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The Impact of Digital Knowledge Management on Tax Compliance Efficiency: An Empirical Study of the General Tax Authority

Mohammed Hasan Abdulameer Al-Rubaye* [A], Ali Hussein Khichari Al-Ta'I [B]

[A] Minster Deputy Office for Scientific Research Office

[B] Administration and Financial Office

Keywords:
Digital Knowledge management practice, Tax efficiency, Tax compliance, Knowledge acquisition, Knowledge organization, and Knowledge transfer.

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*Corresponding author:
Mohammed Hasan Abdulameer Al-Rubaye
Minster Deputy Office for Scientific Research Office

Abstract: This paper investigates the relationship between knowledge management processes and tax efficiency in the context of tax administration organizations. A sample of 52 employees from the Federal Taxation Bureau was selected using stratified random sampling. Data were collected through a structured questionnaire examining various aspects of knowledge management processes, including knowledge acquisition, organization, and transfer, as well as tax efficiency indicators, such as compliance and effectiveness.

Statistical methods, including Pearson Correlation and multiple regression analysis, were used to analyze the data. Our findings reveal a statistically significant positive relationship between knowledge management processes and tax efficiency, with a Pearson Correlation Coefficient of 0.561 at a significance level of 0.01. The results also support the hypothesis that knowledge management processes have a substantial impact on tax efficiency. Specifically, we found that the combined effect of knowledge management process variables accounts for 31.5% of the variance in tax efficiency.

This study contributes to the understanding of the role of digital knowledge management in enhancing tax administration organizations' performance. The findings suggest that investing in effective knowledge management practices, such as capturing, storing, and sharing tax-related information, can lead to improved tax efficiency. Based on these results, we recommend that tax administration organizations focus on developing and implementing robust knowledge management strategies to boost their performance and compliance with tax regulations.

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تأثير إدارة المعرفة الرقمية على كفاءة الامتثال الضريبي: دراسة تطبيقية في الهيئة العامة للضرائب

محمد حسن عبد الأمير الربيعي
مكتب وكيل الوزارة لشؤون البحث العلمي
وزارة التعليم العالي والبحث العلمي

علي حسين خضير الطائي
الدائرة الادارية والمالية
وزارة التعليم العالي والبحث العلمي

المستخلص

تبحث هذه الورقة في العلاقة بين عمليات إدارة المعرفة الرقمية والكفاءة الضريبية في سياق منظمات الإدارة الضريبية. تم اختيار عينة من 52 موظفًا من الهيئة العامة للضرائب باستخدام العينات العشوائية الطبقية. وتم جمع البيانات من خلال استبيان منظم يدرس الجوانب المختلفة لعمليات إدارة المعرفة، بما في ذلك اكتساب المعرفة، والتنظيم، والنقل، وكذلك مؤشرات الكفاءة الضريبية، مثل الامتثال والفعالية.

تم استخدام الأساليب الإحصائية، بما في ذلك ارتباط بيرسون وتحليل الانحدار المتعدد، لتحليل البيانات. تكشف النتائج التي توصلنا إليها عن علاقة إيجابية ذات دلالة إحصائية بين عمليات إدارة المعرفة والكفاءة الضريبية، مع معامل ارتباط بيرسون 0.561 عند مستوى دلالة 0.01. تدعم النتائج أيضًا الفرضية القائلة بأن عمليات إدارة المعرفة لها تأثير كبير على الكفاءة الضريبية. على وجه التحديد، وجدنا أن التأثير المشترك لمتغيرات عملية إدارة المعرفة يمثل 31.5 ٪ من التباين في الكفاءة الضريبية.

تساهم هذه الدراسة في فهم دور إدارة المعرفة الرقمية في تعزيز أداء مؤسسات الإدارة الضريبية. تشير النتائج إلى أن الاستثمار في ممارسات إدارة المعرفة الرقمية الفعالة، مثل الحصول على المعلومات المتعلقة بالضرائب وتخزينها ومشاركتها، يمكن أن يؤدي إلى تحسين الكفاءة الضريبية. بناءً على هذه النتائج، نوصي بأن تركز مؤسسات إدارة الضرائب على تطوير وتنفيذ استراتيجيات قوية لإدارة المعرفة لتعزيز أدائها والامتثال للوائح الضريبية.

الكلمات المفتاحية: ممارسة إدارة المعرفة الرقمية، الكفاءة الضريبية، الامتثال الضريبي، واكتساب المعرفة، وتنظيم المعرفة، ونقل المعرفة.

