





“Moderating role of leadership on factors influencing tax administration efficiency”

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MODERATING ROLE OF LEADERSHIP ON FACTORS INFLUENCING TAX ADMINISTRATION EFFICIENCY

Abstract

The current study targets to examine the relations between motivation, attitude, job satisfaction, and tax administration efficiency with leadership as a moderator from the tax employee's perspective using the Yemeni environment. The questionnaires were distributed among 505 employees of the Yemeni Tax Authority as part of the survey technique, exactly from six governorates. As a result, 306 questionnaires were appropriated for further analysis. Respondent data were analyzed using SPSS.23 and PLS software. The analysis results manifest that motivation, attitude, and job satisfaction significantly influence tax administration efficiency. Whereas motivation presents about 40% of the influence, attitude is about 31% of the influence, and job satisfaction is about 15% of the influence on the efficiency of tax administration. Furthermore, for the influence of leadership as a moderating variable, it was found to moderate the impact of job satisfaction and attitude on tax administration efficiency ($\beta = 0.157$; $P < .001$; $\beta = 0.105$; $P < .01$). On the contrary, the findings also show that leadership cannot moderate the correlation between motivation and tax administration efficiency ($\beta = -0.061$; $P > .05$). The findings of this study are helpful for the tax administration in the context of Yemen.

Keywords

tax administration efficiency, leadership, job satisfaction, motivation, Yemen

JEL Classification

H21, H83

INTRODUCTION

Taxes are a very dire source of revenue for the countries and are labeled by the authorities as an important source of financing for economic and social growth. For that reason, most countries have established administrations to manage revenues well. Moreover, the most reliable way to do that is by establishing an efficient tax administration. Generating sufficient tax revenues depends primarily on the efficiency of the tax management itself (Pantamee & Mansor, 2016). In most developing economies, tax administrations are distinguished by inefficiency (Baye, 2017). Indeed, the lack of tax revenues in most developing countries results from several reasons, particularly an inefficient tax administration (Baye, 2017). For that reason, most government revenues are lost due to inefficient administration mechanisms, improper administration in promoting tax morale, poor tax policy, and compliance with voluntary taxes (Abate, 2019). This lack of tax revenues can be overcome, possibly through tax administration reform (Baye, 2017).

According to Al-Sharabi and Al-Slehi (2015), Yemen is characterized by a high level of tax carelessness because of ineffective tax administration. Moreover, this tax noncompliance behavior impeded a significant amount of income earning. Therefore, noncompliance behav-

ior has negatively affected fiscal capacity of the Yemeni government to finance public expenditures. According to the report of the Central Organization of Control and Audit (COAC, 2014), the tax non-compliance has rocketed from \$2 billion in 2009 to \$4 billion in 2014.

Leadership is a powerful tool for motivating employees to achieve more incredible performance through powerful human relationships. Since it is a significant administration function that helps improve efficiency and fulfill organizational goals, leadership is an essential factor for an efficient administration. However, one problem experienced by the Yemen Tax Authority is the lack of leadership (Al-Sharabi & Al-Slehi, 2015). The role of responsible leaders is to implement organizational policies in the right way and to set good examples for employees, especially in a public domain like taxation, which is ultimately the efficient pattern for a successful tax administration; otherwise, a weak leadership may discourage the productivity of tax employees (Rahimi et al., 2016). However, in Yemen, the majority of civil agencies (for example, tax agencies) are characterized by inefficient leadership and administration, especially considering their organizational activities. As a result, they show poor organizational performance (Al-Sharabi & Al-Slehi, 2015).

Even though the Yemeni government has made great efforts to generate adequate tax revenues, tax administration remains inefficient, and this has a negative impact on government revenues. Moreover, the role of leadership on factors influencing tax administration efficiency has not been studied. And this is a crucial issue that could impact the efficiency of tax administration, as well as increase tax revenue.

1. LITERATURE REVIEW

This study has reviewed the literature on employee motivation, attitude, and job satisfaction, as well as leadership as a moderating variable.

