

STRATEGIC INTELLIGENCE AND ITS ROLE IN TAX SUCCESS APPLIED RESEARCH IN THE GENERAL AUTHORITY FOR TAXATION

Raad Zaid Alwan Al-Azzawi, University of Baghdad
Iman Hussein Dawood Al-Sharea, Higher Institute for Accounting and Financial Studies
Zena Fadhil Sabri, University of Baghdad

ABSTRACT

The research aims at shedding light on strategic intelligence and knowledge of the important role it plays in the success of the tax. To this end, the research relied on the analysis of its variables as a main tool for collecting data and information. In order to get deeper in the answer to the following problems, and the readiness of the General Authority for Taxation to benefit from it? What is the role of strategic intelligence dimensions (strategic vision, structured planning, co-operation, motivation, intuition) in tax success? The results of the research were based on a number of conclusions. The most important of these was the success of the tax on the main factors adopted by the Authority in developing its performance, whether the performance of individuals or the performance of tax administration in order to eliminate all deficiencies in the body. The results showed that there is a positive and positive effect of strategic intelligence on success for continuous tax, this is a good indicator of the impact of strategic intelligence in the performance of the sample research body.

Keywords: Strategic Intelligence, Strategic Vision, Structured Planning, Joint Cooperation, Stimulus, Intuition, Tax Success

INTRODUCTION

Strategic intelligence is a contemporary management concept and is considered as one of the types of intelligence that is labeled by the leaders of the organizations, which provides them with future visions, abilities, creativity and intuition, the basic idea of this research was crystallized in terms of the ongoing political, economic and social changes in the work environment which affect the success of the tax, which called on managers to face the constant changes and dynamic and adopt new management strategies to achieve success related to the ability of the Commission to achieve the objectives and competitive advantage, the problem of the research was expressed by several questions, including what is the strategic intelligence and the readiness of the General Authority for Taxation to benefit from it?, What is the impact of strategic intelligence dimensions (strategic vision, structured planning, co-operation, motivation, intuition) in achieving the tax success of the research sample?, Hence the importance of research by studying new variables of strategic intelligence dimension (strategic vision, structured planning, co-operation, motivation, intuition) and its role in the success of the tax, and analyze the nature of the relationship between the dimensions of strategic intelligence and its role in achieving tax success, and study (Seitovirta, 2011) entitled: "The role of strategic intelligence services in corporate decision making".

The Role of Strategic Intelligence Services in the Decision-Making Process in Companies

The study aimed at describing the role of strategic intelligence in the decision-making process in organizations, in addition to developing the function of strategic intelligence to better

support the decision-making process in the future. The study sample consisted of (14) senior management managers of WYZ Finnish International Services and Technology Company. The study applied “The case study method to this company”, the study followed the descriptive approach, and interviews were used as a primary means of data collection. The main findings of the study, strategic intelligence is a fundamental basis for strategic decision making in organizations and provides decision makers with the necessary internal and external information, in addition to contributing to the formation of a clear picture of the business environment and the organization of the work of organizations.

METHODOLOGY

Research Problem

The problem can be framed by the following questions:

- 1) What are the strategic intelligence and the readiness of the General Authority for Taxation to benefit from it?
- 2) What is the impact of strategic intelligence dimensions (strategic vision, structured planning, co-operation, motivation, intuition) in achieving the tax success of the research sample?
- 3) The extent to which the sample responded to the importance of the strategic intelligence and its role in achieving tax success?

Research Importance

The research derives its importance from:

- 1) Recognize the role of strategic intelligence in the success of the tax, especially as the tax is major revenue for countries in developing countries.
- 2) Studying new variables for the strategic intelligence dimension (strategic vision, structured planning, cooperation, motivation, intuition) through which to achieve tax success.
- 3) Study and analysis of the nature of the relationship between the dimensions of strategic intelligence and its role in tax success.

Research Objective

The research aims to achieve the following objectives:

Knowing the important role played by strategic intelligence in achieving tax success.

1. Knowing the important role played by strategic intelligence in achieving tax success.
2. The extent to which the body absorbed the research sample for the importance of strategic intelligence.
3. Explain the dimensions of strategic intelligence most influential to achieve the tax success of the body sample research.