1. Introduction

Digital knowledge management (DKM) is a vital process for creating and leveraging organizational knowledge to achieve competitive advantage and strategic objectives (T. H. Davenport & Prusak, 1998; Pisano, 1997). KM encompasses various disciplines such as economics, management theory, information technology, and communication technology (Otto, 2020). KM also provides a framework for evaluating and incorporating new information and expertise, as well as preserving and accessing existing knowledge within the organization (Otto, 2020). In the context of tax administration, KM can help improve tax compliance efficiency by providing relevant information, enhancing workflows and processes,

supporting decision-making, encouraging innovation, and identifying critical knowledge and gaps in knowledge (OECD, 2004; PwC, 2019). This research aims to explore the role of KM systems in achieving tax compliance efficiency in the General Tax Authority, which is responsible for safeguarding public funds, preventing waste, and fostering a culture of taxation and transparency. The main research question is: how do KM systems contribute to tax compliance efficiency in the General Tax Authority?

2. Research Problem:

A. How do digital knowledge management practices impact the efficiency of tax compliance in tax administration organizations?
B. Which dimensions of digital knowledge management (knowledge acquisition, knowledge organization, knowledge transfer) have the most significant influence on the efficiency of tax compliance?
C. What are the specific aspects of digital knowledge management practices that can be optimized to improve tax compliance efficiency in tax administration organizations?

3. Research Importance: The study's value can be summarized as follows:

A. Investigating the impact of digital knowledge management practices on tax compliance efficiency, particularly in developing countries, where taxes constitute a significant source of government revenue.
B. Examining the various dimensions of digital knowledge management (knowledge acquisition, knowledge organization, knowledge transfer) that influence tax compliance efficiency.
C. Analyzing the nature of the relationship between aspects of digital knowledge management and their effects on the performance of the study sample.

4. Research Methodology:

4.1. Research Design: This study employs a survey approach design, utilizing secondary data gathered from the General Tax Authority and relevant academic literature. Data analysis will be performed using statistical methods, including regression analysis and correlation analysis, to explore the relationship between digital knowledge management practices and tax compliance efficiency.

4.2. Data Collection and Analysis: Secondary data will be collected from the General Tax Authority's annual reports, academic literature, and other

pertinent sources. Data analysis will be conducted using statistical software packages, such as SPSS or Stata, to test the hypotheses and derive conclusions.

4.3. Spatial restrictions: Ministry of Finance: In this study, we gathered and analyzed urgent data for statistical analysis using a descriptive approach to capture the reality of the investigated variables and an analytical approach to analyze the results of the statistical processing. Based on the recommendations adopted, conclusions were drawn.

4.4. Analysis Tool: A questionnaire, distributed from (July 1, 2020) to (July 7, 2020), served as the primary tool for collecting research information. The questionnaire had two main parts: one covering general information, and the other consisting of 30 items divided into two dimensions. The first dimension measured the knowledge management process (20 items), and the second gauged the tax compliance efficiency (10 items).

4.5. Research Model: In this research paper, the independent variable (IV) is the digital knowledge management process, which includes the following dimensions:

- ❖ Knowledge acquisition.
- ❖ Knowledge organization.
- ❖ Knowledge transfer.

The dependent variable (DV) is tax compliance efficiency, which represents the financial advantage in the context of the General Tax Authority.

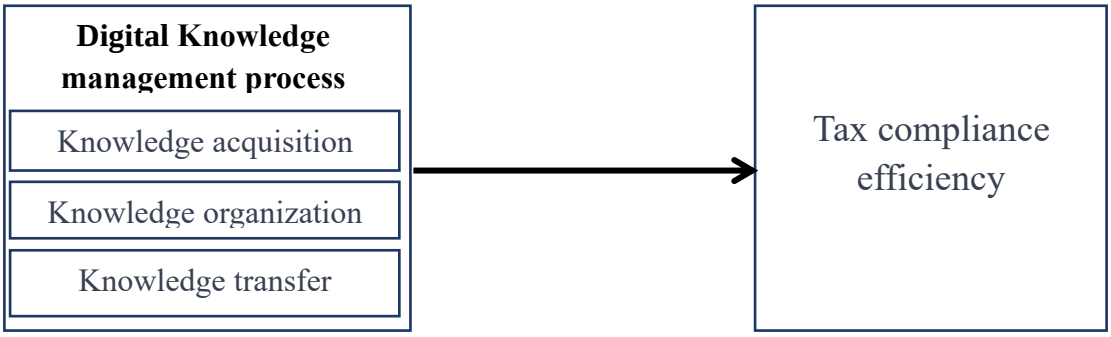

Figure (1): Research Model

Source: prepared by the two researchers

4.6. Sample Selection: As shown in Figure (1), previous studies examined the effects of independent variables (digital knowledge management process) on dependent variables (tax compliance efficiency). In our study, we used stratified random sampling to select participants from the Federal Taxation

Bureau's study population, comprised of certificate holders (PhD, MA, High Diploma, Bachelor, Diploma, and Intermediate School). Institutional statistics reached 60, as this is closely related to the study subject and reflects the variety of study samples, the accuracy and reliability of the results, and the size of the population. We chose the De Morgan model for this population. The sample size for this model was 52 individuals, representing 86.66% of the total study population. A total of 52 questionnaires were distributed to the samples, and 50 completed questionnaires met the analysis and survey conditions.

