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Towards strengthening the position of the tax administration: modernization and digitization of the sector and its impact on improving the quality of public service

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Abstract:

The main purpose of conducting this research was to investigate the factors affecting successful converting to the modernization and digitization through improved service quality, in particular in the tax administration, the findings indicated that modernization and digitization as well as improved service quality significantly and positively influenced the successful converting of traditional tax administration to contemporary tax administration through strengthening the position of the tax administration.

Key words: tax administration, taxpayers, modernization, digitization, quality.

JEL Classification Codes: K34, L84, L97.

Introduction :

Since its creation, the tax administration function, has undergone major transformations; it has therefore had to evolve from a modern and digital point of view, as well as in its tasks according to the structural, environmental and technological changes.

The roles of the directorate general of taxation, central directorates and foreign services have also evolved with the development of the digital economy, therefore, the taxpayer became very close to the tax administration, the latter, also tends to digitize tax declarations and improve the quality of public service.

The objective of this work is therefore to explore the nature of this relationship within modernization and digitization of tax administration through improving the quality of public service. This is what prompts us to pose the following problem: is there a causal relationship with a mutual influence between modernization and digitization of tax administration and the improving the quality of public service? what are the most important factors that affect the development of this relationship?

For solving this problematic, we have to answer the main hypothesis:

“There is no correlation between modernization and digitization of tax administration through improving the quality of public service.”

In order to try to test the main hypothesis, we formulated the following partial hypotheses:

The first hypothesis: “there is no effect of improving service quality on the modernization and digitization of the tax administration. “

The second hypothesis: “there is no effect of modernizing and digitizing of tax administration on strengthening the position of tax administration.”

The third hypothesis: “there is no effect on improving the quality of service on enhancing the position of tax administration.”

In our work, the descriptive method has been adopted for explaining the previous studies. The analytical method has also been followed for studying these previous studies. The inductive method was also used when using statistical analysis methods.

Firstly. Previous and similar studies:

1.Presentation of previous and similar studies:

The first study prepared by Faris Benidir and others (Benidir, Idi, &Zergoune, 2022), the study aimed to determine the impact of modernisation of tax administration through these different components (reorganisation of tax administration, use of information and communication technologies, tax service) on the tax compliance of taxpayers in Algeria. The following was concluded: the use of information and communication technologies in the Algerian tax administration has not been no influence on the tax compliance of taxpayers, the tax service provided by the tax administration in Algeria has no influence on the tax compliance of taxpayers.

The same authors conclude in another article (Iddir, &Zergoune, 2021) that the modernization of tax administration has made it possible to improve efficiency of tax administration but efforts remain to be made to improve it further, on the other hand the program of modernization did not improve tax compliance of taxpayers in Algeria.

The third study prepared by Guennas Ali and Zine Younes, (Guennas, &Zine, 2021), The purpose of the study is to demonstrate the extent to which electronic tax declaration have contributed to improving and increasing tax collection through the continued by Algeria of the modernization of the fiscal admi-in its digitization. after analysis of the results, electronic tax statements were found to play a positive role in improving the tax rate despite such difficulties.

The fourth study, entitled modernization of the tax administration in Algeria - a case study of the tax administration of the Eloued state- (Kouider, 2021) , this study offered a contribution to the assessment of tax reforms in Algeria and to the project of modernizing of the tax administration with a case study of the wilaya of the wilaya tax

directorate as a model. The study recommended the need to recycle human resources, as well as to develop electronic tax cards.

The objective of the fifth study (Bouziane, &Mahieddine Mahmoud, 2021) aimed to address the most important measures adopted by the newly developed structures to improve the quality of services provided to taxpayers because of their great importance to both parties. The study found that the structures created according to the reforms have an effective role in gaining the satisfaction of taxpayers with the quality of services provided to them.

