EVALUATING THE EFFECTIVENESS OF GREEN TAX SUSTAINABILITY CONSEQUENCES IN THE PRESENCE OF THE PHILOSOPHICAL THEMES OF THICK DECISION: INTERPRETIVE RANKING PROCESS (IRP)

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Abstract

The values and benefits of interest between shareholders and companies differ in the capital market due to the separation of ownership from management. These differences have developed theoretical approaches in corporate decision-making to balance equity. Thick Decision is a concept with the pluralism of values at the capital market level, which has been considered a philosophical, theoretical approach in recent years. Such values in decision-making can lead to more interaction between the company and the stakeholders and increase sustainability in various fields such as environment, tax, and economy. This research evaluates the effectiveness of green tax's sustainability consequences in the presence of the philosophical themes of the thick decision by the interpretive ranking process theory. This research performed a combined analysis with the participation of 15 accounting experts at the university level to identify the components (consequences of the glass ceiling) and research propositions (hegemonic power acceptance). In the quantitative part, the components and propositions identified in matrix questionnaires were evaluated by 22 CEOs in Capital Market. The results showed that the statement of social responsibility in decision-making (B2), reducing conflict of interest in decision-making (B5), and legitimacy in decision-making (B6) are the most influential philosophical themes in the thick decision at the capital market level, which reinforces the consequence of reducing environmental pollution as a component of green tax sustainability. This result suggests that the thick decision strengthens the consequences of green taxation for posterity, which describes pursuing a significant level of pluralistic social values. Increasing green taxes makes companies develop their social responsibilities to reduce emissions by strengthening production infrastructure. These companies enrich social trust and confidence through insight into the thick decision by disclosing optional information in the form of financial statements.

Keywords: Sustainability Consequences of Green Tax, Philosophical Themes of Thick Decision, Interpretive Ranking Process (IRP)

INTRODUCTION

In recent decades, economic activities and, as a result, economic growth and development have caused irreparable environmental damage regardless of natural limitations. There are effective factors in environmental pollution, such as the combustion of fossil fuels, industrial waste, radioactive materials, municipal waste, heat, chemicals, and natural pollutants (Hou et al., 2018). Using these items leads to the emission of greenhouse gases and, as a result, the earth's warming, the hole in the ozone layer, acid rain, the inversion of the air, and the loss of habitats. These pollutants are in circulation; therefore, they are transferred to various national, regional, and international places. Therefore, pollution emission is considered a negative global public good (Ahangari et al., 2018). Nowadays, the environment is one of the most important pillars of sustainable development, and economic and social development depends on its sustainable and proper functioning. The environment is one of the main components of global policies and affects many other components, such as military power, politics, and the economy. Therefore, compatibility with the environment is the most important factor and the prerequisite of any macro activity (Izdakhasi et al., 2017). The environment is important enough to be on the list of top priorities of global attention and many planning and sectoral policies. Environmental taxes or green taxes are one of the economic tools and financial policies for preserving and protecting the environment, leading to many consequences for developing industries in advanced countries. (Rodriguez et al., 2019). Green taxes or environmental taxes are for all types of environmental pollution. These taxes not only do not harm efficiency but also increase the social benefit due to the reduction of costs caused by pollution. Receiving this tax from factories and those who cause environmental pollution preserves the environment for future generations, which can become a social advantage based on the themes of thick decisions (Sotodehniakarani et al., 2020). In other words, based on thick decisions, multiple interests are created with equal and identical values to meet a common goal, such as preserving the environment and reducing pollution. In other words, thick decisions under the conflict of interest, such as environmental pollution, pay attention to different and important preferences and expectations as a social concern. In addition, they try to increase the effectiveness in creating social satisfaction and confidence by creating a basis for common interests (Ishaque, 2020). Companies pursue the advantages of green tax through thick decisions. This level of decision-making is the pursuit of pluralistic social values, which increase the trust and confidence of shareholders and investors as a social need, such as reducing environmental pollution (Sotodehniyakarani et al., 2019). On the other hand, crowd decision-making is a metaphor for pluralistic values by which companies create coherent insights among stakeholders toward decision-makers (Mousavi Azam, 2016) and create confidence and trust, which at the representative level can lead to reducing the conflict of interests between shareholders and managers (Kinader, 2018). In this case, researchers such as Xin et al. (2019); Rodriguez et al. (2019); Hou and Zhang (2018); Karydas & Zhang (2018) believe that green taxes preserve the environment and strengthen sustainable development through the interaction between the economy and the environment. The sustainable development of the tax system and the sustainability of the green tax strengthen social trust as a mutual and two-way process based on thick decision levels. In other words, the thick decision describes the pursuit of a significant

level of pluralistic social values and considers the consequences of a green tax important for future generations. Increasing green taxes makes companies develop their social responsibilities to reduce emissions by strengthening production infrastructure. These companies enrich social trust and confidence through insight into the thick decision by disclosing optional information in the form of financial statements. Therefore, this research evaluates the paradigm of green tax consequences in the presence of thick decision themes in the capital market.

THEORETICAL FOUNDATIONS

Taxes are responsible for financing the government and are also important in other aspects. Taxes are one of the government's economic tools to intervene in the market when necessary and finance the government to achieve other goals of human societies because governments with any political structure have three main goals: economic stability, fair distribution of income, and optimal allocation of resources. Taxes impact society's distribution conditions and have allocation effects by shifting resources from one market to another (Sadeghi et al., 2018). Therefore, tax and economic experts seek sustainable tax development to improve the effectiveness of development-oriented functions. Due to the strategies, these functions create dynamics in competition to disclose tax facts at the level of markets, such as the capital market (Hogsden, 2018). Sustainable tax is considered a strategic function at the capital market level, which can increase economic dynamics if the level of interactive approaches with the government is improved. Tax sustainability is a strategy that results in little changes in pre-tax profit (Dyreng et al., 2014) and focuses on maintaining tax avoidance results over time. Tax stability is the stability in profit after tax deduction and the ability to predict future cash flows, which creates value for the company in the long term (Waez et al., 2018). Minimizing the effective tax rate also creates costs such as tax crimes and additional financing costs for the company and causes a decrease in liquidity in the future, uncertainty in future tax payments, and an increase in tax risk (Hutches and Rigo, 2015).

