

Identifying and Prioritizing Indicators that are Effective in Improving Organizational Productivity in the Country's Tax Affairs Organization, Benefiting from the Experiences of Several Developed Countries

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Abstract

This study aimed to identify and prioritize indicators that influence the improvement of organizational productivity within the country's Tax Affairs Organization, drawing on the experiences of several developed nations (Germany, America, France, China, Finland, Switzerland, Singapore, and Japan). The research methodology was descriptive (comparative-exploratory) and, in terms of its objective, was developmentally applied. A mixed-methods approach was utilized. Initially, in the qualitative phase, interviews with experts were conducted, and the data was analyzed through thematic analysis. Additionally, a systematic review of research literature and related articles from 2004 to 2024 was undertaken, following George F. Brady's (1969) four-step method (description, interpretation, neighborhood, and comparison). This approach identified factors that influence productivity improvement in the Iranian Tax Affairs Organization by drawing on the experiences of the eight aforementioned countries. Based on the identified dimensions and components, a research questionnaire was created and employed in the quantitative phase. In the quantitative phase, the researcher tested, validated, and calibrated the proposed model using the survey method with the questionnaire developed in the previous step. The qualitative findings indicated that 28 factors contribute to improving organizational productivity in tax organizations in developed countries, with 20 common factors identified for the Iranian Tax Affairs Organization. However, eight factors were found to be different and not present in the interviews conducted. The quantitative results revealed that, firstly, the relationships between the 28 identified factors in the research model were positive and significant at a 95% confidence level, based on path analysis. Secondly, the structural-interpretive model analysis indicated that the research model comprises five levels, with the fifth level being the most influential and the first being the least. Thirdly, model validation, using common fit indicators like GOF, Q2, and the results of a single-sample t-test for internal and external validity, confirmed the suitability of the research model. Finally, based on the research findings, recommendations and solutions were offered.

Keywords: Productivity improvement, Organizational productivity, Tax affairs organization, Experiences of advanced countries.

1. Introduction

In today's highly competitive and challenging environment, analyzing the performance of countries that have experienced significant economic growth in recent years reveals that most of this growth has primarily been driven by productivity improvements. The contribution of new investments to this growth has been relatively small compared to the impact of enhanced productivity (Doubla, 2013). Productivity serves as both a concept and a

performance evaluation criterion, representing the ratio of desired outcomes or outputs to the resources used to achieve them. Over the past few decades, many countries have focused on enhancing this concept through organizational productivity initiatives, with significant efforts made by national and regional productivity organizations (Suki, 2017). Nations that continuously increase their wealth and become progressively richer are those that can rapidly and effectively enhance their productivity whenever needed (Asio, 2021). Productivity is a critical concern for all organizations, as they seek to improve it to gain a competitive edge through optimal and effective productivity strategies (Briggs, 2017). Modern organizations operate with limited resources and must maximize high-quality output within these constraints. Therefore, the primary objective of organizational productivity is the optimal use of available resources and facilities (Badleh & Samiei, 2021). Given the constraints of limited resources, growing human needs, increasing population, and intense global economic competition, improving productivity is not merely an option but a necessity (Zeraatkar, 2020). This study specifically focuses on the Tax Affairs Organization and examines how leveraging the experiences of advanced countries can contribute to enhancing its organizational productivity.

On the other hand, one of the fundamental challenges facing Iran's economy, partly due to low organizational productivity, is its weak ranking in the competitiveness index. Despite significant government efforts to improve productivity—such as amending labor laws, easing business access to financial resources, and promoting a competitive economic environment (e.g., gradually reducing import tariffs and facilitating foreign direct investment) (Fathollah, 2013)—Iran's total factor productivity (TFP) has declined in the long term. In terms of labor productivity, Iran ranks 12th among 25 countries, while for capital productivity, it stands at 21st, highlighting its unfavorable position in productivity growth. Furthermore, among 148 countries, Iran ranks 82nd, a decline of 16 places compared to the previous year (Erbabi, 2017). Studies show that, despite the crucial role of productivity in global economic and management systems, the public sector in Iran faces even greater challenges in improving productivity. A key gap in the country's economic structure is the lack of productivity in the public sector. Due to various weaknesses and structural problems, ministries, organizations, executive bodies, and other policy-making institutions involved in productivity-related matters are unable to efficiently organize and implement strategies to enhance organizational productivity. As a result, their capacity to improve productivity more effectively and efficiently remains limited (Baradran & Valijani, 2016).

Moreover, key macroeconomic tax indicators in the country are in an unfavorable state. For example, in the Fifth Development Plan, the tax-to-GDP ratio was set at 10%, but it declined from around 7% in 2016 to approximately 5% in 2022. Similarly, the tax-to-public revenues ratio was targeted at 50%, but only 37% was achieved in 2021, and it reached 42% in 2022, still falling short of the planned goal. Additionally, the tax-to-current expenditures ratio was initially aimed at 72%, but only 48% was achieved in 2021 and 58% in 2022, showing a persistent gap between actual performance and program objectives (Badleh & Samiei, 2021). These figures emphasize the ongoing challenges faced by the Tax Affairs Organization in meeting its fiscal policy goals and underscore the need for productivity improvement by drawing lessons from the experiences of advanced countries.

Iran's tax system, particularly the Tax Affairs Organization, faces numerous challenges that have significantly hindered its organizational productivity in achieving national policy goals (Jamai & Rezaei Yamin, 2015). Statistical analyses reveal a substantial gap between Iran and both developed and developing countries in key tax categories, such as corporate tax, income tax, import tax, and consumption tax (Panahi et al., 2017). Furthermore, Iran's tax-to-GDP (T/GDP) ratio stands at 7.56%, well below the 25%+ seen in Northern European industrialized countries and much lower than Turkey (32.8%) and Malaysia (21.37%), which share similar economic conditions (Shojaoddin et al., 2023). In addition, the Tax Affairs Organization demonstrates low productivity across various indicators, including high tax collection costs, inefficient tax revenue, insufficient personnel for tax assessments, and poor taxpayer satisfaction, all of which remain below the global average. This highlights the critical need for productivity improvement by drawing lessons from the experiences of advanced countries (Shojaoddin et al., 2023).

The authors argue that, given the aforementioned statistics and challenges related to low productivity within the Tax Affairs Organization, continuing this trend could have serious consequences for the country. In recent years, efforts have been made to reduce reliance on oil revenues and the high price volatility that threatens government

income, leading to budget deficits and service delivery issues. In contrast, developed countries view tax revenues as stable and resilient sources of income, protecting them from external economic risks.

Given the research gap in establishing a structured productivity improvement model for the Tax Affairs Organization, this study seeks to develop, validate, and categorize a comparative framework for enhancing organizational productivity. It will draw on the experiences of advanced countries, including Germany, the United States, France, China, Finland, Switzerland, Singapore, and Japan, using a mixed-methods (qualitative-quantitative) approach.

2. Definitions and Concepts

2.1. Productivity

The concept of productivity has been defined in various ways, reflecting the broad range of publications on the topic. Some definitions describe productivity as the rate at which labor and raw materials are converted into useful goods and services, viewing it as an indicator of economic efficiency. Others define it as the extent to which productive forces and factors are utilized, while another perspective sees productivity as the output produced relative to the resources used (Abtahi & Kazemi, 2004: 21).

