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Evaluation of Tax Administration Effectiveness Using Brown-Gibson Model

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Abstract

One of the factors that play an important role in the formation of an effective tax system is to increase the effectiveness of tax administration. This research is implemented on the assessment of tax “tax collection per a tax employee”, which is one of the characterized indicators of the administration efficiency. Evaluation is investigated as a multi-criteria decision-making problem using Delphi query method. As the survey results consist of both quantitative as well as qualitative indicators, this evaluation is conducted by 2 methods that have computing opportunity by taking into consideration these indicators: The weighted sum model and Brown-Gibson model.

Keywords

Tax system Tax administration Effectiveness indicators of tax system
Multi-criteria decision-making problem Fuzzy inference system Weighted sum model
Brown-Gibson model

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