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Organizational Learning and Learning Application in Ghana Revenue Authority: An Examination of Britton's Eight Learning Functions

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DECLARATION

Candidate's Declaration

I hereby declare that this thesis is entirely from my own original research work and that no part of it has been presented for another degree in this university or elsewhere.

Candidate's Signature: 

Date: 14/10/2025

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ABSTRACT

In an era of rapid globalization, technological advancement, and evolving socio-economic demands, public sector organizations are under increasing pressure to adapt and innovate. For tax administrations such as the Ghana Revenue Authority (GRA), this imperative is particularly critical given their central role in domestic revenue mobilization for national development. Despite ongoing modernization initiatives, including the adoption of digital platforms and reforms to enhance compliance, there remains limited empirical understanding of the specific processes through which organizational learning occurs and is applied within the Authority.

This study examined organizational learning and its application in the GRA through the lens of Britton's (1998) eight learning functions: supportive learning culture, gathering internal experience, accessing external experience, communication systems, integrating learning into strategy and policy, developing organizational memory, mechanisms for drawing conclusions, and applying learning and two learning outcome variables, tangible outcome and perceived impact on performance. Employing a quantitative research design and a case study approach, data were collected from staff of the GRA using a structured questionnaire. Descriptive and inferential statistical analyses, including regression models, were used to assess the effectiveness of the learning functions and their relationship to learning application and performance outcomes.

The findings revealed that while the GRA demonstrates effectiveness in areas such as accessing external experience, integrating learning into policy and strategy, and applying learning, other functions such as including communication systems, mechanisms for drawing conclusions, and organizational memory remain only moderately effective. Regression analysis confirmed that mechanisms for drawing conclusions, communication systems, and integration of learning into policy and strategy are significant predictors of learning application. Furthermore, the study established that effective application of learning positively influences both tangible outcomes, such as operational improvements, and perceived overall organizational performance.

The study contributes to the literature on organizational learning in public sector contexts, particularly within tax administrations in developing countries. It provides diagnostic insights into the strengths and weaknesses of the GRA's learning architecture and offers targeted recommendations for strengthening its adaptive capacity. By embedding Britton's eight learning functions more systematically, the GRA can enhance its ability to innovate, foster compliance, and improve service delivery, thereby advancing its vision of becoming a world-class revenue administration.

KEYWORDS

Organizational learning
Learning application
Ghana Revenue Authority
Britton's eight learning functions
Public sector reform
Tax administration.

DEDICATION

To my wife, Rebecca Ama Dzangmah and my children, Faiza Enam, Mawunya Kordzo, Sedinam, Edufia Yao, Edinam Akua, and Edem Afua Dzisa-Adukonu

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LIST OF ACRONYMS

ATAF	African Tax Administration Forum
BEPS	Base Erosion and Profit Shifting
CD	Customs Division
CEPS	Customs, Excise and Preventive Service
CG	Commissioner-General
CGS	Commissioner-General's Secretariat
DBA	Doctor of Business Administration
DTRD	Domestic Tax Revenue Division
e-VAT	Electronic VAT (Electronic Invoicing)
GDP	Gross Domestic Product
GITMIS	Ghana Integrated Tax Management and Information System
GRA	Ghana Revenue Authority
ICT	Information and Communication Technology
ICUMS	Integrated Customs Management System
IRS	Internal Revenue Service
NGO	Non-Governmental Organization
OECD	Organization for Economic Co-operation and Development
PhD	Doctor of Philosophy
RAGB	Revenue Agencies Governing Board
SLT	Social Learning Theory
SPSS	Statistical Package for the Social Sciences
SSD	Support Services Division
TADAT	Tax Administration Diagnostic Assessment Tool
TCC	Tax Clearance Certificate
TSC	Taxpayer Service Centre
VAT	Value Added Tax
VATS	Value Added Tax Service
WATAF	West African Tax Administration Forum

CHAPTER ONE

INTRODUCTION

Background

In the current era of rapid globalization, technological advancement, and evolving socio-economic demands, public sector organizations are under increasing pressure to adapt, innovate, and continuously improve their performance. For tax administrations, such as the Ghana Revenue Authority (GRA), this imperative is even more pronounced, as they play a pivotal role in domestic revenue mobilization, which is crucial for national development (Malik et al., 2024). The Ghana Revenue Authority regularly encounters challenges, including a dynamic tax environment that necessitates improved digital capabilities like the implementation of cashless system, electronic invoicing system, and GITMIS, as well as its primary objective of promoting taxpayer compliance (Abubakari et al., 2024; Ackom et al., 2025; Sogah, 2025).

Effective organizational learning is central to an organization's ability to navigate these complexities and achieve sustained performance. Organizational learning refers to the processes by which organizations acquire, create, retain, and transfer knowledge, leading to changes in behavior and improved capabilities (Argyris & Schon, 1978; Senge, 1990). Beyond merely acquiring knowledge, the systematic application of this learning into operational practices, policies, and strategies is what ultimately translates into tangible organizational improvements.

While the importance of organizational learning is widely acknowledged, the specific mechanisms and conditions that enable it to flourish within public sector bureaucracies, particularly in a developing country context like Ghana, require detailed investigation. (Britton, 1998), proposed eight distinct learning functions that contribute to an organization's capacity to learn and apply that learning effectively. These functions provide a comprehensive lens through which to assess the internal workings of a learning organization: Supportive Learning Culture, Gathering Internal Experience, Accessing External Experience, Communication Systems, Integrating Learning into Strategy and Policy, Developing Organizational Memory, Mechanisms for Drawing Conclusions, and Applying Learning.

Problem Statement

Despite the GRA's ongoing modernization efforts and strategic plans emphasizing efficiency and service delivery (Ghana Revenue Authority, 2023a), there remains a limited empirical understanding of the specific processes and functions underpinning organizational learning within the Authority. General calls for capacity building often lack granular insight into how learning occurs, where it is deficient, and how effectively it is applied to address operational challenges or foster innovation.

Without a detailed examination of Britton's (1998) eight learning functions within the GRA, it is challenging to pinpoint precise areas of strength and weakness in the Authority's learning architecture.

For instance, while the GRA may invest in training contributing to accessing external experience, weaknesses in communication systems or mechanisms for drawing conclusions might hinder the effective application of learning. This lack of specific diagnostic insight prevents the GRA from strategically enhancing its learning capabilities to optimally address issues such as low tax compliance, administrative inefficiencies, or adapting to new economic realities. This research seeks to bridge this critical gap by systematically assessing each of Britton's eight learning functions within the GRA and evaluating their collective impact on the application of learning.

Objectives of the study

The general objective of this study is to assess the state of organizational learning and its application in the Ghana Revenue Authority, specifically focusing on Britton's (1998) eight learning functions.

Specific objectives of the study

The specific objectives are to:

1. Examine the current state and effectiveness of each of Britton's eight organizational learning functions within GRA.
2. Determine the relationship and strength between the individual learning functions and learning application in GRA.
3. Investigate the impact of learning application on tangible outcome/specific improvement and perceived overall impact on performance.
4. Provide targeted recommendations for enhancing the organizational learning capabilities and the application of learning within the Ghana Revenue Authority, based on Britton's framework.

Research Questions

This study will seek to answer the following primary research questions:

1. To what extent are Britton's (1998) eight organizational learning functions evident and effectively implemented within the Ghana Revenue Authority?
2. What is the relationship between the effectiveness of seven of the learning functions and the eighth function (application of learning) in improving GRA's operational performance?
3. How do learning applications impact tangible outcome/specific improvement and perceived impact on performance?

Significance of the study

This research made several significant contributions to knowledge. The study contributed significantly to the academic literature on organizational learning, particularly by applying a robust theoretical and conceptual framework to a public sector organization in a developing country context. This is an area where specific empirical research is currently limited. It offered

a nuanced understanding of how these learning functions operate in tax administration, bridging theoretical concepts with practical realities. The findings also provided actionable insights directly relevant to the Ghana Revenue Authority's strategic goals. By identifying specific areas for improvement within each of Britton's learning functions, the study enabled the GRA to develop more targeted interventions for enhancing its adaptive capacity, fostering innovation, and ultimately improving its effectiveness in revenue collection and service delivery.

Definition of terms

The following are the operational definitions of terms used in this study.

Organizational learning: This refers to the seven organizational learning functions as defined by Britton (1998). These include supportive learning culture, gathering internal experience, accessing external experience, communications systems application, mechanisms for drawing conclusions, developing organizational memory and integrating learning into policy and strategy.

Learning application: This refers to the extent to which Ghana Revenue Authority successfully applies new knowledge, insights or lessons learned into its operations and processes as defined by Britton (1998).

Learning outcome: This refers to how application of learning in GRA results in efficiency and effectiveness in achieving its goals. These include tangible outcome/specific improvement and perceived impact on performance.

Scope of the study

This study examined organizational learning and learning application in Ghana Revenue Authority by examining Britton's (1998) eight learning functions and learning outcome variables. This study employed quantitative research design. This provided a comprehensive understanding by allowing for the measurement of the presence and effectiveness of Britton's functions alongside underlying reasons, challenges, and opportunities. A case study approach focusing on the Ghana Revenue Authority was adopted. Primary data was collected through a structured questionnaire. The target group of the study is the staff of the Ghana Revenue Authority.

Organization of the study

The thesis was structured into six chapters. Chapter one provides an overview of the study's background, objectives, research questions, scope, and significance. Chapter two focused on the literature review. This chapter aims to familiarize the reader with current research related to the topics addressed in the study. It provides the theoretical framework for the study and partially establishes its need and relevance. Chapter three addresses the methodology, including the instruments utilized for data collection. The first empirical chapter (chapter four) presents the findings and discussions from the descriptive analysis. Chapter five presents results and findings of the regression analyses. The presentations in chapter four and five entails analysis of the findings while maintaining a distinction between actual information and interpretation, inference, and evaluation. The analysis aligns with the study's objectives. Chapter six provides

a summary of the components discussed in the preceding five chapters. A summary of the study's conclusions was presented, accompanied by recommendations for improvement and suggestions for further research.

CHAPTER TWO

LITERATURE REVIEW

Ghana Revenue Authority

Ghana Revenue Authority (GRA) stands as the cornerstone of revenue mobilization and tax administration in Ghana. Established through the enactment of the Ghana Revenue Authority Act, 2009 (Act 79), the GRA represents a pivotal reform in the nation's public financial management, consolidating the functions of the erstwhile Customs, Excise and Preventive Service (CEPS), the Internal Revenue Service (IRS), and the Value Added Tax Service (VATS), alongside the Revenue Agencies Governing Board (RAGB) Secretariat. This integration was strategically designed to enhance efficiency, streamline operations, and bolster the country's capacity for domestic resource mobilization.

The core mandate of GRA is centered on assessing, collecting, and accounting for all tax revenues due to the Government of Ghana. Beyond mere collection, its mandate extends to fostering maximum compliance with all relevant tax and customs legislation, thereby ensuring a stable and predictable revenue stream essential for national development initiatives. Key strategic objectives underpinning the GRA's operations include:

- **Efficient Tax Administration:** To meticulously assess and collect all forms of taxes, including income tax, Value Added Tax (VAT), customs duties, and excises, ensuring timely and accurate accounting for all revenues.
- **Voluntary Compliance and Education:** To actively promote tax literacy and foster a culture of voluntary compliance among taxpayers through sustained public education campaigns and accessible support services.
- **Combating Fiscal Malpractice:** To rigorously combat tax fraud, evasion, and illicit trade activities, thereby safeguarding the integrity of the tax system and ensuring equitable burden sharing.
- **Advisory Role:** To provide expert advice to District Assemblies on effective revenue assessment and collection methodologies, particularly concerning local government levies.
- **Transparency and Reporting:** To compile and disseminate comprehensive reports and statistics on revenue collection, contributing to policy formulation and public accountability.
- **Policy Recommendations:** To furnish the Minister for Finance with informed recommendations on tax policy adjustments and reforms aimed at optimizing revenue generation and improving the tax environment.

The institutional ethos of the GRA is encapsulated in its guiding statements and values captured the vision as “to be a world-class revenue administration recognized for professionalism, integrity, and excellence.” This vision underscores an aspiration for operational efficiency and ethical conduct comparable to leading international tax authorities. In line with the vision,

GRA's mission states as "to mobilize revenue for national development in a transparent, fair, effective, and efficient manner." This mission statement highlights a commitment to equitable and transparent processes in revenue generation. GRA's operational philosophy is underpinned by a set of core values that include fairness, integrity, responsiveness, service and teamwork. These core values replaced the original core values of integrity, fairness, service, teamwork, innovation, and professionalism. These values are intended to guide the conduct of its personnel and shape its interactions with taxpayers and stakeholders.

GRA's hierarchical structure is designed to facilitate specialized functions while ensuring integrated revenue management. It is overseen by a Commissioner-General, supported by a nine-member governing board. The operational framework is segmented into three principal divisions:

- Customs Division (CD): This division is responsible for the administration of customs laws, including the assessment and collection of duties on imports and exports, border security, and the facilitation of legitimate international trade.
- Domestic Tax Revenue Division (DTRD): This division focuses on the administration and collection of domestic taxes, encompassing various forms of income tax (personal, corporate), Value Added Tax (VAT), and other domestic consumption taxes.
- Support Services Division (SSD): Providing crucial internal support. This division handles essential corporate functions such as finance, human resources, administration, research, policy formulation, and information and communication technology (ICT), ensuring the seamless operation of the revenue-generating divisions.

GRA provides a comprehensive suite of services to facilitate taxpayer compliance and engagement. These include tax registration for various entities, support for tax return filing and payments (increasingly through digital platforms), and the issuance of crucial documentation such as Tax Clearance Certificates (TCCs) and VAT Registration Certificates. The Authority also invests in extensive taxpayer education programs to enhance understanding and compliance.

In recent years, the GRA has embarked on a series of strategic reforms primarily aimed at leveraging technology to enhance revenue mobilization and improve service delivery. Key initiatives include the expansion of e-services for various tax transactions, the integration of revenue collection systems, and a concerted effort to broaden the tax base, particularly by bringing the informal sector into the tax net through the implementation of the modified taxation system. These reforms are critical to achieving a higher tax-to-GDP ratio and fostering a more efficient and transparent tax administration environment in Ghana.

Theoretical and Conceptual Review

Theory of Social Learning

Social Learning Theory (SLT), developed by Albert Bandura in 1977, provides a framework for analyzing human behavior by highlighting the significance of observation, imitation, and

modelling in social contexts (McLeod, 2016). Thus, the theory examines the processes through which individuals acquire behaviors and knowledge through observation and interaction within a social context. The early application of social learning theory primarily focused on psychology and education; however, its principles are also relevant to organizational behavior and public administration, particularly in the intricate area of tax revenue administration.

The theory suggests that learning is not exclusively derived from direct experience or reinforcement; it can also take place through the observation of others. This integration encompasses behavioral and cognitive perspectives, emphasizing several essential components. Observational learning, or modelling, involves individuals acquiring knowledge by observing the behaviors of others and the outcomes of those behaviors (Miller et al., 2022). In an organizational context, employees acquire knowledge from colleagues, supervisors, and leaders within the broader public sector. Observational learning necessitates that the observer focusses on the model's behavior (Schunk & DiBenedetto, 2022). Attention is influenced by factors such as the model's attractiveness, perceived status, relevance, and the distinctiveness of the behavior (Stone, 2024). Retention is essential for effective learning to take place. The observed behavior must be encoded and retained in memory (Miller et al., 2022; Stone, 2024). This encompasses cognitive processes such as mental rehearsal and verbal coding.

The theory acknowledged the significance of reproduction (motor reproduction). The observer must be able to physically and mentally replicate the observed behavior (Schunk & DiBenedetto, 2022). This may entail practicing the behavior and refining it according to feedback (Stone, 2024). Motivation plays a crucial role in the learning process. Consequently, observers must possess the motivation to execute the acquired behavior (Stone, 2024). The learner's motivation can be affected by direct reinforcement (rewards or punishments), vicarious reinforcement (observing others receive rewards or punishments), and self-reinforcement (internal satisfaction) (Fryling et al., 2011; Miller et al., 2022; Stone, 2024). Self-efficacy, a fundamental aspect of social learning theory, denotes an individual's confidence in their ability to effectively perform actions necessary to attain specific outcomes (Artino, 2012). Elevated self-efficacy enhances the probability of engaging in and maintaining a learnt behavior (Honicke et al., 2023). Bandura highlighted the bidirectional interaction among personal factors (cognition, affect, biological events), behavioral factors, and environmental factors (Miller et al., 2022; Stone, 2024). This indicates that individuals do not merely reflect on their environment; rather, they actively influence it.

The Relevance of Social Learning Theory to Tax Compliance

Compliance is fundamental to tax administration. Tax compliance is a complex issue shaped by economic, psychological, and sociological factors (Larsen & Brøgger, 2021). Social learning theory offers a significant framework for analyzing the influence of social dynamics on taxpayers' compliance willingness. The primary factors influencing tax compliance are social norms and peer influence. Taxpayers monitor the tax payment behaviors of their peers, family, and community members. Widespread non-compliance, if perceived as unpunished, may normalize such behavior, resulting in an increase in non-compliance actions and diminished revenue mobilization (Mohammed & Tangl, 2024; Saad, 2012). In contrast, visible and

rewarded compliance, facilitated by tax-funded public services, can promote a culture of compliance (Saad, 2012). Conversely, when taxpayers observe penalties imposed on evaders or rewards granted to compliant individuals through public acknowledgement or perceived advantages of government services, it may affect their own motivation to comply. The effectiveness of deterrence measures, such as audits and penalties, extends beyond the individual taxpayer's direct experiences to include the observable experiences of others. Social learning theory elucidates how trust in government and tax authorities, along with perceptions of fairness in the tax system and public spending, are influenced by social interactions and observations. Perceptions of mismanagement of tax revenue or inequitable treatment of certain groups can diminish tax morale and create a social context that encourages non-compliance.

Taxpayer education and the promotion of tax awareness among the general public are essential for achieving voluntary tax compliance. Social learning theory indicates that tax education programs achieve greater effectiveness through the inclusion of observational learning. Rather than solely delivering information, presenting examples of compliant taxpayers, illustrating simplified compliance procedures, or emphasizing the beneficial societal outcomes of tax revenue can improve understanding and motivation. The modelling of transparent and accountable tax administration practices by the tax authority can function as an effective mechanism for social learning, promoting compliant behavior among taxpayers. The role of tax professionals, social communicators, and opinion leaders is essential for mobilizing tax revenue. Tax consultants, accountants, social communicators, and community leaders, including chiefs, can serve as significant role models. Their guidance and conduct can profoundly influence the tax compliance attitudes and behaviors of individuals and enterprises. Tax administrations can utilize these intermediaries to disseminate information and enhance compliance through collaborative initiatives.

Relevance of Social Learning Theory in the context of Tax Revenue Administration

The principles of social learning theory apply not only to taxpayer behavior but also to the internal operations and efficacy of tax authorities. Equipping and resourcing employees of a tax administration is essential for developing an efficient and effective tax system. Tax administration encompasses complex laws, procedures, and technologies (OECD, 2024b, 2025). Social learning theory underscores the necessity for training programs to extend beyond lectures to include observational learning. This can be achieved through coaching, mentoring, and technical meetings that involve shadowing experienced officers, analyzing case studies of successful audit techniques, and engaging in simulated scenarios (Artino, 2012; Fryling et al., 2011; Miller et al., 2022). Employees acquire knowledge of appropriate and ethical conduct through the observation of their supervisors and peers. An effective ethical culture in tax administration, characterized by the modelling of integrity and the addressing of unethical behavior, is essential for promoting internal compliance and enhancing the organization's reputation among taxpayers and the public. In tax administration, effective knowledge transfer and the adoption of best practices can be enhanced through social learning. This encompasses formal mechanisms such as communities of practice and mentorship programs, as well as informal peer-to-peer learning.

A supportive learning culture and effective change management are essential. Tax administration leaders serve as important exemplars for the organization as a whole. Their dedication to efficiency, fairness, transparency, and service delivery significantly impacts employee behavior and attitudes. The effective execution of new tax policies, administrative procedures, or technological systems, such as e-filing platforms, frequently depends on employees witnessing their peers successfully embrace these changes and recognizing the beneficial results. Pilot programs or early adopters serve as essential models. Transforming a tax administration from an enforcement-centric entity to a service-oriented institution necessitates a cultural shift within the organization. Social learning theory posits that change may be facilitated through the modelling of desired service behaviors by supervisors and the acknowledgement of employees who demonstrate these behaviors.

Inter-organizational learning and collaboration represent a vital component in the administration of tax revenue. Tax administrations can benefit from sharing experiences and best practices, such as the implementation of digital tools, effective audit strategies, taxpayer education initiatives, and the application of data analytics, among other approaches (NTO, 2023). Inter-organizational learning frequently occurs by observing the successes and failures of other tax agencies and subsequently adapting those insights. International forums and peer networks contribute to this context. Collaboration with other government agencies or private sector partners entails social learning, wherein organizations observe and adapt to one another's processes and communication styles.

Social learning theory offers a solid theoretical framework for comprehending the complex social dynamics involved in tax revenue administration. Recognizing that taxpayers and tax administration employees acquire knowledge through observation, imitation, and social norms allows policymakers and administrators to formulate more effective strategies. Strategies may include cultivating a culture of voluntary compliance among citizens via targeted public awareness campaigns that emphasize positive tax behaviors, as well as improving internal organizational effectiveness by encouraging ethical conduct, knowledge sharing, and adaptive learning within the tax authority. The intentional implementation of social learning theory principles has considerable potential to enhance tax compliance and bolster the institutional capacity of tax revenue administrations globally.

Theory of Organizational Learning

Organizations' ability to learn, adapt, and innovate is increasingly acknowledged as a crucial factor for survival and success in a volatile and complex global environment (Argote & Miron-Spektor, 2011; Dickson, 2025; P. Senge, 1990). The foundational literature on organizational learning and the learning organization, primarily developed in the private sector, has increasingly attracted scholarly attention regarding its applicability to public sector organizations in recent decades (Christensen et al., 2020; Pollitt & Bouckaert, 2011). This is especially relevant for revenue institutions, which function at the intersection of public finance, economic development, and citizen compliance in rapidly changing socio-economic environments.

Organizational learning theory examines how organizations acquire, interpret, and utilize knowledge to enhance their effectiveness and adapt to changing environments. The theory suggests that organizations, viewed as complex adaptive systems, have the capacity to acquire, process, disseminate, and retain knowledge, thereby modifying behavior and enhancing performance (Argyris & Schon, 1978; Levitt & March, 1988). A significant distinction exists between organizational learning, defined as the process of learning within an organization, and the learning organization, which represents an ideal state marked by a continuous ability to adapt and transform (Senge, 1990; Tsang, 1997). Organizational learning is informed by fundamental theoretical frameworks. The initial construct relates to levels of learning, which scholars classify into individual, group, and organizational dimensions (Crossan et al., 1999). Individual learning is essential; however, it does not automatically result in organizational learning. It requires mechanisms for the integration and institutionalization of collective knowledge (Nonaka & Takeuchi, 1995).

