ATTESTATION DE PUBLICATION
Akofena HS°19, Vol.2 | Soumission : 17-07-2026 | Évaluation : 12-09-2026 | Publication : 15-11-2026

PUBLIC MANAGEMENT, ORGANIZATIONAL FUNCTIONING AND INSTITUTIONAL OUTREACH: AN EMPIRICAL ANALYSIS OF THE GENERAL DIRECTORATE OF REVENUE OF KINSHASA (DGRK)

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Abstract: This study examines the relationships between managerial practices, internal functioning and institutional outreach at the General Directorate of Revenue of Kinshasa (DGRK). It proceeds from the premise that the performance of a tax administration depends not only on its legal mandate and available resources, but also on how objectives are planned, services coordinated, employees mobilized, results monitored and taxpayers assisted. The research adopts a mixed-methods approach with a predominantly quantitative orientation, based on a cross-sectional survey conducted from 10 February to 25 April 2026 among 300 respondents: 200 DGRK managers, executives and employees, and 100 taxpayers, service users or partners. Two separate questionnaires, comprising 50 and 30 items respectively, used a five-point Likert scale and included open-ended questions. Data were examined using descriptive statistics, reliability analysis, Pearson correlations, linear regressions and Pearson's chi-square tests. Employees rated management at 3.37/5, internal functioning at 3.17/5, and governance, transparency and control at 3.04/5. External respondents rated reception and service quality at 2.87/5, trust and transparency at 3.50/5, and institutional image at 3.95/5. Management was positively associated with internal functioning ($r = 0.485$; $R^2 = 0.235$) and perceived internal outreach ($r = 0.413$; $R^2 = 0.170$). Participative leadership was associated with employee motivation ($r = 0.573$; $R^2 = 0.328$), while communication and modernization explained 38.2% of the variance in external trust. Internal functioning partially mediated the relationship between management and institutional outreach. The study concludes that stronger institutional credibility requires improvements in internal processes, staff participation, service quality and transparency. Findings should be interpreted cautiously because they are based mainly on self-reported perceptions collected at one point in time.

Keywords: public management; organizational performance; tax administration; governance; DGRK.

MANAGEMENT PUBLIC, FONCTIONNEMENT ORGANISATIONNEL ET RAYONNEMENT INSTITUTIONNEL : ANALYSE EMPIRIQUE DE LA DIRECTION GÉNÉRALE DES RECETTES DE KINSHASA (DGRK)

Résumé : Cette étude analyse les relations entre management, fonctionnement interne et rayonnement institutionnel de la Direction Générale des Recettes de Kinshasa (DGRK). Une enquête transversale menée du 10 février au 25 avril 2026 a concerné 300 répondants : 200 responsables, cadres et agents, ainsi que 100 contribuables, usagers ou partenaires. Deux questionnaires distincts (50 items internes et 30 items externes), fondés sur une échelle de Likert à cinq niveaux et complétés par des

questions ouvertes, ont été exploités au moyen de statistiques descriptives, d'analyses de fiabilité, de corrélations, de régressions linéaires et de tests du khi-deux. Les scores moyens sont de 3,37/5 pour le management, 3,17/5 pour le fonctionnement, 3,04/5 pour la gouvernance, 2,87/5 pour le service externe, 3,50/5 pour la confiance et 3,95/5 pour l'image. Le management est associé au fonctionnement ($r = 0,485$; $R^2 = 0,235$) et au rayonnement interne ($r = 0,413$; $R^2 = 0,170$). Le leadership participatif est lié à la motivation ($r = 0,573$; $R^2 = 0,328$), tandis que communication-modernisation explique 38,2 % de la variance de la confiance externe. Le fonctionnement joue un rôle médiateur partiel. Les résultats, fondés sur des perceptions transversales, ne permettent pas d'établir une causalité définitive.

Mots-clés : management public ; performance organisationnelle ; administration fiscale ; gouvernance ; DGRK.

