# Tax Explicit Knowledge Creation: Application of Combination Mode of Socialization, Externalization, Combination, and Internalization Model

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**Abstract**
*Theory and practice have proven that tax knowledge can improve tax administration and revenue performance. The objective of this study is to explain the activities employed in combination mode of Socialization, Externalization, Combination, and Internalization (SECI) model to convert explicit knowledge to a more sophisticated, systematic, and complex explicit knowledge in tax administration. Based on face-to-face interview, qualitative data were collected from 20 tax administrators at Federal Inland Revenue Service (FIRS) Abuja, Nigeria. Stratified random sampling technique was used to select the 20 tax administrators among the five groups (domestic taxes, modernization, corporate development, compliance & enforcement), and the three cadres (directorate, managerial & officer) in FIRS. Semi-structured, and open-ended interview questions were used to guide the face-to-face interview. A smart voice recorder was used to record the interview, and NVivo 10 qualitative software employed to analyze the data. Also, data were collected from national tax policy and compendium of tax related laws documents to validate the face-to-face interview data. The interview data were analyzed thematically via NVivo 10 qualitative software. The process of analysis involved identification of themes, coding, and report based on objective of the study, and statements of the participants. Two main themes identified were reformulation and update. In addition, sub-themes associated with reformulation were reports, operation manual, and files. In the same vein, operation manual, and database were connected to update. Finding from data collection revealed reformulation and update of knowledge as combination activities that can convert explicit knowledge to a more sophisticated, systematic, complex, and efficient explicit tax knowledge. This study recommends that tax administration should reformulate, and update its operation manual, reports, files, and database regularly to create efficient explicit tax knowledge in order to improve tax administration and revenue performance.*

**Keywords:** Combination, Explicit knowledge, Reformulation, SECI model, Tax administration

## 1. Introduction
There is a need to improve tax administration and revenue in developing countries (Bird, 2015; Ocheni, 2015; Umar, Derashid & Ibrahim, 2017), and tax knowledge can improve its performance. Therefore, creating sophisticated, systematic, and complex explicit knowledge is essential to improve tax administration and revenue performance.

According to Sejdija (2012), and Rosdi, Chew, Samsudin and Hassan (2016), tax administration is a knowledge-based organization; therefore, required knowledge creation and its management for adequate performance. Knowledge creation in tax administration enhances quality and timely tax knowledge. Furthermore, it improves tax education, timely and quality tax knowledge dissemination, and

taxpayers' compliance. Hence, there is a need to create comprehensive explicit knowledge to enhance tax administration and revenue. A model employed in theory and practice to create knowledge is SECI by Nonaka and Takeuchi (1995). The insightful reasoning and clear description attributes of SECI model contributed to its wide acceptability (Rice & Rice, 2005; Grant & Grant, 2008; Easa, 2012). SECI model anchored knowledge creation on continuous interaction of tacit and explicit knowledge via four modes of socialization, externalization, combination, and internalization (Nonaka & Takeuchi, 1995; Nonaka & Konno, 1998). Furthermore, combination mode of SECI model emphasized on conversion of explicit knowledge to a more sophisticated, systematic, complex and efficient explicit knowledge (Jelavic & Ogilvie, 2010; Takeuchi, 2013; Rusland, Jaafar & Sumintono, 2020; Cárcel-Carrasco, Cárcel-Carrasco & Peñalvo-López, 2020). Combination transformed explicit to a more sophisticated explicit knowledge in the form of manual, report, written documents, procedure, description, article, images, and concepts.

Studies on SECI model include Nonaka and Takeuchi (1995); Nonaka and Konno (1998); Masrek and Zainol (2015); Chatterjee, Pereira and Sarkar (2018); Guo, Jasovska, Rammal and Rose (2020). There are studies on SECI model in other organizations. However, studies that focus on combination mode of SECI model in tax administration are limited. To the best of the researchers' knowledge, studies on activities that can convert explicit knowledge to a more sophisticated explicit knowledge in tax administration are limited. Therefore, this study filled the research gap as it explained the activities that can convert explicit knowledge to a more sophisticated, systematic, complex, and efficient explicit knowledge in tax administration. In this regard, this study

asks the question of how can explicit knowledge be converted to a more sophisticated, systematic, and complex explicit knowledge in tax administration? In line with the research question, the objective of this study is to explain the activities that can convert explicit knowledge to a sophisticated, systematic, and complex explicit knowledge in tax administration. Structure of this study consist of introduction, literature review, methodology, results, discussion, and conclusion. Next section reviewed related literature for this study.

