



Investigating and explaining the strategic position of Iran's tax system management

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ABSTRACT

The purpose of this study is to identify the strengths, weaknesses, opportunities and threats in the Iran's tax system and explain the desired strategy in the Iran's tax system. This research is from the perspective of the research process; Hybrid, from a methodological point of view; Survey research in terms of purpose and result of implementation; It is a development-applied and descriptive-exploratory research method. The aim of this study was to explain the organizational strategy, based on environmental scanning, semi-structured interviews with judgmental and snowball sampling (targeted sampling) and open questionnaire with tax experts using Triangular fuzzy Delphi technique, , and SWOT matrix analysis (SWOT) methods have been performed. Analysis of the internal and external factors evaluation matrix showed that this organization is in an aggressive strategic position (SO). Therefore, the country's tax affairs organization, while using its internal strengths and environmental opportunities, should be prepared to deal with threats.

Keywords:

Strategy, SWOT, Tax System, Triangular fuzzy Delphi, SO-ST-WO-WT



1. Introduction

Today's organizations are facing a turbulent and turbulent environment, and these increasing environmental changes are also leading to fundamental changes in strategic planning methods. Environmental threats from all sides threaten the life and survival of organizations. While identifying their current position, organizations should analyze their organizational strengths and weaknesses and use their internal strengths to take advantage of environmental opportunities and prepare for dealing with threats. This important thing will be possible in the form of strategic planning. According to the concept of strategic planning, this requires the use of this type of planning, because on the one hand it is forward-looking and takes appropriate measures by predicting future developments; On the other hand, it tends to the environment and is closely related to it, and in this regard, it can quickly be informed of changes in the environment and react appropriately, quickly and favorably (Mirmousavi, 2020). Therefore, in view of the development of developments and increasing changes in the universe, regardless of environmental factors (inside and outside the organization), achieving the goals of organizational excellence in the country's tax administration will be difficult. Considering that tax planning is especially important from the point of view of all university professors and researchers in the financial and economic professions, etc., Therefore, it is necessary to keep pace with global developments and future planning in the country, based on upstream documents and other economic programs, some of which are related to reforming and changing the government revenue system by increasing the share of tax revenues, policy. Macroeconomics and national development programs, considering the impact of reforms in key and pivotal systems of the economy, reducing the reliance of the government budget on oil and gas revenues, improving the tax situation in government financing, as well as legal and program changes Comprehensive tax returns, etc ;Long-term planning must be done. One of the most important and fundamental issues in the economic development of a country will be its economic system. And one of the main arms of this economic system and the driving force in sustainable economic development and growth; Is a tax system that, while receiving government revenues; It plays a key role in creating balance in different parts of the economy. According

to the basic principles of taxation, a favorable tax system is a system that can play a key role in establishing acceptable governance with the general consent of society in terms of distribution of wealth and resources in society, optimal accountability, justice, economic growth, etc. Achieving development goals will have a big impact. Therefore, any increase and promotion by synchronizing with the knowledge and capabilities of the day will increase the desirability process of the Iranian tax system and will have a favorable return.

By conducting this research, we will answer the following questions:

- 1) What are the set of strengths, weaknesses, opportunities and threats (SWOT) in the tax system of Iran?
- 2) What is the desired strategy (SO, ST, WO, WT) in the country's tax system?

Therefore, this study intends to "identify the set of strengths, weaknesses, opportunities and threats (SWOT) in the country's tax system", the type of optimal strategy (SO, ST, WO, WT) in the country's tax system as Provide guidance to the country's tax administration. Due to the study gap in this field, conducting this research has increased knowledge both from a theoretical and practical perspective and can, in addition to filling the study gap, provide the necessary requirements for long-term tax planning.

2. Research literature - Fundamentals and theoretical framework of research Strategic planning

One of the strategic planning models was proposed by "Vilen" and "Hanger" in 2001, which consider the strategic management process including four main stages:

- 1) Analysis and review of the environment.
- 2) Formulation of the organization's strategy.
- 3) Implementation of implementation Strategy.
- 4) Evaluation and control.

They argue that these four elements interact with each other. The management of the organization monitors the external environment in order to seek opportunities and avoid threats and the internal environment in order to take advantage of strengths and eliminate weaknesses. These four factors are very

important for the future of the organization and refer to strategic factors, which are known as SWOT.

definitions

Fry and Stoner: Strategic planning is a powerful management tool designed to help small businesses compete competitively with anticipated changes in the environment. In particular, the strategic planning process provides an perspective and analysis of the company and its environment, explains the current situation of the company, and identifies the key factors influencing its success.