Peter Drucker defines productivity as "doing the right thing in the right way," where effectiveness involves dynamic flexibility in achieving goals, and efficiency signifies continuous improvement through institutionalization (Hadi Zenoor & Bakhtiari, 2010: 251).

Despite the abundance of definitions, practical implementation of productivity requires a harmonized definition tailored to an organization's specific conditions and needs, with active employee participation playing a key role in achieving it (Farajpour, 2010: 40).

In his 1911 article titled "Three Concepts: Power, Production, and Income," published in the *Journal of Political Economy*, Albert Aftalion defined productivity as the relationship between the quantity of output produced within a certain period and the amount of inputs consumed in its production process (Rezaei et al., 2008: 145).

2.2. Organizational Productivity

Organizational productivity involves maximizing the efficient use of human resources and facilities through scientific methods, to reduce costs while ensuring the satisfaction of employees, managers, and consumers. It entails the optimal utilization of labor, skills, land, machinery, capital, equipment, time, and space to enhance an organization's performance. Increasing organizational productivity is seen as essential for improving human living standards and promoting social development, making it a central focus for policymakers, managers, and economists. In essence, organizational productivity is a mindset—an ongoing effort to enhance past and present practices, ensuring that today's tasks are performed more efficiently than yesterday's, and tomorrow's better than today's. The National Productivity Organization of Iran defines organizational productivity as both a culture and a rational approach to work and life, emphasizing smarter activities to achieve a higher quality of life (Abtahi & Kazemi, 2004: 47).

3. Literature Review

3.1. Domestic Studies

Table 1: Overview of Domestic Studies

Number	Researcher	Research Topic
1	Bezanjani (1402)	In a study titled "Understanding Concepts, Types, and Trends of Taxation in Different Countries," it is stated that tax systems today show differences between countries, particularly between developed and developing nations. Developed countries today allocate a significantly larger share of their national production to taxes compared to developing countries. They tend to rely more on income taxes for this purpose. In contrast, developing countries rely more on trade taxes as well as

		<p>consumption taxes. The data shows that despite comparable tax rates, developed countries collect significantly higher tax revenues than developing and poorer countries, even when controlling for fundamental differences in economic activities. This suggests that the disparity between countries in fiscal capacity is largely determined by differences in the adaptability and efficiency of tax collection mechanisms. It appears that both of these factors are influenced by the strength of political institutions. The article, which uses a qualitative approach and descriptive-analytical method, aims to prove the impact of taxation on the levels of the economic sector in Iran compared to other countries. The data is collected from various sources, including publications, the Central Bank, and the Statistical Center.</p>
2	Mehrabi Taleghani et al. (1401)	<p>In a study titled "Examining the Role of Productivity Components in Public Organizations (Case Study of the National Iranian Oil Company)," it is stated that structural equation modeling was used to analyze the data to validate the components and model. The results showed that efficiency and effectiveness are indicators of organizational productivity. Additionally, the findings in the effectiveness components revealed that, in order of priority, the unintended outcomes component, the quality of employee services, service improvement, and satisfaction, as well as the organizational status component, are indicators of effectiveness in the productivity domain of the oil company.</p>
3	Gholizadeh et al. (1400)	<p>In a study titled "Proposing a Human Resource Development Model with a Focus on Productivity in the Iranian National Tax Administration Using Structural Equation Modeling," it is stated that the final model consists of 4 main components, 15 dimensions, and 53 indicators. Among these, group dynamics and team spirit, success-oriented motivation, talent assessment and development of employee talent databases, documentation, continuous learning, and creating motivation and success orientation among employees were identified as the most important factors. In this research, the Delphi method was used with the participation of 15 experts to identify the variables influencing human resource development with a focus on productivity in the National Tax Administration of Iran.</p>
4	Sadeghi et al. (1399)	<p>A study examined productivity in strategic organizations and designed a practical model using structural equation modeling and covariance matrix (case study: Strategic Navy of the Army). The results of the research showed that the most important factors affecting human resource productivity were, in order of importance, economic, human, managerial, social factors, and finally job characteristics. The alignment of tasks with human resources had a positive impact on productivity.</p>
5	Nasiri (1399)	<p>A study examined the role of training on organizational productivity. The results showed that, despite some organizations perceiving training as a cost, providing training programs for employees is an investment that enhances productivity.</p>
6	Behroozi, Eskandari, and Kalantari Hormozi (1399)	<p>A study examined the factors affecting productivity and its impact on employee empowerment. The results showed that organizational survival and development are achieved when the organization, through employee</p>

		participation, utilizes knowledgeable, creative, and motivated human resources, which enhances human resource productivity.
7	Rostamkhani et al. (1398)	In their research titled "Evaluation of the Productivity of the Electronic Tax System from the Perspective of Experts in the General Tax Administration," they state that the electronic tax collection system in the Zanjan Province General Tax Administration has led to a reduction in tax evasion, improved tax equity, and increased staff efficiency. Additionally, it has reduced tax collection costs, increased the speed of collection, and enhanced taxpayer trust. The study's population includes employees of the General Tax Administration of Zanjan Province (including experts, senior experts, group leaders, and tax managers) in 2017, totaling 120 individuals. This research is descriptive and survey-based, with data collected using a questionnaire consisting of 25 questions.
8	Joudaki and Hassanpour (1397)	In a study titled "Prioritizing Factors Affecting Productivity Enhancement Using the Analytic Network Process (ANP) Technique in the National Standard Organization of Iran," it was found that, based on the results of the applied research, five main factors and criteria (management style, individual characteristics, job factors, organizational characteristics, and work welfare factors) were analyzed. Among these, work welfare factors were identified as the most important in enhancing the productivity of employees in the National Standard Organization of Iran. Management style ranked second, job factors ranked third, individual characteristics ranked fourth, and organizational characteristics ranked fifth. Out of 36 sub-factors and sub-criteria, the adequacy of salary and compensation level ranked first, followed by the existence of a capable, efficient manager with scientific and technical competence in second place, promotion and appointment of employees based on merit in third place, the presence of a healthy culture and administrative integrity in the organization in fourth place, and the absence of discrimination and adherence to fairness among employees in fifth place, all identified as the top five priorities for increasing employee productivity.
9	Etezadi (1396)	A study titled "Investigating Factors Affecting Productivity Increase in the Electricity Company" (12th National Conference on Quality and Productivity) was conducted. This research aimed to examine the factors affecting the increase in workforce productivity in the West Tehran Regional Electricity Industry. The applied research was carried out through library and field studies using interviews with managers and experts in the field. With 95% confidence, four main factors influencing human resource productivity were identified and extracted: 1) Individual factors, 2) Organizational or managerial factors, 3) Factors related to organizational support and compensation systems, and 4) Factors related to the organizational environment.
10	Jami and Rezaei Matin (1394)	In a study titled "Investigating the Relationship Between Human Resource Productivity and the Tax Collection Function in the Tax Affairs Organization of the Country," it was stated that there is a significant relationship between job satisfaction, job security, job quality, employee empowerment, improvement of employee training, and career advancement evaluation with the tax collection function. Moreover, path analysis of the research data showed a very good fit with

		the conceptual model. It should be noted that this research was conducted to examine the relationship between human resource productivity in the Tax Affairs Organization of the country. The statistical population of this study includes tax auditors in the corporate sector (legal entities) who were active during the years 2006 to 2013. To collect data, library research, and a questionnaire were used.
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3-2- Foreign Research Studies

