



IMPLICATIONS OF STRATEGIC PLANNING FOR TAXES ON INVESTMENT/ (FIELD STUDY AT THE GENERAL TAX AUTHORITY)

M. Alaa Yahya Younis Saeed

AL-iraqia University - College of Administration and Economics

alaayahea2020@gmail.com

Article history:		Abstract:
Received:	14 th August 2024	This research seeks to identify strategic tax planning, its importance and its impact on improving the quality of taxpayers' tax awareness, and since this research is in the General Tax Authority, strategic tax planning is an explanatory variable that affects the improvement of taxpayers' tax awareness as a responsive variable, and the main goal is To research prove the importance of adopting strategic planning in the field of taxes in increasing taxpayers' awareness, also identifying the nature of the impact of strategic tax planning on the taxpayer and increasing his awareness when targeting it, as the theoretical aspect dealt with an introduction to strategic tax planning and tax awareness, while the practical analytical aspect is Complementary and complementary to the theoretical aspect through a questionnaire distributed to the sample members and then transcribed and analyzed. The most important findings reached by the researcher were that the General Authority for Taxes lacks the presence of a division or even a unit related to strategic planning to develop plans and work to monitor implementation, while setting standards for this purpose. But more important Recommendations: It was necessary to update tax legislation to suit the requirements of the market economy and support the mechanisms of strategic planning.
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INTRODUCTION

It becomes clear to those interested in economic affairs in general, and who are in direct contact with tax work in particular, that tax work faces many challenges in various fields, the most important of which is strategic planning in the field of taxes, and the ambiguity and lack of clarity that accompanies it in dealing with tax as it is considered an important link in the field of taxation. The national economy is considered a factor influencing it, and its effects are evident by the increase in tax laws with the diversity of generalizations and controls, and all of this is the result of the increase in the number of taxpayers, in addition to the antiquity of tax laws and the lack of keeping up with those laws, and the country's trends towards a market economy and privatization, and strategic planning has not been followed in the field. Taxes, if implemented, will be in a limited and non-continuous manner, as strategic planning is an interconnected process, so any interruption or even failure to keep up affects the entire process, since any interruption in strategic planning affects the entire process, which leads to a weakening of the effectiveness of the entire tax work, and thus leads to making adjustments. not Previously studied legislation, as well as issuing new legislation in the same context so that the current

legislation is transferred with amendments in an unsystematic manner and following external jurisprudence. Iraq is currently witnessing clarity in the economic vision, as it is heading towards a market economy in accordance with the Constitution and other legislation. The most important of these trends is working to reduce tax evasion, educating taxpayers, spreading tax awareness in society, and activating the role of the private sector, which is considered a good thing, but this vision has not been translated. For strategies, that is, working on strategic plans in all fields, but it was like other sectors, as this was reflected in tax performance with the conflicting decisions issued by the lack of clarity stemming from the difference in current economic visions, and the old legislation in force that reflects different visions and conflicts with legislation that was enacted under the visions. It calls for clear strategic directions with the dominance of the public sector, and what has increased these influences on tax work and following modern methods in this field is the presence of trends within the General Authority for Taxes that oppose change, and it itself also opposes the development of tax work and following modern methods in this field, and if what happens according to Clear strategies with effective and systematic strategic planning. Iraq will, within a short period of time, have



an effective institution that achieves its goals in light of the state's goals with an effectiveness and efficiency that is rarely matched if it takes optimal advantage of the fact that Iraq has material and human capabilities and a wealth of experience, that is, it possesses the reasons for success in this field.

THE FIRST SECTION: METHODOLOGY AND PREVIOUS STUDIES

1-1 Research problem

The research problem depends on the extent to which the tax system follows strategic planning, and according to the scientific method, which enhances the ability to extrapolate for the future and the availability of capabilities and skills when developing and dealing with strategies, increasing tax awareness and thus increasing tax revenues, and then advancing The country's reality is among the ranks of developed countries. The researcher has tried to answer some of the questions below:

1. Is there a correlation and impact of strategic tax planning and improving the quality of taxpayers' tax awareness?
2. Is there a tax system based on strategic planning within the General Tax Authority?
3. Are there skills, capabilities, and capabilities that deal with the strategy that was developed for tax work within the General Tax Authority?

1-2 The importance of the Research

The importance of the research stems from the fact that it sheds light on strategic planning and its relationship to improving tax awareness, reducing tax evasion, and the voluntary commitment of taxpayers, thus leading to an increase in tax revenues and an increase in revenues from the public treasury, as taxes represent an essential resource for the public treasury for most countries, as it gives the public authority an opportunity to play its role. economic, political and social life.

1-3 Research hypothesis

1. There is a significant correlation between strategic planning and tax awareness.
2. There is a significant relationship between strategic planning and tax awareness.

1-4 Research objectives

This research aims to prove the importance of relying on strategic planning in the field of taxes and according to effective and modern scientific foundations to develop a strategic plan that attracts, directs and encourages taxpayers, and at the same time is implementable and applicable, to enable investigation with high efficiency.

1-5 Research population and sample

Research community: Employees of the General Authority for Taxes, General Authority for Taxes

Research sample: The researcher relied on the exploratory approach and descriptive statistical analysis

of the research variables, with a sample of (55) employees. The researcher used the purposive sample, and the research form was distributed to it. (53) questionnaires were retrieved and (3) questionnaires were excluded because they were not suitable for analysis and were therefore subjected to (50) Questionnaire and recovered from the total number of data.