Introduction

Public administrations are increasingly assessed not only in terms of legal compliance, but also according to their capacity to deliver results, provide quality services and account for their actions. This shift has strengthened interest in public management, understood as the set of practices through which an organization defines objectives, mobilizes resources, coordinates activities and monitors outcomes. Unlike private firms, public administrations pursue the public interest and must reconcile efficiency with legality, equity, continuity and accountability (Bartoli & Blatrix, 2015; Chevallier, 2019). These requirements are particularly important for tax administrations. They play a strategic role in financing public policies, yet their effectiveness also depends on taxpayers' trust. An administration perceived as opaque, slow or difficult to access may weaken voluntary cooperation, whereas clear procedures, reliable information and fair treatment can support tax compliance. Frameworks for assessing tax administration, including the Tax Administration Diagnostic Assessment Tool (TADAT), therefore emphasize process quality, transparency, accountability and continuous improvement (TADAT Secretariat, 2019; OECD, 2025). In Kinshasa, the General Directorate of Revenue of Kinshasa (DGRK) is an important instrument for mobilizing the revenues of the city-province. Its mandate operates within a provincial institutional framework shaped by decentralization and reforms concerning the collection of taxes, duties, fees and royalties. However, the existence of a legal mandate and an administrative structure does not automatically guarantee performance. The translation of institutional missions into results depends on activity planning, clear responsibilities, information flows, supervision, employee motivation and the quality of interactions with taxpayers. The scientific problem addressed in this article concerns the extent to which managerial practices are associated, first, with the DGRK's internal functioning and, second, with its institutional outreach. Outreach is understood beyond media visibility: it refers to credibility, trust, recognition and stakeholders' perceptions of the institution's ability to fulfil its mission. This distinction matters because a favourable institutional image cannot indefinitely compensate for slow procedures or unsatisfactory service experiences.

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Letters, Langues & Communication

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1.1. Research question, objectives and hypotheses

The central research question is: to what extent are managerial practices associated with the internal functioning and external outreach of the DGRK? The main objective is to analyse these relationships while distinguishing the perceptions of internal actors from those of taxpayers, service users and partners. Specifically, the study assesses planning and organizational practices; examines the role of participative leadership in motivation; investigates the relationships between control and governance; and evaluates the contribution of communication and modernization to external trust and institutional image.

The general hypothesis states that organized, participative and results-oriented management is positively associated with the DGRK's internal functioning and institutional outreach. Five specific hypotheses guide the analysis: H1, planning is associated with coordination; H2, organization is associated with work speed and quality; H3, participative leadership is associated with employee motivation; H4, control and monitoring are associated with governance; and H5, communication and modernization are associated with external trust and outreach.

1.2. Conceptual framework and analytical proposition

Management is the central explanatory construct. It covers planning, organization, leadership, communication, control and modernization. Internal functioning refers to service coordination, information flows, procedural mastery, processing times and monitoring capacity. Institutional outreach refers to the DGRK's credibility and recognition among its stakeholders. The analytical proposition is that managerial practices may be associated with institutional outreach directly and indirectly through improvements in internal functioning.

This approach is consistent with public-performance perspectives that do not reduce institutional effectiveness to a single financial indicator. Rather, performance emerges from the interaction of processes, human resources, service quality and accountability mechanisms (Bouckaert & Halligan, 2008). In a tax-administration context, this requires examining both employees' experience of internal arrangements and taxpayers' experience of service delivery.

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2. Methodology

2.1. Research design and period

The study uses a mixed-methods design with a predominantly quantitative orientation and a cross-sectional structure. Data were collected between 10 February and 25 April 2026. The quantitative component measures perceptions and examines relationships between management, functioning and outreach. Open-ended responses provide qualitative context by identifying recurring operational difficulties, users' experiences and participants' suggestions. The geographical and institutional scope is limited to the DGRK and individuals with a professional or functional relationship with its services. The unit of analysis differs by questionnaire: internal respondents assess management and organizational processes, whereas external respondents report their experience and perceptions of service quality, transparency, trust and institutional image.

2.2. Population, sample and instruments

The sample comprises 300 respondents: 200 internal respondents and 100 external respondents. The thesis describes a purposive and stratified selection approach intended to include categories of actors capable of providing relevant information. Accordingly, the findings describe the surveyed sample and should not be interpreted as establishing probabilistic representativeness of all DGRK employees or taxpayers in Kinshasa. Two separate instruments were administered. Questionnaire A, intended for internal actors, contains 50 items measuring management practices, internal functioning, governance and perceived outreach. Questionnaire B, intended for external respondents, contains 30 items concerning reception, service quality, transparency, trust and institutional image. Statements were rated on a five-point Likert scale ranging from 1 ('strongly disagree') to 5 ('strongly agree'). Both instruments also included open-ended questions. The use of separate instruments is methodologically appropriate: taxpayers are not asked to assess internal mechanisms to which they have no direct access, and employees are not substituted for service users when assessing their actual experience. The two groups were not individually matched; comparisons between them are therefore descriptive.

