

The use of open management practices and their impact on expanding the tax base Applied research at the General Commission for Taxes

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Abstract

The research aims the impact of the relationship between the independent variable president (open management) and the dimensions of (sharing information, training and development, empowerment, motivation), adopted variable (expanding tax base) dimensions of (reduction of tax evasion, Facilitate procedures, voluntary compliance of tax, tax collection, tax awareness) and the degree of the order of dimensions according to their significance, as well as a statement of moral differences in the surveyed sample response according to personal variables of (age, educational qualification, job site, the number of years of service), it has been adopted the descriptive approach analytical using the questionnaire as a tool head of the data and information collected from the sample of (126) Officials represented by functional sites (m. Director General, Department Director, Deputy Director of the first division, Deputy Director of the second division, Division official, Assistant Division Administrator) in the General Authority for taxes in Baghdad, as well as for conducting personal interviews with officials. The answers were analyzed depending on the statistical program) SPSS V.18 (In calculating) the weighted arithmetic mean, standard deviation, coefficient of variation, simple linear regression analysis, test f, Coefficient of determination R^2 (And highlighted the results of the research are: the existence of a relationship effect positive of moral of a statistically significant for the open management style in expanding the tax base .

Key words : open management, tax base, empowerment.

Introduction

Given the importance of taxes being one of the most important instruments adopted by the State to achieve social, economic, financial and political objectives according to the tax policy of the tax system, which can not be achieved only through the tax administration with efficiency, effectiveness and authority of the executive is to undertake the implementation of tax legislation, and including a tax administration. On a direct relationship with the taxpayers, it should be concerned with the interests of the taxpayers, so it became necessary to provide and form new departments that work according to modern concepts and methods, and the open management style comes as a reflection of modern methods of management that are compatible with changes and developments in the business environment, for their ability to meet the needs of improvement and development, as based his idea of core to transform workers in organizations to partners real and work with the mentality of ownership rather than the mental function, in order to get rid of waste or waste in operations as much as possible, so came this research to shed light on the study of the concept of S. Loeb administration Exposure and its dimensions represented by (information sharing, training and development, empowerment, motivation) for the higher management of the General Tax Authority, as through which they can look to the future and prepare for it, as well as for the formulation and analysis of a range of management techniques that lead the organization to achieve the expansion of the tax base, and to achieve the above structural research of four formed sections are as follows: Section I: was titled methodology research dealt with Section II: basic concepts of management style short and expand the tax base, singled out Section analysis of research and test hypotheses results, either section the fourth and last focused on the most important statement of the conclusions and recommendations reached by the research.

The first topic: Research methodology

First: the research problem

Those who observe the process of the performance of Iraqi organizations find that they suffer in many aspects, whether in terms of the methods of their performance of their activities or in terms of their provision of services, and this is due to the constantly changing environmental pressures and challenges, and for the purpose of avoiding these difficulties and challenges, those organizations had to adopt modern methods, including the

method of management on open and which are newly input and an important source in expanding the tax base and this is done through the adoption of modern methods and abandon traditional concepts and methods in growing organizations, the ability of the optimal exploitation of resources and the discovery of new knowledge and capabilities of their employees, thereby contributing to increased revenue, and from here emerged as a problem The research, which can be formulated in the following questions:

- 1- What is the degree of response and perception of the sample members towards the concept of open management and expanding the tax base in the surveyed body?
- 2- What is the nature of the influence relationship between the open management style and the expansion of the tax base?

Second: The importance of research

The importance of research is embodied in the following:

- 1- Enriching the intellectual frameworks for the two topics of the short dimensions of the management style and expanding the tax base, due to the novelty of its topic and the scope of its application in the tax work, as well as allowing researchers and specialists to do more research and studies in this area.
- 2- The research acquires its importance from the importance of the researched body represented by (the General Tax Authority) as one of the most important sources of funding for the state treasury, and that practicing the dimensions of the open management method in the field of its tax work will achieve great results at all levels.
- 3- The research came as an attempt to define the administrative leaderships in the researched organization with the open management method with its dimensions represented (information sharing, training and development, empowerment, motivation) with the aim of achieving expansion and increase in the tax base.

