Indian Journal of Economics and Business
Vol. 20 No. 4 (July-December, 2021)

http://www.ashwinanokha.com/IJEB.php

The Effect of Economic Intelligence on Tax Performance Applied Research in the General Tax Authority

Lect. Assist. Thaer Mohammed Nsaif, Lect. Assist. Khaldoun Salman Mohammed

University of Baghdad

Received: 20th October 2021
Revised: 15th November 2021
Accepted: 27th December 2021

Abstract: The research aims to shed light on the impact of economic intelligence on tax performance in the General Tax Authority as a service agency that provides many services to taxpayers and companies. The more the authority can adopt new concepts to increase understanding and knowledge of how it cares about taxpayers and works to provide a suitable work environment, speed of delivery, create humanitarian relationships, learning whenever this is reflected on their tax performance in attracting new taxpayers and building long-term relationships with them. To achieve this, the research relied on analyzing its variables on the questionnaire as a main tool for collecting data and information. The applied results showed a positive and significant effect of economic intelligence on tax performance, and this is a good indicator of the impact of economic intelligence on the performance of the body of the research sample.

Key words: Economic intelligence, Tax, Tax performance

Introduction

Taxes are one of the most important sources of public revenue for the state, in addition to its role in achieving economic and social goals, its effects vary according to the prevailing economic and political system, and economic intelligence is among the most important topics that have received great attention from researchers. Economic intelligence differs from one country to another, because it includes a set of factors that affect it and increase its percentage. The research problem was expressed with several questions, including "What is economic intelligence and how is the General Tax Authority willing to implement it"? "What is the impact of the dimensions of economic intelligence (knowledge management, information technology applications, strategy mapping, and decision-making) on the performance of the Authority's activity, the research sample"? Hence, the importance of research on this topic has emerged by studying new variables for the dimension of intelligence and represented by (knowledge management, information technology applications by strategy mapping and making decisions) which can be used to improve tax performance. Studying and analyzing the nature of the relationship between the dimensions of economic intelligence and the extent of their impact on the performance of the General Tax Authority. The study (C. Cohen, 2007) indicates an explanation of the theoretical relationship that exists mainly between economic intelligence and performance and aimed to suggest the ability of the effectiveness of the strategic economic intelligence system and its impact on the performance of the institution on the basis for quantitative, qualitative, and realistic research conducted

by economic intelligence and company experts. A descriptive and evaluative operating model was also proposed. As for the study (Kristina Šinkūnien, 2005) "Identification and Estimation: inga Maksvytienė of the influence of General Macroeconomic Factors on Changes in Country's Tax Performance", University of Vytautas Magnus, Lithuania, the research problem is: How to determine and estimate the effect of general macroeconomic factors about changes in the country's tax performance? This study tried to identify and highlight the concept of tax performance and aimed to assess the impact of macroeconomic factors on changes in tax performance in the country, as well as to assess changes in the country's tax culture. Finally, the study found a set of results, the most important of which is that almost all countries in the European Union have a medium level of tax performance, as the decline in macroeconomic indicators leads to a decrease in tax performance due to underdeveloped economic and social policy systems as a management method that contributes to supporting strategic management in facing threats and exploiting opportunities by highlighting the contribution of economic intelligence in supporting the dimensions of the strategic management of the economic institution to face the threats of the surroundings and to fully exploit the opportunities available in the business environment.

1- Methodology

1-1- Research Problem:

The problem can be formulated with the following questions:

1- What is economic intelligence and how is the General Tax Authority willing to implement it?

2- Factors that help to develop tax performance?

3- The extent of the response and awareness of the surveyed sample to the importance of the economic intelligence dimension and its effect on the performance of the authority's activity, the research sample?

4- What is the effect of the dimensions of economic intelligence (knowledge management, information technology applications, strategy-making, and decision-making) on the performance of the authority's activity, the research sample?

2-1-Research Importance

Research derives its importance from:

1- Study of new variables for the economic intelligence dimension represented by (knowledge management, information technology applications, strategy mapping and decision-making) that can be used to improve tax performance.

2- Study and analyze the nature of the relationship between dimensions of economic intelligence and the extent of their impact on the performance of the General Tax Authority.

3- The role of the General Tax Authority and the distinguished services it provides through the commitment of the taxpayers, which is reflected in the performance of the Authority's activities.

3-1- Research objectives:

The research seeks to achieve the following objectives:

1- Identify the level of commitment of taxpayers in the General Tax Authority, the research sample.

2- The extent to which the body assimilates the research sample of the importance of the dimensions of economic intelligence.

3- Clarify the dimensions of economic intelligence that have the most influence on the performance of the authority's activity, the research sample.

4- Knowing the effect of economic intelligence on improving tax performance.

4-1- Research Hypothesis:

The research is based on the following hypothesis:

1- There is a statistically significant correlation between economic intelligence and tax performance.

2- There is a statistically significant effect of economic intelligence on tax performance.

3- There is a multiple effect of statistically significant for the combined dimensions of economic intelligence in tax performance.

5-1- Scope and data of research

5-1-1-Temporality limits: The research was completed during the year 2020.

5-1-2- Spatial Borders: The General Tax Authority.

6-1- Methodology of Study

The study relied on the analytical experimental method through the collection and analysis of the necessary data; the fact that this approach focuses on polling the opinions of the research sample and its orientations and using the descriptive method to describe the reality of the study variables, as for the analytical approach, it is used in the analysis of the results of statistical

treatments of the research variables, and to draw conclusions on the basis of which recommendations are adopted.