GREEN TAX

Taxes are responsible for financing the government and are also important in other aspects. Taxes are one of the government's economic tools to intervene in the market when necessary and finance the government to achieve other goals of human societies because governments with any political structure have three main goals: economic stability, fair distribution of income, and optimal allocation of resources. Taxes impact society's distribution conditions and have allocation effects by shifting resources from one market to another (Marconi, 2012). Therefore, economists always seek to identify tax bases that impose the least inefficiency on society. Environmental taxes are the only tax base with such a feature among the types of taxes. This tax base, called the green tax, is applied to all types of environmental pollution. This tax does not impair efficiency and also increases the social benefit due to reducing costs caused by pollution (Emami Meibodi et al., 2018). The green tax is applied based on cost. Therefore, it has a wide range and brings good income to the government, and can replace other tax bases. This point reduces the disruptive effect of other taxes and has many benefits for society due to

pollution reduction. De Miguel et al. (2015) have categorized green tax into the following types based on one of the most important research frameworks on green tax.

Figure (1) Green tax sustainable development solutions
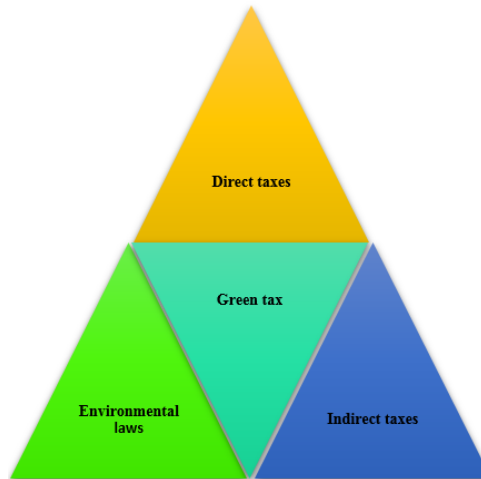
This framework about direct taxes as the first way to develop green tax sustainability shows that by imposing direct taxes, polluting businesses try to reduce environmental pollution by strengthening the infrastructure of the production line to reduce their tax costs. Using pollution control devices requires costs; therefore, economic units should compare the cost of control devices and taxes paid. The amount of tax paid is reduced by controlling and reducing pollution (Sidenzhadfahim and Kavehi, 2011). The diagram below indicates how environmental tax is applied to Q goods as polluting goods.

Figure (2) The effective process of formulating direct taxes on value and pollution
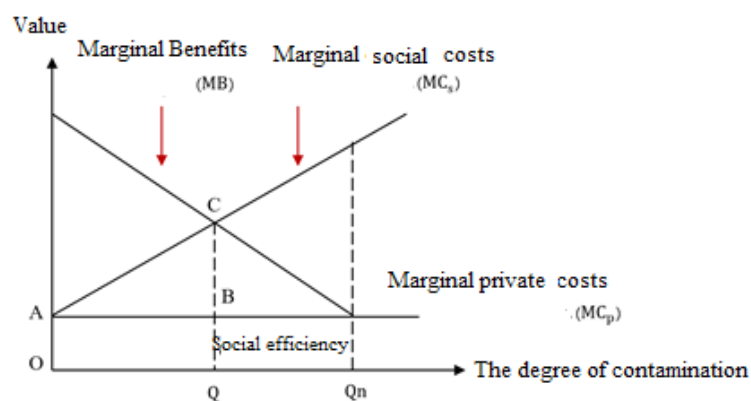
The OA level is the firm's tax level without considering the pollution tax. Therefore, without the pollution tax, the competitive market's initial outcome is the producer's equilibrium quantity of output Qn. The polluter will try to operate at level Qn where the benefits are maximized. In

other words, the producer does not pay taxes for pollution. The optimal conditions of direct tax are realized when the sum of the marginal costs (private and social) equals the sum of the marginal benefits. Point Q is the optimal social limit.

(MB) Marginal Benefits = (MCs) Marginal social costs + (MCp) Marginal private costs

MCs show the marginal social cost resulting from the destruction of the environment due to the emission of pollution. In this method, the socially desirable level of pollution emission is determined by OQ by imposing a tax equal to CB for each unit of pollution. This tax increases efficiency by equating social costs with social benefits. This tax is allocated at a certain rate to each unit of pollutants emission or environmental destruction. On the other hand, indirect taxes in the sustainability of green tax are another strategy that imposes taxes on factors of production or consumer goods whose use is related to environmental damage (Islamluian and Ostadzad, 2015). Its advantage is transferring tax based on consumption and cost. Due to paying attention to consumption through reducing production, maintenance conditions, and improving technology, this tax causes more control of pollutants at a higher cost than direct tax. Indirect taxes are less efficient than the previous types but are more popular. They impose more costs on society than direct taxes and force industrial plants to make reforms in all different dimensions to reduce pollution emissions at minimum cost. This tax is like direct taxes that rely on the price system instead of using control and directive policies (Dogbjerg and Osvenjerg, 2010). Finally, environmental laws and regulations are the third solutions to sustainable green tax development. Creating government regulations is another way to deal with the social costs of environmental pollution. This form of environmental policy recognizes and declares an acceptable standard of environmental pollutants and condemns the violators of these standards to stop the relevant activity. This method is usually less important to economists except for highly costly social pollutants because welfare decreases due to the cessation of production of economic goods and services (Heidari et al., 2015). These regulations are reflected in the corporate income tax system as tax incentives for investing in energy storage equipment and pollution reduction equipment, using the increasing depreciation method, tax discounts for recycled products, and tax incentives for forestry. These regulations and laws can have the same effects as indirect environmental taxes. For example, incentive policies are similar to indirect environmental taxes for investing in pollution reduction equipment because they may also address only one dimension of pollution reduction. Consequently, reducing pollution may not be achieved with the lowest cost and provide the basis for social and economic inefficiency. Tax expenditures may encourage individual factories to reduce their emissions, but the subsidy related to tax expenditures weakens the incentive to exit polluting factories or increase pollution emissions (Janwa et al., 2019). Therefore, environmental regulations and laws with the tax expenditures form can represent another source of inefficiency that does not exist in indirect environmental taxes.

