

The impact of knowledge management strategies on tax compliance. An applied study in the General Tax Authority

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Abstract. The compliance decision is merely a moral decision made by the taxpayer about what to report as taxable income. As the economies of knowledge-based societies have extended their shadows over all areas of both public and private sectors, the study of the effects of knowledge management strategies on the study of tax compliance can be considered a cognitive addition and a new field of study. The current study aims to examine the relationship between knowledge management strategies in enhancing tax compliance with the tax authority in the country of Iraq. After conducting the research, the second conclusion is the choice of a questionnaire tool as the measuring tool of the research along with the extrapolation of previous research efforts and benefits from other countries. A 12-Question Survey Was Sent To 62 Tax assessors and auditors working in the Ministry of Finance/General Tax are instrumental in this process. The notable impact of knowledge management strategies is attributable to the interconnectedness and significance of these strategies, both in specific contexts and within the overarching domain of knowledge management. These strategies are derived from and exert a substantial influence on tax compliance, which in turn exerts a notable effect on accounting systems in general. Consequently, knowledge management strategies, and tax education in particular, directly impact the development of tax compliance and the reduction of tax evasion at the state level. This research in the field of social impact is expected to open new horizons for managers in tax administration by organizing their knowledge management strategies and making them keep pace with the development of change and improvement. This contributes to upgrading tax compliance, which leads to maximizing the state's paramount financial assets.

Keywords. Knowledge management, tax compliance, tax authority, financial culture, tax evasion

1- Introduction

The Charge Compliance Choice Is Nothing But An Moral Choice Made By The Citizen To Pronounce The Sum Of Assessable Salary And The Choice To Comply With The Assess As The Subordinate Variable May Be A Complex Choice, So The Nearness Of Free Factors Such As Information Administration Methodologies, As Components Influencing The Choice To Comply With The Charge, There May Have Been Other Components That Too Influence, That's , The Situational Inspiration Is Inside The Person Citizens. Therefore, This Experimental Study Places The Situation Of Motivation As A Variable In The Model Of Tax Compliance Decisions, The Importance Of Tax Compliance Lies In The Fact That By Paying Those Taxes,

Individuals And Companies Finance Government Tax Revenues. Government Tax Revenues Are Important For Several Reasons, From The Government Budget To Providing Goods And Services To Its Citizens. Without A Continuous Flow Of Tax Revenues, Governments Face Difficulties In Achieving These Goals. Taking A Deeper Look At How Tax Revenues Are Used To Balance The Budget And Pay For Goods And Services, As Compliance With Financial Legislation In General And Tax Legislation In Particular, As Well As Following Knowledge Management Strategies, Will Lead To A High Degree Of Tax Compliance. Given Its Great Importance In Increasing State Revenues, This Naturally Requires The Creation Of A Collective Thought For Members Of Human Society And The Creation Of Convictions In Themselves. It Was Necessary To Raise People's Awareness By Formulating Strategies For Human Knowledge. Social Orders Can Enhance Their Values In Common And Their Assess Values In Specific By Reevaluating Their Information Administration Fashion. This Stems From The Common Thought That Societal Values Lead To The Advancement And Support Of Teach Inside Society, Counting Instructive, Social And Political Frameworks, Legitimate, Monetary And Corporate Structures. Once They Are In Put, These Frameworks Reflect And Upgrade Societal Values, And Tend To Stabilize And Stay In Put, But In Cases Where Changes Happen Due To Major Reasons. The value systems of accountants are inextricably linked to the unique societal values of each country, exerting a profound influence on tax compliance and, consequently, on accounting systems. Consequently, patterns of resource management in general, and knowledge management in particular, directly impact the enhancement of tax compliance.

Previous Studies:

2-1 Study(Andrea:2024&Wanyoike) "Knowledge Management And Organizational Performance; A Critical Review Of The Literature"

The Reason Of The Ponder Is To Advise Administration And Other Partners Within The Organization Of The Need Of Information Administration As An Vital Asset Organization Must Have In Arrange To Have A Competitive Advantage. The Examination Of The Execution Of Any Organization Depends On The Human Assets Accessible To It. Organizational Execution Has Continuously Been Of Intrigued To Administration Groups, Proprietors, Shareholders And Analysts. All Inclusive, Most Organizations Are Overpowered By Different Powers That Influence Their Capacity To Persevere And Perform As Anticipated. The Patterns Of The Twenty-First Century Have Pressured Organizations To Seek For Perfect Way">The Most Perfect Way To Outlive And Exceed Expectations Within The Turbulent Environment. This Ponder Pointed To Recognize The Affect Of Information Administration And Organizational Execution, And It May Be A Special Commitment To Hypothesis, Hone And Approach.

Strategy: A Work Area Audit Was Utilized To Look At The Observational Audit Related With Information Administration Hones And Execution. Comes About: The Think About Found That Information Administration Makes Strides Organizational Execution. In Any Case, There Are Blended Connections Between Information Administration Hones And Organizational Execution.

2-2 Study (Bjerkliden: 2021)

"Designing Knowledge Management Strategies In Complex Project Settings" A Case Study Of A Multi-Project Organization In Sweden

2-3 The Reason Of This Proposition Is To Look At How Information Is Shared And Utilized In Complex Project-Based Situations And How The Fundamental Instruments Of

Information Can Be A Propelling Instrument To Encourage A Information Administration Framework. This Ponder Appeared That Organizations Depend On Intangible Esteem Chains To Improve Their Financial Improvement By Considering Information As A Asset. To Reply The Inquire About Address, Information Were Collected Through Eleven Semi-Structured Interviews And Analyzed Through Grounded Hypothesis.

The Comes About Appeared That Depending On The Organizational Environment, Diverse Instruments Are More Appropriate Than Others. Within The Mechanical Organization Inspected In This Case Ponder, The Encapsulation Methodology Is Well Suited Since The Organizational Errands Are Interesting In Nature. Besides, The Dispatch Of Knowledge Trade Openings Plays An Imperative Part Within The Implementation Of Information Administration. In This Setting, The Regulation Approach Is The Required Component For Inspiration. Usually Due To The Estimate Of The Organization And The Truth That Representatives Are Topographically Scattered. It Is Additionally Increased By The Expanded Volume Of Inaccessible Work, Particularly In Light Of The Continuous Covid-19 Widespread That Has Constrained Face-To-Face Intelligent. To Actualize A Knowledge Administration Technique Of Personalization And Institutionalization, Schedules Are Vital To Its Victory. Without The Execution Of Guidelines And Methods That Oversee The Organization And Division Level, There's A Chance That Information Administration Activities Will Fall Flat Due To A Need Of Commitment And Engagement.

