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Assessing the Nature and Strategies used for Revenue Knowledge Development to support the Management of Public Revenue Mobilization in Pallisa District, Uganda

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ABSTRACT

This paper assessed the nature and strategies used for revenue knowledge development to support the management of public revenue mobilization (PRM) in Pallisa District, Uganda. A descriptive case study design, which was purely qualitative, was adopted, with a diverse mix of study participants. Data was collected using an in-depth interview guide, a key informant interview guide, a focus group discussion guide, and a document review guide. Findings revealed the existence of both informal sources of revenue knowledge (conversations, vendor networks, or families and formal sources of revenue knowledge (books, magazines, brochures), and the existence of the Taxpayer Registration Expansion Program (TREP) arrangement between Uganda Revenue Authority (URA), Uganda Registration Services Bureau (URSB), Kampala Capital City Authority (KCCA), and Local Governments (LGs). The study concluded that building the capacity of the technical (revenue) officers, political leaders and the business community to obtain, refine and utilize revenue-related knowledge/information; ensure that technical (revenue) officers undertake sensitization efforts through training, meetings, 'barazas', and workshops to enlighten and provide revenue information pertinent to the business community and the Government of Uganda ensure that the Taxpayer Registration Expansion Program (TREP) arrangement between URA, URSB, KCCA, and LGs is strengthened and mandates harmonized to promote cooperation, coordination and implementation would support the management of the public revenue mobilization in Pallisa district and Uganda.

INTRODUCTION

Public revenue mobilization (PRM) is crucial for local governments (LGs) as it provides several opportunities, such as financing council administrative costs, maintenance costs of equipment, encouraging ownership of local projects, providing and maintaining crucial infrastructure, easing pressure on the central government, and ensuring effective public service delivery. Article 191(1); (2) of the Uganda Constitution (as amended) and the LG Act, 1998 (as amended) (CAP 243) support LGs to levy and collect local revenues from sources stipulated in the Fifth Schedule. Today, knowledge is broadly

reflected as a response to solving wicked and complex societal problems.

Velzen (2022) views knowledge broadly as the collection of information stored in the human brain, which then can be recovered, added to, and restructured for the execution of essential mental functions. Gillan (2006) views knowledge as an acquaintance, consciousness, or understanding of something or someone. Zagzebski (2008) views knowledge as a highly valued state, where an individual is in a cognitive state in relation to reality. Therefore, cognitive psychologists view knowledge as the creation and a symbol of information in the human brain or memory.

Akitoby et al. (2019) view revenue as a representation of an institution's financial value or a source for reinvestment or as a source of value for shareholders. Economically, revenue is viewed as the income a firm obtains from selling goods or services to its customers (ibid). Seatini (2018) views revenue as a sum of payments received by a local government from individual residents, institutions, and transfers by the central government for the purpose of financing service delivery and devolved expenditure functions. To that end, revenue knowledge becomes the ability for business owners or managers to understand their total income earned from goods or services sold, before deducting any other expenses. Talluri & van Ryzin (2009) view revenue knowledge as the assortment of approaches and maneuvers entities use to scientifically manage (structural, price, and quantity decisions), leading to the demand for their products and services.

Junquera-Varela and Lucas-Mas (2024) add that revenue knowledge development is the building of understanding and capacity among the revenue officers and taxpayers, with the ability to generate, manage, and collect revenue within the public sector. Junquera-Varela and Lucas-Mas (2024) further assert that revenue knowledge development is geared at improving revenue base, collection efficiency, and taxpayer awareness. As regards this study, revenue knowledge development is limited to obtaining, refining, and utilizing the revenue-related information through taxpayer sensitization or education, modernization of the Integrated Revenue Administration System (IRAS), improvements in revenue assessment, collections, and implementation of the strategic objectives for sustainable funding of public services within the local governments in Uganda.

Liew (2007) reveals that many governments worldwide recognize the strategic significance of data, information, and knowledge as resources for evidence-based policy making and improving public sector performance. In this study, we approach revenue knowledge development from the strategic management viewpoint, where revenue knowledge development in government is treated as an organizational resource of strategic significance, geared at improving the mobilization of the much-desired public revenue to fund public services.

Nickols (2010) as cited in Anand & Singh (2011), argues that by using the word "knowledge, three things come to the fore: First, knowledge is a state of knowing (the "know about"). Second, knowledge means capacity for action, comprehending facts, principles and techniques sufficient for ease of application (the "know-how"). Third, knowledge means organized, captured, and accrued facts, principles, and techniques, such as in books, papers, formulas, procedure manuals, and computer code. Adams & Graham (2017) view knowledge development as an iterative process for strategic, operational, and tactical levels to aid decision-making and to comprehensively understand complex environments, behavior, relationships, and interactions between systems and actors. Massaro et al. (2015), Dumay (2020), and Kay (2011) posit that knowledge development is still limited in the public sector, acknowledging that the available knowledge-based approaches fail to address wicked social problems that the public sector needs to tackle, including improving revenue mobilization, a core area of this paper.

According to www.recognition.com (2007)'s report from the surveyed entities in the US, the entities confirmed that they were struggling to provide information about revenues. The survey revealed that (a) 57% of listed companies reporting under US GAAP were not able to prepare revenue information on timely basis for the monthly financial statements; (b) that the delays (approximately 3 weeks) are caused by growing complexity of economic transactions and unavailability of needed information in due time; (c) that as far as implementation of internal control tools concerns, the most difficulties are evidenced in customer contracts management and revenues arising from these contracts, and that the measurement of revenue is not done in the accounting system, but it is performed outside the system using supplementary sheets, etc. While the US is a developed country, the same is happening in developing countries, including Uganda. The issue in revenue knowledge development in Pallisa District LG is the inability of all stakeholders in the district to initiate, design, and develop local revenue-related information which would be used to enhance the sensitization of the business community, improve the mobilization and collection of assessed revenue, a key factor in the

development of infrastructure in the district. This could be due to limited knowledge and skills to obtain, refine, develop, and utilize the revenue information among the stakeholders, the gist of this paper.

