Low Taxpayer Compliance in Zimbabwe: Role of Balance Scorecard on the Performance of ZIMRA

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Abstract
The innovation and introduction of the balanced scorecard as a strategy performance management tool was a response to the ever changing and volatile business environment and the failure of older frameworks to keep pace with such changes. For firms to survive, research has proven that they need embrace change to sustain their strategic capabilities; change which may prescribe the need to drift from traditional performance management approaches and embrace modern techniques. This paper adopted a desk and library research approach. Data was collected through review of published articles, official reports from ZIMRA, Newspaper articles and the internet. The findings of the study show that ZIMRA are experiencing compliance problems in collection of tax. To improve on the compliance levels, this paper strongly recommends that ZIMRA should involve stakeholders (taxpayers, academics, parliamentarians, business community) in its policy formulation and setting of yearly targets.
Keywords: Balanced scorecard, ZIMRA, tax Compliance, performance measurement

1. Introduction

The business environment is more modest, exposed and unpredictable than before (Wood & Sangster 2002). Literature suggests that in order for business to embrace changes in the business fraternity they need to be more efficient in the resource utilisation, customer-centred, have sound internal systems and versatile (multi skilled) employees (Rabo 2014, Colins, Holt & Hussey 2012). In this era firms must have clear strategy and well defined achievable objectives and sophisticated performance measurement tools to ensure that objectives are being attained effectively and will continue so in the foreseeable future (Wood & Sangster 2002) in order to survive and be competitive (Awadallah & Allam 2015). The growth of businesses in this era requires better and sophisticated performance measures, which embraces both financial and non-financial measures (Modell 2012). Many organisations small and big use performance measurement tools such as activity based costing (ABC), activity based budgeting (ABB) and the balanced scorecard (BSC), activity based cost management (ABCM), economic value added (EVA) to assess their performance (Aryani, 2009, Rabo, 2014, Bikker, 2010). Other traditional performance tools include return on investment (ROI), earnings per share (EPS) among others (Collis *et al* 2012). However the use of conventional methods as a performance tool for measuring business performance have been widely criticised as they do not give fully an synopsis of the performance of an entity (Malgwi & Dahiru 2014). According to Wood and Sangster (2002: 708) organisations must now look beyond the traditional-financial based perspective- a rather backward-looking and adopt a forward-looking method which focuses on both financial and non-financial measures.). A More defined and sophisticated performance measurement tool was developed in 1992 to replace the historical perspective (traditional financial based), and this new tool with immense benefits was to be known as the Balanced Scorecard (Kaplan & Norton 2010, Kaplan & Norton 1992, Kalfsvel 2012). Recently the BSC was rated the widely used tool following the several weakness presented by the traditional financial performance measure (Alshammari 2011) and literature suggests that the traditional measure of financial performance is more suitable in entities with low complexity (Rabo 2014). Evidence from literature reveals that Balanced Scorecard (BSC) was formulated to address weaknesses acknowledged in the historical perspective. The BSC incorporates both internal and process measures which will give insight of where changes should be effected within an organisation (Kaplan and Norton 1992).

The Balanced Scorecard was developed by Kaplan and Norton in 1992, in order to offer solutions to the deficiencies in the traditional financial based performance measurement tools (Awadallah & Allam 2015, Kaplan and Norton 1992). The advent of BSC was seen by majority as best method for measuring profit margins and organisational performance beyond other financial indicators such as dividend yield (Perkins, Grey & Remmers 2014). Research evidence reveals that after 11 years of its application, the balance scorecard had been adopted by 44% of organisations worldwide (with 57% in UK, 44% in the US and 26% in Germany and Australia) (Yahiya 2002). Recent evidence suggests that 85% of organisations are likely to shift to balanced scorecard because of the inherent benefits it offers to the organisations (Yahaya 2002, Awadallah & Allam 2015). However a survey carried out in Jordan, Germany, Australia and Switzerland discloses that a significant percentage of firms did not consider adopting the Balanced Scorecard while about 3% of firms had implemented it and later on abandoned it (Rabo 2014).

