Article

Application of Strategic Management to Tax Reform

Hank Williams* and Mohammad Al Bahloul

Department of Accounting, Salford Business School, University of Salford, Salford M5 4WT, UK
* Correspondence: h.g.williams@edu.salford.ac.uk

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Abstract: This study examines how strategic management mediates digital transformation arising from tax reforms in selected Caribbean tax administrations. Focusing on Grenada, Jamaica, and St Kitts & Nevis, it addresses a gap in the literature by analysing the managerial and institutional conditions under which reform driven digitalisation translates into sustainable administrative effectiveness rather than fragmented or symbolic change. Adopting an interpretive qualitative research design, the study draws on thirty semi-structured interviews with tax administration officers across the three jurisdictions. Data were analysed using comparative, theory informed thematic analysis to examine how participants perceived and enacted strategic management practices within resource constrained and highly institutionalised public sector environments. Although tax reforms provide the authorising mandate for digitalisation, the findings indicate that strategic management determines whether digital transformation becomes coherent, embedded, and sustainable. Four interdependent dimensions, strategic leadership, proactive strategic management, strategic direction, and operational efficiency, emerged as central mediating capacities. Jamaica exhibited stronger governance alignment and institutional coherence, enabling more sustained digital progress, while Grenada and St Kitts & Nevis experienced uneven outcomes shaped by capacity constraints, coordination challenges, and fragile strategic alignment. The study is based on participants' perceptions within three small state jurisdictions, limiting statistical generalisability. However, the findings underscore that digital transformation in tax administration is best understood as a governance centred and socio technical process, in which leadership, strategic coherence, and institutional capacity condition the realisation of reform outcomes over time. The study contributes to strategic management and public sector digital transformation scholarship by conceptualising strategic management as a mediating institutional capacity linking reform intent to sustainable performance outcomes. By situating digital tax reform within a sustainability oriented governance framework, particularly in relation to effective institutions (SDG 16) and sustainable innovation (SDG 9), it offers empirically grounded insights relevant to policymakers, tax administrators, and development partners operating in Small Island Developing States.

Keywords: strategic management; digital transformation; tax administration; qualitative research design; small island developing states.

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1. Introduction

While this study is primarily concerned with strategic management and digital transformation in tax administration, it also contributes to broader debates on sustainable governance and institutional development, as articulated in the United Nations 2030 Agenda (Bernstein, 2017). The study conforms with Sustainable Development Goal (SDG) 16, which emphasises effective, accountable, and inclusive institutions, and SDG 9, which highlights the importance of resilient infrastructure and sustainable innovation (Meramveliotakis & Manioudis, 2021). Contemporary sustainability research has increasingly recognised that digital transformation contributes to sustainable development not through technological adoption alone, but through the strengthening of institutional capacity, governance integrity, and long-term adaptability (Bird, 2015; OECD, 2021).

Although strategic management emerged as a field of enquiry in the early 1960s, it was only recognised as a scientific discipline in the 1980s (Rabetino et al., 2021). Since then, scholars have examined the organisational benefits strategic management can deliver, particularly in periods of crisis and environmental uncertainty (Temporal, 1982; Wenzel et al., 2020). The discipline has evolved alongside digital transformation, as organisations respond to accelerating technological change and increasing environmental complexity (Wenzel et al., 2020). Earlier economic crises, notably those of the 1980s, prompted more adaptive and creative strategic responses (Naradda Gamage et al., 2020), a pattern echoed during the COVID-19 pandemic, whose disruptive effects have been likened to those earlier crises (Roper & Turner, 2020). The unprecedented scale of the pandemic strained not only health systems but also economies and public institutions, compelling governments to respond rapidly amid heightened uncertainty.

In this context, organisations have sought to develop more flexible resources and organisational capabilities to operate effectively in increasingly complex environments (Hitt et al., 2020). Strategic management provides a conceptual and practical lens for understanding how organisations are created and structured, how they grow and innovate, and how managers navigate competing demands (Teece, 2019). Empirical research indicates that effective strategic management positively influences organisational value, cost efficiency, and adaptability in complex global settings (Leiblein & Reuer, 2020). For example, Bulturbayevich (2021) study of organisations in Uzbekistan highlights the role of strategic management in coordinating innovation processes across institutional contexts.

Beyond structural considerations, scholars have increasingly argued that strategic management must engage more directly with the human and relational dimensions of organisational life. Samimi et al. (2022) suggest that strategic management should begin at the employee level, emphasising motivation, engagement, and high-quality performance. Literature integrating strategic management with people-centred management remains, however, limited (Brundin et al., 2022). This gap raises important questions regarding whether, and to what extent, strategic management can effectively leverage organisations' most critical asset—people—to achieve long-term success. Applying strategic management principles that foster responsiveness, innovation, and organisational learning has been shown to enhance value creation in both public and private sector organisations (Agwu, 2018; Bryson & George, 2020; Ferlie & Ongaro, 2022). Moreover, strategic management equips decision makers to evaluate alternative scenarios and perspectives on productivity and efficiency in rapidly changing environments (Knight et al., 2020).

At its core, strategic management involves aligning strategic decisions with organisational vision to achieve sustained performance and competitiveness (Alosani et al., 2020; Rodrigues & Franco, 2019). Mintzberg et al. (2020) conceptualise strategic management as strengthening internal capabilities to meet external demands through planning, monitoring, adaptation, and evaluation. Similarly, Johnsen (2015) describes strategic management as a managerial framework that structures decision-making processes and shapes how strategies are formulated and enacted. Other scholars emphasise its capacity to support a deep understanding of contemporary management practices while remaining responsive to changing operational environments (Svetlana & Alelexei, 2012).

Despite substantial investment in digital platforms and enabling policy frameworks, performance outcomes remain uneven across Caribbean tax administrations, including those in Grenada, Jamaica, and St Kitts & Nevis. Evidence suggests that technology alone does not improve compliance or service delivery; instead, outcomes depend on strategic management factors such as governance alignment, capability development, data and risk management, and payment strategies (Haug et al., 2024; OECD, 2025; Reyes-Tagle et al., 2023; World Bank, 2023).

