

Summary

The doctoral dissertation, "Knowledge management by the fiscal control authorities" constitutes an attempt to assess the level of implementation of this concept in the activities of these entities. These bodies occupy an important place in the tax system and are primarily responsible for carrying out tasks relating to the reduction of the irregularities in the settlement of public taxes by citizens.

The motivation to undertake the analysed direction of research is the research gap identified on the basis of literature studies and the popularity of themes of knowledge management in present science. In the light of the review of subdisciplines of management sciences, knowledge management has already, for more than 30 years, been the subject of numerous studies and analyses carried out by the representatives of both science and practice. Within the process of bridging the gap of knowledge, the problem of quantifying the importance of knowledge management in the context of reducing tax irregularities, faced by Poland. The literature does not include studies on this subject, carried out using real tax data that shapes the level of income of the state and allows for a multi-faceted evaluation of the quality of the tasks performed by the tax inspection authorities.

The aim of the dissertation is to present the proposed model of management of the knowledge of fiscal investigation authorities. It was assumed that the knowledge management processes that take place in the fiscal investigation bodies integrate management functions and play an important role in the selection, use, development and modification of other management concepts, relating to the overall activities of the organizational unit. Based on the results of empirical research, the simplified model of knowledge management was presented, that could be implemented by tax investigation authorities in the ongoing operations, without generating additional costs.

The main objective was decomposed into individual specific objectives, which include the determination of the impact of the knowledge management concept on the possibility of a comprehensive assessment of the effectiveness of the activities carried out by the tax investigation authorities, as well as a proposal of an expert system, utilizing the knowledge concerning the tax on goods and services. Within the framework of the specific objectives, the modelling of data on the income tax from legal persons was presented in order to identify tax irregularities and the impact of changes in regulations on the efficiency of tax irregularities was determined.



The initial diagnosis of the problematic situation and the scientific materials collected and studied previously have allowed to adopt the hypothesis that knowledge management by the tax investigation authorities should be supported by the scoring modelling.

The doctoral dissertation consists of four chapters. The considerations contained in the individual chapters of the work have allowed, among other things, for the proprietary definition of knowledge management in the fiscal investigation bodies, knowledge management processes, as well as the identification of the intellectual capital of those bodies and the presentation of results the scoring modelling that seem necessary in the decision-making processes of that administration.

In the first chapter the definition of the concept of knowledge, information and data has been defined, as well as the determination of the significance of the information society. The concept of knowledge management in the activities of economic entities and individuals operating in the public sector has been presented.

The second chapter presents the general characteristics of the tax system in Poland, defines the fiscal investigation bodies and presents the types of tax irregularities and their scale.

The third chapter characterized the data resources, information and knowledge, as well as knowledge management processes that take place in the activities of fiscal investigation bodies.

The fourth chapter presents the methodological assumptions of own research, emphasizing the methods and research tools. In terms of empirical research, the statistics resulting from the analyses of tax data has been included, as well as the results of the scoring modelling that enabled the evaluation of knowledge management by the tax investigation authorities.

The work contains contribution to theory, resulting from the conducted analyses of the understanding of knowledge management in the investigation bodies, which is not without significance for practice. The knowledge gained as a result of research allows the formulation of recommendations useful for policymakers of the fiscal investigation authorities. In order to effectively reduce the irregularities, the tax investigation authorities should: focus on the efficient use of the existing knowledge resources, withdraw from maintaining a similar number of control proceedings as in the previous years, analyse and monitor the effects of enforcement actions carried out by the tax administration, implement expert systems, designed by their own employees, with the use of the existing resources, and predict the potential amounts of payments from audit subjects by using scoring models.



The previous empirical explorations encourage continuing the research, because the quality of knowledge management in the context of the performance of the tasks of fiscal investigation authorities has a huge impact on a number of social phenomena occurring in Poland.

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