7-1-Analysis tools:

The questionnaire, which represented the main tool for collecting information related to the research, was distributed for the period from (11/10/2020) to (11/25/2020). The questionnaire was divided into two main parts; the first of which was the general information of the characteristics of the research sample was represented, and the second consisted of (25) paragraphs that were divided into two axes. The first axis consisted of (15) paragraphs related to measuring economic intelligence, and the second axis consisted of (10) paragraphs related to measuring tax performance.

8-1- Research problems and difficulties:

1. Difficulty obtaining information from the General Tax Authority.

2. The difficulty of movement due to the Corona pandemic.

3. The unstable security situation in the country.

9-1- Research form:

Based on the opinions of several researchers in previous studies, which reviews the independent variable (economic intelligence), which is defined by three dimensions (knowledge management, information

technology applications, strategy mapping and decision-making), and its effect on the dependent variable (tax performance), as shown in Figure (1).

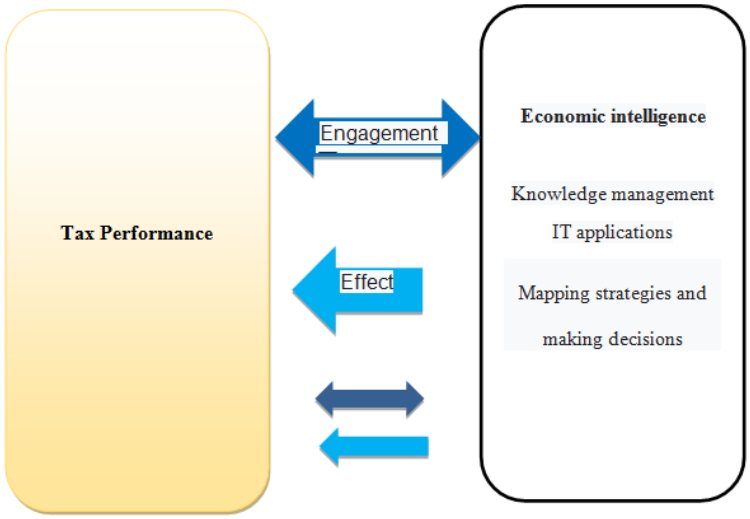


Figure 1: The hypothetical outline of the research
Source: Prepared by the researchers

10-1- Research Society and Sample:

To test the hypothesis of the study and achieve its goals, the sample (probability

stratification) was chosen from the study population at the General Tax Authority, represented by the following job titles (department manager, assistant department manager, division director, unit official, employee), considering that these addresses are closer to the subject of the study, and the size of the community, according to the company's statistics, reached (300) individuals, and the sample size of this community was determined according to the global model (D. Morgan); to determine the sample size at a level of significance (0.05) and up to (0.01), the sample size according to this model reached (169) individuals, i.e., 56% of the total study population, as shown in Table No. (1).

Table 1: Study sample size determination from a given population

N	S	N	S	N	S	N	S	N	S
10	10	100	80	280	162	800	260	2800	338
15	14	110	86	290	165	850	265	3000	341
20	19	120	92	300	169	900	269	3500	246
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	1000	278	4500	351
35	32	150	108	360	186	1100	285	5000	357
40	36	160	113	380	181	1200	291	6000	361
45	40	180	118	400	196	1300	297	7000	364
50	44	190	123	420	201	1400	302	8000	367
55	48	200	127	440	205	1500	306	9000	368
60	52	210	132	460	210	1600	310	10000	370
65	56	220	136	480	214	1700	313	15000	375
70	59	230	140	500	217	1800	317	20000	377

75	63	240	144	550	225	1900	320	30000	379
80	66	250	148	600	234	2000	322	40000	380
85	70	260	152	650	242	2200	327	50000	381
90	73	270	155	700	248	2400	331	75000	382
95	76	270	159	750	256	2600	335	100000	384

" N " is population size Note , " s " is sample size

(169) questionnaire forms were distributed to the sample, and in return the number of questionnaires received, which met the conditions for analysis and study, from the sample, and which were answered, amounted to (165) questionnaire forms. Table (2) shows the study sample, the number of forms distributed and received, and the percentage of recovery.

Table 2: Description of the research sample, the number of forms distributed and received, and the percentage of recovery

Recovery percentage %	Number of forms received	Number of forms distributed	Sample community
98%	165	169	The General Tax Authority

11 – 1-Measuring honesty and consistency:

11 -1-1- Honesty test: The two researchers presented the questionnaire form to a group of arbitrators who are specialized in the field of research. The two researchers responded to the opinions of the authority and made the necessary changes considering the proposals submitted and produced the questionnaire form in its final form.

11 - 2 -1- Consistency test:

It is intended with consistency that the questionnaire will give the same result if it is redistributed more than once under the same situations and conditions, and that the consistency test here is under the (Cronbacg Alfe) equation in the case of the test in which the scores are estimation (not one and zero), but can take different values (1, 2, 3, 4, ...), as in the case of tests that use Likert scale, as mentioned above to answer the paragraphs. This equation is also used in questions-type tests. Objectivity or essay (Al-Jadiri and Abu Helou, 2009: 171). Table (3) shows the stability test for the study variables.

Table 3: Consistency test of search variables using the Cronbacg Alpha coefficient

Cronbacg Alpha Coefficient	Variables	
0.967	Economic intelligence	1
0.938	Tax performance	2
0.944	Total	3

It is evident from the results shown in the table above that the value of the Cronbacg Alpha coefficient is high for the research, and the total value of the research variables for the Alpha coefficient reached

(0.944), which is a high stability value, and this result confirms the validity and reliability of the study questionnaire and its validity for application to the main study sample, and the analysis of the results and the answer to study questions and test their hypothesis.