## 2. Literature review
### 2.1 Socialization, Externalization, Combination, and Internalization (SECI) Model

SECI model is a knowledge creation model that is widely employed in theory and practice (Rice & Rice, 2005; Grant & Grant, 2008; Easa, 2012). The model emphasized on two types of knowledge (tacit & explicit), four modes (socialization, externalization, combination & internalization), environmental and human factors to create knowledge. According to Nonaka and Takeuchi (1995), tacit and explicit knowledge interact continuously to create knowledge through four modes of socialization, externalization, combination, and internalization. In this regard, socialization creates tacit knowledge via social interaction that disseminates skill, insight, know-how, experience, ability, instinct, imagination, capabilities, mental picture, and model (Nonaka & Takeuchi, 1995; Nonaka & Konno, 1998; Masrek & Zainol, 2015; Farnese, Barbieri, Chirumbolo & Patriotta, 2019). Externalization converts tacit to explicit knowledge in the form of instructions, procedures, guidelines, descriptions, rules, pictures, diagrams, audio, written documents, concepts, images, manuals, and electronic records that are easily accessed, communicated, and understood (Nonaka & Takeuchi, 1995; Nonaka & Konno, 1998;

Grant & Grant, 2008; Easa, 2012; Cárcel-Carrasco et al., 2020). Combination converts explicit knowledge to a new explicit knowledge that is more sophisticated, systematic, and complex (Nonaka & Takeuchi, 1995; Nonaka & Konno, 1998; Nonaka & Toyama, 2003; Karim, Razi & Mohamed, 2012; Rusland et al., 2020). Internalization transforms explicit to tacit knowledge through access, reuse, and application of explicit knowledge (Nonaka & Takeuchi, 1995; Nonaka & Konno, 1998; Chatterjee et al., 2018; Guo et al., 2020). According to Nonaka and Takeuchi (1995), new knowledge emanates from individual which can diffuse to group, and an organization. Furthermore, knowledge creation is a continuous process that involves all workers who act as knowledge workers to recreate an organization.

Several studies conducted in SECI model for universal applicability in terms of organization and culture include Nonaka and Konno (1998) who employed the concept of "ba" to study knowledge creation. Jelavic and Ogilvie (2010) studied KM in cultural perspectives in Europe based on SECI model. Easa (2012) employed SECI model to study KM in Egyptian bank, and Arabian culture. Masrek and Zainol (2015) investigated the connection between the abilities to convert knowledge and academic performance. Farnese et al. (2019) examined organizational KM in the context of SECI model. Cárcel-Carrasco et al. (2020) studied the factors that linked maintenance engineering and KM based on SECI model. Other studies in SECI model are Nonaka et al. (2000), Nonaka and Toyama (2003), Chatterjee et al. (2018), Rusland et al. (2020), Guo et al. (2020). Although SECI model is widely accepted and employed (Grant & Grant, 2008; Easa, 2012), studies such as Gourlay (2006) stated that evidence supporting SECI model processes is weak. In addition, SECI model is based on survey

of senior managers only and neglected other workers. However, knowledge creation involves all workers in an organization. Also, Poell and Van der Krogt (2003) contended that types of work in an organization influence the rate of learning by workers, but SECI failed to recognized that different types of work influence the rate of learning by workers. They treated the four modes (socialization, externalization, combination and internalization) in SECI model as learning process. Also, Andreeva and Ikhilchik (2011), Weir and Hutchings (2005) argued that SECI model is based on Japanese culture, value and managerial practice, and may not be universally applicable. Next section discusses combination mode of SECI model.