2-3 – Study (Puspitasari& Meiranto,2014) "Motivational Postures In Tax Compliance Decisions: An Experimental Studies" This Ponder Explores And Explores The Impact Of Taxpayers' State Of Mind Inspirations, Charge Review Technique, And Peer Detailing Behavior In Test Ponders. Attitudinal Inspiration Is An Inner Calculate Of Person Citizens, Which Is Set As A Covariate On The Subordinate Variable Of Assess Compliance Choices. Charge Review Procedure And Peer Announcing Behavior Are Exploratory Factors. Each Of The Test Factors Was Isolated Into Two Treatment Levels. In This Manner, This Test Inquire About Plan Is An Exploratory Plan With Covariates. Based On The Number Of Autonomous Factors And Treatment As Well As The Treatment Of Members, The Plan Utilized In This Think About Was A Quasi-Experimental Plan Between Subjects 2X2 With Covariates With Arbitrary Task Strategy. The Subject Within The Explore Is Citizens Who Have A Assess ID And Have Involvement In Reporting Their Assess Incomes. The Foremost Imperative Thing Is That They Gain Pay From Their Claim Trade. The Examination Strategy Utilized Was Investigation Of Covariate (ANCOVA). The Comes About Appeared That Motivational State Of Mind As Covariates (Covariates) Does Not Influence Charge Compliance Choices. This Think About Demonstrates That Assess Review Technique And Peer Announcing Behavior Influence Assess Compliance Choices. Citizens Who Gotten Irregular Review Methodology Data Are More Submissive Than Citizens Who Gotten Irregular Review Methodology Data. Peer Announcing Behavior Will Decide Charge Compliance Decisions. The Discoveries Of This Ponder Point To Supply A Few Viable Suggestions For Making Strides Assess Compliance. That's , Assess Specialists Ought To Create Charge Arrangements Based On Self-Assessment System.This Ponder Examines And Examines The Impact Of Taxpayers' Demeanor Inspirations, Assess Review Technique, And Peer Announcing Behavior In Test Thinks About. Attitudinal Inspiration Is An Inside Figure Of Person Citizens, Which Is Set As A Covariate On The Subordinate Variable Of Assess Compliance Choices. Charge Review Procedure And Peer Detailing Behavior Are Test Factors. Each Of The Test Factors Was Separated Into Two Treatment Levels. In This Manner, This Test Inquire About Plan Is An Test

Plan With Covariates. Based On The Number Of Autonomous Factors And Treatment As Well As The Treatment Of Members, The Plan Utilized In This Ponder Was A Quasi-Experimental Plan Between Subjects 2X2 With Covariates With Irregular Task Strategy. The Subject Within The Test Is Citizens Who Have A Assess ID And Have Involvement In Announcing Their Assess Incomes. The Foremost Critical Thing Is That They Gain Wage From Their Claim Commerce. The Examination Strategy Utilized Was Examination Of Covariate (ANCOVA). The Comes About Appeared That Motivational Demeanor As Covariates (Covariates) Does Not Influence Charge Compliance Choices. This Consider Demonstrates That Charge Review Technique And Peer Announcing Behavior Influence Charge Compliance Choices. Citizens Who Gotten Irregular Review Methodology Data Are More Obedient Than Citizens Who Gotten Arbitrary Review Procedure Data. Peer Reporting Behavior Will Decide Charge Compliance Choices. The Discoveries Of This Consider Point To Supply A Few Viable Suggestions For Moving Forward Assess Compliance. That's , Charge Specialists Ought To Create Charge Arrangements Based On Self-Assessment Framework.

2-4 Study (Palil: 2014) "Tax Knowledge And Tax Compliance Determinants In Self Assessment System In Malaysia"

This Ponder Centered On The Self Evaluation Framework (SAS) Which Is The Most Regulatory Approach For Both Individual And Corporate Charges In Created Nations Counting The Joined Together States, The Joined Together Kingdom And Australia. This Approach Emphasizes The Duty Of Citizens To Report Their Business Income And Their Have To Be Decide Their Tax Liabilities. Central To The Inspirations For Presenting The Self Appraisal Framework Is To Extend The Proficiency Of Assess Collection For The Assess Specialist; In Any Case, More Imperative Is The Require For Strengthening Without Having An Unsatisfactory Inconvenient Affect On Other Key Characteristics Of A Well-Designed Charge Framework (Reasonableness, Broader Authoritative Effectiveness, Etc.). This Requires Creating Open Mindfulness Of Charge Laws And A Broader Understanding Of Citizen Behavior. This Consider Contributes To The Later Worldwide Writing In This Region Of The Relative Significance Of Tax Knowledge In Impacting Charge Compliance, As Well As Exploring The Components That Make Individuals Pay Charges Within The Self Evaluation Framework, And Talks About Ways To Extend Deliberate Compliance .

2- Theoretical Framework Of The Research: Theoretical Framework Of The Research

3-1 Definition Of Knowledge Management

Knowledge Management (KM) Is An Umbrella Term Utilized To Precise How Organizations Utilize And "Mobilize Their Information Resources To Extend Innovation In Ventures", And Probst Characterized It As "The Method Of Methodically And Viably Distinguishing, Enacting, Reproducing, Putting Away, And Exchanging Information ", Knowledge Management Is The Skills, Facts, And Understanding That A Person Acquires (Usually Through Learning Or Practical Experience) That Make Him Or Her More Capable Of Making Decisions, Assessing The Context, And Acting Appropriately In This Way (Algahtani,2019:14).