Table 2 - Foreign Research Studies Background

Number	Researcher	Research Topic
1	Lopez-Cabaraco et al. (2022)	In a study examining the factors affecting productivity, the results showed that innovation and creativity in employees play a crucial role in employee productivity in the present era. Organizations should allocate a budget for innovation and creativity within the organization. The research revealed that organizations with an innovation budget had creative employees and higher productivity levels.
2	Asio (2021)	In a study examining the impact of employees on organizational productivity, the results indicated that organizations with dissatisfied employees have lower productivity compared to organizations with satisfied employees. Therefore, to increase productivity, organizations must address the complaints and grievances of their employees.
3	Van Tam et al. (2021)	In a study titled "Critical Factors Affecting Construction Labor Productivity: A Comparison Between Project Managers' and Contractors' Perceptions," the critical factors affecting construction labor productivity were categorized into five main groups: human resources, management, working conditions, the project, and external factors. The study by Abramova and Grechinko (2020) titled "Information and Communication Technology, Labor Productivity, and Employment: Sustainability in Russian Industries" showed that their impact on labor productivity and employment is more evident through gradual and sustainable changes in certain industries.
4	Nouri et al. (2019)	In a study titled "Comparative Study of Factors Affecting Human Resource Productivity in Scientific and Technological Organizations of Selected Countries and Evaluation of Components," it is stated that the components of organizational support, training and learning, organizational culture, job satisfaction, employee motivation, organizational structure, effective leadership and management, competitiveness, and creativity and innovation are, in order, the most important and influential factors in human resource productivity in scientific and technological organizations.
5	Alan (2017)	In a study titled "Estimation of VAT Productivity Using a Different Method," it was concluded that productivity increases are directly related to economic growth in Nigeria. In this study, the elasticity of consumer expenditure concerning Gross Domestic Product (GDP) was used.
6	Philip (2017)	A study titled "The Impact of Human Resource Development on Worker Productivity at the Federal Polytechnic Idah, Kogi State, Nigeria" was conducted. This paper examined the importance of human resource development for enhancing employee productivity. It was recommended

		that the organization should create synergy between human resource development and the skills and abilities of employees, ensure sufficient financial resources are provided to encourage human resource development and conduct periodic evaluations to assess the extent to which human resource development goals are being achieved.
7	Anshasi et al. (2016)	A study titled "Investigating the Factors Affecting Labor Productivity in Construction Projects in Turkey" was conducted. This applied research was carried out using interviews with specialists and managers of construction projects to identify the factors. These factors were then evaluated using a questionnaire from the statistical population, and the relationship and impact of each factor on productivity were measured using regression analysis. With 95% confidence, the results showed that the most important factors negatively affecting labor productivity were, in order of significance: 1) material shortages, 2) lack of worker experience, 3) lack of supervision, 4) misunderstandings between workers and supervisors, 5) changes in plans and specifications during work, 6) delays in payments, 7) employee disloyalty, 8) delays in inspections, 9) working seven days a week without holidays, and 10) lack of tools and equipment.
8	Baginska (2015)	A study titled "Measuring and Analyzing Human Capital Productivity in a Small Company in Poland" was conducted. The objective of this research was to determine the reasons why small Polish companies are interested in measuring and analyzing human capital, as well as to explore the reasons for their limited use of human capital measurement. In this study, the efficiency and effectiveness of human capital productivity were analyzed using Bontis' (2000) indicators, which include the results generated using individual knowledge, employee skill index, knowledge sharing index, and reporting. The results showed that the proposed indicators, alongside efficiency and effectiveness indices, are suitable for measuring human capital productivity in such companies.
9	Jing Yang Fin (2014)	In an article titled "The Effect of Value-Added Tax on Productivity," conducted for 20 provinces in China using a stochastic frontier function model, it was concluded that an increase in the share of value-added tax in tax revenues has a positive effect on production productivity. However, its effect on technical efficiency and economies of scale is negative, which is attributed to the lack of allocation of a large portion of value-added tax revenues to research and development.

4- Materials and Methods

This research is descriptive (comparative-exploratory) in nature and applied-developmental in terms of its goal. The research method employed is a mixed-methods approach, incorporating both qualitative and quantitative methods, which are used concurrently. In the qualitative section, expert interviews and thematic analysis of the data gathered from them were utilized, along with a systematic review of the literature from 2004 to 2024. The research applied George F. Brady's (1969) method, which includes four stages: description, interpretation, adjacency, and comparison (as cited by Aqazadeh, 1381). Factors influencing productivity improvement in the Iranian Tax Administration were identified based on the experiences of several developed countries in the field of taxation (Germany, Japan, China, the United States, France, Switzerland, Finland, and Singapore). Based on the identified dimensions and components, a research questionnaire was developed and, after validating its reliability and validity, was used in the quantitative section.

Participants in the research are specified in two sections:

A. Individuals selected for interviews: These individuals include academic and administrative experts, including professors, specialists, experts, and managers in the field of taxation. In this study, the experts were selected with the following characteristics:

A master's degree or higher in fields related to organizational management and productivity.

At least ten years of senior management experience in the Iranian Tax Administration.

Professors and members of the faculty of reputable universities who have published articles and works in the field of organizational productivity management (especially in the area of taxation).

Referral by highly experienced and specialized experts in the field of organizational productivity (especially in taxation).

Those who agreed to participate in the research process, with diversity in terms of age and gender.

The sampling in this section was non-probabilistic, purposive, and continued until theoretical saturation was achieved, resulting in 16 interviews.

B. Participants in the second section include both domestic and foreign studies related to the research topic from 2004 to 2024, focusing on the experiences of the selected eight developed countries in the field of taxation (Germany, France, Japan, China, the United States, Switzerland, Finland, and Singapore). The reason for selecting these countries was their success in targeted taxation over the past decade, as these countries rank among the world's top countries in terms of the tax-to-GDP ratio, as confirmed by experts in the field and as shown on the official websites of the Research Assistance of the Islamic Consultative Assembly and the Ministry of Foreign Affairs of Iran (Economic Information of Countries) (as cited by Rashid et al., 2021).

The researcher accessed content from all published articles and studies from reputable academic databases, including Emerald Insight, ScienceDirect, and Wiley Online Library, published in the past 20 years. Relevant keywords in both Persian and English were used to search for articles. The selection of articles was based on data theoretical saturation, and the process was stopped when no new data was obtained. The sampling method in this section was non-probabilistic, purposive, and judgmental.

The statistical population for the quantitative section consisted of 200 senior managers, middle managers, supervisors, and experts from various departments of the Iranian Tax Administration in the West Azerbaijan province. The sampling in this phase was non-probabilistic and purposive, resulting in 160 completed questionnaires being collected (as the study sample).

5- Discussion and Findings

Given that this study is comparative and aims to identify factors influencing productivity improvement in the Iranian Tax Administration, leveraging the experiences of several developed countries, this section of the research is divided into two distinct parts. The first part is related to the thematic analysis of the interviews conducted with experts to identify the factors influencing productivity improvement in the Iranian Tax Administration. The second part involves identifying factors affecting productivity improvement in the Iranian Tax Administration, based on the experiences of several developed countries, using comparative analysis and George F. Brady's (1969) four-stage method.