## 2.2 Combination mode

Combination is a process that merge or split elements of explicit knowledge to form a new explicit knowledge that is more sophisticated, systematic, and complex (Nonaka & Takeuchi, 1995; Nonaka & Konno, 1998; Nonaka, Toyama & Konno, 2000; Nonaka & Toyama, 2003; Karim et al., 2012; Masrek & Zainol, 2015; Rusland et al., 2020). Assembling of different elements of explicit knowledge through combination can create another explicit knowledge that is more efficient for application. In literature, most studies focused on definitions and principles of combination process, factors and activities that stimulates combination of knowledge in an organization. In respect to definitions and principles of combination mode, Nonaka and Takeuchi (1995) explained that combination transformed existing explicit knowledge to a new explicit knowledge. Nonaka et al. (2000), Masrek and Zainol (2015) said combination converts explicit knowledge to a more sophisticated, systematic and complex explicit knowledge. Combination principle entails use of logic to resolve contradiction (Nonaka & Toyama, 2003). According to

Rusland et al. (2020), combination is a process that creates explicit knowledge from existing explicit knowledge. Furthermore, knowledge conversion is explicitly tested within an organization. In the stage of combination, explicit knowledge is captured and integrated to form new explicit knowledge (Nonaka & Konno, 1998).

On the factors and activities that stimulates combination process, Nonaka and Toyama (2003) explained that innovative use of computer networks and database facilitates the combination process that forms new explicit knowledge. According to Nonaka and Konno (1998), cyber "ba" is critical to efficient and effective combination process. "Ba" means space or environment in Japan language. Thus, environmental factors are critical to efficient and effective combination process. The "ba" (environment) involves physical, virtual, and mental factors. For example, physical factors such as offices and tax operation manual are critical to efficient and effective combination process. Telecommunication as a virtual factor is vital to combination process. In the same vein, mental factors such as ideas and concepts are essential to combination process. Digital, or analog signals, presentations and editing are used to facilitate combination process (Nonaka & Konno, 1998). The converted explicit knowledge is obtained from both inside and outside of the organization (Nonaka &

Konno, 1998; Masrek & Zainol, 2015). Combination mode of knowledge creation can involve the split of concepts into principles (Nonaka et al., 2000; Nonaka & Toyama, 2003). For example, the concept of "taxpayers' education" can be split into face-to-face discussion of tax knowledge with taxpayers, publication of tax knowledge in magazine, taxpayers' education through television and radio, and online publication of tax knowledge. According to Karim et al. (2012), systematic mechanisms are used to convert explicit knowledge to another explicit knowledge in combination process. Combination process stores knowledge that is of benefit to stakeholders in KM cycle (Nonaka & Takeuchi, 1995; Rusland et al., 2020). According to Farnese et al. (2019), high-order knowledge like handbooks, models, information systems and best practices are created in combination mode, which may be disseminated without interpersonal contact (relationship). Combination process pooled explicit knowledge with intra- or inter-organizational explicit knowledge through editing, merging or processed to create a more sophisticated, systematic, and complex explicit knowledge (Farnese et al., 2019). This study focuses on combination activities in tax administration. Based on literature review, there is paucity of studies that focus on combination activities in tax administration. Table 1 presents attributes of combination mode of SECI model.

**Table 1:** Attributes of combination process

| S/n | Attributes |
|-----|------------|
| 1 | Synthesize and apply explicit knowledge/information |
| 2 | Resolve contradictions through logic |
| 3 | Creates new explicit knowledge from existing knowledge |
| 4 | Converts knowledge from within and outside organization |
| 5 | Knowledge created is more sophisticated, systematic, and complex than previous knowledge |