Lerner: Strategic planning is a continuous and complex process of organizational change. If the following characteristics are combined, they define a successful and comprehensive strategic planning process. Strategic planning looks to the future and a focus on the future is anticipated. It's a matter of how the world will be different now after 5 to 10 years. Creating the future of the organization is based on what is likely to happen in the future.

Strategic planning adapts the organization to its environment, creates a basis for achieving goals, provides a framework and direction for the organization to achieve its desired future. Creates a framework in which competitive advantage can be achieved by thorough analysis of the organization, the internal and external environment and the potentials of the organization. This enables the organization to respond to the trends, events, challenges and opportunities that have arisen, through a framework of vision and mission created by the strategic planning process (Alvani, 2004).

Peffer: Strategic planning is the process of creating and developing procedures and operations necessary to achieve the future. He distinguishes between long-term planning, which is reactive, and strategic planning, which allows the organization to create its future.

McConnell: Strategic planning is a process of organizational reconstruction and transition. In his view, in long-term planning, goals and forecasts are based on the assumption of organizational stability, while in strategic planning, the role of the organization in its environment is examined. Strategic planning enables the organization to adapt its activities and services to meet the changing needs of the environment. This planning not only provides a framework for program improvement but also provides a framework for program restructuring, management,

and collaboration, as well as for evaluating the organization's progress in these areas.

SWOT matrix

The "SWOT" matrix is a highly efficient analytical tool used to identify the external and internal environmental factors of an organization. This matrix is used in strategic management as well as to understand the organizational environment. The SWOT matrix consists of the initials of the concepts of strength, weakness, opportunity and threat. In this matrix set; The concepts of strengths and weaknesses are related to the internal environmental factors of the organization, and opportunities and threats are related to environmental factors outside the organization (Mir Mousavi, 2020).

To analyze the organization, we follow the following steps through the SWOT matrix:

- 1) Identify internal and external environmental factors affecting the organization

To prepare a SWOT matrix, we must first identify the internal and external environmental factors affecting the organization. After explaining all the strengths and weaknesses, opportunities and threats, internal factor evaluation (IFE) and external factor evaluation (EFE) matrices are formed. All the strengths and weaknesses of the indoor environment are analyzed in the IFE matrix and all the strengths and weaknesses of the external environment are analyzed in the EFE matrix and then entered into the QSPM matrix and weighted.

- 2) Determining the weight of internal and external environmental factors affecting the organization

External and internal variables and factors should be identified and classified according to strengths, weaknesses, opportunities and threats and the importance of each of them. We can use the model of hierarchical analysis process or descriptive variables based on triangular fuzzy Delphi and determine the effect or weight of each of the variables and internal and external factors. The output of these techniques will show the importance of each indicator and strategic decision-making factors. (In this research, a triangular fuzzy Delphi method is applied).

- 3) Creating a matrix for evaluating internal and external variables and factors

At this stage, we first wrote the variables and factors that we have compiled, and considering that in

the Delphi stage, descriptive expressions were converted to fuzzy numbers and again to triangular fuzzy values from zero to 1, based on the scores of each of the variables. The importance given by the experts (experts), we assign a coefficient of 100 (common) to determine the score of each variable from 100 to determine and determine their ranking.

4) Scoring the SWOT matrix and explaining the type of strategy

At this stage, by separating each of the internal factors (strengths and weaknesses) and external factors (opportunity and threat), calculate the average set of internal factors and variables (strengths and weaknesses) as well as the average set of external factors and variables (opportunity and threat). And we do.

SWOT matrix design

After calculating the averages of the set of internal and external factors and analyzes, each of these factors will be listed and the type of strategy (offensive, conservative, competitive and defensive) will be explained.

Table 1: Overview of strategies

strategies		
Description	strengths	weaknesses
Opportunities	Aggressive Strategy (SO)	Conservative Strategy (WO)
Threats	Competitive Strategy (ST)	Defensive Strategy (WT)

Strategies and executive actions

Aggressive Strategy (SO): According to this strategy, the organization will make the most of external opportunities by relying on and emphasizing internal strengths. That is why most organizations tend to be in such a situation.