12- 1 - The statistical tools and methods used in data processing and analysis:

The two researchers relied, in analyzing and processing data, on several statistical methods, as follows:

1- Ready-made statistical program package (Spss - Ver - 19): it is used to extract the results.

2-Microsoft Excel 2010 for data analysis.

2 - Theoretical Review

2 - 1 – The concept of economic intelligence

The concept of economic intelligence is "a set of processes and procedures starting from the process of collecting, analyzing, processing and disseminating information useful in making strategic decisions for corporate managers, leading to achieving the goals of the company's development and increasing its efficiency with an emphasis on ensuring and protecting information as a strategic resource from the company's resources." The state in obtaining information on the economies of other countries and drawing the necessary plans to meet the challenges in order for it to protect its economy from competitors' attacks (Al-Baroudi, 2014: 60), and economic intelligence is seen as "that activity that helps the project to provide the necessary protection for private information and knowledge of competitors and what is going on in their environment, with the aim of anticipating changes and resolving future ambiguities and uncertainty. " (2008: 3, Boudjemia Karim)

In this context, the policy of supporting practical research and development of technological innovation and adopting policies to promote information technology in companies are among the most important measures to support and succeed in implementing the economic intelligence system and reaching the goal in achieving the requirements of corporate development.

2-2- Dimensions of economic intelligence:

Economic intelligence distinguishes itself from other concepts and strategies, through a set of dimensions whose study can give important information to companies, and that the behavior of individuals working in corporate management changes depending on these dimensions, and the current research deals in some detail with those dimensions:

1- Knowledge Management:

(Yohanna & Enoch, 2015: 7) defined it as "a set of processes for acquiring, collecting, organizing, disseminating, and applying intellectual assets", as defined by (Kambiz & Aslan, 2014: 688) as "a group of different processes (knowledge discovery and acquisition, organization, storage, dissemination and application) to form a knowledge management cycle that aims to add value to business." Knowledge management is defined as "the process that helps the economic unit in obtaining, selecting, organizing, disseminating, and transferring information and important experiences and transferring them to useful activities such as strategic planning, decision-making, problem-solving "(Gupta et al, 2000: 669), and (Malhotra, 2000: 5) sees knowledge management as" a group of organizational processes that aim to achieve continuity through creative and innovative capabilities " of the human element, and defined as"

strategies and structures that maximize intellectual and information resources, through their transparent and technological processes related to finding, collecting and consulting and sharing, regrouping and using knowledge with the aim of creating new value through improving the necessary efficiency and effectiveness and cooperating in knowledge work to increase innovation and decision-making" (Bouznak, 2013: 7).

Based on these definitions, which focused on the importance and role that knowledge management plays through its operations to achieve distinct results in its business, and most importantly of all this added value makes it at the forefront of competitors and it mainly depends on the effective management of knowledge resources, which is the most important main reasons in which companies invest today it is how to acquire, acquire and adequately disseminate knowledge.

2- Information technology applications

The application of information technology makes the immediate and direct response towards the customer, especially when meeting the demand, as the company needs an electronic means to transfer information to customers and direct them, and this is done by using modern technology, and information technology contributes positively to addressing the problems and situations facing companies or individuals working within the framework of an investigation. The goals, and the levels of organizational relationships are determined according to the needs of workflow networks, raising the efficiency of the performance of working individuals in terms of speed, reducing waste and waste in human, material and financial efforts and information, as well as contributing to creating communication networks and defining them in a way that achieves organizational cohesion with maximum efficiency and effectiveness.(Shuber and Hussain, 2016: 101)

3- Strategy mapping and decisions making

All the processes by which strategies are created or constructed and focus on their content mainly are the important decisions that guide the organization in the long term and are characterized by being unusual and resulting in a change to the future image of the institution, that drawing strategies is an alternative that the institution adopts and finds that it achieves strategic objectives according to any of the patterns formulation of strategy (Ahmad, 2019: 9).

2-3- The concept of tax performance

Tax performance is "the performance by the tax administration of the tasks and duties assigned to it in an efficient and effective manner in order to ensure the existence of a fair, efficient, and economic tax system."(Maja Klum,: 2004, p 567-574) We note from this definition that the tax performance guarantees the application of the tax system by the tax administration, and this performance is effective if the tax administration respects the rules on which the tax is based, represented in equity and equality, appropriateness in collection, and economy in the cost of collection, and this performance will be efficient if the established objectives are achieved at the lowest costsTax performance is also defined as "the application of the tax administration to the regulations and laws derived from the tax system" and the tax performance is effective if the tax policy, and the applicable regulations and laws can raise tax revenues, any increase. Tax collection and thus financing the public treasury ". (2012, p. 3.: Muzainah Mansor).

3-Empirical Analysis and Test

3-1- Analysis results

This axis seeks to clarify the most important characteristics of the members of the research sample of employees of the General Tax Authority, through the information included in the questionnaire that was distributed to them, and what follows is a brief description of the individuals of the research sample.

1. Gender: Table No. (4) shows that the number of males reached (97) individuals, i.e., (58.79%) of the total study sample of (165). As for the percentage of females, the number of its members reached (68), i.e., a percentage (41.21%) of the total study sample.