At the end of these two sections, a comparative review of the experiences of the developed countries (the selected countries in this study) and Iran is conducted, leading to the presentation of a conceptual model. It is important to note that the output of the qualitative section of the research answers the following two questions:

What are the factors for improving organizational productivity in the Iranian Tax Administration, benefiting from the experiences of several developed countries?

What are the differences and similarities between the factors for improving organizational productivity in the Iranian Tax Administration and those of several developed countries?

5-1- Axial Coding

In axial coding, separate categories are placed together within a meaningful framework, and the relationships among them, especially the relationship between the core category and other categories, are identified. Axial coding results in the creation of groups and categories. All similar codes are placed within their specific group. In this regard, all the generated codes are re-examined and compared with the texts to ensure that no important information is overlooked.

Table 3 - Axial Coding

Symbol	Category	Concept
N1	Tax culture building in society	Expansion of tax culture values in society
		Help in strengthening ethical and spiritual attitudes toward taxes.
		Strengthening cultural values and tax norms
		Imposing penalties when necessary to ensure compliance
		Pursuit of tax evasion by taxpayers
		Amount of investment in tax culture building by the government
		Targeted implementation of tax culture
N2	Compliance with laws and regulations	Correct understanding of laws
		Eliminating unnecessary administrative formalities in taxation
		Eliminating arbitrary interpretations of laws and regulations
N3	Environmental monitoring	Attention to the tax implications on the business environment
		Necessity of considering the livelihood of people in tax calculations
		Necessity of focusing on business improvement
N4	Attention to human resources of the organization	Allocation of specialized human resources
		Necessity of considering the needs and livelihood of employees
		Efficient human resources
		Eliminating the shortage of human resources in tax administration
		Necessity of considering the preferences and thoughts of employees
N5	Focus on managerial competencies.	Necessity of considering meritocracy in tax administration
		Development of skills, attitudes, and motivations necessary for senior managers in tax administration to manage businesses or organizations

		Strengthening communication skills, problem-solving, customer orientation, and teamwork ability in the organization
		Attention to the quality of behavior and performance of employees in the scope of their duties and job descriptions
		Applying and expanding deep knowledge, attitudes, and experiences of managers in various organizational situations
N6	Effective data management	Correct analysis of data
		Efficiency of analysts in the organization
		Accurate evaluation in tax calculations
		Necessity of accessing comprehensive tax information
N7	Improvement of information technology	Existence of an integrated financial information system
		Necessity for managers to be familiar with information technology
		Necessity of belief in performing tasks in a systematic manner
		Necessity for full implementation of e-government
N8	Necessity of attention to human resource development	Attention to human development in the organization
		Proper planning for human development
		Attention to the creative productivity of employees
		Matching material resources with human capabilities
N9	Attention to behavioral characteristics of organizational employees	Level of spiritual activities of employees
		Level of material activities of employees in income generation
		Level of rationality and logical behavior of employees
		Level of social activity of employees
		Attention to societal realities and employees' positive interaction with taxpayers
		Attention to the social inclinations of employees
N10	Importance level of auditing	Appropriate relationships between auditors and taxpayers
		Quality control of financial information
		Attention to professional qualifications of the organization's auditors
		Quality of supervision over the organization's auditors
		Accuracy and precision of operating income and asset collection
N11		Training needs assessment of employees.

	Development of vocational training for organizational employees	Attention to employees' development
		Attention to the quality and accuracy of training
		Increase in individual and group capabilities
N12	Expansion of information and communication networks	Effective information exchange between employees
		Easy and reliable access to information
		Quick access to the organization's correspondence
		Speed and accuracy in completing tasks
N13	Regulatory organizations	Control and supervision of the proper implementation of laws and regulations
		Evaluation of the performance of the tax administration
N14	Appropriate allocation of organizational resources	Optimal allocation of resources based on importance and priority
		Optimal use of organizational resources
		Clear definition of job duties
		Identification of effective resources for the organization
		Accurate evaluation of the organization's material resources
		Accurate evaluation of the organization's non-material resources
N15	Tax awareness for taxpayers	Tax awareness for the public
		Improvement of educational quality in taxation for taxpayers
		Providing tax education in the educational system
N16	Educational learning and human development programs	Designing educational programs
		Use of modern educational technologies
		Creation and expansion of professional skills and knowledge
		Training based on the needs, interests, and preferences of human resources
		Continuous and ongoing educational programs
		Analysis of educational problems
		Educational and learning strategies
		Evaluation of educational programs
		Employee readiness for emergency conditions
N17	Cultural and social development of the organization	Attention to the role of socializing employees within the organization

		Attention to values related to professional ethics in the organization
		Development of communication and interaction spaces at different levels of the organization
N18	Increase in organizational support.	Provision of necessary financial resources for achieving organizational goals
		Provision of necessary equipment for achieving organizational goals
		Expansion of collaboration between different units of the organization
		Appreciation of effective individual performances
N19	Effective management of the tax system	Maximizing the potential and capacity of specialized tax experts in the organization
		Attention to the ability of managers to establish communication with different units and departments of the organization
		Ability to communicate through media and exchange information between the organization's managers and employees
N20	Proper management of organizational performance	Attention to the development of performance indicators for employees
		Providing effective feedback to employees
		Development of a control and monitoring system in the organization, aligned with assigned missions

Results of Axial Coding in the above table show that the 87 concepts presented are categorized into 20 categories.

5-2- Comparative Analysis

In this section, through a systematic review of the literature and examination of relevant research conducted between 2000 and 2024, and using George F. Brady's (1969) four-stage method (comprising description, interpretation, adjacency, and comparison), factors affecting organizational productivity improvement in tax administrations in selected developed countries are identified and compared with those found in Iran (from the output of thematic analysis).

Stage 1: Description

In this stage, the researcher, by reviewing research conducted from 2000 to 2024, identifies and outlines the experiences related to organizational productivity improvement factors in tax administrations in several selected developed countries (including France, China, the USA, Germany, Japan, Belgium, Switzerland, and Singapore), and presents them as shown in the table below.

Table 4 - Stage 1: Description, Identification of Experiences Related to Organizational Productivity Improvement Factors in Tax Administrations in Several Selected Developed Countries

Countries	Experiences Discussed	Source	Data Code
France	Continuous evaluation of educational programs	Morgan (2011)	A-1
	Attention to the development of monitoring tools	Morgan (2011)	A-2

	Attention to the development of modern auditing tools	Sirca et al. (2012)	A-3
	Expansion of internal and external communications	Sirca et al. (2012)	A-4
	Attention to the organization's social capital	Sirca et al. (2012)	A-5
	Use of appropriate management methods according to circumstances	Brix (2017)	A-6
	Empowering human resources	Brix (2017)	A-7
	Attention to the requirements of organizational culture for productivity	Brix (2017)	A-8
	Recruitment and employment of qualified human resources	Burkato (2011)	A-9
	Continuous improvement of auditors' quality	Burkato (2011)	A-10
	Attention to law adherence	Philip (2017)	A-11
	Systematic accountability system	Philip (2017)	A-12
	Attention to the need for employees' freedom in their work	Philip (2017)	A-13
China	Development of related technologies	Otto (2019)	B-1
	Development of modern resource allocation methods	Otto (2019)	B-2
	Development of guidance and oversight methods for resources	Otto (2019)	B-3
	Development of organizational knowledge management	Dash & Pati (2018)	B-4
	Expansion of the use of technology-based tools and approaches in tax collection	Dash & Pati (2018)	B-5
	Attention to the competence and efficiency of organizational managers	Gen & Angela (2010)	B-6
	Monitoring of relevant laws and regulations over time	Gen & Angela (2010)	B-7
	Knowledge sharing	Gen & Angela (2010)	B-8
	Tax culture development using technology	Gen & Angela (2010)	B-9
	Elimination of command-based relationships in the organization	Jing Yang Fen (2014)	B-10
	Attention to the social preferences of employees	Jing Yang Fen (2014)	B-11
Germany	Attention to imposing taxes on high-income groups	Pinar et al. (2017)	C-1
	Continuous environmental monitoring	Pinar et al. (2017)	C-2
	Tax policy and strategy development	Pinar et al. (2017)	C-3
	Attention to tax culture development	Shapurak et al. (2017)	C-4
	Comprehensive performance evaluation	Shapurak et al. (2017)	C-5
	Continuous, targeted professional training programs	Shapurak et al. (2017)	C-6