The subsequent constructs pertain to a learning framework defined by Argyris and Schon (1978) and Bateson (1972), encompassing the fundamental concepts of single-loop learning, double-loop learning, and deuterio-learning. Single-loop learning emphasizes the identification and rectification of errors concerning established goals and norms, similar to optimizing an existing tax collection process (Tsutsui et al., 2022). Double-loop learning, in contrast, entails scrutinizing the foundational assumptions, values, and policies that inform current practices, resulting in significant alterations to organizational mental models and strategies (doing the right things), such as reassessing the philosophical underpinnings of a tax system (Tsutsui et al., 2022). Deuterio-learning, also known as triple-loop learning, involves the examination of the learning process itself, allowing organizations to comprehend and enhance their learning mechanisms (Bateson, 1972; Steffe, 2020; Visser, 2003).

When considered alongside other models, these frameworks offer a more detailed comprehension of the knowledge lifecycle within an organization. Argyris and Schon (1978, 1996) and Senge (1990) emphasize the depth and holistic aspects of learning, whereas other models provide alternative perspectives. Dawe (2001) discusses the sources of knowledge, while Daft and Weick (1984), Huber (1991) and Nonaka and Takeuchi (1995) examine the stages of knowledge processing. Dawe (2001) categorizes knowledge as originating from internal sources, such as founders or direct experience, or from external sources, such as the experiences of others. The process models (Garvin, 1993, 2000; Nonaka & Takeuchi, 1995) delineate the progression of acquired knowledge within an organization, encompassing stages of collection, interpretation, utilization, and ultimately, practical application and transfer. This comprehensive perspective is essential for developing effective learning interventions, indicating that organizations must take into account not only the content of learning but also its sources, processing methods, and mechanisms for institutionalization and dissemination within the system. Refer to Table 1 for a summary of these theories.

Table 1: Foundational Theories of Organizational Learning

Theory/Model	Key Proponents/ Years	Core Concept(s)	Contribution to Organizational Learning
Argyris & Schön's Learning Loops	Argyris & Schön (1978, 1996)	Single-loop, Double-loop, Three-cyclic learning	Differentiate levels of learning based on whether underlying assumptions are questioned and modified, highlighting the depth required for transformative change.
Senge's Five Disciplines	Senge (1990); Senge et al. (1994)	Systems thinking, personal mastery, mental models, shared vision, and team learning are essential components in understanding and enhancing organizational effectiveness.	Offers a comprehensive framework for fostering a learning organization, highlighting the integrated development of individual, team, and systemic competencies.
Garvin's Learning Organization Framework	Garvin (1993, 2000)	Creation, acquisition, interpretation, transfer, and retention of knowledge; three components (meaning, management, measurement).	Provides a practical framework for implementing learning through five essential activities, highlighting the significance of measurement for ongoing improvement.
Dawes' Kinds of Learning	Dawes (2003)	Hereditary, experiential, and vicarious learning	Classifies learning according to its source, differentiating between knowledge derived from founders, obtained through direct experience, or acquired from external sources.
Daft & Weick's Process	Daft & Weick (1984)	Searching, collecting, interpreting, and practically utilizing information.	Organizational learning is defined as a three-stage process that emphasizes the acquisition, comprehension, and application of information to facilitate learning.
The Process of Nonaka and Takeuchi	Nonaka & Takeuchi (1995)	Acquisition, Application, and Transfer of Scientific Knowledge	The process of knowledge creation and management within organizations is characterized by the transition from the identification of valuable information to its practical application and dissemination.
Huber's Stages	Huber (1991)	Acquisition of knowledge,	Describes the essential phases involved in the integration and

		dissemination of information, collaborative and implementation.	application of knowledge within an organization to facilitate learning.
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Learning processes are essential subprocesses of organizational learning frequently recognized in academic literature. Knowledge acquisition encompasses internal sources, including experimentation, experience, and post-mortems, as well as external sources such as benchmarking, research, and inter-organizational collaboration (Huber, 1991b; Odunladi & Olakunle, 2024). Knowledge sharing and dissemination occur subsequent to knowledge acquisition and entail the efficient transfer of knowledge across organizational boundaries, typically supported by communication channels, communities of practice, and technology (Bratianu, 2015; Davenport & Prusak, 1998). The objective is to facilitate access to knowledge for individuals requiring it, thus fostering learning, improving decision-making, and stimulating innovation. Knowledge interpretation and sense-making refer to the process through which individuals and groups collaboratively interpret new information and establish shared meanings (Abubakar et al., 2019; Weick, 1995). Knowledge retention and organizational memory are essential processes that incorporate mechanisms for embedding knowledge into organizational routines, culture, systems, and databases, thus mitigating the risk of loss due to personnel turnover (Abubakar et al., 2019; Walsh & Ungson, 1991). The application of knowledge concludes the learning process. This entails utilizing both acquired and shared knowledge to bring about measurable changes in practices, policies, or outcomes (Abubakar et al., 2019; Britton, 2002).

Organizational learning within public sector organizations context

Theoretical perspectives offer a strong framework for analyzing organizational learning within public sector organizations. The public sector exhibits distinct characteristics that both require and complicate organizational learning. In contrast to private enterprises motivated by profit, public sector organizations are typically defined by their focus on creating public value, with the main aim of serving the public good, maintaining democratic principles, and promoting equity (Candel & Paulsson, 2023; OECD, 2019; Romanelli, 2018). Bureaucratic structures in public sector organizations operate within hierarchical, rule-based, and formalized frameworks designed to ensure accountability, fairness, and consistency (Rainey, 2009).

While maintaining stability, these structures may unintentionally restrict experimentation, risk-taking, and open communication—factors essential for double-loop learning. Public sector organizations encounter pressures influenced by political cycles, public scrutiny, and various stakeholders with conflicting demands, which can lead to a focus on short-term performance at the expense of long-term learning investments (W. Song & Zhao, 2024). Financial limitations and the complexities of procurement can hinder the allocation of resources for educational initiatives, training, and professional knowledge management systems (Betts & Holden, 2003a). The lack of direct market competition in numerous public services may diminish the external

impetus for innovation and rapid learning, in contrast to competitive private markets (Betts & Holden, 2003a).

Factors Influencing Organizational Learning within the Public Sector

Despite the challenges of organizational learning in the public sector, research identifies several factors motivating public sector organizations to improve learning. The increasing complexity of public issues, such as cyber threats and evolving societal demands, requires ongoing adaptation and innovative solutions (Jurgens & Cin, 2025). Global public sector reforms prioritize performance management, efficiency, and effectiveness, compelling agencies to enhance service delivery while utilizing fewer resources (Brinkerhoff & Brinkerhoff, 2015; Osborne & Gaebler, 1992). Public sector organizations play a crucial role in the development and implementation of policies. Analyzing policy successes and failures, utilizing evidence-based approaches, and adjusting to emerging policy paradigms are essential functions (NDPC, 2020; OECD, 2023). The swift advancement of information and communication technologies (ICTs) presents public sector organizations with opportunities to improve data analytics, service delivery, and internal knowledge sharing, thus necessitating technological and organizational learning (Ruoslahti & Trent, 2020). Complex public problems increasingly necessitate collaboration among multiple agencies and sectors. Effective collaboration, knowledge sharing across boundaries, and management of inter-organizational networks are essential capabilities (Ansell & Gash, 2008).

Obstacles and Constraints to Organizational Learning within the Public Sector

Empirical research consistently identifies substantial obstacles to organizational learning within public sector entities. For instance, Christensen and Lægreid (2007), Farrow (2024) and Mirviss and Sorin (2020) identified that a culture marked by risk aversion and blame, arising from fears of public and political backlash for mistakes, often obstructs experimentation and honest reflection on failures, both of which are crucial for double-loop learning. Argote and Fahrenkopf, (2016) and Rashman et al., (2009) identified that siloed structures and information hoarding, stemming from departmentalism and hierarchical divisions, hinder horizontal knowledge transfer and collaboration, resulting in duplicated efforts and loss of learning opportunities. Argyris and Schon (1996) and Riza et al. (2025) assert that leadership and management inertia, stemming from leaders' insufficient commitment to fostering a learning culture or a preference for stability over innovation, can significantly impede organizational learning processes, especially in the public sector.

Although dependence on formal rules and procedures is crucial for accountability, an overemphasis on formalization may lead to a rigid environment that hinders improvisation, informal learning, and the questioning of established norms (Candel & Paulsson, 2023; Rainey, 2009; Romanelli, 2018). Abubakar et al. (2019) and Walsh and Ungson (1991) noted that high turnover and the loss of institutional memory, stemming from frequent changes in political leadership or civil servant rotations, can lead to the erosion of accumulated knowledge and a persistent reinvention of established practices. Odonkor et al. (2023) and OECD/European

Union (2024) noted that the intangible aspects of various learning processes and the complex nature of public sector outcomes hinder the quantification of the direct effects of organizational learning, potentially undermining the justification for investment. This challenge occurs as numerous learning benefits are not readily quantifiable through conventional financial metrics, resulting in obstacles in illustrating a definitive return on investment.

Recent Studies and Emerging Trends (2020-2025)

Recent studies have examined organizational learning in the public sector, revealing advancements as well as ongoing deficiencies. Research, including Tadesse (2020), indicates that knowledge management has a positive effect on organizational performance within Ethiopian public sector organizations; however, it was also observed that enhancements in knowledge development and creation practices are still necessary. Knowledge exploitation was determined to be more effective than knowledge exploration in this context (Ramakrishna & Smitha, 2024).

Information and Communication Technology (ICT) has become an essential facilitator in public sector management, offering advantages including increased speed, flexibility, enhanced knowledge sharing, improved collaboration, reduced operational costs, and ultimately, greater citizen satisfaction through better integration of demands (Ramakrishna & Smitha, 2024). Despite advancements, a bibliometric and systematic review of 238 journal publications from 2010 to 2020 indicates that the concepts of organizational learning and the learning organization are still under-researched in the public sector (Anand & Brix, 2022). The private sector is predominantly relied upon for theoretical understanding and empirical research, prompting critical enquiries regarding the adequacy of contextual considerations (Rashman et al., 2009). Current themes in this field highlight co-production and the urgent requirement for a novel research agenda focused on organizational learning within the public sector (Anand & Brix, 2022).

Recent trends in tax administrations are significantly shaped by digitalization and artificial intelligence. Digital transformation significantly influences tax administration through the digitization of government services, resulting in improved efficiency, reduced costs, and greater transparency (Coursera, 2025). It facilitates the development of efficient systems through the automation of repetitive tasks, thereby allowing employees to allocate their time to strategic initiatives (Coursera, 2025). Digital transformation enhances internal processes and boosts the efficiency of teleworking employees' tasks, with knowledge management serving as a crucial factor for its success (Andrade et al., 2025). The digital economy requires the innovation of tax administration models, particularly through the development of intelligent taxation systems utilizing big data analytics and artificial intelligence technologies (Feng, 2025). Artificial intelligence is revolutionizing public administration through enhancements in service quality, resource optimization, cost reduction, and overall efficiency (de Souza, 2025). This technology automates repetitive tasks such as data processing and document analysis, enabling tax professionals to concentrate on strategic responsibilities (de Souza, 2025). AI enhances decision-making by analyzing extensive data sets to identify patterns, predict trends, and foresee

issues, resulting in more informed decisions and effective policies (de Souza, 2025). This encompasses applications in corruption prevention via transaction monitoring (de Souza, 2025).

Tax administrations are increasingly utilizing technology to enhance processes and improve accuracy, with a greater reliance on machine-readable law. This enables the encoding of legislation in a structured digital format, thereby facilitating automated tax calculations, real-time compliance checks, and integration with business and financial systems (OECD, 2025). Digital technologies enhance tax service channels, improve service quality, and more effectively meet taxpayers' varied and individualized needs through online platforms, e-tax bureaus, mobile tax applications, AI customer service, and intelligent voice navigation (He, 2024).

The robust and rapidly evolving connection between knowledge management and Information and Communication Technology (ICT) in recent studies highlights a notable advancement. The relationship between digital transformation and knowledge management in public sector learning is essential for enhancing speed, flexibility, knowledge sharing, collaboration, and citizen satisfaction (Ramakrishna & Smitha, 2024). Knowledge management is recognized as a strategic priority and a crucial element for the success of digital transformation initiatives (Andrade et al., 2025). This suggests that digital transformation transcends a simple IT upgrade, serving as a crucial facilitator of organizational learning within the public sector. Digital technologies and artificial intelligence serve as the foundational infrastructure for the creation, retention, and transfer of knowledge in learning environments. The observation that new knowledge creation must be enhanced despite current knowledge management practices (Ramakrishna & Smitha, 2024) indicates that although technology offers essential infrastructure, the cultural and procedural aspects such as promoting knowledge exploration rather than solely exploiting existing knowledge are still developing and necessitate targeted focus for the public sector to fully capitalize on the learning potential of its digital investments.

Organizational Learning in Revenue Administrations: Distinct Characteristics and

Empirical Findings

The efficiency of a country's tax revenue administration is essential for economic stability and the delivery of public services. In a period characterized by swift technological progress, globalization, and evolving taxpayer expectations, tax authorities globally encounter significant demands for agility, efficiency, and responsiveness. Organizational learning provides a crucial framework for institutions to adapt, innovate, and enhance their core functions continuously.

Tax revenue administration represents a significant area within the public sector for the study of organizational learning. They exhibit the characteristics typical of the public sector while also having distinct operational requirements. Their main objective is to optimize revenue collection while maintaining fairness and compliance, thereby prioritizing efficiency and effectiveness (IMF, 2015). Revenue administrations function within a complex legal framework characterized by frequently changing tax laws and customs regulations, necessitating ongoing

learning and adaptation to new rules and interpretations (Adukonu, 2014; Slemrod & Yitzhaki, 2000). They play a crucial role in addressing complex issues such as tax evasion, fraud, smuggling, and illicit financial flows. This necessitates continuous learning in intelligence gathering, risk assessment, and enforcement methodologies (Adukonu, 2014; OECD, 2024a). This typically entails analyzing previous cases, disseminating information among divisions, and cooperating with international organizations. Revenue institutions engage with various stakeholders, such as individual taxpayers, large corporations, informal sector participants, legal professionals, and international trade partners, necessitating a comprehensive understanding of taxpayer behavior and effective communication strategies (Adukonu, 2014). Global tax and customs administrations are experiencing substantial digital transformation through the adoption of e-filing, data analytics, artificial intelligence, and blockchain technologies. This requires significant organizational learning in technology adoption, data governance, and workforce re-skilling (Bratianu, 2015; IMF, 2015; Odonkor et al., 2023). Additionally, acquiring knowledge from global best practices in tax administration, engaging in international forums, and executing cross-border agreements like Base Erosion and Profit Shifting (BEPS) initiatives are essential factors for organizational learning within these institutions (Braithwaite, 2003; BRITACOM, 2021).

Unique Features and Influencing Factors of Learning in Tax Administration

The implementation of organizational learning principles in tax revenue administration exhibits distinct dynamics that set it apart from both public and private sector environments. All organizations encounter complex external challenges; however, the drivers, goals, and operational environments for knowledge and learning vary significantly among tax authorities.

Tax revenue administrations focus on achieving efficient revenue mobilization and maximizing taxpayer compliance, rather than pursuing profit (Millennium Challenge Corporation, 2025). This fundamental distinction indicates that the objectives and aspirations of revenue administrations regarding learning, along with their success metrics, differ inherently from those of private enterprises. Tax administrations function within a multifaceted policy and political landscape, frequently under the formal oversight of politicians, which subjects them to significant scrutiny and accountability (Rashman et al., 2009). This requires a distinct relationship among ideas, practices, and organizational structures in contrast to the private sector and the broader public sector (Rashman et al., 2009).

The demands for learning and innovation in tax administration arise from various sources, including citizens increasingly anticipate seamless, round-the-clock digital services and personalized interactions, akin to experiences in the private sector (OECD, 2025). Bogadi and Fink (2012) indicated that the increasing complexity of tax legislation necessitates continuous learning to ensure precise interpretation and application of tax laws. The OECD (2025) indicates ongoing pressure to enhance tax collection efficiency, minimize administrative costs, and improve the quality of public services. Mansor (2010) argues that to address non-compliance and fraud, tax administrations must engage in continuous learning and adaptation to emerging methods of tax evasion and avoidance, necessitating advanced data analysis and enforcement strategies. The swift evolution of the digital economy and cross-border transactions requires the

implementation of innovative tax administration models, such as smart taxation systems and enhanced international cooperation (Feng, 2025). Maintaining public trust and legitimacy is essential, necessitating transparency, fairness, and effective appeals mechanisms (Millennium Challenge Corporation, 2025).

The public value imperative serves as a distinct driver, indicating that the primary objective (prioritizing the public good over revenue generation) pervades all facets of organizational operations, including learning. In tax administration, learning is predominantly motivated by the necessity to enhance service quality, address citizen needs, and maintain accountability, rather than by market competition or shareholder returns. This indicates that the criteria for success, the forms of knowledge esteemed, and the motivations for learning will vary considerably from those in the private sector. This necessitates the development of tailored organizational learning frameworks and measurement strategies that specifically address unique public sector objectives, highlighting a recognized gap in current research that frequently over-relies on private sector models (Rashman et al., 2009).

Obstacles and Limitations in the Implementation of Learning Applications in Tax

Revenue Administration

While the necessity for organizational learning is acknowledged, tax revenue administrations face specific challenges and barriers that may hinder the effective implementation of learning principles. These obstacles frequently arise from the fundamental characteristics of public administration, its structural attributes, and its operational context.

Structural and cultural barriers

The principles of bureaucracy established by Max Weber, which include standardization, formalization, expert officialdom, specialization, hierarchy, and accountability, dictate the operational framework within government (de Jong, 2025). Although designed to promote fairness and efficiency, these structures may hinder organizational learning significantly. Bureaucratic dysfunction occurs when values become rigid, resulting in unnecessary administrative tasks, or when accountability frameworks prioritize risk aversion over initiative, consequently hindering innovation (de Jong, 2025). In addition to the overarching characteristics of bureaucracy, particular structural challenges hinder organizational-level learning. These include unsuitable organizational structures, insufficient measurement systems, and misaligned resource allocation (Schilling & Kluge, 2009). The existence of separate "silos" in public sector organizations presents a significant challenge in government projects, hindering effective knowledge-sharing among departments and units within tax authorities (Rashman et al., 2009). In tax administrations, this may result in insufficient collaboration among audit, collection, and taxpayer service departments, obstructing a comprehensive understanding of taxpayer compliance.

Organizational culture significantly influences resistance to learning and change. A rigid, bureaucratic culture that resists innovation creates an environment in which employees are less

inclined to adopt new ideas or respond to changing demands (Durant & Durant, 2013; Lee, 2025a). Additionally, entrenched norms and values in an organizational culture may obstruct knowledge transfer when employees uphold outdated practices to safeguard personal or group interests (Schilling & Kluge, 2009). Bureaucratic and controlling communication patterns can restrict the free flow of information, thereby hindering knowledge transfer and collaborative learning (Schilling & Kluge, 2009). These issues are further exacerbated by a deficiency in skills and knowledge pertaining to innovation among public sector employees (Schilling & Kluge, 2009). This may involve opposition to innovative digital tools or data-driven methodologies that contest conventional practices. The inherent tension between bureaucratic control and the necessary fluidity for learning presents a fundamental paradox. Bureaucracy, intended for regulation, frequently obstructs the learning process. The mechanisms designed for efficiency and control in public administration—such as standardization, formalization, and hierarchy—are recognized as barriers to organizational learning, which relies on flexibility, experimentation, and the free flow of knowledge. Digitizing existing forms or reinforcing top-down power dynamics will not promote authentic learning. Addressing this paradox necessitates a significant cultural transformation that reassesses the foundational values of bureaucratic practices, shifting from strict compliance with regulations to an emphasis on the ultimate objectives and public value that these regulations are intended to achieve.

Limitations in Resources and Challenges in Measurement

Tax revenue administrations often function within specific constraints, particularly regarding limited funding for projects and initiatives (Macrae, 2003). The limited availability of resources can significantly affect the capacity to invest in educational programs, technology, and the time necessary for reflective practice. Tax authorities significantly diminished their direct education and outreach efforts to taxpayers, which may lead to heightened noncompliance, partially as a result of cost-cutting measures (Bogadi & Fink, 2012). A major obstacle to effective organizational learning in the public sector is the measurement barrier, which is defined by an absence of clearly established progress metrics (Kay et al., 2018; The Performance Institute, 2023). This deficiency impedes management's capacity to oversee the progress of initiative implementation and to make responsive adjustments informed by feedback (Kay et al., 2018; The Performance Institute, 2023). A fundamental challenge is the differentiation and precise measurement of outcome—reflecting the effectiveness of operations—compared to output, which emphasizes resource efficiency and is typically simpler to quantify (Kulachai, 2025). Historically, performance measurement in the public sector has been less extensive and sophisticated compared to industrial organizations (Kulachai, 2025). Tax administrations find that outputs such as the number of enquiries processed or audit cases settled are readily quantifiable, whereas outcomes like changes in taxpayer compliance or satisfaction present greater measurement challenges (Mansor, 2010). Tax authorities have not determined if their emphasis on filing compliance and enhanced outreach effectively promotes taxpayer compliance or offsets the decline in pre-filing services (Bogadi & Fink, 2012).

Quantifying public value learning outcomes presents a significant challenge. The main objective of the public sector is to generate public value (Rashman et al., 2009), a concept that is fundamentally more qualitative and complex to quantify compared to profit or market share

in the private sector. The inherent challenge in quantifying the effects of learning initiatives on broader outcomes complicates the justification for resource allocation, including funding, personnel, and dedicated time for learning. The measurement deficit may result in continued underinvestment in organizational learning, causing a slower rate of adaptation and innovation relative to sectors where financial returns offer clear, quantifiable metrics. Consequently, the development of robust, outcome-based measurement frameworks tailored to the public sector is essential for legitimizing and sustaining organizational learning initiatives, as well as for demonstrating their value to citizens and stakeholders.

Exploring Political Dynamics and Resistance to Change

Tax administrations function within a complex and frequently politicized environment, characterized by significant formal oversight by political figures (Rashman et al., 2009). Political influence in personnel decisions may result in diminished trust and morale among employees, lower productivity, and decreased organizational performance (Philip et al., 2025; Yuwono & Ellitan, 2024). Organizational politics involves strategic maneuvering, authority conflicts, and the establishment of informal networks, frequently leading to an unequal distribution of power (Kulachai, 2025). High levels of perceived workplace politics, including favoritism and self-serving behavior, often lead to diminished job performance among employees, stemming from feelings of injustice and frustration (Kulachai, 2025).

Resistance to change constitutes a notable obstacle to organizational learning. This resistance frequently arises from emotional reactions, such as fear of the unknown, anxiety regarding job security, interruptions to established work routines, or a perceived loss of control over new processes (Durant & Durant, 2013; Lee, 2025a). A rigid organizational culture, typical of bureaucratic settings, can intensify resistance, resulting in decreased employee willingness to accept change (Durant & Durant, 2013; Lee, 2025a). Additionally, a lack of leadership involvement or inadequate support during change initiatives may heighten employee resistance (Durant & Durant, 2013; Lee, 2025a). Relational and political factors in public organizations can hinder knowledge-sharing, as individuals may be reluctant to share information if they believe it could be used against them or if it disrupts existing power dynamics (Rashman et al., 2009). This may result in tax administrations exhibiting resistance to new digital systems, modifications in audit procedures, or alterations in taxpayer outreach strategies.