2. Age: Table (4) shows that the age group (31-40 years) has a number of (47) members, i.e. (28.48%) of the total study sample, which is (165), which is the highest percentage, followed by the age group (21 - 30 years) as it formed (36) individuals i.e. (21.82%), followed by the age group between (41-50 years) as it achieved (30) individuals i.e. (18.18%), followed by the age group (51 years and over) as it achieved (29) individuals, i.e., (17.58%), and finally the group (20 years or less) formed (23) individuals, or (13.94%) of the total study sample.

3. Academic qualification: Table (4) shows that the vast majority of the sample members have a bachelor's degree,so their number reached (88) of the total study sample, which is (165), meaning (53.33%), which is the highest percentage. The number of holders of a preparatory certificate or less (29) individuals, i.e., a rate of (17.58%), and the number of holders of a diploma reached (27) individuals, or (16.36%), while the number of holders of a higher diploma reached (12) individuals, that is, at a rate of (7.27%), and the number of holders of a master's degree reached (7) individuals, that is, at a rate of (4.24%). Finally, the number of holders of a doctorate degree reached (2) individuals, or (1.21%) of the total study sample.

4. Job title: Table (4) shows that the highest percentage of individuals in the sample is with the address of an employee. Their number is (42) from the total study sample, which is (165), or (25.45%). (38) i.e. (23.03%), and the number of the title of the division director reached (33), i.e., the rate of (20.00%). Department director (24), i.e. (14.55%) of the total study sample.

5. Number of years of service: Table (4) shows that the period of service (16-20 years) achieved the highest percentage, as the number of its members reached (51) individuals, or (30.91%) of the total study sample, which is (165), which is the highest percentage, is when the period of service (10-15 years) was achieved (37) individuals, i.e. the percentage of (22.42), and the service period reached (26 years and more) (29) individuals, i.e. (17.58%), while the service period was achieved (less than 10 years)) (26) individuals, i.e. a percentage of (15.76), and finally the period of service between (21-25 years) (22) individuals, i.e. (13.33%) of the total sample.

6. Number of specialized courses: Table (4) shows that the number of individuals who (did not participate in a course) achieved the highest percentage, as the number of its members reached (61) individuals, or (36.97%) of the total study sample, amounting to (165). The session (1 - 2) (47) individuals, i.e. (28.48%), followed by the session (6 or more), it enrolled (31) individuals, i.e. (18.79), and finally the session (3 - 5) numbered (26) individuals That is, by (15.76%) of the total study sample.

Table 4: Characteristics of sample individuals

Percentage %	Iteration	Categories	Variables	N
58.79	97	Male	Gender	1
41.21	68	Female		
100.00	165	Total		
13.94	23	20 years and less	Age	2
21.82	36	21-30 years old		
28.48	47	31-40 years old		
18.18	30	41-50 years old		
17.58	29	51 years and older		
100.00	165	Total		
17.58	29	High school and below	Scientific qualification	3
16.36	27	Diploma		
53.33	88	Bachelor		
7.27	12	High Diploma		
4.24	7	Master		
1.21	2	Doctor		
100.00	165	Total		
14.55	24	Department Manager	Job title	4
16.97	28	Assistant Director of the Department		
20.00	33	Division Manager		
23.03	38	Unit Administrator		
25.45	42	Employee		
100.00	165	Total		
15.76	26	Less than 10 years	Number of years of service	5
22.42	37	10-15 years old		

30.91	51	16-20 years old		
13.33	22	21-25 years old		
17.58	29	26 years and more		
100.00	165	Total		
36.97	61	I did not participate.	Number of specialized courses	6
28.48	47	cycles 2-1		
15.76	26	cycles 5-3		
18.79	31	6 and more		
100.00	165	Total		

3 - 2 Presentation and analysis of the questionnaire results

This axis seeks to present the sample answers (the General Tax Authority) for each axis and each paragraph of the study, related to economic intelligence, tax performance, as the arithmetic mean and standard deviations, the coefficient of difference, and the relative importance of the sub-level and the general were used, and a scale was used (Likert) is the quintet in the responses of the sample members, and the level of the answer weight will be between (1-5) and five levels and according to the categories, the length of the category in this scale was determined by calculating the range between the scale scores (5 - 1 = 4) and then divide it by the largest value in the scale to obtain the length of the category (i.e. 4/5 = 0.80) and then this value was added to the lowest value in the scale i.e. from the beginning of the scale, which is a correct one, in order to determine the scale adopted in the study in order to determine the upper limit for this category, and thus the length of the category became as shown in the table below.

Table (5)

The weight of the Likert scale adopted in the study

The degree of approval	Class length
I do not agree strongly	1.79 – 1
I do not agree	2.59 – 1.8
Neutral	3.39 – 2.6
Agree	4.19 – 3.4
I strongly agree	5 – 4.2

1-Economic intelligence: This axis was measured through fifteen questions (1-15), and as shown in Table No. (6), and the results about it were distributed among the highest level of the answer and it was

achieved by the twelfth question, which states (enhance intelligence systems the economic ability of the authority to retrieve and update information in a way that serves to make decisions faster than traditional systems), this value reached (0.64), (13.84), and this result indicates that this paragraph has a high level of importance for the sample researched, while the relative importance was (87.42), which confirms the degree of interest of the research sample about this paragraph, as for the second question, which states (the authority has the capabilities of mutual coordination and communication to make knowledge flow in a dynamic way through interactive meetings), it achieved the lowest level of response, as its mean value reached (3.30), which indicates an option (neutral), and with moderate consistency in the answers, and it is confirmed by the value of the standard deviation and the coefficient of variation therein, respectively, this value reached (0.83), (27.72), and this result indicates that this paragraph has an average level of importance for the sample studied, while the relative importance was (61.89), which confirms the degree of interest by the research sample on this paragraph, and this result indicates that there is almost no agreement on the part of the sample members on this paragraph, and the paragraphs (1, 3, 5, 6, 7, 8, 9, 10, 11, 13, 14, 15), in this axis, varying ratios in arithmetic circles ranged between (strongly agree, agree), and paragraph (4) achieved a (neutral) ratio, and this percentage of the paragraph indicates that there is almost no agreement on the part of the sample members on this paragraph.