*Source: Researchers*

## 3. Methodology

Based on qualitative approach, this study explained the activities that converts explicit knowledge to a sophisticated, systematic, and complex explicit knowledge in tax administration. According to Yin (2009), qualitative research provides answer to "how" or "why" research question, suitable for study that focuses more on contemporary issue, and has little or no control over the subject/phenomenon under study. This study provided answer to "how explicit knowledge can be converted to a more sophisticated, systematic and complex explicit knowledge in tax administration", focus on contemporary issue about explicit knowledge creation in tax administration, and had no control over the tax administrators who participated in the face-to-face interview. Hence, the used of qualitative approach for this study is justified, and appropriate this study. FIRS, Abuja in Nigeria was used as a single case study. The use of FIRS as a single case study is in line with Gerring (2007) and Mansor (2011) who stated that a single case study is suitable to use in a research when it represents a "critical case" which can test the scenario under study. Combination process that converts explicit knowledge to a more sophisticated, systematic, complex, and efficient explicit knowledge occurs in FIRS; hence, appropriate for this study. In addition, FIRS is the body in charge of administering all forms of Federal taxes (direct and indirect) in Nigeria. Furthermore, Abuja was chosen because it is the headquarters and all other FIRS offices across the 36 states of Nigeria report to it.

In line with ethical consideration, a copy of the interview guide was attached to an application for data collection to the chairman of FIRS and it was approved. After approval of the application, the head of planning, research and statistics selected tax administrators that participated in the interview. The selection of tax administrators was based on the five groups (domestic taxes, modernization, corporate development, compliance & enforcement), and the three cadres (directorate, managerial & officer) in FIRS. Twenty (20) tax officers were selected as sample for this study. The sample size comprises of 4 tax administrators from each of the five groups. In each of the five group, one (1), two (2), and one (1) tax administrators were selected from directorate, managerial and officer cadres, respectively. Two tax administrators were selected from managerial cadre in each group because the number of tax administrators in the managerial cadre were more in FIRS. In this study, stratified random sampling technique was employed. The population of study was categorized into five strata based on the five groups and sample selected. Stratified random sampling technique is suitable for this study because the population comprises of groups and cadres. This study employed a case study to explain, test and generalize theory in respect to explicit knowledge creation in tax administration but not population. Therefore, the 20 tax administrators (participants) interviewed were sufficient and valid for this study. According to Yin (2009, 2013), Mansor (2011), and Schuller (2017), the essence of a case study research is to explore, investigate, explain, and describe contemporary, dynamic, and complex phenomena, generate, test and generalize theory but not population.

Twenty (20) tax officers were interviewed face-to-face between 30 to 40 minutes in their offices in FIRS. The sample size is based on Bernard (2013) who stated that a sample size between 10 and 20 is a saturation level for a case study interview. Data were collected within six months face-to-face via the instrument of semi-structured and open-ended interview questions. The tax officers who participated

in the interview were assured of confidentiality of information provided. Themes that emerged in the process of interview were reformulation and update. New themes can occur in a qualitative research process since it involves understanding a subject matter from the participants' perspective (Creswell, 2007). Furthermore, notes were taken in addition to the interviews that were recorded with the aid of Smart voice recorder. Thematic analysis which entails interview transcription, data coding, selection of themes, and connection identification was used in this study. The interview data were analyzed with NVivo version 10 qualitative software. Two main themes identified were reformulation and update. In addition, sub-themes associated with reformulation were reports, operation manual, and files. In the same vein, operation manual, and database were connected to update. Concerning validity and reliability of data, the transcribed interview data were presented to the participants, and they confirmed accuracy of their statements. Also, national tax policy and compendium of tax related laws documents were studied to validate interview data. The use of both interview and documentary data in this study connotes data triangulation.

## 4. Results and Discussion
**Presentation of Results**
This section presents results of data collection via face-to-face interview. The results were based on data collected from 20 tax administrators that participated in the interview. Next section discuses combination as a knowledge creation mode in SECI model.