THICK /PLURALISTIC DECISIONS

Power and conflict are considered in organization theories, but this theory state that decision-making approaches rarely have been focused in systems with common interests with

stakeholders, such as representation. There are no coherent conceptual interpretations of thick or pluralism-based decision because it has hidden dimensions of self-interested decisions (Halbesleben et al., 2007). The thick decision is based on three key elements: "interests," "conflict," and "power." If the decision-maker expands his power to reduce the conflict of interest and develop pluralism, the values based on mutual benefits create unity among the power holders and the beneficiaries (Alainejad and Haj Hosseini, 2019). In other words, based on the thick decision, multiple interests are created with equal and identical values to achieve a common goal. The thick decision with conflict of interest conditions and considering different preferences and expectations tries to increase the effectiveness in creating satisfaction and confidence by creating a basis for common interests (Ishaque, 2020). Based on a framework, Abend (2019) presents a thick decision including 3 parts in the form of the following model:

Figure (2) dimensions of thick decision (source: Abend, 2019)
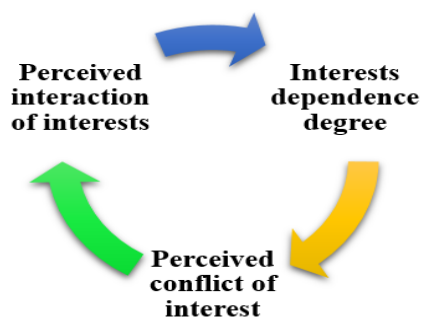
The above framework indicated that the degree of interest dependence refers to the overlap of common interests between managers and stakeholders such as shareholders and investors. The degree of interest dependence in the thick decision creates continuity in developing common interests among stakeholders (Mehrani et al., 2011). On the other hand, the perceived interests conflict is a level of recognition of interests' preferences and expectations, which can increase synergy in achieving shared interests and pluralistic decisions through perceptual coherence. The decision-maker at this level tries to create common goals to resolve conflicts in decision-making based on direct interaction with stakeholders. Finally, the perceived interests interaction refers to the level of interaction of the decision-maker to make a decision based on common interests (Alinejad et al., 2015). In other words, at this level of representation of interest owners, they make decisions based on common interests by holding meetings. The research questions are the following based on the presented theoretical foundations.

1. What are the consequential components of the green tax as a basis in the interpretive analysis of matrix similarity?

2. What are the themes of thick decision as a reference in interpretive analysis?

3. What are the green tax's most effective consequences based on the thick decision of capital market companies?

RESEARCH BACKGROUND

Oueslati (2020) studied growth and welfare, environmental tax reform, and public payment policy. This research investigated the impact of environmental tax reform and public payment policy on growth and welfare within the framework of a general equilibrium model of stochastic dynamics in the UK economy from 2000 to 2017. This researcher uses the two-part endogenous growth model, which considers the interactions between health, education, and the environment. This result suggests that tax reforms (in the direction of tax increases) along with a commensurate change in the structure of public payments may improve growth and welfare in the long run. Ho et al. (2020) studied the pluralism of shareholder value in board decision-making. This research focuses on the role of the effective capabilities of the board of directors' decisions in the pluralism of shareholder value. This research results showed that the development of maximum tangible values for shareholders could help to increase the dynamics of trust generation in the competitive level of the capital market. Moller (2019) investigated the demand reduction for electricity and other energies in Denmark to develop green tax approaches.

The research's statistical population was Denmark's industry and commerce sector, which was investigated from 1996 to 2013. Developing green tax approaches has investigated the possibility of using environmental taxes to replace electricity as an environmental protector with other energies in eight industry sub-sectors. For this purpose, long-term demand relationships were estimated separately by sub-sectors using the Partial Cointegrated VARs method, and the effect of changes in the relative prices of electricity and other energy inputs on the substitution between their consumption was investigated. The results showed that the elasticity of energy demand in five sub-sectors confirms the possibility of using taxes to replace electricity with other fossil energies. Sotoudeh Niakrani et al. (2013) investigated the effect of green tax on energy consumption and social welfare in Iran using the recursive dynamic computable general equilibrium (RDCGE) model. Matlab software was used for data analysis. The results showed that with the increase in the green tax rate, the increase in the consumption of oil, gas, natural gas, and gasoline would decrease if a positive shock is applied to the GDP. Fossil energy consumption was ineffective with applying a 0% and 5% green tax. In addition, the consumption of natural gas and gasoline was effective with applying a 10% green tax, but the consumption of petroleum gas was ineffective. Fossil energy consumption will be efficient by applying a 20% green tax. When a shock is imposed on GDP, the polluting gas emission is reduced by increasing the green tax rate. A green tax rate of more than 10% should be applied to reduce the emission of polluting gases in economic growth. Finally, if a shock to GDP occurs by increasing the green tax rate from 0% to 5%, 10%, and 20%, social welfare increases less than 1%, more than 1%, and again less than 1%, respectively. Therefore, among the examined scenarios, imposing a 10% green tax is the best scenario to increase social welfare. Ahangari et al. (2018) investigated the effects of green tax on economic growth and welfare in Iran: the dynamic stochastic general equilibrium (DSGE) approach. This research investigated the impact of the green tax in Iran's economy on economic growth and well-being in the New Keynesian small open stochastic dynamic general equilibrium model. Therefore, a DSGE model has been calibrated and simulated for Iran's economy considering the major sectors of

households, enterprises, government, and foreign sectors. According to the simulation results and analysis of the instantaneous reaction functions of the model, imposing a green tax in the form of the proposed four scenarios negatively impacts economic growth both in the short and long term. In addition, the results show that applying the green tax in the form of the four scenarios mentioned above has a positive and small effect on welfare. The simultaneous effects of the green tax on economic growth and well-being show that the government should accept the reduction of economic production if their approach is increasing the quality of the environment, reducing pollutants, achieving sustainable development, and increasing well-being. The results of the four scenarios show a slight decrease in the production of the whole economy and a small increase in welfare.

RESEARCH METHOD

This research is part of developmental research regarding the classification of the result because the theoretical incoherence regarding the concepts and theories related to this field has caused this research to seek to know the most effective consequences of green tax in the presence of thick decision themes in the capital market. This research is mixed based on the type of data because this research seeks to identify the components of the consequences of the green tax and the propositional topics of the thick decision in the qualitative part through theoretical screening based on the meta-synthesis analysis method. In addition, this study examines a pattern of determining the most important consequences of the green tax in the quantitative part through the analysis of the polar matrix based on the multi-criteria decision-making method. The interpretive ranking process (IRP) is usually one of the decision-making processes based on components and propositions, which is one of the best processes. It is examined in the form of matrix analysis and based on pairwise comparisons (Sushil, 2009), which is the basis of analysis in this research.

