

The Effect of Entrepreneurial Dimensions on the Continuous Improvement of Tax: An Empirical Analysis of the General Authority for Taxation

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This study aimed to expatiate on research on the roles played by entrepreneurship and knowledge in the continuous improvement of the taxes of General Authority for Taxation as a provider of services. Thus, the study examined to what extent existing research understands the importance of entrepreneurship. Moreover, the study employed analysis of its variables as a main tool for collecting data and information. This study raised many questions including the following: What are the benefits of entrepreneurship and what is the readiness of the General Authority for Taxation? What is the impact of the dimensions of entrepreneurship (job creation, leadership and enterprise culture) on the continuous development of the selected population? The findings from this study clearly conclude that in the development of performance, the organisation adopted several techniques of continuous improvement. This is so whether the performance is of individuals or processes that constantly aim to eliminate all shortcomings in the organisation. Similarly, the results showed a positive impact of entrepreneurship on the continuous improvement of tax. This is an indication of a positive impact of the entrepreneurship's performance in the selected population of the study.

Introduction

Current trends in scientific developments and technological advances have a great effect on the organisational performance of businesses. The impacts are extended to business growth and increase in the presence of financial and material resources. A new approach has developed with new characteristics and rules in accordance with creative interests in their various forms. The new characteristics and rules are as follows: partial adjustments to better account for needs, continuous improvement, exploiting a proactive mentality, improving unique activities to meet business needs by discovering opportunities, the continuous participation of all staff, small additions and contributions to creativity. In modern enterprises, the adoption of calculated profit risk is now considered a common practice as an effective tool for receiving an uninterrupted flow of proposals and ideas for business development with increased productivity at lower costs (Faisal, Shabbir, Javed, & Shabbir, 2016; Iqbal, Shabbir, Zameer, Ahmed, & Ahmad, 2017; Ramli et al., 2018; Shabbir, Kassim, Faisal, Abbas, & Sabti, 2018; Shabbir, Shariff, & Shahzad, 2017).

The theme of creativity and benefits that the organisation gets from its application, leadership and access were identified by Insight (2009) which aimed to identify the role of innovation in entrepreneurship for business organisations. In achieving sustainable competitiveness in small and medium enterprises, the study aimed at measuring and analysing the impact of the organisation's leading dimensions. Hence, the benefit of the study can be helpful to the concerned departments of the General Authority of Taxation to address and avoid weaknesses and strengthen efficiency. As tax is one of the main resources of the state in developing countries, it can be used to determine the impact of entrepreneurship on the continuous improvement of taxes. The findings of the study contribute to the success of the organisation by increasing growth, supporting adaptation to changes in the environment and by creating a competitive environment that encourages innovation, creativity and competition for better performance (Faisal et al., 2016; Hussain, Fangwei, Siddiqi, Ali, & Shabbir, 2018; Imran et al., 2018; Muhammad Irfan Afzal, Shabbir, & Faisal, n.d.; Shabbir, Shariff, Bin Yusof, Salman, & Hafeez, 2018).

This research therefore enumerates an important and vital position to benefit from in the field of taxation. The structure of this study is categorised into the following sections: the research problem can be deducted from the research questions on entrepreneurship and the willingness of the GAC to benefit from tax. The questions are as follows:

- What is the impact of entrepreneurial dimensions (job creation, entrepreneurial leadership and entrepreneurship) on the continuous improvement of the selected population?
- To what extent has the population of the study responded to and understood the importance of the post-entrepreneurial impact on the continuous improvement of tax?

- Is there recognition of the important role that entrepreneurship plays in continuous tax improvement?

It is important to study and determine the impact of entrepreneurship on continuous tax improvement, since taxation is one of the main resources of developing countries. In addition, this study examined new variables of entrepreneurial dimensions, namely job creation, employee leadership and entrepreneurship. These can benefit from the continuous improvement of tax. Furthermore, it analyses the nature of the relationship between the dimensions of entrepreneurship and their impact on the performance of the General Authority for Taxation.

The main aims of this study are to investigate the important role of entrepreneurship in continuous tax improvement and to determine to what extent the selected population benefitted from the importance of entrepreneurship. The study also aimed to classify the most influential dimensions of entrepreneurship in the performance of the activities of the selected population. It also aimed to obtain knowledge of the impact of entrepreneurship in improving the performance of tax activity.