KM Can Act As A Go Between That Empowers Persistent Change And Development In Organizations, And For Information Administration To Be Valuable, Directors Got To Back Information Creation And Information Administration Instead Of Control It. This Supporting Reasoning Is Alluded To As Information Strengthening, And Its Center Emphatically Influences Worker Fulfillment And The Organization's Image, And Helps Create Sustainable

Competitive Advantages. Knowledge Management Is Concerned With How Knowledge Is Created, Captured, Coordinated, Secured, Retrieved, And Distributed. Through The Exchange Of Knowledge Across Different Projects, Competitive Advantage Can Be Achieved Over Time (Andrea:2024:5 & Wanyoike)

3-2 Motivations For Knowledge Management

Bjerkliden Identified The Motivations For Knowledge Management In Four Motivations, Which Are:- (Bjerkliden,2021:16)

- 1- The Got To React To Organizational Changes Due To Tall Worker Turnover And The Changing Commerce Environment, Which Is Knowledge Of Standards, Regulations And Agreements Within The Organization.
- 2- Accomplishing Tasks And Reducing Waste Resulting From The Expansion, Growth And Diversification Of Business Activities.
- 3- Managing Risks, Predicting Results, Overseeing Groups And Empowering Workers To Perform To The Finest Of Their Capacities.
- 3- Management In Projects Of Realistic And Technical Knowledge To Accomplish Tasks, I.E. Knowing How To Use Resources And Technologies To Reach Organizationally Sound Outputs.

3-4 Types Of Knowledge Management

Knowledge Sorts Can Be Isolated Into Two Particular Categories, Implied And Unequivocal. Knowledge That Can Be Deciphered Into Specialized Drawings Reported In Reports And Manuals Is Considered Unequivocal. Unequivocal Knowledge Is Considered Simple To Exchange And Get Between People. On The Other Hand, Knowledge Related To The Faculties, Instinct, Encounters, Physical Development, Etc., Is Considered Implied. Inferred Information Can Be Troublesome To Exchange In A Basic Way. For Case, It Is Exceptionally Troublesome To Instruct Somebody To Ride A Bicycle By Fair Telling Them How To Do It. It Is Simpler For An Person To Memorize By Encountering It Themselves And Observing Others Do It. Given The Trouble Of Recording This Sort Of Information, Supervisors Are Likely To Confront Issues In Overseeing It At A Viable Level. Be That As It May, It Is Basic To Recognize Its Esteem And How To Apply This Capable Device As Its Context-Specific Nature Can Be Utilized To Progress Advancement And Effectiveness (Algahtani,2019: 14).

3-5 Barriers To Knowledge Management

Obstructions To **Knowledge** Creation Are That Supporting And Maintaining Information Enablement Is Harder Than It Could Seem. In Reality, It Can Frequently Be A Source Of Stretch And In Case Administrators Ended Up Negative Around Information Administration It Can Adversely Affect The Organization. Hence, In Arrange To Empower The Execution Of A Information Administration Framework And Increment **Knowledge** Sharing And Utilization, It Is Imperative To Overcome Obstructions To **Knowledge** Creation. Person Boundaries The Creation Of Modern **Knowledge** Is On A Very Basic Level Approximately Managing With Unused Learning, Situations, Data And Settings And Can Lead To Problems That Emerge When Endeavors Don't Produce The Comes About That Were Accepted. This Might Be Due To An Excessively Idealistic Mentality Around The Ease Of Actualizing KM Procedures And Representative Acknowledgment (Andrea & Wanyoike, 2024:6). People Always Assess Unused Data Based On Their Earlier Information And Recognitions. On The Off Chance That People Are Not Susceptible To The Burden Of Modern Information, This May Influence Their

Self-Image Since They Have To Be Re-Evaluate Their State Of Mind And Mindset To The Unused Information Forced. Individuals's Self-Image Is Frequently Based On The Information They Have. In This Manner, When Displayed With Unused Data Or Errands, It Isn't Unprecedented For People To Question This . Consequently, Employees May Be Reluctant To Participate In KM (Bjerkliden,2021:11).

3-6 Knowledge Management Strategies.

(Algahtani,2019) Stated That Knowledge Management Strategies Provide An Integrated Approach To Identifying , Capturing, Evaluating, Accessing, And Sharing The Organization's Assets. Examples Of These Assets Include Documents, Databases, Policies, And Workers' Experiences That Have Not Been Captured And Used. Knowledge Management Involves Capturing, Disseminating, And Applying Knowledge In Effective Manner. Knowledge Management Strategy Is A Driving Force For Knowledge Management Activities As Knowledge Is Collected Through The Application Of A Wide Range Of Pre-Existing "Knowledge Management Spectrum" Which When Applied Provides Further Guidance To Describe The Means That Link The Driving Forces To Knowledge Management Strategies (Algahtani,2019:18).

Knowledge Management Effectively Is A Roadmap That Guides Organizations To Become More Efficient And Apply All Aspects Of Knowledge Management In A More Effective Manner. Thus, There Are Two Perspectives Of KMS That Have Come To Dominate Knowledge Management Classifications, Namely Personalization And Coding; Although Alternative Classifications Have Also Been Called For, People And Systems Orientation Are The Two Most Popular Methods. The Personalization And Coding Strategy Helps To Encourage The Flow Of Knowledge Within Organizations Through Interaction And Knowledge Interconnection, While The Second Is Concerned With How To Capture, Encode, Store And Distribute Explicit Knowledge To Serve The Organization's Goals (Andrea:2024:5 & Wanyoike).

3-8 Dimensions Of Knowledge Strategies:

Bjerkliden Pointed Out That There Are Two Types Of Knowledge Administration Methodologies, Specifically The Coding Procedure And The Personalization Technique . This Model Was Chosen For Its Comprehensiveness And Universal Adoption (Bjerkliden, 2021: 11): -

A- Coding Strategy: This Strategy Revolves Around The Computer, Whereby Knowledge Resources Are Carefully Selected, Classified, And Stored In Databases That Can Provide Access To Them And Use By Individuals Working In Organizations, As This Strategy Is Based On The Technological Aspect That Encodes Knowledge In A Form And Instructions Based On The Support Of Information Technology, As The Coding Strategy Represents The Cognitive Style That Leads To Knowledge Economies.

B- Personalization Strategy: This Strategy Is Concerned With Knowledge Related To The Human Aspect And Direct Informal Interaction Between Individuals, As It Is Based On The Assumption That A Large Amount Of Knowledge Available In The Organization Is Implicit Knowledge, Which In Turn Is Clearly Linked To The Person Who Works To Share And Develop Knowledge Through Direct Communication. In Addition, This Strategy Focuses On The Method Of Dialogue Between People, But It Does Not Eliminate The Role Of Technology In Achieving Participation And Access To Knowledge (Algahtani, 2019: 20).