### 4.1 Combination
Combination transforms explicit knowledge to a more sophisticated, systematic, and complex explicit knowledge. According to the participants, combination process in tax administration employed reformulation and update of knowledge to create new explicit knowledge. Participants' expressions demonstrated a connectivity of the main themes and the sub-themes by explaining that regular reformulation of reports, operation manual and files creates an efficient explicit knowledge. Furthermore, regular update of operation manual and database can create a better explicit knowledge in tax administration. Therefore, expressions of the participants showed a link between the combination, main themes, and sub-themes. Summary of data presented in Figures 2 and 3 are based on expressions of 14 participants in the interview. Six (6) participants have limited knowledge in respect to combination as a knowledge creation process; hence, did not respond to the interview questions appropriately. Figure 1 presents combination, and the activities (reformulation & update) employed in its process in tax administration.
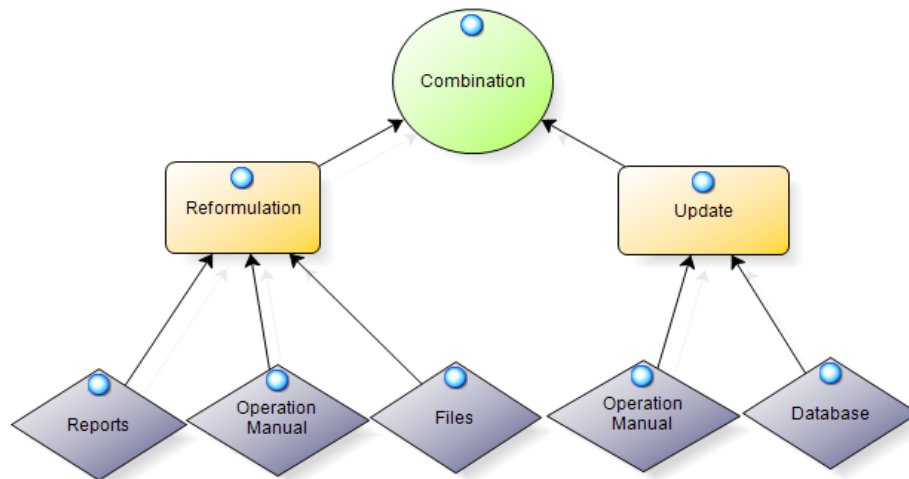
***Figure 1****: Combination and its themes (activities) for knowledge creation in tax administration*
***Source:*** *Research data*

**4.1.1 Reformulation**
Participants in the interview identified reformulation as an activity employed in combination process to transform explicit knowledge to a sophisticated, systematic, and complex explicit knowledge in tax administration. In addition, expressions of participants showed connectivity of the main theme (reformulation) to the sub-themes (operation manual, reports & files). Figure 2 summarized participants' expressions in respect to reformulation as an activity of combination in tax administration.
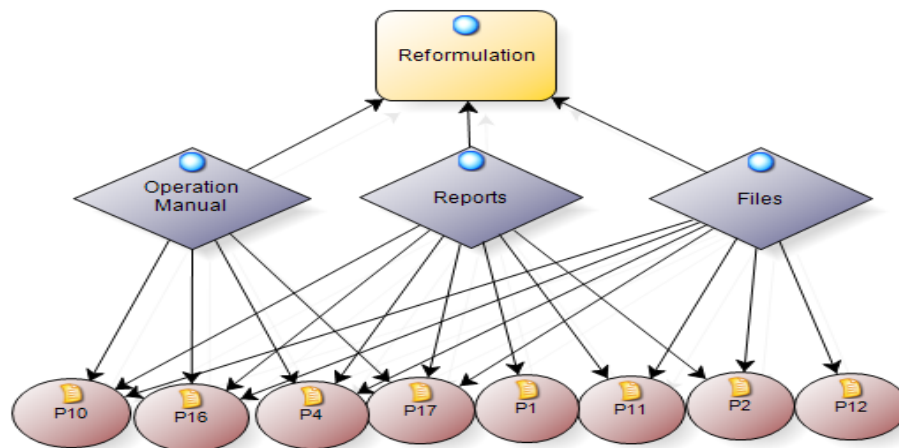


***Figure 2:*** *Reformulation and its sub-themes for knowledge creation in tax administration*
***Source:*** *Research data*

Statements of participants in respect to reformulation and its sub-themes (operation manual, reports & files) are presented below. The statements presented are based on expressions of participants in the five groups, and three cadres in FIRS. Hence, participants (4, 17, 10, 11, 12 & 16) presented the following statements. Other statements on reformulation by participants

(1 & 2) are contained in the statements under update.