Theoretical Review

The concept of entrepreneurship

Since in the middle of the 8th century, entrepreneurship has been associated with the concept of leadership. The concept is rooted in the French economy. It refers to the kind of individual who undertakes an important project or activity. In the beginning of business, entrepreneurship means business. According to Hitt et al. (2009), entrepreneurship involves the unique activities that meet the needs of businesses and customers through the discovery of opportunities and the use of a proactive mentality and adoption of calculated risks involved in profit. It is a term that has been used for more than 200 years. Faihan and Albaz (2013) added that the individual who organises, manages and takes risks for a business or enterprise is represented by the term entrepreneur in the Webster Dictionary. An entrepreneur takes the risk to succeed and takes a place among processors, producers and customers.

Furthermore, Hussein (1983) reported that a strong ability to understand surroundings, to positively interact with others and to invest abilities to achieve a company's pioneering concept are demonstrated by a successful entrepreneur. Faris (2016) added that leadership involves the activities adopted by business organisations to create opportunities, invest valuable resources and build the right market position in a way that is difficult for competitors to understand or copy. Galabi and Idris (2007) defined leadership as a set of characteristics related to starting a business with risks and creativity in its performance. In contrast, Dirawi (2017) mentioned that there are many different definitions and mutually

agreed upon definitions in terms of meaning and content. It is defined as a dynamic measure designed to be innovative and unique in achieving value, and is added by allocating time, money, effort and willingness to take risks (Basrda, 2009).

Therefore, the need to direct scientific research to study the phenomenon of leadership has become a challenge for management scientists. This is accompanied by the emergence of the industrial revolution and successive schools of thought in monitoring their dimensions. There is need for diagnosis to analyse and predict the expected results and to use mechanisms to deal with the issues in accordance with rational assumptions (Faris, 2016). Sakhdari (2016) posited that the idea behind the entrepreneurship of business organisations dates back to the mid-1970s. This is presented by Peterson and Berger (1971), who define it as the strategy and leadership style adopted by large organisations to deal with an increasing level of market turbulence. It continued to be a separate theme until the 1980s by the entrepreneur Burgelman (1983) and entrepreneurship organisations.

According to the International Organisation for Human Rights (2005), entrepreneurship organisations are entities that contribute strongly to economic development and increase national income by generating creativity, developing markets, creating jobs and introducing advanced technology to improve goods and services, as quoted by Hussein (1983). According to Basrda (2009), an organisation defines entrepreneurship as when it is able to find something new and valuable in a timely manner by taking into account tangible and intangible resources, social risks, social incentives and independence for employees to earn their loyalty. In the same vein, Alyassre and Hussein (2015) opined that entrepreneurship is expected to improve business performance, while performance is linked to both behaviour and strategic planning.

In other word, the word 'leadership' can be referred to as success, but it more specifically means the sustainability of success. To maintain a level of stability within the organisation, success is required. The transition from the stage of stability to the expansion phase is the most important in investment cycles (Faris, 2016). According to Basrda (2009), there are many characteristics of a pilot organisation that can be identified as follows:

Continuous striving to improve the desire of its members with increases in the capacity to understand environmental variables and adapt to them as well as adapting for increases in efficiency (Iqbal et al., 2017; Ramli et al., 2018; Shabbir, Asad, Faisal, & Salman, 2019; Shabbir, Kassim, et al., 2018; Ul-Hameed, Shabbir, Imran, Raza, & Salman, 2019).

Increases in the accumulation of valuable information and knowledge used by management leads to the explosion of the potential of working people who achieve the leading goals of the organisation. Giving ideas to individuals to extract knowledge from their minds and combine

it with the knowledge and information in the organisation create a competitive environment that encourages innovation (Imran et al., 2018; Muhammad Irfan Afzal et al., n.d.; Ramli et al., 2018; Shabbir, Shariff, Alshaibani, Faisal, & Salman, 2018; Shabbir, Shariff, Bin Yusof, et al., 2018; Shabbir et al., 2017; Ul-Hameed et al., 2019).

The dimensions of entrepreneurship

According to Alqurna (2014), the dimensions of business leaders are as follows:

Job creation

This is the introduction of new things that give solutions in ways that are unique when compared to others and are adopted by organisations for innovations and continuous improvements in their products. Creativity in jobs is an important process that helps organisations to achieve product development and innovation. This wins the loyalty of organisations' customers and enables them to compete in new markets. Yayawe (2013) added that creativity is a mental capacity that can appear at the level of an individual, organisation or group. All these are the main axes of job creation.

Furthermore, innovation is the way an entrepreneur adopts new sources of wealth or supports sources of high potential for future wealth creation (Basrda, 2009). The relationship between entrepreneurship and innovation and the important role they have in enforcing the competitive advantages of a large or small enterprise is emphasised in this definition.