Research Hypothesis

The research is based on the following assumptions:

1. There is a statistically significant correlation between strategic intelligence and tax success.
2. There is a statistically significant effect of the dimensions of strategic intelligence combined in achieving tax success.
3. There is a statistically significant impact of strategic intelligence on tax success.

Domain and Research Data

- 1) Time Limits: The research was completed during the year 2019.

- 2) Spatial boundaries: General Authority for Taxation.

Research Methodology

The researchers used analytical descriptive and experimental statistical methods, which are used to analyze the results of statistical treatments of research variables, and to draw conclusions on which recommendations are based.

Analysis Tools

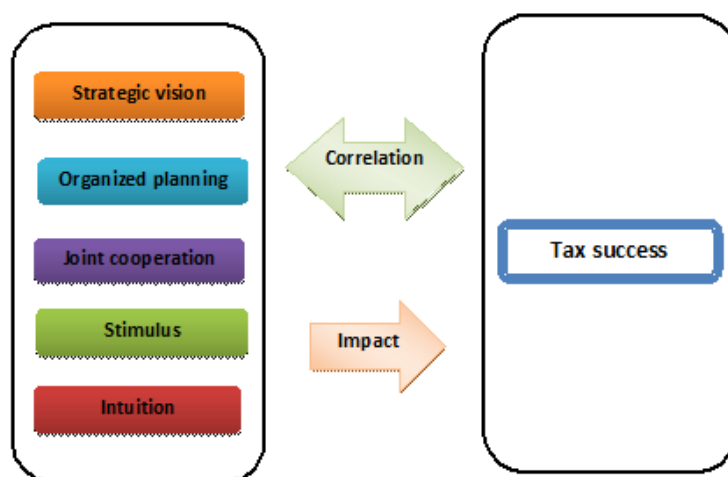
The survey questionnaire was distributed for the period from 1/3/2019 to 30/3/2019. The questionnaire was divided into two main parts: the general information about the characteristics of the research sample, the second one consisted of (30) paragraphs divided on two axes: the first axis consists of (20) paragraph on the measurement of strategic intelligence, The second axis consists of (10) a paragraph to measure the tax success of the performance of the General Authority for Taxation.

Problems and Difficulties of Research

- 1) The lack or scarcity of references, studies and scientific researches that are specialized in the study of strategic intelligence, as this is one of the new topics in the field of research and studies.
- 2) Difficulty in obtaining information from the Authority.

Research Model

Based on the views of a number of researchers in previous studies that review the independent variable (strategic intelligence) with five dimensions (strategic vision, structured planning, cooperation, motivation, intuition), and its effect on the dependent variable (tax success), as shown in figure (1).



Source: Prepared by researchers

**FIGURE 1
DEPENDENT VARIABLE (TAX SUCCESS)**

Society and Sample Research

The sample (probability class) of the study society in the General Authority for Taxes represented by the holders of certificates (PhD, Master, High Diploma, Bachelor, Diploma, Preparatory), because they are closest to the subject of the study, and the size of society according to the statistics of the (210) individuals, And the sample was selected from this

community according to the model (De Morgan), The sample size was 132 individuals, or 63% of the total study population.

Measure Honesty and Consistency

1. **First: Honesty test:** The researcher presented the questionnaire to a group of arbitrators who are specialized in research; the researcher responded to the views of the arbitrators and made the necessary changes in light of the proposals submitted, and the final form of the questionnaire.
2. **Second: The stability test:** The research used the five-dimensional Likert scale to measure the resolution vertebrae, so this requires a stability test, And the stability test here is under the equation (Cronbacg Alfe) in the case of the test in which the grades on the estimate (not one and zero), it can even take different values (1, 2, 3, 4, ...). As in the case of tests using the Likert ladder, as well as the answer to the paragraphs, this equation is also used in tests of the type of objective or essay questions (Al-Jadri, Abu-Hilu, 2009: 171). Table (1) shows the stability test for the study variables.