Strong political dynamics, marked by uneven power distribution, self-serving behaviors, and a lack of trust, directly undermine the essential conditions required for effective organizational learning. Organizational learning, particularly double-loop learning and Senge's disciplines, necessitates openness, psychological safety, trust, and a readiness to question assumptions and engage in collaboration (P. Senge, 1990). A political environment characterized by fear of repercussions, job insecurity, or unfair treatment can lead to employees' reluctance to share knowledge, experiment with new approaches, or challenge established norms. This underscores that addressing political dynamics and actively cultivating a culture of trust and transparency (Durant & Durant, 2013; Järventie, 2025; Lee, 2025a) is essential not only for human resources but also as a fundamental requirement for promoting authentic organizational learning in tax

administration. Table 2 summarizes the barriers to organizational learning that tax authorities are likely to encounter.

Table 2: Barriers to Organizational Learning in Tax Revenue Administration

Classification	Specific Barrier	Effects on organizational learning	Applicable References
Structural	Bureaucratic Rigidity/ Formalization	Inhibits innovation, results in unnecessary processes, prioritizes risk aversion over proactive measures, and restricts flexibility in tax procedures.	(de Jong, 2025)
	Siloed Structures	Hinders interdepartmental knowledge exchange (e.g., between audit and collection), restricting comprehensive problem-solving.	Rashman et al. (2009)
Cultural	Risk Aversion	Hinders the exploration of innovative compliance strategies or service models due to concerns about adverse outcomes.	(de Jong, 2025)
	Outdated Norms and Values	Employees justify obsolete tax practices, obstructing the implementation of modern digital tools and data-driven methodologies.	Schilling and Kluge (2009)
	Bureaucratic Communication Patterns	Restricts the unrestricted dissemination of information, adversely impacting the transfer of knowledge regarding tax policy modifications or optimal practices.	Schilling and Kluge (2009)
Resources and Measurement	Unsuitable Measurement Systems	Emphasis on outputs, such as the quantity of audits, rather than outcomes, like enhanced compliance rates, obstructs a genuine evaluation of effectiveness.	(Kulachai, 2025)
	Restricted Financial Resources	Limits investment in educational programs, technological enhancements, and allocated time for training on updated tax regulations or systems.	Macrae (2003)

	Challenges in Assessing Public Value Outcomes	Quantifying the impact of learning on complex objectives, such as taxpayer satisfaction and the reduction of the tax gap, presents significant challenges.	Rashman et al. (2009)
Political and Human	Political influence and interference	Results in diminished trust, reduced morale, and decision-making influenced by political considerations rather than educational priorities (e.g., staffing choices).	Philip et al. (2025); Yuwono & Ellitan (2024)
	Resistance to change	Emotional responses, such as fear of new systems and job insecurity, along with a rigid culture, hinder the adoption of new tax practices.	Durant & Durant, (2013) Järventie (2025) Lee (2025a)
	Deficiency in Trust and Morale	Undermines psychological safety, which obstructs open communication and the exchange of insights regarding compliance challenges.	Durant & Durant, (2013) Järventie (2025) Lee (2025a)
	Insufficient Leadership Involvement	In the absence of active support, learning initiatives for tax professionals lack direction and struggle to achieve traction.	Kay et al. (2018) The Performance Institute (2023)
	Insufficient Innovation Competencies	Restricts the workforce's capacity to develop and execute innovative concepts for tax administration.	Schilling and Kluge (2009)

Strategies and effective practices for promoting organizational learning within tax revenue administration

Tax revenue administrations can implement various strategic approaches and best practices to address inherent challenges and foster a strong learning environment. This draws from general organizational learning literature and specific insights from public administration contexts.

Fostering a culture of learning and ensuring leadership commitment

A key strategy for promoting organizational learning is the development of a robust learning culture, supported by consistent leadership commitment. Leaders are essential in directing the ongoing development of both the organization and its members (Wells, 2021). Leaders must intentionally develop their leadership philosophy, as organizational members look to them for guidance on what is deemed important within the organization (Wells, 2021). Effective leaders

possess the ability to implement and manage change, which is crucial for motivating employees and enhancing the organization's capacity to absorb new knowledge (Wells, 2021). Effective and involved leadership is consistently recognized as essential for the successful execution of public sector initiatives (Kay et al., 2018; The Performance Institute, 2023).

Establishing a culture of continuous learning and improvement is essential (Lee, 2025b). This requires the explicit establishment of learning as a fundamental organizational value and its integration into performance review metrics for both teams and individuals (Lee, 2025b). Embedding learning into organizational culture requires its integration as a fundamental component of the organization's mission and vision. Additionally, employees ought to be motivated to assume responsibility for their learning and development, with their dedication to ongoing learning and enhancement acknowledged and rewarded (Lee, 2025b). Tax administrations require leaders to advocate for ongoing professional development in tax law, technology, and taxpayer service, while also recognizing and rewarding staff who actively pursue and disseminate knowledge.

Leadership plays a crucial role in promoting organizational learning, necessitating not only endorsement but also the active design and management of the learning culture. Leaders should function as architects by establishing essential conditions, including psychological safety, adequate resource allocation, and a clear vision, that facilitate learning at individual, group, and organizational levels. In the absence of intentional design and sustained commitment from leadership, initiatives aimed at enhancing learning are prone to being fragmented, ad-hoc, and ultimately unsustainable, especially within the typically hierarchical frameworks of the public sector.

Strategies for Knowledge Management, Collaboration, and Communication

Knowledge management is essential for facilitating organizational learning within tax revenue administration. Knowledge management refers to the systematic process of creating, sharing, utilizing, and managing an organization's knowledge and information to fulfil its objectives (Mc Evoy et al., 2019; Siami Namini, 2018). Public sector entities must make informed decisions, minimize errors, and enhance service delivery (Mc Evoy et al., 2019; Siami Namini, 2018). Effective knowledge management encompasses the identification, organization, storage, retrieval, sharing, and utilization of knowledge to improve overall performance (Mc Evoy et al., 2019; Siami Namini, 2018). A comprehensive knowledge management strategy must align with organizational objectives, articulate specific knowledge management goals, evaluate existing capabilities, outline targeted initiatives, and create a framework for assessing the effectiveness of knowledge management activities (Mc Evoy et al., 2019; Siami Namini, 2018). For tax administrations these may include the management of extensive sensitive taxpayer data and intricate tax legislation (Hill, 2024).

Establishing a culture that promotes knowledge sharing is essential for the effectiveness of knowledge management initiatives (Mc Evoy et al., 2019; Siami Namini, 2018). Achieving this requires fostering collaboration and teamwork, recognizing and rewarding employees who share knowledge, providing relevant training and development opportunities, and cultivating an

environment of openness and transparency (Mc Evoy et al., 2019; Siami Namini, 2018). Collaboration is crucial for effective knowledge management and for enhancing organizational learning (Parlak & Dogan, 2022). Studies demonstrate that insufficient collaboration is a critical contributor to organizational failures (Britton, 2005). Structured activities, including daily stand-ups, cross-team weekly meetings, and brainstorming sessions, can effectively promote collaboration and foster a knowledge-sharing mindset (Britton, 2005). Effective communication is essential for project success, with regular meetings, including daily or weekly face-to-face interactions, identified as a key factor in the success of government projects (Macrae, 2003). Transparent communication is essential for reducing the adverse impacts of organizational politics, enhancing trust, and improving job satisfaction among employees (Ayugi, 2024; Jerab & Mabrouk, 2023). Tax authorities must ensure effective knowledge transfer among policy, audit, collection, and taxpayer service departments, while employing tools for proactive knowledge retention and cross-functional sharing (Abiola, 2023).

Knowledge management serves as the foundational framework for organizational learning, offering systematic processes and tools essential for the acquisition, dissemination, and application of knowledge. Without effective knowledge management practices, including systems for knowledge creation, retention, and transfer, learning within the public sector remains inconsistent and fails to scale across the organization. The focus on cultivating a culture of knowledge sharing through collaboration and transparent communication highlights that technological solutions for knowledge management are inadequate without concurrently addressing the human and cultural aspects that motivate employee engagement in the knowledge lifecycle.

Leveraging Technology: Digital Transformation and Artificial Intelligence

Technological advancements, especially digital transformation and artificial intelligence, provide significant opportunities for improving organizational learning in tax revenue administration. Digital transformation entails the implementation of contemporary technology to digitize public services, resulting in improved efficiency, reduced costs, and heightened transparency (Coursera, 2025). This enhances the development of efficient, cost-effective, and resilient systems, while simultaneously improving accessibility for citizens (Coursera, 2025). Digital transformation enhances system efficiency through the automation of repetitive tasks, allowing employees to allocate their time to other strategic initiatives (Coursera, 2025). Digital transformation significantly impacts knowledge management by enhancing internal processes and boosting employee efficiency, particularly for remote workers (Andrade et al., 2025). Knowledge management is recognized as a crucial element for the success of digital transformation initiatives (Andrade et al., 2025). Artificial Intelligence is significantly transforming public administration by enhancing service quality, optimizing resources, reducing costs, and increasing overall efficiency (de Souza, 2025). Artificial intelligence automates repetitive and low-value tasks, including data processing and document analysis, enabling public servants to focus on more strategic responsibilities (de Souza, 2025).

For tax administrations specific applications include:

- The development of intelligent taxation systems utilizing big data analytics and artificial intelligence technologies aims to improve administrative efficiency (Feng, 2025).
- Automation of tasks such as tax registration and deregistration, invoice generation, payment tracking, and reminders in collections management (OECD, 2025).
- Utilizing artificial intelligence to examine extensive tax data to discern patterns, predict trends such as service demand, and foresee issues, resulting in enhanced decision-making and effective policy formulation, including accurate tax audit systems to prevent evasion (de Souza, 2025).
- AI-driven virtual assistants and chatbots address taxpayer enquiries and monitor procedures continuously, enhancing accessibility and efficiency (Folorunso & Nwankwo, 2024; Singh & Singh, 2024).
- Online service platforms, e-tax bureaus, and mobile tax applications facilitate convenient and efficient tax experiences (He, 2024).
- The encoding of legislation in a structured digital format enables automated tax calculations, real-time compliance checks, and integration with business and financial systems (OECD, 2025).
- Artificial intelligence can be utilized in the prevention of corruption by means of transaction monitoring (de Souza, 2025). Effective security controls and audit logs are essential for safeguarding sensitive taxpayer data and identifying unauthorized access (Hill, 2024).

The convergence of digital transformation and artificial intelligence signifies a notable transition, establishing technology as a facilitator for scalable and proactive learning. Digital transformation and artificial intelligence automate routine and low-value tasks, thereby liberating human cognitive resources (Coursera, 2025). The release of human capital enables public servants to participate in advanced learning activities, including complex problem-solving, strategic thinking, and innovation. Moreover, the predictive analytics capabilities of artificial intelligence allow public organizations to shift from reactive problem-solving, similar to single-loop learning, to proactive anticipation and prevention, which is more consistent with generative learning (de Souza, 2025). This shifts technology from a simple efficiency instrument to a crucial facilitator of scalable, data-driven, and proactive organizational learning, advancing public administration's agility and foresight in meeting societal needs.

Encouraging experimentation, fostering innovation, and implementing adaptive practices

To enhance authentic organizational learning, tax revenue administrations should actively cultivate a culture of experimentation, innovation, and adaptive practices. Promoting experimentation and risk-taking is essential for enhancing service delivery (Lee, 2025b). A genuine learning culture acknowledges that failure is acceptable, provided that it leads to learning (Apolitical & KPMG, 2025). Experimentation involves testing hypotheses and collecting data; importantly, failure is essential for understanding how to improve future efforts (Britton, 2005). Organizational learning is crucial for fostering innovation and creativity in public sector organizations (Lee, 2025b). Public sector innovation entails the implementation of novel ideas, technologies, and methodologies to enhance public services and their outcomes. Tax revenue organizations can cultivate a culture that prioritizes and incentivizes innovation and creativity by embracing learning. This involves offering training and development

opportunities that promote experimentation and risk-taking (Lee, 2025b). Organizational learning enhances adaptive decision-making, enabling public entities to respond effectively to evolving circumstances (Wells, 2021). For tax administrations, these involved exploring new digital service channels, evaluating various compliance outreach programs, and assessing innovative audit methodologies.

The promotion of experimentation and risk-taking (Lee, 2025b) alongside the assertion that failure is crucial for learning (Britton, 2005) underscores the importance of safe failure in fostering innovation within the public sector. This stands in stark contrast to the public sector's intrinsic bureaucratic values of standardization, formalization, and accountability, which frequently result in considerable risk aversion (de Jong, 2025). In a closely monitored context, failure may result in significant political and public consequences. For the public sector to effectively adopt experimentation and innovation, it is essential to foster an environment of psychological safety, wherein failure is perceived as a learning opportunity rather than a punitive occurrence. This necessitates a significant cultural transformation from a blame-oriented environment to one that prioritizes iterative learning and ongoing enhancement via trial and error. In the absence of a secure environment for failure, public sector organizations like tax authorities will be confined to single-loop learning, hindering their ability to develop innovative solutions necessary for effectively tackling complex societal challenges. Overcoming entrenched bureaucratic resistance and navigating complex political dynamics are essential for facilitating organizational learning in tax revenue administration. Strategies to address cultural and structural barriers involve promoting experimentation and risk-taking, reducing organizational hierarchies to enhance collaboration, and offering training in cultural competence and change management (Lee, 2025b). Bureaucratic systems may be enhanced through the implementation of clear and transparent decision-making processes, the provision of regular updates on organizational performance, and the encouragement of citizen participation (D. Mustafa et al., 2025). An essential strategy entails achieving equilibrium between control and flexibility in bureaucratic frameworks. Achieving this requires the implementation of flexible decision-making processes, granting appropriate autonomy to employees, and fostering innovation and experimentation (D. Mustafa et al., 2025). To effectively tackle bureaucratic dysfunction, it is essential to define the core purpose of the work, establish guiding values, identify the clients, and articulate the criteria for success (de Jong, 2025).

Effective management of resistance to change necessitates clear communication regarding the rationale and advantages of the change, active involvement of employees in the change process, consistent updates, and leaders exemplifying the desired behaviors (Durant & Durant, 2013; Järventie, 2025; Lee, 2025a). Establishing a culture of trust and transparency is crucial for addressing resistance (Durant & Durant, 2013; Järventie, 2025; Lee, 2025a). Moreover, offering sufficient training and support for employees during transitions can greatly reduce resistance (Durant & Durant, 2013; Järventie, 2025; Lee, 2025a). This required tax administrations to effectively convey the advantages of new digital systems or policy changes to both staff and taxpayers.

Strategic approaches are essential for navigating political influence in public administration. Establishing trust and credibility necessitates the development of strong relationships with a variety of stakeholders, including elected officials, employees, and the public (Philip et al., 2025; Yuwono & Ellitan, 2024). Effective communication strategies are essential for the clear and consistent conveyance of the organization's message (Philip et al., 2025; Yuwono & Ellitan, 2024). Conflict and opposition management requires proactive identification of potential conflict areas and the development of mitigation strategies (Philip et al., 2025; Yuwono & Ellitan, 2024). Public sector leaders must comprehend the political landscape and cultivate robust political acumen (Philip et al., 2025; Yuwono & Ellitan, 2024). Ultimately, prioritizing ethical leadership and leveraging influence for the improvement of the organization and its public mission is essential (Ayugi, 2024; Jerab & Mabrouk, 2023). Tax authorities must navigate political pressures regarding tax policy and administration, ensuring that decisions adhere to sound principles rather than succumbing to short-term political gains. Table 3 presents strategies for improving organizational learning within tax administration.

Table 3: Strategies for Enhancing Organizational Learning in Tax Revenue Administration

Category of Strategy	Targeted Approach	Essential Actions and Practices	Applicable References
Leadership and Culture	Foster a culture of learning	Integrate learning as a fundamental value within the mission and vision, promote ownership, and acknowledge and reward dedication to ongoing enhancement in tax administration.	Lee (2025b) Antonovici (2020) Britton (1998)
	Commitment to Leadership and Exemplary Behavior	Leaders facilitate development, promote a learning philosophy, exemplify desired behaviors, and oversee changes in tax policy and operations.	Wells (2021)
Knowledge Management and Collaboration	Strategic management of knowledge	Align knowledge management with organizational goals, define specific objectives, assess existing capabilities, plan relevant initiatives, and measure the impact on tax data and processes.	Mc Evoy et al. (2019) Siami Namini (2018)
	Encourage collaboration and enhance communication	Promote collaboration, facilitate open discussions, conduct interdepartmental meetings (e.g., between audit and collection), and ensure transparent	Mc Evoy et al. (2019) Siami Namini (2018)

		communication regarding tax changes.	
Integration of technology	Utilize Information and Communication Technology for Digital Transformation	Digitizing tax services and automating repetitive tasks, such as registration and payment processing, can enhance efficiency and improve taxpayer satisfaction.	Andrade et al. (2025)
	Utilize artificial intelligence to enhance efficiency and gain insights	Employ artificial intelligence for automation, data analysis (such as compliance and fraud detection), trend forecasting, predictive analytics, and informed decision-making in tax policy	de Souza (2025)
Innovation and adaptability	Promote experimentation and the acceptance of safe failure	Promote a culture of experimentation, support risk-taking (e.g., testing new service channels), and reconceptualize failures as opportunities for learning	Lee (2025b)
	Encourage the implementation of adaptive practices	Emphasize adaptive decision-making, ongoing improvement, and agility in response to evolving tax environments and economic conditions.	Wells (2021)
Addressing Resistance	Balance control and Flexibility	Facilitate adaptable decision-making, grant employee autonomy, and promote innovation within tax structures.	de Jong (2025) Durant and Durant (2013) Mustafa et al. (2025)
	Establish Trust and Transparency	Emphasize transparency in tax procedures, engage employees in decision-making, and cultivate a valued and respected environment	Durant and Durant (2013) Järventie (2025) Lee (2025a)
	Enhance Political Insight and Ethical Impact	Establish stakeholder relationships, enhance communication effectiveness, address conflicts, and ethically leverage influence to navigate pressures related to tax policy	Philip et al. (2025) Yuwono and Ellitan (2024)

Empirical Insights from Revenue Institutions

Empirical studies on organizational learning in revenue institutions, while not as extensive as those in the private sector, offer significant insights.

- Studies indicate that revenue institutions exhibiting traits of a learning organization, such as an emphasis on continuous improvement, knowledge sharing, and adaptive strategies, are more effectively positioned to improve voluntary tax compliance and diminish the tax gap (Bawa & Boachie, 2024; Ndlovu & Schutte, 2024; Prichard et al., 2019).
- Leadership commitment to cultivating a learning culture, allocating resources for training, and facilitating knowledge-sharing platforms is essential for integrating organizational learning processes (Rashman et al., 2009).
- Research on the implementation of e-services and data analytics within tax authorities demonstrates that technology serves as a catalyst for organizational learning by producing new data, optimizing processes, and necessitating the acquisition of new skills (Ruoslahti & Trent, 2020). Successful technology integration necessitates corresponding organizational changes and learning.
- Entrenched bureaucratic mindsets, resistance to new technologies, and a silo mentality are often identified as major obstacles to transformational learning in public sector organizations, particularly in revenue institutions where the emphasis is on control rather than service (Argote & Fahrenkopf, 2016; Rashman et al., 2009; Ruoslahti & Trent, 2020).
- Revenue institutions frequently undergo punctuated equilibrium learning (Kwak, 2016) in reaction to financial crises or significant tax policy alterations, prompting swift, double-loop learning to adjust to emerging requirements.
- The implementation and effectiveness of knowledge management systems are essential for capturing both explicit and tacit knowledge within revenue bodies, especially in complex audit methodologies and international tax agreements. Challenges remain in the active utilization and integration of knowledge management systems into daily operations.

Bruce Britton's (1998) Eight Organizational Learning Functions

An in-depth understanding of organizational learning is essential for the ongoing improvement and adaptability of institutions, particularly in public sector entities such as tax revenue administrations. Bruce Britton's (1998) eight learning functions offer a comprehensive framework for diagnosing and enhancing organizational learning, advancing from a superficial comprehension to a thorough analysis of its fundamental components. Britton's (1998) work, particularly "The Learning NGO" and related publications, highlights that effective organizational learning transcends individual knowledge acquisition; it focusses on the systemic processes that facilitate behavioral change within an organization through collective learning. Britton's (1998) eight learning functions provide a framework for evaluating an organization's learning capacity, differentiating it from individual training as outlined below.

Supportive Learning Culture

This foundational element pertains to an organizational environment that promotes curiosity, experimentation, risk-taking, and open dialogue. It promotes psychological safety, enabling individuals to acknowledge their knowledge gaps, pose enquiries, and provide constructive feedback without the risk of repercussions (Kalmuk & Acar, 2015; Werlang & Rossetto, 2019). Harrison (2005) argued that Al-Qaeda has emerged as the most successful terrorist organization over the years due to its empowering culture, which promotes entrepreneurship among its members. This culture facilitates decentralized decision-making and action-taking, thereby enhancing the organization's capacity to learn from and build upon its successes and failures in their struggle. Leadership commitment is essential, as leaders significantly influence by exemplifying learning behaviors, providing resources for development, and prioritizing reflection rather than blame (Britton, 1998, 2002, 2005; Senge, 1990). Recent studies in the public sector indicate that an organizational culture supportive of learning correlates positively with perceived performance, frequently mediated by employee empowerment and commitment (Anand & Brix, 2022). Nonetheless, research indicates that public sector organizations often face challenges in effectively incorporating the acceptance of mistakes into their learning culture (Majila, 2012).

A supportive learning culture is essential for the Ghana Revenue Authority (GRA) to promote innovation in tax policy implementation, compliance strategies, and taxpayer services. This allows officers to explore innovative audit techniques, digital tools, or communication strategies without the concern of negative consequences for early failures. This is especially pertinent in dynamic environments characterized by frequent changes in tax laws and the emergence of new forms of tax evasion (OECD, 2024b). In the absence of this culture, staff may rigidly follow outdated methods, hindering essential adaptation and obstructing efforts to expand the tax base or enhance service delivery (Majila, 2012).

Gathering Internal Experience

This function involves the systematic processes utilized by an organization to gather, analyze, and derive insights from its operational data, project experiences, and employee perspectives (Pham & Hoang, 2019; Saadat & Saadat, 2016). It converts unprocessed internal experiences into structured knowledge. Essential mechanisms comprise effective monitoring and evaluation systems, formal debriefs like after-action reviews, internal reporting, and organized feedback channels from frontline staff regarding their operational experiences (Britton, 1998, 2002, 2005). This systematic internal reflection is essential for continuous improvement (Majila, 2012).

Tax administrations produce extensive internal data from their operations, encompassing audit results, compliance rates, taxpayer enquiries, and revenue performance reports. For the GRA, accumulating internal experience involves transcending simple data collection to engage in the active analysis of this information for insights. This entails conducting systematic reviews on the effectiveness of compliance campaigns, performing post-implementation assessments of new digital platforms such as GITMIS, ICUMS, and e-VAT, and analyzing feedback from taxpayer service centers to identify recurring issues or successful interventions (Abubakar et al., 2019; Abubakari et al., 2024). Internal analysis can reveal systemic weaknesses, revenue

leakages, and unexploited opportunities in tax administration and revenue mobilization (OECD, 2024b).

