



Research Paper

Developing a suitable policy to prevent organizational corruption in tax administrations

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Abstract

The purpose of this research is to formulate a suitable policy to prevent organizational corruption in tax administrations. This research was conducted in a qualitative manner using thematic analysis method. Data collection was done using semi-structured interviews with key experts in this field. The participants were selected using the snowball method and theoretical saturation criterion, based on which 11 heads and deputies of the fiscal affairs departments of Mazandaran province were selected. For the reliability of the data, four criteria of Lincoln and Goba were used. Max Kyoda statistical software was also used to analyze the data. The results of the research indicated that the appropriate policy to prevent organizational corruption in tax administrations has three main categories (individual, organizational, moral), 10 sub-categories (economy, central justice, rule of law, accountability, effectiveness of laws, merit system) , supervision, adherence to ethics, culture, tendency to corruption) and 45 concepts.

Keywords:

organizational corruption, tax administrations, thematic analysis.

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Extended Abstract

Introduction

Administrative corruption has always been considered as one of the most important obstacles to development. Considering the important role of tax administrations in development and especially sustainable development, the study of corruption in this organization is very important. In the development process of economic activities, one of the obstacles to development has always been the issue of administrative corruption (Aghazadeh, 2018). In line with the development of coherent policies to deal with administrative corruption and considering that according to experts, the existence of a theoretical model as the foundation of the formulated policies is necessary and will lead to the successful implementation of the policies (Raya-Quero et al, 2024). The spread of corruption. In governance, in addition to causing inefficiency and reducing the quality of service delivery, it has adverse effects on social capital, trust and consequently people's participation (due to destroying people's trust in governing institutions). Since corruption weakens democracy and the rule of law; leads to the violation of people's rights; It takes the markets out of their normal state; It slowly destroys the quality of life; and it provides a platform for organized crimes and threats to human security, so it is necessary to try to reduce it (Fazel Yazdi & Ahmadian, 2016). Tax administrations, both in terms of close and face-to-face contact with people's daily issues and in terms of the high volume of activity, are potentially part of the institutions They have a high risk of corruption and a platform for the occurrence of large economic corruptions; The probability of corruption occurring in some of the main processes of these organizations is higher (Haghani, 2021). One of the characteristics of successful policies in implementation is the existence of a suitable theoretical model as the basis of the formulated policies. This theoretical model must somehow have determined the factors influencing the occurrence of administrative corruption, therefore, the existence of a native causal model, based on scientific studies and field facts in tax administrations, is the first step in formulating policies to reduce the tendency to corruption in that organization. (Aghazadeh, 2018).

Theoretical framework

Although since the emergence of the concept of governance, the issue of corruption has been raised in the literature of thinkers, but the issue of administrative corruption is one of the biggest challenges of the present age. Administrative corruption at the individual level causes abnormal behavior and damage to individual credit, and at the organizational level, it causes damage to the level of motivation on the one hand and losses to the goals and assets of the organization on the other hand (Fazel Yazdi & Ahmadian, 2016). Also, at the macro level, in addition to economic effects such as the destruction of the business and investment environment, it also damages political mechanisms such as the efficiency of public services and meritocracy (Haghani, 2021). Although corruption can be seen as a process in commented, but most definitions focus on the concept of corruption as an abnormal behavior. Although a single definition that fits all cases of corruption is not agreed upon, one of the most common definitions is "abuse of public office for personal gain". This definition limits the scope of corruption to government institutions, while outsourcing is expanding Supervisory and executive processes in organizations, there is a possibility of corruption in the private sector as well (Mahmud et al, 2022). According to the existing definitions and considering the many dimensions of administrative corruption, the proposed definition of this concept can be expressed as follows: Administrative corruption refers to the behavior of those public sector employees who ignore legal norms and accepted customs in order to realize non-organizational interests" (Gans-Morse et al, 2018).



(Partovi et al, 2024) in their research addressed the issue of prioritizing the structural components of administrative corruption in contemporary Iran and acknowledged that the causes of administrative corruption are, in order, the construction of political power, the rentier government, the state and non-competitiveness of the economy, the lack of the rule of law, and political culture. citizenship, weakness of civil institutions, lack of transparency, lack of free media, political and managerial instability, weakness of judicial institution and regulatory organizations, inefficiency and organizational structure, lack of accountability, excessive size of the government, moral status of the ruling class, value characteristics of society, status of parties and political competitions. Reducing dependence on oil, rule of law in society, clarifying, drafting and revising laws and regulations and monitoring their correct implementation, removing monopoly and increasing competition.

(Joodzadeh & Nadaf, 2024) in their research identified, measured and evaluated the factors affecting administrative corruption in the public sector of Khuzestan province using the three-pronged model. The results of the study showed that among the environmental factors, political and governmental system variables, Among the organizational factors, management structure and among the individual factors, individual characteristics got the most points. Among the three-pronged model of factors affecting the occurrence of administrative corruption, organizational factors were the most important factors in the occurrence of administrative corruption.

