

# State and Effectiveness of Organizational Learning and Learning Application in Ghana Revenue Authority

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## Abstract

This study investigates the state and effectiveness of organizational learning within the Ghana Revenue Authority (GRA), applying Bruce Britton's (1998) eight learning functions as an analytical framework. Using a positivist, cross-sectional quantitative design, data were collected from 178 staff members through an online survey. Descriptive statistical analysis revealed that while GRA demonstrates effectiveness in accessing external experience (mean = 3.47), integrating learning into strategies and policy (mean = 3.48), and applying learning (mean = 3.60), other functions such as supportive learning culture (mean = 3.35), gathering internal experience (mean = 3.25), and developing organizational memory (mean = 3.14) remain only moderately effective. The findings highlight that although learning initiatives positively influence performance (mean = 3.87), gaps persist in communication systems, internal knowledge dissemination, and mechanisms for drawing conclusions. The study underscores the need for deliberate strategies to strengthen organizational learning processes, particularly in embedding knowledge into operational practices, enhancing communication, and formalizing organizational memory. By addressing these gaps, GRA can improve adaptability, innovation, and taxpayer compliance in an evolving fiscal environment.

**Keywords:** Ghana Revenue Authority, Organizational Learning, Britton's Eight Learning Functions, Tax Administration, Learning Application, Public Sector Reform, Revenue Mobilization, Knowledge Management

## Introduction

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 GRA regularly encounters challenges, including a dynamic tax environment that necessitates improved digital capabilities like the implementation of a cashless system, an electronic invoicing system, and the Ghana Integrated Tax Administration System (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. Table 1 presents the measurement concept of each of the functions and their relevance to a tax administration.

Despite the GRA's ongoing modernization efforts and strategic plans emphasizing efficiency and service delivery (Ghana Revenue Authority, 2023), 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 strengths and weaknesses 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.

**Table 1: Organizational learning functions and measurement concept**

<b>Organizational learning Functions</b>	<b>Measurement Concept</b>	<b>Relevance to Tax administration</b>
Applying Learning	Capacity to translate past experiences into current and future actions to drive organizational change and desired outcomes.	It necessitates targeted policy actions such as tax educational campaigns, impacting revenue mobilization, taxpayer compliance, and service quality in achieving revenue goals.
Supportive Learning Culture	Leadership commitment in fostering environment where curiosity, experimentation and open dialogue thrive for continuous learning.	Such an environment is vital for innovating tax policies and compliance strategies, especially in rapidly changing contexts. Without it, staff

		may resort to outdated practices, hindering progress and service delivery.
Gathering Internal Experience	Systematic collection of internal experiences to transform unprocessed operational data, project experiences, and employee perspectives into structured knowledge through monitoring systems, formal debriefs, and feedback channels, crucial for continuous improvement.	It emphasizes the importance of not just collecting data, but actively analyzing it to glean insights, assess the effectiveness of compliance campaigns, and identify systemic weaknesses and opportunities in tax administration and revenue mobilization.
Accessing External Experience	Acquisition of knowledge from outside the organization (e.g., partners, networks) to allow analysis of its environment, compare with peers, and gather knowledge from outside sources through collaboration with global entities to foster learning opportunities essential for adapting to changes.	Benefit from global standards and best practices to enhance capabilities through analysis of international tax trends and advanced methodologies. This process is vital for maintaining relevance in a digital economy, particularly in light of technological evolution and challenges.
Communication System	Effectiveness of channels for knowledge dissemination dialogue, and utilization to ensure that knowledge is accurate and accessible and enhance collaboration.	It eliminates challenges due to silos that hinder knowledge sharing, leading to inefficiencies. It enables the sharing of insights, such as taxpayer behaviors, across various divisions, and digital platforms.
Developing Organizational Memory	Capacity to capture, organize, store, retrieve and share institutional knowledge to prevent the loss of critical information and enhance organizational performance through systematic documentation and knowledge repositories.	In tax administrations, maintaining a robust organizational memory involves documenting historical tax rulings and audit cases to ensure knowledge accessibility, uniform decision-making, and efficient onboarding to preserve historical compliance data and leverage insights from past actions for future strategies.
Mechanisms for Drawing Conclusions	Structured processes for converting insights into actionable strategies through critical thinking and collaboration.	Aid in processing taxpayer data to identify patterns to guide interventions and strategically aligned to avoid assumptions and ensure proper execution within tax administration.
Integrating Learning into	Embedding feedback loops into strategic planning and decision-making, to ensure that insights and	Insights from tax performance and taxpayer feedback inform tax policy modifications and administrative adjustments. This highlight