These challenges are intensified in small-state contexts by infrastructure constraints, skills shortages, and interoperability limitations. While global inventories have documented which technologies are adopted, limited empirical research has examined how strategic management practices shape adoption quality, implementation timeliness, arrears reduction, or taxpayer satisfaction in the Caribbean (CIAT, 2025; Reyes-Tagle et al., 2023). This gap underscores the need for a systematic investigation into the strategic determinants of successful digital transformation in regional tax administrations.

Against this backdrop, the study addresses the following research questions:

- **RQ1:** How do tax reforms influence the digital transformation of tax administrations in selected Caribbean islands?
- **RQ2:** What role does strategic management play in driving digital transformation arising from tax reforms to enhance administrative effectiveness?

The study responds to a critical gap in understanding the mediating role of strategic management in digital transformation within Caribbean tax administrations. It draws on recent modernisation efforts in Grenada, Jamaica, and St Kitts & Nevis and leverages international frameworks, including International Monetary Fund (IMF) focalisation guidance and Inter-American Development Bank (IDB)/Inter-American Center of Tax Administrations (CIAT) best practice models (Dhaliwal et al., 2023)). These reforms provide a timely empirical context for examining how digital transformation unfolds in small-state environments and how its outcomes may be strengthened through deliberate and context-sensitive strategic management.

The study contributes to tax administration scholarship by demonstrating how contextual factors, such as governance structures, resource allocation, and institutional capacity, shape both the implementation and effectiveness of tax reforms. Methodologically, it offers a **comparative qualitative examination** of the effectiveness of digital transformation across three Caribbean tax administrations. While existing research has explored tax digitalisation in developing and small-state contexts (Junquera-Varela et al., 2022; OECD, 2021; World Bank, 2023), empirical studies explicitly examining strategic management as a mediating mechanism in Caribbean countries remain scarce. By focusing on Grenada, Jamaica, and St Kitts & Nevis, the study enriches regional perspectives and provides organisation-level insights that are complemented by policy-focused analyses.

Anchored in the Organisation for Economic Co-operation and Development (OECD) Forum on Tax Administration's six building blocks for Tax Administration 3.0 (Dhaliwal et al., 2023), the study situates Caribbean reforms within global trends emphasising strategic planning, digital readiness, and compliance enhancing infrastructures. These building blocks are treated not as prescriptive solutions, but as guiding frameworks for developing transformation pathways responsive to evolving taxpayer behaviour and technological change. Complementing this approach, a review of 62 studies has highlighted a global shift towards Tax Administration 3.0 and underscores the central role of strategic planning in leveraging digital transformation for improved compliance (Belahouaoui & Attak, 2024).

2. Literature Review

2.1. Strategic Direction and Planning

Strategic direction is widely recognised as a core component of effective strategic management. Mohamed et al. (2024) demonstrate that strategic direction plays a critical role in generating strategic ideas, addressing organisational challenges, and strengthening institutional capacity, thereby promoting consistency in decision-making and long-term performance. Similarly, Odero (2023) argues that strategic direction enables organisations to articulate their vision, mission, goals, and objectives, reinforcing deliberate prioritisation of actions that are both relevant and achievable.

Despite this consensus, the formulation of strategic direction remains contested. Bryson and George (2020) note persistent criticism arising from the absence of a single, universally accepted approach to strategic management, while Garcés-Galdeano et al. (2021) contend that strategic management is inherently dynamic and context-dependent rather than reducible to a standardised model. These perspectives align with Végh (2018) analysis of tax administrations, which highlights how diverse regulatory and institutional arrangements shape organisational adaptation, reform trajectories, and long term performance.

Akinsulire et al. (2024) adopt a project-based perspective, demonstrating how strategic planning and financial management principles can be applied to navigate complex operational environments, mitigate risks, and support long-term organisational wellbeing. Clear objectives are central to this process, providing a basis for performance measurement and informed decision-making, while balancing increasing public service demands against limited resources (Agger & Lund, 2017).

To translate strategic intent into sustained performance, tax administrations must also establish effective control mechanisms. Continuous monitoring and evaluation enable performance management systems to remain relevant and adaptable to changing conditions. The OECD (2021) emphasises that resilient tax administrations depend on the interaction between strategic direction and operational efficiency, supported by effective leadership and prudent resource allocation.

Strategic direction and strategic planning are commonly conceptualised as complementary and mutually reinforcing processes (Tipurić, 2022). Within tax administration, strategic planning provides a structured mechanism for determining direction and allocating scarce resources to address complex administrative challenges. This process is essential for achieving revenue objectives while enhancing taxpayer compliance within modern tax administration systems (Paroli, 2023). Effective planning typically begins with clearly articulated mission and vision statements, supported by defined objectives and implementation pathways. For example, Inland Revenue New Zealand's five-year business plan outlines strategic priorities, focus areas, and implementation initiatives within a defined planning horizon (Beckham, 2018).

Over time, strategic management has evolved beyond narrow goal setting and linear road mapping. Its broader purpose is to enable organisations to build resilience and prepare for future uncertainty (Adams et al., 2018). This literature emphasises that organisational futures are not fixed endpoints, but the outcome of negotiated decisions regarding what actions to prioritise, why those priorities matter, and how they can be implemented feasibly within prevailing constraints. Such decisions must remain grounded in operational realities rather than abstract strategic intent.

2.2. Leadership and Strategic Alignment

Leadership plays a central role in this process. Fuertes et al. (2020) identify strategic planning and alignment as core managerial responsibilities, while Kotter (2017) highlights the importance of leaders articulating clear mission and vision statements that connect organisational objectives to national economic priorities. Such practices contribute to cohesive organisational cultures and foster motivated, skilled workforces (Warrick, 2017).

Management, however, is not merely a structural function but a human centred process enacted through everyday decisions and practices. Fernandez and Rainey (2017) argue that effective management requires clear prioritisation to guide strategic choices and align organisational objectives with implementation strategies. Georgiev (2017) cautions that holistic or balanced perspectives do not automatically improve decision quality, a concern echoed by (Chaib Lababidi et al., 2020), who, drawing on Ali (2017), demonstrate that strategic decisions must be evaluated in relation to their broader organisational and performance implications rather than in isolation.

