

MEDIATING ROLE OF MANAGERIAL PERFORMANCE BETWEEN ADMINISTRATIVE POLICIES, ORGANIZATIONAL STRUCTURE, ENFORCEMENT, AND VAT COLLECTION PERFORMANCE

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Abstract

The study's primary goal is to comprehend how managerial performance influences the effectiveness of government reforms, organizational structure, compliance, and VAT collections (Bannaga, 2017). 364 national tax authority personnel from the UAE in generally, and Dubai and Abu Dhabi in specifically, were selected as respondents for the aforementioned reason. The study is based on primary research and followed a quantitative research approach using causal study technique. The study followed simple random sampling and applied structural equation modeling to test the direct and indirect effects. The study added a mediatory function for performance management to the Economic Thought of Business Taxes, supporting and contributing to the concept (Nguyen, 2019). Furthermore, the study is significant for the practitioners in the government sector in understanding how VAT collection can be improved. The study was limited to the context of UAE only and opened the horizons of new research over the same model to be applied in those economies where VAT collection is a big challenge.

Keywords: Managerial performance, VAT collection, enforcement, administrative policies, organizational structure

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Introduction

Value Added Tax (VAT) is actually a consumption tax enforced on the sale of goods and solutions and for that reason certifying to be an indirect taxation imposed on consumers (Njogu, 2015). VAT, as any other tax was originally built to satisfy emerging income requirements of selling action in retaining matters (Bengtsson, 2015). The federal government profits is collected as a way of different customs, which generate a capacity that will certainly results in considerable variety in profits collection in the UAE states (Bannaga, 2017). UAE has the best significant growing economic climate in the Middle East area, which is actually likely an essential matter of the UAE financial system (Al-Malkawi, Marashdeh, & Abdullah, 2012). As matter of fact, the UAE is actually currently concentrating on boosting the attraction of the overseas investments and assets, which the nation featured outsource and offshoring (Mosteanu, 2019).

Even more precisely, administration unit, which treats all taxpayers rather and with respect, secures merely the suitable amount of tax obligation, and secures all targeted tax obligation Therefore, benefiting all taxpayers (Abiola & Asiweh, 2012). The literary works and studies have actually revealed that the specific income tax administration factors which include Administrative policies, organizational structure, enforcement, technical staff experience, and assistance companies determine performance of domestic VAT compilation (Bird & Jantscher, 1992).

The income tax administration plans are actually readily accessible to guarantee that every citizen complies with the criteria of their VAT tax return along with boost the tax obligation bottom (Keen & Mintz, 2004). The tax obligation management organizational structure governs the internal organizational design for conducting income tax administration procedures (Baer & Silvani, 1997). It allows the fast reaction to instances, thereby supporting its total efficiency, which would indicate acquiring tax obligations coming from its whole intended (Aghion, Akcigit, Lequien, & Stantcheva, 2017). The VAT selection enforcement role has a best objective of encouraging volunteer compliance along with the tax regulations (Aghion, Akcigit, Lequien, & Stantcheva, 2017). Even further, the VAT collection employees need to meet a quite higher specifications triggering accomplishment of the VAT revenue collection purpose (Anjulo & Waje, 2018). According to growth, team and instruction programs are actually essential to increase VAT collection performance (Keen & Mintz, 2004).

In UAE, VAT collection faces diverse internal tax administration challenges and issues (Bannaga, 2017). The issue at hand is Tax administration problem, which involves; the policies for tax administration; specific organizational structure; lack of trained personnel, and support services (Abiola & Asiweh, 2012). Although many studies on VAT collection, efficiency and effectiveness have been conducted globally, but the studies of UAE context is still few. Therefore, this study is trying to make something different by addressing as performance indicators for the gathering of local (internal) Value Added Tax income in the UAE, the government's policies, organization structures; implementation, technical personnel competency, and support systems should be considered.