Accessing External Experience:

This function delineates an organization's capacity to analyze its external environment, compare itself with peer organizations, and obtain new knowledge, best practices, and trends from beyond its own boundaries (Alegre & Chiva, 2008). This involves collaboration with international organizations, research institutions, consultants, and other prominent entities in the field. This indicates an outward orientation, acknowledging that significant learning may arise from sources external to an organization's direct operations (Britton, 1998; Migdadi, 2019; Uğurlu & Kurt, 2016). Recent trends indicate that tax administrations are increasingly participating in knowledge sharing through platforms such as the OECD's Tax Administration series and the Tax Inspectors Without Borders programs (OECD, 2024b).

Tax administrations function according to global standards and are significantly shaped by international best practices, including OECD guidelines and initiatives from the African Tax Administration Forum (ATAF). Tax administrations such as GRA can enhance its capabilities by examining successful digital tax transformation initiatives in other countries, analyzing global tax evasion trends, and incorporating advanced audit methodologies from more developed tax systems. This function is essential for sustaining relevance and efficacy in a globalized and digital economy, enabling the GRA to modify its operational models in reaction to external influences such as technological progress and the COVID-19 pandemic (OECD, 2025).

Communication Systems Application

Effective communication systems are crucial for the dissemination of information and knowledge within the organization, as well as for promoting dialogue among staff across all levels. This includes formal channels like intranets, newsletters, and official meetings, as well as informal networks such as communities of practice, cross-functional teams, and peer discussions (Migdadi, 2019). Pham and Hoang (2019) asserted that an organization's communication system must be underpinned by an agile information system to guarantee that knowledge and learning remain accurate, available, and accessible at all times. The objective is to facilitate a timely, relevant, and accessible flow of knowledge that enhances collective understanding and action (Britton, 1998). Challenges frequently involve antiquated systems that obstruct effective collaboration.

In a large, departmentalized organization such as the GRA, which includes the Domestic Tax Division, Customs Division, Support Services Division, and the Commissioner-General's Secretariat along with their respective departments and units, effective communication is essential. Silos impede knowledge sharing, resulting in duplicated efforts and inconsistent approaches to compliance and taxpayer education. Effective communication systems would guarantee that insights from one unit, such as common nil filer patterns identified by the Taxpayer Services Unit, are swiftly disseminated to Compliance, Enforcement, and Debt

Management, thereby promoting a comprehensive and coordinated approach to revenue administration. Digital platforms, including the implementation of ICUMS, GITMIS, and e-VAT systems, play a vital role in improving this function within the GRA (Abubakari et al., 2024; Sabutey, 2025).

Developing an Organizational Memory

This function examines the methods by which an organization captures, stores, and retrieves its accumulated knowledge, experiences, and decisions over time, thereby mitigating the risk of losing critical information. Kalmuk and Acar (2015) observed that organizational learning processes, including the creation of organizational memory, positively influence organizational performance and should therefore be cultivated and promoted. This entails systematic documentation practices, comprehensive knowledge repositories like digital databases and archives, and strategies for knowledge transfer during staff transitions, including mentorship programs and structured handovers (Britton, 1998, 2002, 2005).

Tax administrations gather extensive institutional knowledge, encompassing historical tax rulings, intricate audit cases, insights from previous reforms, and the complexities of different tax segments, such as the informal sector. Establishing a robust organizational memory for a tax administration entails systematically documenting valuable knowledge to prevent its loss due to staff turnover and ensuring its accessibility. This facilitates uniformity in decision-making, accelerates the onboarding process for new personnel, and utilizes previous experiences to guide future strategies. This is essential for a tax administration like GRA to preserve historical compliance data and to ensure that insights from previous enforcement actions or taxpayer education initiatives are retained and utilized (OECD, 2024b).

Integrating Learning into Policy and Strategy

This function facilitates the translation of acquired insights and knowledge into strategic decisions, revised policies, and updated operational procedures (Patky, 2020). It guarantees that learning actively influences the organization's trajectory rather than being a disconnected endeavor. This entails established procedures for policy evaluation, strategic planning cycles that integrate feedback, and resource allocation decisions guided by insights (Britton, 1998). Policy learning refers to the process by which policymakers acquire knowledge from past experiences and research to enhance future policy decisions (Witting, 2017).

For the GRA, this indicates that insights gained from the performance of particular tax categories, such as the elevated nil filer rate in VAT, taxpayer feedback, or data from international benchmarks, should directly guide modifications to tax policies, the development of new revenue mobilization strategies, or alterations in administrative procedures. Without integration in learning, the GRA may continue ineffective policies or miss opportunities for enhancement. The tax and fiscal reforms in Ghana, approved in March 2025, underscore the government's efforts to implement policy changes aimed at economic transformation (Ministry of Finance, 2025). The integration function is essential for the GRA's effective adaptation of its strategic plan (Ghana Revenue Authority, 2023b).

Mechanisms for Drawing Conclusions

This function encompasses the processes and forums utilized by an organization to analyze collected information, interpret experiences, and collaboratively derive clear and actionable conclusions or lessons from the data. The process requires critical thinking, analytical skills, and the capacity to integrate various perspectives into cohesive insights. This may encompass specialized analytical units, workshops aimed at sense-making, or committees assigned to interpret complex data (Britton, 1998). This is closely associated with evidence-based policy practices (Witting, 2017).

The GRA gathers comprehensive data regarding taxpayers, transactions, and compliance. Raw data does not constitute knowledge. This function pertains to the GRA's ability to process information, identify underlying patterns, and derive actionable conclusions. Analyzing nil filer data necessitates effective mechanisms to ascertain the legitimate reasons for nil filing as opposed to possible non-compliance, thereby guiding targeted interventions. Winter (2017) emphasized that conclusions necessitate a strategic vision, enabling organizations to comprehend the requirements for achieving their goals rather than relying on ad hoc experiences. The absence of a strategic vision complicates the implementation of a structured approach to learning within tax administration. This necessitates proficient analysts, access to data analytics tools (Manu, 2025), and an organizational culture that prioritizes evidence-based conclusions rather than assumptions.

Applying the Learning:

The primary objective of organizational learning is to effectively integrate new knowledge, insights, and conclusions into routine operations, enhanced processes, innovative initiatives, and modified behaviors, resulting in measurable improvements in effectiveness. Patky (2020) observed that the processes of knowledge creation, retention, transfer, and application lead to organizational change that produces benefits. This converts comprehension into concrete actions and measurable enhancements. This function encompasses the assessment of the effectiveness of applied learning to verify that it produces the intended outcomes and guides subsequent learning (Britton, 1998). Public sector challenges encompass resistance to change and antiquated training methodologies (Elliott, 2020; Furxhi, 2021).

In tax administration, such as that conducted by the GRA, the application of findings indicates that if analysis identifies a high nil filer rate in a particular sector attributed to insufficient awareness, the appropriate response involves creating targeted educational campaigns and simplified guides tailored to that sector. When an audit technique demonstrates significant effectiveness for a specific form of evasion, it is subsequently standardized and distributed. The ultimate measure of successful learning application is the final impact on revenue mobilization, taxpayer compliance, and service quality. The recent emphasis by GRA on digitization, public education, and stakeholder collaboration exemplifies the application of learning to attain unprecedented revenue collection (The Business & Financial Times, 2025). This is the intersection of the theoretical framework of organizational learning and the practical goals of revenue administration.

Britton's (1998) eight learning functions offer a robust framework for evaluating organizational learning in a tax revenue administration such as the Ghana Revenue Authority. A systematic examination of each function, including the promotion of a supportive learning culture, the collection of internal and external experiences, the establishment of robust communication systems, the development of comprehensive organizational memory, the integration of learning into policy and strategy, the creation of effective mechanisms for drawing conclusions, and the application of learning, allows researchers to gain a nuanced understanding of a tax revenue administration's strengths and weaknesses in its learning architecture. The challenges present in public sector bureaucracy, including hierarchical structures, bureaucratic tendencies, and resistance to change, highlight the necessity of intentionally fostering these learning functions (Majila, 2012). The growing digitalization of tax administrations (OECD, 2025) and the necessity for enhanced domestic revenue mobilization (Ministry of Finance, 2025) underscore the importance of implementing such a framework for the GRA. This will strengthen its adaptive capacity, promote ongoing improvement, and support its essential function in Ghana's economic development.

Conceptual Framework

This framework synthesizes organizational learning theory and social learning theory alongside Bruce Britton's (1998) eight distinct learning functions. The conceptual framework illustrates the interaction of these elements to improve the learning application in tax revenue administration, resulting in a perceived overall impact on performance, tangible outcomes, and specific improvements.

The application of enhanced learning in tax revenue administration is influenced by the interaction of organizational learning principles and individual social learning, implemented through Britton's eight critical learning functions, resulting in improved perceived and measurable performance outcomes.

Organizational learning theory, as a macro-level framework, asserts that organizations engage in the acquisition, creation, retention, transfer, and application of knowledge to enhance and adapt their behaviors (Senge, 1990; Argyris & Schön, 1978). It highlights that learning is integrated within the organization's systems, structures, and culture, rather than being confined to individual cognition. This theory elucidates the necessity for tax revenue administrations to enhance their adaptability, efficiency, and compliance in response to economic fluctuations, technological progress, and evolving tax legislation.

Social learning theory, developed by Albert Bandura in 1977, is a micro-to-meso-level framework that asserts individuals acquire knowledge and behaviors within a social context through processes of observation, imitation, and modelling. The framework highlights key concepts such as observational learning, where individuals acquire knowledge by observing the behaviors and outcomes of others; self-efficacy, which refers to an individual's belief in their ability to perform actions required for achieving specific goals; and reciprocal determinism, which describes the interaction between personal behavior, cognitive factors like beliefs and expectations, and environmental influences. Social learning theory elucidates the mechanisms

by which individual and group learning transpire within tax revenue administration, contributing to overarching organizational learning processes.

The organizational learning framework underpins the process, asserting that tax revenue administration must perpetually evolve its knowledge base and behaviors to maintain effectiveness. The framework articulates the justification for the significance of the functions and theories. The focus is on systemic change. Social learning theory functions as an enabler at both micro and meso levels. Organizational learning fundamentally relies on both individual and group learning. Observational learning elucidates the process by which tax officers acquire new procedures through the observation of colleagues or supervisors, the adoption of best practices from training videos, and the analysis of outcomes from various compliance interventions. Self-efficacy affects officers' beliefs regarding their ability to master new tax software and effectively participate in taxpayer education campaigns. Elevated collective self-efficacy among teams enhances the propensity to explore novel applications of learning. Reciprocal determinism illustrates the influence of the tax revenue administration's environment, including policies and leadership actions, on individual learning behaviors, which collectively shape organizational learning functions. A supportive environment, as outlined in organizational learning theory and Britton's first learning function, enhances individual self-efficacy and promotes observational learning.

The foundation of the operation is Bruce Britton's (1998) eight organizational learning functions. The eight functions represent the specific, interrelated mechanisms by which organizational learning theory and social learning theory are realized in tax revenue administration, thereby facilitating improved application of learning. A supportive learning culture is grounded in social learning theory, wherein leaders exemplify preferred learning behaviors through observational learning and foster a psychologically safe environment conducive to experimentation (McLeod, 2025). This culture facilitates the efficient operation of all other Britton learning functions. In the absence of psychological safety, individuals may withhold internal experiences, resist external ideas, and exhibit biased conclusions that lean towards blame (American Psychological Association, 2024). A supportive learning culture fosters an environment conducive to the application of new methods or knowledge, including digital tools and innovative audit approaches. It promotes open feedback loops regarding application and encourages constructive analysis of failures to enhance further learning.

Accumulating internal experience allows individuals to apply social learning theory in order to acquire daily operational insights. Formal mechanisms such as project debriefs and monitoring and evaluation reports consolidate individual experiences into organizational data. This data informs mechanisms for drawing conclusions and aids in the development of organizational memory. This enhances the learning application by directly informing which internal operational areas require improvement and which internal successes can be replicated. Applied learning frequently arises from the optimization of current tax revenue administration processes, such as the enhancement of tax filing procedures to address prevalent taxpayer errors. Engaging with external experiences facilitates individuals' active pursuit of information and observation of best practices from other tax revenue administrations or international organizations, as outlined by social learning theory. The incorporation of external knowledge enhances the

mechanisms for drawing conclusions and can directly impact the integration of learning into policy and strategy. This improves learning applications by offering innovative solutions, performance benchmarks, and insights into effective strategies from various tax revenue administrations. It includes optimal methods for taxing the evolving digital economy and advanced data analytics for fraud detection, which can be tailored and implemented in the local context.

The application of communication systems facilitated the transfer of knowledge. Effective communication facilitates the sharing of internal experiences, external knowledge, conclusions, and elements of organizational memory across divisions, departments, and units, both formally and informally. This promotes observational learning and the dissemination of innovative practices among tax authorities (McLeod, 2025). The application of learning is enhanced when communication systems are employed to disseminate new policies, procedures, and best practices, ensuring that staff are informed about their implementation and application. This is essential for the consistent implementation of new VAT regulations or electronic tax systems. Establishing an organizational memory function as a repository for past learning, encompassing both codified observational learning and insights derived from experiences. In its absence, insights gained from internal or external experiences may be overlooked, hindering the application of consistent learning. It offers historical context and accumulated knowledge for all other functions. It guarantees the repeatability of previously successful applications and prevents the recurrence of past errors. This establishes a basis for ongoing enhancements in compliance and taxpayer service delivery over time.

The integration of learning into policy and strategy signifies the formalization and institutionalization of this process. Insights from various functions, particularly internal and external experiences and conclusions, are systematically integrated into the strategic direction, operational policies, and administrative procedures of the tax authority. This strategic integration affects individual self-efficacy and motivation to implement new knowledge, as it is incorporated into the tax authority's official mandate. It establishes the official mandate and framework for the application of learning. When learning is integrated into policy and strategy, its implementation becomes essential, directing resource allocation and influencing staff conduct. New compliance strategies for nil filers are established as official policy. The mechanisms for drawing conclusions serve as the sense-making engine. It analyses information obtained from both internal and external sources, employing analytical skills shaped by individual cognitive abilities derived from social learning theory to interpret experiences and distil them into actionable insights. These conclusions serve as critical inputs for the integration of learning into policy and strategy, directly informing its application. The process converts raw data and observations into precise, actionable lessons or recommendations, enhancing the targeting and effectiveness of application. The application of learning as a function denotes the active implementation of new knowledge or processes. This process represents the integration of prior learning and is significantly influenced by individuals' self-efficacy and their capacity to observe and adopt new behaviors (McLeod, 2025). The successful application generates new internal experiences, which subsequently feed back into the internal experience gathering function, thereby completing the learning cycle. The success of this function is contingent upon

the effective operation of upstream processes and the readiness and ability of personnel within the tax authority to embrace and execute new methodologies.

The perceived overall impact of learning on performance indicates stakeholders' (including staff, management, and potentially taxpayers) belief that the tax authority or administration is improving and becoming more effective as a result of its learning initiatives. This perception is shaped by, and subsequently reinforces, the measurable results and particular advancements. Favorable perceptions of impact can strengthen the supportive learning culture, promoting additional learning and application. It enhances morale and motivation for ongoing learning endeavors (Bandura, 1977). Measurable outcomes and specific enhancements represent the objective results of effective learning application. They provide empirical evidence that learning has resulted in significant change. The outcomes contribute to the accumulation of internal experience, thereby informing the continuous learning cycle through data feedback.

The integrated conceptual framework, depicted in Figure 1, demonstrates that improving learning application within tax revenue administration is a complex process. The overarching principles of organizational learning theory are fundamentally supported by individual and group learning mechanisms as elucidated by social learning theory. Britton's eight interdependent organizational learning functions exemplify theoretical foundations that collectively enable the systematic acquisition, transfer, and utilization of knowledge. The success of this learning ecosystem is assessed by its overall impact on performance, measurable outcomes, and specific improvements, which subsequently inform the system, promoting a continuous cycle of learning and adaptation. For a tax revenue administration such as GRA, comprehending and enhancing each of these interrelated components is crucial for addressing contemporary fiscal challenges and augmenting the effectiveness of tax administration.

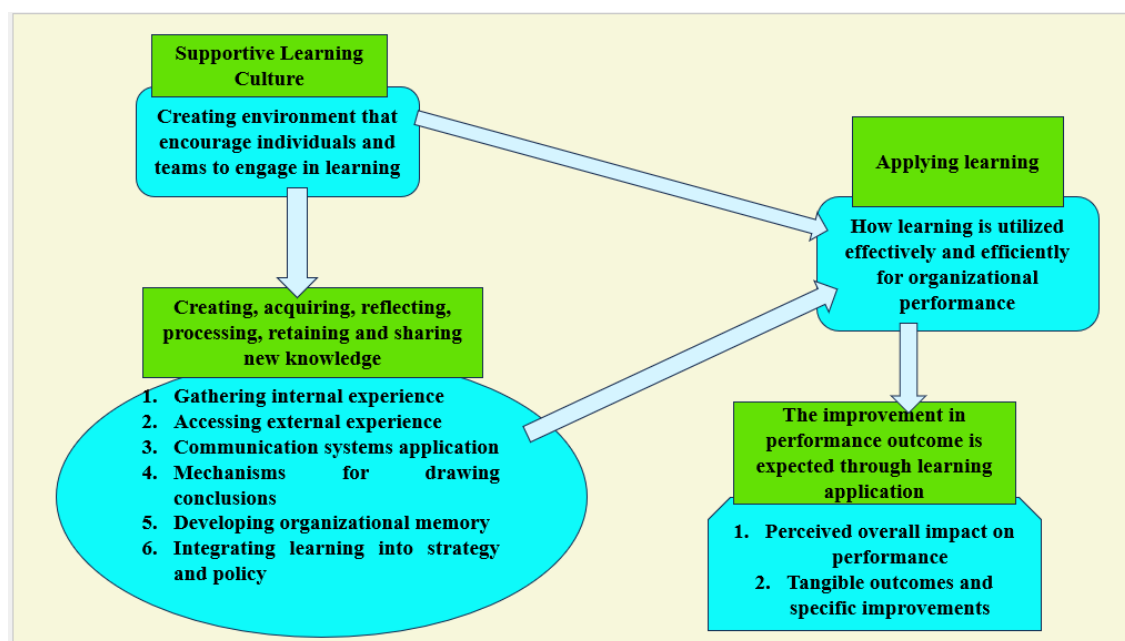


Figure 1: Conceptual Framework for Enhancing Learning Application in a Tax Revenue Administration

Source: Field work 2025

How they Interact to Enhance Learning Application:

The proposed framework indicates a cyclical and interdependent relationship in which a supportive learning culture creates an enabling environment. Collecting internal experience and accessing external experience yield the foundational elements (knowledge/data). Communication systems facilitate efficient dissemination and exchange of knowledge. Mechanisms for deriving conclusions transform raw data into actionable insights. Establishing an organizational memory facilitates the retention and accessibility of knowledge. Incorporating learning into policy and strategy formalizes it within mandates and frameworks. These functions contribute both directly and indirectly to the effective application of learning. The effective application of learning results in a perceived overall impact on performance, yielding tangible outcomes and specific improvements. This process generates new internal experiences, thereby initiating a continuous learning cycle. This establishes a solid basis for examining the role of organizational learning theory, implemented via Britton's eight functions, in promoting and maintaining learning application within the evolving context of a tax revenue administration.

Chapter Summary

The chapter provides a literature review encompassing the organization's background, theoretical framework, key concepts, and empirical analysis. The chapter also addresses the conceptual framework that underpins the study. The theoretical framework discussed in the literature encompasses social learning and organizational learning theories, along with their application in a public sector organization, specifically within a tax revenue administration. The essential concepts encompass Brittin's eight learning functions and their implementation within tax revenue administration.

CHAPTER THREE

RESEARCH METHODOLOGY

Introduction

This chapter details the quantitative research methodology employed to examine organizational learning and its applications within the Ghana Revenue Authority, utilizing Bruce Britton's eight organizational learning functions as a foundational framework. The study employs a survey-based methodology, utilizing a thoughtfully developed questionnaire disseminated to participants from the Ghana Revenue Authority via internet platforms (Adjei & Yeboah, 2020). This method enables the gathering of numerical data suitable for statistical examination, offering insights into the frequency and efficacy of different learning functions within the organization.

Research paradigm

This study employs a positivist methodology to thoroughly examine organizational learning and its implementation in the Ghana Revenue Authority. This paradigm is fundamental to ensuring an objective, measurable, and generalizable investigation into the organizational learning and learning application within the GRA.

Adeyanju (2023) posits that commitment to a positivist paradigm is a conscious decision based on the belief that organizational learning can be systematically observed, measured, and empirically corroborated. This philosophy directs the research to concentrate on quantifiable variables and statistical correlations to derive general conclusions regarding organizational learning and its application in a public sector organization such as the GRA (Adeyanju, 2023).

A positivist perspective emphasizes an objective methodology, allowing the research to concentrate on quantitative data to evaluate the existence and efficacy of diverse learning functions (Adeyanju, 2023). This is accomplished through a survey-based methodology, employing a modified learning NGO questionnaire (Britton, 1998). Positivism asserts that knowledge exists independently of personal perspectives and can be substantiated by empirical evidence, advocating for value-neutral study to guarantee objectivity and replicability of results ((Ali, 2024). This method generally requires stringent study procedures to keep researchers from becoming biased, especially in the social sciences (Park et al., 2020).

The methodology aims to discern patterns and interrelations among various learning functions and their comprehensive application in Ghana Revenue Authority. This facilitates empirical validation of theoretical frameworks pertaining to organizational learning (Adeyanju, 2023). In quantitative research, empirical validation is necessary to guarantee that the findings appropriately reflect the phenomena being investigated (Krueger et al., 2016).

The selected quantitative approach, specifically the cross-sectional survey design, seeks to provide a glimpse into organizational learning practices at a specific moment (Adeyanju, 2023). This enables the gathering of data suitable for statistical analysis, thereby ensuring the strength and applicability of findings related to the effectiveness of organizational learning application within the GRA (Adeyanju, 2023). The quantitative analysis utilized strong statistical methods, incorporating both descriptive and inferential statistics, to examine the data and evaluate set objectives and hypotheses (Adeyanju, 2023). The ability to generalize is an essential criterion in assessing the robustness of quantitative research in the positivist tradition, which seeks to uncover universal principles (Carminati, 2018). The research involved a thorough examination and measurement of learning functions, revealing significant strengths and weaknesses in the current learning environment. This analysis offers valuable insights for implementing strategic interventions within the GRA (Adeyanju, 2023).

Embracing the positivist paradigm is essential for producing trustworthy and valid empirical evidence regarding intricate organizational phenomena, like organizational learning within the public sector (Adeyanju, 2023). This framework facilitates a thorough assessment of how particular learning activities, such as acquiring information, distributing it, interpreting it, and maintaining organizational memory, play a role in enhancing the overall learning application of the authority (Adeyanju, 2023). While organizational learning in the public sector has been acknowledged as important, it is also noted that it is relatively under-researched (Visser & Togt, 2015), and the complex nature of the contemporary public sector environment necessitates effective learning (Common, 2004).