Leading employees

This implies the passion and trust of employees regarding their job. The modernisation of production means the creation of new values and desires to succeed and rush to work. Basrda (2009) defined an entrepreneur as a person capable of organising and managing a business and taking the risk to profit. They are considered the personality who has the skills and the administrative, psychological and social characteristics to find something new and creative. They have the following attributes:

1. They have an urge for task competition.
2. They have business control.
3. They have no inability in the case of uncertainty.
4. They are a risk taker.
5. They have a clear vision.
6. They have the ability to collect resources and organise them to achieve goals.

Structural flexibility

This creates a sense of belonging to the organisation. It is the ability to change and commensurate with modern developments and the decentralisation of decision-making in the organisation. It increases the creativity and innovation of individuals working in the expression and application of their ideas.

Leadership

This is the capability of top management to predict a solution to a problem and make employees personally trust the person who indirectly motivates them to work.

Entrepreneurial culture

This is the connective ability of society with the values that make the individual work in groups or individually (male or female). It is linked with economic growth and industrial conditions in a country, whether it is developed or developing, with the needs and aspirations associated with the human need for development and social needs. An effective monitoring mechanism is the culture. Unlike organisations where culture may negatively affect adaptability, a successful organisation has a culture that emphasises the need for continuous change.

A sense of belonging of working individuals is created by culture as it affects attitudes and behaviour at work. Positive culture emphasises the building of:

1. personnel strength.
2. reward, which is more than punishment.
3. both organisational effectiveness and the growth of individuals.

A positive attitude and openness to change is emphasised by a pioneering culture. A culture that welcomes changes as opportunities and does not focus on threats is the foundation of all successful organisations. Adaptation to changes and active or innovative participation in creating something new is required for a change in orientation. This simultaneously creates the best value for customers, which is the ultimate organisational goal (Paunovic&Dima, 2014).

Continuous improvement

The method of continuous improvement started in Japan with the aim of developing and achieving success through continuous gradual improvements in goods and services. Various processes were implemented to reduce costs, losses and defects and to prevent waste of all kinds and in all fields. This helped improved productivity, quality and saved time with limited resources. Continuous improvement is one of the basic principles of the TQM elements that represent an organised way to improve the quality of performance at each stage

of achievement. This is done using documentation, measurement and optimisation for the purpose of achieving typical objectives of the improvement process. The objectives are as follows:

1. to increase customer satisfaction.
2. to achieve efficiency and higher quality in performance.
3. to reduce losses.
4. to reduce costs.
5. to increase productivity.
6. to reduce the time of achievement.

Continuous improvement is defined as a series of activities and efforts aimed at continuous improvements in the quality of products, services and processes in order to reduce waste and make all operations efficient. This is true whether these variables are related to production or other commercial activities (Atyane & Noor, 2014). By applying the principles of continuous improvement that fit an organisation's administrative principles, Abo Baqee and Alkasasba (2017) show the rate at which organisational practices and human resources within an organisation interact with processes and outputs to meet customer requirements. The results of this application are the means to enact change in the workspace. The American Quality Association (2017) defines continuous improvement as continuous improvement of products, services, or processes through incremental improvements and breakthroughs (Druin, 2017). It is also known as a philosophy that seeks to improve all factors related to processes and activities that convert inputs into outputs continuously with the inclusion of equipment, roads, materials and personnel (Alakdar, 2018).

Similarly, Hough et al. (2017) stated that the term 'continuous improvement', which leads to higher levels of performance over the time, is an integrated approach that follows higher levels of performance through distinct mechanisms, as mentioned below:

1. System Perspective: It is well-known that continuous improvement does not only involve individuals but a system that produces current products. Therefore, it focuses on system design and operation.
2. Process-oriented: Efforts are focused on improvement through processes that provides results rather than focusing on the results themselves.
3. Problem solving through methodology: Cause and effect through development and test assumptions.
4. Front Line Participation: Any direct participation in the implementation process.

Larsson, et al. (2017) claimed that clarifying the objectives of continuous improvement is important. The objectives of a company increase the understanding of the personnel involved in the implementation of continuous improvement initiatives.

There are two types of performance measures: control indicators and improvement indicators. Control indicators are meant for the control of a process while improvement indicators are performance measures that measure the efficiency and effectiveness of procedures. Generally, indicators enable an assessment of whether objectives are achieved and facilitate the process of improvement.

Salah (2017) concluded that the process of improvement can be facilitated through more than one method of continuous improvement:

1. continuous improvement in the investment of an organisation's resources.
2. continuing improvement of the provision of climate change through the client's technical knowledge as a partner in managing the organisation.
3. continuous improvement of the results of an organisation and the value added to the views of customers.
4. continual improvement of productivity processes in order to achieve better methods
5. continuous improvement of the delivery of outputs to customers and anticipation of their specific reference.
6. continuous improvement of the management capabilities and processes of workers in order to increase the cohesion among them to achieve the best.