The statistical population of the research

In the qualitative part, this research selected 15 experts and experts in the accounting field at the university level through homogeneous sampling to determine the components and propositions based on a theoretical approach concerning the research topic. In addition, based on the meta-composite analysis, this qualitative part used those research that is conducted in portals such as academic jihad in Iran; Iranian publications database; Islamic Computer Science Research Center of Iran; International reference of current articles (Sciencedirect), Emeraldinsight and OnlineLierary to determine the components (consequences of green tax) and research indicators (thick decision propositions). To carry out the interpretative analysis of prioritization in the second phase, 22 managers of capital market companies were asked to respond to the matrix questionnaires as members of the focus group after evaluating the identified components and propositions of the qualitative section and confirming them. Interpretive Ranking Process (IRP) is an analysis based on matrix analysis and analysis in operations. Therefore, it should be performed on criteria such as experience or specialized knowledge by the participants. In this case, it is limited in sample size according to studies such as Sushil (2017); Chithambaranthan et al. (2015).

Research findings

Meta-synthesis analysis is used to enter the phase of interpretive analysis prioritization by compiling the identified components and propositions in the form of matrix checklists of the research in the quantitative part to create a link between the components of green tax sustainability and thick decision (pluralistic) propositions.

Meta-synthesis findings

Meta-synthesis analysis seeks to identify components and propositions related to the research topic through theoretical and research screening. The period for analyzing similar research was 2017 to 2020 AD and 1397 to 1399 AD. In other words, research related to the research purpose was identified to find similar articles and research and use international and domestic research databases and references.

Figure (3) Screening of primary researches

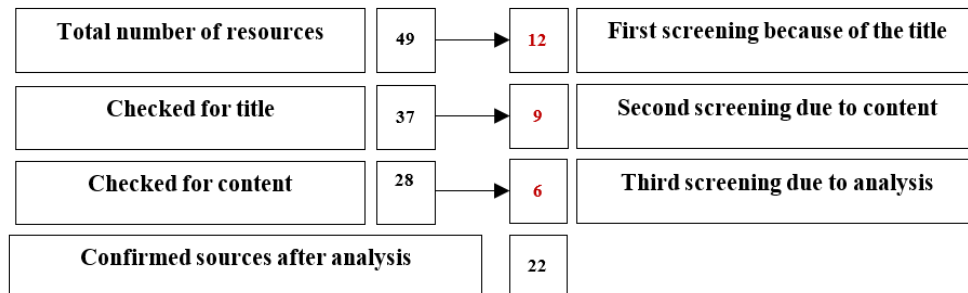| Total number of resources | 49 | → | 12 | First screening because of the title |
Checked for title	37	→	9	Second screening due to content
Checked for content	28	→	6	Third screening due to analysis
Confirmed sources after analysis	22			

Figure (3) shows that all identified primary sources are 49 items. Twenty-two fit studies to this research's content, title, and analytical processes were selected after several stages of the screening process in terms of content, title, and analysis. Among them, 11 studies are related to determining the sustainability components of green tax, and 11 are related to thick decision propositions. At this stage, concepts should be separated based on components and propositions to determine the most important sustainability consequences of the green tax based on thick decision themes in the form of score checklists. Critical evaluation criteria based on 10 criteria of research objectives, research method logic, research design, sampling, data collection, reflectivity, the accuracy of analysis, theoretical and clear expression of findings, and research value determined the components of the consequences of green tax in part a and determined thick decision propositions in part b.

A) Identifying the consequences of green tax sustainability (A)

According to the explanations, the consequential components of green tax sustainability are identified with the symbol (A) in this section. Table (1) evaluates the evaluation of the components based on a 50-point index in the form of points from 1 to 5 based on the 10 explained criteria.

Table (1) critical analysis process of screened researches

Critical evaluation criteria / Articles	Research purposes	The logic of the research method	research plan	sampling	Collecting data	\reflectivity	Ethical considerations	Accuracy of analysis	Theoretical and clear expression of findings	The value of research	Total
Oueslati (2020)	3	5	4	3	3	3	4	5	4	4	38
Zhu et al. (2020)	3	3	2	2	3	3	3	3	3	3	28
Rodriguez et al. (2019)	3	4	4	4	3	4	4	4	3	4	37
New et al. (2018)	2	3	2	2	2	2	3	2	2	3	23
Bauer et al. (2018)	4	3	3	4	3	3	3	4	4	4	31
Lorenzi (2017)	4	5	5	3	4	3	3	3	4	4	38
Ghaith & Epplin (2017)	3	4	5	4	3	3	2	3	3	4	30
Sotoudehniakarani et al. (2020)	3	4	4	4	4	3	3	3	4	4	36
Ahangari et al. (2018)	4	5	4	4	3	4	4	3	5	4	39
Emami-Meibobdi et al. (2018)	3	3	3	3	4	4	3	3	4	4	34
Izadakhasi et al. (2018)	4	3	4	4	3	4	4	3	4	4	37

Based on the fashion index, the points presented showed that three studies received less than 30 points out of 50 points. According to the analysis adequacy score guideline, the studies with a score of 30 and above are approved, removed, and excluded from the review. Then, the components of green tax sustainability consequences will be extracted. Therefore, the following scoring method is used to determine the mentioned components. Based on this method, all the sub-criteria extracted from the text of approved articles are written in the table column. Then, the names of the researchers of the approved research are given in the row of each Table. Based on each researcher's use of the sub-criteria in the Table's column, the sign ✓ is inserted. Then the scores of each ✓ in the sub-criteria column are added together. The scores above the average of the conducted research are selected as research components.

Table (2) process of determining the main components of the research

The researches position	Researchers	Economic Growth	Reducing emissions	Increase in government	Tax justice	Effectiveness of	Social Welfare	Strengthening
International research	Oueslati (2020	-	✓	✓	-	✓	-	-
	Rodriguez et al. (2019)	✓	✓	✓	✓	-	✓	-
	Bauer et al. (2018)	-	-	-	-	✓	-	✓
	Lorenzi (2017)	✓	-	✓	✓	✓	-	✓

Internal research	Ghaith & Epplin (2017)	-	✓	✓	✓	-	-	-
	Sotoudehniakarani et al. (2020)	✓	✓	✓	-	-	-	✓
	Ahangari et al. (2018)	-	✓	✓	✓	✓	-	✓
	Emami-Meibodi et al. (2018)	✓	-	✓	✓	✓	✓	✓
Total		6	6	8	5	6	2	5

This analysis determined that four components have the highest frequency, which is why they are examined in this research as the outcome measures of green tax sustainability. After analyzing the theoretical bases of approved research, this section defines each identified component according to Table (3).

