

Tax Administration Performance Management: Towards an Integrated and Open System Approach

Muzainah Mansor and Mahamad Tayib

Abstract—This paper provides a way to undertake tax administration performance management based on a combination of an integrated approach and an open system approach. A conceptual framework for the new approach to tax administration performance management is developed. The distinct feature of the framework is that it highlights the critical process of transforming inputs into outputs/outcomes in a tax administration by diagnosing the interrelation of the components in the process, i.e. formal organisation, informal organisation, task and people. These components contain both institutional and behavioural factors which have significant effect on tax administration performance and should be managed in an integrated and open system approach. A set of guidelines is also developed in this paper to enable application of the performance management framework. A case study was undertaken to test the applicability of the framework to tax administration based on the guidelines developed. The case study shows that the framework enable better management of tax administration performance by providing valuable feedback on the present state of a tax administration, identifying possible reasons for underperformance and highlighting ways in which a tax administration can improve its performance.

Index Terms—Tax administration, performance management, integrated, open system.

I. INTRODUCTION

While the tax policy and tax laws create potential for raising tax revenues, the actual amount of taxes flowing into the government treasury, to a large extent, depends on the tax administration [1]. Efficient and effective management affect the overall performance of a tax administration [2]. An approach that can be used to improve tax administration efficiency and effectiveness is performance management. Performance management involves improving strategic focus and organisational efficiency and effectiveness through continuously securing improvements in the performance of individuals and teams [3]. Performance management is viewed as a means of getting better results from an organisation, teams and individuals within an agreed framework of planned goals, objectives and standards.

However, there are limited studies on performance management in the tax administration context [4]- [6]. None

of these studies provide a comprehensive guide on how to undertake performance management in tax administration. Nevertheless, these studies highlight one issue that needs to be addressed in tax administration performance management: the importance of integrating performance management at the strategic, operational, and individual levels.

Integrating performance management at the strategic, operational, and individual levels is critical for an organisation as different organisational levels compete for the managers' attention and organisational resources [7]. The people at the different levels have the common aim of increasing the performance of the organisation (or department), but they differ in how to tackle this overall goal. It is significant for an integrated approach to be adopted by an organisation to promote efficient use of organisational resources.

Practice in general shows that actual communication and integration between performance management at the strategic, operational and individual levels is limited [8]. This is because strategic performance management efforts are led by the executive team, operational performance by group managers, and individual performance management by the human resource department, mostly with limited interaction between them. An integrated approach, linking all levels of performance management together becomes a necessity for both research and practice to facilitate the understanding and usage of performance management systems.

The literature on organisational performance management proposes that effective integration of the different levels of performance management can be achieved through an open system view of an organisation [8]. Open system theory proposes that an organisation is an open system that transforms inputs into outputs within the environment (both internal and external) upon which it is dependent [9]. The theory focuses on integrating all components of an organisation and mapping the relationship between them for the purpose of performance management.

II. INTEGRATED AND OPEN SYSTEM PERFORMANCE MANAGEMENT

In this paper, an integrated and open system approach to performance management is undertaken to develop a performance management framework for a tax administration (see Fig. 1). The framework illustrates how various components in performance management are interrelated with arrows connecting them and how they need to be integrated at the different levels of performance management, i.e. strategic, operational and individual levels. The integrated approach, linking together all levels of

Manuscript received March 31, 2012; revised April 16, 2012.

M. Mansor (PhD) is with the School of Accountancy, College of Business, Universiti Utara Malaysia, 06010 Sintok, Kedah, Malaysia (e-mail: muzainah@uum.edu.my).

M. Tayib (PhD) was with the School of Accountancy, College of Business, Universiti Utara Malaysia, 06010 Sintok, Kedah, Malaysia. He is now with Universiti Tun Abdul Razak, Capital Square, Block C & D, No. 8, Jalan Munshi Abdullah, 50100 Kuala Lumpur, Malaysia (e-mail: mahamad@unirazak.edu.my).

performance management now underpins this holistic performance management system. The integrated view to performance management has the potential to assist a tax administration to better understand and align the different levels and create a complete, holistic picture of performance that outlines the relationship between organisational and individual performance and substantively expose efficient and less than efficient aspects of a tax administration.

The framework also adopts an open system approach as it includes external stakeholders in a tax administration environment. A tax administration should involve the external stakeholders in its performance management process to undertake an open system approach to performance management. External stakeholders' requirements and expectations define the environment and general constraints that an organisation must recognise in its operations [11]. A stakeholder focus for organisational strategic planning activities aims to maximise stakeholder support for organisational initiatives.