4- Tax Compliance

Investigation On Charge Compliance Came As A Reaction To Fathom The Issue Of A Worldwide Marvel That Happens In All Social Orders And Financial Frameworks, Counting Creating And Created Nations, As The Organization For Financial Participation And Advancement (OECD) Found That Assess Compliance Is An Vital Issue. Agreeing To Alm Et Al (2012), Charges Are One Of The Critical Components In Overseeing National Pay, Particularly In Created Nations, And Most Nations Around The World Create Their Nations Basically From Salary Charge Sources, Either Coordinate Charges Or Circuitous Charges. Subsequently, The Commitment To Pay Charges Is An Imperative Figure In Expanding State Incomes Since Charges Play An Imperative Part As A Source Of State Incomes (Alm Et Al., 2012). According To The Organization For Economic Cooperation And Development (2010), Tax Compliance Is A Problem Related To How To Enter All Information And Report It In A Timely Manner, And Fill In The Correct Amount Of Taxes Due And Taxes Paid On Time Without Any Coercive Action, Which Is The Result Of The Psychological Contract. 2-2-1 The Concept Of Assess Compliance Compliance Is Characterized As The Commitment That Depends On The Desire Of Compensate Or An Endeavor To Maintain A Strategic Distance From Potential Punishments (Alm Et Al., 2012, 3). Efebera (2004) Defined Tax Compliance As Reporting All Income And Paying All Taxes By Fulfilling The Provisions Of Laws, Regulations And Court Rulings. Tax Compliance Is One Of The Effects Of The Presence Of A Legally Binding Relationship Between The Obligations And Rights Of Each Party To The Contract Comprising Of Citizens And The Nations In Which They Live (Ebimobowei & Elizabeth: 2016, 7). Compliance Shows Up On The Off Chance That There's Strict Control Over The Execution Of Appropriate Laws And Is Likely To Be Reviewed And Penalized, Which Is Portion Of The Components Influencing Charge Compliance. A Few Assess Specialists, Such As The IRS, ATO And IRB, Define Tax Compliance As The Ability Or Willingness Of Taxpayers To Comply With Tax Regulations, Disclose True Income Amounts Each Year, And Pay Taxes In The Correct Amount And On Time. The OECD (2001) Expressed That Issues Related To Assess Compliance Relate To How All Data Is Entered And Detailed On Time, The Proper Sum Of Charges Due Is Filled In And Charges Are Paid On Time Without Any Restraint To Gather (Alm Et Al., 2012,4).

(Ebimobowei & Elizabeth: 2016, 7) Stated That Compliance With Tax Obligations Consists Of Two Elements, One Of Which Is The Desire To Comply With Payments That Will Benefit Society Itself Because The More The Collection, The Better, And The Second Is The Quality Of Life And Those Who Do Not Want To Pay Money And Evade The Laws, Either Because They Want To Get Higher Profits Or Because They Are Unaware Of The Tax Obligations. As For The Contribution To Payment, (Alm Et Al., 2012, 4) Classifies Taxpayers As Shown Below:

- Those Who Want To Contribute: Those Who Adhere To The Rules And Pay Their Payments In A Tax Rational Manner, They Take Into Account The Desire To Pay Their Payments Because They Know That Those Taxes Must Be Paid.
- Those Who Know And Can Contribute: Those Who Pay For The Knowledge They Possess, Take Into Account The Standards And Rules That Regulate Them.

Therefore, The State Should Provide More Information To All Citizens So That Knowledge Management Strategies Are Encouraged, And In This Way, With More Knowledge, Taxpayers Will Adhere To Payments, And This Leads To A Positive Increase In Collection.

4-1 The Importance Of Tax Compliance

Assess Compliance Will Continuously Stay An Curiously Subject To Think About, In Spite Of The Fact That A Few Past Analysts Have Attempted To Create Models Of Charge Compliance And Agreeing To Alm Et Al (2012), The Ponder Of Assess Compliance Choices Will Proceed To Develop Broadly Employing A Assortment Of Hypothetical Approaches, Factors And Other Investigate Strategies. The Comes About Of The Test Demonstrate Hypothetically And Observationally That Charge Compliance Is Influenced By Diverse Variables (Alm Et Al., 2012,4).

Assess Compliance Choices In Experimental Investigate Have Classified Person Citizen Behavior Into Two Categories, Which Depend On Inside (Moral Behavior) And Outside (Government Choice) Components. Their Comes About Have Illustrated That Moral Behavior (Inner) Inferred From Person Citizens Cannot Be Overlooked In Assess Compliance Choices. Citizens Who Have A Solid Commitment To Social Standards Tend To Act More Deliberately. The Inside Figure Is Related To Individual (Inherent) Utilitarian Components Such As Moral Contemplations And Motivational States Of Mind. Outside Components Such As Taxpayers' State Of Mind Toward Government Choices And Rules Are Related To The Charge Framework. Charge Rules Incorporate Arrangements With Respect To Charge Rates, Assessable Wage (Non-Taxable Pay), Fines, And Charge Reviews (Ebimobowei & Elizabeth:2016, 7). The Most Trouble In Examining Assess Compliance Choices Experimentally Is The Accessibility Of Nitty Gritty Data And Solid Choices With Respect To Person Taxpayers' Compliance Choices. The OECD Assess Rules (2001) Prescribes The Use Of Experimental Designs, Which Is The Ideal Method For Collecting Data In A Compliance Study. The Experimental Design Supports The Researcher To Find A Causal Relationship That Affects Taxpayers' Behavior In Tax Compliance Decisions (Alm Et Al., 2012, 4). These Decisions Study Tax Compliance Decisions Using A New Approach Such As Internal Components In Deciding Charge Compliance Things, Which Is The Hypothesis Of Motivational States Of Mind. This Hypothesis May Be A Unused Approach That Points To Move Forward Charge Compliance Through The Person Mental Strategy Of Citizens, Which Was Created By Valerie Braithwaite In 1995. State Of Mind Inspiration Could Be A Mental Position (States Of Mind) That Citizens Express Freely In Their Relations With The Charge Specialist. These States Of Mind Have Been Recognized In Past Organizational Work To Portray The Way Citizens Control The Sum Of Social Separate They Put Between Themselves And The Assess Organization (Ebimobowei & Elizabeth:2016, 7).