Motivation is a critical factor in determining organizational efficiency and the process of developing and retaining the behavior in a specified era to fulfill the goals. Furthermore, motivation can be viewed from two perspectives. First, there is an individual's perspective as a fulfillment of requirements, and second – the organization's perspective as a reward (Sutrisno, 2010). Therefore, one of the critical variables that determine the efficiency of an organization is motivation (Rovai, 2006). For this reason, there is an important correlation between motivation and the efficiency of an organization (Nurmanah, 2009).

Moreover, Manzoor (2012) investigated the correlation between employee motivation and efficiency. It was found that enthusiastic employees are constantly working to achieve organizational goals, growth, and development, while non-motivated employees see no reason to achieve objectives efficiently. Similarly, Solomon et al. (2012) analyzed the influence of motivation on organizational performance in Nigeria. They found that motivated

employees will work more effectively and productively and that motivation is closely linked to employee efficiency in the organization.

In addition, Muaen (2016) studied the elements that influence the tax administration efficiency in Libya. The findings indicated that motivation and efficiency are related, i.e., the efficiency of tax administration is positively affected by employee motivation. In contrast, Shagari (2014) found an insignificant correlation between motivation and efficiency in tax administration.

Leadership manages interpersonal relations that shape employee behaviors, motivations, and attitudes, ultimately influencing organizational performance (Gajem et al., 1981). Furthermore, leadership is considered the most important determinant for improving employee motivation, whereby hard work and motivation are deemed the essence of organizational success (Fiaz et al., 2017). Employee motivation and performance are considerably affected by the leadership in the organization (Riaz et al., 2011). As a result, leadership is imperative for motivating employees and improving their satisfaction levels (Asghar & Oino, 2017).

Moreover, there is a significant relationship between leadership and employee motivation

(Alghazo & Al-Anazi, 2016). Leadership motivates the followers to perform by stimulating them to override self-interest for the reputation and image of their organizations (Bass, 1985). In addition, it increases organizational performance affecting employee motivation and their confidence in company management (Herman & Chiu, 2014).

There is an important correlation between attitude and efficiency, whereby attitude can enhance not only employee performance, but also organizational performance (Mascarenhas, 2012). In addition, among other factors, attitude affects employee performance in an organization, thus indicating a significant correlation between attitude and performance (Rop & Amuhaya, 2013). Hence, employee attitude toward work and the organization has a great influence on loyalty and customer service compared to other factors. Thus, employees with positive attitudes enjoy their work and feel the importance of their contributions to their organization (Seijts & Crim, 2006).

Moreover, Mansor (2010) elucidated the insight of tax administration. If the attitude of the employees toward the tax administration is positive, favorable effects may occur on the act of the tax administration. Similarly, Moya et al. (2017) showed a significant correlation between attitude and expected performance. As such, tax administration is affected by the employees' attitude (Bird & Oldman, 1967).

Mangan (2013) also determined that attitude and performance have a significant correlation, whereby attitude improves the overall performance of the administration. Negative attitudes of employees toward their managers and management have significant impacts on the efficiency of tax administration (Fernandez & Pitts, 2011). Additionally, as shown by James et al. (2006), attitudes of tax employees have significant effects on the efficiency of tax administration. In contrast, Ahmad et al. (2010) showed an insignificant correlation between employees' attitudes and organizational performance. Therefore, the attitude of tax administration employees can have a significant effect on efficiency (James et al., 2006).

Empirical studies show a significant relationship between leadership and employees' attitudes and

performance (Wang et al., 2005; Shin & Zhou, 2003; Bass, 1985). Additionally, attitudes and performances of employees are greatly affected by the leadership (Riaz et al., 2011).

According to Bass and Avolio (1994), leadership motivates subordinates, influences their behavior and attitude, and improves performance. Therefore, leaders change employees' attitudes by inspiring them. They give their employees a vision and motivate them to achieve the administration goals (Burns, 1978).

Bothma (2015) presented that job satisfaction had a significant and positive correlation with employee performance. It was confirmed that the most satisfied employees are the best performers in their organization. Accordingly, job satisfaction and act are closely related, as job satisfaction is vital in the public sector and has a deep link with organizational performance (Brewer, 2005).