The connective framework in Figure 1 provides a holistic framing of performance management, highlighting the issues to be addressed when undertaking performance management. However, application in practice is typically difficult and probably not possible. Consequently, a guide on how a tax administration can systematically apply this framework for effective performance management is also provided in this paper.

III. GUIDELINES FOR APPLYING THE FRAMEWORK

Basically, this paper developed the guidelines for the framework based on the performance management cycle, which involves: 1) developing organisational vision/goal through established plan; 2) measuring whether performance is in congruence with the plan; 3) taking corrective action where performance is falling short of targets; and 4) starting the cycle again with a new plan being drawn up. The following sections explain the guidelines developed in this paper.

A. *Vision/Goals*

Develop a vision/goal for a tax administration. This is because goal theory is the main theory underpinning performance management [10]. This theory underpins the emphasis in performance management on setting and agreeing to goals and objectives against which performance can be measured and managed.

B. *Plan and Evaluation of Plan*

Establish an organisational plan to achieve the tax administration's goals. The most important type of organisational plan is strategic plan as it covers organisation-wide plan and deserves the most attention if an organisation is to improve performance and achieve its long-term goals and visions [12]. Another important phase in performance management is to evaluate/measure whether performance of a tax administration is in congruence with its plan. Performance measures are required so that managers can track whether or not the strategies they have chosen are actually being implemented.

C. *Performance Measurement and Performance Standards*

Evaluate/measure whether performance of a tax administration is in congruence with its plan. In order to measure performance of a tax administration, components in its transformation process i.e., formal organisation, informal organisation, task and people should be evaluated.

- Performance measurement for formal organisation involves evaluating the strategic planning process of a tax administration and how it relates to important aspects such as vision/goals, involvement of stakeholders, strategic management practices and allocation of resources, performance management activities, and performance measurement activities [13].
- Performance measurement for informal organisation involves evaluating the culture of a tax administration. According to [14], there are basically four types of organisational culture i.e., hierarchical culture, rational culture, group culture and developmental culture. Research in organisational culture argues that certain cultures lead to superior organisational performance [15].
- Performance measurement for people involves measuring and subsequently actively managing employee performance in order to improve organisational performance. [16] asserted that efficient tax administration requires qualified tax officials. In addition to possessing the right skills to perform the assigned task, the behavioural aspect of the employees also plays an important role in determining organisational performance. The literature suggests that employee motivation, commitment, job satisfaction and work stress are important factors that affect employee performance (see, for example, [17], [18] and [19]).
- Performance measurement for tax administration task is in terms of inputs, process, outputs and outcomes [1]. There is a need to diagnose the connection among inputs, processes and outputs/outcomes related to task execution in a tax administration to find out whether the appropriate tax collection processes and capabilities are in place to achieve the strategic goals and objectives in the strategic plan. The diagnosis can be performed by comparing the inputs, processes and outputs/outcomes related to task execution with a set of performance standards or benchmarks as proposed by [5] and [20].

D. *Diagnosis for Corrective Action*

The next phase in the performance management framework is to take corrective action where performance is falling short of targets. In this case, it is essential to use the data from performance measurements on the components of formal organisation, informal organisation, task and people to diagnose the congruence among them. If these components exist in states of relative balance and fit with each other, then the different parts of an organisation can fit well together and function effectively [21]. The findings from the diagnosis can be used to better integrate performance management at the strategic, operational and individual levels. This is because the diagnosis can provide feedback on the reasons the strategic plan is not fully accomplished by identifying the aspects of the strategic level (strategic planning process and culture), operational level (task), and individual level (employees) that are possibly contributing to

underperformance. Therefore, corrective action can be taken if performance is falling short of targets.