The Outside Components In These Considers On Assess Compliance Are Variables Related To Assess Directions And Situational Variables. The Outside Calculate In This Exploratory Inquire About Methodology Comprises Of Variable Charge Reviews And The Charge Review Technique In This Exploratory Think About Is Isolated Into Two Levels Of Treatment, I.E. Arbitrary And Settled Review Procedure. Arbitrary Review Methodology Is An Review Methodology Where The Level Of Instability Is Higher Than Non-Random Reviews, Since All Citizens Are Likely To Be Reviewed At A Comparative Level Of Equality, Compared To The Settled Review Technique. Data Almost Charge Review Methodologies Could Be A Key Figure In Conducting An Exploratory Investigate Ponder On Charge Compliance Choices (Alm Et Al., 2012,4).

Irregular Review Technique Will Progress Charge Compliance Since The Likelihood Of Vulnerability Will Lead To Higher Review Which Can Lead To Caution In Announcing Taxpayers' Pay. Be That As It May, Settled Review Methodology Will Be More Compelling In Progressing Assess Compliance And This Could Happen In Case When Setting The Particular

Review Criteria Some Time Recently The Taxpayers' Pay Report Contains The Suitable Data And Peer Announcing Behavior Is Portion Of The States Of Mind And Discernments Of Fisher Demonstrate. A Few Charge Compliance Literature Suggests That Peer Announcing Behavior Is One Of The Factors That Decide Assess Compliance Choices Determined From Situational Variables. Charge Compliance Is Impacted By Peers, Such As Companions, Family, And Individuals Around Them, Which Implies That Citizens Will Choose Not To Comply In A Reliable Environment Of Non-Compliance. Be That As It May, The Comes About Of Hatt (1988) Observationally Illustrate That Peer Announcing Behavior Factors Utilized As Test Factors In An Test Did Not Influence Participants Charge Compliance Announcing Choices (Ebimobowei & Elizabeth:2016, 7).

4-2 Motivational Postures Theory Of Tax Compliance

The Attitude Motivations Used In Investigate On Charge Compliance Behavior Were Distinguished With The Point Of Capturing The State Of Mind Reflected By Citizens With Respect To Controls By Charge Specialists. Braithwaite (2003) Expressed That Specialists Have Legitimate Authenticity, But This Does Not Ensure Them Mental Authenticity. People And Bunches Assess Specialists In Terms Of What They Speak To And How They Perform. As Assessments Are Made, Surveyed, Shared And Gathered Over Time, People And Bunches Create States Of Mind With Respect To Specialist. The Mental Concept That's Central To Deciding States Of Mind Is Called In Brain Research Social Remove. Social Remove Decides The Level Of Acknowledgment And Dismissal Of Citizens By The Assess Framework Which In Turn Will Impact Their Compliance Behavior (Alm Et Al., 2012,4).

The Attitude Inspiration To Pay Is Shaped From The Demeanor (Remove) Between Citizens, Controllers And Directions Which Leads To The Affiliation Of Convictions, Sentiments And Demeanors. The Five Motivational Demeanors Distinguished By Braithwaite (2003) Are An Imperative Component In Directing Assess Compliance And Are Partitioned Into Two Parts. Two Of The Primary Two Demeanors Reflect A Positive Introduction Towards Specialist, I.E. Inspiration, Commitment And Yield. The Three Demeanors Of The Moment Portion Depict Resistance (Challenge) To The Assess Framework That Spurs The Resistance And Withdrawal State Of Mind To Perform The Obligation. Commitment Reflects Convictions Around The Degree To Which Assess Frameworks Are Comprehensive And Sentiments Of Moral Obligation To Act Within The Interface Of The Bunch And Pay The Charge In Great Confidence. Accommodation Reflects Acknowledgment Of The Charge Organization As A Legitimate Authority And A Sense That It Could Be A Generous Drive As Long As One Acts Accurately And Submits To Its Specialist. Resistance Reflects Questions Around The Eagerly Of The Assess Organization To Act Compassionate And Agreeably Towards Those Who Rule It, And Gives A Talk To Call On Citizens To Be Cautious, Battle For Their Rights, And Restrain The Control Of The Charge Organization. Separation Is Additionally A Motivational Demeanor That Passes On Resistance, But Here Frustration Is More Predominant, And People And Bunches Have Gone Past Seeing Any Point In Challenging The Specialists. Assess Organization And The Assess Framework Are Not Substitutes For The Confined Citizen, And The Most Objective Is To Keep Both Socially Removed And Out Of Locate. The Last Mentioned Circumstance Is Spoken To By Charge Behavior, Which Is Related To The Taxpayer's See Of Assess Controls To Explore For Openings (Escape Clauses) That Can Be Utilized To Discover Base Shortcomings. (Ebimobowei& Elizabeth:2016, 7)

4-3 Tax Liability

Non-Payment Does Not Only Indicate Non-Compliance With State And Tax Obligations, But Also Indicates A Lack Of Solidarity With Society Itself Because By Not Making Payments, He Will Not Get The Big Collection, So The State Must Work Properly To Guide Everyone On The Distribution Of Taxes In A Way That Benefits Society To Increase Trust And Transparency, And In The Same Way, Other Factors Intervene In Encouraging The Increase Of Knowledge Management Strategies Because The State Provides More Information, So With More Knowledge, There Is More Formalization To Encourage Tax Compliance (Ebimobowei & Elizabeth:2016,7)

4-4 Tax Liability Categories

Medina Pointed Out That The Law Mentions Two Responsibilities In Solidarity And Mutual Support That Intervene In Tax Debt Medina,2018:12).

- Subsidiary Liability: The Treasury Is Responsible For Demanding The Payment Of Taxes, After The Taxpayer Requests When They Do Not Pay On Time.
- Joint Liability: The Persons Responsible For Paying Taxes, Also Known As Taxpayers, Who Initially Earned The Income, Thus Creating The Tax Liability, And Sometimes There May Be More Than One Responsible.