On the contrary, Jones (2006) showed an insignificant correlation between job satisfaction and act. According to Stanley (2001), job satisfaction influences the organization's productivity and efficiency. Moreover, Rothman and Coetzer (2002) argued that employee job satisfaction significantly affects organizational efficiency. In this context, employers must understand that optimal levels of organizational efficiency are affected by employee satisfaction. Hence, a high level of employee job satisfaction in an organization will contribute to the well-being of an employee, and organizational efficiency as well (Zhou & George, 2001).

Olorunsola (2010) found a significant correlation between the components of job satisfaction and job performance. The study added that these components are essential as they motivate workers to perform effectively. In addition, according to Singh and Tiwari (2012), job satisfaction has a positive effect on employee motivation. Sufficient employee motivation results in higher job satisfaction, and the opposite way. Thus, job satisfaction affects employee motivation (Griffin & Moorhead, 2012). In contrast, Ahmad et al. (2010) found a slight relation between job satisfaction and act. Finally, Mohammadi and Dahgan (2016) explained that job satisfaction is a crucial determinant for enhancing the performance of an organization.

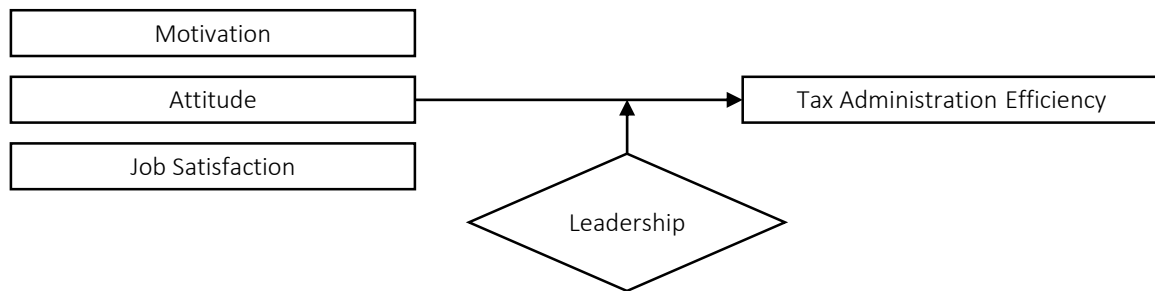


Figure 1. Conceptual framework

Additionally, leaders can affect the duties and responsibilities of their subordinates by motivating them and making them feel important as a precious asset of an organization (Purvanova et al., 2006). Thus, this impact can enhance job satisfaction and elicit emotional responses from the subordinates toward various aspects of their jobs (Kinicki & Kreitner, 2008).

Prior research also showed that leadership has distinct control over employees' job satisfaction (Nidadhavolu, 2018). Thus, leadership is significant for motivating employees and improving their work satisfaction levels (Asghar & Oino, 2017). The leadership theory proposes that leadership and job satisfaction are significantly related (Mester et al., 2003). Hence, leadership is interconnected to job satisfaction and ultimately improve employee performance as well as organizational performance (Berson & Linton, 2005).

A moderating variable influences the relevance between independent and dependent variables (Sekaran & Bougie, 2010; Bennett, 2000). Besides that, it can be measured/taken when the correlation between the IV and DV is inconsistent (Baron & Kenny, 1986). For this purpose, this study will investigate the influence of leadership as a moderator on the relationship between motivation, attitude, job satisfaction, and tax administration efficiency of the Yemeni Tax Authority.

In this study, leadership as a moderator is examined because leadership is a vital factor for the organization's success. Without leadership, the organization cannot be effective (Satyendra, 2015). Leadership changes potential into reality. When an organization is well-led, it is felt throughout the organization. Good leadership ensures effective and open communication, and all members

of the organization understand goals and vision, and all have a say in how to improve it. Employees must feel their importance in the organization to contribute all their efforts for the success of their organization (Satyendra, 2015).

Leadership is a critical function of management because it helps in improving efficiency and achieving organizational goals. Indeed, leadership is an essential and critical component of practical administration. Remarkable leadership behavior emphasizes creating an environment where each employee can thrive and excel. They can influence and lead the team to achieve goals. A leader must have the characteristics of a manager and possess leadership skills. With leadership skills, a manager can develop and implement strategies that improve management efficiency (Satyendra, 2015).