The greatest mentioned contribution conveyed by the Balanced Scorecard is the picturing of a situation where a balance is accomplished between the other traditional tools that allow an understanding of an achievement in performance (Kaplan and Norton 1992). The Balanced Scorecard is a four dimensional performance measurement tool and includes financial perspective, customer perspective, internal business processes and organisational learning and growth perspectives (CIMA 2005). The purpose of the balanced scorecard was to establish long term financial results (Kaplan & Norton 1992, CIMA 2005, Atkinson 2006, Mutonga 2013, Tanyi 2011).

Considerable research on Balanced Scorecard was done world over, in United States and Europe for example the findings suggest that BSC as a performance measurement tool proved to have yielded positive results in the United States and European organisations as portrayed by its adoption by many organisations (Ondogo, Acieng & Juma 2016). Onyango (2012) and Antonsen (2014) also reveal that in the west mostly North America and continental Europe, the balanced scorecard was a success. Contrary to the wide acceptance of BSC in developed countries the adoption of BSC in most developing countries particularly in Africa was low and is said to be relatively a new perception (Collis, Holt & Hussey 2012, Molleman n.d). This has been attributed other dimensions such as sources of capital, literacy levels, government intervention as well as market and customers. Kaplan et al (2010) adds that the balanced scorecard provides a framework of integrating the organisation`s objective of maximising the shareholders' gains through the four perspectives. However, according to Khemba et al (2011), Africa has its own unique-socio-cultural settings, which has impact on people centre systems.

2. Statement of Problem

The level of compliance amongst taxpayers in Zimbabwe is relatively low and as a result ZIMRA will channel resources on enforcement to push it higher (ZIMRA 2016). This paper aims to establish whether ZIMRA has adopted Balanced Scorecard as a performance measurement tool or not. If they have, the paper will need to establish they are experiencing a low compliance level among Zimbabwe taxpayers?

3. Balance Scorecard, Definition, Purpose, Adoption

Alshammari (2011) shows that around 1900, there was a performance measure referred to tableau *de nord,* which contained most of the elements of the balanced scorecard. It is believed that Kaplan and Norton modified this original concept (Ibid). Around 1920 DuPont developed return on investment (ROI) and later on translated to a pyramid of financial ratios(Ibid). The objective of all these innovations was to measure performance of organisation (Malgwi & Dahiru 2014). Different scholars defined balance scorecard different. Malgwi and Dahiru (2014) and Divandri and Yousefi, (2011) explain balance scorecard as a system by which an organisation evaluates key performance measures from four mainly dimensions: financial, customer, internal business, learning and growth. Alshammari (2011) describes balance scorecard as an integrated set of financial and non-financial measures adopted by the organisation's strategy implementing processes which underscores the strategy of communication with the stakeholders and providing response for accomplishing goals of the entity. The balanced scorecard is a performance measurement tool which tracks a company`s performance and then translates the strategy into operational terms (see Fried ,2010 Kaplan and Norton 2010, Malgwi & Dahiru 2014, Ridwan *et al* 2013, CIMA 2005, Mutonga 2013). In the words of Hwa et al (2013) balance scorecard is viewed as a strategic performance management framework that allows organizations to manage and measure the delivery of their strategy