	Identifying and utilizing relevant talents and expertise	Halden (2017)	C-7
	Effective communication with stakeholders	Halden (2017)	C-8
	Ongoing training	Halden (2017)	C-9
	Design of educational strategies	Halden (2017)	C-10
	Attention to employees' quality of life	Halden (2017)	C-11
USA	Development of efficient tax database systems	Philip (2017)	D-1
	Use of modern financing tools	Philip (2017)	D-2
	Transparency of laws and regulations	Philip (2017)	D-3
	Continuous evaluation	Philip (2017)	D-4
	Examination of employees' personality traits	Stanley (2001)	D-5
	Continuous monitoring of organizational cooperation levels	Stanley (2001)	D-6
	Use of appropriate communication structures	Alkesy (2005)	D-7
	Continuous awareness of current organizational capacities	Mary Joji (2003)	D-8
	Inter-agency coordination in determining tax rates based on laws and regulations	Mary Joji (2003)	D-9
	Attention to the physical environment of employees	Mary Joji (2003)	D-10
	Effective use of all available human resources in the organization	Mary Joji (2003)	D-11
Japan	Attention to the development of tax culture	Saho (2016)	E-1
	Expansion of continuous educational programs	Saho (2016)	E-2
	Formulation of related educational strategies	Saho (2016)	E-3
	Expansion of relevant professional training programs	Saho (2016)	E-4
	Enhancement of human resource levels	Suki (2017)	E-5
	Continuous evaluation of employee performance	Suki (2017)	E-6
	Knowledge sharing	Suki (2017)	E-7
	Attention to behavioral skills in organizations	Brix (2017)	E-8
	Support from senior management	Brix (2017)	E-9
	Continuous monitoring of organizations' misuse of tax principles and laws	Brix (2017)	E-10
	Attention to systematic employee productivity evaluation processes	Brix (2017)	E-11
	Emphasis on proper tax reporting	Brix (2017)	E-12
	Development of team-based and group activities	Brix (2017)	E-13
Finland	Attention to the development of monitoring tools	Cohen & Soto (2007)	F-1
	Development of new managerial methods	Cohen & Soto (2007)	F-2
	Development of networks and databases	Cohen & Soto (2007)	F-3
	Establishment of a reward and penalty system in tax collection	Sultins (2013)	F-4

	Evaluation of organizational development levels	Sultins (2013)	F-5
	Use of modern environmental monitoring tools	Sultins (2013)	F-6
	Analysis of educational problems	Sultins (2013)	F-7
	Capacity building for knowledge absorption	Hip (2012)	F-8
	Monitoring of organizational cooperation and participation levels	Hip (2012)	F-9
	Adherence to professional ethics among employees	Hip (2012)	F-10
	Attention to proper tax planning	Hip (2012)	F-11
	Accurate evaluation of organizational units	Hip (2012)	F-12
Switzerland	Tax culture development	Robbins (2011)	G-1
	Continuous review of organizational regulations and laws	Robbins (2011)	G-2
	Enhancement of quantitative and qualitative networks and databases	Burkato (2011)	G-3
	Training of human resources	Burkato (2011)	G-4
	Strategic planning	Vanborn (2012)	G-5
	Continuous measurement of productivity indicators	Vanborn (2012)	G-6
	Attention to the training of tax analysts	Vanborn (2012)	G-7
	Use of modern information technology management systems in tax affairs	Burkato (2011)	G-8
	Streamlining	Burkato (2011)	G-9
	Activation of the modern tax system	Burkato (2011)	G-10
	Expansion of effective organizational communications	Burkato (2011)	G-11
	Sharing of research findings within the organization	Burkato (2011)	G-12
Singapore	Attention to improving organizations' access to information	Dash & Pati (2018)	H-1
	Development of supervisory organizations' capacity	Dash & Pati (2018)	H-2
	Support for tax-compliant organizations	Pinar et al. (2017)	H-3
	Integration of the tax information system	Pinar et al. (2017)	H-4
	Commitment to productivity by management	Suki (2017)	H-5
	Attention to cultural values in taxation	Suki (2017)	H-6
	Strengthening organizational communication	Suki (2017)	H-7
	Use of modern performance measurement systems in taxation	Suki (2017)	H-8
	Attention to the professional development of employees	Otto (2019)	H-9
	Continuous exchange of information with other organizations	Otto (2019)	H-10
	Strengthening problem-solving skills among employees	Otto (2019)	H-11
	Transforming the organization into a learning organization	Otto (2019)	H-12

Stage 2: Interpretation

In this stage, further interpretation is provided to clarify some of the discussed experiences regarding the factors for improving organizational productivity in the tax administration organizations of several selected developed countries (two experiences have been selected from each country).

Table 5 - Stage 2: Interpretation, Clarification of Discussed Experiences Regarding the Factors for Improving Organizational Productivity in the Tax Administration Organizations of Several Developed Countries

country	Proposed Experiences Regarding Organizational Productivity Improvement Factors in Tax Administration	Interpretation of the Discussed Experiences
France	Attention to the development of modern auditing tools	Monitoring and Identifying Modern Auditing Tools and Approaches in Line with Updated Standards and Current Traditional and Modern Auditing Methods
	Expansion of internal and external organizational communications	Continuous exchange of information with other organizations to leverage their successful experiences and identify current and future trends facing the organization.
China	Development of modern resource allocation methods	Monitoring and identifying new methods of organizational resource allocation, as well as traditional and current methods of resource allocation in the organization.
	Optimal use of related technologies	Utilizing modern technologies such as virtual networks, blockchain, the Internet of Things, etc., to encourage active participation of organizations in tax payment.
Germany	Continuous environmental monitoring	Identifying priorities and environmental needs in the tax collection field to improve organizational performance and address these needs.
	Tax policymaking and policymaking	Having a long-term, problem-solving mindset to support the creation of favorable conditions for improving organizational participation in tax payment.
United States	Efficient development of tax databases	Developing tax databases based on the latest global advancements and standards.
	Clarification of laws and regulations	Contributing to the clarification of tax laws for various organizations to create a collective common understanding and prevent multiple and contradictory interpretations.
Japan	Attention to the development of tax culture	Enhancing the level of perception and awareness in society to improve collective belief in the importance of tax payment to the government.
	Continuous monitoring of organizational abuse of tax principles and laws	Continuous monitoring of organizations to detect and identify potential abuses of tax principles and laws.
Finland	Having a system of rewards and penalties in tax collection from organizations	Using a variety of incentive and punitive methods to encourage or deter organizations from increasing their participation.
	Attention to proper tax planning	Attention to internal and external organizational resources and strengths/weaknesses for proper planning.