According to Soliman (2017), results and process performances are measured by managers with appropriate metrics. Individuals use metrics to measure the progress of their work to report to their managers. In order to improve the quality of services and the business environment in general, there may be a reduction in the volume of manual labour, automation of internal work processes and simplification of administrative procedures. Many countries are constantly seeking these solutions. Petersone, et al. (2016) reported that tax policy is applied by tax and customs administrations while a key role in business is played by the tax policy of the government. This imposes an additional administrative burden on firms, which increases the costs and resources for tax administration. Ahmed (2010) claims that the right ideas can be used to improve and execute the right business. First, this is achieved by seeking to improve all the processes required by the provision of service to a customer on a continuous basis. There are always efforts made to make changes and continuous modifications.

Dimensions of continuous improvement

In order to reduce defects and failures in products and services and to enhance competition to achieve outstanding performance, most organisations seek to use different tools and methods to continuously improve their processes and activities (Atyane& Noor, 2014).

Continual improvement of processes: This is a continuous search for opportunities for improvement in operations. The process involves a set of inter-connected activities and means that transform internal elements into extraneous elements in an organisation. Therefore, the set of processes are regarded as the various activities of the organisation. In order to meet the challenges it faces as its operations are improved, an organisation increases its ability. Thus, the performance is improved. Ahmed (2010) states that this depends on the senior management's understanding of the means to change performance and take advantage of quality benefits.

The emphasis on elements and customers is related to the improvement of the quality of the process, as stated below:

- Reducing the cost of delivery at all stages of performance will improve the process.
- Satisfying customer needs and satisfaction improves the process.
- Improving the performance of the process is done through surveys of customer opinions and ideas.

Continuous improvement of the performance of individuals: By encouraging individuals to use incentives and reward systems, continuous development of the idea takes place when successfully implemented. The organisation allows individuals working in it to participate in continuous improvement processes (Butter et al., 2018). Skill management makes individuals a strategic resource capable of creating value and achieving a competitive advantage. The performance of the individual is related to specific efforts. Abilities and the perception of roles and tasks are also connected to the individual who occupies a job while. Attributes such as effort, abilities and skills are under his or her control. Learning from communication skills to create better communication with taxpayers is an important strategic principle. The following can thereby be achieved:

- Continuous strengthening of organisational culture.
- Development of quality of services to suit taxpayers.
- Continuous monitoring of key performance indicators and development of service catalogues.
- Managing of business processes with regard to internal and external changes.
- Increases in performance through continuous education of taxpayers to suit their needs.
- Monitoring of the satisfaction of taxpayers.

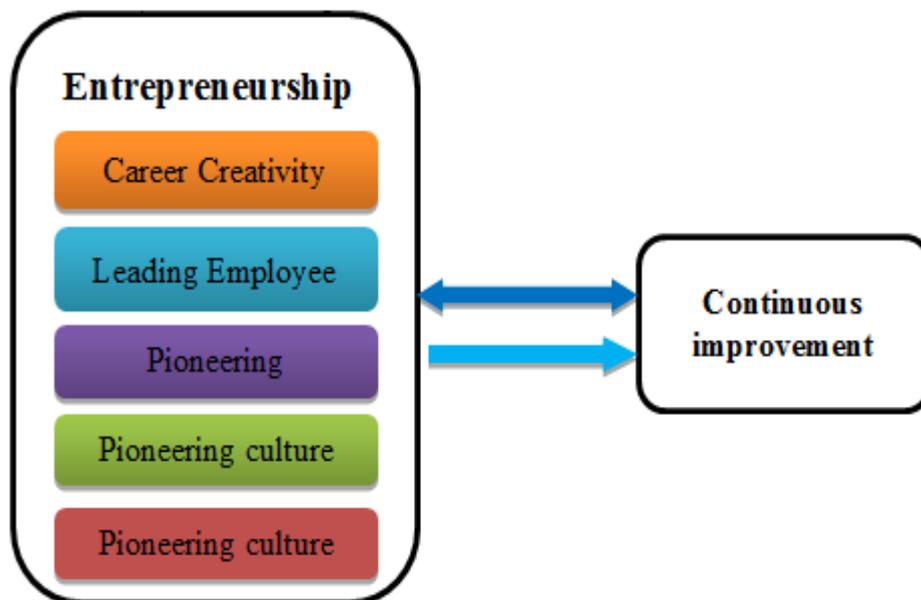
Continuous improvement of organisational performance: These are the outcomes of the contribution of the components of an organisation and infrastructure in its composition. Also, it is the ability of an organisation to achieve its main goals at the lowest possible cost. Performance is the ability of an organisation to achieve its objectives by using available resources in an efficient and effective manner. Organisations with outstanding performance are those organisations whose basic objectives are clear and have commitment at all levels of leadership for continuous development and improvement. Organisations are working to improve their performance at all levels to achieve excellence. This excellence is available in skills and in performance. The outputs of this performance may have negative effects on the profits of the organisation, may be the basis for survival and may enhance competitiveness (Yosif, 2007).