There is a lack of theories that specifically address and describe the complication of VAT compliance produces an intriguing investigation chance, which is actually to analyze applicability of existing tax compliance theories in a VAT situation (Keen & Mintz, 2004). According to Okafor, (2012) mentioned that the major activity VAT managements are identifying tax obligation payer, refining profits, managing collections, creating reimbursements, bookkeeping taxpayers and levying charges. Nevertheless, the various other portion of VAT administers assignment is examination on VAT execution (Ratnasari & Tjaraka, 2020). This consists of identifying taxpayers and tax obligation evasion as well as the registered and unregistered taxpayers among your business culture (Kira, 2017). This complies with that the interested authorization takes legal actions against individuals who carry out not abide by the VAT law (Tait, 1991). Therefore, this study is to provide new proposed models that make the connection between managerial performance practice and VAT collections in the employees context.

Based on the above discussions; UAE as an emerging economy with a vision to sustain the attraction of international investments needs to make its VAT and taxation system in the best efficiency. For the said purpose, they have to be highly concerned about administrative policies, organizational structure, and enforcement of tax laws. In addition VAT collection is an important matter in the UAE efforts to diverse the national economy. Furthermore, the mediating role of managerial performance cannot be ignored in this aspect. Identifying the mediating function of performance management is thus the study's goal between administrative policies, organizational structure, enforcement, and VAT collection performance.

The remaining of the essay is organised as follows: first, previous research on VAT collection and the economic principles of taxation are examined, then the study's structure is explained. In the next section the methodology followed to collect and analyze the data has been discussed. The next section covers the details of the data analysis and the finally the findings and conclusions along with limitations and recommendations have been discussed.

1. Literature Review

Understanding the effectiveness of VAT collecting is the main goal of the study. The study's theoretical underpinnings, the Economics Theory of Tax Compliance, were applied for the aforementioned aim (ETTC). The current study will first concentrate on the effectiveness of VAT collection before adding the mediator function of management efficiency to enhance ETTC.

Anjulo and Waje, (2018) pointed out the VAT system serves as an instrument of national economic strategy in addition to being a significant revenue-generating tool for the administration. VAT policies can be used to internalize inefficiencies, distribute income, remedy market failure, promote purchase of some items, and discourage purchase of other ones (Nguyen, 2019). Using the level VAT can help an

economy achieve full employment, price stability, and balance of payments equilibrium while preventing unfavorable macroeconomic effects as hyperinflation, recession, etc (Njogu, 2015). By requiring the latest generation to compensate for non-durable public goods received without shifting the cost to the future generation, an effective VAT system maintains multigenerational equality (Keen & Mintz, 2004).

A crucial step in assessing the VAT's efficacy and revealing the true scope of tax fraud and avoidance is the settlement of VAT (Tait, 1991). The VAT is also vital for forming policymakers' strategy relating to the needed reforms to minimize income tax cunning and tax obligation evasion (Ratnasari & Tjaraka, 2020). The developing measurements of VAT might show either a VAT cunning or a reduced efficiency of income tax selection or both together (Njogu, 2015).

The role that an experienced, effective, and transparent taxation may have in reducing income tax, combatting tax evasion, and promoting tax compliance in an economy (Bird & Jantscher, 1992). Skilled tax obligation management can easily advertise VAT compliance through avoiding of income tax fraudulence in development and decreasing its own presence, through methods of the initiatives of tax inspectors in uncovering (Gardiner, 2019). This discovery triggered public objection coming from tax obligation experts, general people and political leaders, who points out that the reduced VAT income was caused because of weak tax administrative policies, which put up with VAT evasion that create a large VAT in the nation (Gardiner, 2019). Besides, the engagement of appropriate administrative policy organizational structure that are going to take effect in the future for the choice and enforcement of the law matters a lot in VAT collection performance.