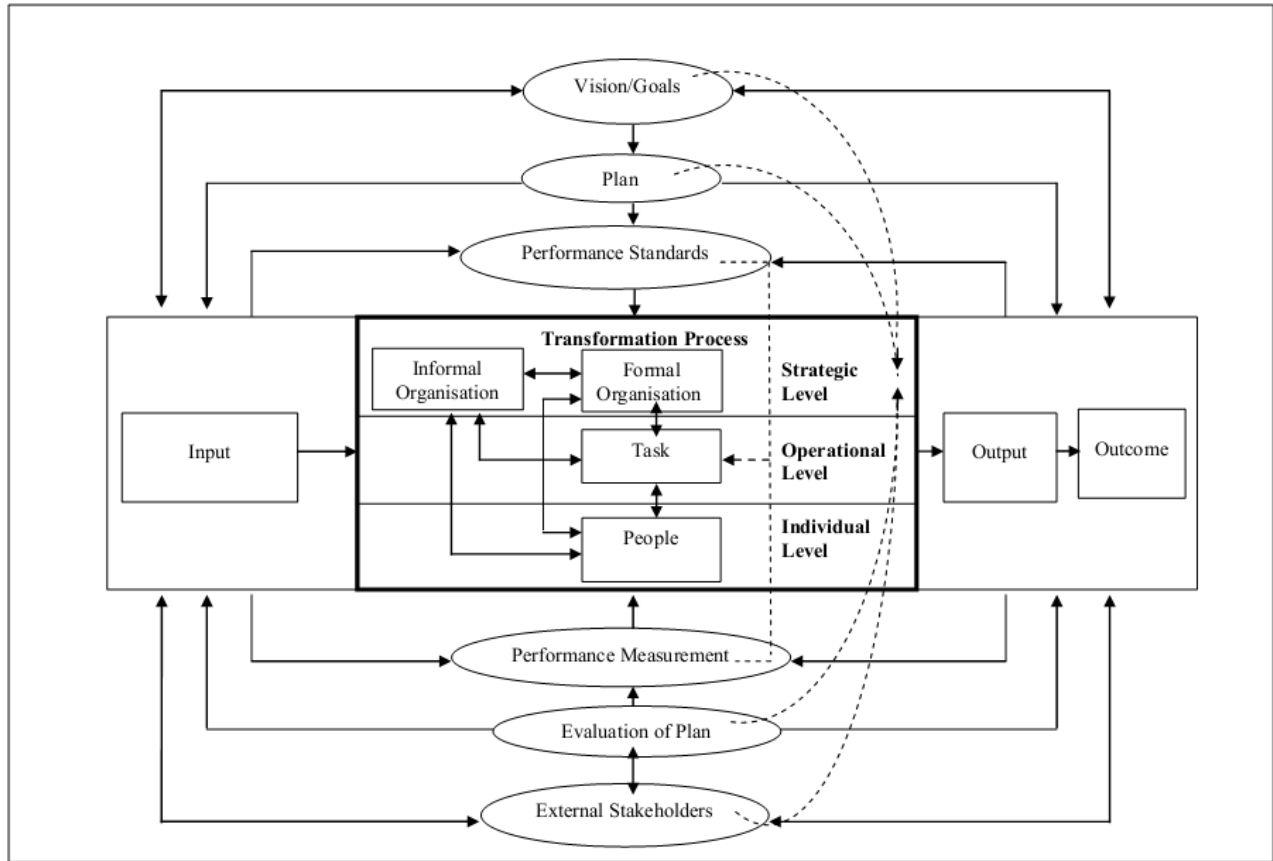


Fig. 1. An integrated and open system performance management framework for tax administration.

IV. COMMUNICATION

The final phase in the performance management framework is to communicate the relevant information on tax administration performance to the public, who represents the external stakeholders. This can be done through the use of proper channels to report the achievement of a tax administration's strategic plan to increase integrity and public confidence, and encourage taxpayers' voluntary compliance. Then the performance management cycle can start again with a new strategic plan being drawn up to include new policies that can improve tax administration performance.

V. SUMMARY OF RESULTS

Fieldwork was undertaken to test the applicability of the framework to tax administration based on the guidelines developed. A case study on the Royal Malaysian Customs (RMC) was undertaken, utilising both qualitative and quantitative data collection methods. A significant finding from the case study is that the framework for performance management provided a reliable approach for integrating the different levels of performance management. It demonstrated that the components in the transformation process of a tax administration are interrelated, and contributed to the overall performance of a tax administration. The weaknesses in the strategic planning process (strategic level) of RMC resulted in the tax administration tasks (operational level) being

performed in less efficient manner, and the existence of work stress and job dissatisfaction among the tax employees (individual level). The following sections described the results from the case study.

A. Strategic Level

It was found that there are five weaknesses in the strategic planning process at RMC, based on the results of face-to face interviews with the tax officials involved in the strategic planning of RMC.