No.	Variables	Cronbach's Coefficient
1	Strategic Intelligence X	0.983
2	Tax success Y	0.955
3	Total research variables	0.965

It is clear from the table above that the value of the Cronbach's Coefficient is high for each variable of the research; the total value of the research variables for alpha coefficient was (0.965), which is a high stability value. This result confirms the validity and consistency of the study questionnaire and its validity to apply to the basic study sample.

Statistical Programs used in Data Processing and Analysis

The researcher adopted data analysis, and processed it on a number of statistical programs, as follows:

1. Spss-Ver-19 package: used; to extract the results.
2. Microsoft Excel 2010 for data analysis.

THEORETICAL REVIEW

Strategic Intelligence Concept

Is the process of thinking about something that others do not think and has the ability to imagination and invention, design and programming and linking past phenomena in the present and future. (Al-Tai & Al-Khafaji, 2009), an intelligence that is characterized by leaders of business organizations and consists of five basic elements: (Outlook, systems thinking, future vision, motivation, and partnership) Enables the leader to understand and visualize the future of the organization (Maccoby, 2001). In the view of Clar it is the total operations aimed at the search for information and treatment and then published and protected to be ready to be handled by the right person in a timely manner to enable him to make sound and correct decisions (Clar et al., 2008). It is one of the components of the strategic mind that interacts with its components such as perception, thinking and strategic learning and one of the sources of strategic power (Al-Tai and Al-Khafaji, 2009). Through previous definitions, researchers have drawn up a definition of strategic intelligence, an administrative and strategic process consisting of a set of key

elements (strategic vision, Planning, co-operation, motivation, intuition) with the aim of formulating a strategic plan and vision for the strategic success of the organization.

Elements and Dimensions of Strategic Intelligence

Strategic intelligence is an integrated system of several elements that helps leaders to understand and shape the future. These elements are strategic vision, structured planning (Co-operation, motivation, intuition) combined and interlinked help leaders to look to the future and know the external environment with high accuracy. The elements of strategic intelligence and their money are a role in enhancing the capabilities of the leaders of the organizations:

1. **Strategic vision:** Is the ability to conceptualize the organization in the form of a social system capable of formulating a real business strategy (Maccoby et al., 2004), it is a description of a better future picture that the organization defines and outperforms its current situation in one or more aspects of this picture (Obaid, 2009).
2. **Structured planning:** "The ability to integrate diverse elements to understand how they interact with each other to reach the objectives of the organization so that the parts are studied in terms of their relation to the whole and evaluated in terms of their success in serving the objectives of the organization (Maccoby et al., 2004).
3. **Co-operation:** The ability of the partnership in the possibility of establishing strategic alliances with other organizations, while the people of intelligence to make friends with others to gain their support, people with strategic intelligence to develop partnerships and alliances to reach common goals (Naimi, 2008-173). Companies that are capable of generating strategic intelligence are leaders in their industry (Al-Yassari, Al-Shammari, 2015-229) as Kruger saw (Kruger 2010) the most common strategic intelligence applications are the development of strategic plans, capital investment plans, research and innovation in the long term.
4. **Stimulation:** is the process of influencing behavior in terms of direction, continuity and strong orientation towards the goal, and motivation is a desire to act in order to stimulate behavior and to direct it towards a specific goal, which is an effective tool in promoting the organization's strategic objectives through its influence on the attitudes of the working individuals (Jalab, 2011).
5. **Intuition:** is the ability of the decision-maker to respond quickly to specific situations by adopting the conjecture and conjecture of accumulated experience (Qasim, 2011) Robson's view of intuition and how to discover it at the leadership of organizations in Australia and its importance as a capacity to enable the individual to benefit from the subconscious and knowledge capacity that is far from being achieved in risk disclosure (Robson, 2011).