Strategy and Policy	knowledge directly influence an organization's decisions, promoting effective operational changes and strategic planning.	commitment to utilize learning for transformation, emphasizing its importance for strategic adaptability.
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### Theoretical and Conceptual Literature Review

Organizational learning has emerged as a critical determinant of institutional effectiveness in public sector organizations, particularly revenue administrations that operate at the nexus of fiscal stability, citizen compliance, and governance reform. In the Ghanaian context, the GRA faces increasing demands for efficiency, transparency, and adaptability in a rapidly evolving socio-economic environment. This literature review synthesizes theoretical and conceptual perspectives on organizational learning and social learning theory, situating them within the operational realities of tax administration. It explores how learning processes, knowledge application, and institutional culture shape the effectiveness of GRA in mobilizing revenue and sustaining compliance.

### Ghana Revenue Authority

Ghana Revenue Authority serves as a fundamental entity in Ghana's tax administration and revenue mobilization, formed by merging the Customs, Excise and Preventive Service, Internal Revenue Service, and Value Added Tax Service. Established under the Ghana Revenue Authority Act, 2009 (Act 791), its primary responsibilities include the assessment, collection, and accounting of tax revenues, promoting compliance, combating fiscal malpractice, and advising local governments on revenue collection (Parliament of Republic of Ghana, 2009). The GRA aims for transparency, operational efficiency, and ethical conduct, with a mission to mobilize revenue for national development. It is structured into three divisions: Customs Division, Domestic Tax Revenue Division, and Support Services Division, which collectively ensure taxpayer engagement and compliance through services like taxpayer registration and education. Recent strategic reforms focus on leveraging technology to enhance service delivery and broaden the tax base, aiming for improved efficiency in tax administration.

### Social Learning Theory and Tax Administration

Alberta Bandura's (1977) Social Learning Theory (SLT) provides a foundational lens for understanding how individuals and organizations acquire behaviors through observation, imitation, and modelling. SLT emphasizes four key processes, attention, retention, reproduction, and motivation, that collectively determine learning outcomes (Miller et al., 2022; Schunk & DiBenedetto, 2022). The theory holds key application to taxpayer compliance and tax administration. Firstly, tax compliance is not merely a function of deterrence or economic rationality; it is shaped by social norms, peer influence, and perceptions of fairness (Larsen & Brøgger, 2021; Saad, 2012). Taxpayers observe the behavior of peers, community leaders, and institutions. Visible compliance, reinforced by public services funded through taxation, fosters positive norms, while perceived impunity for evasion undermines morale (Mohammed & Tangl, 2024). Secondly, within GRA, employees learn through mentoring, collaboration, shadowing, and peer-to-peer interactions. Observational learning enhances ethical conduct, technical competence, and adaptability to reforms such as e-filing platforms. Leaders serve as role models, shaping organizational culture and reinforcing values of integrity, transparency, and service orientation. Thus, SLT underscores

the dual dimension of learning in tax administration, influencing taxpayer behavior externally and shaping employee conduct internally.

### **Organizational Learning Theory**

Organizational learning theory conceptualizes institutions as complex adaptive systems capable of acquiring, processing, disseminating, and retaining knowledge to improve performance (Argyris & Schon, 1978; Dickson, 2025; Levitt & March, 1988). Distinctions are drawn between organizational learning which is the ongoing process of knowledge acquisition and adaptation, and learning organization which is an ideal state characterized by continuous transformation and innovation (Senge, 1990).