In general, it can be said that the arithmetic mean of all the paragraphs of the axis of economic intelligence equals (3.74), which refers to the option (agree), which is a positive value, and this result indicates that the majority of the sample agree that economic intelligence positively affects the performance of the General Tax Authority.

Table 6: The arithmetic mean, standard deviation, coefficient of variation, and the relative importance of variables at the sub and total level of economic intelligence

Relative importance	Difference factor	Standard deviation	Arithmetic medium	The paragraphs	N
85.74	15.61	0.71	4.22	EI systems enable the Authority to integrate stored knowledge capabilities with new knowledge	1
61.89	27.72	0.83	.303	The Authority has the capabilities of mutual coordination and communication to make knowledge flow in a dynamic way through interactive meetings	2
78.95	20.30	0.78	3.91	Economic intelligence systems help the Authority to adapt knowledge to different levels of its human resources.	3
62.90	26.50	0.89	3.34	The Authority has the capabilities to employ knowledge in the development of future tax services and in improving the workflow and management skills	4
79.80	20.65	0.75	3.74	Economic intelligence systems help the Authority acquire and diagnose	5

				knowledge and transform it into common plans, forms and rules.	
78.90	14.42	0.74	3.78	Knowledge Management	
75.85	20.57	0.80	3.77	Information technology has contributed to the development of the working environment in the Authority, changing its culture and increasing its efficiency.	6
77.73	22.32	0.97	3.83	The use of information technology helps to transmit information to and from all departments and branches of the Authority in a precise, orderly and appropriate manner.	7
74.90	22.77	0.85	3.75	The Authority obtains useful information and data through technical means and the possibilities of modern technology	8
75.17	22.10	0.91	3.63	It provides the provision of information technology that is based on a stock of data and information	9
60.45	35.15	0.73	3.54	The use of information technology contributes to improving the quality of tax service	10
74.72	18.56	0.65	3.67	IT applications	
76.73	23.32	0.96	3.88	Economic intelligence systems save effort and time in terms of obtaining, storing, processing, and using it in shaping strategies and making decisions.	11
87.42	13.84	0.64	4.36	Economic intelligence systems enhance the Authority's ability to retrieve and update information to serve decision-making faster than traditional systems.	12
76.76	20.80	0.84	3.78	Training and qualifying of the employees of the Authority in the systems of economic intelligence and the development of their technical knowledge in this field supports the senior management of the authority to make the most appropriate decisions to achieve its objectives	13
71.67	20.89	0.76	3.72	The Authority benefits from the	14

				information produced for the purposes of long-term planning, policy making and general objectives, and setting the goals to be achieved in the future.	
70.68	21.68	0.97	3.60	Economic Intelligence Systems helps the Authority to plan and make appropriate decisions to meet the challenges and overcome the problems it faces from within or outside the authority.	15
72.21	23.51	0.83	3.55	Strategizing and making decisions	
79.98	12.88	0.51	3.74	Economic intelligence	

2 - Tax performance: This axis was measured through ten questions (16-25), and as shown in Table No. (7), and the results about it were distributed among the highest level of answer that was achieved by the sixteenth question, which states (allows the use of intelligence systems the economic speed of completing the work) as its mean value reached (4.25), which indicates an option (strongly agree), and with very good consistency in the answers, and is confirmed by the value of the standard deviation and the coefficient of difference in it, respectively, so its value reached (0.94), (16.52), this result indicates that this paragraph has a high level of importance for the sample studied, while the relative importance was (88.79). (3.81), which refers to the option of (agree), which is a positive value, and this result indicates that the majority of the sample members positively agree with the tax performance clauses.

Table 7: The arithmetic mean, standard deviation, coefficient of variation, and the relative importance of variables at the sub and total level of tax performance

Relative importance	Difference factor	Standard deviation	Arithmetic medium	Paragraphs	N
88.79	16.52	0.94	4.25	The use of economic intelligence systems allows for the speed of completion of the work	16
84.69	19.23	0.94	4.12	The application of economic intelligence systems increases the productivity of employees in the Authority	17
70.10	27.57	1.03	3.51	Modern applications of economic intelligence result in higher performance rates of employees in the Authority	18
74.58	23.48	0.96	3.74	The use of economic intelligence regulates the day-to-day work of the authority	19
73.68	22.68	0.98	3.63	The use of economic intelligence reduces the cost of day-to-day work in the	20

				authority.	
79.73	19.32	0.94	3.86	Economic intelligence systems provide high time, effort and efficiency	21
82.42	21.10	0.67	4.06	Economic intelligence helps to quickly deliver instructions to the Authority	22
73.32	24.65	0.85	3.67	The use of economic intelligence reduces the rates of administrative errors	23
71.54	24.81	0.83	3.71	Improving communication between employees and increasing the efficiency of administrative processes in the Authority	24
72.89	23.82	0.86	3.72	Leads to clarity and transparency of instructions for employees	25
78.24	18.75	0.73	3.81	Tax performance	

3 - 3 Test hypothesis of the study

In this topic, the study hypothesis that were developed in the methodology of the study, which are related to the study variables, represented in economic intelligence as an independent variable, and the dependent variable represented by tax performance will be tested.