Table (1): Determining Sample Size from a Given Population

N	*S*	*N*	*S*	*N*	*S*
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	162	1800	317
45	40	290	165	1900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	103	700	248	10000	370
150	108	750	254	15000	375
160	113	800	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	380
190	127	950	274	50000	381
200	132	1000	278	75000	382
210	136	1100	285	1000000	384

Note.—*N* is population size. *S* is sample size.

Source: Prepared by the two researchers based on the results of the questionnaire.

4.7. Scaling and Classification of Survey Responses: The weighting of answers was restricted between 0-5 and utilized a five-point Likert scale, as per the classifications. The length of the classification was determined by

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calculating the range between the scale's highest and lowest values (5 - 1 = 4) and then dividing it by the largest value in the scale to obtain the length of the classification, i.e., (4/5 = 0.80). This value was then added to the lowest value in the scale to determine the highest range of this classification.

Table (2): The weight of the five-point Likert scale used in the present investigation

Classification	Weight Range
Strongly Disagree	1 - 1.80
Disagree	1.81 - 2.60
Neutral	2.61 - 3.40
Agree	3.41 - 4.20
Strongly Agree	4.21 - 5

Source: Prepared by the two researchers based on the results of the questionnaire.

5. Measurement and Consistency

5.1 Validity test: The researcher submits a questionnaire to a group of arbitrators who specialize in digital knowledge management and tax organizations. The researcher responds to the arbitrator's opinion and makes essential changes based on the suggestions presented. The final form is then determined.

5.2 Reliability test: The study used a 5-point Likert scale to test the dissolution point, so a stability test is required. Here, the stability test corresponds to Cronbach's alpha coefficient when the score is the test. It's in estimates (not 1 and 0), but in different values (1, 2, 3, 4...), like the test that uses the Likert scale to classify paragraph responses as above. This equation is often used in purpose and article tests (Snyder, 2019), where Table (3) shows the reliability test of the study variables.

Table (3): Testing Research Variable's Stability using the Cronbach's Alpha Coefficient

Variable	Cronbach's Alpha
Knowledge Acquisition	0.84
Knowledge Organization	0.87
Knowledge Transfer	0.83
Tax efficiency	0.91
Overall Research Variables	0.866

Source: Prepared by the two researchers based on the results of the questionnaire.

From the above table, the coefficient of Cronbach for the research is high. The total value of the research variable reaches the Alpha coefficient

(0.866), which is a highly stable value. This helps verify the validity and reliability of the questionnaire and its application to the main survey sample.

6. **Statistical programs for data processing and analysis**: Researchers used a set of statistical programs to analyze and process the data as follows:

❖ Off-the-shelf statistical program package (SPSS-Ver-19): Used to extract the results.

❖ Microsoft Excel 2010 for data analysis.

7. **Defining knowledge and digital knowledge management practices in the context of tax organizations:** Knowledge is a complex and multifaceted concept that has been defined in various ways by different disciplines and perspectives. One common definition is that knowledge is "valuable information that a person obtains through study, research, or work" (Bolisani & Bratianu, 2018: 10). Another definition is that knowledge is "everything implicit or apparent that individuals evoke to perform their actions perfectly or make correct decisions" (Nonaka & Takeuchi, 1995). However, these definitions are not sufficient to capture the dynamic and social nature of knowledge, especially in the context of tax organizations. Digital Knowledge is not only a static product of individual cognition but also a process of collaborative creation and sharing among multiple actors and stakeholders (Oeberst et al., 2016: 108). DigitalKnowledge management (DKM) is the systematic and intentional management of these processes to enhance organizational performance and innovation (Dalkir, 2011: 122). DKM involves identifying, capturing, storing, distributing, applying, and creating knowledge within and across organizational boundaries. In the context of tax organizations, DKM can help improve tax compliance, administration, policy, and education by leveraging the collective expertise and experience of tax professionals and stakeholders.