According to the preceding argument and as shown in the literature, the conceptual framework of the present study is shown in Figure 1.

2. AIM AND HYPOTHESES

The main aim of the present study is to investigate the influence of motivation, attitude, and job satisfaction on tax administration efficiency with leadership as a moderator of these relationships. Therefore, this study presents the following hypotheses:

- H1: *Motivation has a significant influence on tax administration efficiency in the Yemeni Tax Authority.*
- H2: *Attitude has a significant influence on tax administration efficiency in the Yemeni Tax Authority.*

H3: Job satisfaction has a significant influence on tax administration efficiency in the Yemeni Tax Authority.

H1a: Leadership moderates the influence of motivation on tax administration efficiency in the Yemeni Tax Authority.

H2a: Leadership moderates the influence of attitude on tax administration efficiency in the Yemeni Tax Authority.

H3a: Leadership moderates the influence of job satisfaction on tax administration efficiency in the Yemeni Tax Authority.

(6) governorates. The sample size in the six Yemeni governorates is calculated in Table 1.

The study measurement was adapted from previous studies. In detail, the five items of tax administration efficiency were adapted from Shagari and Saad (2015). The six items of motivation were adapted from Solomon et al. (2012), the six items of attitude were adapted from Kanungo (1982), the seven items of job satisfaction were adapted from Bellingham (2004) and Fadila Diana (2017), and the measurement of leadership was adapted from Ogbonna and Harris (2000) and Rafferty and Griffin (2004). Thus, the questionnaire was constructed on the experts' advice, and a Likert five-point scale was used in this study.

3. METHODOLOGY

The approach for this study is quantitative as it sheds light on the relationships between the dependent and independent variables. The study considers tax employees working in the Yemeni tax authority from a sample frame of 5064 tax employees in 22 governorates of Yemen. The size of the sample population is 361. In order to reduce the low response rate of those who would be unlikely to respond appropriately, it was determined that the sample size of 361 should be increased by 40% (Babbie, 2015; Sekaran & Bougie, 2010). When the percentage result is added to 361, it increases to 505, which is the total number of questionnaires that had to be distributed to achieve the purpose of the present study. The population is selected from six (6) geographical regions in six (6) governorates, namely Sanaa, Aden, Taiz, Al-Hudaydah, Ibb, and Hadhramout. This is because about 86% of the workers are located in these six

4. RESULTS

Convergent validity determines whether the metrics can measure what they are intended to measure (Chin, 1998). There are several ways to determine validity. One way is via convergent validity, which attempts to measure whether the items of a construct converge on the same construct (Hair et al., 2012; Fornell & Larcker, 1981). Thus, the composite reliability results indicate that all the constructs had exceeded the 0.7 threshold and that all the AVE scores had exceeded the 0.5 benchmark (Table 2).

According to Duarte and Raposo (2010), the discriminant validity of study variables refers to how they differ from the other variables in the model. There are different approaches for determining discriminant validity. First, it is given if the square root of the AVE of any construct is higher than the

Table 1. Probability sampling of employees for each governorate

Source: Yemen Tax Authority (2018).

Name of Governorate	Number of Employees	% of Sampling	Probability Sampling of Employees
Sanaa	2724	63	318
Aden	443	10	51
Taiz	441	10	51
Al-Hudaydah	309	7	35
Ibb	276	6	30
Hadhramout	175	4	20
Total for six (6) governorates	4368	100%	505
Others governorates	696		
Total	5064		

Table 2. Measurement model (convergent validity)

