



Public Policy Making Model with a Knowledge Management Approach in Government Organizations: A Case Study of the Tax Administration.¹



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Extended Abstract

The aim of this research is to identify the dimensions and components of the public policy-making model with a knowledge management approach in Iranian government organizations, with a case study on the Tax Administration. In terms of research philosophy, this study is interpretive and falls under the category of theoretical-applied research in terms of its objectives.

The research approach is deductive-analytical, seeking to model exploratory data through qualitative analysis methods. Regarding data analysis methods, it is exploratory, and in terms of the nature of the data and the analysis of research findings, it is qualitative, aiming to identify the dimensions and components of the model using a systematic review qualitative method.

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To identify the dimensions, components, and key concepts of the research, a total of 668 articles published in reputable international scientific journals between 2018 and 2024 were examined through keyword searches and systematic review methods. In this study, while examining the dimensions of knowledge management, the themes of knowledge management in the Tax Administration were identified to form a knowledge-based approach for public policy-making.

The results of the research include identifying influential factors in the policy-making of the Tax Administration, which consist of environmental factors, organizational factors, individual factors, and extra-organizational factors, as well as identifying the dimensions and components of the identified factors. The researcher presented a proposed public policy-making model with a knowledge management approach in the Tax Administration.

The findings of this research highlight the importance of identifying the dimensions and components of the public policy-making model with a knowledge management approach in the Tax Administration, which can lead to improved decision-making processes and increased efficiency in this organization.

The results of the present study in the field of designing a general policy model with knowledge management in the country's tax affairs organizations examine the most important factories with academic centers and experts and discuss the role of knowledge management in improving decision-making and decision-making processes.

This is while in the study of Karimi and Raisi (1403), the effect of knowledge management on quality and dynamic quality services has been examined, and although knowledge management has a significant relationship with dynamic capability, this does not have an effect on service quality.

Also, Abedini et al. (1403) point to increasing the speed of response to changes in the insurance market with an agile organization, on cloud computing, which helps improve decision-making and service delivery processes. The present study also focuses on optimizing operational processes and knowledge-based decision-making. Finally, Jabbari et al. (1403) use social networks to disseminate knowledge on them, which is in line with the study of the present study with knowledge actors. Overall, the results of this study indicate that knowledge management is a key tool in improving public policy and decision-making in the Tax Administration and can be used as a successful model in other organizations.

The limitation of the study is related to the lack of access to comprehensive and up-to-date data on inter-organizational characteristics and successful international experiences in the field of tax policy.

Also, insufficient attention to non-economic and social factors in policy-making can lead to long-term challenges in implementing the proposed model. Based on the concepts and patterns resulting from the analysis of the themes and findings of this research and in comparison with the literature and theoretical foundations, the following research and points can be presented about knowledge-based planning and enrichment in the country's tax affairs organization:



One of the most important factors affecting knowledge creation, knowledge absorption, knowledge storage, knowledge organization, knowledge training, and knowledge application in tax affairs organizations is the organization's constructive partnership with university centers, economic activists, and tax experts in all organizations in order to acquire knowledge as tools of power and gain benefits in the hands of policymakers. The existence of an endogenous and exogenous issue of knowledge production and absorption for comprehensive policymaking in the country's tax organizations means being constructive and using the knowledge and experience of experts and knowledge actors in this field and modeling successful international systems and experiences for policymaking and proposing and amending existing management laws in scientific and empirical fields.

Creating a secure database for storing coded and classified knowledge based on the needs of policymakers (decision-makers) will make it possible to make a decision to change the policy, improve the decision-making prevent continuous changes, and create tax laws.

Also, considering several subsequent issues and today's problems, only the financial (economic) aspects of taxes and neglecting the factors that affect the policy in this area, including environmental factors, organizational factors, individual factors, and the factors that constitute each of the factors in the text of the article. The results of the research can be presented in the form of designing a general policy-making model with knowledge management in the country's financial affairs organization.

In general, to improve policy-making in the country's tax organizations, it is suggested that cooperation be established between academic, economic, and financial experts and organizations so that the exchange of information and experiences can be carried out more directly and actively.

Also, a secure and comprehensive database for storing and coding students with tax and successful international experiences can help with decision-making rules and reduce unnecessary.

In addition, specialized workshops and seminars for organization employees and stakeholders can help improve their awareness and capabilities in the field of knowledge management and policy-making. Finally, paying attention to social and cultural factors related to taxes and creating mechanisms for working with the community can improve attitudes toward paying taxes and increase taxpayers' tax compliance.

Keywords: Public Policy-Making, Knowledge Management, Government Organizations, Tax Administration.



Contribution of authors

All authors have participated in this research in equal proportion.

Ethical approval

Written informed consent was obtained from the individuals for their anonymized information to be published in this article.

Conflict of interest

No conflicts of interest are declared by the authors.