Kaplan and Norton (1992) suggest that balanced scorecard is premised on four viewpoints; (a) Customer perspective (which attempts to address the problem: how do customers see the entity? and is concerned with quality, performance, service and cost. Alshammari (2011) Rabo (2014) maintains that management must encourage customer relationship management (CRM) system, strengthen communication with customers; in particular main customers and potential customers, to understand and follow to their demands in product functions and quality), (b) Financial perspective (which tries to answer the question: how do we look to shareholders? It is endorsed to adopt activity-based costing (ABC) and responsibility accounting, to allow responsibility division to be more clear, and can decrease the avoidable spending (Alshammari 2011) and it is measured in terms of cash flow, sales, market share, gross margin percentage, cost minimisation in key areas, revenue growth, net operating income, return on investment ROI, earnings per share (EPS), return on equity (ROE), economic value added (EVA), growth in common equity, revenue per employee and profit per employee (Collis, Holt & Hussey 2012, Kaplan & Norton 1992, Rabo 2014.), (c) Internal business perspective (tries to answer to the question: what must we excel at? and is concerned with manufacturing and design productivity, the tools to measure performance of this viewpoint includes among other inventory turnover, delivery, productivity, cycle time, and research and development expenses which can represent this internal business processes perspective. Alshammari (2011) asserts that the internal business dimension embraces total quality management (TQM), international standard organization (ISO) 9000 series, and management by objectives (MBO). The internal business dimension facilitates work procedures that adapt to standard operation process (SOP), for the improvement of product quality, and to increase the work efficiency), (d) The innovation and learning perspective (Focuses on manpower development and It entails the intangible drivers of future success such as human capital, organizational capital, information capital, skills, training, organizational culture, leadership, systems and databases. Encourage and plan employees to participate in continuous learning, formulate active and creative corporate culture, to become "learning organization", create new intellectual for all corporate members, and hence increase the corporate competency (Alshammari 2011, Colins *et* 2012). This perspective is measured in terms of percentage of sales from new products include employee education and skill level, employee satisfaction and retention rates) (Kaplan & Norton 1992).

Tanyi (2011) explains that there are three types of Balanced Scorecard that exist in the literature and these are; (i) a stakeholder scorecard (Type I BSC) which is a specific multidimensional framework for strategic performance measurement that pools financial and non-financial strategic measures (Molleman, n.d), (ii) Key Performance Indicator (KPI)((Type II BSC) that additionally describes strategy by using cause-and-effect relationships a specific multidimensional framework for strategic performance measurement that combines financial and non-financial strategic measures) and (iii) strategy scorecard (Type III BSC) (implements strategy by defining objectives, action plans, results and connecting incentives with BSC a specific multidimensional framework for strategic performance measurement that pools financial and non-financial strategic measures). Molleman,(n.d) specifies that of 50% of the firms examined that adopted and adapted balanced scorecard appeared to adopt stakeholder scorecard (Type I BSC), 21% with key performance indicator (Type II BSC) and 29% with strategy scorecard (Type III BSC). Molleman concludes that only firms with strategy scorecard enjoy full benefit of the balanced scorecard as a performance system that bridges the gap between strategic plans and real activities.

4. Motivation for the adoption of BSC

The motivations behind the adoption and adaption of balanced scorecard include:

a) To improve control, efficiency and strategic learning within the organisation,(CIMA 2005, Tanyi 2011, Kairu *et al* 2013)
b) To improve communication and understanding among stakeholders of the organisation, (Tanyi 2011, CIMA 2005, Yahaya 2002)
c) For implementing change in the organisation (CIMA 2005, Tanyi 201, Mutonga 2013)
d) For the measurement of the non-financial aspects of the business (Alshammari 2011)
e) Also pursuit of quality awards such as TQM certification, difficulties associated with executing strategy, problems related to implementing change within the organisation, change from the budgetary practice to a BSC and a mere fashion sweeping the organisational world (CIMA 2005, Tanyi 2011, Ondogo *et al* 2016)
f) A way to implement strategy and measure firm performance (CIMA 2005, Tanyi 2011, Mutonga 2013)

5. Factors influence the use of BSC

It is important to note that for successful adoption and implementation of balanced scorecard in a firm the organisational and manager leadership traits factors should be considered. Tanyi (2011) postulates that these two factors (organisational and manager leadership traits factors) influence the use of BSC. Organisational dimension comprise the organisation, market share and high turnover, leadership style, organisational learning and availability of IT resources, national culture, the organisational structure and volatile environment. Tanyi, further explains factors under the individual manager and these include evaluative style of manager (ESM), their receptiveness to new information (MRI) and how other control system (OS) in the organisation affect their decision to use BSC (see also CIMA 2005). Kalfsvel (2012) adds on factors that influence the embracing and application of balanced scorecard and these are contention with contestants, information needs from managers, company external requirements, IT capabilities (technological transformations).