Conservative Strategy (WO): The goal of this strategy is to take advantage of organizational opportunities to make up for weaknesses.

Defensive Strategy (WT): The purpose of this strategy is to reduce internal organizational weaknesses and avoid any threats from external environmental factors. Usually in such situations, the organization is in a risky situation.

Competitive Strategy (ST): In this situation, the goal of the organization is to use methods to use internal strengths to prevent the negative impact of

external threats and even try to eliminate the threats (Mir Mousavi, 2020).

Likert scale

Likert scale is a tool for measuring people's attitudes and is used to prepare attitude questionnaires in management and humanities. In general, three standard scales have been introduced by Rennes Likert, known as the five-degree, seven-degree, and nine-degree scales. These scales can be used to express agreement or determine the importance of items. In this research, a five-point scale has been used.

Fuzzy Delphi technique

The Delphi method is used as a tool for effective forecasting and is used in a wide range of applications. These include technology forecasting (trends), planning strategies, knowledge acquisition, urban systems planning, summarizing and planning public policies, market research, project planning in Large scale, new product development, systems design and so on.

The "Delphi technique" is used to aggregate and reach the opinions of research experts in cases where complete and reliable science and knowledge is not available. In the classical Delphi method, the opinions of experts are expressed as definite numbers, while experts use their mental competencies to express opinions, and this indicates the possibility of uncertainty in these conditions. The probability of uncertainty is compatible with fuzzy sets. Therefore, it is better to obtain data in the form of natural language from experts and analyze it using fuzzy sets. The implementation steps of this method are a combination of the traditional Delphi method and data analysis of each step using the definitions of fuzzy set theory. Fuzzy numbers are used to fuzzy expert opinions. Fuzzy numbers are fuzzy sets that are defined in the face of uncertainty about a phenomenon along with numerical data.

In many real situations, expert judgment cannot be expressed and interpreted as definite quantitative numbers; In other words, data and definite numbers are insufficient to model real-world systems due to the ambiguity and uncertainty in decision makers' judgment. In this regard, in order to overcome this problem, which was proposed by Lotfizadeh in 1965, the theory of fuzzy sets, is a good tool to deal with the

ambiguity and uncertainty in the decision-making process. Therefore, in this study, fuzzy Delphi method has been used to confirm and screen the identified indicators.

Fuzzy Delphi steps and actions

- 1) Identification of research indicators based on theoretical foundations and research methods: In this research, organizational factors (internal and external) were identified through interview questions, questionnaires and semi-structured interviews.
- 2) Collecting the opinions of decision-making experts: After identifying the basic factors, the relevant questionnaire was sent to the experts and their qualitative opinions were collected based on the Likert scale.
- 3) Conversion of descriptive answers to fuzzy numbers: After receiving descriptive answers, these descriptive features are expressed in numbers based on numbers one to five and

through triangular fuzzy to triangular fuzzy numbers and become the basis for the analysis of the next steps. These steps are listed in Table 3 (Habibi, 2014).

Triangular fuzzy analysis

When we use expert opinions to compare criteria and factors or to estimate the values of criteria and factors, experts express their views in verbal (descriptive) terms. The traditional process of quantifying the views of experts does not fully reflect the style of human thinking. In other words, the use of fuzzy sets is more compatible with linguistic and sometimes ambiguous human explanations. Therefore, it is better to use long-term predictions and real-world decisions using fuzzy sets (using fuzzy numbers). For this purpose, triangular fuzzy numbers or trapezoidal fuzzy numbers are usually used, which in this research is the method of triangular fuzzy numbers (Habibi, 2014).

Table 2: Triangular fuzzy numbers of the 5degree Likert scale

Descriptive expressions	Very much Disagree	Disagree	Neutral (Medium)	Agree	Very much Disagree
Fuzzy values	1	2	3	4	5
Triangular fuzzy numbers	(0,0,.25)	(0,.25,.5)	(.25,.5,.75)	(.5,.75,1)	(.75,1,1)

(Martiner, Kanel, 2001)

De-fuzzy

Once the appropriate fuzzy spectrum has been selected and the fuzzy operation has been performed on the values, you will finally arrive at results that will normally be fuzzy. These fuzzy results are not easy to

understand and interpret, so they must be converted to definite (ordinary) numbers. The process of converting fuzzy numbers to definite numbers is called de-fuzzy or fuzzy. In this research, the center of gravity method has been used according to Table 3 (Habibi, 2014).