1-6 Previous relevant studies

1. Kamesh 2002 study: entitled (The reality of tax policies in Iraq and their future prospects). This study aimed and focused on highlighting the goals and role of tax, financial, social and economic policies and their importance in serving the national economy. The researcher's most important conclusions were that granting tax exemptions and incentives is not necessary. A positive and always required decision is that these exemptions are only one side of the coin and increasing tax burdens is the other side for those who do not enjoy these exemptions. The most important recommendations were to reconsider the incentives and tax exemptions provided on grounds that allow improving project management, since when the state grants exemptions, they will have negative consequences, leading to negative effects on the state treasury's tax revenues.

2. Al-Jadiri's study 2005: entitled (Evaluating the tax information system and its impact on raising the effectiveness and efficiency of performance / applied research in the General Authority for Taxes), as the study aimed to introduce the reality of the tax information system in the departments, branches and divisions of the General Authority for Taxes and indicate the suitability of the system's procedures, while revealing the level the job The current system is for the purpose of evaluating it. The most important conclusions of that study were the extent of the effectiveness and efficiency of the information system applied by the tax administration, which creates a preventive effect among taxpayers by convincing them that tax evasion is a useless act. As for the most important recommendations, the General Tax Authority should increase its role in awareness-raising. Tax to contribute to reducing tax evasion and thus raising the level of compliance through various media and also holding introductory seminars.

3- Study by Nasiopoulos K. Dimitrios, *, Damianos P. Sakasa, D.S. Vlachos 2013 "Analysis of Strategic Leadership Simulation Models in Non-profit Organizations".

This study aims to know the role of strategic leadership in non-profit organizations in Greece, as



it showed that strategic leadership provides the organization with largely common concepts for long-term direction with continuous expression positions for the purpose of achieving the desired goals, and this study concluded However, strategic leadership is more difficult to implement in non-profit organizations as there are no gains and everything is done by volunteering, which hinders the use of quantitative methods to demonstrate the extent of success with the business strategy. The study also showed that these organizations require diverse strategies for all market areas.

2- The second section/theoretical framework for the research variables

Tax is one of the important resources for countries in the modern era, because countries enjoy sovereignty, authority, supervision and direction. Through tax, they seek to achieve water resources, which cover public expenses, and work to encourage local industries to create a productive economic industrial base that is compatible with state policy. Finance. The role of taxation is no longer limited to achieving the financial goal only, which has been the basis for imposing it since time immemorial. Rather, the goals have expanded to be economic and social in addition to the financial goal. Tax is an effective tool for achieving economic stability and addressing cases of inflation by imposing new taxes that absorb cash liquidity. Strategic tax planning leads to optimal achievement of the goals that the state seeks to achieve by imposing taxes, which requires concerted efforts to achieve those goals (Abdullah, 2010: 55).

2-1 The concept of strategic planning: Strategic planning is considered one of the main topics and is of great importance to organizations of all types and despite their different goals. Strategic tax planning has been known

(Al Shabib, 2010: 77) (It is the change that depends on making informed decisions based on scientific expertise).

As for (Al-Sakarna, 2010: 112), he defined strategic planning as (an administrative process for developing and maintaining harmony that can be applied between the objectives of tax administration, the skills affecting them, and changing marketing opportunities.

As for (Weelen, 200:90) he defined strategic tax planning as (a process by which the tax administration determines the organizational objectives and the manner in which they are reached).

As for (Yassin, 2010: 34), he defined it as (a group of activities linked to the possibility of appreciation and distinction).

From these definitions, the researcher arrived at a definition of strategic tax planning (that it is a dynamic, coordinated and integrated process that includes analyzing the internal and external

environment and then achieving the goals set in light of the vision and mission of the tax administration).

2-2 The importance of strategic planning

Strategic planning helps managers crystallize strategic issues, and contributes to achieving a comprehensive strategic view of the organization, since planning is concerned with developing the concept of the organization and works to formulate activities and plans that achieve the organization's goals (Alwan, 2009: 90). It can also be Managers must confront environmental changes, deal with them, and address them correctly. Therefore, strategic planning is as important as implementation, so it must be done in the appropriate manner before starting implementation. Criticism has been directed at strategic planning for its high cost or that it is a process of wasting time, and that time does not allow for it. For the organization, it is very valuable. These conclusions and criticisms are linked through physical work and abandoning mental work. There is often confusion between activity and achieving the goals of this activity. The money and time invested in strategic planning is not wasted, but rather returns to systems that mostly progress, develop, and achieve achievements to achieve the goals of the organization (Al-Kaabi ,2008: 99).

As for the researcher's point of view, he believes that strategic planning highlights its importance because it helps managers face the future despite the nature of dynamic activities, as well as the variables of the internal and external environment. It must be stated that no individual can, even if he is certain of future events and under any circumstances. While the strategic planning process gives us the keys and tools in order to deal with all events and circumstances and thus face the future without changing the general path in light of the organization's vision, mission and goals.

2-3 Requirements for applying strategic planning

Any service or production institution or business organization needs to start working with strategic planning for a set of basic requirements that are (Al-Issawi et al., 2012: 90) (Hill, 2001: 87) (Bin Habtoor, 2012: 134):

1. A database and information systems must be available that provide study and analysis of the organization's internal and external environments.
2. Provides administrative skills for managers at various administrative levels of the organization.
3. Strategic planning requires strong organization within the organization and an understanding of the nature of activities, events and powers granted, as well as the method of coordination between departments and organizational units.