*"Tax administration do reformulate existing files and reports to form a systematic knowledge. Existing files and reports are usually sorted out and improved for internal usage. It is done by the registry department.*

*Furthermore, files and reports are used to improve operation manuals. Furthermore, database is updated regularly to create sophisticated knowledge"* (Participant 4, Manager).

*"Operation manuals, database, files and records are reformulated and updated regularly to conform with the reality in tax administration in other to increase tax revenue generation. Explicit knowledge within and outside tax administration are used for update and reformulation process. The essence of update and reformulation is to create knowledge that enhances efficiency"* (Participant 17, Tax Officer II).

*"Existing files and reports are reformulated regularly to improve knowledge. This is done by extracting relevant information from files, and reports to enhance operation manuals for better tax administration"* (Participant 10, Deputy Director).

*"In tax administration, existing files and reports are sorted out and reformulated to improve ways of doing things. After files and reports are sorted out and reformulated, guidelines and operation manuals are updated for better services. Tax administration do update database regularly to enhance knowledge too"* (Participant 11, Assistant Director).

*"Existing explicit knowledge in database, reports, files and operation manuals are well maintained and updated consistently in tax administration to form complex and efficient tax knowledge. Each incident that has been solved is keyed into the database for future reference. Updates engender sophisticated knowledge for better tax administration"* (Participant 12, Manager).

*"Experiences contained in files and reports are reformulated to update*

*operation manuals for improved administrative processes. Both online administrative processes and printed operation manuals are updated regularly. Also, the reformulated knowledge is used for taxpayers' education to improve tax compliance"* (Participant 16, Tax Officer II).

Expressions of participants showed tax administration reformulates operation manuals, reports, and files to form sophisticated, systematic, complex, and efficient knowledge for tax administration operations. Accordingly, tax explicit knowledge contained in operation manuals, reports, files and database are synthesized regularly to form a better explicit knowledge in tax administration. Participants' expressions demonstrated a link between combination, reformulation, manual operation, reports, and files. Reformulation as an activity for combination process is essential to create explicit knowledge that is employed for tax administration operation. Documentary study of national tax policy, and compendium of tax related laws supported reformulation as a combination activity to convert explicit knowledge to a sophisticated, systematic, complex, and efficient explicit knowledge. Next section presents update as an activity for combination process in tax administration.

### 4.1.2 Update
Update of knowledge and information is an activity for knowledge combination in tax administration. Data collected showed that tax administration update files, reports, database, and operation manuals to form a sophisticated, systematic, and complex explicit knowledge. Participants' statements demonstrated a link between combination, update, operation manual, and database. Summary of the data collected from interview is presented in Figure 3.
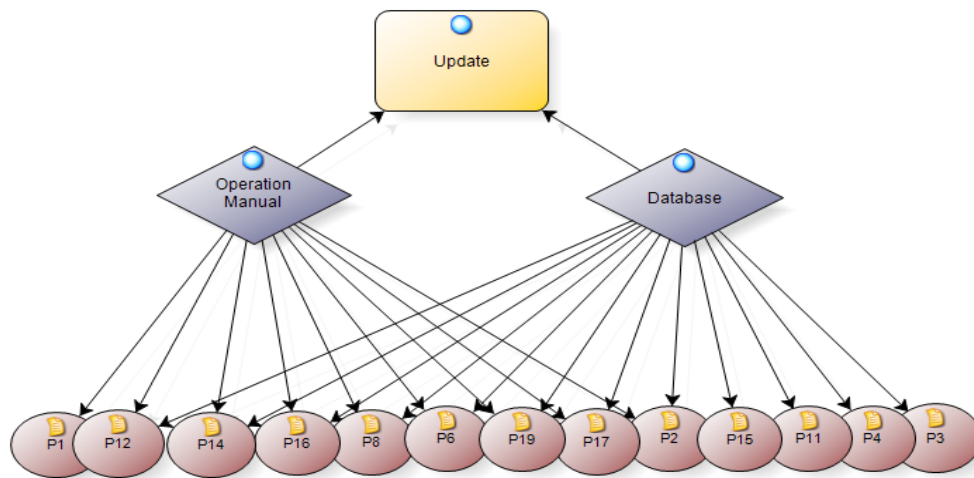
***Figure 3:*** *Update as a combination activity for knowledge creation in tax administration*
***Source:*** *Research data*