Methodology

In accordance with the literature review, the four dimensions of the independent variable (entrepreneurship) are: job creation, leadership and entrepreneurial culture and its effect on the dependent variable (continuous improvement).

Figure 1

Research model



Research Hypotheses

The research is based on the following assumptions

H1: The existence of efficient and advanced entrepreneurship positively affects the reality of the activity of companies subject to income tax. Thus, the amount of tax due is calculated more accurately.

H2: There is a statistically significant correlation between entrepreneurship and continuous improvement.

H3: The dimensions of entrepreneurship and continuous improvement have a statistically significant impact on the performance of the commission.

H4: Entrepreneurship has a statistically significant impact on continuous improvement.

Results Analysis

Measuring honesty and consistency

Test of honesty: A group of respondents were presented a questionnaire by competent researchers in the field. The researchers responded to the opinions of the respondents, made necessary changes in accordance with the proposals submitted and issued the questionnaire in its final form.

Test of stability: The test was done to know the value of Cronbach Alpha.

For each research variable, it is clear from the above table that the value of the Cronbach alpha coefficient is high. The total value of the research's variables for the alpha coefficient is 0.936. The result is considered a high stability value, which indicates the validity and consistency of the study questionnaire and its validity in application to the basic study sample.

Results of empirical analysis

The questionnaire was designed to complete the practical aspect of the research, to access the required data and to validate the hypothesis of the research. According to the study, the first includes the questions related to entrepreneurship while the second includes questions related to the continuous improvement of the performance of the commission. This is in addition to the questions contained in the questionnaire about the characteristics of the population of the study for which the questionnaire was distributed. The study was divided into the following in light of the above:

Demographic information

The objective of this section is to clarify the main characteristics of the members of the targeted population among the employees of the General Authority for Taxation by means of the information contained in the questionnaire distributed to them. As shown in Table 1, the following is a brief description of the members of the research sample.

1. Gender distribution: The respondents were 51.2% male and 48.8% female.
2. Age distribution: The percentage of the sample aged 20 and less was 24.6% while the proportion aged 21-30 was 14.30%. This was followed by 26.1% aged 31-40, 12.3%, aged 41 to 50 and 22.7% aged 51 and over.
3. Qualification distribution: Table 1 shows that 2.0% of the sample had a PhD or equivalent qualification, 2.5% had a master's degree or a diploma, 79.8% possessed the scientific qualifications of a bachelor's degree, 6.9% possessed qualifications from a qualified institute and 6.9% of educational qualifications were intermediate or below.
4. Years of experience distribution: Table 1 shows that 17.7% of the sample ranged from 10 to 15 years of service. 13.8% was between 10 and 15 years. About 23.2% had years of service ranging from 16-20 years. 22.7% had service ranging from 21-25 years. 22.7% had provided service for 26 years and over.

Table 1

Demographic information about the population of the study

No.	Variables	Categories	Repetition	Percentage
1	Gender	Male	104	51.2%
		Female	99	48.8%
		Total	203	100.0%
2	Age	20 years and less	50	24.6%
		21 - 30 years	29	14.3%
		31-40 years	53	26.1%
		41-50 years	25	12.3%
		51 years and more	46	22.7%
		Total	203	100.0%
3	Qualification	PhD or equivalent	4	2.0%
		Master or equivalent	5	2.5%
		Higher diploma	4	2.0%
		B. Sc.	162	79.8%
		Diploma	14	6.9%
		Preparatory and below	14	6.9%
		Total	203	100.0%
4	Functional service	Less than 10 years	36	17.7%

	10-15 years	28	13.8%
	15-20 years	47	23.2%
	21-25 years	46	22.7%
	26 years and more	46	22.7%
	Total	203	100.0%

Analysis of the Variables

The computational and standard deviations, the coefficient of variation and the relative importance of each variable from the questionnaire were tested as follows:

Entrepreneurship

This section was measured by twenty questions (1-20), as shown in Table 3. The results were distributed between the highest level of response. The second question achieved a value of 4.35, which refers to the option to be fully agreed upon while being in a very good harmony with the answers. This confirmed the values of the standard deviation and the coefficient of variance to be 0.63 and 12.72 respectively. The results show that entrepreneurship has a high level of importance in the questionnaire with a relative importance of 88.89. This shows that the General Authority for Taxation supports curiosity in improving the performance of employees' duties. A mean value of 3.10 indicates a neutral option. The values of the standard deviation and the coefficient of variation are 1.07 and 35.15 respectively with an average consistency in the responses.