Table (3) components of green tax sustainability consequences

Components	symbol	Definitions
Reducing emissions	X1	Reduction of environmental pollution is one of the most important consequences of applying the green tax because companies are forced to use more effective functions in producing their products under such tax rates. This will reduce environmental pollution, and the environment will be less polluted due to the change of strategic approaches of companies. In other words, taxing producers who cause environmental pollution can help modify the production process and mechanisms, ultimately reducing these pollutions and increasing social benefits (Oueslati, 2020).
Tax justice	X2	Inequality of tax payment rates for taxpayers has always been one of the researchers' concerns regarding the formulation of tax policies. Green tax is one of the most important strategies of governments that can create social justice due to tax payment through progressive tax policies and tax incentives for leading companies in the green field. In this case, the level of incentives to pursue the reduction of tax expenses will increase (Rodriguez et al., 2019).
Effectiveness of competition	X3	Competition is one of the sustainability components of green tax .Competition shows the competitive capacities of companies that have been able to produce products that meet environmental demands and requirements based on the existence of green tax. They also try to gain a higher competitive position among other companies to maximize social benefits. The result of the effectiveness of competition is due to the formulation of green taxes. This issue shows that to succeed in green competition, companies should reduce their tax costs by increasing their functions and production methods, complying with the requirements related to green tax, and using benefits and incentives. Therefore, the environment can help increase competitive effectiveness (Lorenzi, 2017).
Strengthening production infrastructure	X4	Finally, the green tax's sustainability consequence is strengthening the production infrastructure because the companies and industries active in the market are forced to strengthen their machinery and technology level due to the reduction of tax costs. The consequence of strengthening production infrastructure means that green taxes make it possible for producers to use less polluting and energy-intensive technologies and move towards using the user's production process (Bauer et al., 2018).

B) Identifying thick/pluralist decision propositions (B)

The thick /pluralist decision is determined in this section, similar to the above steps, and by following the critical evaluation method. According to the explanations given in this section, thick/pluralistic decision is identified with the symbol (B). Table (4) evaluates how to evaluate

propositional themes based on a 50-point index in the form of points from 1 to 5 based on the 10 explained criteria.

Table (4) critical analysis process of screened researches

Critical evaluation criteria / Articles	Research purposes	The logic of the research method	research plan	sampling	Collecting data	Ireflectivity	Ethical considerations	Accuracy of analysis	Theoretical and clear	The value of research	Total
Guitouni (2020)	4	5	4	4	4	3	4	4	4	4	40
Gerlick & Liozu (2020)	2	3	2	3	2	2	2	2	2	2	23
Brush (2020)	3	3	3	3	3	4	3	3	3	3	33
Muresan (2019)	4	3	4	4	4	4	4	4	4	4	39
Kopec (2018)	2	2	2	1	2	3	2	3	3	3	22
Dzwonkowska (2018)	4	4	4	5	4	3	4	4	4	4	39
Turner et al. (2017)	4	5	5	3	4	3	3	3	4	4	38
Javaheri et al. (2020)	5	3	4	3	4	3	4	3	4	4	37
Darvish et al. (2020)	5	5	4	5	4	4	4	4	4	4	43
Aghdas-Taint et al. (2019)	3	3	3	3	2	3	3	4	4	4	32
Alainejad and Haj Hosseini (2019)	4	4	3	4	4	4	3	3	4	4	37

Based on the fashion index, the scores provided showed that from a total of 13 studies related to thick/pluralist decisions, 4 studies were removed from the review because they received less than 30 points out of a total of 50. The research with a score of 30 and above is approved according to the guidelines for the adequacy of the score of this analysis. In the following, research propositions are extracted. Therefore, the following scoring method is used to determine thick/pluralist decision propositions. The results confirm 6 thick/pluralistic decision propositions based on information based on the upper limit of frequency distribution. Table (5) defines each of the identified propositions in this section after analyzing the theoretical bases of approved research.

Table (5) propositions of thick/pluralist decision

Propositions	symbols	Definitions
Ethicalism in decision making	B1	The proposition of ethical in the thick decision is an approach based on spirituality and conscientiousness in the decision-maker, which considers the priority in maintaining interests to be adherence to ethical values that depend on the cultural, social, and educational charactdividual. This proposition helps to predict decision-making behavior and provides the basis for increasing dynamism and satisfaction in pluralistic decision-making (Morrison, 2019).
Social responsibility in decision making	B2	This proposition in the thick decision is important and is affected by decision-makers' approaches towards maintaining adherence to social issues. The increase of social values in decision-making is

		an approach based on the pluralism of public interests at the level of society and the market, the resulting benefits of which can help to create more and equal social welfare (Guitouni, 2020).
Participation of stakeholders in decision-making	B3	This proposition state that the thick decision creates conditions for the interested minorities to participate equally in decision-making according to equal citizenship rights. In this dimension, decision-makers such as managers try to improve stakeholder satisfaction while meeting their needs and expectations based on absorbing stakeholders' knowledge. The thick decision creates the basis of consensus and maintains all groups' common interests (Darwish et al., 2020).
Commitment to principles and rules in decision making	B4	Another theme of the thick decision-making is following the rules and laws in decision-making and maintaining the authenticity of the assigned orders. In other words, maintaining formality and not departing from the established rules and regulations cause's decision-making functions to move toward equal value creation (Jawaheri et al., 2020).
Reducing conflict of interest in decision making	B5	The thick decision-making resolves the conflict between groups, establishes justice, and distributes power among these groups so that only one group with power does not necessarily exist. These goals are the same goals and mission the corporate governance system seeks by appointing a manager in business units to achieve fair and equal values for the stakeholders. In other words, this approach in thick decision causes the mission of business units to be considered to provide the interests of all interested groups. For this purpose, the systems, rules, and regulations of business units should be adjusted to control the company risks and make managers responsible for protecting the interests of major and partial shareholders and other stakeholders of the company (Darwish et al., 2020).
Legitimacy in decision making	B6	One of the most important violations of pluralistic decisions is the mismatch between legitimacy and authority. In other words, power is often formed where influence is applied illegitimately. The pluralism theory occurs when there is a balance in the value of equality to all stakeholders when the concept of power is balanced with legitimacy and authority. In this case, the level of thick decision is associated with legitimacy, authority, and responsibility (Dezonkiewicz, 2018).