Expressions of participants in connection to update and its sub-themes (operation manual & database) are presented below. The statements presented are based on expressions of participants in the five groups, and three cadres in FIRS. Therefore, participants (2, 8, 19, 14, 1, 3, 15 & 6) presented the following statements. Other statements on update by participants (12, 11, 16, 4 &17) are contained in the statements under reformulation.

*"In tax administration, database, operation manuals and reports are updated regularly to create better knowledge for efficient administrative operation. Reports from training are used to update knowledge in the database and printed manuals for operation. In addition, files and reports are reformulated to form a sophisticated knowledge that can improve tax operation. Combining different elements of knowledge enhance knowledge systematically"* (Participant 2, Assistant Manager).

*"Knowledge update is essential to improve tax administration and revenue generation. Sources of knowledge that are updated regularly include database and operation manuals. Knowledge update is done by the department in charge, but I do not know how it is done"* (Participant 8, Tax Officer I).
*"Update of database and operation manuals improves knowledge and tax administration as a knowledge-based organization. Complex knowledge as a result of update improves service delivery and tax revenue"* (Participant 19, Manager).
*"Database, website, and operation manuals are updated using expert knowledge of tax administrators and taxpayers to improve work process. Tax administrator and taxpayers' information are also updated regularly"* (Participant 14, Senior Manager).

*"Update of knowledge in tax administration is a continuous exercise to create sophisticated and systematic knowledge for better performance. New knowledge is used to update existing knowledge in the operation manual for future use. Also, reports are reformulated regularly to form better explicit knowledge"* (Participant 1, Deputy Director).

*"Database of knowledge and information are updated regularly in tax administration. The database consists of operation manuals, tax admini strator and taxpayers' information which can be access online real-time"* (Participant 3, Senior Manager).

*"All knowledge and information are updated and synthesized to create complex knowledge that is encompassing to serve taxpayers better. Changes in knowledge and information are updated immediately to reflect the current situation"* (Participant 15, Manager).

*"Reports are used to update knowledge for efficient tax administration. Reports of trainings and innovations are essential sources for knowledge update, and creation in tax administration. The updates are used to improve operation manuals for administrative processes"* (Participant 6, Manager).

Participants' expressions revealed update of operation manual and database creates explicit knowledge that is sophisticated, systematic, and complex in tax administration. According to participants, regular update of explicit knowledge in operation manual and database creates an efficient explicit knowledge for efficient administrative operations. Thus, participants' statements revealed a link between update, operation manual, database and efficient explicit knowledge creation in tax administration. Data collected from compendium of tax related laws and national tax policy documents validated update of knowledge as an activity that transformed explicit knowledge to a sophisticated, systematic, complex, and efficient explicit knowledge.

**Discussion of Results**

Sophisticated, systematic, complex, and efficient explicit knowledge is critical to improve tax administration and revenue performance. Sejdija (2012) said tax administration is a knowledge-based and dynamic organization that required multifaceted knowledge to perform maximally. Therefore, creation of comprehensive explicit knowledge in tax administration is essential, and combination mode of SECI model can create sophisticated, systematic, and complex explicit knowledge. Nonaka and Takeuchi (1995), Nonaka and Konno (1998), Nonaka et al. (2000), Nonaka and Toyama (2003), Karim et al. (2012), Masrek and Zainol (2015), and Rusland et al. (2020) affirmed that combination mode of SECI model can convert explicit knowledge to a more sophisticated, systematic, and complex explicit knowledge. However, studies on combination mode of SECI model in tax administration are limited. The objective of this study is to explain the combination activities that can convert explicit knowledge to a sophisticated, systematic,

and complex explicit knowledge in tax administration.