Third: Research objectives

The research seeks to achieve the following objectives:

- 1- A statement of the degree of evaluation of the practice of open management and the expansion of the tax base from the viewpoint of the research sample.
- 2- Determining the degree of priority ordering the dimensions of the open management style and expanding the tax base in the researched body.
- 3- Determine the impact relationship between the open management style and the expansion of the tax base.

Fourth: The hypothesis research outline

The hypothesis research outline of Figure(1) explains the effect relationship between the independent variable (x) Exposed management style and its dimensions represented by (information sharing, training and development, empowerment, motivation) and the adopted variable (y) Expanding the tax base and its dimensions represented by (reducing tax evasion, facilitating procedures, voluntary compliance, tax collection, tax awareness) .

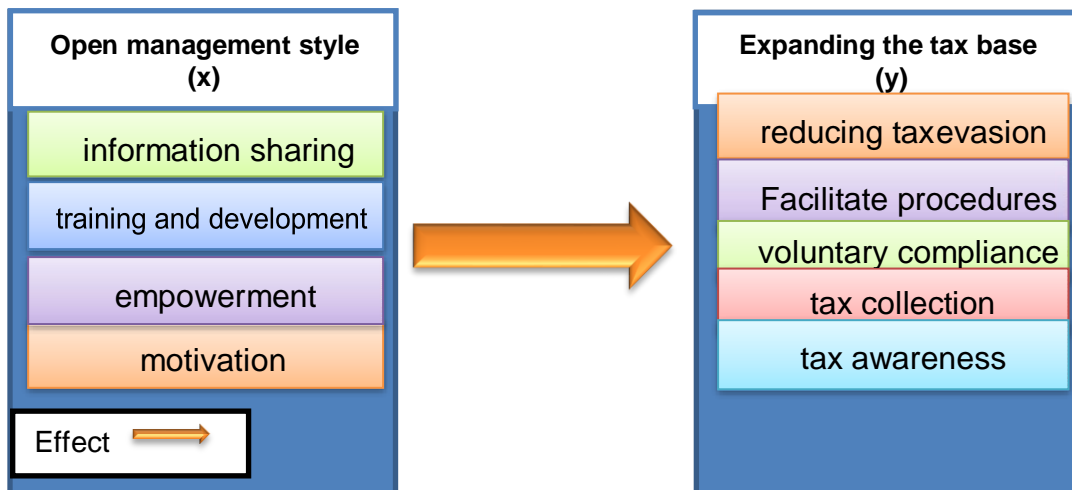


Figure (1) a hypothesis research outline

Fifth: Research hypothesis

There is a significant, statistically significant effect of the short management style in expanding the tax base .

Sixth: Research methodology

The research adopted the descriptive and analytical approach by relying on data and information from the research body for the purpose of achieving the research objectives.

Seventh: Research limits

- 1- Spatial boundaries: It is represented by the General Tax Authority and its location in Baghdad.
- 2- Border Temporal: it extends the duration of a search)2020/ 12 / 25 (to)2021/ 5 / 15 (
- 3- Human boundaries: It includes the officials in the searched body who occupy the functional positions (m. General manager, department director, deputy director of a first department, deputy director of a second department, division official, m. Division official).

Eighth: The location of the research

The research was applied in the General Tax Authority, which is one of the most prestigious organizations in the country due to its high position, as the authority was established on 2/27/1982 based on the Ministry of Finance Law No. (92) for the year 1981, as it is one of the formations of the Ministry of Finance and the goal is It is the main reason for achieving revenues that contribute to financing the state budget, as well as seeking to find new sources of income, and achieving economic balance in light of the application of the principle of tax justice for all taxpayers and achieving equality in tax assignments .