Research Design

The study adopts a cross-sectional quantitative research design to evaluate the organizational learning and its application in Ghana Revenue Authority. This study employs a quantitative research design that is fundamentally rooted in positivism, with the goal of identifying measurable relationships between variables associated with organizational learning functions and their applications within the Ghana Revenue Authority (Creswell & Creswell, 2018; Taherdoost, 2022). This method highlights the importance of being objective, ensuring that findings can be generalized and replicated, which is essential for producing trustworthy and valid empirical evidence regarding intricate organizational issues (Creswell & Creswell, 2018; Steenekamp et al., 2012; Taherdoost, 2022). The process entails administering a structured questionnaire online to 178 participants from the Ghana Revenue Authority, facilitating a systematic gathering of quantitative data (Al-Alawi et al., 2019).

The selected approach enables thorough statistical analysis, making it possible to uncover patterns, correlations, and causal relationships between the recognized organizational learning functions and their observed results. This method is especially effective for evaluating organizational learning and its application in the public sector, as shown in other studies (Adjei & Yeboah, 2020; Melad, 2023). The cross-sectional survey design gathered data at one specific moment, offering a glimpse into the present level of organizational learning functions within the GRA (Tandoh, 2020).

This design facilitates an effective and wide range gathering of insights and experiences from a varied group of employees about the different learning functions, which is essential for a thorough understanding of organizational learning, learning application and outcome of learning application. This approach enables the discovery of possible areas for enhancement and intervention in the organizational learning processes of the Ghana Revenue Authority. Choosing an online survey for data collection boosts efficiency and expands reach, enabling greater engagement with employees from different departments and locations within the GRA. This digital approach simplifies data gathering, minimizes logistical challenges, and guarantees a uniform survey experience for every participant.

The anonymity and convenience provided by online surveys are anticipated to enhance response rates and data quality, resulting in more reliable findings related to organizational learning. This approach adheres to best practices in empirical research by utilizing a standardized instrument for data collection, which guarantees consistency and comparability among responses (Creswell & Creswell, 2018; Taherdoost, 2022). The questionnaire, designed based on Bruce Britton's eight organizational learning functions and two organizational outcome variables, directly aligns with the research objectives, facilitating accurate measurement of each function's prevalence and impact within the GRA. This systematic method of data collection supports rigorous statistical analysis, allowing the study to derive objective conclusions about the status of organizational learning and its application within the GRA.

Research Approach

This section describes the quantitative research methodology utilized to investigate organizational learning and its functions within the Ghana Revenue Authority, relying on data gathered through an online survey. The methodological framework is based on a positivist paradigm, aiming to identify quantifiable relationships among organizational learning, learning application, and learning outcome variables. The research utilized a cross-sectional survey design to collect data at a single time point from 178 participants at the Ghana Revenue Authority, providing a thorough overview of their perceptions and experiences. This method facilitates the efficient gathering of a substantial dataset appropriate for statistical analysis, which aids in identifying patterns and correlations associated with organizational learning functions in a public sector organization (Visser & Togt, 2015).

The quantitative analysis employed rigorous statistical methods, encompassing both descriptive and inferential statistics, to examine the data and evaluate established hypotheses, thus providing empirical insights into the efficacy of the GRA's learning functions, application, and learning outcomes. The analysis commences with descriptive statistics to summarize the characteristics of the collected data, followed by inferential statistics employing regression analysis to investigate the relationships between Bruce Britton's eight organizational learning functions and two organizational outcome variables (Adukonu et al., 2025; Britton, 2002; Patky, 2020). This facilitated the identification of specific functions, such as experience gathering and the application of communication systems, that significantly contribute to learning application and influence organizational performance within the GRA (Adukonu et al., 2025; Britton, 2005).

The integration of these theoretical perspectives facilitates the examination of the translation of individual learning into organizational knowledge, which is shared among members and ultimately embedded in the organization's routines and culture (Bandura, 1977; Britton, 2002, 2005). Social learning theory suggests that individuals acquire knowledge by observing others and modifying their behavior, a concept that holds significant importance in the public sector, where adherence to best practices and regulatory compliance is critical (Bandura, 1977; Mcleod, 2025). Organizational learning theory, as articulated by Sullivan and Nonaka (1986), highlights the significance of information collection and analysis, focusing on goal alignment and behavioral adaptation within the organizational context. This facilitates a detailed examination of the integration of experience into policy and strategy, and how this integration enhances learning application and ongoing improvement within the GRA.

The study examines how the GRA's internal processes promote knowledge sharing and institutional memory, thus enhancing its overall adaptability and resilience (Britton, 2005; Patky, 2020). This theoretical approach enables a thorough analysis of how the GRA acquires, interprets, and applies knowledge to improve its operational efficiency (Akrofi, 2016b; Garvin, 1993; Garvin et al., 2008; Winkler & Fyffe, 2016). The use of Bruce Britton's eight organizational learning functions as the main analytical framework offers a systematic method to classify and evaluate the particular mechanisms by which the GRA participates in learning. This framework offers a granular perspective on how different learning activities, such as experience gathering, mechanisms for drawing conclusions, and organizational memory, contribute to the overall learning application of the authority (Britton, 2002; Visser & Togt, 2015). This allows for a systematic evaluation of each function's contribution to the GRA's ability to innovate, adapt, and improve its service delivery effectively. This systematic method enabled the identification of strengths and weaknesses in the GRA's learning processes, thereby guiding focused interventions for organizational development. The methodological rigor is crucial for delivering actionable recommendations to the GRA, thereby facilitating the enhancement of its learning capabilities and operational effectiveness. This study offered significant insights into the state of organizational learning in a key public institution in Ghana, enhancing both academic knowledge and practical application in public administration.

Study population

The target population for this study consists of all staff of Ghana Revenue Authority. At end of year 2024, GRA has approximately, staff population of 8000 across the various offices in the country. With staff as the unit of analysis, the research targeted staff from all the divisions and offices across the nation.

Sampling and Data Collection

A sample consists of a set of respondents chosen to reflect a broader population for the purpose of measurement (Etikan & Bala, 2017; Mujere, 2016). Sampling presents multiple benefits,

such as reduced time and cost requirements, an expanded scope, and the capacity to yield more comprehensive information (Etikan & Bala, 2017; Mujere, 2016).

The study adopted Yamane's (1967) formula for the sample determination as:

$$n = \frac{N}{1 + N(e)^2}$$

Where n = sample size, N = population size, and e = margin of error of five percent.

The study population (N) comprises 8,000 employees of the Ghana Revenue Authority, resulting in the following calculated sample size for the study:

$$n = \frac{8000}{1 + 8000(0.05)^2} = 380$$

This therefore becomes the target sample size to represent the staff of GRA accommodating a tolerance margin of error between 2% and 5% (Gilliland & Melfi, 2010; Stockemer, 2019).

All employees of the Ghana Revenue Authority, therefore, were given the opportunity to response to the questionnaire administered through the various online platforms. This method ensures proportional representation across different departments and hierarchical levels within the GRA, thereby enhancing the generalizability of the findings (Sivaprakash & Venkatesh, 2023). In all 178 responses were received representing 46.84% and deemed sufficient for quantitative analysis, especially in online surveys, consistent with methodologies observed in comparable studies (Arhin et al., 2021; Bonometti & Tang, 2006; Lefever et al., 2007; Nulty, 2008; Tensay & Singh, 2020). This approach mitigates potential biases and ensures comprehensive capture of perspectives across the diverse operational landscape of the GRA.

The online survey method of data collection is preferred due to its efficiency and ability to access a broad audience. However, issues such as participants' willingness to respond were addressed through constant reminders and reposting of the questionnaires (Lefever et al., 2007). Online surveys provide notable benefits, including cost-effectiveness, rapid data collection, and the efficient acquisition of a substantial number of responses (Nulty, 2008). This method reduces logistical complexities and facilitates real-time data monitoring, enabling prompt adjustments during the data collection phase (Bonometti & Tang, 2006).

The survey instrument which was distributed via official GRA online internal communication channels maximizes reach and participation among the targeted employee population. Upon completion of data collection, the study advances to the data analysis phase. This phase employed statistical techniques systematically to analyze the collected data, with the objective of extracting significant insights regarding organizational learning within the GRA. The data collection instrument, the data collection procedure and data processing and analysis are addressed in the following sections.

Data collection instrument

A questionnaire was utilized to gather the necessary data for quantitative analysis in this study. The instrument utilized is outlined in the subsequent section.

Questionnaire Development and administration

The design of the questionnaire plays a vital role in gathering detailed insights on organizational learning and its application, particularly in public sector organizations where this area of research tends to be less examined (Betts & Holden, 2003b). The research modified the learning NGO questionnaire developed by Britton (1998) to guarantee content validity and reliability, facilitating a precise evaluation of the GRA's organizational learning functions (Pokharel & Choi, 2015). This has been transformed into an online format utilizing Microsoft 365. The questionnaire was designed to include a variety of question types, such as Likert scales, aimed at measuring perceptions and experiences associated with each of Britton's eight organizational learning functions, as well as the perceived overall impact on performance, tangible outcomes, and specific improvements. The questionnaire was designed to explore how the GRA promotes ongoing learning, facilitates knowledge sharing, and implements adaptive strategies that are crucial for enhancing its tax administration system (Atuahene et al., 2018; Kportorgbi et al., 2023). The question set is categorized into sections A-K and attached as Appendix 1.

Section A captures demographic information of the respondents which covers gender, age groups, educational level, years of experience, ranks and divisions (departments and units). The purpose for Section B and C was to collect data on how staff perceived overall impact of learning application on performance in GRA as well as tangible outcomes or specific improvements. Respondents were required to choose from a range of options out of a set of Likert scale items. The options were 1 for not true (strongly disagreed), 2 for rarely true (disagreed), 3 for sometimes true (not sure), 4 for often true (agreed) and 5 for very true (strongly agreed).

Section D aimed to gather data on how GRA establish favorable learning environments that promote organizational learning. Respondents were provided with a number of Likert scale items, requiring the selection of responses from the options provided. The options were 1 for not true (strongly disagreed), 2 for rarely true (disagreed), 3 for sometimes true (not sure), 4 for often true (agreed) and 5 for very true (strongly agreed).

Section E was employed to obtain information regarding five essential components of acquiring internal experience. These elements illustrate how GRA strategically positions itself to leverage several methods for gathering internal experience. Participants were instructed to choose from a Likert scale, with 1 indicating not true (strongly disagreed), 2 indicating rarely true (disagreed), 3 indicating sometimes true (not sure), 4 indicating often true (agreed), and 5 indicating very true (strongly agreed) regarding the methods the organization employ to collect internal experience.

External experience was the focus in section F of the questionnaire. The assessment examined how GRA establishes strategic connections with other tax administrations and organizations to gain experience and knowledge. The scales adopted were 1 for not true (strongly disagreed), 2 for rarely true (disagreed), 3 for sometimes true (not sure), 4 for often true (agreed) and 5 for very true (strongly agreed).

Section G addresses the application of communication systems using five-dimensional objects. The scales adopted were 1 for not true (strongly disagreed), 2 for rarely true (disagreed), 3 for sometimes true (not sure), 4 for often true (agreed) and 5 for very true (strongly agreed). This reflects the respondents' perspectives on establishing a communication system that facilitates the transparent exchange of information both internal and external of GRA.

Section H evaluated the ability of GRA to derive inferences (mechanisms for drawing conclusions) from data collected for storage and future application. A scale ranging from one to five - 1 for not true (strongly disagreed), 2 for rarely true (disagreed), 3 for sometimes true (not sure), 4 for often true (agreed) and 5 for very true (strongly agreed) - was utilized to rate this organizational learning function.

The development of organizational memory was evaluated in section I as a predictive variable indicating that the GRA possessed the capability to facilitate the storage and retrieval of knowledge and experience. A Likert-type scale was presented for the respondent's selection: 1 for not true (strongly disagreed), 2 for rarely true (disagreed), 3 for sometimes true (not sure), 4 for often true (agreed) and 5 for very true (strongly agreed).

Section J addresses the integration of learning into strategy and policy by GRA to enhance organizational performance. A Likert scale was presented for the respondent's selection: 1 for not true (strongly disagreed), 2 for rarely true (disagreed), 3 for sometimes true (not sure), 4 for often true (agreed) and 5 for very true (strongly agreed).

The application of learning, illustrating how GRA employs insights and experiences from previous endeavors to inform current and future policies and projects, was evaluated in the final section, GRA positions itself to implement diverse ways for gathering internal experiences. Respondents were instructed to choose from a Likert scale, with 1 for not true (strongly disagreed), 2 for rarely true (disagreed), 3 for sometimes true (not sure), 4 for often true (agreed) and 5 for very true (strongly agreed) regarding the application of learning in GRA.

The structured nature of the questionnaire allows for systematic data collection, which is crucial for identifying specific strengths and weaknesses in the Authority's learning set-up. The utilization of an online survey platform for data collection ensures efficiency and broad reach among the staff, enhancing the representativeness of the sample (Agbenyo et al., 2018). This systematic approach to data gathering is paramount for subsequent statistical analyses, ensuring the robustness and generalizability of findings concerning organizational learning and learning application within the Ghana Revenue Authority (Agbenyo et al., 2018). Table 4 below provides social interpretation of the scales.

Table 4: Interpretation of scales used to measure the main constructs of the study

Level of agreement	Interpretation	Ratings	Mean range of numerical value
Very true (strongly agreed)	Highly effective	4	4.45-5.00
Often true (agreed)	Effective	3	3.45-4.44
Sometimes (neutral)	Moderately effective	2	2.45-3.44
Rarely true (disagreed)	Moderately ineffective	1	1.45-2.44
Not true (strongly disagreed)	Ineffective	0	1-1.44

Source: Field work (2025)

Data collection procedure

The questionnaire was administered to GRA staff by sharing the online form through the Authority's online platforms such as WhatsApp and telegram. This method offers advantages in terms of cost-effectiveness, speed of data collection, and reduction of potential interviewer bias, thereby ensuring a more objective and consistent data set. The online format also enhances the anonymity of responses, potentially encouraging more candid feedback from participants regarding sensitive aspects of organizational learning and learning applications (Adobor et al., 2019). This is particularly relevant in a public sector organization like the Ghana Revenue Authority, where perceptions of organizational efficiency and integrity are paramount (Rea & Parker, 2014). Furthermore, the electronic dissemination facilitates efficient data management and preparation for quantitative analysis, streamlining the overall research process. This digital approach also simplifies the process of data cleaning and coding, which are essential preliminary steps before conducting statistical analyses.

Pre-testing

The survey design meticulously addresses potential biases inherent in self-reported data by employing clear, unambiguous language and pre-testing the instrument to ensure clarity and relevance. The pre-testing involves a small pilot group of 25 from the Policy and Program Department and Taxpayer Service Centre (TSC) in Osu of GRA to identify any ambiguities or issues with question interpretation, allowing for refinement before the full deployment of the survey. This rigorous pre-testing phase was crucial for enhancing the internal validity and reliability of the collected data, ensuring that the findings accurately reflect the organizational

learning landscape within the GRA. The responses from the pilot study were coded with SPSS Version 25.

The internal consistency of the items on the Likert scale was assessed using Cronbach's alpha reliability coefficient. Mohamad et al. (2015), Nawi et al. (2020), Saidi and Siew (2019) and Taber (2018), argued that a Cronbach's alpha coefficient ranging from 0.6 to 0.99 signifies the appropriateness of the scales for their intended purpose. For this study, the Cronbach's alpha as shown in Table 5. indicates a high level of internal consistency of the scale used with Cronbach's alpha varied between 0.842 and 0.925.

Table 5: Reliability Statistics

Items	Cronbach's Alpha	Cronbach's Based Standardized Items	Alpha on N of Items
POIP	0.914	0.915	5
TOSI	0.919	0.919	5
SOC	0.875	0.877	5
GIE	0.920	0.921	5
AEE	0.869	0.870	5
CSA	0.842	0.842	5
ILPS	0.916	0.919	5
DOM	0.916	0.917	5
MDC	0.892	0.895	5
APPL	0.925	0.926	5

Source: Field work 2025

The Cronbach's alpha coefficient exceeded 0.8 for all constructs. Despite satisfactory Cronbach's alpha values, the research instruments underwent modifications regarding the sequence of questions and adjustments to certain items for enhanced clarity. The revised research questionnaire following the pre-test was deployed for actual data collection.

The constructs being assessed include perceived impact on performance, tangible outcome, supportive learning culture, internal experience gathering, external experience access, communication systems application, conclusion-drawing mechanisms, organizational memory development, integration of learning into policy and strategy, and learning application.

Data processing and Analysis Techniques

The collected data from the 178 respondents was subjected to a multi-stage quantitative analysis using the Statistical Package for the Social Sciences (SPSS), version 25 software to derive comprehensive insights into the organizational learning functions within the Ghana Revenue Authority. Initially, descriptive statistics, including means, and standard deviations, was utilized to summarize the demographic characteristics of the respondents and to provide an overview of the perceptions regarding each of variables in the study. This established a baseline understanding of the current state of organizational learning and learning application within Ghana Revenue Authority.

Following this, inferential statistical analyses were performed to test specific objectives related to the relationships between the identified organizational learning functions and other two relevant variables, perceived overall impact on performance and tangible outcomes or specific improvements (Bhatnagar & Sharma, 2005). Specifically, multiple linear regression analysis was employed first to examine the impact of the seven organizational learning functions on learning application and second the impact of learning application on tangible outcome/specific improvement and perceived overall impact on performance, thereby providing empirical evidence of their influence (Obaidat & Otair, 2018). This involved assessing the fit of the regression models and interpreting the standardized beta coefficients to determine the strength and direction of these relationships.

These analytical approaches collectively allow for a robust and in-depth examination of organizational learning and learning application, providing actionable insights for the Ghana Revenue Authority. The selection of these techniques is justified by their ability to manage quantitative data effectively and to uncover relationships within organizational contexts, as demonstrated in similar studies exploring learning and development within organizations (Akrofi, 2016a; J. H. Song, 2008). This rigorous analytical framework provides a comprehensive understanding of how specific organizational learning functions contribute to overall institutional effectiveness, identifying areas for strategic intervention and improvement within the Ghana Revenue Authority. The insights gained from this analysis further illuminate how organizational learning capabilities can act as a strategic asset, enabling the Ghana Revenue Authority to adapt to dynamic environments and foster sustained organizational success (Bandura, 1977; Hashim, 2013). The analysis of the four study objectives is summarized as follows:

Objective 1: Data was analyzed using frequency, percentages means and standard deviations to describe the effectiveness of the variables.

Objective 2: Data was analyzed using ordinary least square regression to test the effect of regressors on the explained variables.

Objective 3: Data was analyzed using multivariate regression estimation in stata to test the effect of learning application on learning outcome variables.

Empirical model estimation of ordinary least square regression

This study utilizes multiple regression analysis to examine the predictive power of Bruce Britton's organizational learning variables on learning application. This was followed by using multivariate regression to estimate the effect of learning application on learning outcome variables (tangible outcome/specific improvement and perceived impact on performance) (Damayanti et al., 2021; Sang et al., 2016). The study employed regression modeling due to the interval scale measurement of the variables and the data's adherence to regression assumptions, providing clear and precise insights into the strength, direction, and magnitude of the examined effects (Norman, 2010; Stockemer, 2019; Sullivan & Artino, 2013).

The linear models considered for addressing the objective two was delineated as follows:

$$APPL = \alpha + \beta SOC + \gamma GIE + \delta AEE + \rho CSA + \tau MDC + \phi DOM + \phi ILPS + \mu \dots (1)$$

Where:

APPL = Applying Learning used as the dependent variable;

SLC = Supportive Organizational Culture;

GIE = Gathering internal experience;

AEE = Accessing external experience;

CS = Communication system;

ILPS = Integrating learning into strategy and policy;

DOM = Developing organizational memory;

MDC = Drawing conclusion and

The coefficients of the independent variables were represented by β , γ , δ , ρ , τ , φ and ϕ . The error term is represented by μ and the constant term by α .

The multivariate regression used to answer the third objective are represented by:

$$\text{POIP} = \beta_0 + \beta_1 \text{APPL} + \varepsilon_1 \dots (2)$$

$$\text{TOSI} = \gamma_0 + \gamma_1 \text{APPLY} + \varepsilon_2 \dots (3)$$

Where:

POIP = Perceived overall impact on performance

APPL = Learning Application

TOSI = Tangible outcome or specific improvement

The coefficients of the regressors were denoted by β_1 and γ_1 . The error component is denoted by ε_1 and ε_2 , whereas the constant terms are represented by β_0 and γ_0 . Multivariate regression model in stata was used to estimate equations (2) and (3) simultaneously to test the relationship between learning application and learning outcome variables.

All statistical tests conducted in this study utilized a significant threshold of 5%. Probabilistic assessments of central tendency yielded consistent summary statistics for the variables examined. The Pearson correlation coefficient (r) was employed to ascertain the direction and size of the relationship between the variables. The coefficient of determination (R^2) measures the extent to which the explanatory variables account for variations in the dependent variable. The F-ratio calculated in the ANOVA table quantifies the degree to which deviation from the regression line is ascribed to random variation. To meet the standards for statistical significance, the p-value of the F-ratio must be below 0.05. When the p-value exceeds 0.05, the model is deemed statistically insignificant. A p-value below 0.05 indicates a statistically significant association at a 5 percent significance level. The objective of hypothesis testing was to determine the extent of the effect generated by the explanatory variables and to establish its statistical significance. The statistically significant threshold of $p < 0.05$ resulted in the dismissal of the null hypothesis.

Diagnostic Tests

To ensure the accuracy and reliability of the statistical analysis, basic diagnostic tests were conducted. These tests assess the validity of key assumptions underlying regression models, including normality, linearity, multicollinearity, and heteroscedasticity.

Test for Multicollinearity

According to Shrestha (2020), multicollinearity occurs when independent variables in a regression model are highly correlated, potentially undermining the statistical significance of predictors and the stability of coefficient estimates. To detect multicollinearity, this study employed the Variance Inflation Factor (VIF) and tolerance values. A VIF value exceeding 5 indicates significant multicollinearity, while a tolerance value below 0.1 suggests significant multicollinearity. These thresholds are widely accepted in econometric and other quantitative analyses (Daoud, 2017; Mohamed et al., 2022; Shrestha, 2020).

Test for Linearity

Linearity between independent and dependent variables is a fundamental assumption in linear regression. To assess this, Pearson's correlation coefficient was utilized to evaluate the strength and direction of linear relationships among variables. This method is standard practice in regression diagnostics (Mohamed et al., 2022; Obilor & Amadi, 2018).

Test for Normality

Normality of residuals is crucial for valid hypothesis testing in regression analysis. This study assessed normality using skewness and kurtosis measures, with acceptable thresholds set at ± 1 for skewness and ± 2 for kurtosis. These criteria align with established guidelines for evaluating data normality (Hatem et al., 2022; Mohamed et al., 2022; Orcan, 2020).

Test for Heteroscedasticity

Heteroscedasticity refers to the non-constant variance of residuals across levels of an independent variable, which can lead to inefficient estimates (Williams, 2020). The Breusch-Pagan/Cook-Weisberg test was employed to detect heteroscedasticity. A p-value below 0.05 indicates the presence of heteroscedasticity, suggesting a violation of the homoscedasticity assumption (Astivia & Zumbo, 2019; Mohamed et al., 2022; Raza et al., 2023; Williams, 2020).