Finding on data sourced through face-to-face interview revealed reformulation and update of explicit knowledge as combination activities that can create sophisticated, systematic, and complex explicit knowledge in tax administration. The data collected showed reformulation activities synthesized existing explicit knowledge to form a better explicit knowledge in tax administration. Furthermore, update activities transformed tax explicit knowledge to a better explicit knowledge. According to the data collected, combination process that creates better explicit knowledge is linked to reformulation and update activities. The finding on data sourced via face-to-face interview were validated with documentary study of national tax policy, and compendium of tax related laws. Furthermore, sophisticated, systematic, and complex explicit knowledge can improve tax administrative operation, service delivery, compliance, and tax revenue generation.

On reformulation as a combination activity, participants revealed that reports, database, and operation manuals are reformulated regularly to create comprehensive and efficient explicit knowledge in tax administration. Both internally and externally generated explicit knowledge are employed in reformulation process. Comprehensive explicit knowledge as a result of reformulation is employed for efficient and effective tax administrative operation, service delivery and taxpayers' education. This finding is in conformity with findings of previous studies including Rice and Rice (2005), Martín-de-Castro, López-Sáez and Navas-López (2008), Schulze and Hoegl (2008), Easa (2012). Accordingly, Easa (2012) found that reformulation of relevant files and reports creates efficient explicit knowledge in

Egyptian banks. Other studies include Schulze and Hoegl (2008), Martín-de-Castro et al. (2008), and Rice and Rice (2005) who found that sorting of existing knowledge and files create better, more useful, and efficient knowledge for organizational performance.

Furthermore, data collected showed updated of files, reports, database, and operation manuals regularly converts explicit knowledge to a comprehensive explicit knowledge in tax administration. Also, tax administrator and taxpayers' information are updated regularly. This finding is in line with previous studies such as Easa (2012) who found that regular update of reports, database and networks facilitates combination process to create new explicit knowledge that is better, more useful, and efficient in Egyptian banks. In the same vein, Li et al. (2009), Martín-de-Castro et al. (2008), and Tsai and Li (2007) affirmed that regular update of networks and database combined knowledge to created better, clearer, more useful, and efficient knowledge. Rice and Rice (2005) emphasized on regular update of knowledge and information as an activity for combination process.

## 5. Conclusion and Recommendations
This study explained reformulation and update of knowledge as combination activities that can create comprehensive explicit knowledge in tax administration for maximal performance. In this study, literature and empirical studies were employed to explained reformulation and update of explicit knowledge as activities that can convert explicit knowledge to a more sophisticated, systematic, and complex explicit knowledge in tax administration. On this note, reformulation and update are twin activities that can transform explicit knowledge to a comprehensive explicit knowledge for a better administrative process and service delivery. Tax administration deals with

human being (taxpayers) who are complex in nature. Therefore, needs to create comprehensive explicit knowledge continuously in order to provide quality services to them that would enhance compliance. This study contributed to both theory and practice. In respect to theoretical contribution, it extended SECI model as reformulation and update are used to explained combination mode of SECI model in tax administration perspective. Also, the study extended knowledge creation process and KM as knowledge creation is fundamental in KM. The literature in this study can be employed by researchers for further research in tax administration and KM. Also, teachers can employ the literature for teaching, and students for learning.

Practically, reformulation and update of knowledge can be employed as a strategy to transform explicit knowledge to a more sophisticated, systematic, and complex explicit knowledge for better administrative process and service delivery to enhance compliance and tax revenue generation. Enhanced tax revenue generation can improve nation development and wellbeing of citizens. Furthermore, policy makers in tax administration can incorporate reformulation and update of knowledge in policy to create comprehensive knowledge to improve tax administration and revenue performance. The study recommends reformulation and update of knowledge to create sophisticated, systematic, complex, and efficient explicit tax knowledge to improve tax administration and revenue performance. This study is limited by its focus on only tax administration. Therefore, future research can explore combination mode of SECI model in other organizations.

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