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## Dimensions of Strategic Clarity and their Relationship to Tax Administration Practices/ Applied Research in the General Tax Authority

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### Abstract

*The current research aimed at diagnosing the nature of the relationship among the dimensions of the independent variable, i.e., strategic clarity and its dimensions, which were represented by the clarity of vision, goals, use of resources, procedures, organizational structure, and role of employees, and between the dependent variable, i.e., tax management practices, which were represented by expanding the tax base, using legal authority, and employee efficiency, imposing penalties and fines, methods for auditing revenues, and applying governance principles. The descriptive analytical approach was adopted, whereby the questionnaire was prepared as the main tool for obtaining data from the research sample. The research sample included (112) persons who were holding job positions in the General Tax Authority (General Director, Assistant General Manager, Department Director, First Undersecretary, Second Undersecretary, Section In-charge). Moreover, the data was analyzed by using the statistical program (SPSS.V25) to calculate the weighted arithmetic mean, standard deviation, and correlation coefficient. Nonetheless, the research reached a set of key results. One of these results is that there is a positive and strong correlation among the dimensions of strategic clarity and tax management practices. The research results also showed that there were no differences in the sample member's answers regarding the research variables according to personal variables.*

**Keywords:** *strategic clarity, tax administration practices, tax administration.*

### Introduction

The tax administration in Iraq encounters several problems and difficulties as a result of the vast changes in its external surroundings, whose impact has extended to its internal surroundings. Therefore, the success of the performance of tax practices depends on the strategic direction possessed by its leaders based on clarity in its vision and goals in order to determine the general framework for enhancing those tax practices. From this perspective, the current research sheds light on a very critical topic, which is the dimensions of effective diversity and their relationship to tax administration practices. The research included four sections: the first section focused on the importance of research; the second dealt with the theoretical aspect; the third section was devoted to presenting and discussing the results; and the fourth section presented conclusions and recommendations.

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## The First Section: The Research Methodology

### First: The Research Problem

Through reviewing the annual reports of the General Tax Authority by the researchers, the research problem was clearly crystallized. It was found that there was a fluctuation in the ratio of its tax revenues due to the lack of clear mechanisms for senior management to practice its tax operations and its reliance on clear mechanisms for tax management practices. This raised the main question, as follows:

- Does the administration of the authority under study have an awareness of the dimensions of strategic clarity and their relationship to enhancing tax practices?

### Second: The Importance of Research

1. Enriching scientific knowledge to be a starting point for researchers to pay attention to these two variables and expand their study in all fields.
2. An attempt to direct the attention of officials in the General Tax Authority to achieve strategic clarity by enhancing tax management practices.
3. Identifying the significance of the tax sector and its role in achieving revenues that contribute to financing the state budget.

### Third: The Objectives of Research

The research seeks to achieve the following objectives:

1. Diagnosing the level of interest in the dimensions of strategic clarity and tax management practices and arranging their dimensions.
2. Explaining the nature of the correlation among the dimensions of strategic clarity and tax management practices.

### Fourth: Hypothetical Research Plan

Figure (1) shows the hypothetical research plan, which includes the two main variables:

The independent variable (x) includes strategic clarity, whose dimensions are represented in the clarity of vision, goals, procedures, use of resources, organizational structure, and role of employees. The dependent variable (Y) includes tax administration practices, which are represented by expanding the tax base, using legal authority, employee efficiency, imposing penalties and fines, methods of auditing revenues, and applying governance principles.

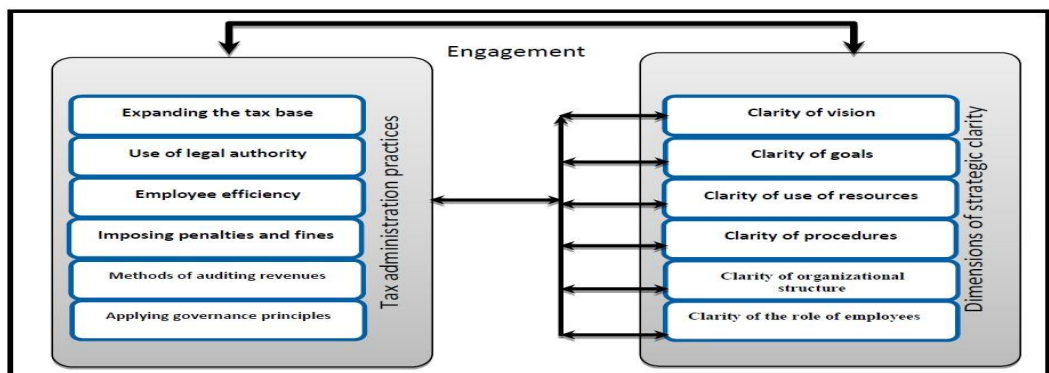


Figure (1) Hypothetical Research Scheme.