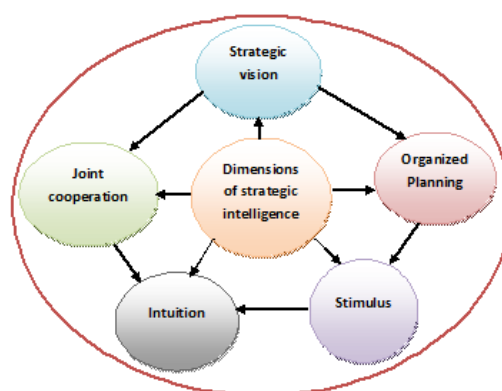


FIGURE 2
STRATEGIC INTELLIGENCE OUTLINE

(Source: Prepared by researchers)

The Concept of Tax Success

Is a comprehensive picture of the efficiency and effectiveness of the organization. A successful organization works to achieve its objectives, adapts and adapts to the environment in which it operates in terms of exploiting the resources available to it and maximizing its outputs (Al-Sultani, 2012). It is the ability of the Organization to succeed in the formulation, implementation and follow-up of its strategy (Johnson et al, 2002), it is a strategic thinking and performance planning, operational activity, company development, individual choice, organizational culture, leadership and management, personal development, assessment and review (Alkubaisi & Dham, 2007).

The Importance of Measuring the Success of the Organization

The success of the organization is an indicator and evidence of the ability of the Organization to use its inputs of human resources, financial and material in a manner that leads to the production of product and service outputs that meet the needs and desires of customers. The success of the organization is an indicator of its commitment to the principles of quality management systems (ISO) and the commitment of organizations to these principles leads to its regional or global organization and thus its entry into international markets (Mohammad jasem, 2008).

Empirical Analysis and Test

Empirical Analysis

The aim of this axis is to clarify the main characteristics of the members of the research sample from the employees of the General Authority for Taxation, through the information contained in the questionnaire that was distributed to them.

- 1. Gender:** Table (2) shows that the number of males reached (85) individuals, or (70.8%) of the total sample study (120), the percentage of females was 35, or 29.2% of the whole samples.
- 2. Age:** Table (2) shows that the age group (31-50 years) reached 64 members (53.3%) of the total study sample which amount to (120), the highest percentage, followed by the age group (30 years and less), which accounted for (29) individuals, or (24.2%), followed by the age group (51 - 60 years), achieving 21 (or 17.5%). Finally, the category (61 years and over) was 6 individuals, or 5.0%.
- 3. Educational Degree:** Table (2) shows that the vast majority of the sample have a bachelor's degree, as they reached (49) of the total study sample, which amount to (120) or (40.8%), which is the highest percentage, while the number of students with a master's degree (24) individuals, or (20.0%), and the number of people with a high diploma (18) individuals, or by (15.0%), while the number of holders of diploma certificate (15) individuals, or (12.5%), and the number of holders of a preparatory certificate (8) individuals, which in the rate of (6.7%) and finally the number of PhD holders (6) individuals, ie (5.0%) of the total sample study.
- 4. Years of Experience:** Table (2) shows that the period of experience (more than 10 years) achieved the highest percentage of its members (50) individuals, ie (41.7%) of the total study sample, which are in the amount of (32 years), while the duration of experience (from one to five years) was 39, or 32.5%. Finally, the duration of the experience (from 5 to 10 years) was 31 persons, 25.8% of the total sample.

No	Variables	Categories	Repetition	Percent %
1	Gender	Male	85	70.8
		Female	35	29.2
		Total	120	100
		30 years and less	29	24.2
		31-50 years	64	53.3
2	Age	51-60 years	21	17.5

		61 years and over	6	5
		Total	120	100
		High School	8	6.7
		Diploma	15	12.5
		Bachelor	49	40.8
3	Educational Degree	Post Graduate Diploma	18	15
		Master	24	20
		Doctorate	6	5
		Total	120	100
4	Years of Experience	From 1 to 5 years	39	32.5
		From 5 to 10 years	31	25.8
		More than 10 years	50	41.7
		Total	120	100

Test Hypotheses of the Study

In this subject, the study hypotheses that were developed in the methodology of the study, which relate to the study variables, namely strategic intelligence as an independent variable and the dependent variable of tax success will be tested.