4. Granting financial rewards and incentives to encourage employees, since strategic planning requires double administrative, technical and organizational effort, and the exertion of creative energies from managers at various administrative levels.

5. Working to educate employees at various functional and academic levels about the concepts and foundations of strategic planning and its contemporary trends by holding intensive training courses and programs.

6. The conviction of senior management within the organization in strategic planning and its belief in the feasibility of its methods for various fields increases the chance of its successful application to all administrative levels of the organization.

7. It is necessary to set an estimated budget that includes financial allocations to be spent on programmers, planning, studies, experts and consultants in the field of strategic planning.

2-4 Stages of strategic planning

There are several methods and methods followed to determine the stages of strategic planning, and we explain them below:

1. **Strategic vision:** It is a description of the organization's ambitions for the future, and is characterized by generality and comprehensiveness without specifying the means necessary for those ambitions. The most effective visions are those that inspire the organization's members, as they You aspire for the best constantly, and the vision is considered the highest motivational tool because it makes organizations move forward despite the obstacles. The vision is vital and has real content, which will push them to achieve it. The vision gives a clear answer to the organization's future direction and what it will be in the future. The vision unifies the trends because it is renewable. Continuously, that is, it represents an open path to the future. The strategic vision is a force that gives purpose and meaning to the organization's work. It is also described as a mental construct that directs the behavior of individuals for the future, and it is also a feeling that makes the organization distinctive and unique (Al-Khafaji, 2010: 33).
2. The message: The foundation of the organization's existence and its fundamental beginning is the message, as it gives and supports the organization's identity and the basic consideration for building the goals that the organization works to achieve and seeks to reach. Also, policies, goals, and strategies are built to direct it, and it represents the specific and expanded view of the field of activities and work that distinguishes the organization from

others. It includes much of the future direction of the organization and its activities, so who It is necessary that repeating the message take sufficient time appropriate to the importance that the organization's message occupies. It must be made clear that a good message does not need periodic modification, although it can be modified or changed several times throughout the life of the organization. Strategic goals are derived from the message, and the message usually expresses the organization's vision. The better the message, the more there is no need to modify the message (David, 2001:33).

3. Strategic objectives: Strategic objectives represent the final results to be achieved to translate the directions and tasks of the system within the framework of the organization's vision and mission. Strategic objectives are defined as results that the organization seeks to achieve through the tasks and activities it performs. Therefore, management must set standards to measure the results that have been achieved and the strategic objectives. These are resulting that the organization seeks to achieve through tasks and activities It is performed, and management must determine the criteria for measuring the achieved results and the time frame for that. It is necessary to define the organization's goals accurately and clearly, which helps create motivation among managers and workers, while reducing the intensity of differences and conflicts while developing loyalty and a sense of belonging to oneself if individuals contribute to setting the goals. It is necessary to say that Clear goals are an important requirement for strategic planning (Al-Mayahi, 2006: 76).
4. Strategic analysis of the environment: Analyzing the environmental situation strategically represents an aspect of the organization's ability to respond and adapt to changing environmental requirements. The framework of situation analysis includes a set of considerations, including methods for exploiting opportunities and responding to customer needs, financing and market issues, and strategic analysis of the environment. It is based on analyzing the components of the organization's internal and external environment and then identifying the strengths and weaknesses of the internal environment, and identifying opportunities that can be exploited and threats that work to hinder the organization's work in its external environment (Khasawneh, 2010).



5. The strategic choice: It is the stage that follows the environmental analysis stage, and it is the stage that follows the environmental analysis stage, which is the reference in a sequential, interconnected process. The strategic alternatives are presented and the best among them is determined according to criteria determined by the option process itself and depends primarily on the basis of the environmental analysis, which was mentioned in the previous steps. The organization carries out the strategic choice process according to the information it obtains from The process of environmental analysis to determine strategies that achieve alignment between the organization's resources and capabilities. On the other hand, the organization works by harnessing the strengths for the purpose of exploiting opportunities and working to reduce and control the weaknesses to confront potential threats (Taqa, 2007: 34). The strategic choice is the key to the organization's success. It is considered the basic choice adopted by the organization, as it guarantees its future success, as the process of identifying alternatives It responds to multiple and many types because the specifications and characteristics that link each strategy on one hand have a significant impact on simplifying the selection process, as each strategy has specific conditions that suit a specific situation and nothing else, and in most cases the selection process remains a precise process for organizations, since any error in it costs a situation. It is dangerous for the organization's activities and according to the degree and type of error and the extent of its impact on the organization in general (Macmillan, 200:12).

2-5 The concept of tax awareness

Tax is known as an important source of public revenue for the state, which is deducted in the form of a monetary sum of money in a final, forcible manner from the income and profits achieved, and that awareness is necessary for the functioning of society (Massed, 2010: 86).

Awareness is defined as (the sum of the individual's views, ideas, and concepts about life and those around him at various levels. Sometimes awareness is partial if the individual's ideas, point of view, and concepts are...

It is limited to one aspect or level that does not include the levels and aspects that are affected by each other, such as political awareness, social awareness, and tax awareness. It also means the individual's awareness of himself and his physical and mental functions, and he is aware of the

characteristics of the outside world and thus is aware of himself as a member of the group (Yunus, 2004: 139).