The results from several researches show that 78% of firms that adopted strategic performance measurement system do not evaluate meticulously the associations between strategies and performance measures, 71 % have not developed a formal casual model or value-driven map; 50% do not use non-financial measures to drive financial performance; 79% have not tried to confirm the connections between their non-financial measures and future financial results and 77% of the firms with balanced scorecard place little or no reliance on business prototypes and 45% found the need to quantify results a execution deterrent (CIMA 2005). Evidence suggests that 95% of employees do not understand their organisation strategy, only 75% of managers do not link incentives to their organisational strategy, 60% d, o not even link budgets to strategy and 85% of executive are not committed to strategic matters (Kalfsvel 2012).

6. Obstacles, Merits Associated with Morden Approach (BSC)

CIMA (2005) highlights transitional issues in relation to BSC (major organisational changes for example merger, changes in key personnel/ management team) and design failures (include confusion regarding primary performance drivers (Kalfsvel 2012), poorly planned metrics, negotiated rather than stakeholder focused performance targets, lack of delivery-level target deployment system, no state of art improvement system used (Ondogo *et al* 2016), there are hardly many non-financial measures out there (Alshammari 2011), being inward looking and examining the impact of external discontinuities (Moleman (n.d)) as some major barriers to full adoption and implementation of balanced scorecard framework. Moleman (n.d) lists obstacles that hinder the full benefits of balanced scorecard and these include: too few measures (two or three), adopts too many indicators or measures (from 8 to 26 measures (Mutonga 2013)) which need to be catered for (Alshammari 2011), measures selected not replicating the organisation's strategy (Rabo 2014), try to quantify non-financial leading indicators (Aryani 2009), top management not committed, few employees are participating, keeping the scorecard at the top and development process takes too long (Kairu *et al* 2013). Wood and Sangster (2002: 711) noted the problems that may arise in executing balanced scorecard these are (i) lack of a clearly defined organisational vision or strategy(if there is no vision or strategy it will be difficult to ascertain objectives), (ii) developing and implementing a BSC before proper objectives have been agreed on(it will be a mere waste of resource and misleading to implement a BSC in this environment), (iii) failing to achieve compromise and acceptance at all of the organisation (dysfunctional responses to the BSC extremely weaken its potentials as effective performance measurement tool), (iv) the performance measures selected not allied with the organisation's strategy, (v) the organisational objectives across all four dimensions must be well-matched and heading to the same direction in the future, (vi) fundamental systems and technology are incapable of providing the outcomes and measures anticipated by the BSC then there is need to replace the existing infrastructure with new one.

Notwithstanding the obstacles noted above, balanced scorecard can be successfully implemented and adopted by organisations through (i) clear definition of the objectives of the strategy, (ii) comprehensive buy-in of the whole higher management, organisation members all to participate and buy-in, (iii) drill and education, (iv) more communication, (v) esprit-de corps, (vii) keep it reasonably simple, (viii) easy to use and understand, (ix) link of balanced scorecard to incentives, (x) provide resources to implement the system and (xi) reviewing, benchmarking and (xii) feedback is vital during implementation of balanced scorecard (see Alshammari 2011, Malgwi & Dahiru, CIMA 2013, Ridwan *et al* 2013, Awadallah *et al* 2015). Yahara (2002) acclaims that in order to implement balanced scorecard the following " Dos" should be consider: (i) ensure the scorecard as an implementation pad for strategic goals; (ii) ensure tactical objectives are in place, (iii) top management and other line managers backing and are devoted, (iv) conduct a trial before full application and (v) carry out entry review/ feasibility test.