Ninth: Description of the research sample

The sample was stratified random adoption of senior leadership and Central in the General Authority for taxes, of (126) respondents, who make up the percentage % 90.64 (of the total community research of numbering 139 people, and the table shows (1) a description of the research sample.

Table (1) Description of the research sample

percentage	the number	Categories	the details	T
12.7	16	Junior high		
19.8	25	diploma		
61.1	77	Bachelor		
3.2	4	Higher Diploma		
2.4	3	M.A.		
0.8	1	PhD		
12.7	16	Director of the Department		
12.7	16	Deputy director of the first department		
7.9	10	Second Deputy Department Manager		
30.2	38	Division Officer		
36.5	46	M. Division Officer		
15.1	19	Less than 10 years		
36.5	46	10 - less than 20 years old		
34.9	44	20 - less than 30 years old		
13.5	17	30 years or more		

The results of the previous table (1) showed the following :-

- 1- In Regards qualification Scientific she was The majority Great From Respondents, at a rate of) 61.1% (Holders On Degree BSC, The lowest percentage)0.8%(was represented by the sample of holders of a doctorate degree, as it is noticed through the results that a bachelor’s degree holders from those leaderships significantly emerged, as well as a diversity in the educational attainment or qualification of the respondents.
- 2- With regard to the job location of the researched sample, the results of the table showed that slightly more than a third of the sample members (5.36%) are assistants of divisional officials, while the lowest percentage is (9.7%), which represented the deputy director of a second department, and these results reflect the extent of diversity. In the leaders targeted in the research in order to seek their views on all axes within the research .
- 3- As for the number of years of service, it was found that a little more than a third of that sample, which is at a rate of(36.5%) have the service duration ranged between (10 less than 20 years), and the lowest percentage of t represented by the sample of the leaders, which was a period of service (30 years and above, which amounted to (13.5%), and these results reflect the diversity of experiences within the work of the researched sample.

Tenth : Search Tool

Adopted search uncle Maly collection of data and information on the questionnaire as a tool head of designed paragraphs benefit from the literature on the subject of research has been adapted in line with the goal of the research, as it included two main axes: the first identifiable information about

the respondents namely scientific qualification pain occurred career, the number of years of service while the second , it is focused on the research variables and the main dimensions, namely :-

Exposed administration method : which included four dimensions and put (5) questions for each dimension until the total of the questions became (20) questions , and the second variable was the expansion of the tax base : which included five dimensions and (5) questions were formulated for each dimension of these dimensions, i.e .with a total (25) questions, and with that the questionnaire was formed From (45) questions, Formulated On According to a scale Likert The five - year agreed strongly, agreed, neutral, do not agree, do not agree strongly,) and weights)1,2,3,4,5(respectively.

Eleventh: Test of validity and reliability of the questionnaire

In order to test the validity of the questionnaire content, it was adopted according to the terminal comparison method by dividing the questionnaire questions into two parts, the upper and lower sections, as)%27(were taken from the upper part, as well as (27%) were taken from the data of the lower party, and a comparison was made between the average of the two parties. By testing the difference between the mean of the sample, and the results of the statistical analysis showed that there is a significant difference between the mean of the upper and lower extremes, because the value of TCalculated the ,) 229 . 10 (which is larger than its counterpart Tabulated amounting to (1.962) At a significant level (0.05) and this indicates that the scale is valid, that is, it is able to distinguish between answers with large values and answers with small values.

As for measuring the stability of the questionnaire, the coefficient (Alpha - Cronbach) was used, which reached (88%) which is a good percentage that confirms the adoption of these results in this research and subsequent future studies.

Twelfth: the statistical methods used

The ready statistical program has been taken advantage of (Spss) In the calculation of (percentages, analysis of averages, standard deviation , simple linear regression analysis, coefficient of variation) .