Strategic management, therefore, functions as a roadmap for leadership, equipping managers to navigate uncertainty, operate efficiently, and implement change proactively (Ahmad et al., 2022; Jabbar & Hussein, 2017). An accumulating body of research has highlighted the importance of anticipating emerging trends and continuously refining strategic approaches to build resilient tax administrations (Bird, 2015). Similarly, international evidence the interdependence of strategic leadership, technological innovation, workforce development, and adaptive policymaking in ensuring the effective use of scarce public resources (OECD, 2021). Idrus (2024) concludes that well-managed tax administrations are better positioned to increase voluntary compliance, maximise efficiency, and contribute to broader national development objectives.

2.3 From Reactive Management to Strategic Proactivity

The shift from reactive to proactive strategic management reflects an increasing emphasis on anticipating challenges and preventing disruptions before they materialise (Alonso-Almeida et al., 2015; Chang, 2015; Potrich et al., 2019). Evidence suggests that this transition reduces organisational vulnerability to external shocks and enhances the capacity of tax administrations to respond strategically to environmental change (van Brunschot et al., 2021). Proactive management enables organisations to pursue long-term objectives while retaining sufficient agility to operate under uncertainty.

The COVID-19 pandemic provides a salient illustration of this shift. The World Bank (2020) documents how tax administrations adopted business continuity measures, including the accelerated deployment of digital and virtual service delivery, enabling uninterrupted operations during crisis conditions. This experience has reinforced the value of preparedness and continuity planning in mitigating public health and economic risks (Brondolo et al., 2020), reinforcing the strategic importance of proactivity within public financial management. Prior to such experiences, reactive approaches often assumed that digital technologies would automatically deliver efficiency and effectiveness for taxpayers and revenue authorities (Bentley, 2020; Junquera-Varela et al., 2022).

Digital transformation is often defined as the innovative use of information and communication technologies to improve or replace existing processes. Digitisation, however, refers more narrowly to the conversion of analogue systems into digital form. These processes have reshaped tax systems by enhancing transparency, efficiency, and compliance by replacing paper-based procedures with digital alternatives (Turanboyev & Musabekov, 2023). However, the organisational consequences of such transformations are frequently underestimated (Rahman, 2023).

A persistent challenge in digital transformation lies in the absence of shared guidelines, protocols, and performance indicators, particularly where empirical evidence remains limited. Proactive strategic approaches that anticipate scenarios and clarify priorities are therefore essential. Such approaches compel tax administrations to embrace technological adoption with evolving organisational realities and policy objectives (Kraus et al., 2021). Strategic thinking enables anticipatory planning, informed decision-making, and timely organisational response, supporting a sustained shift away from reactive management (Diener & Špaček, 2021).

Strategic management provides leaders with a framework for evaluating and adjusting tax administration operations in preparation for future scenarios (Bird, 2015). In the digital era, leaders are increasingly expected to cultivate cultures of change that support organisational learning and performance. Transformational leadership has been associated with employee empowerment, autonomous motivation, and positive team climates (Bakker & Leiter, 2017; Sainger, 2018). However, empirical findings remain mixed. Al-Harethi et al. (2022) find no significant relationship between leadership, motivation, and efficiency in Yemen's tax administration, underscoring the context-dependent nature of leadership outcomes. Leadership may therefore enable or constrain reform depending on institutional conditions and practice (Schiuma et al., 2022).

Senior leaders must also assess risks associated with digital transformation, such as data security, privacy, access controls, and interoperability with legacy systems (Schwertner, 2017). Evidence from Tanzania and Uganda indicates that effective strategic leadership can remove institutional barriers to reform and improve compliance and performance (Kim & Kim, 2018). Sustainable reform further depends on coherent policy design, empowered and high-integrity administrations, and public trust (D'Ascenzo, 2015). Leaders' strategic choices are shaped not only by internal organisational considerations but also by broader policy trends and international tax environments. In this context, leadership emerges as a distinctive competence supporting effective organisational functioning at lower cost (Kotter, 2017; Roman et al., 2019).

Strategic leadership also requires the capacity to make consequential decisions under conditions of complexity and uncertainty (Goleman, 2018). Such decisions often involve reducing multifaceted challenges to a coherent course of action capable of attracting organisational and stakeholder support (Kahneman et al., 2019), particularly in tax policy contexts (Cobham, 2007). This process necessitates engagement with diverse stakeholders to develop legitimate and inclusive policies, fostering organisational orientations towards system design, performance enhancement, and institutional learning (McMillan & Overall, 2016).

Attention to power, trust, and authority–individual relationships remain central to understanding compliance behaviour and cooperation in taxation (Gangl et al., 2015). Leaders who encourage staff voice and demonstrate humility are better positioned to build commitment and organisational resilience. Proactive strategic management thus operates across multiple organisational levels and time horizons, enabling tax administrations to identify risks and opportunities from diverse perspectives.

Ultimately, proactive strategic management equips leaders to anticipate emerging trends, adapt operations, and implement change in pursuit of defined objectives (Bird, 2015). As tax administrations advance along this trajectory, they enhance operational efficiency by aligning technology, processes, human resources, and external engagement with strategic intent, translating proactivity into tangible improvements in compliance, service quality, and resource utilisation.

Despite growing recognition of strategic management's importance, empirical research has remained limited in examining its role as a mediating mechanism between digital investment and administrative effectiveness remains limited, particularly within Caribbean Small Island Developing States. Existing studies rarely operationalise strategic alignment and leadership as explicit mediators of reform outcomes (Bryson & George, 2020; OECD, 2021), highlighting a critical gap addressed by this study.

3. Theoretical Framework

This study examines how tax reforms catalyse digital transformation within tax administrations and how strategic management mediates this process to deliver sustainable administrative effectiveness. Tax administrations operate in complex, resource constrained, and highly institutionalised environments, particularly in Small Island Developing States (SIDS), where reform trajectories are shaped by international standards, domestic governance arrangements, and persistent capacity limitations (Bird, 2015; OECD, 2021).

To explain how reform driven digital initiatives translate, or fail to translate, into durable organisational change, the study adopts an integrated framework drawing on Institutional Theory, the Resource-Based View (RBV), and Dynamic Capabilities Theory (DCT). These perspectives provide a multi-level explanation linking external reform pressures, internal organisational resources, and adaptive strategic processes.