Switzerland	Strategic planning	Macro-level planning is in line with the organization's objectives.
	Continuous measurement of productivity indicators	Accurately measuring organizational productivity by identifying and applying various productivity indicators.
Singapore	Integration of tax information systems	Coordinating, aligning, and harmonizing the information systems of all sections and sub-sections of the organization for optimal use of information.
	Continuous exchange of information with other organizations	Continuous exchange of information with other organizations to leverage their successful experiences and identify current and future trends facing the organization.

Stage 3: Convergence

In this stage, the discussed experiences regarding factors that improve organizational productivity in tax administration organizations across several developed and selected countries from the previous stages are examined together. Common (convergent) codes are identified and consolidated. The findings of this stage are summarized in the following table:

Table 6 - Convergence Stage: Consolidation of Discussed Experiences Regarding Factors to Improve Organizational Productivity in Tax Administration Organizations in Several Selected Developed Countries.

Number	Consolidation of Similar Codes	Shared Experiences Regarding Factors to Improve Organizational Productivity in Tax Administration Organizations
1	G-1, H-6, A-8 C-4, E-1, B-9	Tax Culture Development
2	G-2, B-7, D-3, A-11	Compliance with Laws and Regulations
3	F-6, C-2,	Environmental Monitoring
4	H-10, A-4 A-13, B-10	Employee Relations
5	D-5, A-5	Focus on Human Resources
6	F-2, B-6	Focus on Managerial Competence
7	H-4, F-3, D-1, G-3	Efficient Data Management
8	B-1, G-8, B-5,	Improvement of Information Technology
9	A-9, A-7, C-7	Necessity to Focus on Human Resource Development
10	F-9, D-5, B-11	Focus on Employee Behavioral Characteristics
11	F-5, G-5, C-11	Level of Development
12	A-10, A-3	Importance of Auditing
13	C-9, E-4, D-10 D-11	Employment Status
14	G-4, G-7, C-6,	Professional Training
15	H-1, B-9	Expansion of Information Networks
16	H-2, A-2	Regulatory Organizations
17	B-2, B-3	Appropriate Resource Allocation
18	F-4, E-11 , D-2, F-12 E-12	Modern Auditing Methods
19	C-10, E-5	Tax Awareness
20	D-8, A-6, G-10	Organizational Development

	•E-13 G-11	
21	F-10• E-8•H-11	Awareness of Organizational Behavior Skills
22	E-2• E-3• F-7	Training, Learning, and Human Development Programs
23	H-9• A-1•H-12	Professional Development
24	• B-8• E-7 •B-4 F-8•G-12	Knowledge Management
25	D-7 H-7 •C-8	Cultural and Social Development of the Organization
26	H-5• D-9• E-9 H-3	Increasing Organizational Support
27	C-3•• A-12 E-10 A-12• F-11 G-9• C-1	Effective Management of the Tax System
28	E-6• H-8• C-5 D-4• F-1• D-6 G-6	Performance Management

Step 4: Comparison

In this phase, the findings obtained from the aggregation of the identified factors affecting productivity improvement in the tax administration of selected developed countries (Table 4-5) are compared with the domestic experiences in our country regarding factors affecting productivity improvement in the tax administration (the output of the thematic analysis, as shown in Table 4-2). The table below presents this comparison and contrast. It should be noted that in the table, the symbol * means "exists" and the symbol – means "does not exist."

Furthermore, the findings of this table effectively provide an answer to the second research question as well: What are the points of divergence and convergence in the factors improving organizational productivity in tax administrations between Iran and several developed countries?

Table 7 - Step 4 Comparison: Comparative Review of the Identified Factors Affecting Productivity Improvement in the Tax Administration of Selected Developed Countries and Iran

numb er	Identified Factors	Status of Selected Countries								Ira n
		Americ a	Franc e	German y	Chin a	Japa n	Finlan d	Switzerla nd	Singapo re	
1	Tax culture development at the community level	*	*	*	*	*	*	-	-	*
2	Compliance with laws and regulations	-	*	*	*	-	*	-	*	*
3	Environmental monitoring	*	*	*	*	*	*	*	*	*
4	Employee relations	*	-	*	-	*	*	*	-	-

5	Attention to human resources within the organization	*	*	-	*	-	-	-	*	*
6	Focus on managerial competencies	-	*	-	*	*	*	-	*	*
7	Efficient data management	*	*	*	*	*	*	*	*	*
8	Improvement of information technology	*	*	*	*	*	-	*	-	*
9	Necessity of human resources development within the organization	*	*	*	*	*	*	*	*	*
10	Attention to behavioral characteristics of employees	*	*	*	-	*	*	*	*	*
11	Level of development	*	*	*	*	*	*	*	*	-
12	Importance of auditing	*	*	*	*	*	-	*	*	*
13	Employment status	-	*	*	*	*	*	*	*	-
14	Development of job training for employees	*	-	-	*	*	*	*	*	*
15	Expansion of information and communication networks	-	-	*	-	-	-	-	*	*
16	Regulatory organizations	-	*	*	*	-	-	*	*	*
17	Appropriate allocation of organizational resources	*	*	-	-	*	*	*	-	*
18	Modern auditing methods	*	*	*	*	*	*	*	*	-

19	Tax awareness raising for taxpayers	*	-	*	*	*	*	*	*	*
20	Organizational development	*	*	*	-	-		-	-	-
21	Attention to organizational behavior skills	*	*	*	*	*	*	*	*	-
22	Educational learning programs and human development	-	-	-	*	*	*	*	*	*
23	Professional development	*	*	-	*	-	*	*	-	-
24	Knowledge management	-	*	*	-	*	*	*	*	-
25	Cultural and social development of the organization	*	-	*	*	*	-	-	*	*
26	Increasing organizational support	*	-	*	*	*	*	*	*	*
27	Effective management of the tax system	*	-	-	-	-	*	*	*	*
28	Proper management of organizational performance	*	*	*	*	*	*	*	*	*

The above table shows that among the 28 factors influencing organizational productivity in the tax administration of the selected developed countries in this study, there is a commonality in 20 cases. These factors are also identified as elements of organizational productivity improvement in the Iranian tax administration based on the interviews conducted. However, in 8 of these factors, there is a discrepancy, as these factors were not mentioned in the interviews. These factors include: employee relations, level of development, employment status, modern auditing methods, organizational development, attention to behavioral skills of staff, professional development, and knowledge management. This finding answers the second research question.

After identifying the factors influencing organizational productivity in the tax administration of developed countries and Iran, the model of organizational productivity improvement in the tax administration, based on the 28 identified factors, is shown in the diagram below. (It should be noted that presenting this model answers the third research question: How is the model for improving organizational productivity in the tax administration of

the country using the experiences of several developed countries?). This model will be tested, validated, and scaled in the quantitative section.