4-5 Factors Affecting Tax Compliance

Tax Compliance Is Affected By Several Factors That Can Be Classified Into Five Primary Parts, Specifically: (1) Financial Components (Assess Rates, Assess Reviews, Discernments Of Government Investing); (2) Regulation Components (The Part Of The Assess Organization, Straightforwardness Of Charge Returns And Their Organization And The Plausibility Of Divulgence); (3) Social Components (Ethics And Demeanors, Discernments Of Equity And Decency, Political Connection And Changes In Current Government Arrangement, And Reference Bunches); (4) Person Components (Individual Money Related Limitations, Mindfulness Of Wrongdoings And Punishments, And (5) Other Components (Age, Salary, Level, Culture, Instruction, Sexual Orientation). The Division Into These Categories Is Based On Where They Draw Nearer Assess Compliance From A Multidisciplinary Viewpoint That Speaks To A Broader Viewpoint On The Determinants Of Assess Compliance Compared To Other Analysts. For Case, The Determinants Of Charge Compliance Were Separated Into Five Categories And The Consider Was Based On The Mental Viewpoint Of Citizens And The Charge Specialist, Which Are Political Points Of View, Social Mental Viewpoints, Decision-Making Points Of View, Self-Employment, And The Interaction Between Assess Specialists And Citizens (Ebimobowei & Elizabeth:2016 ,7).

5- Methodology

5-1 The Problem: The Current Think About Points To Illustrate The Effect Of Knowledge Administration Methodologies And Tax Compliance In Light Of The Study Problem, Which Is More Clearly Embodied By Posing The Following Questions:

A- What Is The Nature And Level Of Importance Of The Dimensions Of Each Of The Knowledge Management Strategies And Tax Compliance In The Iraqi financial authority (Study Sample)?

B- Are There Significant Effects Between The Study Variables (Knowledge Management Strategies And Tax Compliance)?

5-2 Importance

1- The Importance Of The Study Lies In The Importance Of Its Variables And The Limited Studies Related To The Link Between The Study Variables.

2- Contributing To Providing A Cognitive Framework Based On Intellectual And Applied Foundations Based On Links That Combine Knowledge Management Strategies And Tax Compliance.

5-3 Objectives

1- Measuring The Availability Of KM Strategies In The Tax Administration.

2- Knowing The Impact Of Applying KM Strategies On Tax Compliance In Of Iraqi Environmental Institutions.

3- Coming Up With Cognitive Conclusions That Serve This Field.

5-4 The Study Diagram

After Conducting A Survey Of The Intellectual Outputs Of The Literature, A Hypothetical Model For The Study Was Built To Reflect The Variables Of The Phenomenon Under Study.

5-6 Hypothesis: Based On The Think About Issue, The Most Hypothesis Was Formulated As Follows:

"Knowledge Management Strategies Are Related And Have A Significant Impact On Tax Compliance."

5-7 Measurement Of Variables

The Researcher Relied On Developing And Using A Questionnaire As A Means Of Collecting Primary Data, Which Is The Main Source For Obtaining Data And Information Related To The Applied Part Of The Research, According To The Tested Scales Found In The Studies Shown Below With The Research Topic For Most Of Its Paragraphs As Follows:-

-In Order To Measure Knowledge Management Strategies, The Researcher Used The Scale Used In The Study (Hansen, Et Al, 1999:)

"Hanson, Mortent. Etal, (1999), ((What Your Strategy For Managing Knowrledge)), H.B.R. Reprint 99206."

In Order To Measure Tax Compliance By Adopting The Standards Used In The Study (PALIL, 2010) "Tax Knowledge And Tax Compliance Determinants In Self Assessment System In Malaysia"

3-1-7 Method Used: The Study Used The Inductive Approach In The Theoretical Part To Study The Results And Previous Studies On The Subject, While In The Applied Part, The Experimental Research Approach Was Used To Reveal Causal Relationships, In Addition To Testing The Study Hypothesis With The Aim Of Identifying The Impact Of Knowledge Management Strategies On Tax Compliance.

5-8 Society And Sample Selection

A- Description Of The General Tax Authority: It Can Be Said That The Tax Administration In Iraq Is One Of The Oldest Tax Organizations In The Arab World. Iraq Enacted The First Income Tax Law During The Establishment Of The National Government In 1921, As The Government Took It Upon Itself To Copy The Legislation Of The Ottoman Laws That Were Prevalent At That Time With Iraqi Tax Laws, The First Of Which Was Property Tax Law No. (49) Of 1923. The General Property Directorate Took Over The Implementation Of This Law From The Administrative Aspect And Considered The Real Estate Tax A Form Of Public Revenues.

B- Study Sample: The Number Of Sample Members Was Selected With A Slight Increase Due To The Researcher's Keenness To Obtain Results That Are Truly Representative Of Society. The Number Of Sample Members Included In The Study Was (54) Individuals, And Its

Description Was Based On Three Qualitative Variables, Namely (Academic Qualification, Job Level And Number Of Years Of Service In The General Tax Authority), Where The Percentage Of Bachelor's Degree Holders Constituted The Highest Percentage Of The Total Sample Members At 50%, Followed By The Percentage Of Diploma Holders At 15%, While The Percentage Of Master's Degree Holders Or Its Equivalent Amounted To 32% Of The Total Sample Members, While The Percentage Of Doctorate Degree Holders Or Its Equivalent Amounted To 3% Of The Total Sample Members.

5-9 Technical Analysis Tools:

Statistical Analysis Methods Of The Researcher Relied On A Set Of Statistical Methods In Analyzing The Data, Including The Use Of Ready-Made Statistical Programs Spss To Process The Data And Extract The Results, Which Are As Follows: -

- **Percentage:** For The Purpose Of Calculating The Percentage Of Research Sample Responses And Analyzing Them.
- **The Mean:** To Determine The Level Of Response Of The Sample Members To The Research Variables. The Researcher Depend On The Three -- Point Scale To Evaluate The Degree Of Agreement Or Disagreement With The Paragraphs. The Neutral Category Was Distributed Between The Range Of (Disagree) And The Range Of (Agree), As The Neutral Range Is Considered To Be (In Between), I.E. Between Agreeing And Disagreeing. To Evaluate The Arithmetic Mean Of The Degrees Of Agreement In Each Element, The Range Varied As Shown
- **Standard Deviation:** To Know The Level Of Dispersion Of Response Values From Their Arithmetic Means.
- **The Variance:** To Get Rid Of Negative Signals By Squaring The Deviations Of Values From The Arithmetic Mean.
- **Spearman Correlation Coefficient:** The Steps Of This Test Are Summarized In Discovering The Extent Of The Backwardness Of The Hypothesis Of The Stability Of Error Variances, And It Is Used To Determine The Type Of Relationships Between The Study Variables In The Hypothetical Diagram.
- **Simple Regression Coefficient:** It Is Used To Determine The Effect Of One Independent Variable On One Dependent Variable.
- **(Cornbrash's Alpha) Method** To Measure The Validity And Reliability Of The Scale The Researcher Measured The Degree Of Validity And Reliability In A Statistically Approved Way, Which Is Cronbach's Alpha, And The Obtained Value Reached (0.89).