1) Lack of Involvement from both the Internal and External Stakeholders

The interviews revealed two issues regarding stakeholders' involvement that are inapplicable to RMC. First, RMC did not involve the taxpayers (as the external stakeholders) in the development of its strategic plan. This should not be the case as stakeholders' involvement enables managers to ensure that the strategic and operational direction of an organisation addresses stakeholder perceptions and needs. Consultative meetings between the tax authority and the taxpayer representatives (through taxpayers' associations) can provide opportunities for both parties to air grievances, share views, seek clarification and make suggestions to resolve issues involving both parties. This should be the place where the views of the taxpayers are taken into consideration for the purpose of developing the strategic goals and objectives of a tax administration. Due to the lack of involvement from the external stakeholders, the taxpayers in particular could not voice out their opinion with

regards to the quality of services provided by RMC. This practice is inconsistent with the international norms. According to [22], around two-thirds of the 43 revenue bodies in OECD and non-OECD countries reviewed in its study regularly survey taxpayers and other stakeholders to gauge their views and perceptions of service delivery and the overall tax administration performance. This problem can be resolved if RMC provides a medium for the taxpayers to communicate their dissatisfaction and involves the taxpayers in the development of its strategic plan.

Second, lower level employees of RMC are not involved in the department's strategic planning process. However, the employees were directed by the management to report on their activities concerning the achievement of the strategic plan without really understanding the rationale or importance of doing so. This resulted in lack of commitment from the lower level employees to formally report on their activities related to or the achievement of the strategic plan to the management of RMC. The reason for the lack of commitment for such activities was the limited understanding of management expectations on the part of the operational level, as well as insufficient information regarding the operational constraints in implementing the strategic initiatives.

2) No Reporting to the External Stakeholders

It was revealed that there was no reporting on a regular basis made to the external stakeholders (taxpayers) on performance measurement activities and the achievement of the strategic plan of RMC. The practice of preparing annual performance reports is almost universal, i.e. 42 out of 43 revenue bodies surveyed by the [22]. The Canada Revenue Agency (CRA) and the United States Internal Revenue Service (IRS), for example, publish an Annual Performance Report and Accountability Report. For both CRA and IRS, agency plans and key elements of program activity are subject to external scrutiny. In a study by [23], it was revealed that, for most of the government departments in Malaysia, performance-related documents are only available upon request. A person interested in the performance of a government department actually has to contact the department for a copy of the required information. This is also the case for RMC. The annual reports and other performance-related documents could only be obtained upon request and are mostly restricted by confidentiality issues. In this case, RMC did not address the external stakeholders' expectation for external reporting on the benefits and outcomes of a tax administration.

3) No Intensive Evaluation and Timely Feedback on the Achievement of the Strategic Plan

The evaluation of the strategic management practices of RMC showed that there was no evaluation or timely feedback to improve the results/achievements of the strategic plan after the report was submitted to the management. This situation is contradictory to the emphasis of the performance management cycle, where the reports on results should be interpreted to obtain information and identify areas for improvement [22]. Consequently, appropriate changes could not be made to the management structures and delivery mechanisms concerning the strategic plan of RMC. Also, the relevant benchmarks and/or data collection strategies could not be revised accordingly. [24] stated that strategic

management requires continual monitoring of the 'fit' between the organisation and its environment and tracking external trends and forces that are likely to affect the governmental jurisdiction or agency. [24] added that successful strategic management requires the development and dissemination of innovations and encourages the flow of useful feedback from managers and employees regarding the viability and effectiveness of the strategies.

RMC also did not target programs for more intensive evaluation based on the achievement of the goals and objectives of the strategic plan that it had developed. The department did not benchmark performance measurements against other jurisdictions or countries to determine the effectiveness of its strategic initiatives. The practice of benchmarking performance results should be encouraged as it is difficult to assess the performance of a tax administration without comparing it to some performance standards. According to [22], countries continue to struggle with the issues of target level and numbers. There are problems with setting targets too low and/or too high. Setting targets too low means that tax administrations are not challenged to improve performance. Setting them too high creates unrealistic expectations and situations in which the tax administrations will fail. It takes time to get the right level and to get the comparative data to realise that targets are set at too high or too low a level. In this case, benchmarking with international benchmarks is an appropriate tool for evaluating the performance of a tax administration. Benchmarking is used by some to refer to goals and outcome measures which are linked to a strategic plan or vision [25]. In the case of RMC, no comparison was made between its performance and any form of benchmarks or performance standards.