Institutional Theory explains how organisations respond to coercive, normative, and mimetic pressures arising from legislation, professional norms, and global models of best practice (Jepperson & Meyer, 2021; Roszkowska-Menkes, 2020). Within the context of tax administration, reforms establish expectations around digital filing, risk-based compliance, data integration, and service orientation (OECD, 2020; Junquera-Varela et al., 2022). However, compliance alone may result in symbolic adoption without substantive performance improvement, producing persistent design–reality gaps between formal reform objectives and operational outcomes (Akitoby, 2018; Manioudis & Meramveliotakis, 2022).

RBV shifts analytical attention to internal organisational resources and capabilities, including human capital, information systems, organisational routines, leadership competence, and institutional knowledge (Bird, 2015; Makadok et al., 2018; Seriki, 2023). It explains why similar reforms yield uneven outcomes, as performance depends on how strategic management meets with available resources, as well as reform objectives (OECD, 2024; Schlotterbeck, 2017; Schwertner, 2017). RBV assumes, however, relative resource stability and offers limited insight into how organisations adapt resources dynamically over time.

DCT extends RBV by explaining how organisations sense environmental change, seize emerging opportunities, and reconfigure resources in response to volatility and uncertainty (Bogers et al., 2019; Teece, 2019). Digital transformation is thus understood as an evolving, non-linear process shaped by technological innovation, policy change, and shifting taxpayer behaviour. Strategic management plays a central role in prioritisation, sequencing, capability development, and the integration of new technologies into existing organisational systems (Fernandez & Rainey, 2017; Schwertner, 2017).

Figure 1 illustrates the conceptual framework through which effective tax administration emerged, arising from the interplay among tax reform, institutional factors, digital technologies, and strategic management. Tax reform had initiated changes, institutional factors provided the structural foundation, and digital technologies offered tools for modernisation. Strategic management integrated these elements to ensure alignment, adaptability, and resource optimisation within the tax administration.

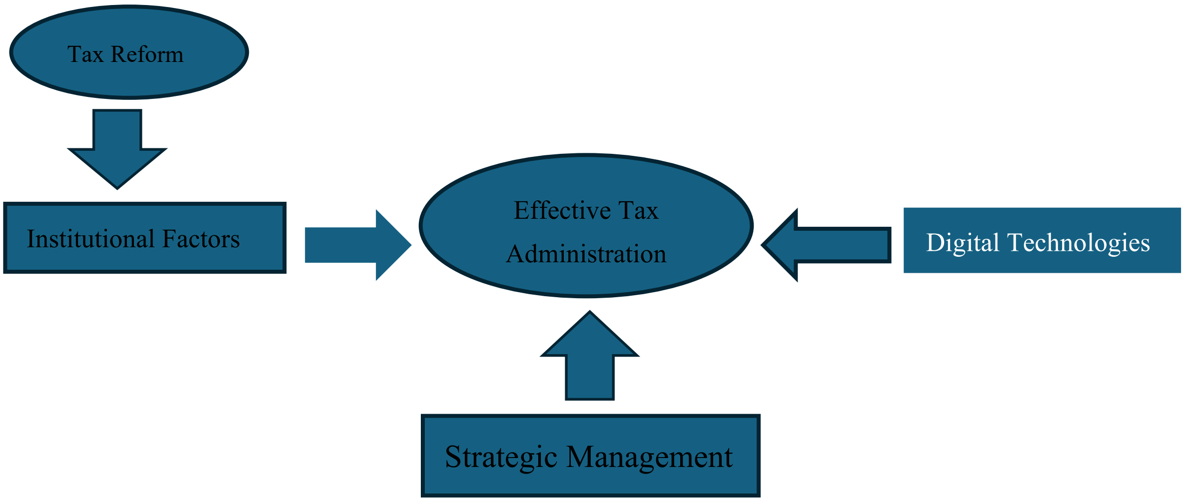

Figure 1. Conceptual Framework for the Study

Together, these theoretical perspectives explain a two-stage transformation process observed in Grenada, Jamaica, and St Kitts & Nevis. The first stage involves reform-driven initiation, in which institutional pressures catalyse digital adoption. The second stage involves strategy-driven consolidation, in which leadership, proactive planning, strategic direction, and operational efficiency determine whether digitalisation becomes embedded and sustainable. Strategic management functions as the mediating mechanism aligning institutional pressures, organisational resources, and dynamic capabilities, explaining why formally similar reforms produce divergent outcomes across structurally comparable SIDS (Kalaš et al., 2025).

4. Research Methodology

4.1. Qualitative Research Design

This study adopted a qualitative research design to explore how tax officers perceived and interpreted the role of strategic management in driving digital transformation arising from tax reforms within Caribbean tax administrations. A qualitative approach was appropriate, given the aim of the study to understand meanings, interpretations, and context-specific experiences rather than to measure variables or test causal relationships statistically (Creswell, 2017; Maxwell, 2013).

The study was interpretive in orientation, recognising that organisational realities were socially constructed and shaped through participants' interactions with reform processes, leadership structures, and institutional practices. This perspective enabled examination of how individuals made sense of complex reform initiatives within their organisational and national contexts (Schwartz-Shea & Yanow, 2013; Tracy, 2020).

Given the study's focus on perceptions, interpretations, and experiential accounts, qualitative methods facilitated the generation of rich, context-sensitive insights into strategic management practices that would have been difficult to capture through quantitative approaches alone (Patton, 2022). The design supported an in-depth understanding of how reforms were enacted in practice across differing institutional environments and how these reforms were interpreted by practitioners directly involved in implementation.

4.2. Data Sources and Sampling Strategy

Primary data were generated through semi-structured interviews with 30 tax administration officers in Grenada, Jamaica, and St Kitts & Nevis. Semi-structured interviews were well suited to organisational research as they balanced guided inquiry and flexibility, allowing participants to articulate their experiences in their own terms, while ensuring alignment with the research questions (Brinkmann & Kvale, 2018; Kallio et al., 2016).

A purposive sampling strategy was employed to recruit participants with direct, first-hand experience of tax reform and digital transformation initiatives implemented between 2014 and 2024. This approach prioritised information rich cases over statistical representativeness, consistent with qualitative research aimed at generating analytically meaningful and contextually grounded insights (Guest et al., 2013; Patton, 2022).