-Applied Aspect: Discussion Of Test Results

Presentation And Discussion Of The Results Of The Correlation Relationship Test

6- Discussion Of The Comes About Of The Connected Investigation

Empirical Analysis Results Discussion

Discussion Of The Comes About Of The Connected Examination Of Both Information Administration Procedures And Charge Compliance. To Realize This, The Factual Bundle For Social Sciences (SPSS) Program Was Utilized To Analyze The Comes About Gotten For The Sample's Answers To The Total Survey Sections, Which Numbered (28) Passages, Counting (14) Passages Related To The Stages Of Information Administration Techniques (The Free Variable) And (13) Sections Related To Assess Compliance (The Subordinate Variable). Measures Of Central Inclination Were Utilized, Particularly The Number Juggling Cruel Investigation, In Expansion To Scattering Measures, Particularly The Standard Deviation And Fluctuation.

Dimensions	Arithmetic Mean	Degree	Arithmetic Mean And Degree Of Agreement	Lower Grade Paragraph	Arithmetic Mean And Degree Of Agreement
General Arithmetic Mean For Tax Compliance	3.440	Medium	4 High	6	2.909 Medium

* Summary Table Of Tax Compliance Analysis Results

Correlation Relationship Test Results

Correlation Is A Relationship Between Two Variables, One Of Which Is Independent And The Other Is Dependent. Knowing The Relationship Between The Variables In Terms Of Type, Strength And Direction Is An Important Goal Of The Scientific Study. To Know The Correlation Between The Study Variables (The Independent Variable), Represented By The Knowledge Management Strategies Variable, And (The Dependent Variable), Represented By The Crime Variable, Spearman's Rank Correlation Coefficient And The (T) Test Were Used To Test The Correlation Coefficient Between The Variables. The Results Were As Follows:

6-2 Correlation Between The Dimensions Of Knowledge Management Strategies And Tax Compliance

To Test The First Main Hypothesis, Which States (There Is A Significant Correlation Between The Dimensions Of Knowledge Management Strategies And Tax Compliance), And Through Table (3-16) And Figure (3-1), We Note: Table (3-16)

Spearman's Correlation Coefficient With The (T) Test For The Correlation Between Knowledge Management Strategies And Tax Compliance

Tax Compliance	Knowledge Management Strategies	R	T-Test	Significance
		**0.988	26.921	Significant

The Tabular (T) Value At A Significance Level Of 0.05 And A Degree Of Freedom Of 21 = 2.08

The Tabular (T) Value At A Significance Level Of 0.01 And A Degree O F Freedom Of 21 = 2.83

The Value Of The Correlation Coefficient Between Knowledge Management Strategies And Assess Compliance Was (0.998**), Which May Be A Positive And Noteworthy Esteem, As The Calculated (T) Esteem Was (26.921), Which Is More Noteworthy Than Its Unthinkable Value At A Significance Level Of (0.01), Which Is (2.83), Which Indicates The Stability Of The Hypothesis That There Is A Direct Correlation With A Significant Moral Relationship Between Knowledge Management Strategies And Tax Compliance.

Through The Results That Were Reached, The First Hypothesis Is Accepted, The Gist Of Which Is As Follows:

There Is A Positive Significant Relationship Between Knowledge Management Strategies And Tax Compliance

As Noted, All Components Are Positively And Directly Related In Terms Of Type And Direction With A Tax Compliance Axis And With Very Strong Relationships, But What Is The Extent Of This Effect? In Order To Diagnose This Effect, The Regression Will Be Analyzed In The Following Section.

6-3 Presentation And Discussion Of The Results Of The Impact Test (Simple Regression)

The First Part Of The Applied Test Of The Correlation Coefficient Revealed The Degree Of Relationship Or Association Between Knowledge Management Strategies And Tax Compliance, But It Did Not Show Whether The Independent Variable (Knowledge Management Strategies) Affects The Dependent Variable (Tax Compliance). The True Relationship Between Them Can Only Be Determined By Analyzing The Regression Relationship Between The Two Variables, Which Reveals The Amount And Intensity Of The Impact And The Relationship Between The Independent And Dependent Variables. In This Section, We Will Discuss Calculating The Impact Of Knowledge Management Strategy Variables On Tax Compliance Variables Separately, And Then Calculating The Impact Of Knowledge Management Strategy Variables Combined On Tax Compliance Variables And Testing And Interpreting The Results Of The Regression Analysis Based On The Accompanying Statistical Functions And Parameters. Therefore, The Main Effect Hypothesis Will Be Investigated (There Is A Significant Effect Between Knowledge Management Strategies And Tax Compliance) According To The Simple Linear Regression Equation As Follows:

$$Y = A + B_1 X_1 + B_2 X_2 + B_3 X_3 + B_4 X_4$$

(A) Constant Represents The Amount Of The Constant, And This Relationship Means That Tax Compliance (Y) Is A Function Of The True Value Of Forensic Accounting (X1,X2,X3), Either Estimates Of These Values And Its Statistical Indicators Have Been Calculated At The Level Of The Study Sample And The Statistical Indicators Shown In Table (3-20) Were Used To Show The Results. Therefore, The Levels Of Influence Between The Variables Will Be Analyzed As Follows:

To Test The Main Hypothesis, Which States The Following (There Is A Significant Effect Between Knowledge Management Strategies On Tax Compliance), Table (3-20) Shows The Results Of The Simple Linear Regression Estimation And For The Purpose Of Estimating The Effect Of Knowledge Management Strategies (1X) On Tax Compliance (Y).

$$Y = A + B (X1)$$

$$Y = 0.057 + 0.93 (X1)$$

T Shows The Statistical Indicators For The Results Of The Simple Linear Regression Estimation

Tax Compliance	Knowledge Management Strategies	Calculated F Value	F	²R Coefficient Of Determination	B Modern Slope Coefficient Value
		724.73		0.973	0.93

The Table Shows The Following: The Calculated (F) Value For The Estimated Model Reached (724.73). It Is Greater Than The Tabular (F) Value Of (8.02) At A Significance Level Of (0.01). Accordingly, The Hypothesis Is Accepted, Which Means That There Is A Statistically Significant Effect Of Tax Knowledge On Tax Compliance At The Level (1%), I.E. With A Confidence Level Of (99%).