Table 4: Degradation of the center of gravity method

De-fuzzy formula	Low average mean	Medium average	High limit
$X = (L+4M+U) / 6$	L	M	U

3. Research background

Examining the research conducted in connection with the subject of this research, it shows that is not research entitled "Development of strategic plans of the Tax Administration with a SWOT approach"; It's not done. However, some of the researches conducted under the title of case studies at the level of tax administrations or on some of the factors mentioned in this research are presented as follows:

Nabizadeh (2018) in his research entitled "Study of the effect of electronic methods training (virtual methods, electronic taxation) on taxpayers in advancing the goals of the Tax Affairs Organization (Case study of the General Department of Taxation in the south of Tehran) found that the use of methods Electronic devices in advancing tax processes significantly reduce costs and increase efficiency and improve quality and minimize risks.

Shokrkhodai et al. (2015) in their research by examining the impact of information and communication technology on tax revenues in the group of selected middle income countries with emphasis on tax evasion using the generalized torque method in the period 2015-2002 showed that in the group of countries Selectively, problems arise with the use of ICT and the creation of a new type of business called e-commerce in the field of taxation. According to this theory, due to the characteristics of ICT such as decentralization, anonymity, elimination of some tax bases, the absence of tax authorities in the network, tax evasion is possible with the least risk and thus leads to reduced tax revenues. Also, the impact of the direct effects of Internet penetration, mobile penetration and secure Internet services as indicators of ICT on tax revenues is greater than the impact of indirect effects of these indicators on tax revenues through tax evasion in selected countries.

Siadat et al. (2017) in designing the strategic model of the tax organization, considered more use of information technology and education as the best way to improve things.

Seidabadi (2016) in her research on "Study of the impact of VAT training on taxpayers in collecting tax revenues from the perspective of employees of the General Directorate of VAT in Tehran" achieved the following results: 1- VAT training for taxpayers has an impact on the collection of tax revenues. 2- In-person training on value added tax to taxpayers has an impact on the collection of tax revenues. 3- Education of VAT law through VAT site to taxpayers has an impact on tax payment. 4- Teaching the VAT law to the taxpayers through radio and television has an effect on the collection of tax revenue. 5 - Education through tax media to taxpayers does not affect the collection of tax revenues. 6. Education through environmental advertising to taxpayers has an impact on the collection of tax revenues.

Janbazi et al. (2014) in determining the position of Mazandaran province tax administration with a strategic approach and internal and external analysis matrix, showed that the province's VAT deputy in the field of external factors with an average score of 2.12 less than acceptable and in the internal factors section of the province's VAT department is in a good condition with an average of 2.91 above the average.

Arabi et al. (2009) in the study "Development of appropriate tax strategies based on the SWOT model

in the Taxation of Goods and Services" 10 strategies were designed at the level of the General Taxation of Goods and Services.

Babaei, Fatemeh (2017) in an empirical study of the consequences and challenges of the pilot implementation of the VAT law in the Iranian tax system, found that due to the challenges of the implementation of this law, it greatly affects the economic performance of the government.

4. Research methodology

Research method

This research from the perspective of the research process; Hybrid, from a methodological point of view; Survey research (field research) and in terms of purpose and result of implementation; It is one of the developmental-applied and descriptive-exploratory research methods. The aim of this study was to develop organizational strategies in the IRAN, using fuzzy Delphi technique, environmental scanning and interviewing a group of experts and experts of the IRAN (26 people) and SWOT matrix analysis method (SWOT) done.

Sampling or selection of tax experts, open questionnaires and semi-structured interviews with judgmental sampling and snowball sampling (targeted sampling) to achieve theoretical saturation and achieve the validity of the research (through experts) has been done. After identifying 150 factors from the set of internal and external factors in the Tax Affairs Organization in the stages of question, interview and fuzzy Delphi questionnaire; To finalize the basic factors in the country's tax system, all factors (150 factors) were sent to experts in the form of a 5-point Likert scale questionnaire. After receiving expert answers; Qualitative (descriptive) data were converted to fuzzy numbers and again those numbers were de-fuzzy based on the center of gravity model and converted to triangular fuzzy numbers.

Validity and reliability test

Due to the use of the questionnaire in this study, its reliability and validity should be ensured. Validity means the extent to which the data collection tool accurately measures the concept or variable in question. The validity of the questionnaire is usually checked by Delphi method or by consulting experts and thinkers, which has been done in this research.