To guarantee that all customers submit their required VAT tax records and to broaden the tax base in order to prevent the tax base from eroding, the revenue administration rules should be rigidly implemented (Ratnasari & Tjaraka, 2020). Additionally, the administrative policies that are in place should act impartially in terms of collecting VAT taxes with the eventual objective of encouraging voluntary compliance with the tax rules (Arnold, 2019).

The profits authority ought to maintain in black and white tax obligation administration policies and methods, which need to be actually produced readily available to citizens (Alm, 2019). The administration plans need to make sure uniform treatment of rules, rules, plans and methods (Schlotterbeck, 2017). This can be ensured through proper performance by the management.

Secondly organizational structure plays a significant role in VAT collection. In United Arab Emirates (UAE) federal tax authority. The employees carry out activities such as enforcement of the tax laws, provision of assistance and advice to taxpayers, support services and back-office operations (Baldry, 1984). Furthermore, this is to say that most of the tax administrations are organized along functional lines (Abiola & Asiweh, 2012). In addition to, they are required to be organized along functional lines where they assign particular roles to headquarters and to operational units in regions (Zhao, John, Lynch, & Chen, 2010). Thus, the importance of organizational structure cannot be ignored.

Finally, Alm (2019) pointed out that the establishment of objectives and strategies, determining objectives and assigning funds, establishing performance measurements, and establishing and carrying out plans for major operational changes are the principal taxation activities carried out by the VAT authority. Furthermore, VAT includes gathering input from both internal and external stakeholders, enhancing risk management systems, developing legislation action plan, and monitoring and reporting operational performance against anticipated targets (Ruan & Li, 2020). All these measures are taken for improving enforcement as enforcement play a significant role in VAT collection performance.

The model below has been suggested based on the discussion above and the economic theory of business taxes. It has been chosen as a mediator factor to help extend the Economics Theory of Tax Compliance by taking into account the mediation role of management effectiveness. The proposed framework is mentioned in figure 1 below:

2. Methodology

The study followed quantitative research technique. This research has been conducted has been conducted over a population that comprises of 6500 personnel of the national tax agency in the UAE, specifically in Dubai and Abu Dhabi. The target population of employees in Dubai and Abu Dhabi is approximately, 6500 employees. Out of the population an overall sample of 364 employees was chosen

or simple random basis, as to generalize the results random sampling is suggested (Asad, Asif, Allam, & Sheikh, 2021; Asif, Asad, Kashif, & Haq, 2021). Questionnaire forms used for data collection have been taken from earlier research. The criteria for government reforms, organisational design, and enforcement were taken from Ratnasari and Tjaraka (2020), whereas the criteria for managerial performance were taken from (Anjulo & Waje, 2018). Despite the fact that well established instruments were used yet, reliability and validity of the instruments has been checked (Asif, Asad, Kashif, & Haq, 2021; Asad, Asif, Khan, Allam, & Satar, 2022). The model testing has been done Structural equation modelling is carried out utilising Smart PLS.