### **Fifth: Research Hypothesis**

The first main hypothesis states that there is a statistically significant correlation between strategic clarity in general and tax management practices. Several sub-hypotheses emerge from this main hypothesis:

1. There is a statistically significant correlation between the dimension of clarity of vision and tax administration practices.
2. There is a statistically significant correlation between the dimension of clarity of goals and tax administration practices.
3. There is a statistically significant correlation between the dimension of clarity in the use of resources and tax administration practices.
4. There is a statistically significant correlation between the clarity of procedures and tax administration practices.
5. There is a statistically significant correlation between the dimension of clarity of the organizational structure and tax administration practices.
6. There is a statistically significant correlation between the clarity of employees' roles and tax administration practices.

### **Sixth: The Research Methodology**

The descriptive analytical method was adopted as it is the most appropriate method for research that studies the nature of the relationship among variables in order to extract the key results and recommendations that contribute to understanding and broadly interpreting the investigated phenomenon.

### **Seventh: The Research Limits**

1. Spatial limits: These limits are represented by the General Tax Authority, which is located within the geographical area of Baghdad city.
2. Time limits are represented in the period for conducting the research, which extends from (1/15/2023) to (11/5/2023).
3. Human limits: These limits include a number of officials in the researched commission and their job positions (General Director, Assistant of General Manager, Department Director, First Undersecretary, Second Undersecretary, and Division Official).

### **Eighth: The Research Community and Sample**

One hundred and twelve officials in the authority under study were selected according to a random stratified sample, which represented 84% of the community, which was composed of 134 persons.

### **Ninth: The Research Tool**

The questionnaire was adopted as the main tool for collecting data on the applied side of the research, and its paragraphs were designed after reviewing the literature related to the subject. Nonetheless, it included (30) questions related to the dimensions of strategic clarity and (30) questions related to tax management practices. The total number of questionnaire items became (60) questions according to a five-point Likert scale (very high, high, moderate, low, and very low) and with weights (1, 2, 3, 4, and 5) respectively.

### **Tenth: The Statistical Methods Used**

The statistical program (SPSS v.25) was adopted in calculating the weighted arithmetic mean, standard deviation, correlation coefficient, and Z test. (Alhakeem & Al-Musawi, 2022: 140).

## **The Second Section: The Theoretical Aspect**

### **First: Definitions of Strategic Clarity**

Qader and Mahmoud (2022:26) defined strategic clarity as an integrated approach dealing with strategies and the method of implementing them within the framework of clear goals, procedures, structures, resources, and technologies that are attributed to the efforts of individuals aiming to add value to operations in achieving the desired goals in a sound and clear manner and to keep pace with competitive environmental dynamism. Dobni (2016:12) also defined strategic clarity as the means used to determine the competitive position of the organization in the business environment. This requires linking all resources, activities, and processes with technological development, which achieves optimal value for the organization. It has also been known as a tool whereby they seek to build an organization capable of facing environmental challenges by linking the optimal use of resources with the structure, goals, and roles of employees to achieve optimal value for the organization. (Hassan and Al Kubaisi, 2021: 176; Abramson, 2023).

### **Second: The Importance of Strategic Clarity**

1. Strategic clarity is the guiding and supportive strategy that provides timely information by focusing on activities and procedures that increase the effectiveness of the correct implementation of the strategy. (Fauré & Rouleau, 2011:168)
2. Strategic clarity increases creativity and improves financial performance by exploring opportunities and investing them successfully. (Davidson et al. 2012:10)
3. It contributes to granting appropriate independence to workers and increasing their ability and potential, which generates a feeling of satisfaction in them (Yadav & Kumar, 2017:67).

