, 2024e, 2024d, 2021c, 2024f, 2024g, 2021e, 2021i, 2021d, 2021g, 2021h, 2021f, 2022d; Challoumis & Savić, 2024). It is determined as that:

$$s = \frac{k+l}{r+c+t+i} \quad (1)$$

Therefore, there are countries that receive the products that are taxed in different countries. This allocation of profits between profits and losses permits the enterprises that participate in controlled transactions of the transfer pricing activities to maximize their utility. But, contemporaneously the tax revenue from a global view has declined. Then, the loss of tax income from some countries is more than the profits that make the countries which are tax havens. Thereupon, the symbol of s the impact factor of tax revenue from a global view, and there are some coefficients which are k, l, r, t , and c . Thus, the symbol of k is about the impact factor of capital, l is the impact factor about the liability of the authorities on the tax system. The interpretation of the liability is about how unbalanced it is the tax system. The parameter of r is about the risk, the t is about how much trustworthy is the tax system from the view of cost (Arabyan, 2016; Arbel et al., 2019; Camous & Gimber, 2018; J. Campos et al., 2019; Chubarova et al., 2020; de A. Dantas et al., 2018; de Vasconcelos et al., 2019; Farah, 2011; Goldsztejn et al., 2020b, 2020a; Hartz & John, 2009; Herrington, 2015; Islam et al., 2020; Jia et al., 2020; Kartini et al., 2019; Lajas & Macário, 2020; Martinez & Rodríguez, 2020; Marume, 2016; Nash et al., 2017; Noland, 2020; Peres et al., 2020; Torres & Riaño-Casallas, 2018; Tummers, 2019). The i is about the requirements of the intangibles (different relation from the intangibles which are proportional to capital). The symbols with the “~” are accordingly the same thing but from the view of the uncontrolled transactions. Thus, the numerator is proportional to the income of taxes, as the investments and the stable tax environments, with a lack of cost enhance the tax income (Acs et al., 2016; Adhikari et al., 2006; Andriansyah et al., 2019; Kanthak & Spies, 2018; Korenik & Wegrzyn, 2020; Kreft & Sobel, 2005; Ladvocat & Lucas, 2019; Nayak, 2019; Ud Din et al., 2016). On the other hand, the denominator is inverted and proportional to the tax income, as the risk, the cost, and the unbalance of taxation cause less tax income. Moreover, for $\tilde{s}$:

$$\tilde{s} = \frac{\tilde{k}+\tilde{l}}{\tilde{r}+\tilde{c}+\tilde{t}+\tilde{i}} \quad (2)$$

It is determined the aggregate impact factor of tax revenues, which is symbolized by $\hat{s}$, and is defined by the next equation:

$$\hat{s} = s + \tilde{s} \quad (3)$$

Based on the prior equations it is plausible to proceed to the identification of the behavior of the impact factors of tax revenues in the case of tax heavens and the case of the non-tax heavens. Then, s is a factor that allows the comparison between the controlled with the uncontrolled transactions. Thence is plausible to have a standalone behavior analysis of controlled transactions and a combined behavior analysis between the controlled transactions with the uncontrolled transactions. The next section analyzes the impact factor of tax revenues with the rest impact factors.

This methodology is illustrated below:



Figure 1. S.M. (Sensitivity Method)

The previous scheme followed the Sensitivity Method to determine the behavior of the global tax revenue in the case that the existence of the cost and the ideal case that this factor is avoided.

3. Results

The cost is in interaction with the impact factor of tax revenues. In this behavioral analysis is determined the model which clarifies the behavior of the impact factor of tax revenues with the existence and with the avoidance of the impact factor of tax sensibility (Challoumis, 2018e, 2018d, 2022e, 2023y, 2023x, 2023w, 2023v, 2023z, 2024h, 2024l, 2024m, 2024j, 2019e, 2024k, 2019a, 2019d, 2019c, 2019b, 2020d, 2020c, 2021k). Then, for the application of the Sensitivity Method:

$$t > l > i > r > k > c \quad (4)$$

Therefore, it is plausible to proceed to a quantity analysis using equations (1), (2), and (4). Therefore, applying the Sensitivity method and choosing the appropriate magnitudes for the coefficient:

Table 1. Compiling coefficients

Factors	Values of s	Values of s'
k	0,4	0,4
i	0.6	0.6
l	0.7	-
r	0.5	0.5
c	0.3	-
t	0.8	0.8
fs	<0.3	<0.3
f _i	<0.3	<0.3

The prior table presents the data that are under examination to be able to compile the model and confirm that the impact factor of cost declines the tax revenue (Challoumis, 2018e, 2018f, 2020d, 2020c, 2021k, 2023v, 2023y, 2023x, 2023aa, 2023ab, 2023ah, 2023ad, 2018d, 2023w, 2023z, 2023ae, 2023af, 2023ag, 2023ac, 2024m, 2024k, 2024h, 2024j, 2019b, 2024l, 2024n, 2024o, 2024p, 2019f, 2019d, 2019e, 2019a, 2019g, 2019c).

Therefore, using the Sensitivity Method:

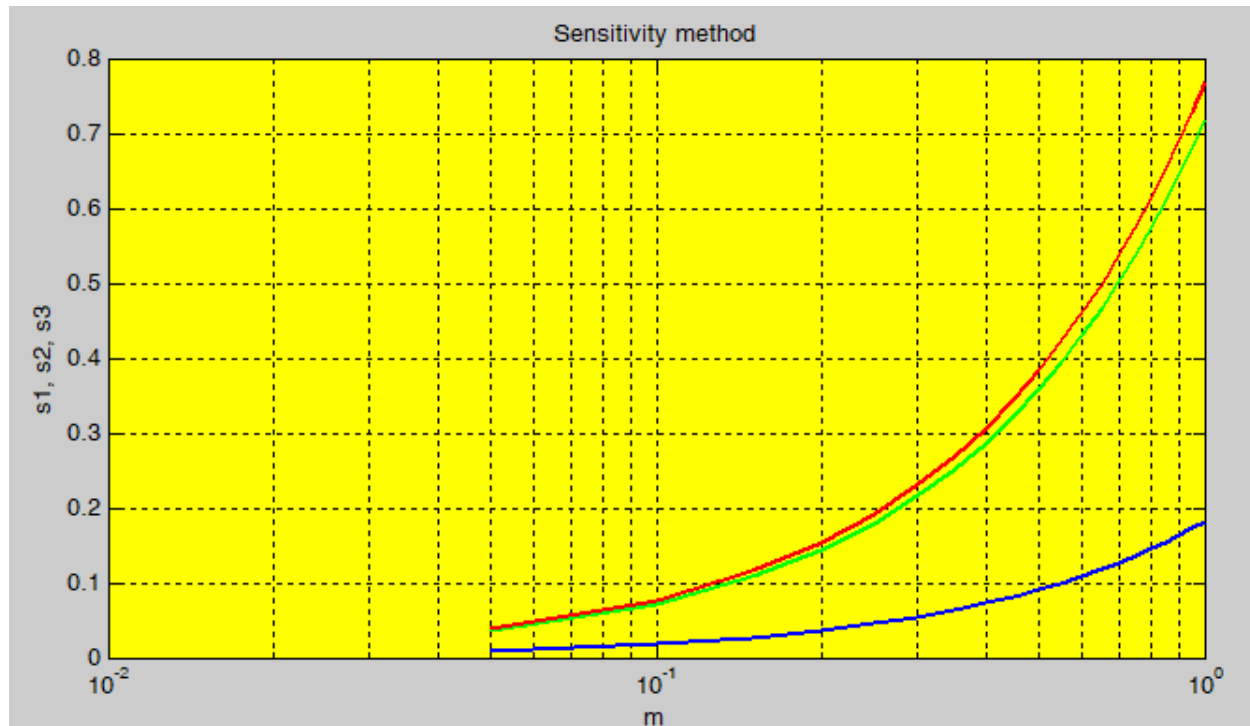


Figure 3. Application of S.M.

In logarithmic forms, the red line is about the case that there doesn't exist cost, and the blue line is the case that there does exist liability. The green line is the case that there are all the variables. It is confirmed by the theoretical background of the theory of the money cycle (or the theory of the cycle of money).

4. Conclusions

This paper examined the case of cost and liability and how interact with global tax revenue. Then the companies that participate in controlled transactions prefer as expected the tax environments that have unstable law rules and insecure economies. This has an impact on the companies that participate in controlled transactions to be increased in numbers because that way can allocate their profits and losses better. Then, the decrease in cost could rapidly increase the tax revenue. Simultaneously the increase of liability increases the tax revenue. Then, the increase in liability and the decrease in cost is an ideal case for the money cycle.

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Appendix

```
% Sensitivity Plot of Cycle of money (C) (R)2024 Constantinos Challoumis
m=0:0.05:1;
k=0.4*m;
l=0.7*m;
j=0.6*m;
r=0.5*m;
c=0.3*m;
t=0.8*m;
p=0.6*m+0.5*m+0.3*m+0.8*m;
q=0.6*m+0.5*m+0.8*m;
s1=k+l/p*m;
s2=k/p*m;%the multiplication is made to avoid constant by the devision
s3=k+l/q*m;
i=0;

plot(m,s1,'green',m,s2,'blue',m,s3,'red')
grid on
title('Sensitivity method')
xlabel('m')
ylabel('s1, s2, s3')

while (s1(i)>s1(i+1))
    i=i+1;
end

m(i)
s1(i)
```



Bullfighting Prohibition, a Controversial Decision: Tauromaquia Mexicana's Arguments Analysis

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Abstract

Bullfighting prohibition has been a highly controversial topic in Mexico since 1967. The first attempt to ban these activities in this country was done in 1867, by former president Benito Juárez (Vázquez Mantecón, 2013). While there are still people who support bullfighting events, some authors agree that nowadays, even in the countries where these events take place, citizens mostly disapprove of these practices (Cordeiro Rodrigues & Achino, 2017; Flores Mercado, 2023; Perales & Thouverez, 2014). However, legislation in many countries has been going back and forth regarding the prohibition of this type of event. Just to mention two, according to Badorrey Martín (2009) the first ban was a canonical prohibition by a Pope in 1567, which had to be revoked after it was not complied with. As for the civil law, Badorrey Martín (2009) acknowledges the Spanish king Carlos III to be the first leader who tried to ban bullfighting in 1787. Using Toulmin's argumentation model and Van Dijk's manipulation theory, this article analyses the arguments given by Tauromaquia Mexicana A.C. in favor of bullfighting. The findings suggest that while the document titled *Argumentos a favor de la tauromaquia* (Arguments in favor of bullfighting) presents incomplete arguments, there is a clear tendency to manipulation in them.

Keywords: bullfighting, matador, Toulmin's model, critical discourse analysis, Mexico, tauromaquia.

1. Introduction

For hundreds of years, the bullfighting tradition has survived and remained alive in many regions of Mexico. According to Tauromaquia Mexicana's (TA) website (<https://tauromaquiamexicana.com.mx/>), bullfighting arrived in Mexico in 1526, possibly because of Spain's conquest of the territory. Forty-one years later, in 1567 the first attempt to ban these events occurred in the Vatican by Pope Pius V (Widener, 2014). In Mexico, the prohibition of these activities first took place in 1867 through *Decreto 6169*, issued by former president Benito Juárez. Ever since then, a controversy between banning and acceptance has persisted (Vázquez Mantecón, 2013). Throughout history, bullfighting has been regarded as controversial, while some people consider them as beneficial for their societies. Other people consider that these events violate animal rights. According to Cohen (2014) there are around sixteen varieties of events where bulls are protagonists. In Mexico, the most common are known as *corrida de toros* and it may be man against bull by foot or mounted on a horse.

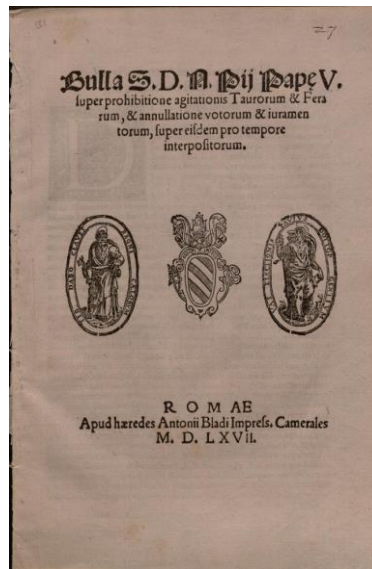


Figure 1. A papal bull that prohibits bullfighting.
The first documented instance of such a prohibition

It is worth mentioning that during the process of writing this article, bullfighting in Mexico City was banned and later allowed again. As mentioned before, this struggle has persisted for centuries and does not seem to be close to ending in either direction.