1 - Test the correlation hypothesis: This study seeks to determine the nature of the relationship between the study variables, to find out the extent of acceptance or rejection of the first main hypothesis that: there is a statistical correlation relationship with positive significant significance for economic intelligence with tax performance, using the simple correlation coefficient (Pearson Correlation Coefficient) which is one of the statistical methods used to measure the strength and direction of the linear relationship between two quantitative variables at the level of the studied sample.

It is evident through Table No. (8) and Fig. No. (2) that there is a positive correlation with a positive (direct) significant significance between economic intelligence and tax performance, and the correlation relationship had a value of (0.862 **), at a significant level (0.01), and the number of moral relationships was (4), which constitutes (100%), and the highest sub-value of the correlation coefficients on this axis were between strategy-making and decision-making, and tax performance, as its value reached (0.809 **), at a level of significance (0.01), and this expresses the existence of a significant and evident moral relationship and explains the strength of the relationship between strategy-making, decision-making, and tax performance, and from here we infer the acceptance of the first main hypothesis that there is a statistical correlation

relationship with positive moral significance for economic intelligence in tax performance, as shown in Figure No. (2) and Table No. (8).

Table 8: The correlation between economic intelligence requirements and tax Performance

Relations Moral							
Percentage	Number	Economic intelligence	Strategiz-ing and making decisions	IT applicati ons	Know-ledge Manage-ment	Economic intelligence X / Tax performance Y	
100%	4	.862**	.809**	759**	.770**	Likert coefficient	Tax Performance Y
		0.000	0.000	0.000	0.000	Moral level	
		Function	Function	--Func tion	Function	Resolution	

(**) The strength of the correlation and significance relationship (1%). (*) The strength of the correlation and the moral relationship (5%).

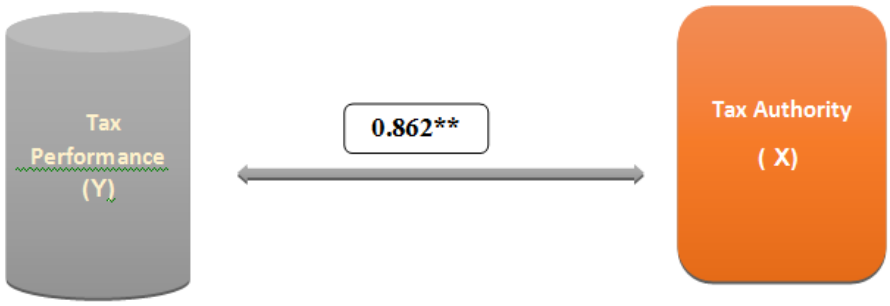


Figure 2: The correlation between economic intelligence requirements and tax performance

2 - Test hypothesis of influence

The present study developed the second and third main hypotheses, which are the Simple Regression Analysis Hypothesis, and the Multi Regression Analysis Hypothesis.

1- The main simple effect hypothesis: Simple Regression Analysis

It is clear from Table No. (9) and Fig. No. (3), that the calculated value of (F) reached (472.722), which is greater than the tabular value of (F) of (6.79) at the level of significance (0.01), and with significance (0.000), With a degree of freedom (1.163), this result means that there is a statistically significant effect of the responding variable (economic intelligence X) on the dependent variable (tax performance Y), in the research sample. As for the value of the coefficient of determination (R2), its value reached (0.744), and this result indicates that (economic intelligence) explains (74.4%) of the difference in (tax performance), and that (25.6%) a variance explained by factors that did not enter the regression model. Accordingly, these results provide sufficient support to accept the second main research impact

hypothesis, which states (there is a significant effect of significant economic intelligence on tax performance).

Through Table (1) we notice that the value of the constant term (a = 0.262) is not statistically significant, as the value of the calculated t for it is (1.514) and it is less than the tabular t at the level of significance (0.05) and the degree of freedom (163) which is (1.65), as for the value of the marginal slope (b = 1.041), it is statistically significant because the calculated t value of 21.742) is greater than the tabular t at the level of significance (0.01) and the degree of freedom (163) which is (2.35), and these results confirm the presence of a strong and significant effect of economic intelligence on the tax performance in the searched body.

Table No. (9)