The sixth study (Iariba, &sahnoune,2021) found that the tax administration faces serious difficulty in collecting tax debt, especially large amounts. In addition, despite of the great efforts made to promote the tax sense, the degree of commitment remains weak among them. However, they reveal that the tax administration is unable to guarantee comprehensive tax control; and it is still far from achieving transparency in tax disputes.

Another study (Hammouche, &Boudiaf, 2021) tends to determine the impact of the electronic administration's obstacles on the quality of tax services. The survey has eventually shown that there is a statistically significant effect of the electronic administration's obstacles. This latter is mainly represented in a collection of administrative, technical, human and financial obstacles that have a practical effect on the quality of electronic tax services.

The same researchers found in another article (Hammouche, &Boudiaf, 2021) under the Corona pandemic crisis, that there is a statistically significant Implications of E-Tax administration services on the satisfaction of taxpayers.

With regard to administrative modernization, another study (Belaoudja, &Hamdan, 2021) aims to explore the administrative factors that affect the taxpayer's view towards the tax administration. The results indicate that Taxpayers behavior is effected by administrative factors, the study estimated an impact of 59.94% following the results of the quantitative study.

About the reforms of the general directorate of taxes, the objective of tenth study (Benchohra, &Gaman, 2020) was highlighting the most important aspects of modernizing tax administration. It was concluded that the general directorate of taxes had undertaken several reforms in the legislative side as well as the structural side that had a positive impact on the effectiveness of the Algerian tax system, but it is not sufficient, it must be accompanied by several other reforms.

The eleventh study (Silini, 2020) is to the possibility of introducing and explaining new tax collection mechanisms, the study concluded that there are mechanisms were in motion and became in practice It is mandatory to also apply to major institutions and Directorate level some directorates as a first stage before generalizing.

Another study (Raki, &Ammari, 2020) deals the reality and prospects of modernizing the tax system in Algeria, and its constraints and requirements to improve it in light of technological development and the imperatives of keeping pace with it. The study found that the Algerian tax system still suffers from several problems, obstacles and challenges that did not improve the tax modernization in the required manner.

Another study is also found (Remadlia, & Kouidri, 2020), it aims to shed light on the reality of electronic management in Algeria. The results enabled the tax administration to achieve effective management by restructuring its organizational structure and insering modern technologies.

Another article (Saidi, & Belbagra,2019) discussed the most important programs for modernizing tax administration and the prospects for reforming services provided by the tax administration. The article has reached that modernization of tax services and structures has become an inevitable necessity and an end in itself in which the tax administration can improve the image of services provided and thus improve the relationship with taxpayers, but most of these programs still lack realism and application on the ground.

In the end, another study (Difallah, Atir, & Lebza, 2018) focused on the reform processes in the Algerian tax system - until 2017-, the main objective was modernization of the tax system to cope with changes in the Algerian environment, has resulted in the

continuing modernization of adopting the new tax information system, as well as the adoption of modern tax structures, the most important of the directorate of leading institutions and centers of taxes.

2. Differences and similarities between previous studies and the current study:

Among the similarities that we have seen in previous studies that we have referred to in the subject of our study, we find:

- All studies were distinguished by the selection of appropriate tests;
- Studies have agreed on the positive impact of modernizing and digitizing tax administration on improving public service, however, the first study proved otherwise;
- Our study is characterized by a greater selection of sample compared to previous studies;
- The variables we want to study are different from the variables of previous studies

Secondly. research methodology:

1. Methodology and sample:

In this study we used a quantitative approach based on a questionnaire composed of 03 axes including 15 items, dealing with the majority factors effecting successful converting to modernization and digitization of tax administration, this questionnaire was addressed to a sample of 140 taxpayers, it consists of three sections, the first covers improved service quality, the second part covers the modernization and digitization of the tax administration, the third part talks about strengthening the position of the tax administration. In the analysis phase of the collected answers, we used the SPSS “Statistical package for the social sciences software”.