The aim of this article is to present an analysis of the discourse used by TM to convince general public of the importance of bullfighting. The analysis centers on understanding how language has influenced this historical struggle. To achieve this, a document containing arguments supporting this activity underwent analysis. Initially, Toulmin's model of argumentation was applied to dissect the arguments. Next, Van Dijk's (2006) categories from his manipulation theory, specifically 'positive self-representation' and 'other negative representations' were used. The study is focused on uncovering the ideology expressed in the document titled *Argumentos a favor de la tauromaquia* (Arguments in favor of bullfighting) which was obtained from Tauromaquia Mexicana's website.

This article begins with a literature review to establish previous knowledge of the area. Then, a theoretical framework elucidating Toulmin's model of argumentation and Van Dijk's categories of representation are presented. These frameworks were used to analyze the impact of the lexical choices in this association's arguments and the use of language to represent the 'us' vs 'them' narrative. Subsequently, the methodology and research questions are outlined, followed by an overview of the data analysis and discussion. Lastly, the findings and a general discussion are provided.

2. Literature review

The relationship between humans and bulls has been documented since ancient times in many civilizations, each with different conceptualizations. Bulls were worshipped and venerated by Mesopotamic, Egyptian and Greek societies (Sáez, 1998). Additionally, during the same period, they were domesticated, around the year 6,500 B.C. (Cordero del Campillo, 2005). With this subordinated relationship some activities as livestock for human consumption and different kinds of entertainment employing animals and bulls in particular emerged.

One of these recreational events is the so-called *Fiesta Brava* (bullfighting). There is not an exact date of when this kind of entertainment began. Sáez (1998) states that it started at

least in the Roman empire. He also acknowledges that most literature related to the bullfighting origin agree on much more recent dates. Cohen (2014) for example situates its origins as we know them now, in the 17th century. Still, if we take the latest date, it has endured for hundreds of years, and throughout this time, there have been attempts to ban it. Still, in various countries, there are groups of people both in favor of and against these kinds of festivities. These groups mainly include people deeply identified with traditions and heritage values or on the other hand environmentalist associations.

Studies concerning bullfighting prohibition tend to provide opinions against or in favor of it (Ortiz Millan, 2014; Quintero Venegas & López López, 2018). However, linguistic analysis of the arguments from either side is scarce. Additionally, most of these studies have been conducted in Spain or Portugal. However, considering that Mexico is listed as the third country in the world where bullfighting takes place (Flores Mercado, 2023), it is surprising that there is not much research concerning this topic.

Discourse studies related to bullfighting are mostly conducted on media or jury documents, where researchers primarily analyze texts exploring relationships such as bullfighting and tourism, bullfighting and identities, and, as mentioned earlier, the relationship of bullfighting and culture. Nevertheless, to understand both points of view regarding this controversial topic, more discourse analysis on arguments in favor of or against bullfighting is needed. The focus of this article is specifically on the analysis of the arguments provided by the leading Mexican association that supports bullfighting events. The aim is to understand the ideology and beliefs behind the interest in preserving these kinds of events.

3. Theoretical framework

As reported by Metaxas, Potari and Zacharides (2026), since Plato's Republic, argumentation has held a central role in shaping our understanding and building knowledge. These authors also affirm that arguments may be used as well to go deeper on to someone's ideology and understanding of their practices. In order to achieve this, it is important to have some guidelines that help us identify the types of arguments one can build.

According to Simon (2008), Toulmin's model allows researchers to assess argument quality by identifying the number of components included in it. For this reason, this model seemed as the best option to guide the analysis of the document. While the use of this model has many advantages, it is important to be aware of limitations. For instance, Simon (2008) warns researchers against concentrating solely on argument structure, as they might neglect the content of the argumentation. Nevertheless, for this article, the analysis of the content was supplemented by using additional theories.

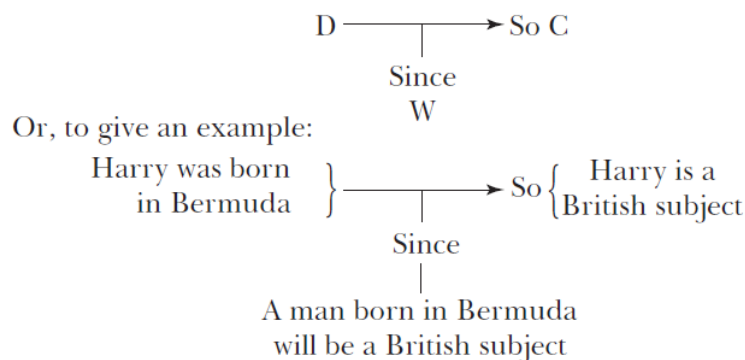
The second part of this analysis consisted of identifying the ideology in the document using Van Dijk's theory of manipulation. As stated before, focusing solely on the structure of the argument might leave the analysis at a superficial level. By employing Van Dijk's theory of manipulation, the aim of this article is to unveil the underlying philosophy of these arguments. As Eggings (2005) suggests, we need ways to discuss how language not only represents but also actively shapes our perception of the world.

Lastly a general analysis of the ideologies underlying the overall arguments is presented. To do this, the revised theories were the human-animal relationship theory proposed by Nik Taylor, and Tania Signal (2011) and speciesism theory developed by Richard Ryder (2017).

3.1 Toulmin's model of argumentation

In his book *The uses of argument*, Stephen Toulmin compares arguments to an anatomical or physiological structure, where each unit of this structure plays a crucial role in its overall functionality. Just like living organisms, some arguments might appear to be unrelated or presented in different forms. However, certain arguments require more grounds or precise explanations than others. Crafting cogent arguments is not an easy task, given the wide variety of ways in which they can be presented. The author also mentions that “unless the assertion was made quite wildly and irresponsibly, we shall normally have some facts to which we can point in its support” (Toulmin, 2003: 90).