2.3. Data screening and statistical procedures

The data audit reports 300 usable observations, no duplicate identifiers, no Likert values outside the 1–5 range and no missing values in applicable questionnaire blocks. Empty cells corresponding to the questionnaire not intended for a respondent group are structural and are not treated as item non-response. Scores were recalculated from the underlying items; the maximum difference between entered and recalculated scores was 0.003, attributable to rounding. No imputation was required. The main analyses include frequencies, percentages, means and standard deviations; Cronbach's alpha reliability estimates; Pearson and Spearman correlations; simple linear regressions; an exploratory mediation analysis; and Pearson's chi-square tests. For chi-square analyses, scale scores were grouped into 'low or moderate' (mean ≤ 3.40) and 'high' (mean > 3.40).

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Table 1. Internal consistency of the main scales

Main scale	N	Items	Cronbach's alpha	Assessment
Management	200	15	0.835	Good
Internal functioning	200	15	0.803	Good
Governance / transparency / control	200	10	0.818	Good
Perceived internal outreach	200	10	0.741	Acceptable
External reception / service	100	10	0.770	Acceptable
External trust / transparency	100	10	0.798	Acceptable
External image / outreach	100	10	0.779	Acceptable

Source: Author based on survey analysis (2026)

The principal scales show acceptable to good internal consistency, with alpha coefficients ranging from 0.741 to 0.835. However, several short operational subscales have weaker reliability: planning ($\alpha = 0.416$), organization ($\alpha = 0.504$), coordination ($\alpha = 0.394$), motivation ($\alpha = 0.400$) and control/monitoring ($\alpha = 0.588$). These limitations are important when interpreting the specific hypotheses. KMO values were 0.802 for the 50 internal items and 0.717 for the 30 external items; Bartlett's tests were significant ($p <$

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0.001). The thesis treats these as checks of factorability rather than definitive validation of a global measurement model.

3. Results

3.1. Respondent profile

The internal group consists of 200 respondents, of whom 62.5% are men and 37.5% women. Respondents aged 25–44 account for 67.5%. Graduat/Bachelor's and Master's qualifications represent 54% and 36%, respectively. In terms of length of service, the 1–5-year and 6–10-year categories together account for 64%. Executives form the largest occupational category (49.5%), followed by managers (26%) and operational employees (14.5%). The external group comprises 100 respondents, including 59% men and 41% women. Entrepreneurs account for 49%, employees 23%, traders 20% and liberal professionals 8%. Reported reasons for contact include information requests (30%), payments (26%), tax declarations (24%) and complaints (16%). This range of interactions provides perspectives beyond a single type of administrative procedure.

3.2. Overall perception scores

The mean scores reveal a differentiated picture. Internal respondents rated management at 3.37/5, internal functioning at 3.17/5, and governance, transparency and control at 3.04/5. These three scores fall within the 'moderate' interval defined in the thesis. Perceived internal outreach reached 3.79/5, corresponding to a high level. Among external respondents, reception and service quality scored 2.87/5, trust and transparency 3.50/5, and institutional image and outreach 3.95/5.

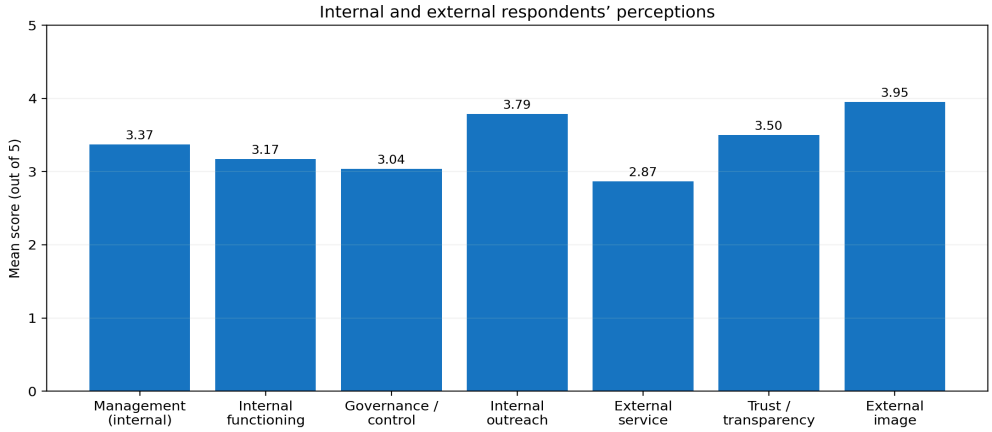


Figure 1. Mean perceptions among internal and external respondents (scale: 1–5).
Source: Author