1. **Testing the Hypothesis of Correlation:** This study seeks to determine the nature of the relationship between the variables of the study, to see the acceptance or rejection of the first main hypothesis that: There is a correlation of statistical significance of positive strategic intelligence with the success of the tax, using the simple correlation coefficient (Pearson Correlation Coefficient) which is considered as one of the statistical methods used to measure the strength and direction of the linear relationship between two quantitative variables at the level of the sample being investigated. It is clear from Table (3) and Figure (3) to the existence of a positive correlation relationship with positive significance, between strategic intelligence and the success of the tax and the correlation coefficient was (0.867 **) at the level of (0.01) and the number of moral relationships was (6) constituting (100%), and the highest sub-value of the correlation coefficients in this axis was between the stimulus, and the success of the tax, with a value of (0.898**), at the level of significance (0.01), this reflects the existence of a significant relationship and its significance and explains the strength of the relationship between motivation, and the success of the tax, hence, we accept the acceptance of the first main hypothesis that there is a relationship of statistical significance of positive significance to strategic intelligence, in the success of the tax. As shown in Figure (3) and Table (3).

Table 3
CORRELATION BETWEEN STRATEGIC INTELLIGENCE AND TAX SUCCESS

Strategic Intelligence X	Strategic vision	Structured planning	Joint cooperation	Stimulus	Intuition	Strategic Intelligence X	Moral relations	
							Number	Percent %
Tax success Y	Coefficient of correlation	**0.728	**0.793	**0.874	**0.874	**0.778	**0.867	6
Tax success Y	Moral level	0	0	0	0	0	0	100%
Tax success Y	The decision	Function	Function	Function	Function	Function	Function	

** Strength of Relationship and Morality (1%)

* The strength of the moral relationship (5%)

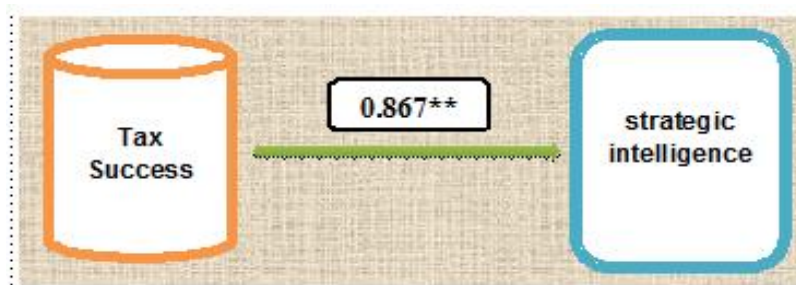


FIGURE 3
THE CORRELATION BETWEEN STRATEGIC INTELLIGENCE AND TAX SUCCESS

Test the Impact Hypotheses: The present study has developed the second and third main hypothesis, the Simple Regression Analysis and Multi Regression Analysis.

1. **Simple Regression Analysis:** Table (4) and Figure (4) show that the calculated value (F) was 40.46, which is greater than the (F) tabular value of (6.85) at the level of significance (1%), and morally (0.00), with a degree of freedom (1,118). This result implies a statistically significant effect on the variable (strategic intelligence) in the dependent variable (tax success). In the research sample, the value of the coefficient of determination (R^2), valued at (0.767), and this result indicates that (strategic intelligence). Explains the percentage (76.7%) of the difference in the (success of the tax), and (23.3%) is an interpreted variance of factors that did not enter the regression model. Therefore, these results provide sufficient support to accept the hypothesis of the second main research effect that states (there is a significant effect of strategic intelligence on tax success). Table (6) shows that the constant value ($a=0.317$) is statistically significant, the value of calculated t is (1.783), which is greater than the tabular t at the moral level of 5% and the degree of freedom (118) amounting to (1.66), as for the marginal slope value ($b=0.961$) is statistically significant because the calculated t value of (17.760) is greater than t -table at the moral level of 1% and the degree of freedom (118) of (2.36). These results confirm the strong impact of strategic intelligence on the success of the tax in the General Authority for Taxation.