This model proposes six elements that every argument must satisfy: three main components and three complementary ones. According to this model, every argument must contain a first assertion or *claim* (C). Then, every claim should have some foundation or *data* (D). In some cases, the data may be not very explicit, leading the interlocutor to ask, “How do you get there?” (Toulmin, 2003: 90). According to this model, the answer that responds to this question is called the *warrant* (W). In other words, the warrant verifies that the transition from data to claim is valid. Another way to understand this is that data will usually be explicitly stated, while the warrant will mostly be implicit. Data and warrant may sometimes not be as explanatory of the claim. The author proposes the following visual to understand this distinction.



Note. This figure demonstrates Toulmin's classification and relationships for the main components of an argument.

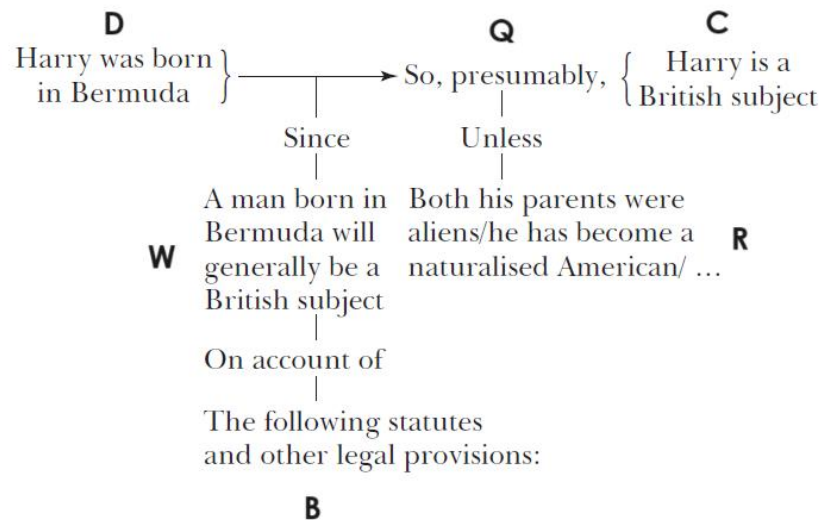
Figure 2. Toulmin's claim, data and warrant (Toulmin, 2003)

These three elements constitute the foundation of an argument. Though, there are instances where the warrant, despite relevant data, does not fully support a claim. In such cases, it becomes necessary to include a *qualifier* (Q). Qualifiers, such as “probably” or “presumably”, allow flexibility. For example, consider Figure 2. By including a qualifier, it might be understood that the data may not universally apply to the claim: “Presumably, a man born in Bermuda will be a British subject.” This use of qualifiers encourages readers to recognize the possibility that not every man born in Bermuda will necessarily hold a British subject status (Toulmin, 2003).

Immediately after the qualifier, an argument might include a *rebuttal* (R). This component is intended to counter or refute the assumption or warrant when exceptional circumstances arise (Toulmin, 2003). Khoirunisa and Indah (2017) describe it as a way to strengthen or weaken a claim. Linguistic indicators for rebuttals comprise words such as “unless”, “if”, and “so”.

Lastly, in this model, there is an element known as backing (B). Toulmin (2003) posits that there are different kinds of backings. Depending on the field in which an argument is stated, various forms of backings will appear. According to Metaxas et al. (2016), evaluating an argument

depends significantly on the content of its warrant and backing. To follow up on the previously used example, Figure 3 exemplifies one use of backing.



Note. This figure exemplifies all the elements of Toulmin's model of argumentation.

Figure 3. Toulmin's claim, data, warrant, rebuttal, qualifier, and backing (Adapted from Toulmin, 2003)

In section five of this article, the dissection and analysis of arguments presented in the document *Argumentos a favor de la tauromaquia*, are offered.

3.2 Critical discourse analysis and Van Dijk's manipulation theory

According to Eggins (2005), "No text is free of ideology [...] to use language at all is to use it to encode particular positions and values" (p. 11). In Van Dijk's framework, ideology is defined as the "basis of the social representations shared by members of a group" (1998: 8). This means that ideologies enable individuals, as part of a collective, to structure the diverse social beliefs regarding what is true, desirable, ethical, or unacceptable. These organized beliefs guide their actions. Additionally, ideologies can serve as the foundation for specific arguments related to their perspective.

Van Dijk (2006) suggests that manipulation is one of the main concepts in critical Discourse Analysis. He also affirms there are three different approaches that can be used to analyze it: socially, cognitively, and discursively. The first one is manifested in situations where power is exerted unfairly, perpetuating existing social disparities. The cognitive refers to illegitimate domination that confirms social inequality by interfering with processes of understanding and shaping biased mental models and social representations, including knowledge and ideology. And the discursive approach, which is the one mostly used for this article, typically involves familiar patterns and structures of ideological discourse. It includes highlighting positive aspects of "Us" while emphasizing negative aspects of "Them".

Manipulation could be seen as a form of legitimate persuasion if negative connotations were absent. The main distinction lies in the fact that in persuasion, interlocutors are free to believe or act as they choose based on whether they accept the persuader's arguments. In contrast, manipulation often relegates recipients to a more passive role, making them victims of the manipulator (Van Dijk, 2006).

In his framework Van Dijk (2006) states that when analyzing discourse, it is more effective to consider contextual categories, as the ones mentioned before, rather than focusing on textual structures. Figure 4 presents some examples of strategies used for manipulation.

- Overall interaction strategies
 - Positive self-presentation
 - Negative other-presentation
- Macro speech act implying Our 'good' acts and Their 'bad' acts, e.g. accusation, defence
- Semantic macrostructures: topic selection
 - (De-)emphasize negative/positive topics about Us/Them
- Local speech acts implementing and sustaining the global ones, e.g. statements that prove accusations.
- Local meanings Our/Their positive/negative actions
 - Give many/few details
 - Be general/specific
 - Be vague/precise
 - Be explicit/implicit
 - Etc.
- Lexicon: Select positive words for Us, negative words for Them
- Local syntax
 - Active vs passive sentences, nominalizations: (de)emphasize Our/Their positive/negative agency, responsibility
- Rhetorical figures
 - Hyperboles vs euphemisms for positive/negative meanings
 - Metonymies and metaphors emphasizing Our/Their positive/negative properties
- Expressions: sounds and visuals
 - Emphasize (loud, etc.; large, bold, etc.) positive/negative meanings
 - Order (first, last; top, bottom, etc.) positive/negative meanings

Note. This figure lists some of the approaches used across various discourse levels.