The lack of evaluation and timely feedback on the achievement of the strategic goals and objectives of RMC can affect its performance. This is because prompt feedback on the performance of a tax administration can help to improve the execution of its tasks, hence producing better outputs.

4) Insufficient Allocation of Resources in the Strategic Planning Process

Basically, the annual budget prepared by the Director of RMC supported its strategic goals and objectives, the capital budget reflected these goals, and the strategic plan had a strong influence on the budget requests submitted by the department heads. The performance data tied to the strategic goals and objectives also played an important role in determining the allocation of resources at RMC. The existence of these elements for strategic planning process is in accordance with what was proposed by [26]. However, the result of the interviews revealed that there was no new budget granted to RMC specifically for the purpose of achieving the strategic goals or objectives which have not been accomplished by the department. On the contrary, in a study by [25], it was found that almost 84 percent of the municipal governments in the United States reported that new money in particular was targeted to achieving strategic goals and objectives of the departments. Their finding indicates the importance of allocating sufficient resources for the purpose of achieving strategic goals and objectives of public sector organisations, which should also be the case for RMC.

Insufficient resources can affect operational and individual performance, hence affecting the achievement of the strategic goals and objectives of RMC.

5) Employees' Salary was not based on Contributions to Advancing the Strategic Plan

At RMC, the annual salary adjustments for the employees were not based on their contributions to advancing the strategic plan of the department. This resulted in employee unwillingness to be concerned with the accomplishment of the strategic plan of the department, as they perceived that 'business' will be as usual and it had no direct effect on their individual promotion, even if they did not contribute to achieving the strategic plan. A study by [26] on the municipal governments in the United States also revealed that only 30 percent of the municipals adjusted annual salary for the employees based on the contributions towards the strategic plan. On the other hand, management theory and empirical researches concluded that a strong performance incentive increases motivation and performance of employees [27]. The appraisal system for employees should be in line with the organisation's budget and organisational plans and allow employee performance and contributions to be more closely measured against organisational objectives [28]. Tying employees' performance to the achievement of the organisation's strategic plan is an important factor to increase motivation and performance of employees.

B. Operational Level

An investigation on the tax administration tasks performed at RMC was conducted through document studies. The investigation involved analysing 48 items related to: 1) enforcement; 2) tax payments and collections; 3) automated systems; 4) planning and coordinating; 5) sanctions and penalty system; 6) organisation, institutional credibility and public confidence; and 7) tax personnel management. The findings identified key problems in task performance of RMC, which were below the international benchmarks. From the findings, 14 out of 48 items that showed a divergence from the international benchmarks are related to enforcement (1 item), payment and collection (4 items), information system (2 items), tax personnel management (4 items), sanction and penalty (1 item), organisation, institutional credibility and public confidence (2 items).

Specifically, the aspects of tax administration which were less efficient as compared to the international benchmarks are:

1. Existence of a large variety of laws
2. Incomplete and not up-to-date taxpayer registry
3. High percentage of stop-filers as compared to registered and active taxpayers
4. Low share of fines collected
5. Manual audit selection
6. Moderate taxpayer service quality
7. Too low administrative cost as compared to total tax revenue
8. Unavailability of tax payment via the internet or electronic filing
9. Large number of taxpayers per tax administrators
10. Small number of tax administrators performing core operational functions

11. Small number of tax auditors as compared to tax administrators
12. Low percentage of tax administrators with university degrees
13. Moderate professionalism of the tax administrators
14. Low tax administrators' salary as compared to GDP per capita

Basically, the above items can be classified into two main issues, i.e. tax collection process (items 1 to 6) and capabilities (items 7 to 14). According to [29], many existing measurement frameworks do not address the issue of processes and capabilities in achieving organisational strategies. Once the strategies have been identified and the right performance measures established, it is assumed that everything will be fine. However, studies suggest that some 90 percent of managers fail to implement and deliver their organisation's strategies, and the key reason for strategic failure is that an organisation's processes and capabilities are not aligned with its strategies [29]. In this case, measurement plays a crucial role by allowing managers to track whether or not the right processes and capabilities are in place and to communicate which processes and capabilities matter to achieve an organisation's strategies.