The study relies on the combination of the three theoretical perspectives of Lounsbury et al. (2021)'s institutional complexity, Greenwood et al. (2011)'s organizational responses, and Weick (1997)'s sense-making among individuals to address the main challenges of why the existing public sector fails to develop knowledge. Laihonen et al. (2023) add that the philosophy behind the above theoretical perspectives rests on the social process of knowledge formation, where personal meanings and collective knowledge are formed and polished in constant interaction. Knowledge formation, therefore, is perceived as an iterative process, with policymakers playing an important role in interpreting societal issues, creating, using, and evaluating information to solve these wicked problems and giving meaning to public policy. Dalkir (2005) argues that Knowledge managers can use available knowledge, and that codification of knowledge, and specifically, Tax knowledge, should be usable, converted into local languages, and documented.

OECD (2021) argues that tax content design initiatives can't be generalized but should be specific based on the country and locality, and that such localized initiatives improve tax efficiency. Incidentally, these local tax content designs in Uganda exist mainly in major languages, leaving the majority of taxpayers unable to use and understand their intentions. Lonnqvist (2017), however, adds that there is little convergence in academic research on knowledge development and managerial practices within institutions. Jevnaker & Olaisen (2022) reveal that several studies highlight the existence of knowledge and accepted methodology.

Musimenta (2020) and Hasseldine et al. (2011) observe that revenue knowledge is the level of taxpayers' awareness and/or understanding of tax legislation or the processes by which taxpayers become aware of tax legislation and other tax-related information. Alm & McKee (2018) add that the knowledge that taxpayers have or do not have about the tax system impacts the management of public revenue mobilization and hence, compliance.

Massaro et al. (2015) argued that the education level of taxpayers is a key factor that contributes to the understanding of tax requirements, with regard to taxpayer registration and filing requirements. Christian, et al., (1993) and Ali, et al., (1997) argued that general revenue knowledge is closely associated with taxpayers' ability to understand the laws and regulations governing taxation and, in turn, their ability to respond favourably in meeting their revenue obligations. Taxpayers often don't understand their tax obligations, taxes to be paid, because the tax system is always complex and uncertain. Sakurai & Braithwaite (2003) add that a complex tax system leads to less mobilization of revenue, increases tax aversion and avoidance. Where taxpayers understand the tax system, the higher the chances of increased revenue mobilization and compliance. Alm & McKee (2018) further found that revenue knowledge requires increased awareness, specifying taxpayer responsibilities, their perceptions of the consequences, and understanding the services from the taxes they pay.

Chittenden and Rettie (2003) reveal that legal and procedural revenue issues are difficult for uneducated businesspeople to understand, and that substantial procedural knowledge of revenue laws is paramount, yet difficult to acquire in developing countries where tax laws change frequently. Many business owners have limited revenue knowledge and are reluctant to seek help from revenue officers in the taxpaying process. Machogu & Amayi (2013) concluded that revenue knowledge is essential for supporting public revenue mobilization to finance both recurrent and development expenditures of the government. Nzioki & Peter (2014) revealed that revenue knowledge, education, and sensitization have a significant positive effect on revenue compliance. It can therefore be argued that taxpayers' revenue knowledge levels can either help or limit the development of local revenue knowledge content, which in turn can increase or decrease public revenue mobilization efforts in local governments.

The Uganda Revenue Authority (URA) in 2022, developed a comprehensive standardized tax education curriculum for taxpayers in Uganda targeting different sectors of agricultural, manufacturing, entertainment, rental business, real estate, gaming, mining, construction, hospitality,

tourism, government, education, transport, banking and financial services, fishing, health and medical and wholesale and retail (URA, 2025). The curriculum specifies the specific competencies, content, and methodologies/strategies to be used when training sector-specific operators to ensure that they develop skills geared at running their business(es) while being tax compliant

Adams and Graham (2017) view knowledge development as an iterative process for strategic, operational, and tactical levels to aid the decision making and to comprehensively understand complex environments, behavior, relationships, and interactions between systems and actors. It is therefore imperative that understanding the nature and strategies of tax knowledge development issues, like tax content types, review of the taxation content, and how the taxation content is developed could positively improve PRM. Bahl (1999) argues that LGs have deeply taken root and should have the ability to contribute to the delivery of government services, improve government efficiency, effectiveness, and responsiveness. Incidentally, the central government is increasingly centralizing revenue sources.

Leone (2019) adds that curriculum review is an iterative process to ensure quality in the training programs and update of discipline-specific learning outcomes. Dyjur et al. (2018) argue that any content review process should be locally led and evidence-based to improve targeted programmes. Sedere (2011) reveals that the review of revenue curriculum content and development should follow a standardized pattern, from the content analysis, the needs assessment & situation analysis, revision of taxation objectives, and documenting the training curriculum. While this is more pronounced in private organizations and academia, there is little evidence that points to stakeholders in revenue mobilization in local governments engaging in reviewing revenue knowledge frequently, leading to operational challenges.

Leone (2019) advises that the revenue content review process should move from identification of the problem, knowledge of its characteristics and needs of the target audience, understanding the changes intended for the target population/ audience, understanding what will be trained on, understanding how to accomplish intended outcomes, and evaluating the strategies, content,

and intended outcomes of the reviews. Dalkir (2005) argues that Knowledge managers can use available knowledge, and that codification of knowledge, and specifically, Tax knowledge, should be usable, converted into local languages, and documented.