### **Third: Dimensions of Strategic Clarity**

The current research was based on the models (Dunham & Puent, 2008) and (Dharma, 2017) for determining the dimensions of strategic clarity. They can be explained as follows:

**1. Clarity of Vision:** The vision is the starting point for the organization in formulating its goals. The vision is known as the future vision based on analyzing the variables of the past and linking them with the variables of the present to draw and formulate future visions scientifically and statistically. (Thomas, 2005:9).

The vision is also known as the image drawn in the thoughts and minds of employees that organizations aspire to reach. (Ali & Lafta, 2023:433), (Abd Ali & Lafta, 2021:4152).

**2. Clarity of Objectives:** Objectives represent the starting point and direction for any work, as each organization has its own objectives that it works to achieve. Cailler (2016:303) defined it as the readiness of individuals to respond to fundamentally inherent motivations. Anderson & Stutch (2016:7) defined it as the extent of clarity of the ultimate goals of the job.

**3. Clarity in the Use of Resources:** Organizations rely heavily on resources to boost their income; thus, in the late 1990s, academics and experts began to focus on the administration and measurement of these resources. (Dhaidan and Lafta, 6:2020). Researchers have classified the resources of organizations into two main types: potential resources, also known as tangible resources (TR), such as material, human, and technological resources. The second type is value-based resources, which are called intangible resources (IR), such as knowledge, reputation, fame, trust, patents, and inventions. (Nair & Bhattacharyya, 2019:2). Therefore, the success of organizations and their performance excellence depend on their ability to invest in tangible

resources that reflect their impact on value-based resources, creating value for stakeholders and for the organization. (Silva & Oliveira, 2020:2). (Murtinho & Hayes, 2012:515).

**4. Clarity of Procedures:** Organizations work to divide work to obtain clarity of procedures and follow them among departments, ensuring that they are presented quickly. Therefore, organizations with strategic clarity will enhance clear procedures and help define and formulate general goals and the steps required to achieve them. Clear procedures represent a first and necessary step to achieving the desired goals of the organization. (Hill & Jones, 2008:145). Therefore, organizations began to focus on preparing a guide that includes a detailed explanation of each process to be completed accurately and comprehensively to ensure its efficient implementation and avoid problems. (Kim et al., 2020:3) (Nima and Abdel Rahim, 2021:235).

**5. Clarity of the Organizational Structure:** Most organizations want to adopt organizational structures that are flexible and capable of overcoming the problems that obstruct their work. Therefore, designing structures of a flexible nature in order to face the fluctuations that occur in the external and internal environments (Kanten et al, 2015:1359), (Dawood & Ahmed, 2023:23)

**6. Clarity of the Role of Employees:** It is an essential dimension of strategic clarity, as organizations have begun to care about clarifying the roles of their employees, especially senior management teams, which in turn work to improve efficiency and effectiveness in the short term and ensure survival and continuity in the long term. (Bang et al, 2016: 254) (Abbas & Mohamed, 2021: 55). The role of employees has been defined as a set of activities and behaviors that the organization expects from a person holding a specific position (Hassan, 2013: 717).

#### **Fourth: Definition of Tax Management Practices**

Management is defined as “a group of functions related to planning, organizing, directing, controlling, and decision-making in order to achieve the goals for which it was created.” (Hani and Ghulam Allah, 2022: 23). As for the tax, it is defined as a cash amount paid by the taxpayer in accordance with the legal foundations and legislative rules as a contribution to achieving the economic, social, political, and financial goals of the state, according to his taxing ability, and ultimately in exchange for benefiting from public services (Mohammed & Ahmed, 2023: 100). Tax administration is a branch of financial management and is the executive authority charged with implementing tax legislation through planning, policy-making, preparing work programs, and scheduling the various activities of tax work (Siham, 2022: 61).

As for (Mahmoud, 2016: 14,42), he explained tax administration practices as the tax administration's application of modern and legal administrative practices stipulated in the tax law. These practices were applied in order to increase the ability of workers to analyze data and information provided to them by taxpayers, as well as practices related to collecting and controlling revenues, which have a role in increasing tax revenues.

#### **Fifth: The Importance of Tax Management Practices**

Both Sharaab (2006:20) and Jazar (2017:139) identified the importance of tax administration practices as follows:

1. Simplifying and clarifying the rules of tax legislation and implementing them properly.
2. These practices work to transform tax legislation from general texts into detailed application rules for each activity and each taxpayer according to the nature of his activity.
3. Highlighting the benefits and incentives included in tax legislation in a way that supports trust between taxpayers and the tax administration.