The most notable contrast concerns service experience: the external service score of 2.87/5 is lower than the scores for institutional image (3.95/5) and trust (3.50/5). This suggests that recognition of the DGRK's institutional role does not necessarily translate into a satisfactory experience of its services. Institutional outreach is therefore perceived more favourably than the concrete administrative interactions through which users encounter the institution.

3.3. Internal operational weaknesses

Item-level results identify the areas that reduce the overall internal scores. Respondents gave relatively low ratings to the availability of work tools (2.75/5), compliance with processing deadlines (2.89/5), professional training (2.89/5), and the circulation of documents and information between services (2.97/5). Recognition of employees' efforts (3.02/5) and motivation (3.05/5) also remain moderate. By contrast, clarity of each service's responsibilities scored 3.68/5 and communication of work objectives 3.63/5.

Table 2. Selected internal items

Internal indicator	Mean / 5	Interpretation
Availability of work tools	2.75	Operational weakness
Compliance with processing deadlines	2.89	Operational weakness
Professional training	2.89	Training needs
Information flows	2.97	Coordination needs
Recognition of effort	3.02	Motivation to strengthen
Clarity of service responsibilities	3.68	Relative strength
Communication of objectives	3.63	Relative strength

Source: internal questionnaire results by the author

Governance presents similar weaknesses. Awareness of accountability mechanisms scored 2.73/5, periodic evaluation of service results 2.77/5, and perceived equitable application of rules 2.92/5. These findings suggest that the formal existence of control arrangements should be distinguished from their visibility, comprehensibility and practical appropriation by employees.

3.4. Taxpayer experience and external outreach

External item scores confirm the relative weakness of service quality. Processing times for requests scored 2.59/5; consideration of difficulties encountered by users scored 2.72/5; clarity of required documents 2.76/5; and clarity of information provided 2.88/5. Overall service satisfaction was 2.65/5. These findings indicate a gap between recognition of the institution's role and the quality of the administrative experience. Respondents expressed strong expectations concerning communication and transparency: 4.14/5 for the need for more regular public communication, 4.12/5 for service improvement as a factor of trust, and 4.09/5 for willingness to cooperate if transparency is strengthened. Digital modernization was also viewed as a potential lever: 3.76/5 for its ability to reduce delays and 3.64/5 for its potential to strengthen trust.

3.5. Correlations between study dimensions

Pearson correlations show a positive association between management and internal functioning ($r = 0.485$; $N = 200$; $p < 0.001$). Management is also positively associated with perceived internal outreach ($r = 0.413$; $p < 0.001$). Functioning is associated with outreach ($r = 0.431$; $p < 0.001$), while governance is correlated with internal outreach ($r = 0.405$; $p < 0.001$). Spearman coefficients show the same direction and remain close to the Pearson estimates. Among external respondents, service quality is associated with trust ($r = 0.311$; $N = 100$; $p = 0.002$) and institutional image ($r = 0.430$; $p < 0.001$). Trust is also associated with external image ($r = 0.403$; $p = 0.001$). These results are consistent with the

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proposition that more favourable service experiences accompany more positive perceptions of the institution.

Table 3. Main correlations

Relationship	N	Pearson r	p
Management – internal functioning	200	0.485	< 0.001
Management – internal outreach	200	0.413	< 0.001
Functioning – internal outreach	200	0.431	< 0.001
Governance – internal outreach	200	0.405	< 0.001
Service – external trust	100	0.311	0.002
Service – external image	100	0.430	< 0.001
Trust – external image	100	0.403	0.001

Source: correlation analysis by the author

3.6. Linear regression and explanatory capacity

Simple linear regressions indicate that management is associated with internal functioning ($B = 0.452$; standardized $\beta = 0.485$; $R^2 = 0.235$; $t = 7.798$; $p < 0.001$). The model for internal outreach reports $B = 0.387$, $\beta = 0.413$ and $R^2 = 0.170$ ($t = 6.376$; $p < 0.001$). Thus, management accounts for 23.5% of the variance in internal functioning and 17.0% of the variance in perceived internal outreach in the estimated models. For external respondents, service quality explains 9.7% of the variance in trust ($R^2 = 0.097$) and 18.5% of the variance in institutional image ($R^2 = 0.185$). The strongest model concerns communication and modernization in relation to external trust ($B = 0.631$; $\beta = 0.618$; $R^2 = 0.382$; $t = 7.777$; $p < 0.001$). The same predictor block is associated with external outreach ($\beta = 0.425$; $R^2 = 0.181$).