C. Individual Level

An investigation at the individual level was performed through a questionnaire survey on the tax employees of RMC. It was discovered that behavioural factors of the individuals are important to be considered in a tax administration performance management. The result of the study shows that the tax employees claimed that their source of job stress came from the uncertainty on the evaluation for a raise or promotion. The job stress is significantly correlated with their perceived job dissatisfaction, which indicated that they are dissatisfied with the department's concern for employees' welfare and the system for recognising and rewarding performance. It was also revealed that tax employees' work stress and job dissatisfaction concerning performance evaluation and rewards significantly correlated with the department's hierarchical culture.

The result also discloses that the failure of RMC to include lower level employees in its strategic planning process contributed to the employees' stress and dissatisfaction regarding the department's system and process for evaluating their performance.

In summary, the behavioural aspects of a tax administration should be given proper attention in order to improve its performance. Integrating the analysis of the behavioural factors that affect individual performance with the strategic and operational planning and processes can play a significant role in achieving better tax administration performance.

VI. CONCLUSION

Performance management has great potential for improving tax administration efficiency and effectiveness. Performance management is a continual process which contains activities of developing an organisational goal through an established plan, implementing the plan,

measuring whether performance is in congruence with the plan, and reviewing the achievement of the plan.

This paper has developed a framework for undertaking an integrated and open system approach to tax administration performance management. Guidelines on how to apply the framework are provided to assist the systematic development, assessment, and evaluation of performance management activities within a tax administration. The framework was tested using a case study on RMC.

The findings from the case study supported the claim that the framework can provide valuable information on the interaction of the different organisational levels, hence indicating a way for a tax administration to integrate and improve the different performance management levels. The framework is a reliable mechanism to evaluate the current state of a tax administration and plan for the development of resources, tasks and procedures, services, people, outputs and outcomes to improve tax administration efficiency.

The case study shows that the framework enable better management of tax administration performance by providing valuable feedback on the present state of a tax administration, identifying possible reasons for underperformance and highlighting ways in which a tax administration can improve its performance. In conclusion, the result from the case study has proven the applicability of the framework for analysing and improving performance management in a tax administration.