Chapter summary

The chapter detailed the methodology utilized for conducting the research. The study examines the quantitative methods utilized in the research. The study detailed the population and sampling methods, instruments utilized, data collection procedures, analysis of the data, and concerns related to the reliability and validity of the research findings.

CHAPTER FOUR

BACKGROUND CHARACTERISTICS AND ORGANIZATIONAL LEARNING FUNCTIONS

Introduction

This chapter focuses on the descriptive analysis of background data and assessment of organizational learning functions as outlined by Britton (1998), including tangible outcomes and perceived effects on performance. The data analysis includes details on the respondents' gender, age, division, years of experience, and their academic or professional qualifications. The chapter examined the first objective, focusing on the effectiveness of GRA in relation to organizational learning and the application of that learning.

Gender of respondents

Respondents were required to indicate their gender. The result in figure 2 shows that 61% of respondents were male where 38% were female. However, 1% preferred not to disclose the gender. The study indicates a balanced representation of male and female participants, suggesting that gender bias did not influence its conclusions (Dema, 2008).

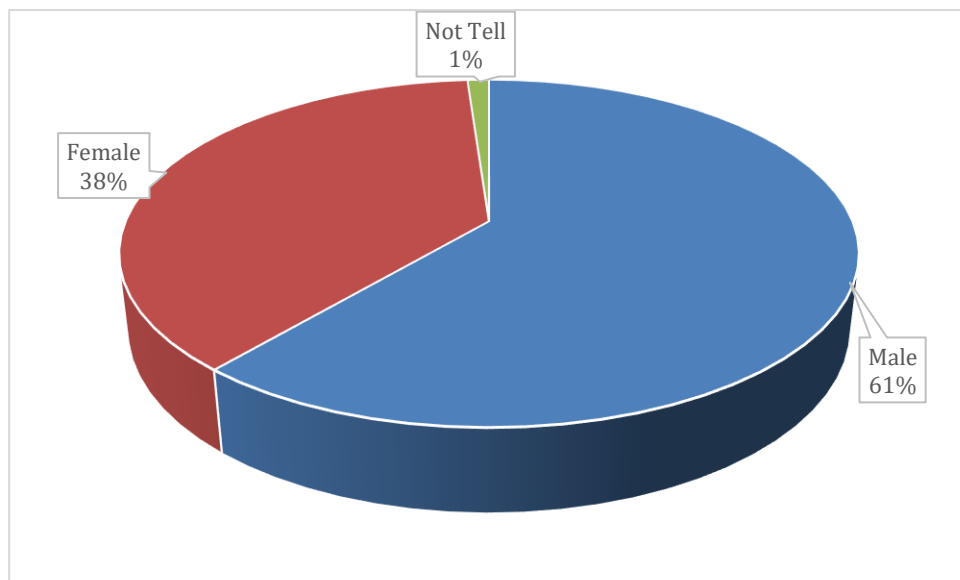


Figure 2: Gender of respondents
Source: Field work (2025)

Age groupings

One of the background characteristics is the age groupings of the respondents. The result in figure 3 shows none of the respondents is below the age of 26 years. Fifty-one of the respondents aged between 26 and 35 years constituting approximately 29%. The greater percentage of respondents (37%) aged between 36 and 45 years while 26% were between 46-55 years. The remaining 8% of the respondents were 56 years and above. The respondents demonstrated that Ghana Revenue Authority has a dynamic age grouping which when well manage could be an asset to the authority. By leveraging the strengths of each age group, creating suitable conditions and opportunities for knowledge and experience sharing, GRA can improve its learning capacity to overcome any possible challenges (Hussain & Ishak, 2017; Tamunomiebi & Trende, 2020).

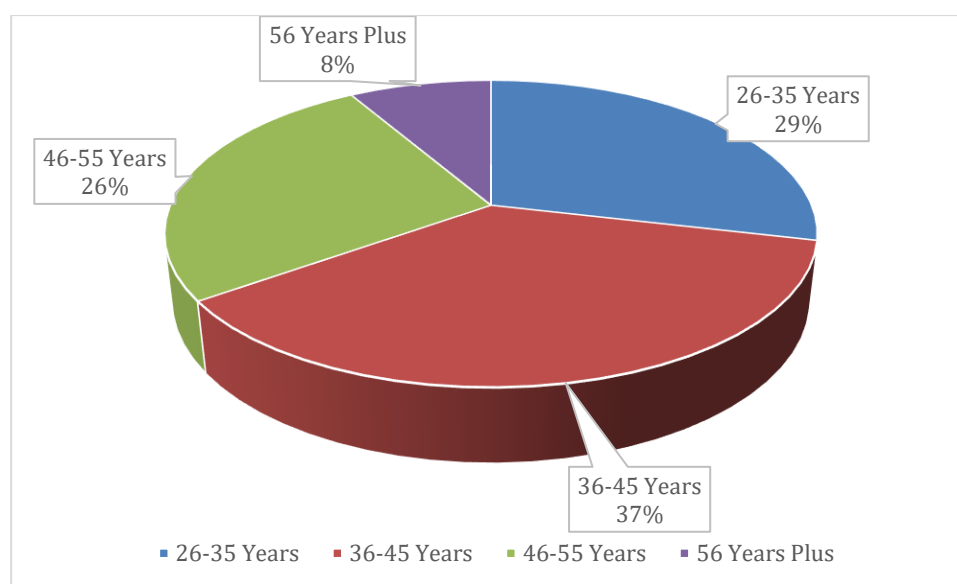


Figure 3: Age groupings of respondents
Source: Field work (2025)

Level of education

Respondents were asked to indicate their educational qualifications. Figure 4 presents the educational qualifications of the respondents. Majority of the respondents (101, 56.7%) had master's degree. This was followed by holders of first degree (57, 32%). Those who hold various professional qualifications such as chartered accountants, chartered administrators and chartered management consultants among others were 14 representing 7.9%. Four (2.2%) of the respondents hold either PhD or DBA while the remaining 2 (1.1%) were holders of diploma certificates. These findings suggest that the respondents have an adequate educational background to understand and respond effectively to the issues under investigation.

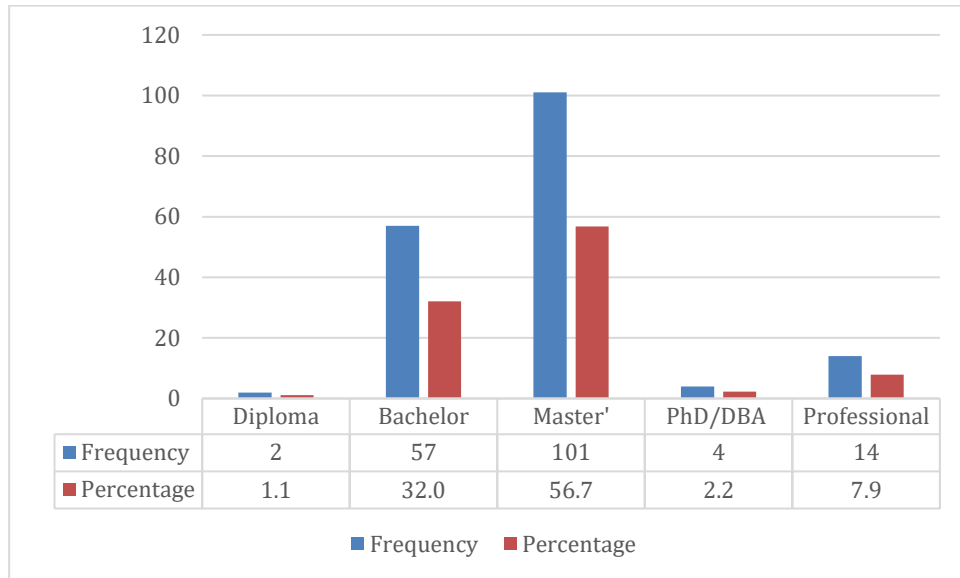


Figure 4: Educational qualifications
Source: Field work (2025)

Respondents' divisions

Ghana Revenue Authority has three divisions namely Domestic Tax Revenue Division (DTRD), Support Services Division (SSD) and Customs Division (CD) in addition to Commissioner-General (CG) Secretariat. The research analyzed the divisions represented by the participants. Figure 5 reveals that a substantial majority of responders, 75.8%, belonged to DTRD, while an additional 12.4% were affiliated with CG's secretariat. Additionally, 7.9% of the respondents were from SSD, while the remaining 3.9% represented CD.

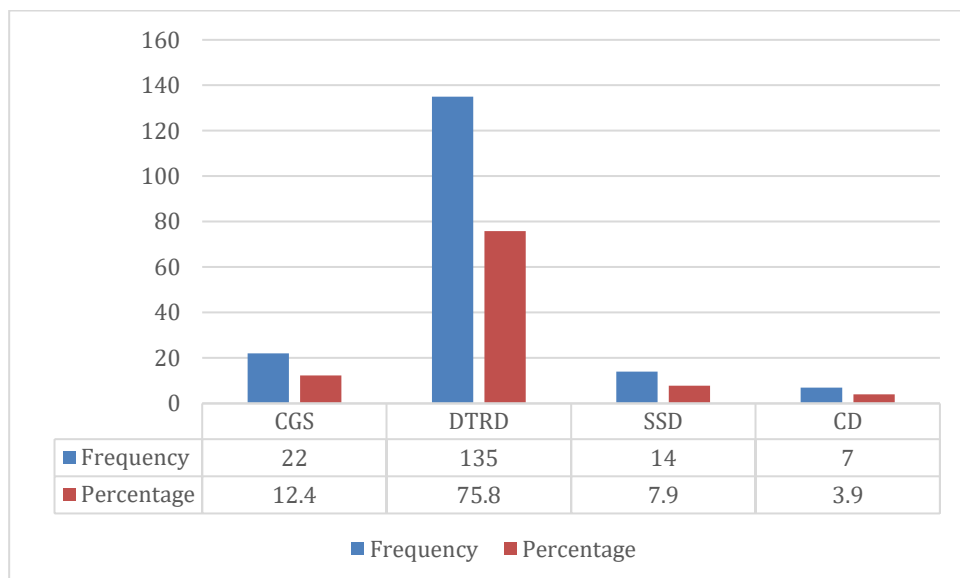


Figure 5: Respondents' Working Divisions
Source: Field work (2025)

Respondents rank

The respondents were requested to provide their ranks. This was later categories into junior staff, senior staff and management staff. The result in figure 6 indicates that a significant majority (76%) of respondents were senior staff. A further 22% were management staff with only 2% representing junior staff. These findings suggest that the respondents occupied adequate positions to understand and respond effectively to the issues under investigation.

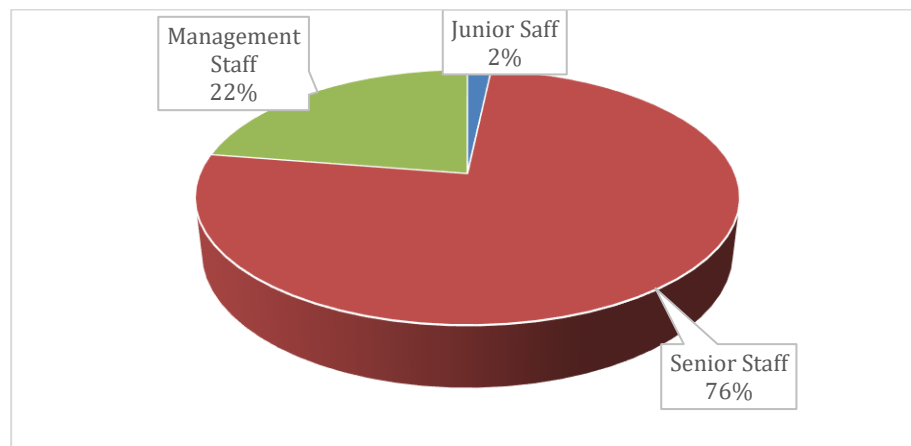


Figure 6: Ranks of respondents

Source: Field work (2025)

Years of working experience

The study also sought to know how long each respondent has been working with GRA. The survey has identified that the respondents have been working with the Authority for between 1 year and 33 years. Table 6 reveals that 32% of respondents worked for 6 to 10 years, while 19.1% worked for 1 to 5 years and 18% for 16 to 20 years. Those whose work experience expands 21-25 years were 12.9% while those who worked for 11-15 years were 10.7%. The percentages of individuals whose working experience ranges of 26-30 years and over 31 years plus were 6.7% and 0.6% respectively. This result indicates that a considerable percentage of respondents, 85.4%, possessed over 4 years of working experience. This duration was sufficient for them to comprehend and appreciate the issues being examined and to offer relevant responses.

Table 6: Years of working experience of respondents

	Frequency	Percentage
1-5 Years	34	19.1
6-10 Years	57	32.0
11-15 Years	19	10.7
16-20 Years	32	18.0
21-25 Years	23	12.9
26-30 Years	12	6.7
31 Years Plus	1	0.6
Total	178	100.0

Source: Field work (2025)

Assessing effectiveness of organizational learning and learning application in GRA

Interpretation of the result

The primary purpose of this research is to determine the effectiveness of GRA in fostering a culture conducive to organizational learning, encompassing the acquisition, creation, storage, retrieval, integration, and application of learning, which should eventually influence performance. The study sought to determine the respondents' perspectives regarding the eight organizational learning functions posited by Britton (1998), the tangible outcomes of learning application, and the perceived effects on performance. The findings of the investigation are presented in Table 7. Employing a scale from 1 to 5, where 1 denotes not true/strongly disagreed (ineffective); 2 signifies rarely true/disagreed (moderately ineffective); 3 indicates sometimes true/neutral (moderately effective); 4 represents often true/agreed (effective); and 5 denotes very true/strongly agreed (highly effective).

The elements of organizational learning at the Ghana Revenue Authority demonstrate a moderate level of effectiveness overall, with certain facets assessed as effective. The average scores for accessing external experience (3.4697), integrating learning into strategies and policy (3.4809), tangible outcome/specific improvement (3.5213), and perceived impact on performance (3.8708) lie within the range of 3.45-4.44, suggesting that these elements are regarded by participants as effective. This indicates that Ghana Revenue Authority effectively leverages external knowledge and integrates new insights into its overall strategy, leading to the application of knowledge and targeted enhancements that positively influence performance.

The remaining constructs exhibit mean scores ranging from 2.45 to 3.44, thereby categorizing them as moderately effective. This encompasses a supportive learning culture (3.3461), the gathering of internal experience (3.2461), the application of communication systems (3.4438), the development of organizational memory (3.1427), and the mechanisms for drawing conclusions (3.3888).

The findings suggest that although mechanisms for organizational learning exist, there are potential improvements to be made, especially in the realms of internal knowledge dissemination, communication, and the formalization of processes for deriving insights from data and experience.

The findings further indicate that the application of learning at the Ghana Revenue Authority demonstrates effectiveness, achieving a mean score of 3.6034. The mean falls within the 3.45-4.44 range, suggesting that employees typically view the application of learning as effective. This indicates that the understanding gained from both internal and external experiences is effectively applied to enhance performance and results.

Table 7: Effectiveness of Organizational Learning and Learning Application

VARIABLES	Valid NUMBER	Missing NUMBERS	Mean	Std. Deviation
Perceived Impact on Performance	178	0	3.8708	0.60594
Tangible Outcome/Specific Improvement	178	0	3.5213	0.65397
Supportive Learning Culture	178	0	3.3461	0.70592
Gathering Internal Experience	178	0	3.2461	0.72088
Accessing External Experience	178	0	3.4697	0.75411
Communication Systems Application	178	0	3.4438	0.64141
Integrating Learning into Strategies and Policy	178	0	3.4809	0.70589
Developing Organizational Memory	178	0	3.1427	0.77392
Mechanisms for Drawing Conclusions	178	0	3.3888	0.66883
Learning Application	178	0	3.6034	0.69069

Source: Field work (2025)

The analysis of the descriptive results in the framework of Britton's (1998) organizational learning functions is vital to understand how GRA can improve its learning processes. The constructs measured in this study - the perceived impact of learning on performance, specific improvement, the culture of support learning, gathering internal experience, accessing external experience, communication systems application, developing organizational memory, mechanisms for drawing conclusions, integrating learning into strategy and policy and applying learning - provide a compelling narrative on the organizational dynamics involved.

Perceived impact on performance and tangible outcomes

The perceived impact of learning on performance with mean of 3.8708 and standard deviation of 0.60594, highlights the influence of learning initiatives on overall organizational effectiveness. This aligns with the results of Makabila et al. (2017), which affirm that when a public organization focused on learning, they can improve performance and achieved competitive advantage, suggesting that robust organizations in learning have often been more successful. The findings also confirmed the assertion of Akhtar et al. (2011) that organizational learning does have positive impact on performance. This therefore required public institutions like Ghana Revenue Authority to be intentional about learning in the face of rapidly changes in tax administration and taxpayer behavior. Despite the effectiveness of impact of learning on performance, there might be the need for GRA to be more intentional in learning application to yield better results as recommended by (Tan & Olaore, 2022). The result in Table 7 also revealed tangible outcomes or specific improvement because of learning and learning application is effective with mean of 3.52113 and standard deviation of 0.65397. This suggests that when organizational learning is effectively targeted by GRA, it can lead to substantial impacts that can be quantified through the promotion of innovation, enhancement of efficiency and productivity, and improved adaptability to changes within the tax ecosystems (Bratianu, 2015; Iqbal & Islam, 2013). The effectiveness of perceived impact on learning and specific outcome means that GRA ought to improve learning and learning application to generate new

internal experience while collaborating with external stakeholders to improved performance and impact through continuous learning.

Applying learning

The findings in Table 7 demonstrate that the Ghana Revenue Authority is effective (mean = 3.6034, standard deviation = 0.69069) in utilizing learning through experience to adapt its operations within the evolving tax landscape. This aligns with a comment from a respondent indicating that:

“in the realm of customs classification and valuation, GRA consistently educates officers through seminars on emerging trends, providing them with opportunities to apply their acquired knowledge in identifying counterfeit and falsified invoices during duty valuation calculations. This impact our performance and yield better results” RID 139.

This finding confirmed the argument put forward by Akrofi (2016b); Britton (2005) and Patky (2020) that organizations including those within the public sector put into practice knowledge gained from experience. This is done through processing new knowledge and integrating it into strategy before being put into practice leading to organizational change that benefits both the organization and its stakeholders. For GRA, this implies that effective application of gained knowledge from compliance should lead to targeted educational campaigns and simplified guides to guide both officers and taxpayers. The success of these initiatives would ultimately be measured by their impact on revenue mobilization, taxpayer compliance, and overall service quality. For the Business and Financial Times (2025), the recent emphasis by GRA on digitization, public education, and stakeholder collaboration exemplifies the application of learning to attain maximum revenue collection.

Integrating learning into strategy and policy

Learning loses its value when it is not woven into the strategies and policies of the organization that direct the implementation of future initiatives. The examination reveals that the GRA demonstrates effectiveness (mean = 3.4809, SD = 0.70589) in integrating learning into its strategy and policy frameworks. This highlights that GRA is not fully proficient in integrating learning into its strategy and policy. This is consistent with Britton (1998), Patky (2020) and Witting (2017) that organizations that are successful in capturing, sharing, integrating and applying lessons learned from past experiences are more adept in adjusting their operations for future success. The effectiveness of integrating learning into strategy and policy is echoed by a respondent that:

“due to the incorporation of learning into strategy, GRA has implemented hybrid meetings to enhance accessibility and flexibility. This method integrates both virtual and face-to-face meetings, enabling officers to optimize their time for productive outcomes” RID 35.

This necessitated that GRA establish routine reflections, continuous operational reviews, and knowledge management processes to effectively cultivate a culture of transparency, innovation,

and ongoing improvement, enabling it to better incorporate learning into GRA's strategic decision-making process. It is essential for GRA to develop a robust organizational learning capacity by formalizing new procedures and creating and sharing new knowledge to effectively incorporate learning into policy and strategy (Patky, 2020).

Accessing external experience

The findings presented in Table 7 reveal that participants recognize a significant level of external collaboration in obtaining knowledge from outside sources, demonstrating a dedication to ongoing learning. This observation is quite effective (mean = 3.4697; SD = 0.75411) and aligns with the assertions of (Alegre & Chiva, 2008; Antonovici, 2020; Migdadi, 2019; Uğurlu & Kurt, 2016). It highlights that organizations like GRA possess an outward orientation, recognizing that valuable learning can emerge from external sources. Moreover, the effective management of such knowledge within public sector organizations has the potential to significantly enhance operational outcomes. These organizations frequently gain from the incorporation of knowledge via structured approaches, securing competitive edges (Makabila et al., 2017). Other studies, including those by Amanor and Moyo (2008) and Britton (2002), observed that when organizations actively engage with external stakeholders, they become more efficient in adapting their operations to meet the needs of all stakeholders. It is essential for GRA to consistently engage in participatory reflection, benchmarking, and knowledge exchange with other revenue administrations to incorporate diverse perspectives and insights into operations (Kothari & Cooke, 2001).

The findings indicated that GRA had certain limitations in leveraging external experiences, which is consistent with the perspectives of Edwards (1997) and Evenseth et al. (2022), as well as Basten and Haamann (2018), who noted that some organizations faced challenges in prioritizing their external learning functions partly because of constraints in time and resources. To address shortcomings in accessing external learning, GRA should investigate a range of options and theoretical viewpoints. For instance, social learning theory suggests that organizations like GRA should enhance collaboration by seeking inspiration and replicate best practices for creating new expertise and obtaining technical and operational support from sponsors, as well as leverage on digital transformation while developing processes, procedures and guidelines geared to ensure successful service delivery (McLeod, 2025; OECD, 2025; Orsato et al., 2019).

Creating a supportive learning culture

Creating a culture supportive of organizational learning is essential for continuous improvement and enhance performance. The finding generally implied that Ghana Revenue Authority is moderately effective in creating a culture that supports learning through adoption of inclusive decision making and sometimes through the reward systems. The results strengthen the idea that a favorable environment promotes involvement and innovation, resounding with the intuitions of (Dickerson et al., 2014). This necessitated that GRA implement measures to effectively institutionalize processes, including robust reward mechanisms, knowledge management systems, and opportunities for staff development. Kothari and Cooke (2001),

argued that organizations including those in the public sector boost performance when they foster an environment that promotes feedback mechanisms, continuous improvement of work and strong connections with stakeholders.

Despite the moderate effectiveness, GRA requires to enhance its learning environment in the light of social, organizational learning and culture theories through the establishment of favorable atmosphere for social interaction to be more conducive to encourage the individuals and teams to constantly engage in learning (Barta et al., 2015). Furthermore, for GRA to promote inclusive decision-making and effectively adapt policy implementation strategies to address the unique needs and situations of stakeholders, it is essential for the authority to invest in the development of staff skills (Britton, 2005; Harrison, 2005; Kalmuk & Acar, 2015; Werlang & Rossetto, 2019).

The finding further suggests that when GRA effectively fosters a supportive learning environment, it is more likely to achieve favorable outcomes, such as increased employee engagement, a flexible workforce, and successful program implementation (CIPD, 2020; Kalmuk & Acar, 2015; Werlang & Rossetto, 2019; Winkler & Fyffe, 2016).