Balanced scorecard provides management with essential material relating to the four quadrants financial performance, customer perception, internal learning and growth as well as internal processes (CIMA 2013, Giannopoulos *et al* 2013). The BSC also ensures collective goals and intentions; transform strategy and its drivers into existence, put to task management on conveying value to clients and other interested parties (CIMA 2013). Several researchers found that the balanced scorecard is a influential tool which is used as (i) a communication device (to proclaim entity's strategy, objectives, initiatives and measures of performance), (ii) for planning and controlling (i.e. long and short term forecasting), (iii) for getting feedback and for performance evaluation, (iv) driver and channel for firm's culture and to implement strategies, (v) strengthen and persistently upgrade on agreed strategic model for the organisation, (vi) faster analysis and decision making, (vii) provision of timely information, (viii) quicker reflexes, (ix) convert strategy into a linked set of both financial and non-financial measures (i.e. encourages consensus about organisational vision and mission), (x) provides an institution the ability for the future in a strategic manner, (xi) allows organisations to develop a logical connection among mission and vision, programs, services and activities, (xii) improve financial performance (i.e. increased profit), (xiii) managers can get overview of the progress of business prior to financial reports released, (xiv) employees can obtain important information about the actions necessary to accomplish objectives and (xv) investors get more accurate information about companies overall performance, (xvi) allows the evaluation of managerial performance as well as the individual unit or division, (xvii) help measure organisation capabilities, (xviii) improved quality of work with more clear objectives and reduced cost, (xix) unite the efforts set clear and ambition sub goals and (xx) assist organisation create metric organisation that ensures fair and holistic measurement of performance, (xxi) support innovation and position the organisation competitively, (xxii) enable the organisation to effectively allocate resources (xxiv) have the ability of adaptation in different cultural settings(see Hartnett & Ron 2011, Awadallah et al *2015,* Ridwan *et al* 2013, Malgwi & Dahiru 2014, Alshammari 2011, Aryani 2009, Rabo 2014, Yahaya 2002, kairu *et al* 2013, Ondogo *et al* 2016, Kalfsvel 2012, Tanyi 2011, Mutonga 2013, CIMA 2005, Kaplan & Norton 1992, Kaplan & Norton 2010, Horque 2014, Deville *et al 2014).*

Wood and Sangster (2002: 710) also mention some BSC benefits: the balance scorecard provides management with tool to focus strategy and move the organisation in a synchronised and see-through manner towards the achievement of its goals, it also helps people understand how they can contribute to the strategic success of the organisation and it guides the translation of the organisation's vision into a set of performance measures (i.e. it supports the organisation's move towards a greater and more consistent performance that is in line with the firm's objectives).

7. Reproach of BSC as a performance measurement tool

Regardless of many benefits associated with balanced scorecard performance measurement tool, the BSC has attracted several criticisms from the academic fraternity. The BSC over rely on measures which are not entrenched in mission and vision of the organisation and this may impede the application of inferred, knowledge and wisdom (Yahaya 2002, CIMA 2005, Fried 2010). Rabo (2014) points out that BSC lacks validation regarding the cause and effect suppositions (which are unidirectional and too unsophisticated) increases suspicion about its practicality. BSC provides no mechanism for maintaining the relevance of defined measures (Alshammari 2011, Malgwi & Dahiru 2014, Awadallah & Allam 2015, Ridwan *et al* 2013). Awadallah & Allam (2015) found out that the BSc fails to effectively highlight the role of the community in defining the environment within which the firm operates, fails to identify performance measures to assess stakeholder' contribution, and also it fails to account for the importance of aspect of employees- motivation. The BSC failed to draw lines between the means and ends. Another criticism is that the BSC is silent above the major stakeholders' contribution to the attainment of goals- employees, government and trade payables (Malgwi & Dahiru 2014, Onyango 2012, Evans 2012). Yahaya (2002) found out that balanced scorecard is complex, and neglects time perspective and cost associated with its implementation. The resultant effect is the reducing the possibility of organisational buy in and the framework also neglect external forces (technological advances and competition) which may introduce uncertainty in terms of risk in terms which may impend or authenticate the present plan (CIMA 2005, Cooper 2014).

The scorecard pays negligible attention to disparities in performance (which in any case be dangerous oversight at front level), the potency of the visual representation and intelligent interpretation of data visible is largely ignored (CIMA 2005, Kairu *et al* 2013). Kalfsvel (2012) argues that the only problem with balance scorecard is that the indicators only provide historical information (past months, weeks, or years).

Based on the numerous benefits associated with balanced scorecard it is highly anticipated that adoption of the BSC will become ever more popular (Wood & Sangster 2002) than before.