OECD (2021) argues that revenue knowledge content design and development initiatives can't be generalized but should be specific based on the country and locality, and that such localized initiatives improve tax efficiency. Incidentally, these local tax content designs in Uganda exist mainly in major languages, leaving the majority of taxpayers unable to use and understand their intentions.

Revenue knowledge development, being the strategic process of obtaining, generating, refining, storing, and sharing revenue-related knowledge in an organization or within a system, should be geared towards furthering learning, innovation, and improved performance. In this study, revenue knowledge development was limited to obtaining, refining, and utilizing revenue information to support the management of public revenue mobilization in Pallisa District. The purpose of this article is to reflect on this perspective and draw out points of learning that might be of use for both revenue officers and taxpayers in obtaining, refining, and utilizing this information, and also developing strategies that can enhance improvements in public revenue mobilization.

METHODS

A descriptive case study design, which was purely qualitative, was adopted, with a diverse mix of study participants. In choosing a descriptive case study design, the study sought to provide a comprehensive picture by documenting facts and observations from the diverse population that included staff of Pallisa District Local Government, Uganda Revenue Authority, and taxpayers in Pallisa District. The study participants were selected using purposive sampling from the Tax Education Department of the Uganda Revenue Authority (URA), Pallisa District Executive Committee members, Pallisa District Budget Desk members, both registered Trader Associations (Savings and Credit Cooperative Organizations), and the non-registered taxpayers in Pallisa District. Data was collected through the in-depth interview (IDI)

guide, key informant interview (KII) guide, focus group discussion (FGD) guide, and documentary review (DR) guide. In total, 34 participants (26 Males and 8 females) participated in the study. The saturation point was reached when additional participants could not provide new information or add meaningful value to the already existing or collected information, ensuring that the research findings were comprehensive and credible.

Thematic analysis based on descriptive phenomenology helped uncover the lived experiences of the study participants. An inductive and reflective process designed to categorize experiences and perceptions was used to analyze the data. A digital analysis tool, NVivo software Version 11, was then used in the coding and analysis process to aid in the management of the large amount of data and to facilitate the data reduction process, based on subject and themes or ideas other than just words.

The research activities were conducted following ethical standards prescribed by the

Uganda National Council for Science and Technology (UNCST), Makerere University School of Social Sciences Research Ethics Committee, and Kyambogo University’s research ethics board. Participants were informed about the purpose of the study, the voluntary nature of their participation, and the confidentiality with which their responses would be treated. Informed consent was obtained from all participants before they participated in the survey. Data is presented as descriptive statistics and verbal quotations.

RESULTS AND DISCUSSION

The study participants included the political and technical officers of Pallisa District Local Government, taxpayers, and technical officers in the Tax Education Department of the Uganda Revenue Authority. These were interviewed over a period of 2 months, as shown in Table 1. A total of 34 participants were interviewed for this study

Table 1. Research Participants by Data Source and Sex

| Data source | Participants | Sex |
|--------------------------|--|------------------------|
| Documentary review | 1 with Finance Department, Pallisa DLG | 1 male |
| Focus group discussions | 4 (2 FGDs with Taxpayers’ association-SACCOs, 1 FGD with the district Budget Desk, and 1 with Tax Education Department, URA) | 22 males and 8 females |
| In-depth interviews | 1 with a successful taxpayer | 1 male |
| Key informant interviews | 1 with district politicians and 1 with the district technical officer | 2 males |

Source: Field Data (2025)

The Nature of Revenue Knowledge Development to Support the Management of Public Revenue Mobilization (PRM) in Pallisa District

The nature of revenue knowledge development describes the systematic views and processes by which revenue knowledge or information is obtained, shared, and utilized by the political, technical, and business communities within Pallisa District Local Government and the Uganda Revenue Authority to support the Management of Public Revenue Mobilization in Pallisa District, Uganda. Obtaining revenue knowledge during field work meant undertaking thorough observation and experience sharing; refining revenue information requires careful analysis, blending, authentication, critical review, and transformation of the field data into structured information and insights geared at

supporting the management of public revenue mobilization while utilization of revenue knowledge is the application of this knowledge to solve business-related problems, make informed decisions, drive innovation, and sensitize both revenue officers and taxpayers within Pallisa district local government. The analyses of the nature of revenue knowledge development were described or undertaken at 2 levels: The Pallisa district local government level and the Uganda Revenue Authority level.

1. Pallisa District Local Government Level

At the district level, the discussion was held with the Pallisa District Executive Committee members, the Pallisa District Budget Desk members, registered Trader Associations (Savings and Credit Cooperative Organizations), and the

non-registered taxpayers in Pallisa District, and below are excerpts;

On where participants obtain their revenue knowledge, they use to run their business, they argued that “We have a stronger relationship amongst us, the local business people, the traders in Mbale central market, and the farmers within this district. Many of us traders are illiterate, cannot read or write, but are good at business operations. When we move to buy our produce goods in various markets, we interact and discuss ideas on how to improve our businesses. We discuss how to cooperate as dealers in fresh foods, fruits, and vegetables in the local languages that we are mainly conversant with and understand fully. So basically, in our interactions, we rely on the experiences of fellow traders, family members, suppliers, and farmers to help grow our businesses,” (FGD-2).

On any additional sources where revenue-related information is obtained from, other participants revealed, thus, “As market vendors in Pallisa District, we have several sources that provide us with revenue information that is helping us to run our businesses, though some of the information provided has let us down. For instance, many of our colleagues have been unable to grow their businesses beyond six months, largely due to misinformation. We obtain information from fellow market vendors, some of us use our own experience, and now from social media,” (FGD-3).