Table 4 SHOWS THE IMPACT OF STRATEGIC INTELLIGENCE ON TAX SUCCESS									
Dependent variable	Tax success								
Independent variable									
Strategic Intelligence	Fixed Limit	Calculated	Marginal inclination	Calculated		Selection factor	Calculated	Morality	Decision
	A	value of t	B	value of t	R^2	value of F			
		0.317	1.783	0.961	17.76	0.767	40.46		0.000

- *The value (f) of the table at a significant level 0.05 and the degrees of freedom (1,118)=(3.92),
- ** The value (f) of the table at a significant level 0.01 and the degrees of freedom (1,118)=(6.85)
- * Value (t) tabular at a significant level 0.05 and degrees of freedom (118)=(1.66)
- ** Value (t) tabular at a significant level 0.01 and two degrees freedom (118)=(2.36)

Multi Regression Analysis

In the methodology of the study, the third main hypothesis is that the dimensions of strategic intelligence (strategic vision, structured planning, co-operation, motivation, intuition),

In a collective and positive manner in the success of the tax in the General Authority for Taxes, Table (5) shows that the calculated value of (F) was (75.35). Which is greater than the value (F) of the table (3.18) at the level of significance (0.01), morally (0.000), with a degree of freedom (5,114), and this result implies a statistically significant effect of the variable (total of variables X) strategic intelligence (in the dependent variable (tax success), in the research sample. The value of the limiting factor (R^2), its value was (0.769), this means that the total (X) variables of strategic intelligence (76.9%) explain the variation in (tax success), and (23.1%) is an explained variance of factors that did not enter the regression model. Therefore, these results provide sufficient support to accept the hypothesis of the third major research effect, which states that there is a significant effect on the sum of the combined variables of strategic intelligence in the success of the tax. Through Table 5, it is clear that the constant value ($a=0.271$) is statistically insignificant, the value of calculated t (1.482) which is lower than the t-tabular at the morality level of 5% and the degree of freedom (114) of 1.66. The marginal value of the (strategic vision, co-operation, intuition), respectively ($b=0.07, 0.025, 0.107$) were statistically insignificant because the calculated value of t (1.056, 0.252, 1.183), respectively which is less than the t tabular adult (1.66) at the level of significance (0.05), with a degree of freedom (114), and the value of marginal inclination (systematic planning, motivation), respectively ($b=0.206, 0.546$), respectively is statistically significant because the calculated value of t (2.586, 4.318) respectively is greater than the adult t tabular (2.36) at the mean level (0.01) and the degree of freedom (114).

In light of these results, it is clear that strategic intelligence with its combined variables has a significant and strong effect on the success of the tax in the General Authority for Taxation.

Strategic Intelligence	Tax success						
	Regression coefficients	Calculated t	Morality	Determinati on Coefficient R^2	Calculated F	Morality	Decision
Fixed limit	0.271	1.482	0.141	0.769	75.35	0.000	There is Effect
Strategic vision	0.077	1.065	0.289				
Organized planning	0.206	2.586	0.011				
Joint Cooperation	0.025	0.252	0.801				
Stimulus	0.546	4.318	0.000				
Intuition	0.107	1.183	0.239				

* The value (f) of the table at a significant level 0.05 and the degrees of freedom (5,114)=(2.29)

** The value (f) of the table at a significant level 0.01 and the degrees of freedom (5,114)=(3.18)

* Value (t) tabular at a significant level 0.05 and degrees of freedom (114)=(1.66)

** Value (t) tabular at the level of 0.01 and degrees of freedom (114)=(2.36).

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

1. There is a significant and positive correlation between strategic intelligence and tax success.

2. The existence of a multi-positive effect on the sum of the combined strategic intelligence variables in the success of the tax.
3. Weak preparation of the scientific and research body that is not compatible with long-term strategies.
4. The lack of attention of the Commission to the mental state of the workers resulting from the failure to complete the work.
5. The use of traditional methods is often in strategic decision making.
6. Weak capacity in the Authority to respond quickly to emergencies.
7. There is little cooperation with local and regional bodies, which in turn enhance the effectiveness of strategic decisions.
8. The applied results showed a significant and positive effect of strategic intelligence on the continuous success of the tax, which is a good indicator of the effect of strategic intelligence in the performance of the research sample.

Recommendations

In the light of the conclusions reached, the following recommendations can be taken:

1. To take care of the scientific and research bodies' preparations that are compatible with the long term strategies.
2. To take care of the mental state of the workers resulting from the failure to complete the work.
3. Use unconventional ways to make strategic decisions.
4. Development of capacity in the Authority for rapid response to emergencies.
5. The importance of cooperation with local and regional bodies, which in turn enhance the effectiveness of strategic decisions.
6. Raise awareness of managers working Organization management to the skill of co-operation by enhancing the ability to draw a comprehensive and holistic picture of the future.
7. Attention to training managers in organizations on how to diagnose situations and events surrounding the different can prepare plans and proactive for any unexpected results.
8. To guide the managers of organizations on how to determine the strategic options of their companies in accordance with future changes facing the external environment.
9. Clarify the strategic vision of the employees and take advantage of the personal experience and self-potential of managers in dealing with the potential risks and thus encourage reliance on teams.