Construct	Item	Loadings	CR	AVE
Tax Administration Efficiency	TAE01	0.780	0.864	0.561
	TAE02	0.730		
	TAE03	0.726		
	TAE04	0.790		
	TAE05	0.730		
Motivation	MO01	0.978	0.978	0.881
	MO02	0.982		
	MO03	0.964		
	MO04	0.923		
	MO05	0.885		
	MO06	0.919		
Attitude	ATT01	0.805	0.931	0.694
	ATT02	0.856		
	ATT03	0.899		
	ATT04	0.887		
	ATT05	0.781		
	ATT06	0.759		
Job Satisfaction	JS01	0.796	0.972	0.852
	JS02	0.950		
	JS03	0.959		
	JS04	0.945		
	JS06	0.932		
	JS07	0.948		
	Leadership	L01		
L02		0.997		
L03		0.773		
L04		0.788		
L05		0.910		
L06		0.748		

highest association of the structure with the other structure (Hair et al., 2019). Table 3 displays that all the square roots of the AVE are higher than their correlations with the other latent variables, i.e., ranging from 0.749 to 0.939. The results in Table 3 display the square root of the AVEs in the corresponding rows and columns, in which the diagonal values are higher than in all the other cases. Therefore, discriminant validity is achieved.

Table 3. Fornell-Lacker discriminant validity analysis

Construct	TAE	MO	ATT	JS	L
TAE	0.749				
MO	0.733	0.939			
ATT	0.714	0.510	0.833		
JS	0.660	0.462	0.650	0.927	
L	0.655	0.497	0.614	0.720	0.841

This establishes how much variation in the DV can be explained by the IVs' combined strength (Barclay et al., 1995). Hair et al. (2014) found that R^2 values of .75, 0.50, and 0.25 are considered substantial, moderate, and weak. R^2 value of this study is regarded as adequate according to the standards set by Hair et al. (2014). Thus, Table 4 shows that the R^2 for tax administration efficiency is 0.732, which is a significant contribution.

Table 4. Coefficients of determination (R^2)

Endogenous Variable	Variance Explained (R^2)	
	R^2 Value	Size
Tax administration efficiency	0.732	moderate

For each hypothesis, the path coefficient and t-values were determined. Table 5 shows the findings of the structural analysis. It shows that motivation ($\beta = .404, p < .001$), attitude ($\beta = 0.311, p < .001$) and job satisfaction ($\beta = 0.153, p < 0.05$) are significant determinants of tax administration efficiency, supporting $H1, H2,$ and $H3$.

Table 5. Path coefficient for the direct effect

H	Relationship	Path	T-Value	P-Value	Results
H1	MO → TAE	0.404	11.141	0.000***	Supported
H2	ATT → TAE	0.311	7.679	0.000***	Supported
H3	JS → TAE	0.153	3.315	0.001**	Supported

Note: Significant at *** $p < .001$; ** $p < .01$; * $p < .05$.

According to the outcomes of the bootstrapping test, the hypothesis regarding the moderating influence of leadership on the link between tax administration efficiency and its independent variables is supported. As shown in Table 6, the relationship between attitude and tax administration efficiency is moderated by leadership, *H2a* ($\beta = -0.105$, $p < 0.001$). Similarly, it was found that hypothesis *H3a* ($\beta = 0.157$, $p < 0.001$) regarding the moderating role of leadership in the correlation between job satisfaction and tax administration efficiency is supported. On the contrary, the hypothesis for motivation ($\beta = -0.061$, $p > 0.05$) is not supported (*H1a*) with regard to the moderating role of leadership.

Table 6. Path coefficient for the indirect effect

H	Relationship	Path coefficient	T-Value	P-Value	Results
H1a	L × MO → TAE	-0.061	1.906	0.057	Not Supported
H2a	L × ATT → TAE	0.105	3.093	0.002**	Supported
H3a	L × JS → TAE	0.157	4.193	0.000***	Supported

Note: Significant at *** $p < .001$; ** $p < .01$; * $p < 0.05$.

In a study of this type, it is important to measure the predictive significance of the constructs. This technique is also called Stone-Geisser Q^2 . This is in addition to determining the R^2 values (Henseler et al., 2009). Hair et al. (2016) specified that Q^2 should be measured using the blindfold technique. Based on Hair et al. (2019), when the value of the cross-validated redundancy measure (Q^2) is more than (zero), predictive relevance scores of 0.02 is considered small, 0.15 is medium, and 0.35 is large. Therefore, the results of the tests in this study indicate adequate predictive relevance of the constructs.