7.1. **Knowledge acquisition in tax organizations**: Knowledge acquisition is a vital process for tax organizations to obtain relevant and updated knowledge from external or internal sources. Knowledge acquisition can be facilitated by various means, such as knowledge repositories, workshops, conferences, videos, and online meetings. These means enable tax organizations to access and exchange knowledge and experiences on the latest regulations, best practices, and technological advancements. Previous studies have identified several factors that influence knowledge acquisition in different contexts. For example, (Richards & Duxbury 2015:232) found that the homogeneity of knowledge among group members and the perceived applicability of

external knowledge affected knowledge acquisition in public-sector organizations. (Rachapaettayakom et al. 2020:12) revealed that small business entrepreneurs with lower levels of financial knowledge were more motivated to acquire financial knowledge through effective tools and technology. (Kimonda Chebii et al. 2019:23) showed that knowledge acquisition practices such as the internal exchange of ideas and access to an organization's knowledge enhanced organizational performance in the banking industry. These studies suggest that knowledge acquisition is a complex and dynamic process that depends on various individual, group, and organizational factors.

In conclusion, knowledge acquisition plays a crucial role in the overall effectiveness and performance of tax organizations. By gathering relevant and updated knowledge from various sources, tax organizations can stay informed about the latest regulations, best practices, and technological advancements, which ultimately leads to improved tax compliance efficiency.

7.2Knowledge organization in tax organizations: Knowledge organization is a key process for tax organizations to manage their knowledge resources effectively and efficiently. Knowledge organization involves creating, storing, processing, transferring, and accessing organizational knowledge using various methods and tools. Tax organizations need to ensure that relevant information is easily accessible to employees when needed to support their decision-making and problem-solving. Previous studies have suggested several approaches for knowledge organization in different contexts. For example, (Bastien & Haamann 2018: 44) identified 18 organizational learning approaches across three domains: people, processes, and technologies and linked these approaches to organizational learning theories. (Umale et al. 2020: 45) examined the effect of flexible organizational structure on knowledge management efficiency and tax administration performance in Nigeria and found that the free flow of knowledge and information improved both outcomes. (Nonaka & Takeuchi 1995: 31) analyzed the dynamics of knowledge creation, particularly the importance of tacit knowledge and its conversion into explicit knowledge. These studies indicate that knowledge organization is a complex and dynamic process that requires various factors and mechanisms to enable effective knowledge creation and utilization**.** Thus, knowledge organization is a critical process that ensures tax organizations can manage their

knowledge resources effectively and efficiently. By creating, storing, processing, transferring, and accessing organizational knowledge, tax organizations can empower their employees with the necessary information to support decision-making and problem-solving.

7.3 **Knowledge transfer in tax organizations:** Knowledge transfer is a vital process for tax organizations to use and apply knowledge effectively. Knowledge transfer means delivering the appropriate knowledge to the right person at an appropriate cost. In the context of tax organizations, knowledge transfer can involve various activities, such as learning, education, training, teaching, and business networks. These activities are crucial for maintaining consistency in tax procedures and practices across the organization. Previous studies have explored different channels and processes of knowledge transfer in various contexts. For example, (Asrar-ul-Haq & Anwar 2016: 122) conducted a systematic review of knowledge management and knowledge-sharing trends, issues, and challenges and identified several factors that facilitate or impede knowledge transfer in organizations. (2017) examined the knowledge transfer practice in an organization and found that individual skills, relations, motivation, and technology were important for effective knowledge transfer. (Fabiano et al. 2020) analyzed the channels and processes of knowledge transfer between universities and firms and found that personal contacts, collaborative research projects, and academic publications were the most used channels. These studies suggest that knowledge transfer is a complex and dynamic process that requires various mechanisms and factors to enable effective knowledge creation and utilization.

As a result, knowledge transfer is an essential process in tax organizations for the effective use and application of knowledge. Through various activities such as learning, education, training, teaching, and business networks, tax organizations can ensure consistency in tax procedures and practices across the organization.

8. **Tax efficiency:** is a concept that refers to the relative efficiency or effectiveness of different forms of taxation. It implies that some taxes are more desirable than others, based on criteria such as equity, simplicity, certainty, and economic distortion. For example, some economists argue that consumption taxes are superior to income taxes because they do not discourage saving and investment. Others may prefer progressive income taxes because they redistribute income more fairly. Tax efficiency is often a

matter of debate among policymakers and academics, who may have different views on the optimal design of a tax system.

One of the main goals of tax policy is to achieve tax efficiency, which means choosing the best possible mix of taxes to finance public spending. Tax efficiency depends on various factors, such as the level and structure of taxation, the distribution of income and wealth, and the social and economic objectives of the government. Different types of taxes may have different effects on efficiency, equity, and growth. For instance, a tax system that relies heavily on income taxes may reduce work incentives and distort economic decisions, while a tax system that relies more on consumption taxes may be more neutral and growth friendly. However, consumption taxes may also be more regressive and unfair, unless they are accompanied by measures to protect low-income households. Therefore, tax efficiency requires a careful balance between different criteria and trade-offs (Bird & Gendron, 2007; Slemrod & Bakija, 2008: 34).

