



## **Staff Competence, Support Services, and VAT Collection Performance: Does Managerial Performance Mediate the Relationship?**

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### **ABSTRACT**

VAT collection is a major issue for several governments around the world. Different countries have applied different techniques to enhance VAT collection. Likewise, the UAE government has introduced VAT and its collection is challenging for them. One of the key issues that has been observed in the literature is that support services are limited, and the staff appointed for collection is incompetent and require proper training. Similarly, the managerial role at the same time cannot be ignored. Therefore, the purpose of the study is to identify the mediating role of managerial performance between staff competence, support services and VAT collection performance. For the said purpose, primary quantitative causal research has been conducted using adopted questionnaires. The findings of the study are based on structural equation modeling technique and contributed to Economic Theory of Tax Compliance by identifying the mediating role of managerial performance. The study is equally important for the practitioners in understanding the importance of boosting staff competence and provision of support services for enhancing VAT collection.

**Keywords:** Staff competence, support services, managerial performance, VAT collection

## INTRODUCTION

The GCC participant nations consented to implement the Value Added Tax (VAT) system across all the GCC member conditions with the aid of the International Monetary Fund (IMF) (Vreeland, 2003). However, this new system in the GCC area brings the question of how it will be useful to the economy of the GCC, which on execution of VAT income tax system are going to enhance the economical scale of the member conditions of GCC if embraced (Ainsworth, 2017; Kadim et al., 2021). If VAT system will be applied, it is going to enhance the selection and sharing of the treaties within the seven-member states of UAE.

On conception, this tax was acquired on the ultimate cost credited the buyer at a set portion of the final cost (Swierenga, 1969). However, VAT has actually at some point become some of the main income tax profits demanding for correct tax administration functionality to broaden its tax core, enhancement of its features and firming up the enforcement procedures (Abiola & Asiweh, 2012). Furthermore, this remains in regard of the fact that VAT experiences being inadequate during those lots of essential markets (including solutions and the retail and wholesale sector) have actually been actually excluded of the VAT brackets (Scarcella, 2020).

It is actually certainly not simply the authorities, which should be accountable in examination of completion of VAT yet the consumers themselves will definitely participate in crucial task (Scarcella, 2020). Because the VAT is actually a tax that is actually levied on the customer, it does certainly not constitute a tax obligation on service (Fjeldstad, Kagoma, Mdee, Sjursen, & Somville, 2020). A registered VAT citizen is actually charging and acquiring funds that are actually being actually conducted in trust for the authorities just before being remitted to the VAT Authority (Nguyen, Hoai-Luan, Thi-Hong, Huynh, & Nakashima, 2019).

Nevertheless, VAT Authority performed experience the kinds of illegal tasks that have been frequently faced by several nations, which have introduced VAT (Chege, Kiragu, Lagat, & Muthoni, 2015). Such fraudulent actions decline the country its own earnings privileges: develop affordable inequalities in business environment and work to the danger of the sincere business taxpayers (Stankevicius & Leonas, 2015; Asif, Asad, Bhutta, & Khan, 2021; Asif, Asad, Kashif, & Haq, 2021). Despite the fact that intensive education program has actually been actually going through by the tax obligation management, there are a variety of problems, which restrain for the

practice of VAT in the Zone (Palil, Akir, & Ahmad, 2013; Fadhel, Aljalahma, Almuhanadi, Asad, & Sheikh, 2022). Moreover, there is a strong requirement to recognize the underlying sources of VAT practice. In our country a lot of research have actually been actually carried out on VAT administration yet certainly not looking at of academic part of policy and requirement of VAT and its strategy (Mittal & Mahajan, 2017; Khan A. A., Asad, Khan, Asif, & Aftab, 2021).

Thus, UAE being an emerging economy must make its VAT collection system in the best efficiency as it is an important matter in the efforts of UAE to derive the national economy. Hence, increasing the performance of VAT and taxation authority is essential to improve trust of the collection system, which in turn contributes to the national economy. Therefore, staff competence and support services need to be enhanced for improving tax collection performance, likewise, the managerial performance is also significant for the same. Thus, the purpose of the current study is to analyze the mediating role of managerial performance between staff competence, support services, and VAT collection performance in UAE.