REFERENCES

- [1] J. B. S. Gill (2003). The Nuts and Bolts of Revenue Administration Reform. Available: <http://www1.worldbank.org/publicsector/pe/tax/NutsBolts.pdf>.
- [2] OECD, "Monitoring Taxpayers' Compliance: A Practical Guide Based on Revenue Body Experience," in *Forum on Tax Administration: Compliance Sub-Group*, Centre for Tax Policy and Administration, 22 June, 2008.
- [3] L. Philpott and L. Sheppard, "Managing for Improved Performance," in *Strategies for Human Resource Management*, M. Armstrong, Ed. London: Kogan Page, 1992.
- [4] W. Crandall, "Revenue Administration: Performance Measurement in Tax Administration," *Technical Notes and Manuals*, Fiscal Affairs Department, International Monetary Fund, 2010.
- [5] M. Hanninen, "Performance Management and Internal Benchmarking in Finnish Tax Administration," *Tax Tribune*, vol. 27, pp. 35-37, 2011.
- [6] OECD (2011). Tax Administration in OECD and Selected Non-OECD Countries: Comparative Information Series (2010). Available: <http://www.oecd.org/dataoecd/2/37/47228941.pdf>.
- [7] K. Verweire and L. Van Den Berghe, Ed. *Integrated Performance Management: A Guide to Strategy Implementation*, London: Sage Publications, 2004.
- [8] A. Brudan, "Rediscovering Performance Management: Systems, Learning and Integration," *Measuring Business Excellence*, vol. 14, no. 1, pp. 109-123, 2010.
- [9] E. J. Miller and A. K. Rice, *Systems of Organisation*, London: Tavistock Publications, 1967.
- [10] T. W. Buchner, "Performance Management Theory: A Look from the Performer's Perspective with Implications for HRD," *Human Resource Development International*, vol. 10, no. 1, pp. 59-73, 2007.
- [11] A. A. Atkinson, R. D. Banker, R. S. Kaplan, and S. M. Young, *Management Accounting*, 3rd ed. Englewood Cliffs, NJ: Prentice-Hall, 2001.
- [12] J. M. Bryson, *Strategic Planning for Public and Non-profit Organizations: A Guide to Strengthening and Sustaining Organisational Achievement*, San Francisco: Jossey-Bass, 1995.
- [13] T. H. Poister and G. Streib, "Elements of Strategic Planning and Management in Municipal Government: Status after Two Decades," *Public Administration Review*, vol. 65, no. 1, pp. 45-56, 2005.
- [14] R. F. Zammuto and J. Y. Krakower, "Quantitative and Qualitative Studies of Organisational Culture," *Research in Organisational Change and Development*, vol. 5, pp. 83-114, 1991.
- [15] E. Ogbonna and L. C. Harris, "Leadership Style, Organisational Culture and Performance: Empirical Evidence from UK Companies," *The International Journal of Human Resource Management*, vol. 11, no. 4, pp. 766-788, 2000.
- [16] R. Bird and E. Zolt, "Tax Policy in Emerging Countries," *Environment and Planning C: Government and Policy*, vol. 26, pp. 73-86, 2008.
- [17] X. H. Li, "An Empirical Study on Public Service Motivation and the Performance of Government Employees in China," *Canadian Social Science*, vol. 4, no. 2, pp. 18-28, 2008.
- [18] A. Ketchand and J. Strawser, "Multiple Dimensions of Organisational Commitment: Implications for Future Accounting Research," *Behavioral Research in Accounting*, vol. 13, pp. 221-251, 2001.
- [19] C. Leong, A. Furnham, and C. Cooper, "The Moderating Effect of Organisational Commitment on the Occupational Stress Outcome Relationship," *Human Relations*, vol. 49, no. 10, pp. 1345-1363, 1996.
- [20] M. Gallagher, "Benchmarking Tax Systems," *Public Administration and Development*, vol. 25, pp. 125-144, 2005.
- [21] D. A. Nadler and M. L. Tushman, "The Organisation of the Future: Strategic Imperatives and Core Competencies for the 21st Century," *Organisational Dynamics*, vol. 28, no. 1, pp. 45-60, 1999.
- [22] OECD (2009). Tax Administration in OECD and Selected Non-OECD Countries: Comparative Information Series (2008). Available: <http://www.oecd.org/dataoecd/57/23/42012907.pdf>.
- [23] M. A. Mucciarone, "Accountability and Performance Measurement in Australian and Malaysian Government Departments," PhD. Dissertation, Curtin University of Technology, 2008.
- [24] T. Poister and G. Streib, "Performance Measurement in Municipal Government: Assessing the State of Practice," *Public Administration Review*, vol. 59, pp. 325-335, 1999.
- [25] M. Link and R. Oldendick, "The Role of Survey Research in the Benchmarking Process," *Journal of Public Budgeting, Accounting & Financial Management*, vol. 12, pp. 138-164, 2000.
- [26] Poister, T., and Streib, G., "Elements of Strategic Planning and Management in Municipal Government: Status after Two Decades," *Public Administration Review*, vol. 65, no. 1, pp. 45-56, 2005.
- [27] S. L. Rynes, B. Gerhart, and L. Parks, "Personnel Psychology: Performance Evaluation and Pay for Performance," *Annual Review of Psychology*, vol. 56, pp. 571-600, 2005.
- [28] C. Joinson (2001). Making Sure Employees Measure Up. Available: <http://www.shrm.org>.
- [29] A. Neely, M. Kennerley, and C. Adams, "Performance Measurement Frameworks: A Review," in *Business Performance Measurement: Unifying Theory and Integrating Practice*, A. Neely, Ed. Leiden: Cambridge University Press, 2007.

Dr. Muzainah Mansor received a PhD in Taxation from University of New South Wales, Australia. She is a senior lecturer in the School of Accountancy, Universiti Utara Malaysia, Malaysia. She has eleven years of experience in teaching and research. She is the former Director of the Institute of Taxation Research, Universiti Utara Malaysia. Her research interests include Taxation and Accounting Education. She has presented papers in various national and international conferences and published papers in both local and international refereed journals. She has written eight books and book chapters on taxation and accounting. Her current area of research is on tax administration performance management.

Professor Mahamad Tayib received a PhD in Accounting and Finance from Glamorgan University, Wales. He is a professor in the School of Accountancy, Universiti Utara Malaysia, Malaysia. He has more than twenty-five years of experience in teaching and research. He is the former Assistant Vice Chancellor, UUM College of Business, Universiti Utara Malaysia. His research interests include Accounting Education, Taxation (Property Tax and Indirect Tax), Public Sector Financial Management (Local and Central Government), Financial Accounting Theory and Reporting, and Accounting Information System. He has presented papers in more than thirty national and international conferences. He has also published papers in more than twenty refereed international journals. He has written eight books related to his research work. He is currently dealing with few projects sponsored by government of Malaysia.