8.1 Empirical Analysis and Test

8.1.1 Results of empirical analysis: This section aims to explain the fundamental qualities of the individuals employed as general duty specialists through the data contained in the survey conveyed to them. A summary of the survey test participants is presented below:

1. Gender: the survey shows that the number of male participants was 42, accounting for 48.0% of the total sample (50), while the number of female participants was 8, accounting for 16.0% of the total sample.
2. Age: Table 4 shows that there were 22 individuals in the age group of 31-50 years, accounting for 44.0% of the total sample (50). The highest rate was followed by the age group of 51-60 years, with 10 individuals accounting for 20.0%. The results suggest that the study sample covers a diverse range of age groups.
3. Scholastic performance: Table 4 shows that the percentage of individuals who obtained a high school diploma was 12, or 24.0% of the total sample (50). The number of participants with high school and four-year college degrees was 11 (22.0%), the number of graduate degrees was 7 (14.0%), and the number of individuals who finally obtained a PhD was 5 (10.0%). This ensures the accuracy and objectivity of the responses.
4. Years of experience: Table 4 shows the distribution of years of experience among the sample. The highest number of individuals (19) had more than 10 years of experience. The years of experience in the 1-5 and 6-10 ranges were

15 and 16, respectively, accounting for 32.0% of the total sample. This indicates a mix of experience levels among the participants, adding value to the research.

Table (4): Features of sample subjects

Variables	Categories	Repetition	Ratio %
Sex	Male	42	84
	Female	8	16
	Total	50	100
Age	31 years and under	9	18
	31-50 years old	22	44
	51-60 years old	10	20
	61 years and over	9	18
	Total	50	100
Academic achievement	High school	12	24
	Diploma	6	12
	B.Sc.'s	9	18
	Higher Diploma	11	22
	Master's	7	14
	PhD	5	10
	Total	50	100
Years of Experience	1 to 5 years	15	30
	6 to 10 years	16	32
	10 years and above	19	38
	Total	50	100

Source: Prepared by the two researchers based on the results of the questionnaire.

8.1.2. Analysis and discussion: To obtain the required data for the research and to test the validity of the study hypotheses, a questionnaire was designed. The questionnaire consisted of two main sections: the first one focused on digital knowledge management practices, and the second one on tax efficiency. The responses were analyzed using arithmetic mean, standard deviation, coefficients of variation, and relative importance at sub- and general levels.

The results showed that the participants generally agreed that digital knowledge management practices have a significant impact on tax performance in Iraq's general tax organizations. The overall mean value for all items related to digital knowledge management practices was 3.76, indicating a positive perception.

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Similarly, the participants agreed on the importance of tax efficiency, with an overall mean value of 3.74. The highest level of agreement was achieved for the statement "accuracy, comprehensiveness, integration, and security of information and data," with a mean value of 3.98.

Table (5): General Significance of Arithmetic Mean, Standard Deviation, and Coefficients of Variation for Sub- and Global Levels of Digital knowledge management practices

	Paragraphs	SMA	Standard devotion	Variation coefficient	Relative importance
1	The authority works to transform tacit knowledge into declared knowledge	3.82	0.66	17.29	76.40
2	The Authority encourages employees to develop their knowledge	3.80	0.57	15.04	76.00
3	The Authority maintains records in which it records the knowledge assets it owns		0 59	15 31	77 60
4	The authority encourages scientific dialogue between employees to exchange ideas and suggestions	3.90	0.81	20.88	78.00
5	The authority sets an appropriate budget to support knowledge management projects	3.82	0.69	18.08	76.40
6	The Authority is working to develop its knowledge assets	3.62	0.88	24.26	72.40
7	Knowledge is acquired in the Authority from internal and external electronic information networks	3.74	0.33	22.15	74.80
8	The authority acquires knowledge from the experiences and expertise of its employees	3.72	0.93	24.91	74.40
9	The acquisition of knowledge	3.79	0.41	10.92	75.75
10	The authority organizes the available data and information and then stores it so that it is easy to collect and then classify them	3.72	0.64	17.21	74.40
11	The authority has an effective information technology system to organize knowledge	3.42	0.76	22.17	68.40
12	Designing work performance levels based on the integration of knowledge	3.12	0.85	27.20	62,40
13	Organizing the knowledge content based on the intersection of disciplines and the unity of knowledge	3.98	0.59	14.79	79.60
14	Existence of a permanent system for the maintenance and preservation of knowledge assets	3.86	0.70	18.14	77.20
15	Evaluation of employees' performance levels according to knowledge sharing systems	3.90	0.61	15.76	78.00
16	knowledge organization	3.67	0.43	11.80	73.33
17	Facilitating the access of all employees of the authority to the knowledge bases it possesses	4.12	1.04	25.31	82.40
18	Encouraging the staff to benefit from its stock of knowledge	3.98	0.74	18.64	79.60
19	Forming work teams with experts for knowledge consulting	3.80	0.70	18.42	76.00
20	The authority holds workshops and seminars to exchange information and knowledge	3.82	0.69	18.08	76.40
21	The authority invites experts from outside the authority to participate in workshops, seminars and lectures related to knowledge	3.40	0.63	24.50	68.00
22	the authority to participate in workshops, seminars and lectures related to knowledge	3.74	0.85	22.80	74.80
23	knowledge transfer	3.81	0.52	13.72	76.20
24	digital knowledge management practices	3.76	0.39	10.44	75.16

Source: Prepared by the two researchers based on the results of the questionnaire.