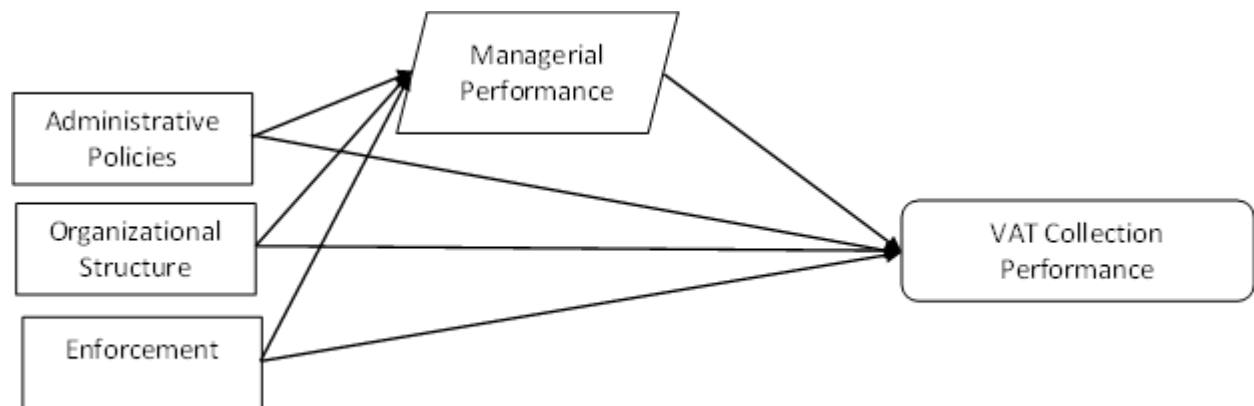


Figure 1 Research Framework

3. Analysis and Discussions

For analyzing the model developed through the reviewed literature in the Economics Model of Tax Compliance is supported, primary data has been collected using structured questionnaires. Despite the fact that well established instruments were adopted yet the instruments were checked for reliability, validity, and discriminant validity. In this step initially item loadings have been tested which are mentioned in table 1 below:

Table 1 Item Loading

Description of Items	Administrative Policies	Enforcement	Managerial Performance	Organizational Structure	VAT Collection Performance
AP2	0.849				
AP3	0.831				
AP4	0.851				
AP5	0.816				
E1		0.942			
E2		0.925			
E3		0.944			
E4		0.788			
MP1			0.764		
MP2			0.766		



MP4			0.842		
MP6			0.735		
OS1				0.908	
OS3				0.914	
OS4				0.879	
VCP1					0.828
VCP2					0.793
VCP3					0.739
VCP4					0.790
VCP5					0.758
VCP6					0.776
VCP7					0.831

Table 2 Reliability and Validity

Variables	Cronbach's Important	Composite Consistency	(AVE)	AP	OS	E	MP	VAT CP
Administrative Policies (AP)	0.858	0.903	0.700	0.837				
Organizational Structure (OS)	0.885	0.928	0.814	0.690	0.902			
Enforcement (E)	0.922	0.946	0.605	0.493	0.411	0.778		
Managerial Performance	0.783	0.859	0.640	0.641	0.655	0.561	0.616	
VAT Collection Performance	0.898	0.920	0.622	0.681	0.486	0.674	0.430	0.788

Utilizing Cronbach's alpha, convergent validity, the device's validity and reliability have been guaranteed, average variance extracted and discriminant validity and the results for all the tests are above the threshold level as identified by (Hair, Sarstedt, Ringle, & Mena, 2012; Henseler, Ringle, & Sarstedt, 2015). After confirmation of the outer model inner model has been identified. Initially the direct effects have been identified followed by the introduction of mediating variable and finally the indirect effects have been measured.

Table 3 Direct Effects

	Unique Sample	Model Mean	Normal Deviation (STDEV)	T Figures (O/STDEV)	P Ideals
Administrative Policies ->VAT Collection Performance	0.600	0.594	0.122	4.927	0.000
Organizational Structure ->VAT Collection Performance	0.462	0.453	0.168	3.372	0.000



Enforcement ->VAT Collection Performance	0.318	0.307	0.174	3.104	0.000
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The testing of the direct impacts identified that all the three variables have a significant impact over VAT collection performance. The findings based on the PLS direct effects showed a positive impact of administration policies over VAT collection performance ($\beta = 0.600$, $t = 4.927$, $P = 0.000$). Likewise, the findings of PLS direct effect illustrate that organization structure has a positive impact over VAT collection performance ($\beta = 0.462$, $t = 3.372$, $P = 0.00$). Furthermore, PLS-SEM direct effects also confirmed that enforcement has a positive impact over VAT collection performance ($\beta = 0.318$, $t = 3.104$, $P = 0.000$). Enforcement enforces employees to consider in numerous ways and supports in the organization to improve the federal tax recovery in UAE in general and Dubai and Abu Dhabi. These proposed impacts have been confirmed by a sample of 364 respondents and are also supported by the prior studies. Bergman and Nevarez, (2006) analyzed that enforcement has a positive impact on the employee's performance of VAT collectors.