Gathering internal experience

Gathering internal experience is vital if GRA is to gain insight from its own processes and procedures to adapt its operations to enhance performance. The result in Table 7 shows that gathering internal experience is moderately effective (mean = 3.2461; SD = 0.72088). This result suggests that GRA might have been purposeful in gathering internal experiences to enhance internal processes and performance. Amanor and Moyo (2008) and Britton (2002, 2005), contend that organizations that actively collect internal experiences through staff debriefing sessions, document case studies, and engage in cross-program exchanges are able to gain valuable insights from their experiences, leading to enhanced performance through the effective application of these lessons. It is crucial for GRA to establish mechanisms that promote regular staff reflection sessions and knowledge sharing, thereby improving program implementation and facilitating learning from experience.

This also indicates that GRA exhibits certain deficiencies in developing the capability to accumulate internal experience. This suggests that GRA is unable to effectively execute essential learning processes to systematically collect, assess, and utilize insights from the organization's own experiences and practices (Britton, 2002; Ebrahim, 2005). Majila (2012) emphasizes that systematic internal reflection is crucial for the continuous improvement of GRA, as it can reveal systemic weaknesses, revenue leakages, and unexploited opportunities in tax administration and revenue mobilization.

Weakness in internal experience gathering has implications for GRA in achieving its vision of becoming a world class revenue institution noted for professionalism, integrity and excellence. For example, a weakness in internal experience gathering might lead to GRA not achieving its strategic vision of tax-GDP ratio of 18-20% by 2027 or achieving a minimum B score in all 32 TADAT indicators. Organizational learning theory indicates that GRA can address

shortcomings in internal experience collection by integrating historical insights into practices, promoting a culture that values knowledge exchange, learning from challenges, ongoing education, and questioning established norms (Basten & Haamann, 2018; Levitt & March, 1988).

Communications systems application

Effective use of communication mediums in transmitting learning to all stakeholders is critical. The findings in Table 7 indicate that application of communication systems is moderately effective. The near effectiveness of dissemination of information within the organization supports the conclusion of Vushe (2018) concerning the importance of transparency and communication in organizations, which promotes collective understanding and increases the commitment among the organizational members. The emphasis placed on the promotion of open channels for the information flow highlights the need for a collaborative environment, which is vital for organizational learning (Britton, 2002). To guarantee that knowledge and learning are consistently accurate, available, and accessible across the organization, GRA's communication system needs to be supported by a flexible information management system (Pham & Hoang, 2019). This will enable a timely, relevant, and accessible flow of knowledge that improves collective understanding and decision-making (Britton, 1998).

The moderate effectiveness of communication systems application implies that GRA possessed some level of weakness in its ability to communicate lessons effectively to stakeholders. The apparent shortcoming in the application of communication systems is reflected in a comment from a respondent, who notes that:

“while the introduction of the taxpayers’ portal represents a significant achievement, the lack of awareness, particularly within the informal sector, has resulted in its usage not being fully maximized. The portal allows taxpayers to conveniently access GRA services, leading to a positive impact on their productivity. Ensuring complete compliance is crucial, and this can be achieved by streamlining the process and implementing robust tax education initiatives”
RID 92.

This finding is consistent with the arguments presented by Aryal et al. (2024) and Bourey (2023), who highlighted that effective communication in public administration encounters various challenges. These include bureaucratic complexity, limited use of digital technology, cultural and language barriers, and obstacles to maintaining transparency and accountability. Additionally, top-down communication can impede the flow of knowledge and the sharing of lessons learned within public sector organizations.

Developing organizational memory

Developing organizational memory is a critical factor in ensuring that organizations like Ghana Revenue Authority do not run the risk of losing essential knowledge and experience. This study established that GRA is moderately effective (mean = 3.1427, SD = 0.77392) in developing organizational memory for capturing and storing crucial lessons for retrieval and future

utilization as demonstrated by the result in Table 7. Britton (2005) emphasizes the importance for organizations to access and preserve a wealth of information and knowledge developed throughout their existence. This collection of insights enables the organization to make informed choices and prevent the repetition of past mistakes. It is therefore essential that GRA take steps to successfully enhance the development of its organizational memory for capturing and storing essential lessons for decision making. Research indicates that organizations that systematically documented their activities and conducted regular evaluations achieved greater success in maintaining and leveraging their institutional knowledge to inform future programming (Amanor & Moyo, 2008). Furthermore, Kothari and Cooke (2001) argue that organizations that invested in strong record-keeping systems, offered staff training on knowledge management, and encouraged cross-project learning forums exhibited a greater ability to cultivate a cohesive institutional memory and effectively utilize insights from past experiences. To ensure effective organizational learning, GRA must systematically acquire, preserve, and retrieve knowledge, experiences, and lessons from its past activities and policy implementations to ensure that insights from previous initiatives are retained and utilized (Argyris & Schon, 1978; Ebrahim, 2005; OECD, 2024b).

The moderate level of effectiveness shows that GRA has some deficiencies in developing a strong organizational memory. Britton (1998) and Dayson (2019) noted that organizations that lack knowledge management practices coupled with limited means of capturing and sharing knowledge suffer the loss of valuable insights and lessons learned from previous actions. GRA must therefore prioritize the development of organizational memory systems, dedicate resources, develop the skills of its members in capturing lessons from previous actions and seek leadership commitment to the management of knowledge within the authority (Britton, 2005).

Mechanisms for drawing conclusion

Organizations must be able to derive insight and effectively apply lessons learnt from previous programs to current and future activities. This study therefore examined whether GRA has the capacity to draw conclusions from internal and external experiences gathered over the period. The findings demonstrate that GRA has moderate capacity (mean = 3.3888, SD = 0.66883) in drawing conclusion from lessons learnt. This suggests that by offering capacity building and support, GRA could enhance its ability to conduct effective monitoring and evaluation, thereby gaining valuable insights for incorporation into future initiatives and programs. Earlier research in this field indicated that organizations capable of making sound judgments tend to thrive and are often more adaptable, creative, and influential in their endeavors (Britton, 2005; Roper & Pettit, 2002). This necessitated that GRA conduct after-action or program and project implementation reviews, facilitating discussions among staff regarding outcomes, successes, and failures. This process would enable the identification of problems, the development of solutions, and the implementation of necessary changes (Naik & Houston, 2023). It is essential for GRA to cultivate organizational cultures that emphasize reflection and inquiry to achieve success in its operations. Baguios (2016), Britton (2005) and Roper and Pettit (2002) assert that GRA should integrate learning review procedures into its strategic planning cycles, engaging a diverse array of stakeholders through participatory methods to comprehend its learning situation effectively. Moreover, GRA needs to show adaptability by adjusting its programs and policies

based on the insights it has gained to guarantee that future actions align closely with practices grounded in evidence (Witting, 2017).

This finding carries significant theoretical and practical consequences for the operations of the Ghana Revenue Authority. Organizational learning theory posits that GRA should implement mechanisms to gather knowledge by integrating insights gained from previous experiences into established frameworks that will guide its future policy decisions and actions (Levitt & March, 1988). Social learning theory and organizational learning theory obliged GRA to scrutinize acquired information with defined objectives and concentrate on deriving meaning from it for future adaptation (Sullivan & Nonaka, 1986). The failure of GRA to create means of assessing previous activities, reflecting on acquired insights, and integrating these insights into upcoming projects could negatively impact its operations and overall effectiveness. The empirical implications are reinforced by Winter (2017), who highlighted that conclusions require a strategic vision, allowing GRA to understand the needs for reaching its strategic goals instead of depending on ad hoc experiences. The lack of a strategic vision complicates the implementation of a structured approach to learning in GRA. This requires skilled analysts, access to data analytics tools (Manu, 2025), and a culture within the organization that emphasizes conclusions grounded in evidence rather than mere assumptions.

Chapter summary

This chapter presents an examination of Britton's eight learning functions and their perceived influence on performance, along with the resulting tangible outcomes. The analysis indicates that GRA exhibited a range of capacity from moderate to effective across its various functions. This suggests that GRA may require capacity building or enhancement to comprehensively bolster its capabilities across various functions, thereby enabling it to effectively assimilate and implement lessons learned in future endeavor.

CHAPTER FIVE

EFFECT OF ORGANIZATIONAL LEARNING ON LEARNING APPLICATION

Introduction

This chapter employed two regression analyses. The initial focus is on employing linear regression analysis to investigate the impact of organizational learning variables on the application of learning. The second involves analyzing the influence of the learning application on tangible outcomes and the perceived effect on performance using multivariate regression analysis. These aims are to tackle objectives two and three. Before conducting the regression analysis, essential diagnostic tests were performed to confirm that the foundational assumptions of regression analysis were met. The following sections detail the procedures and outcomes of each test conducted.

Diagnostic test for Multicollinearity, Linearity, Normality, and Heteroscedasticity

Table 8 presents the test conducted to examine the presence of multicollinearity among the variables. Tolerance Index and Variance Inflation Factor (VIF) were two key statistical methods utilized in examining the presence of multicollinearity among the variables. The findings indicate that the Tolerance Index value ranged from 0.287 for mechanisms for drawing conclusions to 0.449 perceived impact on performance. All these above the common threshold of 0.1.

Table 8: Multicollinearity Test Result

	Collinearity Statistics	
	Tolerance Index	VIF
SOC	0.409	2.447
GIE	0.323	3.098
AEE	0.334	2.998
CSA	0.355	2.821
ILPS	0.315	3.178
DOM	0.336	2.974
MDC	0.287	3.482
POIP	0.449	2.227
TOSI	0.304	3.289

a. Dependent Variable: APPLY

Source: Field work (2025)

VIF illustrates the extent to which the variance of an estimated regression coefficient is affected by multicollinearity. The VIF values for the variables ranged from 2.227 for perceived impact of performance to 3.482 for the mechanism for drawing conclusions. The VIF are well below the critical threshold of 10 and the more conservative cutoff of 5. The result of the tolerance level and the VIF demonstrate that multicollinearity is not a serious concern. The predictors are

correlated as expected in organizational learning constructs but not to the extent that they distort regression estimate (Daoud, 2017; Kim, 2019; Mohamed et al., 2022; Shrestha, 2020).

Table 9 presents the correlation matrix that illustrates the relationships among the variables (POIP, TOSI, SOC, GIE, AEE, CSA, ILPS, DOM, MDC, and APPLY). The correlation matrix shows moderate to strong positive correlations between the variables all significant level of 0.01 (2-tailed), highlighting robust relationships between the variables. The analysis reveals strong correlations between the variables: MDC and ILPS (0.756), indicating a robust positive association; MDC and DOM (0.736) suggesting that an improvement in MDC would lead to an improvement in DOM as well. The relationships among the other variables are all 0.500 or higher, suggesting that these variables might be influenced by shared underlying factors. Furthermore, the results indicate that all the independent variables are positively correlated with the dependent variables, suggesting that a change in the independent variables will lead to a corresponding change in the dependent variables in the same direction. This is essential for maintaining the linearity assumption in regression analysis.

Table 9: Linearity test for organizational learning and learning application

	POIP	TOSI	SOC	GIE	AEE	CSA	ILPS	DOM	MDC	APPLY
POIP	1									
TOSI	.725**	1								
SOC	.542**	.649**	1							
GIE	.541**	.675**	.668**	1						
AEE	.506**	.632**	.678**	.718**	1					
CSA	.501**	.547**	.556**	.662**	.687**	1				
ILPS	.542**	.644**	.580**	.693**	.692**	.721**	1			
DOM	.496**	.628**	.645**	.712**	.651**	.675**	.695**	1		
MDC	.500**	.658**	.565**	.699**	.696**	.720**	.756**	.736**	1	
APPLY	.550**	.573**	.595**	.675**	.665**	.709**	.714**	.650**	.744**	1

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Field work (2025)

The normality assessment for the variables POIP, TOSI, SOC, GIE, AEE, CSA, ILPS, DOM, MDC, and APPLY is presented in Table 10. The analysis examined a normal distribution of the data by utilizing skewness and kurtosis metrics. Every variable is based on a sample size of 178, which offers a solid foundation for statistical examination. The average values for the variables varied from 3.1427 for DOM to 3.8708 for POIP, suggesting a fairly stable mean throughout the dataset.

The variables exhibited a skewness range from -0.670 to -0.139, all within the acceptable range of ± 1 . The dataset typically shows low skewness values, indicating that the distributions are fairly symmetric. The data exhibits a slight negative skewness, indicating a minor inclination for the left tail of the distribution to be more pronounced compared to the right tail. The kurtosis of the variables is positive, except for SOC, which shows a negative value of 0.271. Thus, the kurtosis values ranged from -0.271 to 1.654, all within the acceptable range of ± 3 and a more

conservative value of ± 2 . This suggests lighter tails, yet there is no notable deviation from normality. The results of the normality test indicate that the variables under examination follow a normal distribution, with skewness and kurtosis values suggesting lighter tails. This reinforces the justification for employing parametric statistics in the analyses (Hatem et al., 2022; Mishra et al., 2019; Mohd & Ahmad, 2020; Orcan, 2020).

Table 10: Normality test for organizational learning and learning application

	N	Mean	Skewness	Kurtosis
	Statistic	Statistic	Std. Error	Std. Error
POIP	178	3.8708	-0.670	0.182
TOSI	178	3.5213	-0.440	0.182
SOC	178	3.3461	-0.197	0.182
GIE	178	3.2461	-0.416	0.182
AEE	178	3.4697	-0.312	0.182
CSA	178	3.4438	-0.345	0.182
ILPS	178	3.4809	-0.139	0.182
DOM	178	3.1427	-0.160	0.182
MDC	178	3.3888	-0.475	0.182
APPLY	178	3.6034	-0.441	0.182
Valid N (listwise)	178			

Source: Field work (2025)

The Breusch-Pagan/Cook-Weisberg Test was employed to examine the presence of heteroscedasticity in the variables (Agunbiade & Adeboye, 2012; Astivia & Zumbo, 2019; Raza et al., 2023; Williams, 2020). Table 11 shows a chi-square value of 0.44 and a p-value of 0.5061, suggesting that the results are not significant. Since $p > 0.05$, the null hypothesis of homoscedasticity is not rejected. This indicates that the errors show constant variance and that the data does not encounter heteroscedasticity. This confirmed the suitability of conducting multiple linear regression analysis.

Table 11: Heteroscedasticity test for learning and learning application

Test	Chi-Square	Prob>Chi ²
	(Chi ²)	
Breusch-Pagan/Cook-Weisberg	0.44	0.5061
test for heteroscedasticity		

Source: Field work (2025)

Regression analysis: Effect of organizational learning on learning application

To address the second objective of the study, a regression analysis was performed. The purpose is to establish the impact of each of the organizational learning variables on learning application

in Ghana Revenue Authority. Equation (1), $APPL = \alpha + \beta SOC + \gamma GIE + \delta AEE + \rho CSA + \tau MDC + \phi DOM + \phi ILPS + \mu \dots (1)$ was run to assess the effect of the predictors, supportive learning culture, accessing internal and external experience, communication systems application, developing memory, drawing conclusions and integrating learning on the explained variable, leaning application.

The coefficient of determination (R-squared) is a statistical measure that gives indication of the variance in the explained variable that is accounted for by the explanatory variables in the regression. In this study, R is 0.811 indicating a strong correlation between the predictors and learning application. R^2 is 0.658, implying that approximately 65.8% of the changes in learning application is accounted for by the organizational learning variables as shown in Table 12. The adjusted R^2 is 0.644 demonstrating the robustness of the model after adjusting for the number of predictors. The R^2 of 0.658 implies that there are other variables not included in the study which accounted for about 34.2% of variations in the learning application.

Table 12: Regression model fit for learning and learning application

Model	R	R Square	Adjusted R Square	Std. Error	Sig F Change
1	.811 ^a	0.658	0.644	0.41218	0.000

a. Predictors: (Constant), SOC, GIE, AEE, CSA, DOM, MDC, ILPS

Source: Field work (2025)

Model adequacy is assessed by comparing F-statistics. The F-statistic (7, 170) from Table 13 is 46.715 with significant level of (p-value) 0.000. This p-value is less than 0.05 indicating that the model is statistically significant overall. This implies that at least one of the predictors is significantly related to the dependent variable. Additionally, the relatively high regression sums of squares (55.556) compared to the residual sums of squares (28.882) suggest that the model explains a substantial portion of the variance in the dependent variable, leaning application. This is an indication that the model fits the data well and the predictors collectively have a statistically significant association with the outcome variable.

Table 13: Empirical Model ANOVA for learning and learning application

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	55.556	7	7.937	46.715	0.000 ^b
	Residual	28.882	170	0.170		
	Total	84.438	177			

a. Dependent Variable: APPLY

b. Predictors: (Constant), SOC, GIE, AEE, CSA, DOM, MDC, ILPS

Source: Field work (2025)

The result as presented in Table 12 and 13 indicates that the model has strong explanatory power and is statistically valid. This gives rooms for the regression analysis which focuses on understanding which of the organizational learning variables significantly influence learning application in Ghana Revenue Authority.

Influence of Mechanism for Drawing Conclusions on GRA's ability to Apply Learning

The findings in Table 14 show that mechanism for drawing conclusions is positive and statistically significant ($\beta = 0.308$; $p = 0.000$). The study rejects the null hypothesis at $p = 0.00 < 0.05$. This implies that an improvement in GRA's ability to draw insight from its past activities would enhance learning application by 0.298. This is the strongest predictor of learning application. This implies that a well-defined and effective process for drawing conclusions from experiences, data or research significantly enhances GRA's ability to apply learning. This finding suggests that GRA has the capacity to process information, identify underlying patterns and derive actionable conclusions.

According to Britton's (1998, 2005) organizations that have robust processes for deriving conclusions from experience are more effectively positioned to convert experiences into knowledge, which can then be transformed into valuable competence. Wibowo and Grandhi (2017) also contended that when an organization can extract insights from the data or information at its disposal, it is better equipped to make informed decisions that will be more advantageous for the organization in the future. This implies that GRA must strengthen its analytical capabilities and the capacity to synthesize diverse perspectives into coherent insights to effectively apply learning (Britton, 1998).

Influence of Communication Systems Application on Learning Application

The result in Table 14 demonstrates that communication systems application is the second most influential predictor of learning application in GRA with $\beta = 0.229$ and $p = 0.005$, indicating that effective and efficient communication systems are crucial for disseminating and ensuring that learning is shared and understood across the organization. This suggests that GRA sees effective communication is paramount to knowledge sharing in preventing efforts or inconsistent approaches to policy implementation. This also ensures that insights from one department are promptly shared with others, facilitating a holistic and coordinated approach to revenue administration.

The findings support Colnar et al. (2022) assertion that effective communication strategies enhance the development and application of knowledge within an organization. This also necessitates a thoughtful approach to the deployment of communication strategy by GRA to support the achievement of the intended effect on knowledge development and application in policy delivery. This also aligned with Adukonu et al. (2025) that communication systems application enhances learning application and effectively facilitates the relationship between a supportive culture and learning application. Britton (2002) encouraged organization to focus on the dissemination of information rather than the identification and exchange of knowledge to mitigate the risk of simply trading information. The writer additionally proposes that communication strategies ought to assist individuals in discovering solutions instead of promoting the inefficient dissemination of information that is more likely to flood the recipients and exacerbate the organization's challenges. Consequently, instead of focusing solely on the quantity and availability of the information provided, it is essential to shift the focus towards enhancing its quality and relevance.

Despite the significant effectiveness of communication systems application on learning application, GRA must be aware of challenges faced by other institutions and take steps to avoid them. For instance, Ihlen et al. (2015) indicate that knowledge dissemination and transfers can become less coherent and more susceptible to fluctuations over both short and long terms when an organization fails to establish formalized channels of communication and adequately train personnel in the effective application of these systems. In the context of public sector organizations, stability in their structures can inadvertently hinder essential elements like experimentation, risk-taking, and open communication, which are critical for learning application. These organizations operate under the influence of political cycles, public scrutiny, and conflicting demands from various stakeholders, often resulting in prioritization of short-term performance over long-term investments in learning (W. Song & Zhao, 2024). Additionally, relational and political factors in the tax administration can hinder knowledge-sharing, as individuals may be reluctant to share information if they believe it could be used against them or if it disrupts existing power dynamics (Rashman et al., 2009).

Influence of Integrating Learning into Policy and Strategy on Learning Application

From Table 14, integrating learning into policy and strategy is positive and significant (beta = 0.167 and $p = 0.032$) at 0.05 level of significance. This means that embedding learning into policy and strategy meaningfully improves the application of learning within the organization. This also indicates that GRA actively incorporates learned lessons into the organizations formal policies and strategic plans which positively influences learning application.

This finding support Pearson's (2011) position that organizations like Ghana Revenue Authority can function effectively when learning is incorporated into policy and strategy. The author argued that going beyond conventional learning strategies into integrating experiential lessons into regular work processes produces lasting advantages for the organization. The finding also substantiated the argument of Cavens (2019) and Gul and Morande (2023) that embedding insight from previous experiences into the strategy development and decision-making processes leads to enhanced success in subsequent policy implementation.

Ghana Revenue Authority must take steps to eliminate or avoid challenges that serve as barriers or hinders the effective integration of learning into policies and strategies. For example, de Jong (2025) has pinpointed bureaucratic dysfunctions like expert officialdom, specialization, hierarchy, and accountability that detract from the operational framework of revenue administration, obstructing the integration of past lessons into policy and their practical application. Resistance to change presents a significant barrier to the incorporation of learning into strategy and policy, impeding both organizational learning and development. This resistance often stems from emotional responses, including fear of the unknown, anxiety about job security, disruptions to familiar work routines, or a sense of losing control over new processes (Durant & Durant, 2013; Lee, 2025a). An inflexible organizational culture, coupled with insufficient leadership engagement or support during change initiatives, can amplify employee resistance, leading to a diminished readiness to embrace change informed by past experiences (Durant & Durant, 2013; Lee, 2025a).

Table 14: Regression coefficients for learning and learning application

	Unstandardized Coefficients		Standardized Coefficients		Sig.	Interpretation
	B	Std. Error	Beta	t		
(Constant)	0.369	0.188		1.959	0.052	
SOC	0.110	0.066	0.112	1.667	0.097	Positive but not significant
GIE	0.100	0.074	0.105	1.351	0.178	Positive but not significant
AEE	0.044	0.071	0.048	0.625	0.533	Positive but not significant
CSA	0.229	0.080	0.213	2.869	0.005	Significant positive effect
ILPS	0.167	0.077	0.171	2.164	0.032	Significant positive effect
DOM	-0.009	0.069	-0.010	-0.134	0.893	No effect
MDC	0.308	0.085	0.298	3.641	0.000	Strongest significant predictor

a. Dependent Variable: APPLY

Source: Field work (2025)

Influence of supportive learning culture on learning application

The result in Table 14 indicates that there is some evidence (even though weak) that a supportive learning culture contributes (beta = 0.110; $p = 0.097$) to learning application. The positive result supports the assertion of Britton (2002) that when an organization like GRA creates an environment that supports and encourages learning also contributes to its application. Adukonu et al. (2025) observed that a supportive learning culture not only significantly affects learning application directly but also influences learning application indirectly through other variables. However, this study indicates that GRA must reassess its learning culture and implement measures to foster an environment that is truly supportive of learning. Research indicates that the absence of a supportive environment can hinder the application of learning, rendering it ineffective (Ahakwa et al., 2021). Key factors such as management support, job autonomy, and a culture that foster experimentation are essential for success.