The Value Of The Coefficient Of Determination (²R) Of (0.973) Shows That Knowledge Management Strategies Are Able To Explain (97%) Of The Changes That Occur In The Response Variable (Tax Compliance), While The Remaining Percentage (3%) Is Due To Other Variables Not Included In The Study Model.

It Is Clear From The Value Of The Marginal Slope Coefficient (B) Of (0.93) That Increasing Knowledge Management Strategies By One Unit Will Lead To An Increase In Tax Compliance By (93%).

Table (3-24) Outline Of The Results Of The Simple Regression Analysis

Independent Variable	Order Of Relationship	R	R ²	Order Of Effect	F	Beta Regression Coefficient	T	Significance
Knowledge Management Strategies For Tax Compliance	26.921	0.930	724.73	-----	0.973	0.998	----	Significance

7- The Most Important Results, Conclusions And Recommendations:

7-1 Results And Conclusions

1- It Is Clear From The Statistical Indicators That There Is A Positive Moral Effect Of The Variable Of Knowledge Management Strategies On Tax Compliance, Which Indicates That The Tax Authority Has The Ability To Apply Knowledge Management Strategies And Thus Be Able To Improve Its Tax Performance In A Positive Way, And This Result Reinforces What Was Reached By The Study (SHOPOVSKI, 2018), Which Concluded That The Tax Administration's Possession Of Forensic Accounting Can Enhance Tax Compliance Among Taxpayers And Thus Increase Tax Collection, Which Means Stimulating Tax Compliance.

2- The Necessity Of Adopting Knowledge Management Strategies, Which Contributes To The Spread Of Tax Awareness And Thus Expanding The Tax Base, Which Is Positively Reflected In The Tax Revenue, Which Explains The Logic Of The Widening Gap In Tax Non-Compliance.

3- Knowledge Management Strategies Contribute Directly To Enhancing Voluntary Compliance With Tax Payment, Which Reduces The Phenomenon Of Tax Evasion, Especially If We Take Into Account The Adoption And Application Of Tax Compliance In Financial And Accounting Systems.

4- The Coefficient Of Determination (R²) Obtained A High Value, Indicating That Knowledge Management Strategies Are Able To Explain 97% Of The Changes That Occur In Tax Compliance, Which Shows That The Relationship And Impact Between Knowledge Management Strategies And Tax Compliance Were Positive And Significant, Which Proves The Validity Of The Main Hypothesis And The Sub-Hypotheses Of The Study, And This Is An Indication That Tax Compliance In The Studied Entity Is Compatible And Integrated With The Presence Of Tax Acculturation.

5- Adopting Knowledge Management Strategies In Their Final Form Can Create A Unified Tax Awareness Language That Contributes To Integrating Accounting Standards And Systems With International Standards When Conducting The Accounting And Tax Auditing Process.

7-2 Recommendations

- 1- A considerable body of research has been dedicated to examining the role of culture in shaping behavioral patterns within social systems. However, the investigation of its influence on accounting as a distinct social system is a relatively recent area of academic inquiry, So The Researcher Recommends Increasing Hypothesis Testing And Conducting More In-Depth Research And Studies.
- 2- Human Behavior Cannot Be Controlled By Relying On Laws And Regulations Alone. Spreading Education, Fighting Ignorance, Maturing Awareness, And Spreading Acculturation Are Important Tools To Ensure That Countries Achieve Compliance By Their Citizens.
- 3- Understanding The Effect Of Natural Components Such As Culture On Bookkeeping Hone And Budgetary Reporting Is Imperative As We Move Towards Universal Bookkeeping Coordination. Any Experiences Into How Neighborhood Values Are Sifted Through Bookkeeping Treatment And Eventually Affect Financial Divulgence Are Vital To Guarantee The Comparability Of Worldwide Financial Reports.
- 4- Adopting The Topic Of Knowledge Management Strategies In Financial Tax Thought And Within Postgraduate Studies, Which Contributes To Increasing The Intellectual Enrichment Of Its Students On The One Hand, And Collecting The Largest Number Of Articles And Periodicals That Dealt With The Aforementioned Topic On The Other Hand.
- 5- Working To Motivate The Tax Administration For Its Individuals To Self-Develop Their Skills By Motivating Them To Enter Development Courses That Add Value To Their Knowledge And The Necessity That These Courses Contribute To Their Transition To Higher Administrative Levels.

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Appendix No. (1) Questionnaire

First Axis: KM Strategies / Coding Strategy & Personalization Strategy

Phrase T Strongly Disagree Neutral Agree Strongly Agree

1 - The Management Of The Organization Under Study Is Interested In Developing An Electronic System To Document, Store And Publish Information In A Way That Achieves Good Use.

2 - The Management Of The Organization Under Study Provides Sufficient Allocations For Training Employees And Work Teams.

3 - The Organization Under Study Achieves Great Benefits By Relying On Stored Knowledge

4 - The Management Of The Organization Under Study Is Interested In Developing Communication Networks Between Administrative Departments And Employees To Share Knowledge.

5 - The Management Of The Organization Under Study Uses Work Teams To Develop And Share Knowledge.

6 - The Organization Is Interested In Rewarding People For Sharing Knowledge With Others.

Axis One: Tax Compliance

(Palil,2014:452)

T Statement Strongly Disagree Neutral Agree Strongly Agree

1 Will The Likelihood And Type Of Audit Influence Taxpayers' Decisions Not To Under-Report And Claim Tax Credits In An Exaggerated Manner?

2 Do You Think That Taxpayers' Perceptions Of Government Spending Will Encourage Them To Become Dishonest Taxpayers?

3 Do Perceptions Of Taxpayers' Compliance Influence Their Decisions Not To Report Their Income?

4 What Is The Likelihood That Taxpayers Will Report Their Income?

5 Will A Penalty In The Past Year Influence Taxpayers' Decisions Not To Report Their Income In The Following Year?

6 Will The Financial Situation Influence Taxpayers' Decisions To Intentionally Complete A Tax Return Inaccurately?