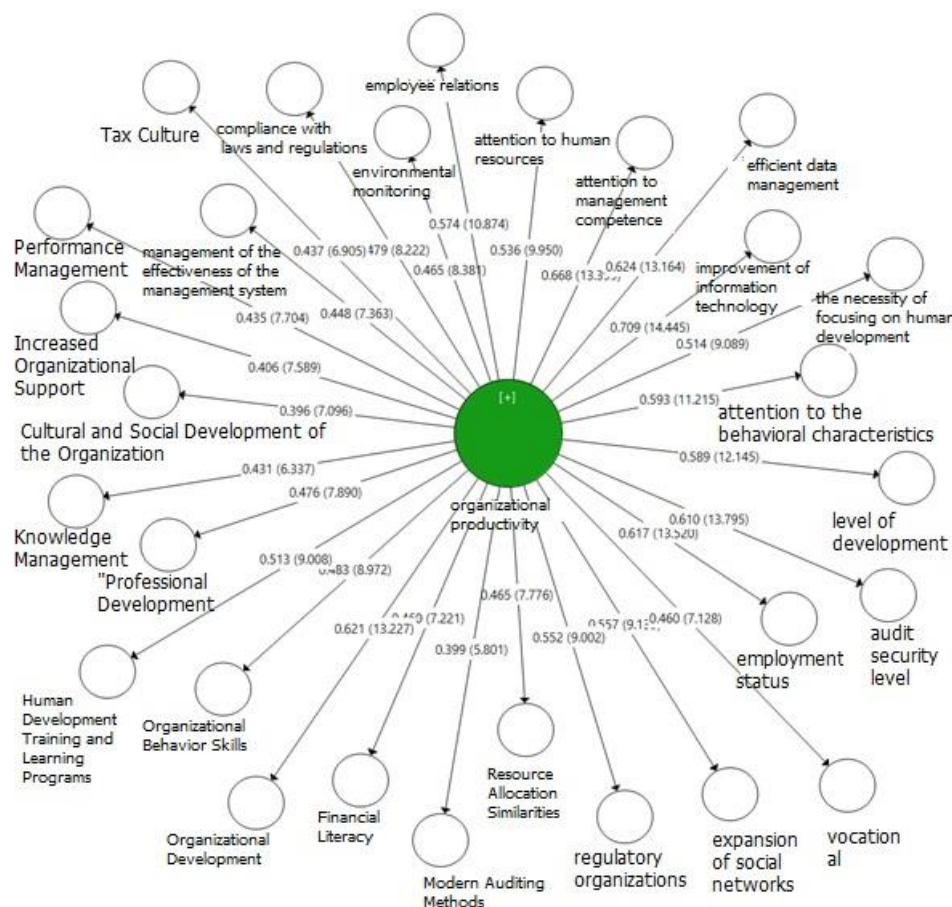
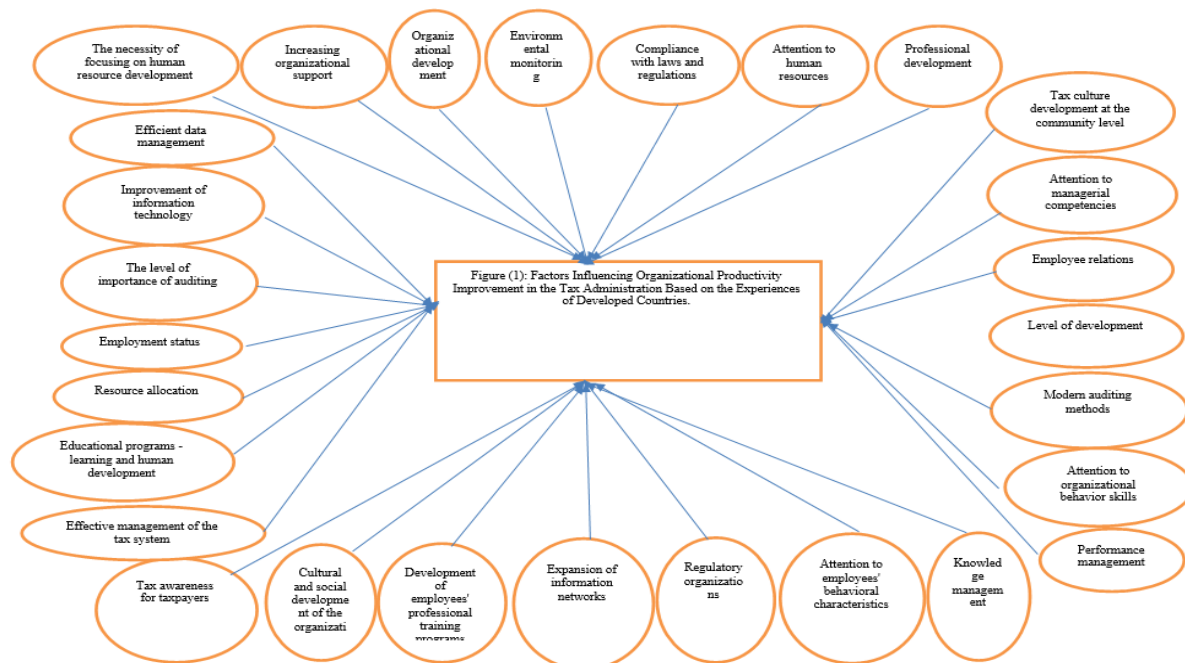


Figure (2) Research Model Test: Path Coefficients and Coefficients of Determination

The above diagram, titled the path coefficients diagram, examines the path coefficient of variables and the extent of influence each independent variable has on the dependent variable. The path coefficient value ranges from -1 to +1. The greater the positive value, the greater the impact of the independent variables on the dependent variable.

The coefficient of determination indicates the extent to which the variance of the dependent variable is explained by the independent variables. One issue with the coefficient of determination is that it overestimates the success of the model and takes fewer independent variables and sample size into account. Therefore, some researchers prefer to use another index known as the adjusted coefficient of determination (Saroukani, 2003). The results of the coefficients of determination are presented in the table.

Significance of Path Coefficients (Beta): One of the indicators of confirming relationships in the structural model is the significance of the path coefficients. The significance of the path coefficients complements the magnitude in the direction of the model's beta coefficient. If the obtained value is above the minimum statistic at the specified confidence level, the relationship or hypothesis is confirmed. At the 90%, 95%, and 99% significance levels, this value is compared with the minimum statistic *t* of 1.64, 1.96, and 2.58, respectively.

The above diagram shows the significance of the path coefficients. The results obtained from this diagram indicate that the value obtained is above the minimum statistic at the specified confidence level (1.96), therefore the relationships are confirmed.

6- Conclusion

The research aimed to answer the question: What are the factors that improve organizational productivity in the tax administration of the country by drawing from the experiences of several developed countries (Germany, USA, France, China, Finland, Switzerland, Singapore, and Japan)?

The comparative analysis conducted using George F. Brady's four-stage method in the selected developed countries (Germany, USA, France, China, Finland, Switzerland, Singapore, and Japan) identified 28 factors that contribute to improving organizational productivity in their tax administrations.

The 28 factors identified from the experiences of the selected developed countries include: the development of tax culture, adherence to laws and regulations, environmental monitoring, employee relations, focus on human resources, managerial competence, efficient data management, enhancement of information technology, need for human resources development, consideration of employee behavior characteristics, development level, importance of auditing, employment status, professional training, expansion of information networks, regulatory bodies, appropriate resource allocation, modern auditing methods, tax awareness, organizational development, attention to organizational behavior skills, educational programs, learning and human resource development, professional development, knowledge management, cultural and social development within the organization, increased organizational support, effective management of the tax system, and proper performance management.