We also add, that the study community consists of all taxpayers in various sectors who had a relationship with the tax administration, whether they are natural or legal persons, we also add that we did not specify the sample size in advance, and that the

questionnaire was distributed electronically only, during the period from December 2020 to March 2022.

2. Questionnaire and data collecting:

We have based on collecting primary data on a questionnaire which has distributed to a convenient sample of 140 taxpayers, we adopted also the Likert five-point scale in answering them (strongly agree 5 degrees, agree 4 degrees, neither agree nor disagree 3 degrees, disagree 2 degrees, strongly disagree 1 degree), on the basis of this, we deal the arithmetic averages with: "1- 2.59" low, "2.60-3.39" medium, and "3.40-5" high.

3. Reliability of the measurement tool:

To examine the reliability of the measurement tool, we have used the Cronbach's Alpha analysis, the results are presented is this table:

Table (1): Cronbach's Alpha test

Variables	Cronbach's alpha
Improved service quality	0,838
Modernization and digitization of tax administration	0,843
Strengthening the position of the tax administration	0,828

Source: by the researcher depending on the outcomes of SPSS

The results of the Cronbach's Alfa Coefficient are all more than the critical value 0.60, which means that the measurement tool is stable and capable to measure the studied phenomenon

Third. result and analysis:

1. Analysis of the study variables:

1.1. Analysis of the improved service quality variable:

Improving the quality of tax service affects different dimensions, namely tangibility, reliability, responsiveness and empathy, it can be explained in the following table:

Table (2): improved service quality

N ^o	Paragraph	mean	Std deviation	rank	Relative importance
01	Tangibility: there are in-kind facilities at the tax administration (equipment, means of communication, amenities)	3.60	1.27	03	Medium
02	Reliability: there is availability of information about the services provided, and there is respect for the deadlines provided	3.56	1.36	04	Medium
03	Responsiveness: there is speed in obtaining assistance in the event of an inquiry or a problem	3.64	1.27	02	Medium
04	Empathy: there is a desire to understand and solve the problems of taxpayers	3.76	1.18	01	High
Variable paragraphs combined		3.64	0.84	//	Medium

Source: by the researcher depending on the outcomes of SPSS

From the table above, we observe that the mean of combined paragraphs of improved service quality variable indicates a medium relative importance ($\bar{x} = 3.64$) but it exceeds the hypothetical mean ($\bar{x}_0 = 03$), which means an agreed by the individuals' sample. The Std deviation ($\sigma_x = 0.84$) indicates high homogeneity in the responses. The responses indicate an agreed with the paragraphs of improved service quality variable, but the degrees of relative importance are not high as it indicated in the most paragraphs.

The results also indicate that taxpayers are aware of the importance of improving the quality of public service, this will be reflected in meeting their needs when using digitization, therefore, the speed in completing the daily transactions, accordingly, we conclude that the tax administration has capabilities to develop performance, in a way that will reflect positively on the satisfaction of taxpayers.

1.2. Analysis of modernization and digitization of tax administration variable:

The following table show a descriptive statistical analysis of the respondents' answers:

Table (3): modernization and digitization of tax administration

N ^o	Paragraph	mean	Std deviation	rank	Relative importance
01	The tax administration has new automated windows put into service	4.08	0.86	01	High
02	I am satisfied with the introduction of electronic tax transactions	4.07	0.99	02	High
03	There is a reduction in the number of documents required after the application of digitization	4.00	1.00	03	High
04	There is facilitation in procedures and transactions after the application of digitization	3.95	0.88	04	High
05	There is speed in the exchange of information and data with the tax administration	3.50	1.07	06	Medium
06	There is a great response to the means of remote communication for inquiries and complaints	3.60	0.99	05	Medium
Variable paragraphs combined		3.86	0.72	//	High

Source: by the researcher depending on the outcomes of SPSS

From the table above, we conclude that all the means of modernization and digitization of tax administration variable paragraphs are plus than the hypothetical mean ($\bar{x}_0 = 03$), this result confirms that all these paragraphs are clear to the sample individuals.