Participants were selected from management, supervisory, and non-supervisory roles to capture perspectives across organisational hierarchies. These reflected varying levels of involvement in strategic decision making and operational implementation. This variation was intentional and confirmed with the study's comparative analytical objectives. The final sample comprised thirty participants across the three jurisdictions, providing sufficient depth for within-case analysis, while enabling systematic cross-country comparison (Guest et al., 2006; Miles et al., 2020).

4.3 Data Collection Procedures

Data collection was conducted through one-to-one semi-structured interviews lasting between 60 and 90 minutes. Interviews were scheduled at times and locations agreed with participants to maximise confidentiality, comfort, and openness. All interviews were audio-recorded with informed consent and subsequently transcribed verbatim.

The interview guide was structured around the study's research questions and focused on participants' experiences of tax reform, perceptions of leadership and strategic direction, implementation challenges, and the organisational conditions shaping digital transformation outcomes. While a consistent structure was maintained across interviews, follow-up questions were used to probe emergent issues and clarify responses, where necessary (Brinkmann & Kvale, 2018).

Following transcription, interview transcripts were returned to participants for verification. This member-checking process enabled participants to confirm the accuracy of their accounts and to clarify statements where necessary, thereby supporting descriptive credibility and ethical transparency (Birt et al., 2016; Guba & Lincoln, 1994). All interviews were completed prior to data analysis. Ethical approval for the study was granted by the University of Salford Research Ethics Committee, and all procedures adhered to established principles of informed consent, confidentiality, and voluntary participation.

4.4. Data Analysis: Thematic and Comparative Approach

The study employed qualitative thematic analysis to analyse the interview data. Thematic analysis was selected as a flexible yet rigorous method for identifying, analysing, and interpreting patterns of meaning across qualitative datasets (Braun & Clarke, 2006, 2021). Its adaptability made it particularly suitable for applied organisational and policy research requiring theory-informed interpretation and cross-case comparison (Guest et al., 2011).

Analysis followed Braun and Clarke's six-phase framework: familiarisation with the data; initial coding; construction of candidate themes; review of themes; definition and naming of themes; and production of the analytic narrative. These phases were treated as iterative and recursive, allowing the analysis to evolve as interpretive understanding deepened (Braun & Clarke, 2021).

Coding was conducted using NVivo 14.0 to support systematic data management, transparency, and comparative analysis. Initial coding adopted a deductive interpretive orientation informed by the study's research questions and theoretical framework, while remaining open to inductive refinement emerging from the data (Fereday & Muir-Cochrane, 2006; Miles et al., 2020).

Cases were categorised by jurisdiction, enabling patterns to be examined both within and across Grenada, Jamaica, and St. Kitts and Nevis. This comparative thematic approach facilitated the identification of similarities and differences across institutional contexts, while maintaining sensitivity to contextual variation (Miles et al., 2020; Yin, 2018). The final stage of analysis involved integrating illustrative data extracts with interpretive commentary to construct a coherent analytic narrative that addressed the research questions and demonstrated a transparent chain of evidence linking data to conclusions.

Methodologically, the study advanced existing research by applying theory-informed qualitative thematic analysis to a multi-country dataset drawn from selected Caribbean tax administrations. While qualitative approaches were well established (Braun & Clarke, 2021; Patton, 2022), their application to strategic management and digital tax reform in SIDS remained relatively limited, particularly in comparative research designs.

5. Findings and Analysis

Interpreted through a sustainability and governance lens, the findings indicate that digital transformation in tax administration is best understood not as a linear technological upgrade, but as an institutionally mediated process shaped by strategic management capacity. Across Grenada, Jamaica, and St. Kitts and Nevis, participants consistently described tax reforms as the formal authorising conditions for digitalisation. However, whether digital initiatives translated into sustained administrative effectiveness depended on how reforms were interpreted, coordinated, and enacted through strategic management practices.

Four interrelated dimensions emerged as central to this process: strategic leadership, proactive strategic management, strategic direction, and operational efficiency. These dimensions did not operate independently; rather, they interacted dynamically, producing uneven outcomes across otherwise comparable Small Island Developing States.

5.1. Influence of Tax Reforms on Digital Transformation

Participants across all three jurisdictions identified tax reforms as the primary catalyst for digital transformation. Reforms legitimised systems modernisation, mandated new compliance approaches, and enabled process re-engineering aligned with international standards. These accounts reflect institutional theory's emphasis on coercive and normative pressures shaping organisational change.

In Grenada, however, participants described a recurring gap between reform intent and implementation of G-Tax. Strategic plans and reform documents were widely acknowledged, yet frequently perceived as symbolic rather than enacted:

> *"Over the years, we have developed several documents, the Strategic Plan and all these things. And other times, we have planned and not achieved… so I don't think staff are fully buying into it" (P01).*

This perception illustrates a design–reality gap, where formal compliance with reform expectations did not translate into operational change. Participants linked this gap to limited resources, weak follow-through, and low staff confidence in the continuity of reform.

In Jamaica, by contrast, participants described a more structured reform environment characterised by formal governance arrangements, performance monitoring, and sustained investment in digital infrastructure. Digital platforms such as the Revenue Administration Information System (RAiS) were viewed as integral to reform rather than peripheral:

> *"Digital transformation could lead to reduced compliance costs… more targeted interventions… and ultimately improved tax compliance within the country" (P02).*

Here, reforms did more than authorise digitalisation; they embedded mechanisms that sustained implementation discipline and continuity, enabling institutionalisation rather than episodic change.

In St. Kitts and Nevis, reforms were similarly viewed as necessary foundations for introducing digital systems such as Smart Modernised Administration for Revenue and Taxation System (SMARTS). However, participants emphasised persistent coordination challenges, role ambiguity, and limited internal communication:

> *"I don't know how well change management was managed… to ensure staff appreciated the need for the change" (P03).*

These accounts highlight how institutional pressure alone was insufficient to secure effective digital transformation, reinforcing the need for mediating managerial capacity.

5.2. Strategic Leadership as a Contested Institutional Capacity

Leadership emerged as a decisive yet unevenly experienced factor shaping digital transformation. Participants associated effective leadership with vision-setting, resource mobilisation, and coordination across reform initiatives. In Jamaica, leadership credibility was reinforced through accountability mechanisms and clear governance structures.