Interpretive Ranking Process (IRP)

As mentioned, the qualitative part of the research determined that the sustainability components of the green tax (A) and thick /pluralist decision propositions (B) were. In this section, processes related to this analysis are carried out to influence row "i" on column "j" or vice versa or reciprocally. Therefore, the level of direct, symmetric, or indirect communication should be considered in line with the explanations to create interaction matrices. Therefore, the matrix questionnaire is first determined in the following order:

Table (6) reciprocal matrix of green tax consequences with the thick/pluralist decision

Propositions / Components	A/B	Ethicalism in decision making	Social responsibility in decision making	Participation of stakeholders in	Adherence to principles and rules	Reducing conflict of interest in decision	Legitimacy in decision making	
		B1	B2	B3	B4	B5	B6	Green tax
Reducing emissions	A1	1	1	0	1	0	1	
Tax justice	A2	1	1	0	0	1	0	
Effectiveness of competition	A3	0	0	1	0	1	0	
Strengthening production infrastructure	A4	0	0	0	0	0	1	
		Thick /pluralistic decision						

The following Table is presented to create an interpretation of the confrontation between the components of the consequences of the green tax and the propositions of thick/pluralistic decision.

Table (7) Interpretive analysis of the cross-matrix of green tax consequences with thick/pluralistic decision-making

		B1	B2	B3	B4	B5	B6
Consequences of Green Tax	A1	Ethicalism in decision-making as a basis for reducing emissions	Commitment to social responsibility is the basis for reducing emissions		Commitment to the principles and rules in the making is the basis for reducing emissions		Commitment to legitimacy in decision-making is the basis for reducing emissions
	A2	Ethicalism in decision-making as a basis for tax justice	Commitment to social responsibility is the basis for tax justice			Commitment to the reduction of conflict of interest in decision-making is the basis for tax justice	

A3			Commitment to attracting the participation of stakeholders in decision-making is the basis for the effectiveness of the competition		Commitment to the reduction of conflict of interest in decision-making is the basis for the effectiveness of competition	
A4						Commitment to legitimacy in decision-making is the basis for strengthening infrastructure
		Stable thick/pluralistic decision				

This section evaluated the effectiveness level of each thick /pluralist decision proposition according to the obtained results. This evaluation is a scoring method based on compiling a paired comparison score form used in the next sections of the matrix prioritization analysis.

Table (8) pairwise comparison of thick/pluralist decision propositions

Number	Pairwise comparison	Yes/No	Description of how the effect
		B1 Pairwise comparison of ethical level in decision making	
1	B1 − B2	Yes ☒ No ☐	Ethicalism in the thick decision as a basis for decision-making based on social responsibility
2	B2 − B1	Yes ☐ No ☒	
3	B1 − B3	Yes ☐ No ☐	
4	B3 − B1	Yes ☒ No ☐	Participating in decision-making is the stimulant of the Ethicalism increase in the thick decision
5	B1 − B4	Yes ☒ No ☐	Ethicalism in decision-making is a basis for adhering to principles and rules in crowd decision-making
6	B4 − B1	Yes ☐ No ☒	
7	B1 − B5	Yes ☒ No ☐	Ethicalism in the thick decision is the stimulant of conflict of interest reduction in decision-making
8	B5 − B1	Yes ☐ No ☒	
9	B1 − B6	Yes ☐ No ☒	
10	B6 − B1	Yes ☐ No ☒	
	B2 Pairwise comparison of the level of social responsibility in decision making		
11	B2 − B3	Yes ☒ No ☐	Social responsibility in the thick decision as a basis for attracting participation in decision-making
12	B3 − B2	Yes ☐ No ☒	

13	B2 − B4	Yes ☐ No ☒	
14	B4 − B2	Yes ☐ No ☒	
15	B2 − B5	Yes ☐ No ☒	
16	B5 − B2	Yes ☐ No ☒	
17	B2 − B6	Yes ☐ No ☒	
18	B6 − B2	Yes ☒ No ☐	Legitimacy in the thick decision as a basis for pursuing social responsibility

This Table was presented as part of the impact of relationships. It shows that the pairwise comparison at the level of the thick decision B, the two propositions of the level of ethics in thick decision-making B1 and decision-making based on social responsibility B2 are related in the form of the j-i effect. Ethics in thick decisions is a stimulus to increase decision-making based on social responsibility. Now, pairwise comparisons of the research propositions are presented in Table (9) to form the structural self-interaction matrix "SSIM." For pairwise comparisons, the i-th index was compared with all elements from (i+1)th to nth. For each connection, the answer yes is "C," and no is "N." The reason is stated if the answer is positive. In this case, the interpretative logic of couple relations is presented in the basic scientific form of interpretive logic. At this stage, Table (9) presents relationships entered as "1" or "0" in the form of an achievement matrix. Table (8) indicates that the number 1 is given to the charts with the "Yes" option and the number 0 to the charts with the "No" option. This matrix is obtained by transforming the structural self-interaction matrix into a two-valued matrix of zero and one.

Table (9) Reachability Matrix

		Ethicalism in decision making	Social responsibility in decision making	Participation of stakeholders in decision-making	Commitment to principles and rules in decision	Reducing conflict of interest in decision making	Legitimacy in decision making
		B1	B2	B3	B4	B5	B6
Ethicalism in decision making	B1	1	0	1	0	0	0
Social responsibility in decision making	B2	1	1	0	0	0	1
Participation of stakeholders in decision-making	B3	0	1	1	0	0	0
Commitment to principles and rules in decision making	B4	1	0	0	1	0	0
Reducing conflict of interest in decision making	B5	1	0	1	1	1	0
Legitimacy in decision making	B6	0	0	0	1	1	1

At the next stage, points are formed based on the interaction of the compared indicators to form an interactive reachability matrix

Table (10) The reachability matrix in terms of transferability of communication between propositions

		Ethicalism in decision	Social responsibility in	Participation of stakeholders	Commitment to principles and rules in decision making	Reducing conflict of interest	Legitimacy in decision
		B1	B2	B3	B4	B5	B6
Ethicalism in decision making	B1	**1**	0	1	0	0	0
Social responsibility in decision making	B2	1	**1**	0	0	0	1
Participation of stakeholders in decision-making	B3	*1	1	**1**	*1	0	0
Commitment to principles and rules in decision making	B4	1	0	0	**1**	0	*1
Reducing conflict of interest in decision making	B5	1	0	1	1	**1**	0
Legitimacy in decision making	B6	0	0	*1	1	1	**1**

According to the identification of the level of direct and transferable influence of the research propositions, the next step determined the percentages of the total score of the level of influence. The results are presented in Table (11).