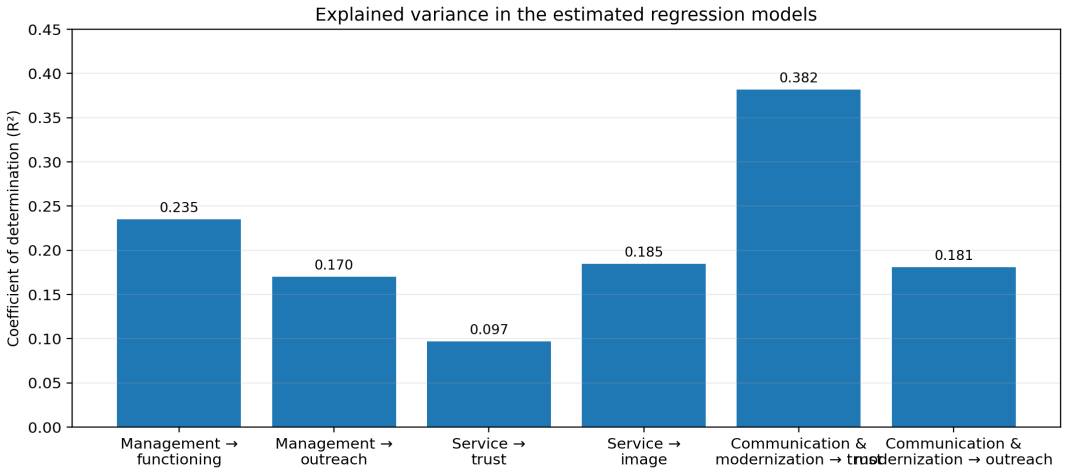


Figure 2. Explained variance in the regression models (R^2).
Source: Author

Table 4. Simple linear regression results

Regression model	N	B	B	t	p	R^2
Management → functioning	200	0.452	0.485	7.798	<0.001	0.235
Management → outreach	200	0.387	0.413	6.376	<0.001	0.170
Service → trust	100	0.345	0.311	3.241	0.002	0.097
Service → image	100	0.414	0.430	4.709	<0.001	0.185
Communication-modernization → trust	100	0.631	0.618	7.777	<0.001	0.382
Communication-modernization → outreach	100	0.403	0.425	4.647	<0.001	0.181

Source: Author

A multiple regression model combining management, functioning and governance explains 29.0% of the variance in internal outreach. All three predictors remain significant: management ($B = 0.195$; $\beta = 0.207$; $p = 0.004$), functioning ($B = 0.246$; $\beta = 0.245$; $p = 0.001$) and governance ($B = 0.201$; $\beta = 0.245$; $p < 0.001$). VIF values range from 1.20 to 1.38, indicating no concerning multicollinearity. The findings suggest that institutional outreach is associated with the combined contribution of coherent management, effective internal processes and credible governance.

3.7. Exploratory mediation analysis

The mediation analysis explores the role of internal functioning in the relationship between management and outreach. The estimated effect of management on functioning is 0.452 ($p < 0.001$). The effect of functioning on outreach, controlling for management, is 0.304 ($p < 0.001$). The total effect of management on outreach is 0.387 ($p < 0.001$), while the direct effect remains significant after including the mediator (0.250; $p < 0.001$). The estimated indirect effect is 0.137, with a 95% bootstrap confidence interval of [0.069; 0.208], which does not include zero.

Table 5. Exploratory mediation of internal functioning

Effect component	Estimate	p / interval
Management → functioning (a)	0.452	$p < 0.001$
Functioning → outreach (b)	0.304	$p < 0.001$
Total effect (c)	0.387	$p < 0.001$
Direct effect (c′)	0.250	$p < 0.001$
Indirect effect (a × b)	0.137	95% bootstrap CI [0.069; 0.208]

Source: Author

According to the calculations reported in the thesis, approximately 35.5% of the total effect operates through internal functioning. The pattern is therefore described as partial mediation: management is associated with institutional outreach through organizational processes, but also through other possible pathways such as leadership, communication and managerial credibility. Given the cross-sectional design, this result is exploratory and should not be interpreted as definitive causal evidence.