This result shows that this instrument has a medium level of importance in the sample with a value of relative importance of 60.45. The results support the degree of interest according to the research sample in this paragraph. This result indicates that there is no consensus on items 1, 3, 4, 5, 6, 7, 10, 11, 13, 15, 16, 17 and 18. In this axis, different percentages in the computational circles ranged from agreed to disagreed. Items 8, 12, 14, 19 and 20 achieved neutral ratios. The values for the five paragraphs indicate that there is almost no approval by the respondents on these items.

Generally, it can be said that the average mean for all sections of the entrepreneurial axis is equal to 3.70. This shows that the opinion is agreed upon as it has a positive value. This result indicates that the majority of respondents agree that entrepreneurship positively affects the continuous improvement of the performance of the Authority General Taxation.

Table 2

Arithmetic mean, standard deviation, coefficient of variation and relative importance of variables of entrepreneurship

No	Items	Mean	Standard deviation	Coefficient of variation	Relative importance
1	The General Authority for Taxation always makes attempt to provide creative models distinct from former employees.	4.25	0.71	15.61	85.74
2	The General Authority for Taxation seeks to establish creative work teams to develop its services.	4.35	0.63	12.72	88.89
3	The General Authority for Taxation works to encourage its employees to solve work related problems.	3.45	0.83	24.50	68.90
4	The General Authority for Taxation is encouraged to submit opinions and proposals by its employees to improve and develop working methods.	3.91	0.78	20.30	78.95
5	The General Authority for Taxation reinforces ideas from its employees to enrich the functions.	3.74	0.75	20.65	79.80
Career creativity		3.77	0.45	12.42	76.90
6	The General Authority for Taxation works to support its employees to take the risk for profit.	3.77	0.80	20.57	75.85
7	The General Authority for Taxation exceeds the failure resulting from the new experiences of its employees.	3.75	0.85	22.77	74.90
8	The General Authority for Taxation supports its staff to increase the challenge to enhance performance.	3.21	1.03	33.07	61.95
9	The General Authority for Taxation supports the curiosity of the employees in improving the performance of their functions.	3.10	1.07	35.15	60.45
10	The General Authority for Taxation enhances the administrative	3.63	0.91	22.10	75.17

	characteristics of its employees to achieve objectives.				
Pioneering employee		3.68	0.66	19.56	72.72
11	The General Authority for Taxation works to develop leadership skills to enhance the future positions of the Authority.	3.88	0.96	23.32	76.73
12	The General Authority for Taxation (GAC) is empowering its leading employees to improve the achievement of tasks.	3.36	0.99	30.14	66.42
13	The General Authority for Taxation (GAC) promotes excellence in the field of work which makes the leader more efficient.	3.78	0.84	20.80	76.76
14	The General Authority for Taxation allocates a budget for the training of its employees with entrepreneurial talents.	3.33	1.17	37.02	63.90
15	The General Authority for Taxation works to strengthen the leadership qualities of its employees.	3.60	0.97	21.68	70.68
Pioneering leadership		3.55	0.83	23.51	72.21
16	The General Authority for Taxation (GAC) establishes supporting values to achieve leading performance in accomplishing tasks.	3.66	0.84	22.17	72.40
17	The General Authority for Taxation allocates its efforts to form leading work culture teams in its work.	3.77	0.73	19.89	73.67
18	The General Tax Authority (GAC) involves its leading employees with other staff for learning events.	3.89	0.75	17.71	78.53
19	The General Authority for Taxation grants rewarding incentives to its employees with superior performance.	3.33	1.05	32.72	65.27
20	The General Authority for Taxation (GAC) attempts to bring together	3.35	1.03	30.10	67.30

	pioneering cultures to the level of departments.				
Pioneering culture		3.76	0.65	16.52	77.39
Entrepreneurship		3.70	0.53	12.97	79.81

Continuous improvement: this construct is measured by 10 items (21-30), as shown in Table 3. The results were distributed among the highest level of answers achieved by the twenty-fourth question. This confirms the General Authority for Taxation to be valued at 4.23 indicating ‘agreed to’. It is confirmed by the values of the standard deviation and the coefficient of difference to be 0.91 and 17.52 respectively. The results show that this item has a very high level of significance in the survey sample (87.79). It therefore confirms the degree of interest of the research sample regarding this variable. Item 29, which states that ‘the General Authority for Taxation provides a distinct level of services to customers’, has achieved the lowest level of response with a value of 3.19. This implies neutrality with an average consistency in the responses. This is confirmed by the values of the standard deviation and the coefficient of variation which are 1.11 and 37.12 respectively.