It is possible to define tax awareness as (a complete awareness by the individual of his financial responsibilities towards society and the state. The more mature the individual's sense of his duties towards society, the greater his confidence in the government and therefore he accepts to pay taxes. (UNCTAD, 2000:55).

Despite the material progress that Arab societies are witnessing through the use of modern means and technologies, it has not kept pace with the same degree of moral progress in the trends of public opinion towards the government and the laws, as the awareness of individuals has not reached the point where they realize the importance of balancing between rights and duties and thus push them to self- and voluntary adherence to the laws. In general, and tax laws in particular, as most people still see legal violations It is courage and tax evasion is intelligence, and increasing the citizen's awareness of his tax responsibility is an important matter, so increasing individuals' awareness of their tax responsibilities is a very important matter and the state bears the greatest burden and every member of society is responsible for that matter (Kazim, 2012: 67), and the level is raised. tax from within schools, universities, and institutes, as well as through bulletins, general newspapers, articles, and social seminars, which are organized By unions and associations, and if this is implemented, the level of tax awareness will be raised and cases of tax evasion will be reduced, which will lead to an increase in tax revenues collected, which will be reflected in an improvement in the relationship between the tax administration and taxpayers (Cooper, 2003:76).

2-6 The importance of tax awareness

Tax awareness is a basic condition for achieving political goals and moving on the right path, so individuals cannot make any change in their behavior and actions unless their awareness is raised and the level of their thoughts is raised. Awareness is elevated by enabling individuals to achieve a state of stability and uprightness, and awareness of thinking is an evaluation. Thinking and its efficiency, along with awareness of the necessary steps to achieve collective or individual goals, and awareness is related to everything Life affairs and each field has its own awareness and style of thinking (Saqr, 2008: 64). In the field of tax awareness, you find it shared by the philosophy of tax awareness, its role and importance, as well as the responsibility that falls on all parties and the



extent of its influence on aspects of development, development and advancement in society. The state serves as the organizing force for the affairs of Members of society because they have the highest judicial and legal authority to which everyone is subject, so they need public expenditures Obtaining it, or even part of those expenses, from members of society and those who benefit from its services. Taxation may be the most prominent aspect of the contribution of members of society in bearing the burdens of the public interest. The concept of imposing taxes in the modern era was launched from the premise of the existence of one public interest, and all members of society must participate. By bearing the burdens and according to the financial ability of each of them, and tax awareness is the conviction of each He is charged with the necessity of paying the taxes and taxes resulting from it, and this matter requires the government to rationalize public spending to serve the public good so that taxpayers feel that the amounts paid go to benefits and services that benefit the individual himself or members of society in general (Al-Duri, 2005: 45).

2-7 Tax planning strategies for improving tax awareness

Strategic planning is considered part of the administrative process and one of the most important and renewed conditions in the world of management recently, considering that it is a continuous process related to the future and based on expectations of the internal and external environments, as well as performance levels in the past. The present and the future, and working to evaluate opportunities and risks by developing policies, strategies and operational plans and following them directly and continuously, in order to determine from the beginning what must be done and when and how implementation will take place. The most important reasons for adopting strategic planning is that the rate of failure within organizations that follow strategic planning is less than organizations that do not. You use it (Al-Khafaji, 2010: 88).

In view of the importance of taxes and their consideration as an essential financial resource for countries in modern economies, and they constitute a large portion of government revenues, the income

tax percentage of total revenues is proportional to the economic level and income in those economies, as their percentage is high in developed countries and low in developing countries, and taxes represent great economic importance, considering It is part of GDP, one component of the aggregate demand function, as well It is one of the most important factors affecting investment, and due to the historical accumulations in the minds of individuals in developing countries about the governments not being entitled to those funds deducted from them, therefore tax institutions suffer from a lack of clarity in the tax vision of individuals and this is caused by their failure to acquire tax culture (Al-Sakarna, 2010: 77).

Therefore, the tax administration did not work to build positive communication with the taxpayers, and the tax administration could not adapt to its surroundings except within narrow limits, and it was not supported or accepted by individuals, since the tax is obtained without direct compensation, and this is the difference between civilized societies whose members are aware and understanding In general, and taxpayers in particular, the legal and ethical basis for collecting tax, and among societies where the lack of tax awareness is one of the most important problems of tax administration is to support their capabilities to work and create a supportive environment (Al-Morsi, 2007: 59).

From the researcher's point of view, he believes that it is necessary to work to expand the tax base by adopting a strategic planning approach and working hard to develop appropriate strategies that organize and develop taxpayers' tax compliance and raise their level of tax awareness, as the more the citizen feels the importance of paying the tax amount, the greater his sense of responsibility and awareness that Tax is a form of participation in the development of the country.