Table 7. Validated redundancy (Q^2)

Latent variable	SSO	SSE	1-SSE/SSO
Tax Administration Efficiency	1,530.000	903.730	0.409
Leadership	1836.000	757.305	0.588

5. DISCUSSION

According to the hypotheses tested, the study reports several findings. The PLS-SEM path modeling analysis outcomes establish the direct influence results. Specifically, the first hypothesis stated a significant influence of motivation on tax administration efficiency (*H1*). The outcome indicated a significant impact of motivation on tax administration efficiency in the Yemeni tax authority. This finding aligns with social exchange theory, which posited a significant correlation between employee motivation and the efficiency of the organizations. Thus, this result suggests that as the motivation of employees is enhanced, the level of work performance will also rise, and the efficiency of tax administration is high, with motivation being a critical factor in determining organizational efficiency and sustaining behavior to achieve goals.

Therefore, tax administration efficiency can be increased by several interrelated main components, and motivation is one of them. That is, if tax employees have enough motivation, they will work harder to ensure that they perform their duties to the fullest and achieve the administration's goals. The findings of the present study correspond with those of previous studies that show that motivation significantly affects the efficiency of tax administration (Amanuel, 2021; Mitu, 2016; Muaen, 2016; Walsh, 2012). On the contrary, other studies showed no effect of motivation on tax administration efficiency (Usman & Abubakar, 2020; Shagari, 2014).

The second hypothesis examined the direct effect of attitude on tax administration efficiency. The outcomes of this study indicated that attitude had a significant influence on tax administration efficiency, thus, supporting *H2*. This finding indicates that in the Yemeni tax authority, attitude leads to improvement in tax administration efficiency. In the context of tax administration, if the attitude of the employees toward the tax administration is positive, it may have a favorable influence on the act of the tax administration (Mansor, 2010). The present findings align with the social exchange theory that explains that in the case of employees with higher attitudes and behaviors toward their work, this behavior enhances the performances of both the employees and their organizations

(Etzioni, 1961). Moreover, this finding is consistent with the extending literature that supports a significant correlation between attitude and tax administration efficiency (Mitu, 2016; Walsh, 2012; James et al., 2006).

The respondents in this study showed that a positive attitude of tax employees could increase the efficiency of tax administration. Attitude is one of the most critical factors that determine the tax administration efficiency of Yemeni authorities. Thus, this result provides evidence that attitude is a significant determinant of the efficiency of tax administration from Yemen's perspective. Moreover, the present study hypothesized that the relation between job satisfaction and tax administration efficiency would be significant (*H3*). The result shows that job satisfaction has a significant impact on Yemeni tax administration efficiency. Therefore, the findings of present study are consistent with Alrazehi et al. (2021). They investigated the relationship between job satisfaction and organizational performance. The outcomes presented that job satisfaction is a critical factor in improving organizational performance of the bank.

Similarly, Mohammadi and Dahgan (2016) stated that job satisfaction significantly enhances organizational act. Moreover, there is a significant relationship between the components of job satisfaction and job performance (Olorunsola, 2010). Thus, it can be concluded that job satisfaction plays a vital role in enhancing the efficiency of tax administration in Yemen. Therefore, this study contributes to research by providing a piece of concrete evidence that job satisfaction has a significant impact on the tax administration efficiency of Yemen authority.

For the indirect relationship, *H1a* states that no significant moderating influence of leadership on the correlation between motivation and efficiency of tax administration was found. This indicates that from the perspective of Yemeni tax employees, leadership does not have a moderating influence on motivation to increase tax administration efficiency. Therefore, a significant correlation between motivation and the efficiency of tax administration was not changed through the interference of leadership. This study is consistent

with Sudjati (2014), who shows that leadership did not moderate the influence of work motivation on performance.

Similarly, Hossan et al. (2020) indicated that leadership does not moderate the correlation between motivational factors and employee engagement in the ready-made garment industry of Bangladesh. Therefore, the fiscal administration must create a proper environment for employees and give them all the rights to motivate them to do their best to achieve the objectives of the administration. In turn, it will lead to an increase in the efficiency of the administration, as leadership will only intervene when objectives are not achieved or errors occur, i.e., play a moderate role.