## **LITERATURE REVIEW**

The basic purpose of the research is to understand Value Added Tax (VAT) collection Performance. For the said purpose, the study used the theoretical support of Economic Theory of Tax Compliance (ETTC). The current research will first focus on VAT collection performance followed by adding the mediating role of managerial performance to enrich ETTC.

Around the world there is actually a change from primary income taxes to indirect VAT as a means for producing federal government revenue (Chethiyar, Asad, Kamaluddin, Ali, & Sulaiman, 2019). Indirect income taxes were actually favored as a result of to their benefit and low resistance (Grown & Imraan Valodia, 2010). A lot of nations embrace VAT as the major ways for creating government revenue (Unegbu & Ireffin, 2011).

Low degree of VAT selection indicates less social expenditure, a lot less tightening to personal services, less employment, and consequently, less financial growth (Economics, 2008). Estimate of the magnitude of tax fraudulence and tax dodging as well as determining the primary sources or even technicalities in an income tax system make it possible for individuals to dodge (Tabash, Sheikh, & Asad, 2020). Therefore, VAT is essential for the development of an appropriate income tax plan (Gangl, Kirchler, Lorenz, & Torgler, 2015). VAT estimate gives ideas concerning a tax

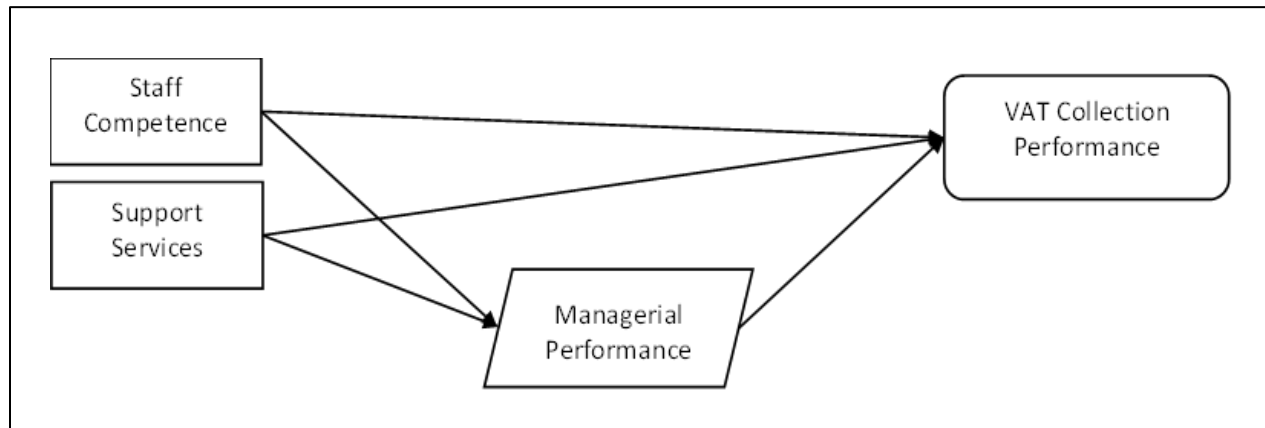
obligation firm's productivity in securing tax obligation revenues and the required source appropriation in purchase to take care of tax collection (Ratnasari & Tjaraka, 2020; Hamid et al., 2020).

At the same time, managerial performance is among the factors that can easily boost tax collection as well as efficiency (Huang, Yu, Hwang, Wei, & Chen, 2017). Additionally, performance may be described as the level to satisfy the requirements connected to its features (McCarten, 2006). Managerial performance is actually a step of just how effective managers have actually been in achieving goals (Emsley, 2003). Managerial performance that has been actually gotten due to the managers is actually a factor that could be utilized to enhance performance (Emsley, 2003). Managerial performance reveals the potential of management to execute the features of management, which is certainly with regard to decision-making (Mohammed, Elrehail, Alatailat, & Elçi, 2019). Nonetheless, the management in conducting the functionalities and tasks include planning, organizing, briefing, and controlling that regularly need info to decide (AF & Arisha, 2018).