Organizational learning theory focuses on levels and mode of learning. Levels of learning have to do with organizational learning process where, learning occurs at individual, group, and organizational levels (Abubakar et al., 2019; Crossan et al., 1999; Odunladi & Olakunle, 2024). Individual learning must be institutionalized through mechanisms such as communities of practice, knowledge repositories, and organizational routines (Nonaka & Takeuchi, 1995). There are three modes of learning as identified in the literature (Argyris & Schon, 1978; Bateson, 1972; Steffe, 2020; Tsutsui et al., 2022; Visser, 2003). First is the single-loop learning which focuses on correcting errors within existing frameworks such as refining audit procedures. The second mode known as double-loop learning emphasises questioning underlying assumptions and policies such as reassessing compliance strategies. The third mode known as triple-loop learning or deuteron-learning primarily deals with reflecting on the learning process itself to enhance institutional adaptability. For GRA, these modes are critical in navigating tax policy reforms, technological innovations, and stakeholder expectations.

### **Organizational Learning in Public Sector Context**

Public sector organizations, including GRA, exhibit unique characteristics such as hierarchical structures, accountability requirements, and political cycles, that complicate learning (Christensen et al., 2020; Rainey, 2009; Candel & Paulsson, 2023; OECD, 2019; Romanelli, 2018). These features often constrain experimentation and risk-taking, which are essential for double-loop learning. The factors that constrain organizational learning in the public sector include risk aversion and blame culture; siloed structures and information hoarding; leadership inertia and preference for stability; and high turnover eroding institutional memory (Argyris & Schon, 1996; Farrow, 2024; Mirviss & Sorin, 2020; Riza et al., 2025; Walsh & Ungson, 1991). Odonkor et al. (2023) and OECD/European Union (2024) also 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. These challenges highlight the need for deliberate strategies to embed organizational learning within GRA's operational framework.

Despite these constraints, there are factors that serve as drivers of learning in the public sector organization which GRA can leverage on to power its organizational learning for adaptability, innovation and improve performance. These drivers include increasing complexity of public issues such as cyber threats, informal sector expansion and underground economy; global reforms emphasizing efficiency and performance management (Brinkerhoff & Brinkerhoff, 2015; Jurgens & Cin, 2025; Osborne & Gaebler, 1992; NDPC, 2020; OECD, 2023); ICT advancements enabling knowledge sharing and data-driven decision-making (Ruoslahti & Trent, 2020); and inter-agency collaboration requiring cross-boundary learning (Ansell & Gash, 2008).

### **Emerging Trends in Organizational Learning and Tax Administration**

Recent scholarship emphasizes the transformative role of digitalization and artificial intelligence (AI) in public sector learning (de Souza, 2025; Feng, 2025). For tax administrations such as GRA digital transformation emphasising automation of repetitive tasks, machine-readable laws, and AI-driven compliance checks enhance efficiency and transparency (OECD, 2025). In the area of knowledge management, tax administrations are using ICT to facilitate knowledge creation, sharing, and retention, but cultural barriers to exploration still persist (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). In recent years, tax administrations have adopted global benchmarking and collaborations through participation in international forums (e.g., BRITACOM, OECD) enabling tax administrations such as GRA to adapt global best practices in audit strategies, taxpayer education, and risk management.

### **Organizational Learning in Ghana Revenue Authority (GRA)**

The GRA exemplifies the intersection of organizational learning and tax administration effectiveness. Its mandate requires continuous adaptation to changing tax laws (frequent legislative reforms necessitate rapid knowledge acquisition and dissemination); compliance challenges (addressing evasion, fraud, and informal sector dynamics requires innovative enforcement and taxpayer education strategies); technological adoption (e-filing, data analytics, and AI demand workforce reskilling and cultural shifts toward service orientation) and stakeholder engagement (collaboration with taxpayers, businesses, and international partners requires adaptive communication and learning mechanisms). The effectiveness of organizational learning in GRA is contingent upon leadership commitment, institutional culture, and the integration of knowledge into operational practices.