In explaining these findings, it can be noted that in the pursuit of improving organizational productivity in the country's tax administration, it is crucial to align with the experiences of developed and leading nations while considering various factors. The results indicate that fostering a strong and advanced tax culture can significantly contribute to reducing costs, increasing government revenue, and establishing effective controls. This, in turn, leads to enhanced social justice, public welfare, and a broader tax base with higher compliance. By cultivating tax culture and its subsequent impact on tax compliance (through self-declaration by taxpayers), individuals become more willing to pay taxes, which encourages new taxpayers to join the system, thereby expanding and developing the tax base.

Compliance with laws and regulations was another concept identified in the productivity model. Organizational laws play a crucial role, and adhering to them contributes to success both within and outside the organization. However, overly strict organizational laws might demotivate employees to comply. Each organization should follow laws and procedures that align with its organizational culture. The more firm, stable, and ingrained the procedures and laws are, the more consistent the organization's growth and development will be. Policies and procedures are vital components of any organization, as they provide a framework for defining the organization's

roadmap. These policies and procedures are formulated based on organizational laws, helping employees to be better guided and internal processes to be streamlined.

Environmental monitoring was another concept identified in this area. In today's world, management styles and models are undergoing significant changes. Traditional experiences and approaches are being replaced by innovative solutions, and the effectiveness of these old methods has visibly declined. New styles and models have evolved, influenced by previous infrastructures, such that by reflecting on the new developments, one can identify the initial forms and earlier aspects of these solutions. The management style based on environmental monitoring is one that, by engaging both "management and employees," plays a crucial role in overcoming organizational obstacles. This approach can be implemented in various ways, depending on the culture and prevailing conditions within the organization.

Improving Employee Relations was another concept identified in the model. Organizations, to increase organizational productivity and make optimal use of budget and human resources, need to seriously focus on managing relationships with employees. As long as the traditional methods of communication between managers and employees are used, business growth and development cannot be expected. The importance of managing employee relations lies in its role in the growth and advancement of the organization. Therefore, business owners must address the expectations of employees and prioritize communication between managers and staff in a special way.

Managerial Competence was another concept identified in the model. One of the most important factors for the success of any organization is the presence of a competent manager. Therefore, managers who work to create such an environment in their business have guaranteed their success. Competent management is one of the primary responsibilities of managers. A heavy responsibility that involves planning and monitoring employee performance. The undeniable reality is that without communication between managers and employees, the management of that organization would not be possible.

Data Management was another concept identified in the model. Today, the success of organizations depends on management methods. Management should be carried out using standard methods to address challenges appropriately. An organization can gain valuable insights about areas such as customers, products, and services by utilizing data. Recognizing values requires effort, planning, coordination, and comprehensive commitment across the organization. Data management requires both management and leadership and is extensive, requiring both technical and non-technical skills. The responsibility of data management should be shared between business roles and IT, and each department should maintain balance and cooperation with the other.

Information Networks and Improvement of Information Technology were other concepts identified in the productivity model. Information technology, by streamlining workflows, improving productivity and service quality, and maintaining a comprehensive database on customers, suppliers, employees, processes, and projects, contributes to the development and progress of the organization. Information technology is more of a strategy, mindset, and tool coupled with innovation in the human domain. This branch of management science combines management methods, principles, and the foundation for implementing and developing information technology in an organization. In the present era, the implementation, development, and maintenance of information systems are considered one of the most critical business processes in IT management, and organizations and managers face new challenges in this area. According to Marcourt, organizations today that lack information technology or the capability to use it suffer significant losses in acquiring, storing, and transferring knowledge because technology affects the quantity and quality of learning, accelerating the flow of information and data storage more than non-electronic methods. It is necessary for organizational managers to be equipped with up-to-date knowledge, or in other words, information literacy, and to commit to learning new technologies and strive for this, because today, the concept of literacy is no longer just the ability to read and write. As Alvin Toffler stated, "The illiterate of the 21st century are not those who cannot read or write but those who cannot learn, unlearn, and relearn."

Modern Auditing Methods and the Importance of Auditing were also identified in the productivity model. The quality of auditing as a control system refers to the auditor's ability to detect and report significant misstatements

in financial statements and reduce the information asymmetry between management and shareholders. This concept is also related to the level of information available in financial statements, as these must be audited by auditors to a high standard. Audit quality includes auditing financial statements to ensure that they are prepared according to accounting standards and provide reasonable assurance that the audited financial statements are free from material misstatements, errors, or fraud, and that their disclosure complies with accepted accounting principles.

Vocational Training was another key concept identified in this area. Many managers understand that training employees in diverse fields enables organizations to respond quickly to changing markets. Employee training enhances efficiency, productivity, and job satisfaction. Productivity is an effort to improve individual lives within society and represents a philosophy based on strategies aimed at achieving the organization's most significant goal, benefiting all members of society like a chain. The philosophy of productivity improvement in organizations encourages human resources to think more creatively, innovate, and develop a systemic mindset—one that focuses on the future rather than the present or past. Training is viewed as a long-term investment rather than an ongoing expense. Investment in human resources is essential for developing organizational capabilities and efficiency, which helps secure competitive advantages and leadership in the business and service sectors. Training encompasses not only academic education but also in-service training. Numerous studies have demonstrated the positive impact of training on employee productivity.

Regulatory organizations were another key concept identified. In government and government-affiliated organizations in the Islamic Republic of Iran, managers are overseen by several agencies. These include the General Inspection Organization of the Country, the Court of Audit, accountants appointed by the Ministry of Economic Affairs and Finance, the Strategic and Supervisory Deputy of the Program and Budget Organization for those using government budgets, and security units under the Ministry of Intelligence. These overlapping oversight mechanisms have failed to prevent corruption and have instead contributed to stagnation and a lack of decision-making courage in government organizations. The General Inspection Organization was established by a law passed in 1981 in the judiciary to monitor the proper flow of affairs and the implementation of laws in administrative bodies. Oversight activities, according to the law, involve a series of organized, continuous, and purposeful actions aimed at gathering information regarding the stages before, during, and after actions taken by entities where the government holds shares or supervises in some manner.

Knowledge management was another concept highlighted in this field. Effective knowledge management helps employees collect and document information to make better-informed decisions. It also helps them identify their strengths and reduce time spent on repetitive tasks. By organizing and documenting information, employees can collaborate and solve problems more efficiently. Furthermore, effective knowledge management reduces the time needed to launch and execute activities, allowing employees to focus on more meaningful tasks. Proper knowledge management reduces errors, increases problem-solving and decision-making speed, lowers costs, empowers employees, fosters better relationships, enhances customer service, addresses concerns over employee retirements and skill shortages, and reduces administrative violations and corruption. Knowledge management leads to increased productivity, more efficient learning, higher-value services and products, and greater employee and customer satisfaction. It is a process through which organizations generate wealth from intellectual capital, preventing the waste of national resources by designing appropriate models.

Performance management was another identified concept. Performance management offers numerous benefits to employees, supervisors, and the organization. Through accurate and regular evaluations, performance management provides specific feedback that improves employee performance, identifies training needs, and facilitates individual and organizational development. It strengthens the connection between decision-making and performance, boosting employee motivation and productivity.

In conclusion, the validation of the proposed model for improving organizational productivity in the Iranian National Tax Administration, by drawing from the experiences of developed countries, suggests that the factors and relationships outlined in the model can be applied. However, caution should be taken when generalizing these results to other government organizations aiming to improve organizational productivity.

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