Staff competence is one of the key issues. The technical staff must meet extremely exacting standards leading to achievement of the VAT revenue collection objective (Chake, 2019). Moreover, it is desirable that the Revenue body establishes and operates staff training/development programs and has the ability to negotiate staff remuneration based on public sector policies and arrangements (Anjulo & Waje, 2018; Khalil, Asad, & Khan, 2018). However, this would enable the Revenue body to make more effective use of its human resources and increase VAT collection performance (Chege, Kiragu, Lagat, & Muthoni, 2015). In addition, performance of tax department operations depends on tax employees' quality and capability, creating the need to build a high-quality and professional tax team. An important way for achieving this objective is effective training (Mina Beigi, 2011; Asad, Tabash, Sheikh, Al-Muhanadi, & Ahmad, 2021). Likewise, effective use of Information Technology (IT) contributes to total VAT collection performance (Chege, Kiragu, Lagat, & Muthoni, 2015; Bashir & Asad, 2018). Relevant IT via app of various company distribution channels on call to them (e.g., phone, walk-in offices, and Internet) plays a crucial role of enhancing both the effectiveness and top quality of citizen services (Varney, 2006; Asad, Ahmad, Haider, & Salman, 2018).

Likewise, utilizing the unique citizen identification number and citizen expert report as its own manner (Bornman & Wassermann, 2020; Bilal & Sulaiman, 2021). Moreover, the brand-new relevant information system have to manage to track the standing and area of citizen cases and management case movement through a variety of business procedures where it must pass (Aydiner, Tatoglu, Bayraktar, & Zaim, 2019; Khan, Asad, Fatima, Anjum, & Akhtar, 2020; Ullah, et al., 2021).

Based on the importance of VAT collection performance and the role of managerial performance in VAT collection performance, staff competence and support services. Based on the reviewed literature and Economic Theory of Tax Compliance the following framework has been proposed for empirical testing by adding managerial performance as a mediator in the Economic Theory of Tax Compliance.



**Figure 1:** Framework of the Study

## METHODOLOGY

The purpose of the study was to identify the mediating role of managerial performance between staff competence, support services and VAT collection performance. For the said purpose quantitative research technique has been applied and the data has been collected from 364 employees of federal tax authority in UAE in general and Dubai and Abu Dhabi in particular. The instrument used for collecting the data has been adopted from prior studies. The items for Staff competence, staff support, and VAT collection performance were adopted from Ratnasari and Tjaraka (2020) and the items for managerial performance were adopted from Anjulo and Waje (2018). Furthermore, 7-points Likert scale is used as it is considered as good for the measurement

of perceptions (Asad, Asif, Khan, Allam, & Satar, 2022). Structural equation modeling technique has been applied over the collected data after ensuring the reliability and validity of the instrument (Asad, Shabbir, Salman, Haider, & Ahmad, 2018).

## ANALYSIS AND DISCUSSIONS

The study intends to identify the mediating role of managerial performance between staff competence, support services and VAT collection performance. For the said purpose initially the items loadings have been analyzed to ensure that each item taken in the model holds significant loading. Items having loadings value above 0.7 have been kept in the model and hardly items are removed because of less item loading. The findings are mentioned in table 1 below:

**Table 1**

*Item Loadings*

Description of Items	Managerial Performance	Staff Competence	Support services	VAT Collection Performance
MP1	0.764			
MP2	0.766			
MP4	0.842			
MP6	0.735			
SC1		0.888		
SC2		0.905		
SC3		0.878		
SC4		0.801		
SS1			0.804	

SS3			0.804	
SS4			0.783	
SS5			0.808	
VCP1				0.828
VCP2				0.793
VCP3				0.739
VCP4				0.790
VCP5				0.758
VCP6				0.776
VCP7				0.831

After ensuring that items kept in the model are having sufficient item loadings reliability and validity of the model is confirmed using Cronbach's alpha, composite reliability, and Average Variance extracted. Furthermore, discriminant validity has also been established. The results for the content validity are mentioned in table 2 below:

**Table 2**

*Validity and Reliability*

Variables	Cronbach's Alpha	Composite Reliability	AVE	MP	SC	SS	VAT CP
Staff Competence (SC)	0.891	0.925	0.811	0.348			
Support Services (SS)	0.815	0.877	0.755	0.383	0.869		
Managerial Performance (MP)	0.783	0.859	0.640	0.561	0.621	0.800	

VAT Collection Performance CP	0.898	0.920	0.622	0.674	0.437	0.533	0.788
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After ensuring that the instrument used is suitable for the analysis path coefficients have been analyzed. Initially the direct impact of the two independent variables over the dependent variable is mentioned in table 3 below:

**Table 3**

*Direct Effects*

	Original Sample (O)	Sample Mean(M)	Standard Deviation (STDEV)	T Statistics(O/STDEV)	P Values
Staff Competence ->VAT Collection Performance	0.478	0.463	0.133	2.585	0.003
Support Services->VAT Collection Performance	0.347	0.339	0.161	2.916	0.002

In this study, initially the importance of staff competence over the performance of VAT collection has been analyzed over a sample of 364 respondents from the federal tax authority in Dubai and Abu Dhabi – UAE which has shown a positive relationship between staff competence and VAT collection performance ( $\beta = 0.478$ ,  $t = 2.585$ ,  $P = 0.000$ ). The findings of PLS-SEM on the relationship between staff competence and VAT collection performance shows a strong positive relationship between the two variables. Torgler (2007) suggested that an improvement in the competence level of the staff would improve the VAT collection performance. Likewise, if the competence level among employees is greater it would enhance the VAT collection performance whereas, if the competence level among employees is less it will affect on VAT collection performance. Although the previous researchers (Wallschutzky, 1984; Feld & Frey, 2006; Gangl, Kirchler, Lorenz, & Torgler, 2015).



Secondly support service relationship with VAT collection performance are supported by a sample of 364 respondents from the federal tax authority in Dubai and Abu Dhabi – UAE ( $\beta = 0.347$ ,  $t = 2.916$ ,  $P = 0.002$ ). thus, it would be right to say that if the support services are well established among employees VAT collection performance will enhance however, if the support services are not well established, VAT collection performance could be affected (Ironkwe & Peter, 2015). After identifying the direct relationship between independent variables and dependent variable the mediating variable has been introduced in the model. The direct impact of the independent variable over the mediating variable and mediating variable over the dependent variable are mentioned in table 4 below:

**Table 4**

*Mediating Variable Direct Relationships*

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Staff Competence -> Managerial Performance	0.329	0.321	0.076	4.299	0.000
Support services -> Managerial Performance	0.438	0.429	0.129	3.381	0.000
Managerial Performance-> VAT Collection Performance	0.453	0.446	0.083	5.471	0.000

Importance of staff competence over the managerial performance confirms a positive relationship between staff competence and Managerial Performance with the help of a sample of 364 respondents from the federal tax authority in Dubai and Abu Dhabi – UAE ( $\beta = 0.329$ ,  $t = 4.299$ ,  $P = 0.000$ ). Furthermore, Ibrahim, Boerhannoeddin, and Bakare (2017) argued that the staff skills of competence level will enhance the managerial performance. Likewise, the lack of staff-competence is often reflected in low managerial performance (Hunt & Wallace, 1997), however, if the competence level among staff is high it results to enhance the managerial performance.

Afterwards in this research, importance of support services over the managerial performance for have also shown a positive relationship between support services and Managerial Performance as confirmed by a sample of 364 respondents from the federal tax authority in Dubai and Abu Dhabi – UAE ( $\beta = 0.438$ ,  $t = 3.381$ ,  $P = 0.000$ ). In the same domain, Hammad, Jusoh, and Ghazali (2013) suggested that the support services have a greater need for aggregated information which have a significantly positive impact on managerial performance. Likewise, if the support services are

informative and skillful it will enhance the managerial performance whereas, if the support services face difficulties it will enhance the managerial performance.