Figure 4. Van Dijk's examples of manipulative strategies (Van Dijk, 2006)

After analyzing the structure of the arguments, an interpretation of the underlying ideology is presented in section five of this article.

3.3 *Human-animal relationship, relativism, and speciesism theories*

In our culture, there has been a longstanding history of dominance and viewing other animals as existing only for human use. This perspective highlights the historical relationship between humans and animals, often characterized by exploitation and anthropocentrism. Despite some changes in attitudes and reduced cruelty, widespread abuse still persists, "Billions of animals suffer and die in the name of providing us with meat, with drugs, with entertainment" (Taylor & Signal, 2011: viiii).

The theory of relativism asserts that moral values are shaped by culture, allowing individuals to adhere to their own cultural norms and practices (Ryder, 2017). In essence, this proposition is not entirely unreasonable. However, it is worth a reflecting exercise here: some ancient Mexican cultures once, ritually extracted the still-beating hearts of young individuals as offerings to their gods. Within this historical context, the theory of relativism would imply that anyone who feels empathy for this tradition should be free to practice it. Naturally, in modern times, such a practice poses several implications.

Following the previous it is also relevant to discuss the notion of Speciesism. This term was coined by Richard Ryder in 1972. Over time, the term has been used and redefined not only by him but also by different authors and dictionaries (Ryder, 2017). These attempts have highlighted important aspects inherent to this concept. However, Ryder has made a division to facilitate the understanding of speciesism. He refers to strong speciesism as “the exploitation of nonhumans justified on the grounds that they supposedly lack certain qualities alleged to have moral importance (such as high intelligence, reason, autonomy, a moral sense or a soul)” (p. 50). In contrast, weak speciesism refers to the “exploitation of nonhumans as being justified purely on the grounds that they are of a nonhuman species” (p. 50)

To sacrifice a bull in the name of tradition could be equated to the previous example, here human beings were the highest offering for their gods. However, legislation has progressed regarding the right to life for humans, unlike the rights of non-human lives to survive. This situation may be considered a form of weak speciesism, where non-human animal life is not granted the same legal rights solely because it is not a human life.

4. Methodology

The analysis conducted and presented in this paper used Toulmin’s model of argumentation. According to this model, an argument is constructed to give support to a claim (Toulmin, 2003). Everyone can make a claim, and certainly, we all do it all the time. The validity of a claim, when supported with facts or data, may be accepted by more people. Toulmin also suggests that the extent to which it will be taken seriously depends on the quality of the supported argument. The analysis of the document: *Argumentos a favor de la tauromaquia* was based on the quality of the arguments stated by this association. The research questions guiding the analysis were:

1. How is language used to persuade the audience about the importance of preserving bullfighting as part of the cultural heritage and tradition in Mexico?
2. What are the lexical choices employed to communicate bullfighting supporters ideologies to readers of the arguments?

Seventy-six arguments, from the document titled: *Argumentos a favor de la tauromaquia* (Arguments in favor of bullfighting) were analyzed using Toulmin’s model of argumentation. As stated before, this model offers six components for every argument: claim, data, warrant, backing, rebuttal and qualifier. The first three elements are considered mandatory while the other three might or might not be present in each of the arguments.

Following the argument analysis, I drew on Van Dijk’s (2006) categories of “positive self-representation” and ‘other negative representation’ from his manipulation theory. The analysis consisted of identifying the claims where these categories were present.

5. Data analysis and discussion

This section presents the findings from the analysis and its discussion. First, I will present some contradictions found within the stated arguments. Next, the results of the analysis made using Toulmin's model of argumentation. Then I will focus on the analysis of the ideology underlying these arguments, using Van Dijk's theory of manipulation. And finally, the presentation of the speciesism ideology, which is mostly portrayed in the *Argumentos a favor de la tauromaquia* document.

5.1 Title pairs, pet industry, consumerism, three contradictions to consider

At the beginning of the document, there is an outline that presents a classification for the arguments they will develop (see Figure 5). These category titles appear to be pairs of related or similar topics, such as Ecology – Animal Wellbeing, Industry – Job, and Culture – Tradition. However, the fourth category is labeled Globalization – Enemy. At a first glance, it could be inferred that Globalization and Enemy are related or similar topics, following the same logic of pairs presented in the previous titles. Nevertheless, the fifth category is Science – Truths and Myths, which presents opposing ideas. On one hand, science; on the other, Truths and Myths. This opposite pair in title number five, makes even more confusing title number four. It raises the question about the type of pair that Globalization and Enemy are. It is not clear if they are related topics, as presented in titles one, two and three, or if they are opposites as presented in the following title which is number five. Finally, the last category is Freedom – Towns/Population, which again presents an ambiguous relationship.

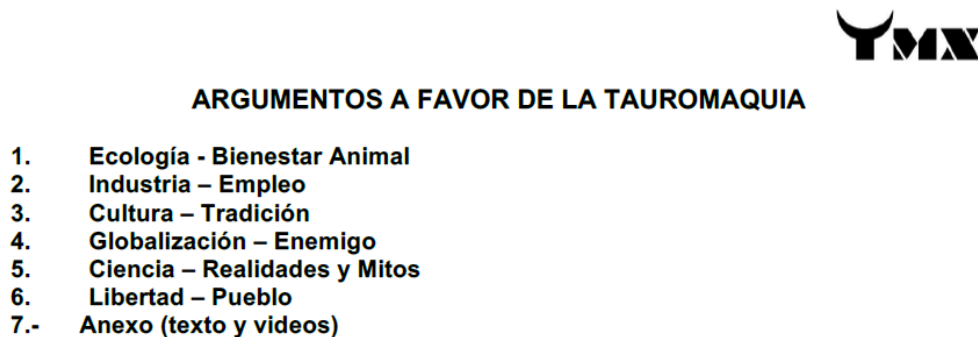


Figure 5. Arguments categories or outline (Tauromaquia Mexicana A.C.)