The second topic: the basic concepts of open management and expanding the tax base

First :Defining the open management style : The open management style has been known by several definitions by researchers and specialists, due to their different views and experiences and from various angles and perspectives, and we mention some of these definitions as in Table.) 2 (

Table) 2 (Definitions of open management style from the viewpoint of some researchers

1	Case,1990: 113	A program designed to return information that leads to a change in policy or practice, and teaches management by sharing information The process is flexible and varied, step by step.
2	Abdel Wahab, 1991: 286	A philosophy based on that every individual in the organization is a manager and worker who can have a positive role in achieving the organization's goals, increasing its profits and supporting its competitive position.
3	Case,1998: 78	An approach that works on the effective participation of workers in matters that are considered the core of the management's responsibilities, such as reducing costs, raising the level of quality, increasing profits, and financial support for the center of the organization.
4	El-Sharkawy, 2009: 4	A new way of thinking that seeks to link the goals of employees with the goals of their organizations by learning and understanding how to move numbers positively and seeking to achieve organizational health by empowering workers and giving them power and authority in making decisions and achieving self-control.

Second: The objectives of the open management method

An open management approach can achieve a set of goals for organizations as follows :(Carpenter, 2004: 22) (Shakir, 2007: 126) (Arif, 2013: 186) (Al-Amami, 2014: 186) (Muhammad, 2019: 37) .

- 1- Stimulate the mental capabilities of workers by providing them with all the financial information of the organization.
- 2- Achieving integration and interdependence through coordination and a common goal between the various administrative levels.
- 3- Increasing knowledge and awareness of numbers for employees, which provides greater meaning for what they do in terms of work and tasks.

Third: Dimensions of the open management style

Select each of (Aggarwal & Simkins, 2001))Al-shaar, 2016) Dimensions of the open management style as follows :-

1- Share information

be seen (Davis, 1966: 427) Sharing information is the individual's mental and emotional interaction with the group he works with in a way that enables him to mobilize his efforts and energies to achieve its goals and assume his responsibility for it with awareness and self-enthusiasm, and allowing workers to participate in

decision-making is a source of moral support for them, which makes them feel their value and humanity Participation also secures more harmony in the work atmosphere, as it constitutes a positive moral incentive and works to raise the morale of workers (Harz Allah, 2007: 35).

2- Training and development

Training activity differs from education, as it is directed towards a specific behavior specific to the field of work, while education gives the individual knowledge and general qualifications to improve his abilities in general .Can training and development is defined as: the activity that would lead to provide workers with the necessary information to ensure familiarity with working conditions or the creation of a technical or administrative skills needed by the organization or change the views or beliefs of individuals change so positively affect the results of their work, (Hanafi, 1975: 14), and (Al-Touma, 2019: 33), he defined it as a planned activity aimed at bringing about positive changes in the trainees in terms of their attitudes, information, performance, skills and behaviors in order to make their level of performance better than it is.

3- Empowerment

The term empowerment is one of the modern terms in the administrative field, which emerged significantly at the end of the nineties. Researchers launched a set of terms to express the concept of empowerment, including employee participation, industrial democracy, democratic workplace, employee voice, participatory management, (Brione & Nicholson, 2012: 17).As for(Haghghi et.al, 2011: 587) Empowerment of workers was defined as: giving workers the powers and responsibilities and giving them the freedom to perform the work in their own way without direct interference from the administration while providing all the resources and an appropriate work environment to qualify them professionally and behaviorally to perform the work with absolute confidence in them.

4- Motivation

Incentives are important matters for individuals, managers and organizations, as the extent of the organization’s success and effectiveness depends on the motivation and enthusiasm of its members to work. Therefore, managers must understand the meaning and nature of motivation (Ghania and Abdel Nour, 2019: 3) and (Al-Hayti, 2005: 219) believes that motivation is the set of external factors and influences that arouse the individual and push him to perform the tasks entrusted to him in the best way by satisfying his material and moral needs and desires, and the definition of motivation indicates a close relationship between three Basic concepts as follows (need, motivation, and motivation) (Klopp, 2013: 239).