8.1.3 Tax efficiency: This axis was assessed through ten requests (21-30), and as shown In Table No. (6), and the results were scattered among the main degrees of Answers done via the twenty-tenth request, which shows there is a confirmation of Precision, thoroughness, blend and security of information and data). As its mean value reached 038, which suggests the decision was unanimously accepted, and with high consistency in the reactions, as attested by the standard valued Deviation and the coefficient of assortment in it, and independently, the value is reached (0.67), (15.22), this result shows that this segment has a high level of importance.

The investigated test, while the general importance was (87.60), avows. The degree of premium determined by the investigation test about this section. Concerning the twenty-Third request, which communicates that the commission has a future vision that mirrors. Its worth (And its perspective) it achieved minimal level of answer, flits mean worth. Came to (3.28), which implies the (fair) decision, and with ordinary consistency in the Reactions, and it being certified by the standard deviation and the Coefficient of assortment, and independently (0.61 and 18.52).

That result shows that the segment got a medium importance from the model outlined, whereas the relative significance is (65.60), which assures the degree of Interest based on the investigation test of this entry, and this result exhibits that there is in essence, there is no underwriting by the model people in this section. When in doubt, it could be said that the calculated mean of the general huge number of segments of the cost commons center, it is comparable to (3.74), which suggests. The decision (agree), that being a positive result, and that result shows the most significant part of the model, most people agree to the entry of obligation transcendence.

Table (6): Sub- and Global Levels of Tax efficiency

Paragraphs	SMA	Standard Deviation	Variation Coefficient	Relative importance
The Authority has an organizational structure commensurate with the Authority's objectives and strategies	3.62	0.75	20.8	72.4
The Authority possesses distinguished administrative and leadership skills	3.66	0.63	17.11	73.2

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Digital Knowledge management processors	The acquisition	Knowledge transfer	Total dimensions	Relations morale Knowledge
The Authority has a future vision that reflects its value and philosophy	3.28	0.61	18.52	65.6
The Authority has good capabilities in the field of strategy development	3.86	0.76	19.59	77.2
The authority's local network is linked to global information networks	3.86	0.7	18.14	77.2
The Authority's strategic plans are based on an analytical study of reality and its requirements	3.88	0.52	13.42	77.6
The authority uses modern technology methods to transfer and exchange information, and knowledge	3.62	0.83	22.94	72.4
Accurate knowledge of work obstacles and ways to avoid them through alter alternative plans	3.56	0.67	18.69	71.2
There is a guarantee of modernity, accuracy, comprehensiveness,	4.38	0.67	15.22	87.6

Digital Knowledge management processors	The acquisition	Knowledge transfer	Total dimensions	Relations morale Knowledge
integrity and security of information and knowledge				
The authority has various programs for training and staff development and staff development	3.7	0.84	22.68	74
Tax efficiency	3.74	0.33	8.76	74.84

Source: Prepared by the two researchers based on the results of the questionnaire.