The theoretical and conceptual literature highlights that organizational learning is indispensable for the Ghana Revenue Authority's effectiveness. Social learning theory explains taxpayer behavior and employee conduct, while organizational learning theory provides insights into institutional adaptation and knowledge application. Emerging trends in digitalization and global collaboration further reinforce the need for GRA to cultivate a robust learning culture. The state and effectiveness of organizational learning in GRA thus hinge on its ability to integrate knowledge processes, foster adaptive leadership, and align learning with its strategic mandate of revenue mobilization and compliance.

### **Research Methodology**

The study employed quantitative research methodology to examine organizational learning and its applications within the GRA, 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 GRA 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 applies a positivist methodology to investigate organizational learning within the GRA. By emphasizing objective, measurable, and generalizable research, it focuses on quantifiable variables and statistical correlations to derive conclusions about learning applications in a public sector context.

Adeyanju (2023) highlights that this paradigm fosters systematic observation and empirical validation through a survey-based approach using a modified The Learning NGO questionnaire. The research employs a cross-sectional survey design to collect quantitative data, enabling statistical analysis of learning functions' effectiveness at the GRA. This approach also addresses biases and enhances the replicability of results. By discerning patterns among various learning functions, the study aims to provide insights for strategic interventions to strengthen organizational learning, ultimately fostering essential practices within the public sector, which remains under-researched despite its importance (Common, 2004; Visser & Togt, 2015).

### **Research design**

The study employs a cross-sectional quantitative research design, rooted in positivism, to assess organizational learning at GRA. Using an online questionnaire, data was gathered from 178 participants to identify the state and effectiveness of organizational learning in GRA. This methodology allows for a systematic collection of data, enabling rigorous statistical analysis to reveal the strengths and weaknesses of learning functions crucial for understanding learning processes in the public sector. The methodology adheres to rigorous standards, ensuring reliability and validity of the findings. The analysis employs descriptive statistics, highlighting the significance of specific learning functions in enhancing organizational performance. The study offers critical insights into GRA's knowledge-sharing processes, identifying areas for improvement and guiding interventions for enhanced learning capabilities and operational effectiveness (Adukonu et al., 2025; Britton, 2005).

### **Population, sampling and data collection**

The study targets all staff of the GRA, which comprises approximately 8,000 employees across various offices. A sample size of 380 was determined using Yamane's formula, accommodating a margin of error between 2% and 5% (Gilliland & Melfi, 2010; Stockemer, 2019). A total of 178 responses were received, representing 46.84% of the sample, deemed sufficient for quantitative analysis (Arhin et al., 2021; Bonometti & Tang, 2006; Lefever et al., 2007; Nulty, 2008; Tensay & Singh, 2020). The research utilized an online survey method, allowing for efficient data collection and broad reach while addressing potential response willingness through reminders (Lefever et al., 2007; Nulty, 2008). Data analysis follows for extraction of insights on organizational learning within the GRA.

### **Instrument development and administration**

A questionnaire was developed to gather data for quantitative analysis on organizational learning in the GRA. It was adapted from Britton's NGO questionnaire to ensure content validity and reliability. The online instrument comprises various question types, mainly a 5-point Likert scale, to measure perceptions of GRA's organizational learning functions and their impact on performance and improvements. The questionnaire collected data on perceptions of learning's impact on performance, the establishment of favorable learning environments, internal and external experiences, communication effectiveness, and integration of learning into strategies. This structured tool facilitates systematic data collection, allowing for robust statistical analyses, crucial for identifying GRA's strengths and weaknesses in organizational learning (Atuahene et al., 2018; Kportorgbi et al., 2023). The online format enhances efficiency in data collection, promoting representativeness in the sample. Table 2 provides a social interpretation of the scales.