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3.8. Chi-square tests and hypothesis assessment

Chi-square tests identify categorical associations between management and functioning, $\chi^2(1) = 29.316$, $p < 0.001$, Cramér's $V = 0.383$, and between management and outreach, $\chi^2(1) = 10.831$, $p < 0.001$, $V = 0.233$. Among the specific relationships, the association between participative leadership and motivation is the strongest ($\chi^2(1) = 38.420$, $p < 0.001$, $V = 0.438$). For communication-modernization and external outreach, the thesis reports a theoretical cell count below five and uses Fisher's exact test as a complementary procedure; the association remains significant.

Table 6. Summary of hypothesis assessment

Hypothesis	Main evidence	Decision
General: management → functioning and outreach	r = 0.485 and 0.413; R^2 = 0.235 and 0.170	Supported
H1: planning → coordination	r = 0.251; R^2 = 0.063; χ^2 = 14.047; V = 0.265	Partially supported
H2: organization → speed and quality	r = 0.314; R^2 = 0.099; χ^2 = 9.738; V = 0.221	Partially supported
H3: participative leadership → motivation	r = 0.573; R^2 = 0.328; χ^2 = 38.420; V = 0.438	Supported
H4: control and monitoring → governance	r = 0.271; R^2 = 0.073; χ^2 = 13.758; V = 0.262	Partially supported
H5: communication-modernization → trust and outreach	r = 0.618 and 0.425; R^2 = 0.382 and 0.181	Supported

Source: Author

4. Discussion

4.1. Management as an organizational lever, but not an exclusive determinant

The positive association between management and internal functioning (r = 0.485; R^2 = 0.235) indicates that respondents who assess managerial practices more favourably also tend to assess the DGRK's internal functioning more positively. This is a moderate association and leaves a substantial proportion of variance to other factors. Material resources, staff capabilities, regulatory constraints, information systems, approval circuits and the wider tax environment may also shape organizational outcomes. This interpretation is consistent with public-management approaches that regard performance as multidimensional and context-dependent (Bartoli & Blatrix, 2015; Pollitt & Bouckaert, 2017). The management score of 3.37/5 lies at the upper boundary of the moderate category used in the thesis. It reflects a nuanced assessment: respondents recognize relative strengths in the clarity of responsibilities and communication of objectives, while identifying weaknesses in participation, recognition and motivation. Formal organizational clarity therefore does not automatically generate strong professional commitment. Behavioural approaches to management emphasize that mobilizing people also requires listening, recognition and involvement in problem-solving.

4.2. Participative leadership as a particularly salient dimension

The relationship between participative leadership and motivation is the strongest specific result (r = 0.573; R^2 = 0.328). It suggests that motivation is more closely associated with how managers listen, encourage suggestions and recognize effort than with the mere existence of hierarchical instructions. However, the coefficient must be considered alongside the limited reliability of the two-item motivation subscale (α = 0.400; Spearman-Brown =

0.401). Convergence across analyses strengthens the relevance of the finding but does not remove this measurement limitation. Managerially, this result supports regular feedback, opportunities for employee suggestions, transparent recognition of contributions and more systematic involvement of staff in operational decisions. The implication is not to eliminate hierarchy, but to exercise it through coordination that mobilizes frontline expertise.

4.3. Governance and control: from formal arrangements to practical ownership

The governance score (3.04/5), awareness of accountability mechanisms (2.73/5) and periodic evaluation of service results (2.77/5) indicate that governance and control require consolidation. Control is associated with governance, but its explanatory power is limited ($R^2 = 0.073$). Strengthening control should therefore not be equated with multiplying inspections. A useful system must clarify responsibilities, ensure traceability, produce actionable information and enable corrective action. This orientation is consistent with public-performance frameworks and tax-administration assessment approaches (Bouckaert & Halligan, 2008; TADAT Secretariat, 2019).