We conclude also that there is a high agrees with the first paragraph ($\bar{x} = 4.08$), which means automated windows are very useful for sample individuals, the value of standard deviation ($\sigma_x = 0.72$) seem very small witch mean a high coherent on the responses of the sample individuals.

Based on the above, the tax administration has exploited information technology to provide its services to meet the needs of taxpayers, therefore, the modernization of the tax administration consists in changing the way services are provided through more diverse and safer means of communication.

1.3. Analysis of strengthening the position of the tax administration variable:

The following table show a descriptive statistical analysis of the respondents' answers:

Table (4): strengthening the position of the tax administration

N ^o	Paragraph	mean	Std deviation	rank	Relative importance
01	Digitization has contributed to the coordination between the interests of the tax administration and taxpayers when paying and declaring	4.13	0.59	01	High
02	Adopting digitization in tax administration is effective in combating tax fraud	3.97	0.84	03	High
03	Electronic management contributed to improving the performance of tax administration	3.72	0.81	04	High
04	It is necessary to increase the resources for the development of electronic management	4.00	1.00	02	High
05	Digitization takes into account the culture and experience of all taxpayers in dealing with information and communication technology	3.38	1.27	05	Medium
Variable paragraphs combined		3.84	0.64	//	High

Source: by the researcher depending on the outcomes of SPSS

To measure strengthening of the position of the tax administration variable, we calculate the means and Std deviations as indicated in the above table. The results estimate a high agree of the responses ($\bar{x} = 3.84$ and $\sigma_x = 0.64$), this indicates the existence of strengthening the position of the tax administration, by providing financial resources in order to implement electronic management, as well as the use of modern technologies to combat fraud and tax evasion.

2. Testing of hypotheses:

H1: there is no effect of improving service quality on the modernization and digitization of the tax administration.

To test the hypothesis, correlation coefficient (R) and coefficient of determination (R^2) were used at significance level $\alpha \leq 0.05$, this is what the following table shows:

Table (5): hypothesis 1 test

model	correlation coefficient (R)	coefficient of determination (R^2)	Sig. Value
	0.720	0.518	*0.000

*At the level of significance (0.05).

Source: by the researcher depending on the outcomes of SPSS

The results of the table, according to the opinions of the sample, show a significant effect of improving service quality on the modernization and digitization of the tax administration, the correlation coefficient was positive 0.720 and greater than 0.7, which shows the strength of the positive relationship between these two variables, and the coefficient of determination R^2 reached 0.518, which means that the quality of service explains 51.8% of the changes that occur at the level of modernization and digitization of the tax administration, and the rest is due to other factors not included in the study .

Since the significance level is 0.000 less than 0.05, it indicates a relationship between service quality and the modernization and digitization of the tax administration.

Based on the above, the researcher rejects the null hypothesis (H_0) and accepts the alternative hypothesis (H_1) is "The effects of improving service quality on the modernization and digitization of the tax administration".

H2: There is no effect of modernizing and digitizing of tax administration on strengthening the position of tax administration.

To test the hypothesis, correlation coefficient (R) and coefficient of determination (R^2) were used at significance level $\alpha \leq 0.05$, this is what the following table shows:

Table (6): hypothesis 2 test

model	correlation coefficient (R)	coefficient of determination (R^2)	Sig. Value
	0.784	0.614	*0.000

*At the level of significance (0.05)

Source: by the researcher depending on the outcomes of SPSS

The results of the table, according to the opinions of the sample, explain the presence of a significant effect of modernizing and digitizing the tax administration on enhancing its position.

The correlation coefficient reached 0.784, positive and greater than 0.7, which shows the strength of the positive relationship between these two variables, and the coefficient of determination R^2 reached 0.614, which indicates that the modernization and digitization of the tax administration explains 61.4% of the changes that occur in

enhancing the position of tax administration, and the rest is due to other factors not included in the study.