Others, however, revealed that they obtain revenue-related information from government ministries, departments, and Agencies and the Local governments, saying thus, “As technical officers working for the district, we always receive revenue-related information from field researchers who come to work in the district, from the Uganda Local Government Finance Commission (LGFC), from the Uganda Revenue Authority (URA), and also amongst ourselves, as officers of Pallisa District Local Government. In fact, we have been scheduled for training on the Integrated Revenue Administration System. This information is also available on the URA website, in books, magazines, and brochures distributed by the URA,” (KI-1; FGD-4).

... You seem to indicate that the information you obtain from your various sources has not been beneficial in sustaining your businesses. Kindly elaborate on how. “Yes, it is true, as we indicated,

some of our businesses have collapsed and have borrowed heavily to stay in the tomato-selling business. Many farmers and traders will not tell how they protect the tomatoes and other produce in the gardens; some use chemicals and other substances that are not good for human consumption. Once customers discover, they run away, and this has led to stockpiles and wastages as customers no longer trust our suppliers and have walked away in protest or looked for alternative markets,” (FGD-2; FGD-3).

You again indicated that the revenue information you get has some challenges of distortion or misinformation. What procedures have you employed to refine it so that it benefits your business growth? They had this to say, “As we have said earlier, our level of understanding is not too good; we do not take any information thrown at us as a true representation, and we apply it, hoping that it will give us an edge to compete, attract customers, and sell our products. We have tasked our market leaders and SACCO leaders to bring us the district people (technocrats) to provide us with revenue information that can be used to sell our produce, but this has yielded nothing. We believe that the interaction with our district people will provide better revenue-related information, since they work in government,” (FGD-2; FGD-3).

The Ugandan government is promoting Buy Uganda Build Uganda (BUBU), particularly focusing on local content development. On why Pallisa District hasn't been able to produce local revenue knowledge content to benefit the market vendors, they argued thus, “Promotion of local content has been limited to holding Barazas (community sensitization meetings by the district). What we had not envisaged was the development of revenue-related knowledge to be used to sensitize our taxpayers. But the design, development, and refining of local revenue-related information requires capacity, knowledge, and skill, key components we currently don't have in the district. We simply can't do it. Maybe with training, we shall. This is something we need to start to ponder as the majority of the business people in Pallisa are not so educated; we need to ensure in the future, we locally design, develop, and share revenue-related information, using word of mouth, 'Barazas', sensitization meetings, radios, and TVs” (KI-1; KI-2; FGD-1).

Are you saying that if the district leadership lacks the capacity to design, develop, and refine local revenue information, there is no one within or outside the district to whom to reach out? They responded thus, “Within the district, we are not sure from the engagements we have had. Outside the district, we think they exist, but again, we have not budgeted for it since we were not thinking in this direction. The meeting of minds needs to happen to take this development forward, help all stakeholders to support and undertake business opportunities, share life experiences, and shape each other's attitudes and thinking. In the end, we shall come up with ideas on how to design and develop local revenue-related content that shall be beneficial to users” (KI-1; IDI-1).

On what support would the participants require to be able to design, develop, obtain, refine, and utilize revenue-related knowledge to support the management of public revenue mobilization in Pallisa District? They revealed that, “The more knowledgeable we as taxpayers becomes about the revenue-related matters, the more we shall be willing to comply and pay the levied revenue, otherwise, some of us have no idea on what types of revenue to pay and we have not been helped by those in charge of revenue mobilization and collection right from the district, town councils and sub counties including the market tenderers. It is a big problem.” (FGD-2 & FGD-3).

Participants further stated the kind of revenue knowledge they require to be able to support the management of public revenue mobilization in Pallisa District, saying thus “As taxpayers in Pallisa, we request that the district officers help and train us in the following areas: how to undertake record keeping for our business(es), the process to be followed when registering or forming a business with the district, and on what type of revenues a business should pay,” (FGD-3).

Other participants revealed that for their business(es) to survive and grow, officers in charge of revenue mobilization and collection in Pallisa district local government should, as a matter of urgency, train them in specific areas, requesting that, “Revenue officers in Pallisa district should train them on how to register their businesses, understand the various revenues to pay, declare and file returns for the business(es), and how to pay revenue to

local governments through the new mobile system (Integrated Revenue Administration System-IRAS).

The participants' views suggest that there are local efforts to obtain, share, and utilize revenue-related information, but the knowledge and skills on how to design and develop local revenue-related knowledge do not exist at all.

2. The Uganda Revenue Authority (URA) Level

The study also interfaced with participants from the Tax Education Department, Uganda Revenue Authority. On the constitution of the department of tax education, the specific role the department plays, they revealed thus, “We are divided in this tax education department of URA into two: the tax education outreach and the content development and dissemination team. Now the content development team develops curricula for different business and student groups, and the education outreach is tasked with the dissemination of the developed curricula and other revenue-related information. We are aware that we have those still in schools and out-of-school, literate and illiterate groups, informed taxpayers, and uninformed taxpayers. We develop revenue information that suits each category mentioned above,” (FGD-4).

On how URA develop revenue knowledge guidelines for Taxpayers? They revealed thus, “Aware that we have the literate and illiterate groups, informed taxpayers and uninformed taxpayers in many different sectors, we engage various stakeholders to develop content for key sectors of the economy, such as agriculture, education, entertainment, fishing, construction, and health, among others. This information is available on our URA website, as books, as videos, as prints, as brochures in PDF versions for those literate and informed business people,” (FGD-4).