Table (11) percentage points of the influence level of thick/pluralist decision propositions

| Reference variable		Direct influence	Lack of influence	Transmissible influence	Interpretive influence	Overall influence	Interpretive influence
Social responsibility in decision making	B1	2	3	0	2	7	15.55
Participation of stakeholders in decision-making	B2	3	3	0	2	8	17.78
Adherence to principles and rules in decision making	B3	2	2	2	1	7	15.55
Reducing conflict of interest in decision making	B4	2	3	1	1	7	15.55
Legitimacy in decision making	B5	4	2	0	2	8	17.78
Social responsibility in decision making	B6	3	2	1	2	8	17.78
Total		16	15	4	10	45	
Percentage		35.55	33.34	8.88	22.23		

The results showed that 35.55% of the relationship between the propositions of the thick decision propositions are direct, and only 88.8% are transferable. The sum of the overall impact based on the paired scale between the research propositions shows that the three propositions of social responsibility in decision-making (B2), the reduction of conflict of interest in decision-making (B5), and legitimacy in decision-making (B6) have a greater percentage of

influence than other propositions. It means that the thick decision affects the level of capital market companies to develop social responsibilities, reducing the conflict of interests in decision-making and legitimacy in the pluralistic expansion of interests. Therefore, according to the influential role of the three thick decision propositions, Tables (10) and (11), in the form of Table (12) determined the level of influence of social responsibility propositions in decision-making (B2), the reduction of conflict of interest in decision making (B5) and the legitimacy of hegemonic power decision making (B6) than strengthening of green tax consequences.

Table (12) Examining the explanatory effectiveness of the level of green tax consequences

		Reducing emissions	Tax justice	Effectiveness of competition	Strengthening production infrastructure
		A1	**A2**	**A3**	**A4**
Reducing emissions	A1	-			
Tax justice	A2	1	-		
Effectiveness of competition	A3	*1	1	-	
Strengthening production infrastructure	A4	1	*1	1	-

Diagram (1) Transferability processes between components of green tax consequences
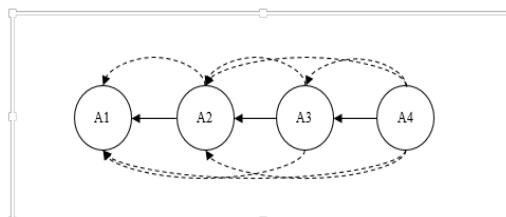
As observed, the highest level of transferability in this proposition is based on the transferability of emissions reduction and tax justice compared to the other two components. This result shows that three propositions of social responsibility in decision-making (B2), reducing the conflict of interest in decision-making (B5), and legitimacy in the decision-making of power hegemony (B6) create the greatest strengthening in the field of green tax consequences while influencing other components. Based on the obtained results, the following Table shows the ranks related to the Interpretive Ranking Processes (IRP).

Table (13) prioritizing the level of dependence and influence of green tax consequences

|		A1	A2	A3	A4	Dependency level D	Difference D − B	Rank
Reducing emissions	A1	-	3	2	3	8	4	1
Tax justice	A2	2	-	2	3	7	3	2
Effectiveness of competition	A3	1	1	-	1	3	-2	3
Strengthening production infrastructure	A4	1	1	1	-	3	-4	4
Influence level B		4	4	5	7	19		

This Table shows that the most effective consequence of green tax sustainability is based on the thick decision propositions related to reducing "A1" environmental pollutants. On the other hand, the level of dependence as the linear sum of the most practical consequences of the green tax indicates the influence of other components. Therefore, it is considered the highest related to the effectiveness of strengthening the production infrastructure, among other sustainability consequences of the green tax. After determining the most effective research components in this section by referring to Tables (9); (10), and (11), determining the set of output indicators, entries, and common elements are used to compile the "TISM" hierarchical model, i.e., the model of structural layers.

Table (14) set of output index, input, and common elements of statements

Research propositions	abbreviation	Output index	Input index	Common elements	level	
Ethicalism in decision making	B1	1,3	1,2,3,4,5	1,3	I	First
Social responsibility in decision making	B2	1,2,6	2,3	2	IV	Fourth
Participation of stakeholders in decision-making	B3	1,2,3,4	1,3,5,6	1,3	II	Second
Commitment to principles and rules in decision making	B4	1,4,6	3,4,5,6	4	III	Third
Reducing conflict of interest in decision making	B5	1,3,4,5	5,6	5	IV	Fourth
Legitimacy in decision making	B6	3,4,5,6	2,4,6	4,6	IV	Fourth

As mentioned, three propositions of social responsibility in decision-making (B2), reducing the conflict of interest in decision-making (B5), and legitimacy in decision-making (B6) have the most compelling propositions among other thick/pluralist decision-making propositions. In addition, the least effective proposition of ethics in decision-making is "B1", which shows that they do not play a significant role in strengthening the sustainability of green taxes. Therefore, a conical matrix is presented to identify the most effective thick /pluralistic decision-making in Figure (4).

Figure (4) leveling of thick/pluralistic decision
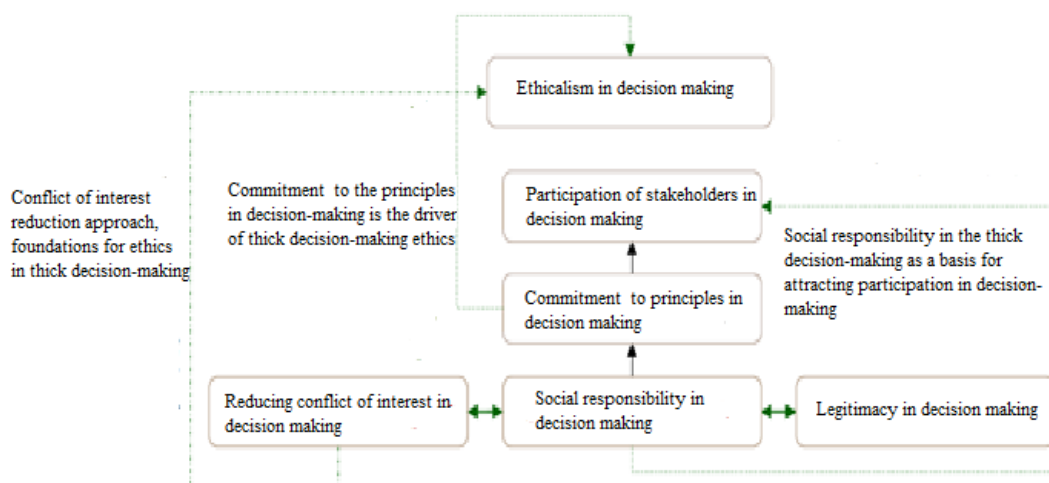
As observed, three propositions of social responsibility in decision-making (B2), reducing the conflict of interest in decision-making (B5), and legitimacy in decision-making (B6) are the

most compelling propositions of the thick/pluralistic decision in the investigated companies because it is placed in the last level of Figure (4), or the fourth level. The weighting related to each research component, i.e., the consequences of the green tax, is carried out by identifying the most compelling propositions of the thick/pluralist decision. In other words, this section seeks to determine the effectiveness of the thick decision propositions, strengthening the level of green tax sustainability consequences.