8. Methodology

This paper adopted descriptive design approach. The study relied on desk research, ZIMRA quarterly and annual reports and other publications in the field of tax. Also Newspaper articles were perused to establish the extent of the adoption of balanced scorecard.

9. Findings, Conclusion and recommendations

Zimbabwe Revenue Authority (ZIMRA) has adopted THE BSC. This paper presented research findings based on each of the perspectives of BSC as follows:

(a) Learning and Growth perspective:

(i) ZIMRA recruits qualified personnel with relevant experience for the betterment of the organisations

(ii) ZIMRA trains own revenue officers(300 new personnel per year) on various tax aspects ranging from tax clients registration, tax administration (income tax, value added tax, pay as you earn, capital gains tax, presumptive tax, mining tax), tax calculation and collection, tax debt management, writing and presentation of tax revenue reports, tax education and advisory to business community, customs administration, customs duty calculation and collection reporting revenue generated from customs duty for more than six month.

(iii) Regular workshops are held

ZIMRA is confident that by equipping its staff with knowledge and skills, staff members in turn will demonstrate team spirit, unity of purpose and total commitment to the revenue collection duties faithfully.

(b) The Internal Business Processes perspective:

(i) ZIMRA rolled out the Tax Management System to improve revenue inflows and compliance across all tax heads. Unfortunately this initiative is not fully implemented as for now.

(c) Customer perspective:

(i) Electronic filling programme reduce compliance costs and enable many taxpayers to meet their deadlines

(ii) ZIMRA introduced the Taxpayer Appreciation Day with the objective of interacting with taxpayers and promote culture of tax compliance

(iii) ZIMRA rolled out amnesty tax (up to six month) to give a taxpayer time to pay up his tax obligation, a move which is pro-citizen especially in this ailing economic situation

(iv) ZIMRA made information readily available on its website about tax and other related matters

(v) ZIMRA has created a platform for enquiries to customers a 24 hour facility. Alerts messages are send to taxpayers to remind clients about their dues
(vi) The Government of Zimbabwe established Information and Technology Centre to enhance interaction with taxpayers
(vii) ZIMRA rolled out the fiscal gargets (and its mandatory) and this will necessitate improved connectivity throughout the country. 25% of the registered taxpayers are fully fiscalised and some are in the process of purchasing fiscal gargets

Over and above the ZIMRA initiative of automation is to improve service delivery and convenience to clients.

(d) Financial perspective

In order to do away with issues to do with corruption, customarily cut deals with ZIMRA officials, the automation will improve the revenue inflows as it will detect honesty and dishonesty taxpayers. The government of Zimbabwe had established the anti-corruption commission to curb revenue losses through corruption and under-declaration of their revenue or goods at entry points, in a bid to augment revenue. There is little doubt that ZIMRA is mandated at collecting revenue and hence its performance is measured based on revenue inflows (i.e. from the following tax heads individual tax, company tax, DFRI R(dividends, interests, fees, and remittances), carbon tax, VAT on local sales, VAT on imports, Customs, exercise duty, withholding tax on contracts, other indirect taxes, mining royalties and non-tax revenue. In a bid to increase the revenue inflows ZIMRA devised mechanism to tax the informal sector, through presumptive tax.

Conclusions

Although ZIMRA partially adopted BSC the organisation is still measuring its performance based on traditional financial-based performance measurements. Low taxpayer compliance is a reflection of poor services delivery, rumours of corruption and lack of transparency in the use of money/ revenue collected.

This paper recommends that for ZIMRA to reap full benefits of BSC they must involve management, when implementing BSC and strategy. ZIMRA must give fiscal gargets for free and before implementation it should sensitise the community about the use and objective of the move, for greater buy in. The clients of ZIMRA in this case the taxpayers must be part and parcel of strategy formulation, and when involved they will comply. They go by this adage:

"Nothing for us without us"

This paper also recommends that Zimbabwe Anti-Corruption Commission (ZACC) be reinstated and given greater autonomy, and not to be politicised.

The paper recommends for further study in the same organisation using a different approach.

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