3- The third section: analysis, presentation and interpretation of the results at the level of the research sample

Then you will attend a session: On Alissus, Presentation at the Interpretation of the Result at the Level of the Research Sample

3-1 General information (Table 1)

Ratio	Duplicates	Job title
12	6	General Manager
24	12	Department manager
38	19	Unit official
26	13	Other mentions

100	50	the total
Ratio	Duplicates	Academic qualification
16	8	Preparatory school
28	14	Bachelor's
30	15	diploma
16	8	Master's
10	5	Ph.D
100	50	the total
Ratio	Duplicates	Experience
26	13	Less than 5 years
24	12	من 10_5
20	10	من 15_10
30	15	From 15 years and over
100	50	the total
Ratio	Duplicates	the age
12	6	Less than 30 years old
26	13	40_30
28	14	50_41
34	17	or more 50
100	50	the total

- 1. Job title:** Table (1) indicates a clear discrepancy in the distribution of job titles, with the position of (unit administrator) recording the highest percentage (38%), while the position of (general manager) constituted a small percentage of (12%).
- 2. According to the academic qualification:** According to the data presented in Table (1), it was found that (diploma) is the most common academic qualification among the sample (30%), while (PhD) was the least common qualification (10%).
- 3. Experience:** Table (1) shows the relative distribution of participants' years of experience. According to the table, the highest percentage of participants had more than 15 years of work experience (30%), while the lowest percentage was for those with less than 5 years of experience or between 10 and 15 years (20%) for both categories. This distribution reflects the presence of a large percentage of employees with long experience in the General Tax Authority.
- 4. By age group:** Table (1) shows the relative distribution of age groups of participants. According to the table, the highest percentage of participants fell within the age group (50 years and over) at a rate of (34%), while the lowest percentage was for the age group (less than 30 years) at a rate of (12%). This distribution reflects the presence of a large percentage of older employees. In the organization."

3-2 Response rate

The study achieved a response rate of (92.6%), as (50) questionnaires were analyzed out of a total of (54) questionnaires distributed to the leadership of the General Authority for Taxes, which indicates great interest in the topic at hand.

Table (2) Response rate

Number of questionnaires suitable for analysis	Number of unreturned questionnaires	Number of questionnaires distributed	the condition number
50	4	54	number
92.6	7.4	100.0	Percentage

Source: Prepared by the researcher

3-3 Confirmatory construct validity

1 - Strategic planning

The strategic planning scale consists of fifteen questions covering the basic aspects of the strategic planning variable. Figure (1) shows the confirmatory structure of the scale, where the values of Cronbach's alpha coefficient and composite reliability, which exceeded (0.70), indicate the internal stability of the scale for the items. The value of the mean variance was also confirmed The abstract (AVE) exceeded (0.50) on the goodness of fit for the convergent validity of the scale items, as shown in Table (2), and therefore the scale can be adopted in its current form to conduct subsequent statistical analyses.

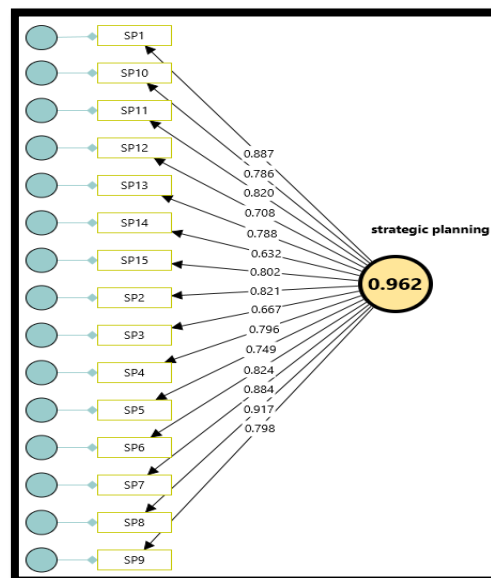


Figure (1) Confirmatory factor analysis of the strategic planning variable

Source: SMARTPLS 4 software

Table (3) indicates the values of the standard estimates, which ranged between (0.917 - 0.632) at a significance level of (0.000), which is smaller than the significance level of (0.05) for all items of the strategic planning variable. The t-test values for the items reached between (10.176 - 5.187).

We conclude from the above that it indicates that all items of the strategic planning variable are influential, which constitutes a good and sufficient indicator for adopting the model in its final form in subsequent analyses.

Table (3) Results of confirmatory factor analysis for the strategic planning variable

P values	T values	Parameter estimates	Questions
n/a	n/a	0.887	SP1 <- strategic planning
0.000	7.350	0.786	SP10 <- strategic planning
0.000	7.884	0.820	SP11 <- strategic planning
0.000	6.154	0.708	SP12 <- strategic planning
0.000	7.346	0.788	SP13 <- strategic planning
0.000	5.187	0.632	SP14 <- strategic planning
0.000	7.575	0.802	SP15 <- strategic planning

0.000	8.028	0.821	SP2 <- strategic planning
0.000	5.623	0.667	SP3 <- strategic planning
0.000	7.529	0.796	SP4 <- strategic planning
0.000	6.757	0.749	SP5 <- strategic planning
0.000	8.053	0.824	SP6 <- strategic planning
0.000	9.350	0.884	SP7 <- strategic planning
0.000	10.176	0.917	SP8 <- strategic planning
0.000	7.518	0.798	SP9 <- strategic planning
0.962			Cronbach's alpha
0.964			Composite reliability
0.633			Average variance extracted (AVE)

Source: SMARTPLS 4 software

3-4 Improving the quality of tax awareness

The scale for improving the quality of tax awareness was measured through fifteen questions covering the basic aspects of the variable for improving the quality of tax awareness. Figure (2) shows the confirmatory structure of the scale, where the values of the Cronbach alpha coefficient and the composite reliability, which exceeded (0.70), indicate the stability of the internal scale of the items, as it confirmed value The average variance extracted (AVE) exceeded (0.50) on the goodness of fit for the convergent validity of the scale items, as shown in Table (4), and therefore the scale can be adopted in its current form to conduct subsequent statistical analyses.