## **Sixth: Tax Administration Practices**

The current research relied on the practices identified by Mahmoud (201633), which are as follows:

### **1. Expanding the Tax Base**

The definition of the base can be clarified as the size of the material that is subject to tax by the state so that the proceeds are for its benefit, provided that this material is eligible for tax in accordance with the general laws of the state and the General Tax Authority. (Abdullah & Al-Khafaji, 2023: 125). Therefore, the tax base is considered an essential pillar of the technical organization of the tax because of its great importance (Taher & Lafta, 2021, 1822). As for expanding the tax base, it means that the tax reaches the largest possible number of taxpayers by identifying new types of income or consumer goods that the tax can identify (Othman and Al-Shamawy, 2007, 538).

### **2. Use of Legal Authority**

Tax laws and legislation allow many authorities to manage the tax authority so that it can exercise its duties in managing files for taxpayers and determining the tax base. (Abdul Ghafour, 2008: 32-34). Al-Saeedi (2013: 28-31) classified the authorities into two types: The first is the authority of inspection and oversight, which is represented by the right to inspect, investigate, detect, clarify, address official and private authorities, oversight, and audit. The second is the authority to ensure tax collection through the administration, following various methods for collecting the tax (Baiwi, 2016: 258).

### **3. Employee Efficiency**

After the tax administration achieved success, it became necessary to have academic qualifications with full knowledge of laws and instructions, in addition to practical experience in the field of tax administration. Moreover, these employees were ethically competent and should be professionally trained, promoted on the basis of merit, and judged by their adherence to the strictest standards of legality and ethics. (2014:285(Bird).

Haider (2020: 2) defines training as a dynamic process that aims at bringing about changes in the information, experiences, performance methods, behaviors, and attitudes of employees in order to enable them to exploit their potential and latent energies. This is in order to help raise their efficiency in doing their work in a better and more productive way. (Musa & Lafta, 2021:1118)

### **4. Imposing Penalties and Fines**

Penalties and fines are important and necessary practices for tax administration, and the structure of penalties, their severity, and the extent of their coverage are important issues that may be neglected in many countries. Penalties for non-compliance should be inversely related to the ease of compliance (Rekab and Hassan, 2016: 187). Penalty is called the punishment that Sharia law has decided for the benefit of people for disobeying Sharia law (Al-Shazly, 2021: 13). Hussain (2018: 46) explained that the legislator required regulating the relationship between the tax administration and the taxpayer through incentives, penalties, and fines for information operations carried out by some individuals outside the General Tax Authority about sources of income not authorized by the taxpayers.



## 5. Methods of Auditing Revenues

Bird (2014:280) defined revenue auditing as a tax examination or work carried out by the tax administration in order to verify that revenues are subject to the tax base in accordance with the provisions and legislation of the tax law, whereby it is ensured that there is no tax evasion. Therefore, it was necessary to have committees that follow up on the changes that occur to taxpayers at close intervals in time to match reality with the forms and ensure their accuracy, or whether there is falsification of the data provided. (Al-Hujaimi, 2021:44). The tax administration must provide qualified technical and accounting staff and effective information systems to assist the financial authority in verifying the approach and adopting the declarations submitted to it by the taxpayers (Al-Khurasan, 2020: 356).

## 6. Applying Governance Principles

Governance is one of the most recent and important topics in addressing financial and administrative corruption in general and tax corruption in particular. (Maidani, 2021: 7). Mousa (2020: 2) defined governance as a set of rules, laws, standards, and procedures whereby the administration of organizations carries out effective control over them. It is responsible for organizing the relationship between the organization actors and stakeholders. Moreover, it helps those responsible for determining the direction and performance of the organization (Jawad & Ibraheam, 2021: 5459).