And for the illiterate and uninformed taxpayers? “Oh, we have also developed translated packages of revenue-related information for these groups. The same materials developed, as books, as audios, as videos, as prints, as brochures, in PDF formats exist in about 13 or 14 local languages, of ‘Luganda’, ‘Lunyankole’, ‘Lukiiga’, ‘Lutoro’, ‘Acholi’, ‘Lango’, ‘Lumasaba’ and ‘itesot’ among others as can be seen and accessed from the URA Website,” (FGD-4).

In the obtaining, design, and development of the revenue content, do you partner with the local governments, or do you simply sit here as URA,

develop the content, and then throw it to the users? “As government agencies, we have different mandates. The Uganda Revenue Authority is established by the URA Act. The Local Governments (LGs) are managed under the Local Governments Act, and Kampala Capital City Authority (KCCA) has a specific KCCA Act. We have a collaboration called the Taxpayer Registration Expansion Program (TREP), comprising URA, Uganda Registration Services Bureau (URSB), KCCA, and LGs. These joint interventions have enabled us to assist, create awareness, and support taxpayers on business registration, on registering for tax with the authority, and registering to get a license with the local governments, KCCA, inclusive, and develop the various business-related information as per the sectors of government,” (FGD-4).

On the achievement from the TREP arrangement, URA could be proud of, the team revealed that “Right now, the registration of a business name has grown from 26,000 to around 90,000, under URSB. We shall continue to develop, simply, and produce more revenue-related information in both English and major local languages, and continue to create awareness among the taxpayers in Uganda. The URA tax education outreach unit plans in the coming financial years (FYs) to go to radios, workshops, exhibitions, community radios, through door-to-door, shop-to-shop, and all other forms of platforms that enable us to speak to taxpayers. In so doing, revenue information and knowledge shall be built among the LGs and taxpayers, and this may, in turn, help LGs formulate and develop local revenue information content,” (FGD-4).

What else has TREP achieved? “Within the TREP collaboration, we have developed what we call a TREP brochure. This guides business operators and the general public on the requirements, the compliance requirements, when dealing with the local government, when you're dealing with URSB, in the registration of business, or when dealing with the URA in tax/revenue payments. So we have that joint publication,” (FGD-4).

From the above findings, the following can be discerned;

a. Business people obtain revenue-related information mainly from informal sources.

What comes out clearly is that these informal and unofficial channels, such as conversations, vendor networks, or families, are prone to “grapevine” or gossip that, at times, has derailed business growth.

- b. Technical (revenue) officers in the district indicated that they have access to formal sources of revenue information from Ministries, Departments, and Agencies (MDAs). Allegations by the business community that they have failed to access the technical (revenue) officers on several occasions, when required to sensitize them, should not be dismissed, and this proves that knowledge gaps exist in the district.
- c. The revelation of the Taxpayer Registration Expansion Program (TREP) arrangement that brings together URA, URSB, KCCA, and LGs sounds plausible. However, the existence of different mandates among the actors points to limitations in cooperation, coordination, and implementation for obtaining, refining, and utilizing revenue knowledge. There seem to be incidents of disconnect among the URA, Pallisa District technical (revenue) officers, and the business community in accessing, sense-making, and utilizing the much-needed revenue-related information. This also points to policy gaps in public revenue mobilization in the district.
- d. Participants' revelation and admission to lack of knowledge on how to refine (careful analysis, blending, authentication, critical review, and transformation) of the raw data into structured information and insights that can support the management of public revenue mobilization in the district, is testament enough of the existence of knowledge gaps.

Barinua (2022) argues that the ability to acquire knowledge relating to any activity, be it business processes, should be of interest to any community. Acquiring revenue knowledge should be a number one priority for both technical, political, and taxpayers in Pallisa District, in an incremental and sustained manner, to allow for changes that alter the previously adopted knowledge state. Daud & Yusoff (2011) revealed that there was a positive linkage between higher knowledge management procedures and SME enterprises' performance. Huang (2016) revealed that

knowledge acquired from social networks was beneficial to aid in learning. Steensma & Lyles (2000) argued that knowledge acquired from external sources benefits both the managerial and technical officers, aiding the learning and ultimate institutional survival, and that institutional learning and performance become strengthened from the knowledge and capabilities acquired from partners with similar visions. Nasimi et al. (2013) posit that knowledge is a fundamental source for learning new things, solving problems, creating core competencies, and establishing new positions for individuals and the organization. Zia et al. (2024) add that the combination of both tacit and explicit knowledge helps move information from an individual to groups of individuals within an organization.

Nonaka & Takeuchi (1995), as cited by Lin & Wang (2024), argued that our understanding of how individuals share knowledge and their understanding of the roles of the issues mediating the knowledge sharing process is poor and not clear. Minbaeva (2005) identified factors supporting knowledge sharing within an organization as the experience of the recipients and the intensity of the dedicated effort of such an individual. As earlier argued, Pallisa District's political, technical, and business community claimed that they share the little information they gain through interaction with other business people. Sveiby (2007) and Al-Alawi et al. (2007) revealed barriers inhibiting knowledge sharing as the culture and climate of an organization within which it operates. Lin et al. (2022) revealed that sharing knowledge within an institution, when undertaken systematically, can support that institution's work. Hong et al. (2022), citing Polanyi (1962), revealed that the idea of knowledge, as a resource or capital, improves an individual's ability to act and perform.

Ramjeawon and Rowley (2018) view knowledge utilization as the dissemination of knowledge from academia and researchers to users to further the process of its application and usage for service improvement in a society. Ouakouak & Ouedraogo (2019) reveal that merely sharing knowledge, it does not guarantee sufficient improvement in organizational competitiveness. Pallisa district technical staff should endeavor to ensure that revenue knowledge is utilized by the recipients so that it benefits the business

environment. Dahlander et al. (2016) add that whereas knowledge sharing is a vital step in the knowledge management process, it is a necessity for its utilization. Teo & Bhattacharjee (2014) add that shared knowledge is only useful when it is actually utilized by the recipient. Han et al. (2010) argued that organization staff's knowledge sharing behavior essentially contributes to the utilization of that knowledge. Ouakouak & Ouedraogo (2019) add that putting in place appropriate mechanisms and systems that encourage knowledge sharing, knowledge creation, and utilization would be achieved.