Also, the questionnaire used must be reliable. Reliability means that the collection tool will produce the same results under the same conditions and over time. The reliability of the data collected by the questionnaire is usually assessed through tests such as Cronbach's alpha and factor analysis. In this study, Cronbach's alpha method was used by SPSS software. Cronbach's alpha emphasizes the internal correlation between questions and is also used for multiple choice questions (Likert scale). In order to evaluate the reliability of the questionnaire, we should perform

Cronbach's alpha test for each of the separate factors (Bani Mahd, 2016).

According to the test, Cronbach's alpha coefficient for 150 factors was calculated to be 95.4%, which is a good value considering the number of questions in the questionnaire (150 runners) and the number of Delphi stage experts.

Research implementation process

According to the explanations given in the theoretical foundations, the research process is in the form of Figure 1.

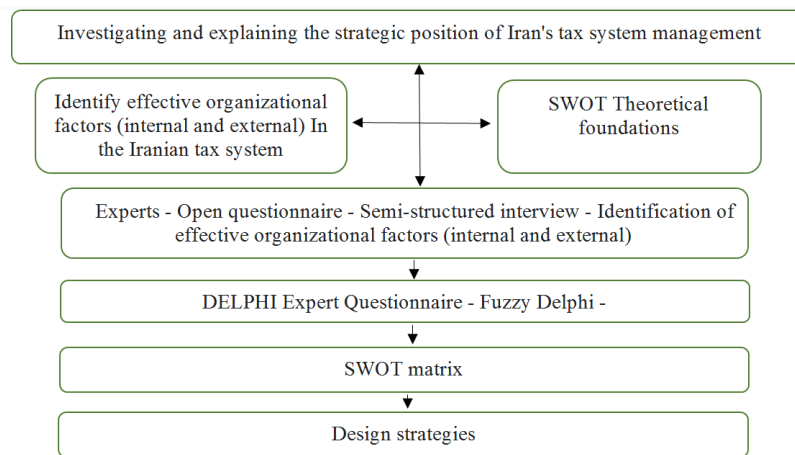


Figure 1: Research implementation process

5. Analysis of research data and findings

SWOT matrix results and ranking of strategic factors

According to the results of this study, the most effective and future-making drivers in the country's tax system are the drivers of science and technology, the internal structure of the IRA, cultural and social, and

education and research. Areas of tax resources and laws and regulations are much lower. This indicates that in the country and the tax administration, there was no shortage of laws and regulations or problems with tax resources; Rather, it refers to other executive factors and variables in the field of science and technology, the field of internal structure of the country's tax affairs organization, the cultural and social field, and the field of education and research.

Table 5: SWOT matrix results and ranking of strategic factors

Row	Strengths	Score
1	Arranging tax exemptions with a very high volume now	89
2	CASE STUDY of tax files to tax officials	88
3	Manpower with knowledge and the position of core expertise	88
4	Intellectual and human capital in the organization	87
5	Staff training in accordance with new uses of up-to-date facilities and software	87