Influence of Gathering Internal Experience on Learning Application

Gathering internal experience was found to be positive (beta = 0.100) but statistically insignificant ($p = 0.178$). The finding indicates that while acquiring internal experience is crucial for organizational learning and its application, the process of merely collecting internal experience does not inherently lead to considerable learning application. This means that just gathering data isn't enough; there need to be good ways to process and use it.

Influence of Accessing External Experience on Learning Application

Table 14 shows that the effect of accessing external learning on learning application is positive, yet it lacks statistical significance (beta = 0.044; $p = 0.533$). Therefore, drawing on external experience does not greatly impact the application of learning within the model. Just like the process of gathering internal experiences, tapping into external experiences such as those from other organizations or research does not appear to have a direct significant effect on the application of learning. This underscores the significance of the manner in which external information is analyzed and assimilated.

Influence of Developing Organizational Memory on Learning Application

The impact of cultivating organizational memory is minimal and statistically insignificant ($\beta = 0.009$; $p = 0.893$). This suggests that enhancing organizational memory does not influence the application of learning in this analysis. This suggests that although memory is essential, its development by itself does not ensure the application of learning without the involvement of other important processes.

Multivariate regression

The third objective of the study is to assess the effect of learning application on learning outcome variable, perceived impact of learning application on performance and tangible outcomes. Equation (2), $POIP = \beta_0 + \beta_1 APPL + \varepsilon_1, \dots$ (2) and equation (3), $TOSI = \gamma_0 + \gamma_1 APPL + \varepsilon_2, \dots$ (3) were simultaneously to determine the effect.

Influence of learning application on learning outcome variables

The third objective of the study is to assess the effect of learning application on learning outcome variables which include perceived impact of learning application on performance and tangible outcomes.

Table 15: Effect of learning application on performance outcomes

Dependent variables	Coefficient on APPLY	Std error	t-value	p-value	R ²	Interpretation
POIP	0.483	0.055	8.74	0.000	0.303	A one-unit increase in APPLY is associated with a 0.48 unit increase in perceived impact on performance.
TOSI	0.543	0.058	9.29	0.000	0.329	A one-unit increase in APPLY is associated with a 0.54 unit increase in tangible outcomes.

Intercepts:

POIP baseline (when $APPLY = 0$) ≈ 2.13

TOSI baseline (when $APPLY = 0$) ≈ 1.56

The equality test of coefficients across equations yielded $F(1,176) = 1.40$, $p = .239$.

The current multivariate regression analysis explored the relationship between learning application (APPLY) and both the perceived impact on performance (POIP) and observable/tangible outcomes (TOSI) in Ghana Revenue Authority. The multivariate estimates suggest that APPLY serves as a positive and statistically significant predictor for both outcome variables. Thus, a one-unit increase in APPLY corresponds to a 0.483 unit increase in perceived impact on performance and a 0.543 unit increase in tangible outcomes (both $p < .001$). The coefficients and their standard errors presented in Table 15 demonstrate significant and dependable connections between the application of learning and the variables related to learning outcomes.

The proportion of variance explained is moderate ($R^2 = 0.303$ for POIP and 0.329 for TOSI). Therefore, learning application accounts for approximately 30–33% of the variation in these outcome variables. This indicates that other organizational and individual factors are also significant determinants of performance and outcomes. This aligns with the broader literature on learning applications, which highlights that while learning applications can contribute to performance improvements, their effectiveness hinges on more than mere usage; it relies on the manner of application use, the integration of learning strategies, and a conducive environment that fosters practice and feedback (Mustafa & Lleshi, 2024).

A formal test comparing the APPLY coefficient across the two outcome equations did not reject equality, $F(1,176) = 1.40$, $p = .239$. This suggests that while the coefficient on TOSI (0.543) is numerically greater than that on POIP (0.483), the difference lacks statistical significance. This implies that the application of learning influences both perceived and concrete results to a comparable extent in GRA.

The findings correspond with the anticipated outcomes derived from frameworks related to learning transfer and assessment. The application of skills and knowledge in the workplace serves as the means by which learning translates into both personal enhancements (employees' views of effectiveness) and measurable organizational results (tangible outcomes, return on investment) (Jiménez-Jiménez & Sanz-Valle, 2011). Empirical studies in public-sector and sub-Saharan Africa environments demonstrate that the ability to apply new knowledge and skills, along with supportive workplace conditions, is essential for converting organizational learning into enhanced performance (Ahakwa et al., 2021; Saks & Burke, 2012; Tai, 2006).

The implications for policy and management are clear. For the Ghana Revenue Authority, these findings highlight the necessity of investing in both organizational learning and post-learning support systems, such as managerial reinforcement, practice opportunities, job aids, and process redesign that facilitate application. Since APPLY accounts for only a portion of the outcome variance, GRA's capacity interventions must also tackle organizational factors that facilitate transfer, including supervisor support, incentives, and supportive work systems (Holton et al., 2000).

Chapter summary

The diagnostic tests confirm that the regression assumptions (linearity, normality, homoscedasticity, and absence of multicollinearity) are satisfied, ensuring the reliability of the model. The R^2 values of 0.30 and 0.33 of the multivariate regression suggest that learning application explains about 30% and 33% of the variations in perceived impact on performance and tangible outcome respectively. Both F-tests are highly significant ($p < 0.001$), confirming that learning application is a strong predictor of the two outcome variables. The linear regression results demonstrate that organizational learning dimensions collectively explain a substantial proportion (65.8%) of the variance in learning application. The regression analysis indicates that the application of communication systems, the integration of learning into policy and strategy, and the mechanisms for drawing conclusions are statistically significant and positively associated with the application of learning. The results also shows that GRA ought to prioritize

enhancing communication systems, integrating learning into strategic processes, and creating explicit mechanisms for synthesizing and implementing conclusions derived from learning activities. The aspects of a supportive learning culture, the collection of internal experiences, the access to external experiences, and the development of organizational memory did not show statistical significance in this sample. Although these elements might theoretically play a role in learning, their impact was insufficient to be observed, probably influenced by factors in the environment.

CHAPTER SIX

SUMMARY, CONCLUSION AND RECOMMENDATIONS

Summary of the Study

This study set out to examine organizational learning and its application within the Ghana Revenue Authority (GRA), using Britton's (1998) eight learning functions as the analytical framework. The research was premised on the recognition that while the GRA has undertaken significant modernization initiatives, including the adoption of digital platforms and reforms aimed at improving compliance, there remains limited empirical understanding of the specific processes through which organizational learning occurs and is applied to enhance performance.

The objectives of the study were fourfold: first, to assess the current state and effectiveness of each of Britton's eight learning functions within the GRA; second, to determine the relationship between the seven learning functions and the eighth function, namely the application of learning; third, to investigate the impact of learning application on both tangible outcomes and perceived organizational performance; and finally, to provide targeted recommendations for strengthening the Authority's learning capabilities.

A quantitative research design was employed, drawing on survey data collected from staff across the Authority's divisions. Descriptive and inferential statistical techniques, including regression analysis, were used to analyze the data. The findings revealed that the GRA demonstrates moderate to effective capacity across the eight learning functions and the two learning outcome variables. Functions such as accessing external experience, integrating learning into strategy and policy, and applying learning were found to be relatively strong. However, other functions including supportive learning culture, gathering internal experience, communication systems, developing organizational memory, and mechanisms for drawing conclusions were assessed as only moderately effective, suggesting notable gaps.

The regression analysis further established that mechanisms for drawing conclusions, communication systems, and the integration of learning into policy and strategy are significant predictors of the effective application of learning. Importantly, the study confirmed that the application of learning has a positive and measurable influence on both tangible improvements in operations and the perceived overall performance of the Authority.

Conclusion

The findings of this study underscore the centrality of organizational learning in enhancing the effectiveness of public sector institutions, particularly in the context of tax administration. The Ghana Revenue Authority has made commendable progress in embedding learning into its operations, especially in leveraging external experiences and integrating insights into policy reforms. Nevertheless, the Authority's learning architecture remains uneven. Weaknesses in communication systems, mechanisms for drawing conclusions, and organizational memory limit the extent to which learning can be systematically captured, processed, and applied.

The study concludes that organizational learning is most impactful when it is not only acquired but also institutionalized through deliberate mechanisms that ensure reflection, communication, and integration into strategy. Without such systems, valuable lessons risk being lost, leading to inefficiencies and missed opportunities for innovation. The evidence presented here affirms that learning, when effectively applied, contributes directly to improved compliance, efficiency, and service delivery. For the GRA to realize its vision of becoming a world-class revenue administration, it must therefore strengthen its internal learning systems to support continuous adaptation in an increasingly dynamic tax environment.

Recommendations

Considering the findings, the following recommendations are advanced. First, the GRA should strengthen its mechanisms for drawing conclusions by institutionalizing structured processes such as after-action reviews, project debriefs, and evaluation workshops. These mechanisms would ensure that lessons are systematically analyzed and translated into actionable insights.

Second, the Authority should enhance its communication systems by investing in integrated digital platforms that facilitate real-time knowledge sharing across divisions. Cross-departmental collaboration should be encouraged to reduce silos, while taxpayer education and internal communication should be expanded to ensure that reforms are well understood and effectively implemented.

Third, the development of organizational memory must be prioritized. This can be achieved through the establishment of a centralized knowledge management system to capture institutional knowledge, as well as through structured mentorship and handover systems to mitigate knowledge loss resulting from staff turnover.

Fourth, fostering a supportive learning culture is essential. The GRA should encourage psychological safety by rewarding innovation and treating mistakes as opportunities for learning. Embedding learning goals into performance appraisal systems would further incentivize continuous improvement.

Fifth, the integration of learning into policy and strategy should be deepened. Insights from monitoring, evaluation, and stakeholder feedback must be systematically incorporated into strategic planning cycles, ensuring that learning initiatives are aligned with national tax policy reforms.

Finally, the Authority should continue to leverage external experiences and technological innovations. Strengthening partnerships with international tax networks such as the OECD, ATAF, and WATAF would provide valuable opportunities for benchmarking and peer learning. At the same time, expanding the use of digital transformation tools, including artificial intelligence and data analytics, would enhance compliance monitoring, fraud detection, and taxpayer services.

Implication of the study's findings

Theoretical implications

The findings enhance our understanding of organizational learning theory by emphasizing the complex, multi-layered aspects of learning. Although culture and experience hold significance at the enabling level, the application is propelled by procedural and structural mechanisms like communication, integration, and reflection. This aligns with the 4I framework proposed by (Crossan et al., 1999), highlighting the dynamic relationship among intuiting, interpreting, integrating, and institutionalizing. The results also emphasize the significance of institutionalization (ILPS) and interpretation/conclusion-drawing (MDC) as essential phases in transitioning from knowledge acquisition to application.

Practical implications

The findings of this study carry important implications for managers, policymakers, and practitioners seeking to strengthen organizational learning and ensure that knowledge is effectively applied to improve performance and decision-making. While the theoretical contributions highlight the mechanisms through which learning is institutionalized, the practical insights point to specific interventions that organizations can adopt.

- **Prioritize reflective practices and conclusion-drawing:** The strong effect of drawing conclusions (MDC) suggests that organizations must create deliberate spaces for reflection. Managers should institutionalize practices such as after-action reviews, learning workshops, and evaluation debriefs to ensure that experiences are systematically analyzed and translated into actionable insights. For policymakers, embedding reflective mechanisms into program cycles can help avoid repetitive mistakes and enhance adaptive governance.
- **Strengthen communication systems:** The significance of communication systems (CSA) underscores the need for robust information-sharing mechanisms. Organizations should invest in transparent communication channels, digital knowledge management systems, and cross-departmental forums that facilitate dialogue and collaboration. For practitioners, this means moving beyond one-way reporting structures toward interactive systems that encourage feedback and collective problem-solving. In governance contexts, open communication also builds trust and accountability with stakeholders.
- **Integrate learning into policy and strategy:** The positive effect of integration into policy and strategy (ILPS) highlights the importance of aligning learning with formal decision-making. Managers should ensure that lessons learned are not left at the operational level but are embedded in strategic plans, policy frameworks, and performance management systems. Policymakers can institutionalize this by mandating learning reviews as part of policy formulation and evaluation processes, thereby ensuring that learning informs long-term reforms.
- **Move beyond enabling conditions:** Although supportive culture, internal and external experience, and organizational memory did not emerge as significant predictors in the regression model, they remain important enabling conditions. Practitioners should recognize that culture and experience provide the foundation for learning, but without

structured mechanisms for reflection, communication, and integration, these enablers may not translate into application. Managers should therefore treat culture and experience as necessary but insufficient, complementing them with systems that drive application.

- **Leverage digital transformation:** In an era of digital governance and organizational reform, the findings suggest opportunities to embed digital tools into learning processes. Knowledge-sharing platforms, AI-driven analytics, and collaborative technologies can enhance communication, support reflection, and facilitate integration into strategy. For policymakers, digital transformation offers a pathway to scale learning across institutions and ensure consistency in application.
- **Enhance accountability and performance:** Finally, the study demonstrates that organizational learning is not an abstract concept but a practical driver of performance. Managers and policymakers should view learning application as a measurable outcome, linking it to accountability frameworks, performance indicators, and service delivery goals. By doing so, organizations can ensure that learning contributes directly to improved outcomes for citizens, clients, and stakeholders.

Implications for Future Research

The findings of this study open several avenues for further scholarly inquiry into organizational learning and its application. While the present research has demonstrated the significance of drawing conclusions, communication systems, and integration into policy and strategy, it also highlights areas where additional investigation is warranted.

- **Refining the role of enabling conditions:** Although supportive organizational culture, gathering internal experience, accessing external experience, and developing organizational memory were not statistically significant in the regression model, their strong correlations with learning application suggest they may operate as indirect or mediating factors. Future research could employ structural equation modeling (SEM) or causal mediation analysis to test whether these dimensions influence application through processual mechanisms such as communication or reflection.
- **Contextual and sectoral comparisons:** This study was situated within a specific organizational and governance context. Comparative studies across different sectors (public, private, NGO) or different national contexts could reveal whether the relative importance of predictors varies by institutional environment. For instance, in highly bureaucratic systems, supportive culture may play a stronger role, whereas in innovation-driven sectors, external experience may be more critical.
- **Integrating digital transformation:** Given the increasing role of digital tools in knowledge management, future studies should examine how digital platforms, AI-driven analytics, and knowledge-sharing technologies mediate or moderate the relationship between organizational learning dimensions and application. This would extend classical theories of organizational learning into the digital era.
- **Multi-level analysis:** Organizational learning occurs at multiple levels, individual, group, and organizational. Future research could employ multi-level modeling to disentangle how individual learning behaviors aggregate into organizational outcomes, and whether the predictors identified here operate differently across levels.

- Linking learning application to performance outcomes: While this study focused on learning application as the dependent variable, future research should extend the model to include organizational performance indicators such as efficiency, innovation, or service delivery outcomes. This would strengthen the practical relevance of organizational learning theory by demonstrating its tangible impact on performance

Final Remark

This study has demonstrated that organizational learning is a strategic asset for public sector institutions. For the Ghana Revenue Authority, embedding Britton's eight learning functions into its operational framework is not only a managerial necessity but also a national development imperative. By strengthening its learning systems, the Authority will be better positioned to mobilize revenue effectively, foster innovation, and build trust with taxpayers. In doing so, it will contribute significantly to Ghana's broader goals of equitable, transparent, and sustainable development.

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APPENDICES

APPENDIX 1: RESEARCH QUESTIONNAIRE

Questionnaire for Ghana Revenue Authority (GRA) Staff

Organizational Learning and Learning Application in Ghana Revenue Authority: An Examination of Britton's Eight Learning Functions

This questionnaire is part of a research study aimed at understanding how the Ghana Revenue Authority (GRA) learns as an organization and how that learning is applied to improve its operations and services. The study is specifically looking at various aspects of learning within GRA. Your honest and thoughtful responses are crucial for the success of this study. All your responses will be kept strictly confidential and will be used for academic purposes only. No individual will be identified in any reports or publications.

Thank you for your valuable time and contribution.

Instructions: Please answer all questions to the best of your knowledge. For sections with rating scales, please tick the box that best reflects your opinion.

Please indicate the extent to which you agree or disagree with the following statements regarding learning at GRA. (Scale: 1 = Not True/Strongly Disagree, 2 = Rarely True Disagree, 3 = Sometimes True/Neutral, 4 = Often True/Agree, 5 = Very True/Strongly Agree)

When you submit this form, it will not automatically collect your details like name and email address unless you provide it yourself.

Section A: Demographic Information

1. Gender:

- ☐ Male
- ☐ Female
- ☐ Prefer not to say

2. Age Group (Years):

- ☐ 18-25
- ☐ 26-35
- ☐ 36-45

- 46-55
- 56 and above

3. Highest Educational Qualification:

- SSCE/WASSCE
- Diploma
- Bachelor's Degree
- Master's Degree
- PhD/DBA
- Professional Qualification (e.g., ACCA, ICA, CIMA, CIAMC)
- Other (please specify): _____

4. Department/Division: (e.g., Domestic Tax Revenue, Customs, Taxpayer Services, Internal Audit, IT, Human Resources, Legal, Policy and Programmes, etc.)

- _____

5. Current Position/Rank: (e.g., JRA, ARO, RO, SRO, PRO, CRO, AC, etc.)

- _____

6. Years of Service at GRA:

Section B-K: Britton's Eight Learning Functions and learning outcome variables

Please indicate the extent to which you agree or disagree with the following statements regarding learning at GRA. (Scale: 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree)

B. Perceived Overall Impact on Performance

	STATEMENTS	1	2	3	4	5
1	The knowledge acquired by GRA has generally led to improved efficiency in daily operations.					
2	Our ability to mobilize revenue has noticeably improved due to learned best practices and adaptations.					
3	Taxpayer satisfaction with GRA services has increased as a result of implementing new insights.					
4	We are more effective in identifying and addressing tax compliance challenges because of continuous learning.					
5	GRA demonstrates a high level of adaptability to new government policies and technological changes.					

C. Tangible Outcomes or Specific Improvements (Specifics tied to Learning Application)

	STATEMENTS	1	2	3	4	5
6	New initiatives (e.g., specific digital platforms, revised audit procedures) have been successfully implemented based on lessons learned.					
7	My department regularly reviews and revises existing policies or procedures based on new knowledge or performance feedback.					
8	There are clear indicators (e.g., reduced processing times, fewer errors, increased voluntary compliance) that demonstrate the impact of applied learning.					
9	Our strategies for engaging with the informal sector have improved due to insights gained from past experiences.					
10	We actively share success stories of applied learning across different teams/divisions.					

D. Supportive Learning Culture

	STATEMENTS	1	2	3	4	5
11	In the GRA, mistakes are primarily seen as learning opportunities, rather than something to be hidden or punished.					
12	GRA leadership actively encourages open dialogue and questioning of current practices.					
13	There is a strong emphasis within GRA on continuous improvement and innovation.					
14	Employees feel comfortable expressing dissenting opinions or suggesting new ideas, even if they challenge the status quo.					
15	GRA dedicates sufficient time and resources to allow staff to reflect on their work experiences and draw lessons from them.					

E. Gathering Internal Experience

	STATEMENTS	1	2	3	4	5
16	My department/division regularly conducts formal reviews (e.g., post-implementation reviews, after-action reviews) to analyze project/policy successes and failures.					
17	Lessons learned from internal audits or performance assessments are systematically captured and shared within GRA.					
18	There are clear processes for staff to document and share their practical experiences and insights from daily operations.					
19	GRA uses internal data and performance metrics to identify areas where improvements can be made.					
20	When a new challenge arises, my team often refers to past internal experiences or solutions for guidance.					

F. Accessing External Experience

	STATEMENTS	1	2	3	4	5
21	GRA actively seeks out and adopts best practices and innovations from other national agencies or international tax administrations.					
22	Our organization encourages and facilitates staff to engage with external experts, consultants, or academic researchers for new knowledge.					
23	We regularly benchmark GRA's performance and processes against leading tax authorities globally.					
24	There are formal mechanisms (e.g., subscriptions, partnerships, memberships) to access up-to-date information on global tax trends and technologies.					
25	Staff are given opportunities to attend external conferences, workshops, or study tours to learn from outside the GRA.					

G. Communication Systems

	STATEMENTS	1	2	3	4	5
26	Information, including learned lessons, flows efficiently and effectively across different departments and hierarchical levels within GRA.					
27	GRA's formal communication channels (e.g., intranet, internal circulars, official meetings) are effective for disseminating important knowledge.					
28	Informal knowledge sharing (e.g., discussions among colleagues, cross-functional collaboration) is a common and encouraged practice.					
29	The IT systems and platforms in GRA (e.g., GITMIS, Office 360) facilitate seamless knowledge exchange.					
30	There are well-defined pathways for staff to provide feedback and suggestions to management and other departments.					

H. Integrating Learning into Strategy and Policy

	STATEMENTS	1	2	3	4	5
31	The development and revision of GRA's strategic plans and major policies actively incorporate lessons learned from past experiences.					
32	There is a clear process for translating new insights and best practices into updated operational policies and procedures.					
33	Strategic decisions at GRA are regularly informed by a systematic review of acquired knowledge and performance data.					
34	GRA's leadership consistently communicates how organizational learning contributes to achieving strategic objectives.					
35	New initiatives or changes in policy are often piloted first, with lessons from the pilot phase directly influencing full implementation.					

I. Developing Organizational Memory

	STATEMENTS	1	2	3	4	5
36	Critical organizational knowledge, lessons learned, and historical operational data are systematically documented and easily retrievable.					
37	GRA has effective mechanisms (e.g., mentorship, structured handover processes) to prevent the loss of institutional knowledge when experienced staff retire or leave.					
38	There are readily accessible knowledge repositories or databases where staff can find information about past projects, decisions, and challenges.					
39	New staff are thoroughly inducted into the organization's accumulated knowledge and ways of working.					
40	Important documents, reports, and best practices are routinely archived and indexed for future reference.					

J. Mechanisms for Drawing Conclusions

	STATEMENTS	1	2	3	4	5
41	GRA has clear and well-understood processes for analyzing information and making sense of collective experiences to draw actionable conclusions.					
42	When a problem or new situation arises, my team/department systematically analyzes available data to formulate clear lessons.					
43	Different perspectives and analyses are actively sought and considered when drawing conclusions from complex operational scenarios.					
44	There are dedicated teams or forums (e.g., committees, working groups) specifically tasked with synthesizing information and identifying key insights					
45	The process of drawing conclusions from experiences is seen as a collective responsibility, not limited to a few individuals.					

K. Applying Learning

	STATEMENTS	1	2	3	4	5
46	New knowledge and insights gained through learning are consistently applied to improve my daily work tasks and procedures.					
47	GRA effectively translates learned lessons into tangible improvements in its operational efficiency and service delivery.					
48	When new policies or systems are introduced, staff are supported to apply the necessary learning to adapt effectively.					
49	We frequently observe measurable improvements (e.g., reduced errors, faster processing, higher compliance rates) that are direct results of applied learning.					

50	There is a strong emphasis on ensuring that what is learned is actually put into practice to solve problems and enhance performance.					
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51. From your perspective, what is the most significant area where GRA has successfully applied learning to achieve a positive outcome in recent times? Please provide an example.

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Thank you for completing this questionnaire!