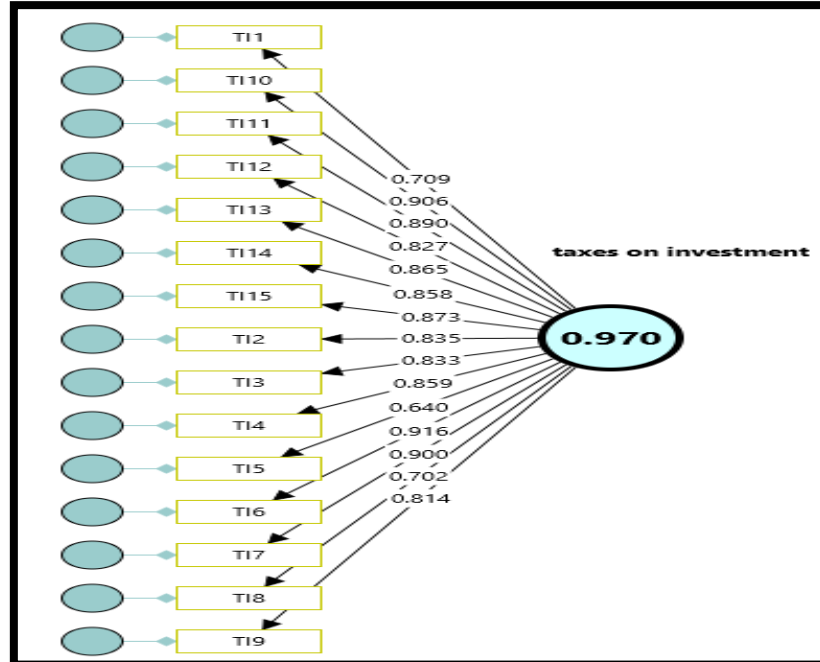


Figure (2) Confirmatory factor analysis of the variable improving the quality of tax awareness

Source: SMARTPLS 4 software

Table (4) shows the values of the standard estimates, which ranged between (0.916 - 0.64) at a significance level of (0.000), which is smaller than the significance level of (0.05) for all items of the variable improving the quality of tax awareness. The t-test values for the items between (6.434-4.467).

We conclude from the above that this indicates that all items of the variable improving the quality of tax awareness are influential, which constitutes a good and sufficient indicator for adopting the model in its final form in subsequent analyses.

Table (4) Results of confirmatory factor analysis for the variable of improving the quality of tax awareness

P values	T values	Parameter estimates	Questions
n/a	n/a	0.709	TI1 <- taxes on investment
0.000	6.323	0.906	TI10 <- taxes on investment
0.000	6.211	0.890	TI11 <- taxes on investment
0.000	5.781	0.827	TI12 <- taxes on investment
0.000	6.035	0.865	TI13 <- taxes on investment
0.000	5.996	0.858	TI14 <- taxes on investment
0.000	6.115	0.873	TI15 <- taxes on investment
0.000	5.890	0.835	TI2 <- taxes on investment
0.000	5.833	0.833	TI3 <- taxes on investment
0.000	6.021	0.859	TI4 <- taxes on investment
0.000	4.467	0.640	TI5 <- taxes on investment
0.000	6.434	0.916	TI6 <- taxes on investment
0.000	6.303	0.900	TI7 <- taxes on investment
0.000	4.886	0.702	TI8 <- taxes on investment
0.000	5.683	0.814	TI9 <- taxes on investment
		0.970	Cronbach's alpha
		0.972	Composite reliability
		0.693	Average variance extracted (AVE)

Source: SMARTPLS 4 software

3-5 Descriptive analysis of the research variables

1- Strategic planning

It is noted from Table (5) that the highest arithmetic mean was in the item "The General Tax Authority has flexibility to face the changes occurring in its external environment and work to adapt to them," as it reached (3.940), which indicates a good level, with a standard deviation of (0.890) and a coefficient Difference (22.59%). in contrast, The lowest arithmetic mean was in the paragraph "The Authority's strategic objectives are to raise the rates of filing voluntary tax returns for taxpayers," as it reached (3.140), which indicates an average level, with a standard deviation of (1.212) and a coefficient of variation (38.61%). In general, the strategic planning variable achieved a general arithmetic mean of (3.584), which indicates a good level, with a standard deviation of (0.894) and a coefficient of variation of (24.94%).

We conclude from the above that strategic planning supports the larger future goal that the Authority seeks to achieve, and that all the steps of the plan are directed towards achieving this vision. It also indicates that the plan is consistent with the basic role that the Authority plays in society (its mission) and how to achieve this role through Activities specified in the plan. This means that the plan includes practical and specific programs and initiatives that can be implemented within the available resources (human, financial, technical), and contains realistic timetables and indicators to measure progress.