## The Third Section: Presentation and Discussion of the Research Results

### First: Descriptive Analysis of the Strategic Clarity Variable

Table (1) shows a summary of the dimensions of the strategic clarity variable, as follows:

**Table (1)** A Summary of the Dimensions of the Strategic Clarity Variable.

Order	Coefficient of variation	Standard deviation	Weighted arithmetic mean	Dimensions of the strategic clarity variable	No
6	36.4	0.929	2.552	Clarity of vision	1
2	28.22	0.763	2.704	Clarity of goals	2
4	31.78	0.825	2.596	Clarity of use of resources	3
5	32.34	0.927	2.866	Clarity of procedures	4
3	30.5	0.831	2.725	Clarity of the organizational structure	5
1	22.15	0.619	2.795	Clarity of the role of employees	6
	23.32	0.631	2.706	Strategic clarity variable	7

It is clear from the results of Table (1) that:

1. The strategic clarity variable in general achieved an arithmetic mean value of (2.706), at an average level, with a standard deviation of (0.631), and a coefficient of variation of (23.32). The results generally indicate that the administration of the authority believes that strategic clarity contributes to achieving harmony in work, as it unifies efforts and allocates resources in a consistent manner with the specific strategic objectives.

2. As for the dimensional level, the results showed that the dimension (clarity of the employees' role) was in first place with a coefficient of variation of (22.15), a weighted arithmetic mean of (2.795), and a standard deviation of (0.619). The dimension (clarity of vision) was ranked sixth and last, with a coefficient of variation of (36.4), a weighted arithmetic mean of (2.552), a (low) level, and a standard deviation of (0.929). These results indicate that the authority should pay

more attention to clarifying its vision and understanding the path it aspires to follow and achieve in order to help enhance common understanding among employees.

## Second: Descriptive Analysis of the Tax Management Practices Variable

Table (2) shows a summary of the dimensions of the tax administration practices variable, as follows:

**Table (2)** A Summary of the Dimensions of the Tax Administration Practices Variable.

Order	Coefficient of variation	Standard deviation	Weighted arithmetic mean	Tax administration practices variable	No
4	34.19	0.976	2.855	Expanding the tax base	1
6	35.08	0.932	2.657	Use of legal authority	2
1	30.1	0.868	2.884	Employee efficiency	3
2	33.31	0.956	2.87	Imposing penalties and fines	4
3	33.98	0.969	2.852	Methods of auditing revenues	5
5	34.58	0.867	2.507	Applying governance principles	6
	29.77	0.825	2.771	Tax administration practices variable	

It is clear from the results of Table (2) that:

1- The tax administration practices variable achieved, in general, a weighted arithmetic mean of (2.771), with an average level and standard deviation of (0.825), and a coefficient of variation of (29.77). The results indicate the important role of taxes in financing the public treasury and supplying it with the necessary funds to cover state expenditures and implement tax policies approved in tax laws and legislation.

2- At the dimensional level, employee efficiency was in first place with a coefficient of variation of (30.1), a weighted arithmetic mean of (2.884), and a standard deviation of (0.868). As for the use of legal authority, it was ranked sixth and last, with a coefficient of variation of (35.08), a weighted arithmetic mean of (2.657), and a standard deviation of (0.932).

## Third: Testing the Research Hypothesis

### 1- Testing the Main Hypothesis

The main hypothesis of the research, which states that there is a statistically significant correlation between strategic clarity in general and the enhancement of tax management practices, will be tested.

Table (3) shows the relationship among the studied variables as follows:

**Table (3):** The Correlation Values Among the Dimensions of Strategic Clarity and Tax Management Practices.

Dependent variable	Dimensions of the strategic clarity variable	Correlation value and (significance level)		Calculated Z value	Decision
Tax administration practices	Clarity of vision	0.576**	R	6.854	Accepting the hypothesis
		0.000	Sig		
	Clarity of goals	0.619**	R	7.552	
		0.000	Sig		
	Clarity of use of resources	0.671**	R	8.483	
		0.000	Sig		
	Clarity of procedures	0.647**	R	8.040	
		0.000	Sig		



Dependent variable	Dimensions of the strategic clarity variable	Correlation value and (significance level)		Calculated Z value	Decision
Clarity of organizational structure		0.507**	R	5.833	
		0.000	Sig		
Clarity of the role of employees		0.618**	R	7.535	
		0.000	Sig		
Strategic clarity		0.783**	R	10.994	
		0.000	Sig		
Tabular Z = 1.96 ///** Correlation at a significance level of 0.01 /// Sample size = 112					