The second main contradiction that emerges from the document, *Argumentos en favor de la tauromaquia*, is as follows: The arguments related to the pet industry state that this industry generates a significant revenue, while pet owners make irrational purchases for their pets, thus promoting market consumption. Yet, in category number two, the data they present is all related to the economic benefits of bullfighting, driven by people consuming bullfights. In this part, that data is presented as a benefit for Mexican economy that bullfighting provides to the country. Here an example of both cases:

- *La industria de las mascotas es de las que más dinero generan actualmente en el mundo, por lo cual hay que alimentar constantemente al consumidor, igualando los valores de los seres humanos a los animales, para así poder seguir consumiendo productos y servicios para mascotas.* (The pet industry is one of the most lucrative worldwide, which is why we must constantly feed consumer demand, equating human values with those of animals to continue consuming pet products and services).

- *La Tauromaquia es catalizadora del desarrollo económico y social de las regiones en donde se practican, pues de ellas se desprenden actividades como: la ganadería, el comercio, la industria, el turismo, la manufactura de artesanías, entre otras.* (Bullfighting catalyzes the economic and social development of the regions where it is practiced, as it gives rise to activities such as livestock farming, commerce, industry, tourism, and handicraft manufacturing among others).

While in the first argument, market consumption is positioned as something that should not happen; in the second one, all the activities that generate consumption are exalted. Besides the obvious contradiction, one can see the use of Van Dijk's self and others-representation categories in his theory of manipulation.

The third and last contradiction I would like to highlight before moving on to the structure analysis of the arguments is the one found in the sixth category, Freedom-Town/population. In this classification there is this argument about bullfighters' community being opposed to every sign of animal mistreatment:

- *Quienes disfrutamos de la Tauromaquia estamos en contra de cualquier manifestación de maltrato animal; para nosotros la afición por esta actividad se entiende a partir del amor y el respeto que tenemos por las especies animales que forman parte de ella.* (Those of us who enjoy bullfighting are against any manifestation of animal mistreatment; for us the passion for this activity arises from the love and respect we have for the animal species that are part of it).

The definition of bullfight in the Collins dictionary is the following:

"a spectacle in which a bull is first provoked in various ways and then maneuvered into position by a matador, whose task is to kill it with the thrust of a sword: it is one of a series in a public program called a corrida, popular in Spain and Spanish America" (22 May 2024).

The concept, as defined in this dictionary, where "a bull is first provoked in various ways" is in clear opposition to the argument that states people who enjoy bullfighting "are against any manifestation of animal mistreatment."

The counterpart argument, where after having said bullfighting supporters love and respect animals, states what follows:

- *Una vez toreado, no tiene sentido seguirlo manteniendo ya que su costo de manutención es muy caro, mejor se sacrifica para dar alimento a cientos de seres humanos, además de tener un beneficio económico.* (Once a bull has been fought in a bullfight, it doesn't make sense to continue maintaining it since its upkeep cost is very expensive. It is better to sacrifice it to provide food for hundreds of human beings and also gain an economic benefit).

These fundamental contradictions are worth of reflection considering that even though they can be interpreted using the self and others-representation proposed by Van Dijk, they do not fit precisely within this framework. Nevertheless, I considered them relevant for the comprehensive analysis conducted in this paper.

5.1 Composition of the arguments

Toulmin suggests that an argument is elaborated to support a claim (Toulmin, 2003). In his model, he introduces a category of arguments termed "practical". These arguments emphasize the justification of the claim (Toulmin, 2014). Additionally, the author asserts that testing and evaluating existent ideas might lead to the discovery of entirely new ones, allowing

proponents to scrutinize and assess the validity of their arguments. However, the proponents of the analyzed document, do not appear to have conducted this evaluation of their own arguments.

To begin the analysis of the document *Argumentos a favor de la tauromaquia*, I categorized them according to their elements. The resultant categories were as follows:

- Complete arguments, arguments that presented at least the main elements (claim, data, warrant);
- One element arguments, these refer to statements that present a single element. These statements were typically either claims or data, without any additional elements;
- Incomplete arguments, these were statements presented in a different structure such as questions or demands that I could not categorize among the other categories.

Table 1. provides an overview of the argument classification and some examples for each case.

Table 1. Categories for analysis

Category		Number of arguments	Examples:
Complete arguments		33	El toro de lidia sólo se puede torear una vez, ya que durante la lidia el toro va identificando la diferencia entre la muleta o capote y el ser humano, con lo cual, al volver a ser lidiado por segunda vez embiste directamente al ser humano.
			La Tauromaquia es catalizadora del desarrollo económico y social de las regiones en donde se practican, pues de ellas se desprenden actividades como: la ganadería, el comercio, la industria, el turismo, la manufactura de artesanías, entre otras.
One element arguments	Only claim arguments	23	Una sociedad avanzada debe respetar las libertades.
	Only data arguments	15	La muerte no es mala.
Incomplete arguments		5	El primer festejo taurino en México se realizó en 1888.
			Existen en México 216 plazas de toros activas.
			Prohibido prohibir.
			Libertad cultural.

For the following parts of this article, I have decided to continue referring to all statements as “arguments”, regardless of whether they contain fewer elements than those Toulmin identified as necessary for an argument. I made this decision based on the fact that the analyzed document labels its statements as arguments.

5.1.1 Complete arguments

From the thirty-three arguments that contained at least the three main elements according to Toulmin's model, some were still difficult to follow. While there were some arguments where the warrant was more evident, there were others where the relationship between claim, data, warrant, and supporting bullfighting was more difficult to understand. For example:

- *El toro de lidia se come exactamente igual que cualquier otra res de consumo humano. Incluso su carne es de mejor calidad, ya que este animal fue criado con alimentación de primera, sin químicos para rápida engorda.* (The fighting bull can be eaten exactly the same as any other beef for human consumption. In fact, its meat is of better quality, as this animal was raised with top-quality feed, without chemicals for rapid fattening).

Claim 1: The fighting bull can be eaten exactly the same as any other beef for human consumption.

Claim 2: Its meat is of better quality.

Data: This animal was raised with top-quality feed, without chemicals for rapid fattening.

Warrant: Fighting bulls are the same as other kinds of bulls, they exist to be eaten by humans. Due to the attention paid during their breeding, fighting bull meat is of better quality than that of other beef.