Strategies used for Revenue Knowledge Development to support the Management of Public Revenue Mobilization in Pallisa District, Uganda

The strategies used for revenue knowledge development describe ways in which the political, technical, and business communities within Pallisa District Local Government and the Uganda Revenue Authority share revenue-related knowledge or information to support the Management of Public Revenue Mobilization in Pallisa District, Uganda.

1. Informal Revenue Knowledge Development Circles

Participants, particularly market vendors, revealed that they informally interact within their markets and shops, with a view to acquiring and sharing any revenue-related knowledge; this information, sometimes, helps improve their business performance in the district, saying thus, "As vendors in this district, we acquire revenue-related information from fellow vendors in Mbale market, where we buy produce such as tomatoes, onions, vegetables, and fruits, among others. When we come back, we share such information acquired among ourselves as we sell in our market and during general meetings. The district and we, the business community, must collaborate enough, share information, and inculcate trust." (participants in FGD-2 and FGD-3).

One of the participants revealed that the revenue knowledge he holds has been accumulated over the years he has spent in business, saying, "I have been in business for over 14 years, which gives me leverage. I trade in produce merchandise, but also have stalls in the Pallisa central market. I regard myself as an experienced businessman. I am

proud of my business; it has given many benefits to my family, like educating my children, feeding them, and providing me peace of mind. To me, this is it” (In-depth Interview [IDI]-1).

Participants further revealed that while informal circles provide the available revenue information, they are not so dependable, arguing that they sometimes provide half-baked or misleading information, which has led some of our businesses to struggle, saying, “Imagine, our Pallisa market vendors SACCO has over 138 members, and Pallisa Tomato market vendors SACCO has 152 members. These numbers present challenges in information flow. For instance, distortions arise as information is spread among the vendors, but we have no choice. Also, we deal in different types of produce ranging from Matooke, pineapple, tomatoes, Irish and sweet potatoes, among others, that require different revenue information, on revenue rates, and pricing,” (participants in FGD-2; FGD-3).

The above participants’ views acknowledge that experience and informal circles exist and provide revenue-related information that can be relied on to support the development of local revenue knowledge to benefit the local business community in the district. What also comes out is that there exist high chances of revenue knowledge distortions, which at times have led to business failure among the business community. This, therefore, calls for convergence of stakeholders’ mindsets to ensure that proper revenue knowledge is acquired, designed, and developed in the local context, and shared to improve revenue mobilization decision-making and compliance.

2. Formal Revenue Knowledge Development Circles

On whether the district has received any form of training regarding the design and development of local revenue-related knowledge/information. They argued thus, “No, not at all. We only receive ready-made revenue information from the Uganda Revenue Authority, which we share with the business community in markets. Unfortunately, the messages are in either English or Luganda, languages that are scarcely understood by the locals, whose main languages of comprehension are Itesots, Lugwere, Lunyole, and Lumasaba” (participants in FGD-1).

Participants, however, acknowledged and revealed that they sometimes acquire revenue knowledge from government Ministries, Departments, and Agencies (MDAs), saying thus, “As district technical staff, the Finance Ministry and URA have built our capacity in revenue management and administration matters. We have received training on the integrated Revenue Administration system (IRAS) and on how to train and manage Savings and Cooperative Societies (SACCOs) in the district. However, our challenge is that the training took a short period, and we could not comprehend everything well.” (participants in FGD-1).

Other participants realized that, as a district, they should work collaboratively to design, develop, and share local revenue knowledge through designing, developing, and sharing the way URA does, arguing that, “From the ensuing discussions, it is becoming crystal clear that the design, development, and sharing of local revenue knowledge should be spearheaded by us, the technical teams in this district. To start with, we are going to ensure the formation of the District, Town Councils, and Sub-County Revenue Enhancement Committees (RECs) to champion this cause. With the Recs in place, revenue-related information, administration, mobilization, and management in the district will be improved for the better,” (KI-1; KI-2).

On why the district has not been able to spearhead the design and development of revenue-related information for the taxpayers, participants further revealed that, “In the Pallisa district, the technical staff lacks the capacity and knowledge to design and develop locally relevant revenue information to aid in mobilization and sensitization of the taxpayers. We need serious training by the Uganda Revenue Authority and the Uganda Local Government Finance Committee (ULGFC). In fact, in the coming financial year (2026/27), we have to plan resources for this engagement. Also going forward, we have to identify all key stakeholders and bring them on board, to share experiences, expert insights, and context,” (FGD-1; KI-1; KI-2).

On whether the absence of the District/Town Council/Sub county Revenue Enhancement Committees (RECs), could be another reason for the inability to design and develop local revenue related information/messages, one of the participants had

this to say, “I had never thought so, but yes, from the discussions, I can reveal that, our failure to constitute the REC and over-reliance on the Budget Desk Committee, an expenditure-led committee, is the challenge. For instance, the budget desk handles the expenditure side of the budget, while the REC should ideally handle the revenue side of the budget. I can now see the struggle the district is going through with regard to revenue-related knowledge/information design, development, and sharing, which is the cardinal role of the REC. this will be constituted immediately, comprising both politicians and technical staff,” (KI-1).