6	Correct and fair approach in arbitrating the affairs of tax dispute resolution boards	87
7	Development of intelligent auditing software and systems	86
8	Creating strong software for processing information and banking transactions of taxpayers (covered activities) due to the difficulty of transaction activities for tax officials	86
9	Preparing personnel with increasing changes in technology, knowledge, ... in the organization to accompany them with the system and not to deal with new ideas	86
10	Requiring the use of revenue and sales systems and mechanization for transparency in economic transactions and recognition of taxpayers' and VAT revenues	86
11	Development of robust software for measuring the risk of taxpayers in order to focus on tax audit in this regard	85
12	Scientific attitude in economic and tax management system (tax management based on a scientific management)	85
13	Standardization of tax processes based on information technology	85
14	Necessary periodic training of tax officials on how to communicate and deal with respecting the client	85
15	Training of tax officials with behavioral sciences, IT, tax evasion tricks, fight against money laundering, ...	85
16	Intelligence of the tax system based on the data-driven nature of the tax system (not moderation-driven)	84
17	Changes in audit systems and procedures	84
18	Emphasizing and emphasizing professional ethics while maintaining the status of tax officials in the organization and the health of tax officials	84
19	Intelligence of the tax system and reliance on tax processes (diagnosis, audit, collection, etc.) without the intervention of human resources	83
20	Expansion of telecommunication infrastructure, integration of processes and information of taxpayers (single window) based on the comprehensive tax plan	83
21	Establish practical workshops for staff based on organizational models and demand accountability from them	83
22	Equipping an integrated information tax system to determine risk indicators	83
23	Practical, long-term and continuous training courses for tax officials 83	83
The average strength		86
Row	Weaknesses	Score
1	Paying attention to justice and fairness in the equal implementation of the law towards all individuals in society	87
2	A fundamental change in the governance framework of Iran to increase important social capital as trust in government (sovereignty)	87
3	Salary and benefits payment system to attract the most specialized personnel in the organization according to the need for taxes	87
4	Standardization of the volume of activity of tax officials based on tax sources, level of officials, etc.	86
5	Necessity of selection and appointment based on meritocracy (regulating how to promote an organizational position)	86
6	How to attract human resources (type of need, job of tax officer, even gender, etc.) without discrimination and discipline (filtering)	85
7	People's use of reciprocal services by paying taxes (persuading people to create welfare of the government)	85
8	Motivate tax officials to train them (material-spiritual)	85
9	Employing young, professional, efficient managers in the fields of finance, taxation, economics in the field of headquarters management of the Tax Affairs Organization (elite turnover at high management levels)	85
10	Creating a think tank with the use of expert consultants, etc. in various manufacturing, service, commercial, economic, international, tax, legal and ... 84 industries	84
11	Scientific and managerial attitude of supervisory units (prosecutor's office, security, inspection) and regulating the parallel work of supervisory institutions	84
12	Changing the execution of the pivot point to the process and pivot system and ...	84
13	Increasing the social responsibility of society and the government regarding taxes (mutual accountability)	83
14	Changing the type of audit in terms of quantity to quality with modern audit methods (based on risk, etc.), risk-based audit (self-disclosure) based on taxpayers' accreditation	83
Average Weaknesses		85

Row	Opportunities	Score
1	Economic transparency and prevention of underground economy and smuggling of goods in order to prevent tax evasion	88
2	Strengthening the Internet and new information systems in the tax organization	88
3	Identifying the effects of paying taxes in the society (clarifying how to collect taxes in social, cultural, economic, civil and infrastructure affairs, ...)	87
4	General policies of the political and economic system and the requirement of full government support for the tax sector	87
5	Creating the necessary science and technology platform for taxpayers to access the necessary information in tax assessment	86
6	People's faith and belief in paying taxes in terms of its effectiveness in society (tax spirit)	85
7	Governance Indicators (Government Satisfaction, Accountability, Trustworthiness, Chastit, etc.)	85
8	Parliamentary decisions in the field of tax legislation	85
9	Existence of strong rules for cooperation and presentation of financial and non-financial information of other organizations with tax affairs	85
10	Creating a science and technology platform to establish a relationship between the tax organization and other departments with an executive guarantee	84
Average Opportunities		86
Row	Treats	Score
1	Issuing unprofessional circulars and creating extra-organizational time, not using the opinion of experienced and specialized experts	87
Average Treats		87

Develop strategies based on SWOT matrix analysis

According to the list of strengths, weaknesses, threats and opportunities according to the profile of Table 5, which is the result of the scores of experts, the average score of strengths is 86 and weaknesses are 85; Therefore, the average score of all internal factors of the matrix will be 85.6. On the other hand, given that the average points of opportunities and threats are 86 and 87, respectively; The average of all external factors of the matrix will be 86. The table of average SWOT scores is given in Table 6.

Table 6: Average SWOT score scores

points	Number of factors	Percentage of factors	average score
Strengths	23	48%	86
opportunities	14	29%	85
internal factors	37	77%	85.6
Opportunities	10	21%	86
Treats	1	2%	87
external factors	11	23%	86
Sum	48	100%	

Explaining the strategy based on the matrix of strengths, weaknesses, threats and opportunities is one of the most important applications of this matrix. However, it should be noted that based on the scores

obtained from the matrix, only one strategy should be developed, in which case, according to the values in the table, it can be said that the best strategy for the IRA is an aggressive strategy (SO). In other words, the managers and officials of the country's tax affairs organization must formulate appropriate plans and strategies for their future in accordance with the existing strengths and opportunities ahead.