Table (15) selection of the most important consequences of the green tax in the presence of the thick decision propositions

	A1	A2	A3	A4	Dependency level D	Difference D − B	Rank
1	-	2.76	1.04	0.97	4.77	1.77	1
A2	2.16		0.95	0.88	3.99	0.26	2
A3	0.57	0.48	-	0.62	1.67	-0.83	3
A4	0.27	0.39	0.51	-	1.17	-1.3	4
Influence level B	3	3.73	2.5	2.47			

Comparing the simple interpretive ranking process in Table (13) and the interpretive ranking in the above Table makes the consequences of green tax clear. The rankings are similar in terms of interpretation and weight in selecting the most impactful consequences of the green tax. These results can be seen in the Table below.

Table (16) comparative ranks for the simple and weighted interpretive ranking process

	Reducing emissions*	Tax justice	Effectiveness of competition	Strengthening production infrastructure
	A1	A2	A3	A4
Weighted interpretive Ranking	1	2	3	4
Simple interpretive Ranking	1	2	3	4

The analysis of the weights of the interpretive ranking process (IRP) shows that the high weight of each component indicates a higher level of green tax consequences in market companies. The results state that the most effective consequence of a sustainable green tax is the reduction of environmental pollution, which has the highest priority in terms of the consequences of a green tax, which experience the greatest strengthening in the influence of the thick /pluralist decision propositions.

DISCUSSION AND CONCLUSION

The difference in values and interests between shareholders and companies is one of the most important concerns of the capital market due to the separation of ownership from management. The sensitivity to the level of decisions increased from purely self-interested and selfish decisions of companies due to developing science and social changes, and scientific approaches in this field were proposed to better understand companies' decision-making functions. The thick /pluralist decision is a level of decision-making that addresses the interests of the maximum number of stakeholders. Such values in decision-making can lead to more interaction between the company and stakeholders and can also help to increase sustainability in various fields such as environment, tax, and economy (Darwish et al., 2020). This research considered

the knowledge of the sustainability consequences of the green tax based on the themes of the thick decision at the capital market level. The results showed that, based on the analytical processes in line with the first and second questions of the research, 4 macro components about the sustainability consequences of the green tax and 6 propositional themes about the thick/pluralist decision were determined through **meta-synthesis** analysis and according to the systematic screening of similar research texts. The weighted interpretative analysis of each of the components and statements in capital market companies determined that the most indicative level of the thick decision in capital market companies is related to the three propositional themes of social responsibility in decision-making (B2), reducing conflict of interest in decision-making (B5) and legitimacy in decision-making (B6). This result shows that the level of the most important propositions from the point of view of managers of capital market companies is in line with the thick or pluralistic decision-making. The social responsibilities in the company's decisions and the disclosure of its information to increase the level of the company's commitment to social interests has an effective role in increasing equality and moderation in the company's performance in the competitive environment of the capital market. Social responsibilities show the company's responsible view of the economic environment; social; political, and cultural, and at the same time, increase the level of acceptance of the company by the stakeholders as a competitive advantage because nowadays, social issues such as the environment make leading companies more popular in social fields among shareholders and investors. On the other hand, reducing approaches of conflict of interest in the company's decisions show the importance of the stakeholders' interests and the feedback of the information flow to the shareholders, which causes the stakeholders to react more positively to the company's commitment to their interests. Companies that can reduce conflict of interests in the conditions of representation with their stakeholders have a higher level of thick decision, based on which they can provide more effective functions of trust and confidence in the capital market. It was also found that decision-making legitimacy is another factor in increasing the thick decision. Legitimacy in the thick decision is a level of equality of laws with the decision-makers authority in companies. This can lead to increased accountability and responsibility towards stakeholders due to effective supervision and strengthening cultural and behavioral dimensions. In other words, the proposition of legitimacy in the thick decision also shows a level of decision-making functions in the conditions of conflict of interest, which try to strengthen equal values among all stakeholders by increasing responsibility to the authorities and responsibilities. In other words, the thick decision describes the pursuit of a significant level of pluralistic social values and considers the consequences of a green tax important for future generations. Increasing green taxes makes companies develop their social responsibilities to reduce emissions by strengthening production infrastructure. These companies enrich social trust and confidence through insight into the thick decision by disclosing optional information in the form of financial statements. In other words, the thick decision layers can help the continuation and sustainability of the green tax by developing values from the market environment and the beneficiaries' wants and needs. Environmental pollution reduction is the most effective component of the sustainability of the green tax in the presence of three drivers of the thick decision. In other words, prioritization of the sustainability consequences of the green tax determined that the reduction of environmental emissions

continues more stably at the level of the capital market due to the pursuit of the values resulting from the thick decision because the change of values can be the basis for changing the culture and performance norms of companies towards the environment. Environmental emissions reduction is the most likely consequence of the sustainability components of the green tax, which strengthens the competitive and infrastructural functions of green production. This issue reduces production costs, such as companies' overhead, depreciation, and environmental pollution. The result obtained is consistent with Breash's research (2020), Morrison (2019), Darvish et al. (2019), and Aghdas-Taynt et al. (2018).

Based on the obtained results, regulatory institutions such as the Stock Exchange Organization, with cooperation with other regulatory institutions in the first step, are suggested to codify the necessary policies and strategies in decision-making to increase the level of equal values, both from the point of view of the beneficiaries and the perspective of sustainable development. It means they should take the necessary measures to adopt realistic strategies in macro areas, such as green tax sustainability, by bringing together the values of the industry and companies active in the capital market. In this case, they can benefit from the sustainability capacities of the green tax. It also helps to strengthen production infrastructure and competitive effectiveness among companies. At the same time, it causes environmental pollution to be gradually reduced in the form of macro perspectives. The environment will also be preserved as a strategic resource in the country's sustainable economic and social development through insight into decision-making values. Companies that promote thick values in their decisions are also suggested to attract trust and confidence by disclosing timely and reliable information to stakeholders and reducing the agency cost gap. One of these values was reducing environmental pollution, which was focused on in the results of this research. This method makes companies more and more responsible for future generations due to strengthening the values of thick decisions, and this issue can increase confidence and trust.

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