(Farhadinejad & Beyki, 2023) in their research conducted a longitudinal study of the causes of administrative corruption and its control methods and stated that focusing on clarifying laws and regulations, providing information about how to receive services, creating more efficient mechanisms in the decision-making process of government organizations, improving processes And the administration structures with the approach of intensifying the existing controls and ensuring the strict implementation of the laws and closing the ways of exerting influence and preferences in the implementation of the regulations can be considered by the policy makers in order to better manage the disease of corruption.

Research Methodology

The current research is applied in terms of purpose, which was conducted with a qualitative and exploratory approach. In this approach, thematic analysis method was used. The participants of the research were the experts consisting of the heads and deputies of the fiscal affairs departments of Mazandaran province, and 11 of them were selected as the statistical sample of the research using the snowball method. In order to ensure the validity and reliability of Lincoln and Goba evaluation methods were used. The results were analyzed by MaxQda statistical software.

Research Findings

The results related to the demographic information of the participants indicated that 82% (9 people) of the participants were male and 18% (2 people) of the participants were female. 27% (3 people) of the participants were in the age range (40-50 years old) and 73% (8) participants were in the age range (50-60 years). 27% (3 people) of the participants had specialized doctorate education and 73% (8 people) had master's education. 18% (2 people) of the participants had work experience (11-20 years) and 82% (9 people) of the participants had work experience (-30). They were 21) years old. 63% (7 people) of the participants were the heads of departments and 37% (4 people) of the participants were the deputy heads of departments. The main content of the appropriate policy to prevent organizational corruption in tax administrations has three main categories: individual, organizational and moral responsibility. Among these, the individual category has three subcategories: livelihood (3



concepts), central justice (4 concepts), rule of law (2 concepts). The organizational category has four subcategories: accountability (3 concepts), effectiveness of laws (6 concepts), and merit system (6 concepts). , supervision (5 concepts). The ethical category has three subcategories of adherence to ethics (4 concepts), culture (5 concepts), and tendency to corruption (7 concepts).

Conclusion

The appropriate policy to prevent organizational corruption in tax administrations has 3 main categories, 10 subcategories and 45 concepts, which are discussed separately below. The individual dimension analyzes various aspects of the personal life of employees and managers. Salary level The income and its inadequacy in the path of their livelihood is an important issue that should be reflected on. This can create disruptions in the livelihood of employees and lead to their turning to corruption. On the other hand, the general attention to organizational justice At different organizational levels, not paying attention to organizational needs and, in parallel, job discrimination among employees causes a lack of commitment among employees and causes them to take unethical procedures. The disproportion between the salaries received by employees and managers and their job duties. will also cause corruption in this organization. Organizational factors are one of the identified categories in creating a suitable policy to prevent organizational corruption in tax administrations. They are accountable to citizens as well as senior managers and accept responsibility for their actions and decisions. On the other hand, the vagueness of rules and regulations can have negative effects on the performance of employees and managers. These rules must be completely transparent and not conflict with each other. The systems and methods of handling complaints in the organizational unit should also work properly so that the problems of different work units can be quickly identified and resolved. Another thing that can be mentioned is that the laws and regulations must have enough guarantee of implementation and be implemented well and correctly so that proper feedback can be obtained from the job performance of the organization's employees. The third category under discussion is ethical factors. Paying attention to the fact that ethical issues are always among the factors that prevent administrative corruption is one of the most important issues that researchers have addressed. Based on this, the employees and managers of departments should always be honest in their behavior and speech. be honest and consider moral values in their behavior. In the work environment, colleagues warn each other from doing all kinds of corruption and are upset by the illegal actions of other colleagues. In this regard, corruption is considered inappropriate and In practice and not in words, employees are asked to put administrative ethics at the top of their work. In this way, the employees of the organization consider their work conscience as a criterion for performing their work activities and avoid unethical activities in the organization. These results are in agreement with the findings of (Partovi et al. 2019) is related and supported. In their research, they found the causes of administrative corruption including things such as the construction of political power, rentier government, state-owned and non-competitive economy, lack of rule of law, political culture of citizenship, weakness of civil institutions, lack of transparency, lack of free media, Political and managerial instability, the weakness of the judiciary and regulatory organizations, the inefficiency and structure of the organization, lack of accountability.

Based on this, the following suggestions are recommended in order to reduce administrative and executive corruption: considering the topics related to administrative health and fighting corruption in the training set for the employees. General and specific rules and regulations should be given to the employees of tax affairs departments. The implementation of policies to promote anti-corruption culture should be emphasized in order to fulfill organizational



tasks. The creation of a sufficient balance between the average income of employees and their performance at different levels of departments should be reviewed. This section should be thoroughly investigated.