It is clear from the results of Table (3) that the value of the correlation coefficient between strategic clarity and tax management practices reached (0.783\*\*) at a significance level of (0.000), where the calculated (Z) value was (10.994), which was greater than the (Z) tabular value (1.96). Therefore, the first main hypothesis of the research, which states that there is a statistically significant correlation between strategic clarity in general and enhancing tax management practices, is accepted. That is, when there is strategic clarity among the administration of the authority, the goals will be clearly defined and strategic plans will be developed. It is also determined to enhance compliance with tax laws and regulations and clarify objectives in a way that makes it easier for employees to adhere to tax legislation and directives and apply them accurately and transparently in dealing with tax issues. This was reflected positively in providing the necessary guidance for tax administration practices, including developing and appropriately implementing tax policies and procedures.

### - Testing Sub-Hypotheses

It is clear from the results of Table (4) that:

A- The value of the correlation coefficient among the dimensions of clarity of vision and tax administration practices was (0.576) at a significance level of (0.000). The calculated Z value was (6.854), which was greater than the tabulated Z value of (1.96). The result indicates that if the administration of the authority pays attention to its vision and future outlook and constantly seeks to know its reality for the purpose of determining the best path and analyzing the internal and external work environment, then this will reflect positively on providing the necessary guidance for effective tax management practices.

B- The value of the correlation coefficient between the dimension of clarity of objectives and tax management practices was (0.619) at a significance level of (0.000). The calculated Z value was (7.552), which was greater than the tabulated Z value of (1.96). This result indicates that whenever the administration of the authority is keen to take into account its available internal capabilities when formulating its strategic tax objectives, then this will be reflected positively on its tax practices.

C- The value of the correlation coefficient between the dimension of clarity of objectives and tax management practices was (0.671) at a significance level of (0.000). The calculated Z value was (8.483), which was greater than the tabulated Z value of (1.96). The more the administration of the authority is keen to provide and allocate resources according to a comprehensive operational plan for various tax aspects, the more effective its tax practices will be.

D- The value of the correlation coefficient among the dimensions of clarity of procedures and tax administration practices was (0.647) at a significance level of (0.000). The calculated Z value was (8.040), which was greater than its tabulated value of (1.96). Whenever the administration of the authority determines the appropriate procedures for tax work requirements, this will contribute to complete coordination among administrative levels for effective tax management practices.

E- The value of the correlation coefficient between the dimension of clarity of the organizational structure and tax management practices was (0.507) at a significance level of (0.000). The calculated Z value was (5.833), which was greater than its tabulated value of (1.96). This result indicates that whenever the administration of the authority is keen on having a clear organizational structure that defines the authorities, responsibilities, and relationships among departments, the efficiency of the tax management practices will be in a positive manner.

F- The value of the correlation coefficient between the dimension of clarity of employees' role and tax administration practices reached (0.618) at a significance level of (0.000). The calculated Z value was (7.535), which was greater than the tabulated Z value of (1.96). The result indicates that whenever the administration of the authority pays more attention to clarifying the tasks, responsibilities, and duties of employees, then this will enhance their efficiency towards performing tax practices better. In light of the above, the six sub-hypotheses preceding the research are accepted.

## **Section Four: Conclusions and Recommendations**

### **First: Conclusions**

1. The dimensions of strategic clarity received moderate attention from the sample studied. The dimension of the employee's role was at the first order, whereas the clarity of vision was in the last order.
2. The tax administration practices were arranged in terms of the first practice being public efficiency and the last practice was the use of legal authority.
3. It was found that there is a direct and strong positive correlation between strategic clarity and tax management practices. This means that the sample under study is aware of the importance of strategic clarity to enhance tax management practices.
4. The research results indicate the importance of focusing on the clarity dimension of the role of employees because of its importance in facilitating the completion of tax activities.
5. It was found that the dimension of clarity in the use of resources was the most closely related to enhancing tax management practices, whereas the dimension of clarity of vision was the least related.

### **Second: Recommendations**

1. The research recommends the need to pay attention and focus on the clarity of the vision of the administration and its strategic goals for their major role in determining the general framework of its tax practices.
2. It recommends applying governance principles and disclosing and publishing financial and operational performance in a timely manner.
3. This research recommends coordinating between the administration of the authority and its supporting bodies, which will be reflected in increasing tax revenues by limiting tax evasion.

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