Table (5) Descriptive statistics for the strategic planning variable

Direction of the answer	CV	S	M	Dimensions of research variables	t
I agree	35.06	1.248	3.560	Clarity of the authority and powers granted to employees within the General Tax Authority	1
neutral	35.03	1.135	3.240	Providing distinguished services to taxpayers to gain their trust and respect	2

				from the employees of the General Tax Authority	
I agree	27.97	1.046	3.740	The Authority's employees and senior leadership have sufficient skills for the strategic planning process	3
neutral	35.65	1.212	3.400	The General Tax Authority relies on accurate statistics and information about its internal reality	4
I agree	22.59	0.890	3.940	The General Tax Authority has the flexibility to face the changes occurring in its external environment and work to adapt to them	5
I agree	30.26	1.126	3.720	The Authority works to accurately determine the types and nature of taxpayers and all the needs of the parties benefiting from its services	6
I agree	34.82	1.198	3.440	The Authority analyzes the external environment to identify the threats and opportunities it faces in the future	7
neutral	37.60	1.226	3.260	The goal of the Authority's strategic vision is to create an efficient tax system while gaining the trust of taxpayers	8
I agree	30.22	1.088	3.600	The Commission's mission supports building confidence in handling taxpayer files and encouraging voluntary commitment	9
I agree	26.91	0.969	3.600	The goal of the Authority's strategic vision and mission is to spread tax awareness and promote the philosophy of self-esteem	10
I agree	30.08	1.143	3.800	The Authority's strategic objectives are to increase the tax revenues of the treasury	11
neutral	38.61	1.212	3.140	The Authority's strategic objectives are to increase the rates of voluntary tax return submission for taxpayers	12
I agree	32.18	1.146	3.560	The Authority's strategic objectives are to facilitate and simplify the procedures for taxpayers' dealings with the tax administration	13
I agree	21.77	0.853	3.920	The Authority's strategic plan is designed in accordance with the vision, mission, goals and implementable programs	14
I agree	26.49	1.017	3.840	The strategic plan is modified based on feedback	15
	24.94	0.894	3.584	Strategic planning	

Source: SPSS V.28

3-6 Improving the quality of tax awareness

Table (6) shows that the highest general arithmetic mean was in the item "Develop payment methods and make them clear and specific through banks and the Internet," as it reached (3.960), which indicates a good level, with a standard deviation of (0.989) and a coefficient of variation (24.97%). On the other hand, the lowest arithmetic mean was at paragraph "Issuing periodic reports by the Authority on the number of registered taxpayers," which reached (3.020), which indicates an average level, with a standard deviation of (1.253) and a coefficient of variation (41.50%). In general, the variable of improving the quality of tax awareness achieved an arithmetic mean of (3.555), which indicates a good level, with a standard deviation of (0.955) and a coefficient of variation of (26.85%).

We conclude from the above that it is necessary to develop an integrated and easy-to-use payment system that includes transactions through banks and electronic means. The goal is to facilitate the process of paying fees or taxes in a safe and efficient manner, clarifying the necessary steps and providing technical support to ensure the smooth use of these mechanisms and developing an electronic payment mechanism. Comprehensive and clear, allowing users to make payments through banks or the Internet easily and safely, while providing a guide for users and continuous technical support to facilitate payment operations. The results also showed that the Authority needs a comprehensive strategy to increase tax awareness in society using various media and technology, such as social media. Social media channels, television channels, workshops, and guidebooks, ensuring citizens' awareness of the importance of tax compliance and their rights and duties.

Table (6) Descriptive statistics for the variable improving the quality of tax awareness

Direction of the answer	CV	S	M	Dimensions of research variables	t
I agree	27.18	1.011	3.720	Work on conducting media campaigns that clarify citizens' benefits from taxes	1
I agree	30.29	1.115	3.680	Using the dialogue methodology to build trust between taxpayers and the tax administration	2
I agree	31.68	1.128	3.560	To build trust between taxpayers and the tax administration, he encourages him to submit tax returns with correct data on all his activities	3
I agree	31.75	1.111	3.500	It was developed to motivate taxpayers to raise their compliance rates to submit their tax returns voluntarily	4
I agree	26.70	1.047	3.920	Striving to develop the efficiency of the administrative tax apparatus with regard to assessment, collection and collection to help preserve the rights of taxpayers	5
I agree	34.95	1.216	3.480	Providing and making all evidence and instructions available to taxpayers free of charge	6
neutral	35.31	1.193	3.380	Updating and maintaining the Authority's websites and providing up-to-the-minute bulletins, information and announcements	7
I agree	24.97	0.989	3.960	Developing a clear and specific payment mechanism via banks and the Internet	8
I agree	37.96	1.329	3.500	It was developed by the Authority to spread tax awareness in society by all available means	9
neutral	37.99	1.246	3.280	Organizing specialized courses for the Authority's employees on ways to detect tax evasion	10
neutral	41.50	1.253	3.020	Issuing periodic reports by the Authority on the number of registered taxpayers	11
I agree	32.47	1.240	3.820	Increasing transparency in public money spending by improving public services (health and education)	12
I agree	25.42	0.935	3.680	Develop an intensive plan and program to follow up on unregistered taxpayers	13
neutral	33.02	1.096	3.320	It is necessary to apply fines and financial penalties to those who fail to register	14

I agree	30.13	1.055	3.500	Adopting a tax number for each taxpayer so that all his activities in various institutions are linked	15
	26.85	0.955	3.555	Improving the quality of tax awareness	

Source: SPSS V.28

3-7 Testing the research hypotheses

1- Testing the first hypothesis

(There is no significant relationship between strategic planning and improving It is clear from Table (7) and Figure (3) that the value of the correlation coefficient between strategic planning and improving the quality of tax awareness reached (0.909) at the significance level (0.000), which is less than the significance level (0.05), which indicates the presence of a significant correlation relationship with Strong link between strategic planning and improving the quality of tax awareness, the quality of tax awareness) The extracted Z value was (10.433), which is greater than the tabulated Z value of (1.96), which confirms the significance of this relationship.