The result shows that this variable has an average level of importance within the sample while the value of relative importance was 60.26. The value confirms the degree of interest according to items 21, 23, 25, 26, 28, 30. Under this variable, there are varying percentages in the computational circles ranging from agreed to disagree. The percentages of the two dimensions indicate that there is almost no approval by the items in these dimensions. Generally, the arithmetic mean of all the dimensions of continuous improvement items is 3.79. This indicates an option (agree) with a positive value. This result indicates that the majority of respondents agree to the dimensions of continuous improvement of performance in the General Authority for Taxation.

Table 3

The arithmetic mean, the standard deviation, the coefficient of variation and the relative importance of the variables of continuous improvement

No.	Items	Mean	Standard deviation	Coefficient of variation	Relative importance
21	The General Authority for Taxation (GAC) is seeking different ways of controlling its operations.	3.74	0.96	23.48	74.58
22	The General Authority for Taxation uses ready-made programs to devise new methods.	3.24	1.07	33.10	61.45
23	The General Authority for Taxation has well-qualified workers based on	3.51	1.03	27.57	70.10

	education, training, skills and appropriate expertise.				
24	The General Authority for Taxation has employees who have the readiness and willingness to work outside official working hours.	4.23	0.91	17.52	87.79
25	The General Authority for Taxation works to ensure a quality policy of commitment to continuous improvement.	3.70	0.84	25.82	72.55
26	The General Authority for Taxation seeks to expand opportunities and grow in the long term.	4.12	0.94	19.23	84.69
27	The General Authority for Taxation (GAT) has achieved an increase in profits due to innovation in its operations.	3.34	1.13	34.43	63.50
28	The General Authority for Taxation works to increase employment opportunities as a result of increasing production capacity.	3.67	0.85	24.65	73.32
29	The General Authority for Taxation provides a distinct level of services to customers.	3.19	1.11	37.12	60.26
30	The General Authority for Taxation provides the resources and information necessary for the execution and control of operations.	3.72	0.86	23.82	72.89
Continuous improvement		3.79	0.74	19.75	77.24

Test of the hypotheses

1. The hypothesis of correlation: The Pearson Correlation Coefficient is a statistical method used to measure the strength and direction of the linear relationship between two quantitative variables at the level of the sample being investigated. This is done in order to determine the nature of the relationship between the variables of the study and to know the acceptability or rejection of the first main hypothesis. In this case, it states that there is a positive relationship and statistical significance between entrepreneurship and continuous improvement of the performance of the body, as shown in Table 4.

Table 4

The correlation between entrepreneurs and the continuous improvement of the performance of the Authority

Y \ X		Career creativity	Leading employee	Pioneering leadership	Pioneering culture	Entrepreneurship	Moral relations	
							N o.	Per cent
Continuous improvement Y	Coefficient of correlation	.625**	.714**	.671**	.847**	.864**	5	100 %
	Moral level	0	0	0	0	0		
	Decision	Sig	Sig	Sig	Sig	Sig		

Table 4 shows that there is a positive correlation and a significant relationship between entrepreneurship and the continual improvement of performance. The correlative relationship reached 0.864 ** at the level of 0.01 while being 0.847 at the level of 0.01. These values reveal a strong and significant relationship and explain the strength of the relationship between the pioneering culture and continuous improvement of performance. Hence, this study accepts the first main hypothesis that there is a statistical and significant relationship between moral business and the continuous improvement of performance.

Impact of the Hypotheses

Simple reaction analysis: Table 5 shows that the calculated value of F is 30.91, which is greater than the value of F involving the scale of 7.90 at the level of significance of 0.01 and moral level of 0.000 with the degree of freedom of 1,201. The results show that there is a significant relationship between entrepreneurship (as the independent variable) and continuous improvement (as the dependent variable). The value of the coefficient of determination (R-squared) is 0.745. This indicates that entrepreneurship explains 74.5% of the difference in continuous improvement from 25.5%. Therefore, the results provide sufficient support to accept the hypothesis of the second main research effect, which states that there is a significant effect of entrepreneurship on the continuous improvement of the performance of the organisation.