Finally, the importance of managerial performance over the VAT collection performance has shown a significant impact on VAT collection performance ( $\beta = 0.453$ ,  $t = 5.471$ ,  $P = 0.000$ ). The findings are confirmed that managerial performance has a significant impact on VAT collection performance (Almansour, Asad, & Shahzad, 2016; Alkhuzai & Asad, 2018). If the managerial performance is designed which will be able to face any tricky situation it will enhance the performance of VAT collectors (Damer, Al-Znaimat, Asad, & Almansour, 2021).

After ensuring the direct relationships between the independent variables and the mediating and dependent variable, the indirect relationships have been analyzed which are mentioned in table 5 below:

**Table 5**

*Indirect Effects*

	Original Sample	Sample Mean	Standard Deviation	T Statistics (O/STDEV)	P Values
Staff Competence -> Managerial Performance-> VAT Collection Performance	0.149	0.138	0.006	23.51	0.000
Support Services-> Managerial Performance-> VAT Collection Performance	0.198	0.189	0.010	18.50	0.000

The results of the mediation testing revealed that the mediating role of managerial performance between staff competence and VAT collection performance is confirmed by a sample of 364 respondents from the federal tax authority in Dubai and Abu Dhabi – UAE ( $\beta = 0.149$ ,  $t = 23.51$ ,  $P = 0.000$ ). The mediating role of managerial performance confirms that managerial performance mediates the relationship positively between staff competence and VAT collection performance (Tabash, Sheikh, & Asad, 2020). Managerial performance in which the managers organized effectively training and development programs for their staff competencies which enhance the VAT collection performance (Haider, Asad, & Aziz, 2015). Likewise, the mediating role of managerial performance between support services and VAT collection performance confirms that managerial performance mediates the relationship between support services and VAT collection performance as managerial performance holds a positive mediating role between support services

and VAT collection performance ( $\beta = 0.198$ ,  $t = 18.50$ ,  $P = 0.000$ ). Managerial performance in which the managers have established innovative support services for their employees which will enhance the VAT collection performance (Asad, Haider, & Fatima, 2018). Managers develop those programs in which the employees may not feel any difficulty if not feel any difficulty, which results in an improvement in the VAT collection performance.

## **CONCLUSIONS, LIMITATIONS AND RECOMMENDATIONS**

The purpose of the study was to identify the mediating role of managerial competence between staff competence, support services, and VAT collection performance. The study contribute to the body by confirming a positive impact of staff competence and support services over VAT collection performance. Whereas the presence of mediating variable managerial performance has the positive association with VAT collection performance has also been confirmed to add into the Economic Theory of Tax Compliance. The evidence from this study reveals that tax collection performance as well as their risk preference of managerial performance has a strong positive mediating impact along with its determinants individually and jointly.

Subsequently, the study founded that the presence of economical support in the tax compliance theory positively mediated the influence of managerial performance (5% significant level), tax collectors (5% significant level) and nonprofessional occupation (5% significant level) on VAT collection performance. The research also indicated that when only tax collectors' performance has been added to the tax compliance theory. The distinguishing findings on the mediating effect of managerial performance between staff competence, support services and VAT collection performance reported positive effects to each other. However, the findings from this research revealed that the presence of only financial condition of federal tax authority with the economic theory of tax compliance of staff competence, support service, and managerial performance on VAT collection performance are positively interlinked to each other.

The policy attention must be completely transforming the staff competence and support service from the employees of federal tax authority in UAE in general and Dubai and Abu Dhabi in particular. Such a policy could significantly enhance tax collection performance since it would speed up the tax collection process.

Despite significant findings this research highlighted some limitations regarding VAT collection performance. Initially, as a potential issue in behavioral research, common method variance is the main possible limitation of this research. Thus, the culture and environment can be changed by mediator variable managerial performance between staff competence, support service and VAT collection performance. Secondly, in the current study it rectified only managerial performance and ignored the kind of managerial performance which will enhance the VAT collection performance. As with other performance research this study has been conducted by sample representation. However, conducting research with a sample representation of the federal tax authority is problematic of collection performance. However, by conducting this research at the federal level and the tax collection in UAE. Therefore, future researchers should also add other respondents to identify the same model.

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