Whereas the claims and data are very clear, the relationship between them and bullfighting is not as straightforward. Instead of focusing on the support for bullfighting, the argument emphasizes the benefit of consuming these animals over other and does not directly relate to the bullfight instead. Toulmin (2003) foresaw this possible situation: the warrant may not satisfy a contestant completely. In such situations, the other elements of the argument are intended to support the claim. Nevertheless, this was not the case for this argument.

One more example:

- *La mitad de las ganaderías en México se encuentran en municipios de alta marginación, estas contribuyen a las oportunidades de empleos en dichas zonas *SAGARPA¹.* (Half of the cattle ranches in Mexico are located in municipalities with high marginalization. These ranches contribute to employment opportunities in those areas).

Claim: Cattle ranches in Mexico contribute to employment opportunities in those areas.

Data: Half of the cattle ranches in Mexico are located in municipalities with high marginalization.

Warrant: Supporting bullfighting events, contributes to the survival of these cattle ranches that provide job opportunities in marginalized areas.

Backing: SAGARPA's data.

This second example is easier to follow, as the support for bullfighting events is more easily deduced in its warrant. However, the government institution that provides the supporting data has changed names long ago. The fact that they continue to use the old name raises suspicions regarding the validity, reliability of the data. Unlike the previous example, this argument reveals one of the proposals that this organization makes in favor of maintaining bullfighting. While the first example presents an argument in favor of the benefits of this meat for human consumption

¹ On December 1st, 2018, SAGARPA *Secretaría de Agricultura, Ganadería, Desarrollo Rural, Pesca y Alimentación* (Secretariat of Agriculture, Cattle Raise, Fishing and Rural Development) changed its name to SADER (*Secretaría de Agricultura y Desarrollo Rural*). However, it is still performing its same functions. The document was downloaded from Tauromaquia Mexicana's website and was analyzed in May 2024.

over other livestock, in this second example, support for bullfighting is clearer. Similar to this second argument, that maintains the same topic (bullfighting as a crucial element for the wellbeing of the communities where it is practiced) there were two more arguments.

Additionally, to the previous theme, bullfighting as a crucial element for the wellbeing of the community. There were three more that can be easily related to supporting bullfighting events. Table 2 shows the themes with some examples.

Table 2. Subcategories of arguments grouped by similar themes and number of arguments in each theme

Theme or topic	Number of arguments	Example
Bulls and bullfighting events part of cultural heritage of the country	6	Al ser expresión de la cultura popular de nuestro país, es parte inalienable de la identidad de nuestro pueblo. Su existencia permite, además, la conservación de patrimonios culturales de las localidades en donde se practican.
		As an expression of our country's popular culture, it is an integral part of our people's identity. Its existence also allows for the preservation of cultural heritage in the localities where it is practiced
Bulls not being mistreated but receiving the best cares.	4	Un toro de lidia es criado como deportista de alto rendimiento, con los mejores cuidados. Alimentación y veterinarios de primera.
		A fighting bull is raised like a high-performance athlete, with top-notch care. First-rate nutrition and veterinarians are provided for the bull
Bulls and bullfighting as a crucial element for the wellbeing of the communities where it is practiced	3	En conjunto son 170,095.94 hectáreas destinadas en México a la crianza del toro de lidia. Ascendiendo a un valor de \$12,000,000,000.00 *SAGARPA
		Together, 170, 095.94 hectares in Mexico are dedicated to the breeding of fighting bulls, amounting to a value of \$12, 000, 000, 000.00 *SAGARPA
Cattle raisers and fighting bulls being essential for ecological equilibrium	2	Las ganaderías de toros de lidia generan riqueza de flora y fauna, se convierten clave en el equilibrio ecológico
		Bullfighting cattle ranches generate wealth for flora and fauna, becoming a key element in ecological balance

The first category shown in the table is the one that presents the larger number of arguments. The warrant for these arguments is related to the significance of bullfighting as a part of Mexican culture and heritage. Following that theme, another set of arguments asserts that the bulls are not mistreated; on the contrary, they receive very special and dedicated care while they are alive. This last part is important, just mentioning that 'while they are alive' they get the best treatment, implies that they will not be alive longer, otherwise the word 'while' would not be necessary. Furthermore, in this set of arguments the focus is on the wellbeing and special care they receive *while* they live. Emphasizing the good and hiding the fact that they are being raised to be killed in a huge festivity.

The third and fourth themes relate to the economic and environmental benefits that this activity provides to the places where it is carried out. The forty-three additional arguments were classified into three groups. In the next section, I present the analysis that was conducted on them.

5.1.2 One element and incomplete arguments

In this category, I grouped the remaining arguments because according to Toulmin's model they are incomplete. Twenty-three of them presented only one or more claims, fifteen others offered only factual data, and the extra five were incomplete statements and questions. Table 3 illustrates these arguments.

Table 3. One element and incomplete arguments

Only claim	23	El animal no entiende el concepto de la muerte.
		El antitaurinismo es una moda urbana.
Only data	15	Sólo se sacrifica el 10% del ganado bravo en una plaza de toros.
		Se realizan más de 500 festejos por año.
Incomplete	5	No a la doble moral.
		¿Quién tiene mayores derechos? ¿la pulga a vivir dentro de perro o el perro a quitarse la pulga?

As shown in table 3, the majority of the proposed arguments in favor of bullfighting did not present the minimal elements necessary, according to Toulmin's model, to be considered as arguments. Nevertheless, I would like to draw attention to one of them in particular.

- *Los animales no tienes derechos ni obligaciones. Derecho: Conjunto de principios y normas, expresivos de una idea de justicia y de orden, que regulan las relaciones humanas en toda sociedad y cuya observancia puede ser impuesta de manera coactiva.*² (Animals do not have rights or obligations. Law refers to a set of principles and norms that express an idea of justice and order, regulating human relations in any society. Compliance with these principles can be enforced coercively).

The main claim is that animals do not have rights or obligations. The subsequent statement, apparently intended to provide data supporting the claim, is a definition of the word “*derecho*” which in Spanish can mean both ‘right’ (as in human rights) and “law” (as in law school). To guide the reader toward forming their own opinion on whether animals have rights or not, or even persuading them to agree with the claim, it might have been more effective to provide a definition of the term “right” or an explanation of the implications of rights. Instead, the definition of “law” in this case only serves to make the claim ambiguous.