The value of the constant limit (a = 0.653) is statistically significant. Similarly, the constant limit (b = 1.140) is also statistically significant because the calculated t value of 15.585 is greater than the t-table at the moral level of 0.01 and degree of freedom of 2.35. These results show that there is strong impact of entrepreneurship on the continuous improvement of performance in the General Authority for Taxation.

Table 5

The impact of entrepreneurship on the continuous improvement of the performance of the Authority

y \ x	Continuous improvement							
	A	Calculated t value	B	Calculated t value	R ²	Calculated f value	Sig	Decision
Entrepreneurship	0.653	3.632	1.140	15.585	0.745	30.91	0.000	Effected

* (f) The value is 5% significant and the degree of freedom (1,201) = 3.95

** (f) The value is 1% significant and the degree of freedom (1,201) = 7.90

* (t) The value is 5% significant and the degree of freedom (201) = 1.67

** (t) The value is 1% significant and the degree of freedom (201) = 2.35

Multi regression analysis: Table 6 shows that the calculated value of F is 16.73, which is greater than the numerical value of F (3.55) at the level of significance of 0.01, moral level of 0.000 and the degree of freedom of 4,198. This is true for the total dimensions of entrepreneurship in the dependent variable (continuous improvement) in the research sample. The value of the R-squared is 0.824. This means that the total value of the dimensions of entrepreneurship is 82.4% of the variation in continuous improvement. The variation that accounts for 17.6% can be explained by factors that did not enter the regression model. Therefore, these results provide sufficient support to accept the third main effect hypothesis. It states that there is a significant effect of the total dimensions of entrepreneurship on continuous improvement.

The value of the constant limit ($a = 0.830$) is statistically significant. The degree of freedom (198) has a value of 2.35. The marginal slope values of X1, X2, X3, X4 are 0.624, 0.345, 0.455 and 0.693 respectively. These are statistically significant, since the calculated value of t (3.065, 5.181, 2.731, 9.978) are greater than 0.01 regarding the degree of freedom (198). In light of these results, it is clear that entrepreneurship, with its combined variables, has a significant and strong effect on the continuous improvement of the performance of the General Authority for Taxation.

Table 6

The multivariate effect of the total variables of entrepreneurship on continuous improvement

Entrepreneurship	Continuous improvement						
	Regression coefficients	Calculated t value	Sig	R ²	Calculated f value	Sig	Decision
a	0.830	3.078	0.003	0.824	16.73	0.000	Effectuated
Career creativity	0.624	3.065	0.004				
Leading employees	0.345	5.181	0.000				
Pioneering leadership	0.455	2.731	0.005				
Pioneering culture	0.693	9.978	0.000				

* (f) The value is 5% significant and the degree of freedom (4,198) = 2.48

** (f) The value is 1% significant and the degree of freedom (4,198) = 3.55

* (t) Tertiary significance is 5% and the degree of freedom (198) = 1.67

** (t) The value is 1% significant and the degree of freedom (198) = 2.35

Conclusions and Recommendations

Conclusion

From the above results, this study concludes the following:

1. Contributions are made through the success of the pioneer organisation in increasing growth, adapting to changes that occur in the environment and creating a competitive environment that encourages innovation, creativity and competition to achieve better performance.
2. Whether the performance is by individuals or through processes, continuous improvement in technology is a technique adopted by organisations in the constant development of their performance in order to remove all shortcomings in the organisation.
3. The correlation between entrepreneurship and the continuous improvement of tax performance is significant and positive.
4. The effect of entrepreneurship in the continuous improvement of tax performance is significant and positive.
5. There exists a multi-positive effect from the combined variables of entrepreneurship on the continuous improvement of tax performance.
6. There is a lack of interest by the commission in supporting employees to increase and enhance their degree of performance.
7. The commission gives weak support for working individuals, which, in turn, develops the performance of the functions of the workers.

Recommendations

From the above conclusions, this study recommends the following:

1. New competitive advantages should be created for the leading organisations. To continue the processes of creativity and innovation, this feature depends on the internal capabilities and the resources of an organisation.
2. Attention should be shifted to continuous improvement processes in order to keep abreast with the current developments and changes in accordance with the objectives of an organisation.
3. Employees should be supported in their works to increase and enhance their degree of performance.
4. Organisations of workers should be supported, which, in turn, develops the performance of the tasks of the workers.
5. To improve the accomplishment of tasks, emphasis should be placed on the empowerment of leading employees.
6. Incentives should be provided for employees with superior performance.
7. Software programs and technology should be used in an effective manner to invent new methods.

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