8.2. Relationship and Effect:

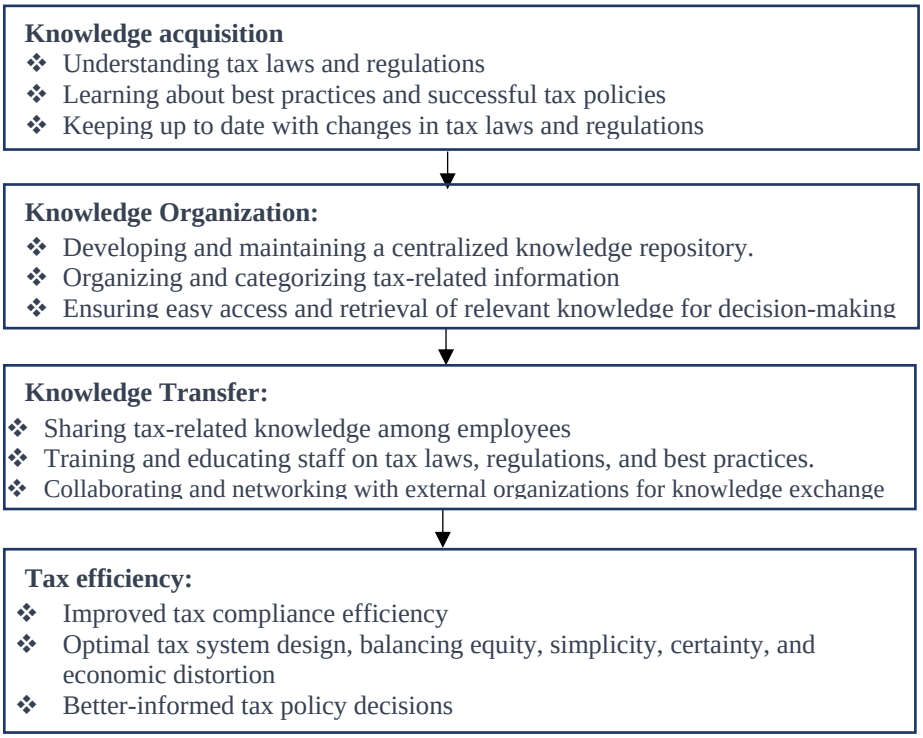
8.2.1 Investigating the association between Digital knowledge management structures and tax prevalence: This section aims to determine the nature of the relationship between the variables of the study and to assess the validity of the primary hypothesis, which states that there is a statistically significant positive relationship between knowledge management structures and tax prevalence. Using the Pearson Correlation Coefficient, a positive relationship with a significant correlation is found between knowledge management structures and tax prevalence at a significance level of 0.01, with a correlation value of 0.561. Continuing with the analysis of the relationship between digital knowledge management practices andtax efficiency, Table No. (7) The relationship has come to a value of (0.56**), at the degree of importance (0.01).

Table (7): The relationship between digital knowledge management practices andtax efficiency

Independent Variable	Dependent Variable	Pearson Correlation	Significance Level
Digital knowledge management practices	Tax efficiency	0.561**	0.01

Source: Prepared by the researchers based on the results of the SPSS analysis
In addition, Figure (2), shows the relationship between digital knowledge management practices andtax efficiency can be represented as follows:

Figure (2): The Relationship between Digital knowledge management practices andTax efficiency



Source: prepared by the two researchers

This figure illustrates the relationship between digital knowledge management practices and tax efficiency in a tax organization. It consists of four connected boxes, representing the steps involved in the process.

The first box, "Knowledge Acquisition," highlights the gathering of essential tax-related information, including understanding tax laws and regulations, learning best practices, and staying updated on any changes.

The second box, "Knowledge Organization," focuses on managing the acquired knowledge by creating and maintaining a centralized repository, organizing and categorizing tax-related information, and ensuring easy access for decision-making.

The third box, "Knowledge Transfer," emphasizes the sharing of tax-related knowledge among employees, providing training and education, and collaborating with external organizations for knowledge exchange.

The final box, "Tax efficiency," represents the outcome of effectively implementing digital knowledge management practices. This outcome includes improved tax compliance efficiency, optimal tax system design, and better-informed tax policy decisions.

Arrows connect the boxes sequentially, demonstrating the flow of the process from Knowledge Acquisition to Knowledge Organization, Knowledge Transfer, and ultimately achieving Tax efficiency. This figure provides a clear and concise visual representation of the relationship between digital knowledge management practices andtax efficiency in tax organizations.

8.3 Testing the Impact Hypotheses: The study tests the second and third primary hypotheses using Simple Regression Analysis and Multiple Regression Analysis.

8.3.1 Simple Regression Analysis: Table 8 and Figure 3 reveal a calculated F value of 22.051, which is greater than the critical F value of 6.85 at a significance level of 0.01. The coefficient of determination (R2) is 31.5%, indicating that digital knowledge management practices account for 31.5% of the variance in tax prevalence. These results support the second primary research hypothesis, stating that there is a significant impact of digital knowledge management practices on tax prevalence. Table 8 explains the impact of digital knowledge management practices ontax efficiency.

Table (8): Simple Regression Analysis for the Impact of Digital knowledge management practices on Tax efficiency

	F-value	Tabular F-value (0.01)	Tabular F-value (0.05)	Significance Level	Degree of Freedom	R2	t-value	Tabular t-value (0.01)	Tabular t-value (0.05)	a	b
Simple Regression	22.051	6.85	3.92	0.01	1.48	31.5%	4.696	2.36	1.66	1.98	0.469