**Table 2: 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)*

### Findings and Interpretation of the result

The primary purpose of this study 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 3. 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 GRA 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 the GRA 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 GRA 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 3: 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 a 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 focuses on learning, they can improve performance and achieve a 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 a positive impact on performance. This

therefore required public institutions like GRA to be intentional about learning in the face of rapid changes in tax administration and taxpayer behavior. Despite the effectiveness of the impact of learning on performance, there might be a need for GRA to be more intentional in learning application to yield better results as recommended by Tan & Olaore, 2022. The result in Table 3 also revealed tangible outcomes or specific improvement because learning and learning application is effective with a mean of 3.52113 and a 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 ecosystem (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 improve performance and impact through continuous learning.

### **Applying learning**

The findings in Table 3 demonstrate that the GRA 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 impacts our performance and yields 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 for 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 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 3 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 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 findings generally implied that GRA is moderately effective in creating a culture that supports learning through the adoption of inclusive decision-making and sometimes through the reward systems. The results strengthen the idea that a favorable environment promotes involvement and innovation, resonating 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 needs 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 3 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 a 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 media in transmitting learning to all stakeholders is critical. The findings in Table 3 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 3. 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 conclusions 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 GRA. 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.

### **Conclusions and recommendations**

The study revealed that organizational learning within GRA is moderately effective overall, with notable

strengths in external collaboration, integration of learning into policy, and application of knowledge to operational practices. The perceived impact of learning on performance is strong, confirming that organizational learning contributes positively to efficiency, innovation, and compliance outcomes. Weaknesses remain in internal experience gathering, communication systems, and organizational memory, which limit the Authority's ability to fully institutionalize knowledge and sustain long-term improvements. The study validates organizational learning as a critical driver of tax administration effectiveness in Ghana, reinforcing its role in adapting to technological reforms, compliance challenges, and stakeholder expectations. It is therefore recommended among others that GRA establish structured mechanisms for capturing, storing, and disseminating internal experiences to build institutional memory, invest in digital platforms and collaborative tools to improve knowledge sharing across divisions and reduce siloed practices and introduce routine after-action reviews, learning audits, and feedback loops to improve mechanisms for drawing conclusions. The study further recommends that GRA institutionalize continuous learning processes within policy formulation and operational planning to ensure adaptability to reforms; expand benchmarking, peer learning, and international collaborations (e.g., OECD, BRITACOM) to integrate global best practices into GRA's operations and encourage leadership commitment, mentoring, and incentives that reinforce transparency, innovation, and continuous improvement.

### **Contribution to knowledge**

This study makes a distinctive contribution to the scholarship on organizational learning in public sector tax administrations by applying Britton's (1998) eight learning functions within the Ghana Revenue Authority (GRA). While organizational learning has been widely theorized, empirical applications in African tax institutions remain scarce. By systematically operationalizing Britton's framework in a developing country context, this research advances both theory and practice in three key ways. First, the study is among the first to empirically assess the eight learning functions in a tax administration, moving beyond generic calls for capacity building to provide granular diagnostic insights. It demonstrates how learning functions manifest differently across internal and external dimensions, revealing strengths in external collaboration and policy integration, but weaknesses in communication systems and organizational memory. Second, the findings extend organizational learning theory by situating it within the constraints of public sector bureaucracies in Africa, where hierarchical structures, political cycles, and resource limitations shape learning outcomes.

The study bridges social learning theory and organizational learning, showing how taxpayer compliance and employee conduct are mutually reinforced through observation, role modelling, and institutional culture. By highlighting the uneven effectiveness of learning functions, the research contributes to debates on single-, double-, and triple-loop learning, underscoring the need for reflective processes that go beyond error correction to institutional adaptability. Thirdly, the study provides actionable insights for GRA leadership, identifying specific areas, such as internal experience gathering, communication infrastructure, and organizational memory, that require targeted interventions. It demonstrates that learning is not merely an abstract organizational capability but a determinant of revenue mobilization, compliance, and service delivery. The research underscores the importance of embedding learning into policy, strategy, and digital transformation initiatives, positioning GRA to adapt to global reforms and technological innovations. For African tax administrations, the study offers a replicable diagnostic model that can be applied across jurisdictions to benchmark learning effectiveness. It contributes to the literature on public sector

modernization, showing that organizational learning is a critical pathway to achieving fiscal sustainability, transparency, and innovation in governance.

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