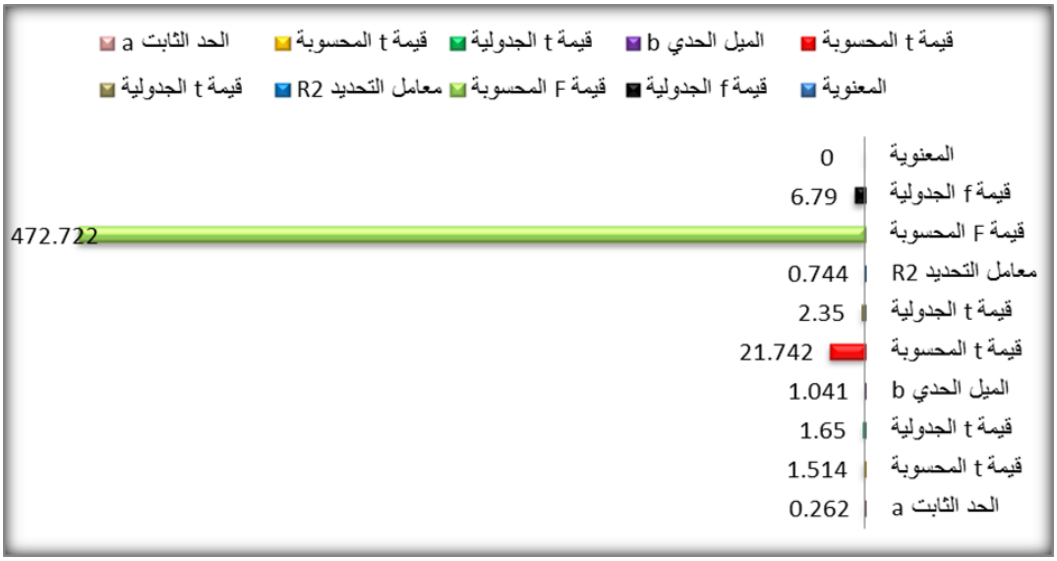
The effect of economic intelligence on tax performance

Tax performance								Dependent variable / Independent variable
Resolution	**Moral**	**CalculatedF** value	**Selection coefficient R^2**	**The value of t Calculated**	**Marginal Slope b**	**The value of t Calculated**	**Fixed limit a**	**Economic intelligence**
There is an effect.	**0.000**	**472.722**	**0.744**	**21.742**	**1.041**	**1.514**	**0.262**	

(Tabular (F) value at 0.05 level of significance and two degrees of freedom (1,163) = (3.90) - ** Tabular (F) value at 0.01 level of significance and two degrees of freedom (1,163) = (6.79) - * Tabular (t) value at level of (t) The significance of 0.05 and two degrees of freedom (163) = (1.65) - ** tabular value (t) at 0.01 level of significance and two degrees of freedom (163) = (2.35))*

Moral		
Tabular F value		
Calculated F value		
Selection coefficient R2		
Tabular t value		
Calculated t value		
Marginal slope b		
Tabular t value		
Calculated t value		
Fixed limit a		

Figure



3:Illustrates the effect of economic intelligence on tax performance

2- Multi Regression Analysis

In the study methodology, the third main hypothesis was developed that the dimensions of economic intelligence (knowledge management, information technology applications, strategy-making, and decision-making) collectively affect tax performance in a meaningful and positive way. It is clear from Table (10), that the calculated value of (F) reached (96.076), which is greater than the tabular value of (F) of (2.92) at the level of significance (0.01), with significance (0.000), and with a degree of freedom (6.158). The result means that there is a statistically significant effect of the responding variable (the sum of the variables (X) of economic intelligence) on the dependent variable (tax performance Y), in the research sample. As for the value of the coefficient of determination (R2), it was (0.785), and this means that (the sum of (X) variables economic intelligence) explains a rate of (78.5%) from the variance obtained in (Y tax performance), and (21.5%) is a variance explained by factors that did not enter the regression model. Accordingly, these results provide sufficient support to accept the third major research multiple effect hypothesis, which states (There is a significant effect of significant significance for the sum of (X) variables combined with economic intelligence on tax performance Y.

Through Table (1) we notice that the value of the constant term (a = 0.331) is statistically significant, as the value of t calculated for it is (1.675), which is greater than the tabular t at the level of significance (0.05) and the degree of freedom (158) which is (1.65), as for the value of the marginal tendency (knowledge management, strategy mapping and decision-making), respectively, its value was (0.267, b = 0.170), which is statistically significant, as the value of t calculated for it reached (3.209, 2.713), respectively, which is greater than the tabular t At the level of significance (0.01, 0.05), and the degree of freedom (158) which is (1.65, 2.35), while the value of the marginal slope (IT applications), it reached (b = 0.076), it is statistically insignificant because the value of t calculated for it which is (1.337) is less than the tabular t the amount (1.65) is at a level of significance (0.05) and with a degree of freedom (158).

Considering these results, it is clear that economic intelligence, with its combined variables, has a strong and significant effect on tax performance in the researched organization.

Table 10: Multiple effect is the sum of the variable (X) of economic intelligence on tax performance Y

Tax performance Y							Economic Intelligence X
Resolution	Moral	F Calculated	Selection coefficient R^2	Moral	T Calculated	Regression coefficients	
There is an effect.	0.000	96.076	0.785	0.096	1.675	0.331	**Fixed limit**
				0.002	3.209	0.267	**X1 Knowledge Management**
				0.183	1.337	0.076	**X2 IT Applications**
				0.007	2.713	0.170	**Strategizing and making decisions X3**

** Tabular (F) value at 0.05 level of significance and two degrees of freedom (6,158) = (2.16) ** Tabular (F) value at 0.01 level of significance and two degrees of freedom (6,158) = (2.92) Tabular (t) value at 0.05 level of significance and two degrees of freedom (158) = (1.65) ** Tabular (t) value at 0.01 level of significance and two degrees of freedom (158) = (2.35)*

4- Conclusions and Recommendations

4-1 Conclusions

1- There is a positive correlation with a statistically significant (positive) between economic

intelligence on tax performance, due to the vital role of economic intelligence in embodying and developing modern administrative thought that greatly contributes to raising the level of the Authority's performance.

2 - There is a statistically significant effect of economic intelligence on the performance of the General Tax Authority, as the results of the analysis showed the importance of the economic intelligence dimension in developing the Authority's performance.