Fourth :Defining the expansion of the tax base

Numerous definitions relating to the expansion of tax base, as there was no definition specific to him by researchers and specialists, to differing views and intellectual views, and recall some of these definitions as set out in Table.) 3 (

Table) 3 (Definitions of expanding the tax base, according to some researchers

1	Paul and Muhammad, 2010: 58	The source from which the state generates its revenues through taxes, or in other words what is subject to tax.
2	Al-Ali, 2003: 98	The thing on which the tax is imposed, or the item on which the tax is imposed.
3	Mostafa, 2003: 17	The money that a person obtains, whether natural or moral, according to conditions specified by the tax law, minus costs (if any), as well as exemptions determined by the law.
4	Hassan,2012: 29	The material on which the tax is imposed, and it may be a person or money, and the tax system determines its number whether the idea of a single or multiple tax is taken.

Fifth :Factors that affect the expansion of the tax base- :

Select both (Amin 2000: 22) (Aboud 2006: 18) (Abu Bakr,2012:117) to factors that contribute to and affect the expansion of the tax base which is as follows:-

- 1- Income Tax Law :**This is done by working to simplify and clarify the articles of the Income Tax Law and the instructions accompanying the law, and its expressions are categorical in significance in order to reduce unintentional errors resulting from lack of understanding.
- 2- Tax Administration :**through which the administrative and technical elements with competence and extensive experience in the specific disciplines of taxes are provided.
- 3- Human resources :**by seeking to appoint employees whose specializations and academic qualifications are commensurate with the nature of their work.

Sixth: Dimensions of expanding the tax base

(Al-Himouni, 2016) identified dimensions for expanding the tax base, which are :-

1- Reducing tax evasion

The phenomenon of tax evasion is one of the global phenomena that both developed and developing countries suffer from alike, and since taxes are one of the most important financial policy tools that work to provide the revenues necessary to finance the economic development process, **and tax evasion is defined as a process that the taxpayer undertakes with the intention Reducing the tax owed by him, either totally or partially, by concealing all or some elements of the taxable material (Othman et al., 2007: 154).**

2- Facilitating procedures

Work procedures are used most of the time for a long time, and complaints become complicated and frequent, as benefits turn into damages and after that these procedures become a burden on the organization, and here you need to simplify work procedures (Joseph&other, 2007: 13), Procedures are nothing but a series of written operations in which a group of people participate, in a specific unit or department, or in a group of departments, and they are prepared in order to ensure that the repeated operations are handled in a unified manner.

3- Voluntary compliance

Tax compliance is one of the terms used recently in tax studies, but it is one of the oldest problems that tax administrations face, as it is as old as taxes in and of themselves.(Andreoni et al., 1998: 818) As I mentioned the OECD)2001(that, “The main challenge facing governments and tax authorities is failure to comply with tax rules and regulations .As for tax, it is the ability and willingness of taxpayers to comply with tax laws by declaring the correct income every year and paying the correct amount of taxes at the scheduled time) Organization , 2009: 6), It is also known that companies and persons submit their tax returns, declaring the taxable income correctly, and pay the tax due within the specified period without having to wait for tax procedures from the tax administration (Palil, 2010: 2(.

4- Tax collection

After completing the procedures for assessing the taxable income, and assessing the tax on the taxpayer, the tax authority intends to collect the tax, and when the tax reaches the collection stage, it reaches its final stages, so if the occurrence that creates the tax debt is realized, then the obligation to the tax debt falls to the taxpayer without stopping the emergence of that debt on the will of all of the tax administration or the will designate (Algeria 2015: 38), and the preparation of the collection tables represents one of the key stages in the statement of activity tax administration and its effectiveness as it contributes directly to the drawing of the state budget as revenue of strategically from Annual budget resources (Salehi, 2011: 156), and tax collection is defined as the results of effective measures taken by the tax administration based on its information about tax entitlements against taxpayers for the purpose of finally meeting them for the benefit of the public treasury (Al-Anbaki, 2006: 15(.