We conclude from the above that this result supports the rejection of the null hypothesis and the acceptance of the alternative hypothesis, which indicates the existence of a significant correlation between strategic planning and improving the quality of tax awareness. The significant relationship between strategic planning and improving the quality of tax awareness indicates that improving and developing strategic planning can have a noticeable positive impact on further improving the quality of tax awareness.

Table (7) evaluates the correlation between strategic planning and improving the quality of tax awareness

decision	Sig	Connot ation	Strength and direction of the relationship according to the results	Z	R	Independen t variable	Dependent variable
Accept the alternativ e hypothesi s	0.000	moral	Strong positive feedback	10.433	0.909	Strategic planning	Improving the quality of tax awareness

Source: SPSS V.28

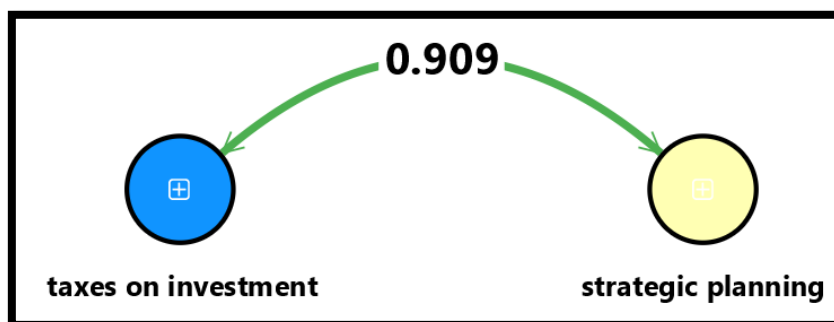


Figure (3) assesses the correlation between strategic planning and improving the quality of tax awareness
 Source: SMARTPLS 4 software

2- Testing the second hypothesis

(There is no significant effect of strategic planning in improving the quality of tax awareness)

It is clear from Table (8) and Figure (4) that the value of (F) calculated between strategic planning in improving the quality of tax awareness reached (229.281), which is greater than the value (F) of the table of (3.94) at the level of significance. (0.05). This result supports acceptance of the alternative hypothesis

that there is a significant effect of strategic planning in improving the quality of tax awareness.

We conclude from the above that strategic planning has a significant impact on improving the quality of tax awareness, as it was able to explain about 82% of the changes in the level of improving the quality of tax awareness, and the value of (t) calculated for the strategic planning variable was (15.142), which is the highest.

From the tabular (t) value The amount of (1.984) is at a significance level of (0.05), which confirms the significance of the coefficient (β) for strategic planning. The results indicate that

increasing strategic planning by one unit can increase the level of improvement in the quality of tax awareness by (97%).

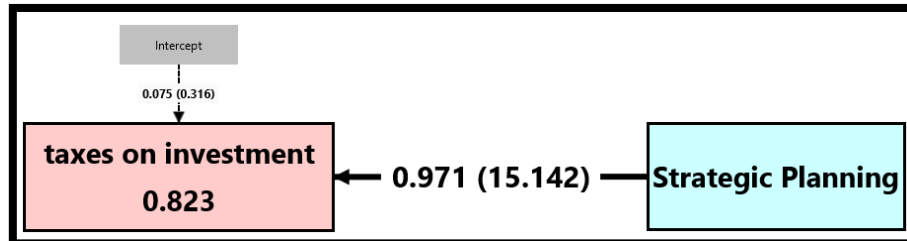


Figure (4) Analysis of the impact of strategic planning on improving the quality of tax awareness
 Source: SMARTPLS 4 software

Table (8) Analysis of the impact between strategic planning and improving the quality of tax awareness

Dependent variable	Sig	(F)	(R ²) Adj	(R ²)	(t)	Independent variable		
Improving the quality of tax awareness	0.000	229.281	0.823	0.827	0.316	0.075	(α)	Strategic planning
					15.142	0.971	(β)	

SECTION FOUR: CONCLUSIONS AND RECOMMENDATIONS

4-1 Conclusions

1. There is a high relative importance of investment of both domestic and foreign quality, and it is positively and significantly affected by strategic tax planning.
2. The decline in the relative importance of taxes in general (for all countries) is due to their decline in effectiveness in achieving tax objectives, primarily financing objectives, as they represent a very small percentage of the state's general budget, in addition to other political, social and economic objectives.
3. The General Tax Authority lacks a division or even a unit dedicated to strategic planning to develop plans and work to monitor implementation, while setting standards for this purpose.
4. The lack of coherence and coordination between the units of the economic departments of the Ministry of Finance and the General Authority for Taxes.
5. Lack and weakness of a mechanism for real measures of efficiency and effectiveness (for quality and performance).
6. The obsolescence of tax legislation reduces access to strategic planning and its impact on investment.

4-2 Recommendations:

1. It is necessary to prioritize investment in all its forms as a priority for the strategic tax planner.
2. It is necessary to prepare a feasibility study to grant tax facilities to the foreign investor, provided that they are consistent with the strategic plans.
3. Work to establish a division or unit specialized in strategic planning, whose responsibility is to work on developing strategic plans according to specific standards, and then monitor implementation.
4. The necessity of coordination and organization to achieve integration and interconnection between the General Authority for Taxes and the economic departments of the Ministry of Finance to achieve the highest results.
5. Work hard to establish and apply practical and realistic standards and mechanisms for quality and performance.
6. Work hard to establish and apply practical and realistic standards and mechanisms for quality and performance.

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