3 - There is a multi-effect of economic intelligence (knowledge management, information technology applications, strategy-mapping, and decision-making), collectively, morally, and positively on tax performance, as the results of the analysis showed the role that the characteristics and elements of economic intelligence together play in activating the performance of the Authority.

4- There is a weakness in the capabilities of mutual coordination and communication to make knowledge flow in a dynamic way through interactive meetings.

5 - There is a weakness in the Authority's capabilities to employ knowledge in developing future tax services and in improving workflow and administrative skills.

6 - There is insufficient interest on the part of the Authority regarding appropriate scientific and research preparations that are compatible with long-term strategies.

7 - Lack of interest by the Authority in using statistical quantitative methods in planning and decision-making.

8 - Lack of interest in documenting research and studies that are presented in scientific conferences and seminars.

4-2- Recommendations

Considering the results that have been reached, the following recommendations can be taken:

1- Establishing the relationship between individuals and senior management in the Authority and not neglecting it.

2- Continuous development and modernization of the elements of economic intelligence (knowledge management, applications of information technology, strategy mapping and decision-making) and working to enhance them.

5-References

5-1 Arabic sources

1- Ibrahim, Yasser Bashir Ali, (2017), "Knowledge Management and its Impact on Marketing Innovation: A Study on the Sudanese Banking Sector," a supplementary study for a Master of Science degree in Business Administration - Sudan University of Science and Technology.

2- Ahmed, Borish, (2019), "Economic Intelligence as a Management Method Contributes to Supporting Strategic Management in Facing Threats and Exploiting Opportunities: A Case Study of the Mobilis Corporation for the State of Tlemcen", a thesis submitted for a PhD in Management Sciences.

3- Al-Baroudi, Sherine Badri Tawfiq, (2014), "The Impact of Economic Intelligence in Achieving the Requirements of Small Enterprise Development in Baghdad Governorate", Journal of Baghdad College of Economic Sciences University, No. 39

4- Bouznak, Hassan, (2013), "Knowledge Management and its Role in Building Marketing Strategies: A Field Study", a note submitted for obtaining a master's degree in management sciences specializing in Applied Economics and Organization Management _ Haji Lakhdar University - Batna.

5- Al-Jadiri, Adnan Hussein, and Abu Helou, Yaqoub Abdullah, (2009), "Methodological foundations and statistical uses in educational and human sciences research", first edition, Athraa for Publishing and Distribution, Amman - Jordan.

6- Houria, Ben Othello, (2015), "Knowledge Management as a Modern Management Approach for International Organizations in the Age of Governance," a graduation memo presented within the requirements for obtaining an academic master's degree in international strategic management - Abdel Hamid Ibn Badis University.

7- Shubar, Zafer Abd Muhammad, and Hussain, Intisar Aziz, 2016, "The Impact of Marketing Culture on Marketing Administration Directions, An Analytical Study of the Views of a Sample of Managers in the Iraqi Airways Company," Journal of Economic and Administrative Sciences, Volume 22, Issue 89.

8- Ali, Ibtihal Faris, (2016), "The Impact of Knowledge Management on Achieving Customer Satisfaction: An Analytical Study of the Views of a Sample of Employees of Zain Iraq Telecom", Journal of the College of Administration and Economics for Economic, Administrative and Financial Studies, Volume 8, Issue 4.

5-2 - Foreign sources

1- Boudjemia Karim, (2008), "Intelligence Economic-concept-definitions", p (3).

2-C.Cohen (2007), "Intelligence Economique et performance mesur l'efficacité del'intelligence économique et stratégique (IES) et son impact sur la performance de l'organisation", article publié dans la revue Vie & Sciences de l'entreprise, N° 174.

3- Gupta, Babita, lyer, Lakshmin S & Aronson E, (2000),"A study of Knowledge Management Practices Using Grounded Theory Approach", Journal of Scientific & Industrial Research, vol.59, P668-672.

4- Kambiz, Abdi& Aslan, Amat Senin, (2014),"Investigation on the Impact of Organization Innovation", Journal of Management Policies and Practices, Vol.2, No.2, PP01-10.

5- Kristina ŠINKŪNIENĖ,(2005), "Taxation principles in tax culture theoretical and practical aspects", Doctoral student at the Department of Economics,the Faculty of Economics and management,Vytautas mangus university, Lithuania.

6- Malhotra, Yogesh, (2000)," Knowledge Assets in the Global Economy : Assessment of National Intellectual Capital" ,Journal of Global information Management ,July –Sep,8(3),5-15.

7-Maja Klum, (2004), "Performance Measurement for tax Administration: The case of slovenia, international Review of Admiminstrative sciences", pp 567-574.

8-Muzainah Mansor, (2012),"Performance Management For A Tax Administration: Integrating Organizational Diagnosis To Achieve Systemic" Congruence, Malaysia, p 3.

9- Yohanna, Ogbu Egiri & Enoch Gotring Wuritka, (2015)," Knowledge Management in industrial design: A key factor in metal/Jewellery, ceramics and graphic design", International Journal of Multidisciplinary Research and Development, Vol.2, No.07-11.

10- Working on mutual coordination and communication to make knowledge flow in a dynamic way through interactive meetings.

11- Use of knowledge in developing future tax services and in improving workflow and management skills.

12- Rotating the employees of the authority to gain the largest possible knowledge.

13 - Setting measures of economic intelligence at all levels from time to time, according to various measures, which are approved to discover deviations and errors, and to address them immediately.

14- Documenting research and studies that are presented at scientific conferences and symposia.