5- Tax awareness

Tax awareness has been defined as the full realization by individuals of their financial responsibilities towards society and the state(Helhel, 2014: 49), The tax also awareness of great importance in raising the achievement levels of taxation and this awareness is not about Balmkly alone, but also extends up to the tax administration and Smear (Ahmad, 2003:132) (Jamam, 2010: 48) (Khoshnaowiahb,2018:146)

The third topic: Analyzing the research results and testing its hypotheses

First: Analyzing the results of the research for the open management style variable

In order to identify the response of the researched sample towards practicing the open management style, the results of the statistical analysis were shown as in Table) 4 (as follows:

Table) 4 (The order of importance for the open management dimensions according to the difference coefficient

Arrangement	Coefficient of variation	standard deviation	Arithmetic mean	open of Dimensions style management
1	10.37	0.383	3.69	Share information
3	12.58	0.438	3.48	training and development
2	12.10	0.425	3.51	Empowerment
4	15.69	0.532	3.39	Stimulus
		0.339	3.52	Total

It is clear from the results of Table (4) that the total arithmetic mean of the open management style variable reached,)3.52(which is greater than the hypothetical mean value of (3) on the scale area, which gives an indication of the degree of good response shown by the respondents towards all dimensions of this variable, as well as The value of the total standard deviation has (0.339), which indicates a slight dispersion in the opinions of the sample members, which indicates the extent of the agreement of the research sample for the open management style variable.

For the purpose of showing which dimension of the open management style is more important than others, the coefficient of variation is used depending on the arithmetic mean and the standard deviation. The dimension

of sharing information has achieved importance in the first place according to the opinion of the respondents because the value of the difference coefficient is smaller than the value of the other dimensions, which amount to (10.37). After empowerment, he ranked second with a difference coefficient of (12.10), and then came after training and development in third place with a difference factor (12.58), while after stimulation it came fourth and last with a difference coefficient of (15.69), according to the perception and perception of the sample in the General Assembly Taxes are under consideration in terms of importance, noting that there is a great convergence between the dispersion rate for all dimensions of the open management style, and this indicates the necessity for the upper and middle leaders of the General Tax Authority to pay great attention to the dimension of stimulation more in the future .

Second: Analysis of the research results of the variable of expanding the tax base

For the purpose of showing the level of the surveyed response to all dimensions of the tax base expansion, it is possible to display the arithmetic means, standard deviations, coefficient of variation and ranking of the dimensions of the expansion of the tax base, as in Table .) 5 (the total arithmetic mean of this variable is (3.58) It is greater than the hypothetical mean of (3), which indicates a good degree of support shown by the sample in the General Tax Authority towards all dimensions of the variable of expansion of the tax base, and the value of the total standard deviation was (0.325) which indicates the lack of dispersion in the answers, and this is due to the degrees of consensus, especially towards agreement and homogeneity of the views of the surveyed sample.

For the purpose of showing the order of the dimensions of the expansion of the tax base and according to the opinion of the respondents, the coefficient of variation was used depending on the arithmetic mean and the standard deviation. After the voluntary compliance, it achieved the first rank because the value of its coefficient of variation was smaller than the same value for the other dimension, which amounted to (11.21), followed by a difference factor of after reducing tax evasion in the second place (11.84), Then it was solved after the tax collection in the third with a difference coefficient of (12.25), and after the tax awareness in the fourth with a difference factor of (12.55), and after the effect it solved a fifth and finally with a difference factor of (12.77), knowing that there is a very large convergence between the difference coefficients for all Dimensions, so the General Tax Authority must pay more attention to all dimensions, especially the two dimensions of tax awareness and facilitate procedures more in the future, although both dimensions are somewhat good at the present time.