However, in Grenada and St. Kitts and Nevis, leadership was frequently described in ambivalent or sceptical terms. Participants questioned managers' capacity to communicate, motivate, and sustain trust during reform processes:

> *"Some of the managers are not managers… having a degree does not mean you know how to manage" (P04).*

Rather than isolated complaints, such accounts reflected broader tensions between formal authority and perceived legitimacy. Another participant captured the cumulative organisational impact of these tensions:

> *"Many staff are honestly demoralised… it is crucial for management to get back that sense of camaraderie" (P01).*

These findings suggest that leadership functioned as a fragile institutional capacity, shaped by relational practices as much as by formal roles. Where leadership prioritised transparency and engagement, digital reforms were more readily embraced; where leadership was perceived as distant or inconsistent, reforms generated anxiety and resistance, even when technological objectives were clear.

5.3. Proactive Strategic Management: Adaptive Capacity under Constraint

Proactive strategic management was consistently identified as the mechanism that distinguished coherent digital transformation from fragmented initiatives. In Jamaica, participants described anticipatory planning, risk assessment, and structured sequencing of reforms, enabling the administration to adjust implementation pathways before problems escalated.

In Grenada and St. Kitts and Nevis, by contrast, proactivity was frequently described as aspirational rather than embedded. Resource constraints, donor dependence, and shifting political priorities limited forward-looking planning:

> *"Sometimes you know what needs to be done, but you have to wait on funding… so you work with what you have" (P05).*

Participants also highlighted the tension between strategic intent and operational overload. Thin staffing and overlapping roles meant that anticipatory planning often competed with day-to-day demands, resulting in reactive "fire-fighting" modes of management. Importantly, reactivity was not always interpreted as failure; in some accounts, adaptive improvisation was described as a necessary survival strategy in volatile environments.

These findings align with dynamic capabilities theory, suggesting that proactivity in small state tax administrations is situationally produced, dependent on institutional supports rather than managerial intent alone.

5.4. Strategic Direction: From Formal Plans to Lived Practice

Strategic direction was widely recognised as essential for aligning reforms with national and international priorities. Participants across jurisdictions referred to strategic plans, roadmaps, and reform agendas as sources of mandate and legitimacy.

Yet narratives revealed persistent gaps between strategy as documented intent and strategy as enacted practice. In Grenada, strategic documents were often perceived as disconnected from operational realities:

"We have a document… but it is not fully put into practice" (P01).

In Jamaica, strategic direction was more clearly articulated, yet participants still noted limited inclusivity in communication:

"Decisions are made at the top and sent down… there is no space for these things to be aired" (P06).

Participants in St. Kitts and Nevis similarly emphasised the need for clearer communication and reassurance during periods of change. Collectively, these accounts suggest that strategic direction functioned not merely as a planning instrument, but as a relational and communicative process, closely tied to trust and morale.

5.5. Operational Efficiency: Institutionalising Digital Reform

Operational efficiency represented the execution layer of strategic management, translating reform intent into routine practice. Participants in Jamaica described effective resource allocation, targeted training, and project-based reform delivery as enabling digital tools to be embedded and scaled.

In Grenada and St. Kitts and Nevis, participants reported underutilised performance systems, limited training follow-through, and unclear role expectations:

"Persons didn't understand what their roles were… expectations were not communicated" (P07).

Although performance appraisal systems existed, they were often underused, revealing execution gaps between strategic intent and operational practice. These findings reinforce that digital transformation yields efficiency gains only when technology, people, processes, and budgets are aligned within a coherent operational framework.

5.6. Comparative Analysis

Across the three cases, tax reforms initiated digital transformation, but strategic management determined its trajectory. Where leadership credibility, proactive planning, strategic direction, and operational efficiency reinforced one another, as in Jamaica, digital transformation became embedded and adaptive. Where these capacities were misaligned or fragile, reforms remained fragmented, underutilised, or symbolic.

From an institutional perspective, these findings demonstrate how strategic management mediates between reform pressure and organisational performance. From a sustainability lens, they highlight that effective, accountable institutions (SDG 16) and sustainable innovation (SDG 9) depend less on technology itself than on the governance capacities that shape its use over time.

6. Discussion

This study set out to examine how strategic management mediates digital transformation arising from tax reforms within Caribbean tax administrations. The findings demonstrate that while tax reforms provide the institutional mandate for digitalisation, strategic management determines whether digital transformation becomes embedded, coherent, and sustainable. Rather than functioning as a purely technical process, digital transformation emerged as a governance-centred, socio-technical, and institutionally mediated phenomenon, shaped by leadership practices, resource alignment, and adaptive capacity.

6.1. Strategic Management as a Mediating Institutional Mechanism

Across all three jurisdictions, tax reforms acted as the authorising environment for digital transformation, consistent with Institutional Theory's emphasis on coercive and normative pressures

(Jepperson & Meyer, 2021; OECD, 2021). However, the findings reinforce prior research demonstrating that institutional compliance alone does not guarantee performance improvement (Akitoby, 2018). Participants' accounts repeatedly illustrated that reforms could be formally adopted while remaining operationally disconnected, producing symbolic or fragmented outcomes.

This was particularly evident in Grenada, where strategic plans were acknowledged but perceived as weakly enacted:

> *"We have a document… but it is not fully put into practice" (P01).*

Such accounts exemplify design–reality gaps, highlighting the limits of reform-driven digitalisation in the absence of effective managerial mediation (Manioudis & Meramveliotakis, 2022). By contrast, Jamaica's experience illustrates how strategic management can convert institutional pressure into sustained organisational change. Governance structures, performance monitoring, and leadership continuity enabled reforms to move beyond authorisation towards institutionalisation:

> *"Digital transformation could lead to reduced compliance costs… and ultimately improved tax compliance" (P02).*

These contrasting trajectories support the study's central argument that strategic management operates as a mediating institutional mechanism, translating reform intent into administrative effectiveness. This finding extends existing tax administration literature, which often focuses on reform design and technology adoption while under-examining managerial processes (OECD, 2021; World Bank, 2023).