REFERENCES

- Al-Taei., Hussein, M.A., Al-Khafaji & Abbas, N. (2009). *Strategic information systems perspective of strategic advantage, dar al-thaqafa for publishing and distribution, amman. 1.*
- Al-Sultani, K.S.H. (2012), Studying the relationship between conflict management strategies and organizational success criteria, an empirical study on a sample of workers in the electrical industries company Al Ghari. *Journal of Economic and Administrative Sciences.*
- Qassem, & Harb, S. (2011). *The impact of strategic intelligence on the decision making process an empirical study on the directors of anwarwa regional gaza office, master thesis.* Islamic university, Gaza.
- Khalidiya, A. (2015). "Strategic intelligence and its impact on the strategic choice of choice - a survey of the views of a sample of workers in the general company for grain production of the ministry of commerce. *Journal of Baghdad College of Economic Sciences.*
- Al-Yasiri., Mohsen, A., Al-Shammari & Abdullah. (n.d). A Contemporary Concepts in Strategic Management and Organization Theory (Environmental Monitoring, Competitive Intelligence, Fundamental Capabilities).
- Essam, E. (2009). Strategic planning in information institutions/a planning study on the foundations and criteria for vision and mission in the knowledge society. *Journal of Information Studies.*
- Al-Kubaisi., Salah al-Din, A., & Ibrahim, D.A.S. (2007). "Logical planning and its impact on the success of organizations - field study in the ministry of construction and housing companies in Iraq". *Journal of Economic and Administrative Sciences, 13(45).*
- Hamid, M.K.A., & Taleb, J.Z. (2008). Impact of human resources performance assessment on the success of the organization/applied study at the technical institute - babylon, babylon university. *Journal of Pure and Applied Sciences, 15(4).*
- Al-Nuaimi & Qadir, S.A. (2008). *Director-leader and strategic thinker - art and interaction skills, amman, dar athraa publishing and distribution, 1.*
- Dahsh, J.I. (2011). *"Managing organizational behavior in the age of change". Amman, dar safa for publishing and distribution, 1.*

- Said, M.M.I. (2010). "*Analytical study of the relationship between time management and performance of workers: applied to public and private institutions in qalqilya governorate of palestine*". PhD thesis, faculty of commerce, cairo university.
- Al-Jadri., Hussein, A., Hilou, A., & Abdullah, Y. (2009). *Methodological basis and statistical uses in educational and human sciences research* ", 1. Enrichment for publishing and distribution, amman - jordan.
- Jean, K. (2010). "A study of strategic intelligence as a strategic management tool in the long-term insurance industry in south Africa". Master thesis, university of South Africa.
- Seitovirta, L. (2011). "*The role of strategic intelligence services in corporate decision making*". Unpublished thesis, Aalto University, Finland.
- Clar, G., Acheson, H., Hafner-Zimmermann, S., Sautter, B., Buczek, M., & Allan, J., (2008). "*Strategic policy intelligence tools, enabling better rtdi policy-making europe's regions*". steinbeis-edition, stuttgart/ berl
- Maccoby, M., (2001). "Successful leaders employee strategic intelligence". *Research technology management*, 44(3), 58-60.
- Johnson, G., Scholes, K., & Whittington, R. (2002). "*Exploring corporate strategy*". published, licensing agency ltd. britain. london.
- Robson, M. (2011). "*The use and disclosure of intuitions by leaders in australian organisations: A grounded theory*". Doctor philosophy thesis, university of new england.
- Maccoby, M. (2004). "Only the brainiest succeed. *Research technology management*", 44(5).
- Krejcie., Robert, V., & Morgan, D.W. (1970). "Determining sample size for research activities." *Educational and psychological measurement*.