Source: Prepared by the researchers based on the results of the SPSS analysis

8.3.2 Multiple regression analysis: The third fundamental speculation was created in the review system. This expresses that the elements of information the board processes (information secure, information association, information move) all influence normative behavior. It is obvious from Table (9) that it Determined (F) esteem added up to (8.229), which is more prominent than the plain (F) worth of (3.18) at an importance level of (0.01). With importance (0.000), and at a level of opportunity (3.46), this outcome intends that there is a genuinely massive impact of the responsive variable (number of factors (X) information the board processes) on the reliant variable (charge predominance), in the exploration test. Concerning the worth of the coefficient of assurance (R2), it was (0.349), and that actually

intends that (the number of factors (X) of information the board proceeds) makes sense of (34.9%) of the fluctuation in (charge prevalence), and that (65.1%) is Explained difference from factors that didn't enter the relapse model. Likewise, these results allow for the third significant exploration of numerous effect speculations, which states that there is a tremendous impact of the number of factors (X) of information the board processes in terms of the number of charges).Through Table (9), we note that the worth of the decent term (a = 2.172) is measurably huge, as the determined t esteem is (5.474), which is more prominent than the simple t at the degree of importance 1% and the level of opportunity (46), which is (2.36), while the worth of the minor slant of (xl, x2), it adds up to (b = 0.101, 0.002), individually. It isn't genuinely critical on the grounds that the determined t-worth of (0.767, 0.019) separately is not exactly the plain t of (1.66) at the degree of importance (0.05) with a level of opportunity (46), while the worth of the peripheral incline (x3), it's worth (b = 0.309) is measurably huge in light of the fact that the measured t worth of (2.663) is more prominent than the plain t of (2.36) at the degree of importance (0.01) and at a level of opportunity (46).Accordingly, the executives' interactions with their consolidated factors profoundly affect charge predominance in the General Tax Authority.

Table (9): Multiple Regression Analysis for the Impact of Digital knowledge management practices Variables on Tax efficiency

	F-value	Tabular F-value (0.01)	Tabular F-value (0.05)	Significance Level	Degree of Freedom	R2	t-value (X1)	t-value (X2)	t-value (X3)	Tabular t-value (0.01)	Tabular t-value (0.05)
Multiple Regression	8.229	6.85	3.92	0.01	1.48	0.349	3.077	6.274	5.181	2.36	1.66

Source: Prepared by the researchers based on the results of the SPSS analysis

9. Results and Discussion

9.1.Results and Finding: The results of the study indicate a significant positive relationship between digital knowledge management practices andtax efficiency. The simple regression analysis shows that digital knowledge management practices account for 31.5% of the variance in tax efficiency (R2 = 31.5%). The multiple regression analysis further confirms the impact of digital knowledge management practices variables on tax efficiency, with

an R2 value of 0.349, indicating that the sum of the variables accounts for 34.9% of the variance in tax efficiency.

The findings support the primary hypothesis, which states that there is a statistically significant positive relationship between knowledge management structures and tax prevalence. This suggests that effective digital knowledge management practices can positively impact tax administration performance, resulting in better tax compliance and revenue generation.

9.2 Recommendations: Based on the findings of this study, the following recommendations are suggested for policymakers, tax authorities, and future research:

1. Invest in knowledge management infrastructure: Tax authorities should allocate resources to develop and maintain a robust knowledge management infrastructure. This includes investing in IT systems, databases, and tools that enable effective information storage, retrieval, and sharing.
2. Enhance employee training and development: Continuous training and development programs should be provided for tax authority employees to ensure they possess the necessary skills and knowledge to manage tax-related information effectively. This includes training on knowledge management best practices, tools, and technologies.
3. Encourage a knowledge-sharing culture: Tax authorities should foster a culture of knowledge-sharing among employees. This can be achieved through promoting collaboration, communication, and teamwork, and by recognizing and rewarding employees who actively share their knowledge and expertise with others.
4. Implement effective digital knowledge management practices: Tax authorities should adopt and implement well-defined digital knowledge management practices, such as knowledge acquisition, organization, and transfer. This will ensure that valuable tax-related information is effectively captured, stored, and disseminated within the organization.
5. Monitor and evaluate knowledge management initiatives: Tax authorities should establish monitoring and evaluation systems to assess the impact of knowledge management initiatives on tax efficiency. This will enable them to identify areas for improvement and make data-driven decisions to enhance their knowledge management practices.

6. Collaborate with external stakeholders: Tax authorities should collaborate with external stakeholders, such as other government agencies, private sector organizations, and academia, to share knowledge, experiences, and best practices related to tax administration and knowledge management.
7. Adapt to emerging technologies and trends: Tax authorities should stay informed about the latest developments in knowledge management technologies and trends and be prepared to adapt their practices accordingly. This may include adopting artificial intelligence, machine learning, or big data analytics to enhance their knowledge management capabilities.
8. Conduct further research: Researchers should continue to investigate the relationship between digital knowledge management practices andtax efficiency, considering the study's limitations and exploring additional factors that may influence this relationship. Comparative analyses and longitudinal studies could provide valuable insights into the generalizability and causality of the findings.

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