4.4. The gap between institutional image and service experience

The most concerning external result is the 2.87/5 score for reception and service, which is lower than the scores for trust (3.50/5) and institutional image (3.95/5). Item-level results concerning processing times (2.59/5), overall satisfaction (2.65/5) and clarity of required documents (2.76/5) specify the difficulties. Respondents may recognize the DGRK's importance in financing Kinshasa while remaining dissatisfied with particular administrative interactions. Institutional outreach cannot therefore be reduced to institutional visibility; it must also be reflected in everyday service quality. The association between service quality and external image ($r = 0.430$) is consistent with this interpretation. Better reception, guidance, information clarity and processing times may contribute to institutional credibility. High scores for expectations concerning transparency and public communication should not be interpreted as evidence that these mechanisms are already fully operational; they primarily express users' expectations.

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4.5. Communication and modernization as drivers associated with trust

The communication-modernization block has the strongest explanatory capacity for external trust ($R^2 = 0.382$; $\beta = 0.618$). This suggests that the relationship between the administration and taxpayers is closely associated with information accessibility, procedural understanding and the perception of useful modernization. Digitalization should not, however, be treated as an end in itself. It creates value only when it genuinely simplifies procedures, secures transactions, improves traceability and is accompanied by user assistance. The partial mediation result adds coherence to the analytical model: part of the relationship between management and outreach operates through internal functioning. The durable public image of an administration is thus built on processes that deliver what they promise. External communication cannot replace service quality, just as digital tools cannot compensate for unclear responsibilities or insufficient training.

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4.6. Operational implications

Table 7. Action priorities derived from the empirical findings.

Priority	Proposed action	Monitoring indicator
Planning and coordination	Translate annual objectives into monthly service plans and hold short coordination meetings.	Activities completed; delays
Participative leadership	Introduce feedback sessions, staff suggestions and transparent recognition.	Participation; feedback; motivation score
Skills and equipment	Assess needs, renew priority tools and schedule job-related training.	Staff trained; equipment coverage
Processing times	Map workflows, set service standards and track files using identifiers.	Average processing time; overdue files
Control and accountability	Formalize indicators and issue performance reports with corrective actions.	Reports issued; actions closed
Taxpayer service	Create an information desk, procedure sheets and a complaints mechanism.	Satisfaction; complaints resolved
Communication and digitalization	Publish procedures and deadlines; integrate e-filing, payment tracking and user support.	Comprehension; usage; availability

Source: synthesis of recommendations by the author

4.7. Limitations and future research

Several limitations should be acknowledged. First, the data rely mainly on self-reported perceptions, which may be influenced by social desirability, professional position or recent experiences. Second, the cross-sectional design does not establish temporal ordering and cannot support definitive causal conclusions. Third, the internal and external questionnaires were distinct and respondents were not individually matched; comparisons between groups are therefore descriptive. Fourth, several short subscales show limited internal consistency, requiring caution when interpreting specific hypotheses. Finally, perceptions cannot replace objective administrative indicators such as actual processing times, collection rates, complaints resolved, file errors or digital-platform usage. Future studies could repeat the survey, integrate DGRK administrative data, follow indicators over time and compare several provincial revenue administrations.

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Conclusion

This study analysed the relationships between managerial practices, internal functioning and institutional outreach at the DGRK. Based on 300 respondents 200 internal actors and 100 external respondents—it found moderate assessments of management (3.37/5), internal functioning (3.17/5) and governance (3.04/5). External assessments revealed a weaker score for reception and service quality (2.87/5), despite more favourable scores for trust (3.50/5) and institutional image (3.95/5). The statistical analyses showed a positive association between management and internal functioning ($r = 0.485$; $R^2 = 0.235$), as well as between management and perceived outreach ($r = 0.413$; $R^2 = 0.170$). Participative leadership was strongly associated with motivation ($r = 0.573$; $R^2 = 0.328$), while communication and modernization were associated with external trust ($R^2 = 0.382$). Internal functioning appeared as a partial mediator in the relationship between management and outreach. The general hypothesis was supported; the hypotheses concerning leadership and communication-modernization were supported, while those concerning planning, organization and control were only partially supported. The study's central contribution is to show that the outreach of a tax administration cannot be durably separated from the quality of its day-to-day functioning. The DGRK would benefit from strengthening employee

participation, training, equipment, information flows, performance monitoring, transparency and taxpayer reception. These measures should be accompanied by monitoring indicators and, in the longer term, evaluation based on objective administrative data. Management should thus be considered an important lever of institutional performance, but not its sole determinant.

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