The descriptions above suggest that, while participants acknowledge that the formal circles of revenue knowledge exist and are much desired to provide the much-needed revenue knowledge, the available literature from the Uganda Revenue Authority is mainly in English and Luganda, making its acquisition, absorption, use, and sharing difficult for the local business community in Pallisa. The trained government officials have been trained on the operation of the integrated revenue administration system (IRAS) and not in the design and development of revenue-related materials. For the design and development of local content on revenue knowledge to be vibrant, this requires serious attention by the Pallisa District local government to collaboratively work with other stakeholders to support the mobilization effort of local revenues to provide public services to the citizens.

The strategies for revenue knowledge development focus on the approaches through which the tax administrators and taxpayers acquire/obtain, share, and utilize the revenue-related information. The strategy further involves ensuring that the actors are revenue knowledge aware, with regard to their attitudes and perspectives on the modernization of the revenue administration system. Powershifi (1990), as cited by Abhinandan et al. (1999), revealed that information is power in a competitive environment, where businesses, governments, and individuals collect, store, and use information as a critical resource for socio-economic development. Rao (1999), as cited in Abhinandan et al. (1999), argued that developing countries were no longer interested in information, knowledge, or education for their own sake, but to utilize them to grow their economies. Foodnet and

NRI (2002), as cited by Kleih et al. (2004), argued that the lack of market information was one of the key constraints of market vendors and traders in Uganda. Results revealed that market information is gained from various sources, some being beneficial, while others are not. Weick (1985), as cited by Wijnhoven (2001), revealed that information given that is specific to a production facility to aid its planning, monitoring, and process improvement may be meaningless if applied to other production facilities. What this implies is that revenue or market information given to certain traders outside their trade activities will not have any value for them.

Vuori and Okkonen (2012) revealed that traditionally, groups were encouraged to share their knowledge as collaborative tools. This sharing of information in the traditional setup was somehow controlled, moderated, and filtered before publication. Kaplan & Haenlein (2009) added that sometimes, a centralized team or personnel coordinated the information sharing to ensure it is not distorted. Kaplan & Haenlein (2009) further argued that the social media applications for information sharing are decentralized and run by individuals themselves, with the ability to create, update, and manage content; the challenge is that there is a high degree of misinformation. Vuori and Okkonen (2012) further revealed that, in business setting, the need for making decisions is limited in nature when information is not available, if one wants to maintain a competitive advantage, arguing that decision-making in businesses should as a matter of fact be based on conscious decisions, and such decisions should be grounded on fair understanding of the current situation or market information.

Lestari & Wicaksono (2017) argue that revenue knowledge awareness helps the tax administrators and taxpayers to understand and properly implement revenue laws and regulations, thereby fulfilling their tax/revenue obligations voluntarily and properly. Bhalla et al. (2022) argue that understanding an individual’s revenue provisions requires the right mindset to fulfil such obligations. Rachma et al. (2020) add that revenue knowledge offers revenue-related information for the benefit of both revenue officers and taxpayers, especially on revenue legislation and laws. Bormann et al. (2024), Adhikara et al. (2022), and

Bhalla et al. (2022) recognize that revenue knowledge positively influences public revenue mobilization for governments. Lestari & Wicaksono (2017) add that the attitude of the revenue officer determines taxpayer compliance or non-compliance in meeting their revenue obligations to the government. If the revenue officer's or taxpayers' attitude is positive, compliance with paying taxes is assured, and vice versa. For instance, if revenue officers feel that the taxpayer is fairly assessed for revenue, then they will expect compliance of the taxpayer to pay their revenue obligations properly (Lestari & Wicaksono, 2017).

Limitations of the strategies used for Revenue Knowledge Development

The limitations to the strategies used for revenue knowledge development describe ways in which the political, technical, and business communities within Pallisa District Local Government and the Uganda Revenue Authority have challenges in the sharing of the revenue-related knowledge or information to support the Management of Public Revenue Mobilization in Pallisa District, Uganda.

1. Informal strategies used for Revenue Knowledge Development in Pallisa

It was revealed that revenue information is sourced from fellow market vendors, families, and suppliers. This information, as mastered by humans, changes both in form and structure in the process of sharing it. And this was widely captured by the participants, saying, "The revenue information acquired from informal sources such as market vendors, friends, relatives, and suppliers, among others, has not helped further our business growth. This revenue information acquired needs to be verified before absorption and use, but this requires an analytical mind, which is scarce among us market vendors. But once verified, one will have the ability to mentally exclude what works well, store, process, and then be able to transmit only that revenue information, deemed useful for the benefit of business growth. Verification will further ensure that," (FGD-2; FGD-3).

Other participants argued that the community sensitization forums, commonly known as 'Barazas' organized by the Pallisa district local government, would be another ideal strategy for designing, developing, and sharing revenue-related information, but, again, this has been a preserve of

the District Resident Commissioner and Politicians, with less technical capacity on revenue matters, saying, "The Government of Uganda came up with Barazas, as local discussion forums where government programs and interventions are supposed to be explained to the different local communities by the technical officers. As the business community in Pallisa, we have tried reaching out to these technical officers to come and explain to us revenue-related information, but nothing has been achieved. We continue to wonder: what challenges do our revenue technical officers face? Now the Barazas have been left for the politicians and RDC for political mobilization," (FGD-2; FGD-3).

2. Formal strategies used for Revenue Knowledge Development in Pallisa

It was further revealed that revenue information is sourced from the government Ministries, Departments, and Agencies (MDAs) and the Pallisa District Local Government. Though this information is deemed the most viable, little efforts have been put in place to harness the provision of such information to both the district technical staff, political leaders, and the taxpayers in Pallisa District Local Government. And this was widely captured by the participants, saying, "The Uganda Revenue Authority indeed continues to design and develop revenue-related information in the form of books, as videos, as audios, as prints, as brochures in PDF versions. This targets those who are literate and informed business people, but even so, the reach is limited to major urban taxpayers with the ability to afford these materials. This formal strategy limits access to rural and small-scale traders/taxpayers strewn all over Uganda, Pallisa District inclusive," (KI-1; KI-2; FGD-1).