H2a states that leadership would moderate the correlation between attitude and tax administration efficiency. The findings of this investigation show a significant statistically moderating role of leadership in the correlation between attitude and tax administration efficiency. This paper recommends that the presence of leadership significantly moderate the effect of tax employee attitudes on tax administration efficiency. Therefore, in the presence of leadership, the significant effect of attitudes on the efficiency of tax administration changes.

Furthermore, *H3a* states that leadership would moderate the correlation between job satisfaction and tax administration efficiency. Interestingly, the findings confirmed this hypothesis. This indicates that leadership significantly moderates the influence of job satisfaction and tax administration efficiency. This means that the significant correlation between job satisfaction and tax administration efficiency was increased through the interference of leadership. Therefore, a contribution of this study to the literature describes leadership's moderating effect on the correlation between job satisfaction and the efficiency of the Yemen authority's tax administration.

6. IMPLICATIONS

The practical implications of this study are significant in explaining the correlation between the variables examined. It is obvious that motivation, attitude, and job satisfaction of tax employees improve

the efficiency of tax administration, thus leading to an increase in tax revenues, which is very important for financing public spending. In addition to understanding the factors that affect tax administration efficiency, the study also provides practical guidance for tax authorities and the government on how to improve tax administration efficiency by adopting new policies and enforcing tax laws. Likewise, the results are helpful for tax practitioners in Yemen and other developing countries.

7. LIMITATIONS AND RECOMMENDATIONS FOR FUTURE RESEARCH

The current study has several limitations. Firstly, the sample used is limited to only 6 large governorates among 22 governorates in Yemen. In addition, due to differences in geographic locations and

perceived factors affecting tax administration efficiency, it is not convenient to generalize the study's findings. Hence, future studies must consider other governorates and regions of the country.

The collected data from the survey is small, so it is inadequate to explain in-depth the factors which influence the efficiency of tax administration. Future research might therefore consider other data collection approaches such as mixed methods.

Overall, this study examined four factors related to tax administration efficiency. In the future, studies should examine other variables by involving more factors that affect tax administration efficiency to cover other factors that were not ignored or included here but have contradictory findings in the literature. In addition, future studies must consider including mediating variables to examine whether they influence the efficiency of tax administration.

CONCLUSION

This study explored the factors that determine tax administration efficiency and the influence of leadership as a moderating factor on that relationship in the Yemeni tax authority. It also cantered on developing an empirical model that could increase tax administration efficiency.

The results shows that motivation, attitude, and job satisfaction have a significant influence on tax administration efficiency ($\beta = 0.404$, $t = 11.141$, $P < .001$; $\beta = .311$, $t = 7.679$, $P < .001$; $\beta = 0.153$, $t = 3.315$, $P < .01$), respectively. Moreover, the results show that the leadership moderate the significant relationship between job satisfaction and attitude with the tax administration efficiency. On the contrary, it did not moderate the correlation between motivation and tax administration efficiency ($\beta = 0.157$, $t = 4.193$, $P < .001$; $\beta = 0.105$, $t = 3.093$, $P < .01$; $\beta = -0.061$, $t = 1.906$, $P > .05$), respectively.

Thus, the present study concludes that motivation, attitude, and job satisfaction play a critical role in improving the efficiency of tax administration. Additionally, the present study also concludes that leadership plays a critical role in influencing the correlation between attitude, job satisfaction, and tax administration efficiency.

It is impossible to ignore the combined effects of these factors. To progress, administrations must be able to maintain a high level of employee motivation. As a result, human resource managers should always consider employee psychosocial factors in Yemeni tax administration. Moreover, the tax administration in Yemen needs to make sure that tax employees are satisfied with their jobs because of its effect on administration efficiency.

Lastly, the governments and the tax authorities should consider the factors that affect the efficiency of tax administration, which may help reduce problems. Moreover, the current study had effectively tested the study hypotheses and made significant practical and theoretical contributions to knowledge. However, it has a number of limitations that open the door for additional research on this phenomenon in the future.

AUTHOR CONTRIBUTIONS

Conceptualization: Abobakr Al-Harethi.

Data curation: Abobakr Al-Harethi.

Formal analysis: Abobakr Al-Harethi.

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Writing – review & editing: Saliza Abdul Aziz, Idawati Ibrahim.

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