6.2. Leadership: Authority, Legitimacy, and Institutional Trust

Leadership emerged as a decisive yet contested dimension of strategic management. While leadership is widely recognised as central to public-sector reform (Kotter, 2017; Roman et al., 2019), this study reveals that leadership effectiveness is not uniform, but relational and context-dependent. Participants distinguished between formal authority and perceived leadership legitimacy, particularly in Grenada and St. Kitts and Nevis:

> *"Some of the managers are not managers… having a degree does not mean you know how to manage"* (P04).

Such accounts suggest that leadership capacity cannot be reduced to positional power or technical expertise. Instead, leadership legitimacy was shaped by communication practices, trust, and perceived fairness. Where these relational dimensions were weak, reforms generated demoralisation and disengagement:

> *"Many staff are honestly demoralised… it is crucial for management to get back that sense of camaraderie"* (P01).

These findings align with scholarship emphasising leadership as a social and emotional practice rather than a purely structural function (Fernandez & Rainey, 2017; Warrick, 2017). In small-state contexts, where organisational proximity intensifies interpersonal dynamics, leadership deficits appear particularly consequential (Végh, 2018). From a sustainability perspective, this underscores that effective institutions (SDG 16) depend as much on trust and legitimacy as on formal governance arrangements.

6.3. Proactive Strategic Management and Adaptive Capacity

The findings further demonstrate that proactive strategic management distinguishes coherent digital transformation from episodic or reactive change. In Jamaica, anticipatory planning, risk assessment, and structured sequencing enabled reforms to evolve adaptively rather than stagnate. This pattern aligns with Dynamic Capabilities Theory, which emphasises sensing, seizing, and reconfiguring resources in response to environmental volatility (Teece, 2019).

In Grenada and St. Kitts and Nevis, by contrast, proactivity was often constrained by limited resources, donor dependence, and political volatility:

> *"Sometimes you know what needs to be done, but you have to wait on funding… so you work with what you have"* (P05).

Importantly, participants did not uniformly interpret reactivity as failure (Rahman, 2023). In some cases, adaptive improvisation functioned as a survival strategy within structurally constrained environments. This nuance complicates normative accounts of proactive management, suggesting that adaptive capacity in small states is situationally produced, rather than a stable organisational attribute. The finding extends RBV and DCT by demonstrating that resource constraints and institutional dependency shape not only what organisations can do, but how proactivity is experienced and enacted over time.

6.4. Strategic Direction: From Planning to Meaning-Making

Strategic direction was widely recognised as necessary for aligning reforms with national and international priorities. However, the findings reveal persistent gaps between strategy as formal articulation and strategy as lived organisational practice.

In Grenada, strategic plans were often perceived as distant from operational realities, weakening staff ownership. Even in Jamaica, where strategic direction was clearer, participants noted limited inclusivity in communication:

> *"Decisions are made at the top and sent down… there is no space for these things to be aired"* (P06).

These accounts suggest that strategic direction functions not merely as a planning tool, but as an interpretive and communicative process, through which meaning, legitimacy, and commitment are negotiated. This interpretation resonates with Mintzberg et al. (2020) critique of linear planning models and supports Bryson and George (2020) emphasis on inclusive strategy processes in public organisations. Where strategic direction was perceived as imposed or static, it risked undermining alignment rather than strengthening it.

6.5. Operational Efficiency and the Institutionalisation of Reform

Operational efficiency represented the execution layer through which strategic intent was translated into routine practice. Jamaica's stronger performance management systems, targeted training, and project-based reform delivery enabled digital tools to be embedded and scaled. In contrast, Grenada and St. Kitts and Nevis experienced persistent execution gaps:

> *"Persons didn't understand what their roles were… expectations were not communicated"* *(P07)*.

These findings reinforce RBV arguments that digital investments yield limited returns when organisational capabilities are fragmented or underutilised (Schwertner, 2017; OECD, 2024). Operational efficiency, therefore, emerges not as an administrative afterthought, but as a strategic capacity essential to institutionalising reform outcomes.

6.6. Implications for Sustainable Governance and Digital Transformation

Taken together, the findings suggest that digital transformation in tax administration is best understood as a managerial and institutional transformation, rather than a technological upgrade. Strategic leadership, proactive management, strategic direction, and operational efficiency operated as interdependent capacities whose alignment determined reform outcomes. Where these capacities reinforced one another, digitalisation became adaptive and self-reinforcing; where they were misaligned, reforms remained fragmented or symbolic.

From a sustainability perspective, the study highlights that progress towards effective, accountable institutions (SDG 16) and sustainable innovation (SDG 9) depends on governance quality and institutional capacity, not technology alone (Meramveliotakis & Manioudis, 2021). By foregrounding strategic management as a mediating mechanism, this study contributes a more nuanced understanding of why similar reform frameworks produce divergent outcomes across structurally comparable SIDS.

7. Conclusion and Implications of the Study

This study contributes to sustainability-oriented governance research by demonstrating how institutional capacity functions as a key mechanism linking digital transformation to sustainable development in small-state contexts. While the study does not evaluate SDG indicators directly, it illuminates organisational and managerial conditions through which progress toward strong institutions (SDG 16) and sustainable innovation (SDG 9) is enabled or constrained.

7.1. Strategic Management, Institutional Complexity, and the Conditions for Sustainable Digital Transformation in Small-State Tax Administrations

This study set out to examine how strategic management mediates digital transformation arising from tax reforms within selected Caribbean tax administrations. Drawing on qualitative evidence from Grenada, Jamaica, and St. Kitts and Nevis, the findings demonstrate that while tax reforms provide the formal authorising conditions for digitalisation, technology alone is insufficient to secure sustained administrative effectiveness. Instead, digital transformation unfolded through a complex process of institutional sense-making, negotiation, and adaptation, shaped by the strategic management capacities through which reforms were interpreted, enacted, and embedded in organisational practice.

By conceptualising these findings through the lens of sustainable institutional capacity, the study offers a context sensitive account of how resilience, inclusivity, and long-term adaptability are constructed within public organisations. These dynamics are particularly salient in SIDS, where fiscal volatility, constrained human resources, and reliance on externally driven reform agendas constitute enduring structural conditions (Bird, 2015; OECD, 2021; United Nations Development Programme et al., 2024).