After confirming the direct impact of administrative policies, organizational structure, and enforcement over VAT collection performance, managerial performance has been introduced in the model as a mediator. However, initially the direct impact of administrative policies, organizational structure, and enforcement over managerial performance has been analyzed and afterwards the direct impact of managerial performance over VAT collection performance has been analyzed.

Table 4 Direct Effects Mediating Variable

	Original Sample	Sample Mean	Standard Eccentricity (STDEV)	T Statistics (O/STDEV)	P Values
Administrative Policies -> Managerial Recital	0.257	0.251	0.068	3.804	0.000
Organizational Structure -> Managerial Performance	0.412	0.403	0.153	2.676	0.002
Enforcement-> Managerial Performance	0.415	0.407	0.204	2.032	0.003
Managerial Performance-> VAT Group Presentation	0.453	0.446	0.083	5.471	0.000

The significance of administrative policies an effective management performance was observed overall impact of Administrative Policies over Managerial Performance which is supported by a sample of 364 respondents from the federal tax authority in Dubai and Abu Dhabi - UAE ($\beta = 0.257$, $t = 3.804$, $P = 0.000$). The positive impact of administrative policies over managerial performance is supported by prior studies (Torgler, 2007). This reveals that the development of strict and clear administrative policies which leads toward efficient managerial performance however, if they face lack in administrative policies, they failed to develop the managerial performance (Gangl, Kirchler, Lorenz, & Torgler, 2015).

Similarly, the importance of organizational structure for Beneficial effects of performance management have also been observed of organizational structure over Managerial Performance which is backed up by a sampling of 364 responders from the UAE's national tax agency in Abu Dhabi and Dubai ($\beta=1.412, t=2.676, p=0.003$). Organizational structure is a very essential for managerial performance. The findings are consistent with the previous research (Russell & Russell, 1992; Abualoush, Masa'deh, Bataineh, & Alrowwad, 2018).

Likewise, the impact of enforcement over the managerial performance is positive which is validated by a sampling of 364 participants from the federal income tax administration in Abu Dhabi and Dubai, UAE ($\beta=1.415, t=3.032, p=1.003$). This shows that if the enforcement among employees is higher by the law implementation bodies it will facilitate the managers in showing superior managerial performance (Zahra, Majeed, Mahmood, & Asad, 2012).

A sampling of 364 responders from the national tax agency in Dubai and Abu Dhabi, United Arab Emirates, supported the conclusion that management competence had a considerable positive impact on VAT organization deals ($B = 0.453$, $t = 5.471$, $P = 0.000$). The findings are consistent with the prior studies that managerial performance has a significant impact on VAT collection performance (Almansour, Asad, & Shahzad, 2016; Alkhuzai & Asad, 2018).

Table 5 Indirect Effects

	Creative Sample	Model Mean	Average Deviation	T Statistics (O/STDEV)	P Values
Administrative Policies -> Managerial Performance-> VAT Group Performance	0.116	0.102	0.005	20.81	0.000
Organizational Structure -> Managerial Performance-> VAT Group Performance	0.186	0.179	0.012	14.64	0.000
Enforcement -> Managerial Performance-> VAT Gathering Performance	0.187	0.179	0.016	11.11	0.000

The mediatory function of performance management between the three variable and one predictor variables has also been examined. A sample of 364 survey participants from the national tax agency in Dubai and Abu Dhabi, United Arab Emirates, affirmed that role of managers holds a positive mediator function between government reforms and VAT data gathering performance. This formed the mediator function of performance management between government reforms and VAT data gathering performance ($B = 0.116$, $t = 20.81$, $P = 0.000$). If the managerial performance are well planned and organized it will enhance the importance and significance of administrative policies (Damer, Al-Znaimat, Asad, & Almansour, 2021; Gangl, Kirchler, Lorenz, & Torgler, 2015).