Since the significance level is 0.000 less than 0.05, it indicates a relationship between modernization and digitization of the tax administration and strengthening the position of the tax administration.

Based on the above, the researcher rejects the null hypothesis (H_0) and accepts the alternative hypothesis (H_1) is "The effects of modernization and digitization of the tax administration on strengthening the position of tax administration"

H3: there is no effect on improving the quality of service on enhancing the position of tax administration.

To test the hypothesis, correlation coefficient (R) and coefficient of determination (R^2) were used at significance level $\alpha \leq 0.05$, this is what the following table shows:

Table (7): hypothesis 3 test

model	correlation coefficient (R)	coefficient of determination (R^2)	Sig.Value
	0.805	0.647	*0.000

*At the level of significance (0.05)

Source: by the researcher depending on the outcomes of SPSS

The results of the table explain, according to the opinions of the sample, that there is a significant effect of service quality on enhancing the position of the tax administration ,

the correlation coefficient was positive 0.805 and greater than 0.7, which shows the strength of the positive relationship between these two variables, and the coefficient of determination R^2 reached 0.647, which means that the quality of service explains 64.7% of the changes that occur in the level of strengthening the position of the tax administration, and the rest is due to other factors not included in the study.

Since the significance level is 0.000 less than 0.05, it indicates a relationship between service quality and strengthening the position of tax administration.

Based on the above, the researcher rejects the null hypothesis (H_0) and accepts the alternative hypothesis (H_1) is "The effects improving the quality of service on enhancing the position of tax administration."

The Main Hypothesis: there is no correlation between modernization and digitization of tax administration through improving the quality of public service.

The previous relationships can be illustrated by the following correlation matrix:

Table (8): the main hypothesis test

Item	Improved service quality	Modernization and digitization of tax administration	Strengthening the position of the tax administration
Improved service quality	1.00	0.720	0.805
Modernization and digitization of tax administration	0.720	1.00	0.784
Strengthening the position of the tax administration	0.805	0.784	1.00

Source: by the researcher depending on the outcomes of SPSS

The correlation coefficient may take a range of values from -1 to 0 to +1, where the values are absolute and nondimensional with no units involved (Taylor, 1990,p.36), a correlation coefficient greater than zero indicates a positive relationship while a value less than zero signifies a negative relationship; from it, according to the scale of (L. Cohen), there are strong positive correlations between different variables (Narehan, Hairunnisa, Norfadzillah, & Freziamella, 2014, p.29)

Based on the above, the results of the statistical analysis in table 15 indicate that there is a positive relationship between modernization and digitization of tax administration through improving the quality of public service, therefore, the researcher rejects the null main hypothesis (H_0) and accepts the alternative main hypothesis (H_1).

Conclusion:

Results: we've attained several results including:

- Electronic channels are a great source of quality tax services;
- There is a correlation between improving service quality and modernizing and digitizing the tax administration;
- There is a correlation between the modernization and digitization of the tax administration and enhancing the position of the tax administration;

-There is a correlation between improving the quality of service and enhancing the position of the tax administration;

-Through the validity of the three hypotheses on which the study was based, we conclude that there is a correlation between modernization and digitization of tax administration through improving the quality of public service.

Recommendations: according to the conclusions of the research, the researcher recommended the following:

- Employees of the tax administration should be given sufficient opportunities to understand the process of change and necessary adjustments to reduce the level of uncertainty and resistance to change;

- The Central tax administration has to conduct scientific research that draws the path to pass a new law that organizes the process of converting from conventional to modernization and digitization models;

-Give an interest to the human capital in the tax administration by formation and recycling of its staff for a good mastery of modernization and digitization concept and its application;

-Create a special department in the ministry of Finance which deals only with Strengthening the position of the tax administration;

-Try to take advantage of the previous experiences of other countries and activate cooperation agreements in this field.

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