So far, the analysis has mainly focused on the structure of the arguments, I have highlighted whether the elements proposed in Toulmin's model were used or not to support these arguments. In the next section, I will explore the underlying ideology using Van Dijk's theory of manipulation.

5.2 Theory of manipulation

Drawing from Van Dijk's theory of manipulation, we can discern language strategies where manipulators emphasize their positive attributes, while simultaneously highlighting negative aspects of others. In the *Argumentos a favor de la tauromaquia*'s document there were several arguments that presented these characteristics. The following three arguments illustrate positive self-representation:

²All arguments were copied from the document exactly as they are written, no corrections nor modifications were made.

“Positive self-presentation”

- *La Tauromaquia promueve la integración de las familias, al suscitar la sana convivencia entre sus miembros; asimismo, constituyen un elemento de cohesión social para individuos y grupos de amigos que gustan de concurrir a los eventos.* (Bullfighting promotes family integration by fostering healthy interaction among its members. Additionally, it serves as a social bonding element for individuals and groups of friends who enjoy attending these events).
- *Las corridas de toros es un espectáculo que impulsa valores que trascienden en el tiempo y que han sido heredados de padres a hijos de generación en generación. Estos valores son la dignidad, la libertad, el respeto, el amor, la tolerancia, y la igualdad, como a sus tradiciones; y también a los animales.* (Bullfighting is a spectacle that promotes values transcending time and has been passed down from parents to children for generations. These values include dignity, freedom, respect, love, tolerance, and equality, as well as adherence to traditions and consideration for animals).
- *Los protagonistas y aficionados de las corridas de toros, estamos a favor de que se legisle para proteger a las especies animales que son utilizados para fines ajenos a sus características naturales. De igual forma, considerados que todas las especies animales deben de ser tratados con dignidad y respeto.* (The protagonists and fans of bullfighting are in favor of legislation to protect animal species that are used for purposes unrelated to their natural characteristics. Similarly, we believe that all animal species should be treated with dignity and respect).

The positive elements highlighted in these three arguments are related to family integration through bullfighting events, while also promoting healthy coexistence between communities. Additionally, they claim to be in favor of legislation that protects all animal species, emphasizing the need for treating them with dignity and respect.

What is not being said in these arguments or what is being minimized is the actual event of bullfighting. As mentioned earlier, there is one person on foot or on horseback, provoking the bull and using different instruments to infringe physical pain and wounds it until it is ultimately killed by a sword. This represents the negative side of the activity that is being hidden or minimized in these and the rest of the presented arguments.

On the other hand, to complete the manipulation strategy according to Van Dijk's (2006) list of strategies, the representation of opponents of bullfighting, highlights the negative aspects of that group. The following three arguments illustrate negative representation of others:

“Negative others-presentation”

- *No existe registro alguno que un antitaurino cuide, crie, mantenga etc. a un toro de lidia.* (There is no record of an anti-bullfighter taking care of, raising, maintaining, etc., a fighting bull)
- *El ser vegano es una decisión del ser humano (no natural), que hay que respetar; el problema radica que el vegano quiere que el resto de la población nos volvamos como ellos. Radicalismos, incluso en ocasiones violento.* (Being vegan is a human decision (not natural) that must be respected; the problem lies in the fact that vegans want the rest of the population to become like them. Radicalism, sometimes event violent.)
- *Los pseudo animalistas agreden a los otros seres humanos, amparados en que ellos defienden a los animales. intimidan y violentan al opositor. Se sienten equivocadamente con la moral superior.* (The pseudo animalists attack other human beings, claiming that they defend animals. They intimidate and harm opponents. They mistakenly believe they have superior morality).

These arguments first point out that opponents have never taken care of a bull, thus they do not know what this activity entails. Next, they question the decision of vegans not to eat meat, claiming within what is in the parenthesis that their decision is not natural. Additionally, they assert that vegans want all people to become vegans like they do. Furthermore, they accuse these groups of people of being violent and radical.

According to Van Dijk (2006), the differences between manipulation and persuasion are never definite. Depending on the context and people involved in a message, it may be more or less manipulative. However, the fact that the majority of these so-called arguments do not present data or backing to their claims shows that they are not genuinely intended to support the activity but rather to manipulate audiences into adopting certain beliefs.

5.2 Underlying ideologies

As shown in the previous analysis of these arguments, bulls are often referred to as “*animales de consumo humano*” (animals for human consumption). Just as racist and sexist attitudes were once unnoticed, treating other living species as inferior (or superior) constitutes a form of discrimination. Theories on speciesism emerged in the 1970’s, prompting a reconsideration of animal treatment in fields such as medicine, cosmetics and even entertainment. Consequently, arguments in the document, *Argumentos a favor de la tauromaquia*, advocating for the preservation of tradition and heritage, could be subject to scrutiny. While preserving traditions is undoubtedly important, it cannot serve as an excuse to mistreat any other nonhuman animal.

6. Conclusion

This analysis was conducted with the aim of understanding what are the ideologies underlying support to bullfighting. By analyzing the elements of the arguments in favor of bullfighting the results demonstrated that there are more emotional and dogmatic claims rather than data or solid arguments to support these events. As it was presented in section four, the majority of the presented arguments were isolated claims and data with no link among them or within supporting this activity. This may be both a limitation of the study and an important finding. I refer to it as limitation because the linguistic analysis did not yield the expected outcome, namely, a straightforward dissection and explanation of language. However, I also consider it a significant finding because it allowed me to focus later on and delve deeper into the underlying ideology of the arguments. Future research might be conducted following this methodology to similar documents or positionality papers, from different organization. The findings among various organizations may show some differences or similarities between them.

Finally, I would like to end this article with one quote of Taylor and Signal (2011) that highlights humans and nonhuman animals relationships: “To think about our relationships with other animals is to engage in a serious intellectual challenge” (p. xviii). For centuries we have distinguished ourselves from other living animals. By being human beings consciously or unconsciously we have developed a dominant relationship with them. As Taylor and Signal (2011) suggest, just by reflecting about this relationship we may initiate an intellectual revolution for ourselves.

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