6. Discussion and conclusion

This research, while studying the theoretical foundations of strategic planning and effective variables in the tax system, with the aim of identifying strengths, weaknesses, opportunities and threats, to explain the desired strategy and develop the potential of the IRAN, based on library studies. Field research and methods of the panel of tax experts, environmental scanning, semi-structured interview with judgment and snowball sampling method (targeted sampling) and open questionnaire with a group of experts and experts (managers of the IRAN) using Triangular fuzzy Delphi technique and SWOT matrix analysis method have been performed. This research from the perspective of the research process; Hybrid, from a methodological point of view; Survey research in terms of purpose and result of implementation; It is a development-applied and descriptive-exploratory research method.

The results of this study and the analysis of the internal and external factors evaluation matrix showed that this organization is in an aggressive strategic position (SO). Therefore, the IRAN should rely on its strengths within the organization and take advantage of environmental opportunities to prepare for threats.

Answers to the research questions

- 1) In response to the first research question: "What are the set of strengths, weaknesses, opportunities and threats (SWOT) in the tax system of Iran?"; According to Table 5, the set of SWOT points was identified.
- 2) Also in response to the second question of the research: "What is the desired and desirable strategy (SO, ST, WO, WT) in the country's tax system?"; According to the results of the research, the analysis of the evaluation matrix of internal and external factors showed that this organization is in an aggressive strategic position of SO.

Applied policy recommendations

According to the SWOT profile compiled as a result of this research, the strategy of the country's tax affairs organization is in the position of aggressive strategy (SO). Therefore, the tax administration should rely on its strengths to take advantage of the opportunities ahead. The most important actions of the proposed offensive strategy (SO) are as follows:

- **Smartening the country's tax system through:**

Strengthening the field of information science and technology, information processing software, development of strong software to measure the risk of taxpayers in order to risk-oriented tax audit, standardization of tax processes, implementation of integrated tax system, development of intelligent audit software and systems, Preparing personnel with increasing technology changes, requiring the use of systems and mechanisms of revenue and sales for transparency in economic transactions, creating the necessary software to meet the challenges of cyber security, creating a strong platform for science and technology In order for tax officials to have access to the necessary information in tax assessment, to create tax systems to modify the tax system, not to file (systematization of Article comprehensive review).

- **Changes in the general policies of the political and economic system and the requirement of full government support for the tax sector by:**

Arranging tax exemptions, making the VAT law permanent, applying the total income of taxpayers (Article 129 of the old law), defining the tax bases of capital income (highlighting the sources of wealth tax), defining the tax bases Cyberspace activities (advertising), tourism industry revenue sources, feasibility study and forecasting the effects of new tax sources on other macroeconomic variables, economic transparency and prevention of underground economy and smuggling of goods to prevent tax evasion, decisions Parliament in the field of tax legislation, the existence of strong laws to cooperate and provide financial and non-financial information of other organizations with tax affairs.

- **Strengthen the foundations of citizenship rights based on:**

Amending tax laws with the approach of trusting taxpayers, reporting and clarifying the effects of paying taxes in the society (clarifying how to collect taxes collected in social, cultural, economic, civil and infrastructure affairs and..., strengthening people's faith and belief in payment) Taxes in terms of its effectiveness in society (tax spirit), improving governance indicators (government satisfaction, accountability, honesty, clean hands, etc.), social justice in society through the proper distribution of wealth.

- **Strengthen the field of education and research through:**

CASE STUDY tax files for tax officials, growth and development of human resources with knowledge and position of core expertise, preparation of personnel with increasing changes in technology, knowledge, ... in the organization to accompany them with System and non-confrontation with new ideas, necessary periodic training of tax officials on how to communicate and deal with respecting the client, training tax officials with behavioral sciences, IT, tax evasion tricks, anti-money laundering, etc., emphasis And emphasizing professional ethics while maintaining the status of tax officials in the organization and the health of tax officials.

Suggestions for future research

According to the studies, the most important issues raised, the results of this research and the need of the

country's tax affairs organization, the following researches are suggested:

- 1) Design of intelligent tax audit systems.
- 2) Presenting a smart system model of the tax system based on being data-driven in the tax system.
- 3) Assessing the necessity and how to improve the skills of behavioral sciences, IT, and interdisciplinary in the country's tax affairs organization.
- 4) Carrying out this research with other strategic planning methods.
- 5) Develop strategies to increase taxpayers' tax compliance

Thank

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