Table) 5 (shows the order of importance for the dimensions of the expansion of the tax base according to the coefficient of variation

Arrangement	Coefficient of variation	standard deviation	Arithmetic mean	Dimensions of the tax base expansion
2	11.84	0.424	3.58	Reducing tax evasion
5	12.77	0.451	3.53	Facilitate procedures
1	11.21	0.407	3.63	Voluntary compliance
3	12.25	0.440	3.59	Tax collection
4	12.55	0.447	3.56	Tax awareness
		0.325	3.58	Total

Third: Research hypothesis test

To test the validity of the research hypothesis, which states: "There is a statistically significant significant impact relationship for the open management method of expanding the tax base." Table (6) indicates the results of the impact of the overdraft dimensions of the open management style in expanding the tax base.

Table) 6 (results of the transaction values used in measuring the effect of the open management on

indication	Transactions				Variables	
	The coefficient of determination)R ² (n	Values)F(Calculated	Rotor parameter Beta	Hard limit A	The dimensions of open management style	Y
Significantly	0.36	68.29	0.59	1.72	Share information	
Significantly						

Significantly	0.47	110.10	0.69	1.75	Empowerment
Significantly					
Significantly	0.60	190.33	0.78	0.98	Total open management style

the dimensions of the tax base expansion

Values (F(Tabular at the degree of freedom (1.124) The level of significance (0.05) = 3.91

Values) F(Tabular at degree of freedom (1.24) The level of significance (0.01) = 6.84

The results of the statistical analysis in Table (6) showed the existence of a significant statistically significant effect at a significant level (0.05) and (1.01) for the total variable of the open management method in expanding the tax base because the value of (f)The calculated variable (190.33) is greater than its tabular counterpart, which is equal to (3.91) and (6.84) respectively, and for both levels of significance (0.05) and (0.01) The independent variable (the open management style) also explained a percentage of (60%), meaning what Approximately two-thirds of the total changes that occur in the values of the adopted variable (expansion of the tax base) and this is reflected by the value of the coefficient of determination (R²), While the remaining (40%) attributable to the contribution of other variables not included in the specimen, and this is the estimated regression equation to the effect of the total variable open management style variable in expanding the tax base as follows:

Expanding the tax base (Y) = 0.98 + 0.78 the open management style (X)

The value of the regression equation in the above equation of (0.78) indicates that any increase in the practice of the open management method by the research sample by one unit will also be accompanied by an increase in the expansion of the tax base by (78%), thus we conclude the acceptance of the research hypothesis that "there is a relationship A statistically significant significant effect of the short administration's approach to expanding the tax base".

The fourth topic: conclusions and recommendations

First: the conclusions

- 1- The results of the respondents showed the level of awareness of the respondents of the importance of practicing the open management method in expanding the tax base to a good degree.
- 2- The dimensions of the open management style were ranked in ascending order (information sharing, empowerment, training and development, and motivation) .
- 3- The dimensions of the tax base expansion were ascending in order (voluntary compliance, reducing tax evasion, tax collection ,tax awareness, facilitating procedures) .
- 4-The presence of a statistically significant significant effect of the open management style variable in expanding the tax base, and this gives an indication to the extent of the significant positive impact that the open management style dimensions play together in expanding the tax base.

Second: Recommendations

- 1- The research recommends focusing on the open management style, which makes the higher management have clear methods for taking the right decisions in all processes related to the taxpayer inventory and the expansion of the tax base .
- 2- Providing opportunities for young energies to occupy leadership positions with the appropriate academic qualification, as it is one of the successful and integrated management methods to solve the crises that the Authority suffers from or develop them by placing them in universities to complete postgraduate studies .
- 3- The introduction of the Commission staff in training courses not limited to promotion sessions only, but in order to acquire and transfer of knowledge between organizational levels to develop its open management style, which has a significant impact on the expansion of the tax base .

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