Similarly, a specimen of 364 survey participants from the constitutional tax agency in Dubai and Abu Dhabi, United Arab Emirates, acknowledged the mediator function of performance management between management structure and VAT collection performance. The results showed that performance appraisal holds a favourable mediating role between management structure and VAT data gathering performance ($B = 0.186$, $t = 14.64$, $P = 0.000$). If the managerial performance are established their policies and strategies to develop the organizational structure which will enhance the VAT collection performance to support the economy (Hunt & Wallace, 1997).

Finally, the mediating role of managerial performance between enforcement and VAT collection performance significantly mediates the relationship between enforcement and VAT collection performance which is identified by a sample of 364 respondents from the federal tax authority in Dubai and Abu Dhabi - UAE ($B = 0.187$, $t = 11.11$, $P = 0.000$). If the managers are not perform their activities efficiently which are unable enforce the employees which resulted lack in the VAT collection performance however, if the managers perform their activities effectively which enforce employees for attaining goals which resulted in the enhancement in the VAT collection performance (Petrovsky & Avellaneda, 2014).

4. Conclusions

In this study, a lot of time and efforts have been committed in determining the factors that influence VAT collection performance. Initially, most of the previous researchers determine the conceptual evaluation of the theoretical framework of tax compliance and the effectiveness of VAT collecting. Researchers initiated to pay consideration to the impact of administrative policies, organizational structure, and enforcement on VAT collection performance. Similarly, the implication of economic theory of tax compliance is one of the major contextual contributions of this research. Economic tax compliance integrates administrative policies, organizational structure, and enforcement as well as managerial performance have been added into a comprehensive model for superior understanding of

VAT collection performance. McCarten, (2006) revealed that VAT collection performance is a crucial factor to support in the economy. This study additionally expanded economic theory of tax compliance to integrate perceived VAT collection performance. Therefore, the results from this research have remarkable theoretical implications. The research contributed to economic tax compliance literature in a several ways.

As contribution of literature, the research identified other collection performance factors which are not currently in the extended economic theory of tax compliance as significantly positive determination of VAT collection performance. Determinants of VAT collection performance and the other factors administrative policies, organizational structure, and enforcement, as well as managerial performance can be relevant in understanding the compliance decisions. Moreover, in this research the findings proved that there is a positive association among VAT collectors and administrative policies, organizational structure, and enforcement for performance of tax service attainer by personnel of the UAE's federal tax administration in Abu Dhabi and Dubai. In this study another contribution is the findings on the positive association between managerial performance and VAT collection performance from employees of federal tax authority in Dubai and Abu Dhabi - UAE.

In addition, this study suggested that several changes in the federal tax authority are essential to enhance VAT collection performance especially among personnel of the national tax agency in the UAE, specifically in Abu Dhabi and Dubai. Improvement of the performance of tax collection in UAE requires a focus on policy direction on the important factors of performance of tax collection are political, socio-economic and cultural factors as revealed by (Petrovsky & Avellaneda, 2014).


The study open horizons for the future researchers in the field of VAT collection performance. The outcomes and the observed limitations offer insight into feasible fruitful areas of tax compliance which may demand researchers' considerations in the future. It is appropriate that research efforts are also intense on recognizing other administrative policies, organizational structure, and enforcement that may influence VAT collectors' performance.

In a nutshell it is accurate to remark that the most recent study provides empirical evidence on the interaction between administrative policies, organizational structure, enforcement, and managerial performance over the VAT collection performance to influence the federal tax authority in UAE the VAT collectors towards obeying with VAT rules and regulations. Furthermore, taking managerial performance as a mediator shows that managerial performance is a significant factor as it involves how they manage their rules and regulations for the VAT collection performance. An economic tax compliance theory that incorporates tax collectors' economic condition in which managerial performance as a mediator is recommended to policymakers for superior understanding of the compliance performance among employees tax-collectors in the UAE.

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