7.2. From Pillars to Configurations of Capacity

Across the three cases examined, four interrelated dimensions, strategic leadership, proactive strategic management, strategic direction, and operational efficiency, emerged as central to shaping digital reform trajectories. Crucially, however, these dimensions did not operate as discrete or additive “pillars” in practice. Rather, institutional capacity emerged configurationally, through the patterned interaction and sequencing of these elements over time and under conditions of constraint (Kalaš et al., 2025)

Where leadership credibility, anticipatory planning, coherent strategic direction, and effective operational follow through reinforced one another, most clearly observed in Jamaica, digital reforms were more likely to stabilise and become institutionalised. Conversely, where these capacities were misaligned or unevenly enacted, as in Grenada and St. Kitts and Nevis, reforms remained fragmented and vulnerable to disruption despite exposure to similar international reform frameworks and technological models (OECD, 2020; Junquera-Varela et al., 2022). This configurational perspective refines resource-based and dynamic capability accounts by demonstrating that reform outcomes in SIDS settings depend less on the presence of individual capacities than on how those capacities interact, align, and evolve over time.

7.3. Tension as a Constitutive Feature of Institutional Change

A distinctive contribution of this study lies in its treatment of tension and contradiction not as anomalies of implementation, but as constitutive features of institutional change. Participants’ accounts consistently revealed the coexistence of leadership authority and leadership scepticism, strategic clarity and operational ambiguity, and technological promise alongside organisational anxiety. These tensions reflected not resistance to reform per se, but ongoing processes of sense-making through which staff negotiated the meaning, implications, and legitimacy of digital transformation.

Importantly, the analysis distinguishes between productive tensions, which stimulated reflection, learning, and adjustment, and corrosive tensions, which eroded trust, weakened morale, and destabilised reform momentum. This distinction adds nuance to strategic management and digital transformation literatures that often treat contradiction as uniformly problematic. In the cases examined, unresolved tensions, particularly those associated with deficits of trust and weak communication, proved especially damaging in small-state contexts, where organisational proximity magnified their effects (Végh, 2018; Akitoby, 2018; World Bank, 2023).

7.4. Strategic Management as Ongoing Institutional Work

The findings further suggest that strategic management in reform settings is best understood not as an episodic intervention, but as ongoing institutional work. Leadership, planning, communication, and operational execution required continuous enactment and repair rather than one-off alignment. Strategic direction did not function as a stable blueprint, but as a dynamic interpretive framework, repeatedly reworked through interaction between senior management, frontline staff, and shifting institutional constraints (Bryson & George, 2020; Mintzberg et al., 2020).

From this perspective, institutional capacity was neither fixed nor fully consolidable. Instead, it remained inherently fragile, contingent on relational trust, inclusive communication, and sustained capability development. Digital transformation, therefore, appeared less as an endpoint than as an ongoing process whose trajectory depended on how effectively strategic management practices were maintained over time (OECD, 2024; Rivero del Paso, 2023; Schwertner, 2017).

7.5. Scope, Contributions, and Implications

Within the bounds of a qualitative, comparative research design, this study offers analytically generalisable insights rather than statistically representative claims. Its conclusions are grounded in participants' lived experiences and illuminate how strategic management and digital reform operated within the tax administrations examined, rather than how such processes function universally.

The study advances scholarship by offering a nuanced conceptualisation of institutional capacity that foregrounds configuration, tension, and ongoing strategic work. In doing so, it extends predominantly technocratic accounts of digital tax reform by demonstrating that sustainable transformation in small-state contexts depends not merely on technological adoption, but on how organisations continuously negotiate leadership credibility, strategic coherence, and operational capability (Brundin et al., 2022; Fernandez & Rainey, 2017).

Future research could build on these insights through longitudinal designs or comparative studies across different SIDS regions to examine how configurations of institutional capacity evolve over successive reform cycles. Within its methodological scope, however, this study demonstrates that, in the cases examined, digital transformation was fundamentally shaped by the complex, negotiated, and recursive nature of strategic management in constrained institutional environments.

7.6. Perceptions, Measurement, and Sustainable Development Outcomes

Although this study is grounded in participants' subjective perceptions rather than direct measurement of administrative outcomes, this does not diminish its relevance for sustainability-oriented governance analysis. In the context of tax administration reform, practitioner perceptions of leadership credibility, strategic coherence, and organisational trust function as leading institutional indicators, conditioning whether digital investments translate into measurable outcomes such as improved filing compliance, arrears reduction, audit yield, service turnaround times, or taxpayer satisfaction.

International reform experience indicates that such performance outcomes often lag behind institutional and behavioural change, particularly in SIDS where capacity constraints and implementation bottlenecks delay observable gains (Bird, 2015; OECD, 2021; World Bank, 2023). From a sustainable development perspective, especially in relation to SDG 16 (effective, accountable institutions) and SDG 9 (sustainable innovation), the perceptions captured in this study illuminate the organisational conditions under which accountability mechanisms and performance frameworks become viable over time (Meramveliotakis & Manioudis, 2021), rather than acting as substitutes for quantitative evaluation(Akitoby, 2018; Ghazal Masri & El-Fadel, 2026; OECD, 2024).

7.7. Limitations Related to Measurement and Outcome Attribution

A further limitation concerns the study's reliance on subjective perceptions rather than direct measurement of administrative performance indicators. As a qualitative inquiry, the research does not assess commonly used metrics such as filing compliance rates, arrears reduction, audit yields, service turnaround times, or taxpayer satisfaction. Accordingly, the study does not claim to establish causal relationships between strategic management practices and measurable development outcomes.

Nevertheless, practitioner perceptions of leadership credibility, strategic coherence, and organisational trust remain analytically significant. Existing research demonstrates that such institutional conditions frequently precede, enable, or constrain performance gains, particularly in small-state contexts where reform effects often materialise gradually (Bird, 2015; OECD, 2021; World Bank, 2023). From a sustainable development perspective, the findings should therefore be understood as clarifying the governance and organisational foundations upon which measurable outcomes depend. Future research would benefit from mixed-methods or longitudinal designs capable of tracing how perceptual indicators of institutional capacity translate into sustained improvements in formal performance metrics over time (Akitoby, 2018; Ghazal Masri & El-Fadel, 2026; OECD, 2024).

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