Other participants revealed, "Also, the use of radio or television broadcasting as strategies for revenue knowledge sharing has challenges too. For instance, the current transformations in the media of having local or community radio stations have not been fully exploited by the technical officers in the district to relay revenue-related information required by the taxpayers; as such, the local or community radio stations only relay burial arrangements. Quite a disturbing trend in this district," (FGD-2; FGD-3).

Still other participants pointed to the recent development in the digital age, calling it an

information crisis, waiting for a disaster to happen. They revealed that this digital age has brought new technologies such as mobile applications, but the main challenge is that the majority of the business community in rural and semi-urban areas has not been able to harness such potential. They revealed that “We have a digital platform called integrated revenue administration system (IRAS). This system, we have been told, is good because all the processes for revenue management and administration are streamlined. As taxpayers in Pallisa District, we have never interfaced with it, nor have we been trained on how to use it. With such digital platforms that may ease the pain we go through in assessments and collections, you would think that the government would prioritize its access and use, simplify it as the way mobile money applications work, for improved usage of IRAS, but this has not happened. What a waste of taxpayer money!” (KI-2; FGD-3).

Clery (2013) revealed the main reasons why some taxpayers do not pay their levied revenues, as; taxpayers thinking that they pay too much tax (68%), people feeling they are paid less than the work that they do (55%), taxes collected are misused (54%), existence of a culture of tax evasion (51%), and limited trust in the informal revenue information sources. Coghlan et al. (2020) added that experience, understanding, and judgment are applied in solving daily problems or engaging in scientific research, and to reject or dismiss this pattern involves experience, understanding, and judgment; we do not merely know, as we make judgements of value, make decisions, and take action. The study found that the participants revealed the existence of both formal and informal circles of sharing revenue knowledge, but revealed that they were deploying the same in their business setting due to fears of its relevance in enhancing their business potential. In simple terms, they don't trust the information. Sánchez-Rodríguez et al. (2020) reveal that managing vendor relationships not only improves revenue information sources but also encourages businesses' interdependence, engagement, and transparency with each other. The same should be emphasized for the relationship between the business community and the technical officers in Pallisa district, where civility, communication, and predictability should be

ensured before, during, and after negotiations for licenses and operations.

Ellram et al. (2002) study revealed that information sharing provides the firm greater benefits, including coordination, healthier resource utilisation, increasing trust, enhanced commitment, and faster reaction to market changes. Hsu & Lin (2008) study observed that, thus, information sharing along with commitment is not only used for linking the firms with their associates, but is also used to link the firm all the way through the supply chain. If the technical, political, and business communities could trust each other openly, this would smooth the relationship among them as partners in economic development in Pallisa district. However, such is not happening. It should be argued that Pallisa District authorities need, as a matter of necessity work closely with the business community to improve the coordination, healthier resource utilization, trust, commitment, and information sharing to improve the business climate. The study results acknowledge that knowledge sharing and utilization can support the management and mobilization of public revenue in Pallisa district. For instance, as technical officers and taxpayers become more knowledgeable on revenue matters, their compliance in assessing and paying levied revenue improves, resulting in improved ability to support public revenue mobilization efforts. Eichfelder & Schorn (2012) revealed that more accumulation of revenue knowledge improves the business's performance and also its cost-efficiency. Revenue knowledge sharing and utilization should therefore be best suited in explaining to the tax administrators and taxpayer ability to raise business performance and hence compliance, something that is not happening currently in Pallisa district.

CONCLUSION

This study assessed the Nature and Strategies used for Revenue Knowledge Development to support the management of public revenue mobilization in Pallisa District, Uganda. Based on the findings from the study, the following conclusions and recommendations were reached:

Informal sources of revenue knowledge are prevalent and exist in the form of conversations, vendor networks, or families. However, these sources were revealed to be prone to “grapevine” or

gossip, which participants acknowledged hurts their business growth. Formal sources of revenue knowledge (credible) exist, specifically among the revenue officers in the district. Despite the availability and existence of these credible/formal revenue sources, the business community claims a lack of access to them, hence relying on informal revenue information. The study recommends that Pallisa district local government strengthen avenues through which the revenue officers and the business community share the available revenue information through sensitization, training, 'barazas', and radio talk shows. This, in turn, shall support the management of public revenue mobilization in Pallisa District, Uganda.

There is limited revenue knowledge among the revenue officers and the business community on how to obtain, share, and utilize revenue knowledge effectively to support the management of public revenue mobilization in Pallisa District. The study recommends that Pallisa District Local Government should plan and budget funds for capacity building of the revenue officers and also for the sensitization of the business community through training, meetings, 'barazas', and workshops to enlighten and provide revenue information pertinent to the business community to support the management of public revenue mobilization in Pallisa District, Uganda.

The existence of the Taxpayer Registration Expansion Program (TREP) arrangement between Uganda Revenue Authority (URA), Uganda Registration Services Bureau (URSB), Kampala Capital City Authority (KCCA), and Local Governments (LGs) sounds plausible and is a good business arrangement. However, the TREP arrangement is hampered due to the existence of different mandates of these actors, limiting its cooperation, coordination, and implementation. The Government of Uganda should ensure that this TREP arrangement is strengthened and mandates harmonization to promote cooperation, coordination, and implementation. This turn will strengthen the sharing and utilization of revenue information, build confidence within the business community, and support the management of public revenue mobilization in Uganda.

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