



INVESTIGATING THE RELATIONSHIP BETWEEN EMPOWERMENT OF  
EMPLOYEES AND ORGANIZATIONAL PERFORMANCE IN THE  
ORGANIZATION OF TAX AFFAIRS

*Farnaz Poornezhad Araghi*

*Department of Public Administration, Firoozkooch Branch, Islamic Azad University,  
Firoozkooch, Iran.*

*Seyyed Ahmad Shibab al-Hamdi*

*Department of Industrial Management, Firoozkooch Branch, Islamic Azad University,  
Firoozkooch, Iran*

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*Abstract*

*This research explains how in a relatively long process, with the consideration of principles such as employee participation in information, self-determination, by defining boundaries, participatory management, and other principles, one can achieve an organization that also has productivity High performance and dynamism, organizational performance is also improved. In this research, the researcher's goal is to answer the basic question: "Is there a significant relationship between the empowerment of human resources and organizational performance in the organization of tax affairs?" In the same way, the result of estimating in hypotheses Five researches showed that there was a significant relationship between empowerment There is a human resource with organizational performance. The present research is applied in terms of method, descriptive and correlational. The statistical population of the study included all experts of the Tax Affairs Organization, with 160 individuals and sample size according to the table of seats and Morgan, 113 were selected using stratified random sampling method. The method of collecting library and field information and using tools such as questionnaires and documentary surveys have been used in data collection. In this research, for assessing the empowerment and performance of personnel, the standard questionnaire for the empowerment of LITUO 2009 and the standard questionnaire for the performance of HI-E and Hersey Design and Goldsmith 2008 have been used. Therefore, 95% confidence and 95% confidence, while confirming the research hypotheses and the main hypothesis of the research It can be argued that there is a significant relationship between the empowerment of human resources and organizational performance in the organization of tax affairs*

*Key words: empowerment, organizational performance, employee learning, participatory management,*

## I. INTRODUCTION

Human power is considered as the most important, largest and most valuable asset of an organization, society and a country. In a highly competitive field today, organizations can succeed in expanding this latent force and taking advantage of their full potential, organizations



that continue to use traditional management models based on hierarchical and grammatical systems. Insist They will not take the road. Most organizations are based on task structures that reduce power from the top of the pyramid to low levels. They find it running. Such organizations are not able to use the best of their employees and limit Intrinsic to them is more than that they can exploit the intellectual resources and creative power provided by the staff. Capability is a concept that can both serve the interests of the organization and create a sense of ownership and overhead in the staff, something that is ideal for many organizations and their employees.

Empowerment has been one of the most promising concepts in the business world, which has so far been overlooked. This concept was first introduced in the 1980s and quickly became the subject of the day, but despite numerous discussions about its benefits, its exploitation was negligible. Of course, the concept of empowerment is not in itself imperfect, but it is these people who do not know how to replace their hierarchical and historical mentality with power. (Amini, 2000, p. 11) Capacity for potential exploitation From the source of the ability of humans to use it is not complete. Empowered employees benefit from the organization and themselves. They have a greater sense of purpose in their jobs and work lives, and their involvement directly translates into continuous improvement in systems and processes of work.

it is possible . In a capable organization, employees with emotion, ownership, and pride, make their best innovations and ideas, and, moreover, work with the sense of responsibility and prefer the interests of the organization to their own interests. Futurism requires that organizations go from developing and implementing programs tailored to specific cultural, social, and economic conditions and to welcome future challenges. "Managers who work today on challenges and confront themselves and their institutions They are preparing new challenges, in fact, leaders of the future will be dominated by them. Those who are waiting to turn these challenges into hot topics are likely to fall back and will never be able to offset this backwardness. (Toloei, 1378, p. 10)

In connection with employee empowerment, factors such as increasing customer expectations, the growth of globalization and the most advanced technology are among the factors that have led organizations of the twenty-first century to find a different form than traditional organizations. In traditional organizations, only employees' energy was managed, while in the 21st Century organizations it would be necessary to manage, in addition to energy, the intellectual power and creativity of the staff. Under these conditions, not only the hierarchical methods of command are not appropriate, but the employees must demonstrate their own initiative and play a role in solving problems quickly and play a role in teams that are fully self-governing. (Maccoby, 1999, p. 56-58)

An empowered work environment is rooted in new relationships between employees and the people and the organization. They are collaborative efforts. Each person is not only responsible for their work, but also a sense of ownership as a whole. An employee is a decision maker, not a follower. Everyone feels that they are constantly learning and developing new skills to respond to new requests. (Scott and Jaffe, 1996, p. 3)

Empowerment begins with a change in the direction of the path. In other words, empowerment does not mean losing control, but gaining it. Empowerment as a completely different orientation towards collaborative work must be rooted in the behavior and attitudes of all



occupants and employees. For example, in a traditional hierarchy, the individual refers to one person, the head, to a leader and responsibility, but in a powerful and collaborative environment, he refers to his colleagues as well as himself before any action. Empowerment, although it needs to be reformed in order to benefit from it, nevertheless has a good message for managers too, the manager also has the assistance and assistance as well as the full acceptance of the responsibilities of the affairs. I could do it instead of saying we should do it. An empowered work environment is where groups work together and collaborate on doing things. This is completely different from the traditional competitive environment in which each person is overtaking others to do things. , P. 4 and 5)

The benefits of empowerment will benefit both employees and managers. Enabling empathy with the development of self-esteem, by creating an open-mindedness environment for employees, will give them the opportunity to improve their abilities and skills, and provide them with effective results. On the other hand, empowerment by educating motivated and capable employees will allow managers to react more quickly and more appropriately against the dynamics of the competitive environment.

## II. PROBLEM STATEMENT

Human capital means knowledge, skills, motivations in the organization. Pundits They say The main assets of a leading and modern company leave the workplace for dinner and rest every night. Therefore, contrary to the idea that existed many years ago, extensive facilities, large and modern machines, no one would have a great deal of benefit to the organization without having an efficient human resource. (Babaei and Khalili Iraqi, 2002, p. 1)

Nowadays, employees who are in a position to decide and devise solutions to problems initiating primary actions and are responsible for the results are required for their work environment. Therefore, the familiarity of managers with effective factors and factors on empowerment of employees is one of the requirements of the organization. Capability is a concept that can both serve the interests of the organization and create a sense of ownership and pride in employees. What is ideal for many organizations and their employees?

Creativity and innovation are realized when an organization and firm have a knowledgeable, creative and motivated force. Today, the main source of wealth creation and the creation of added value in organizations is the knowledge of the human being, or, in other words, intellectual capital. (Source, p. 87)

To empower an employee and utilize his knowledge, skills, and creativity, it is not enough to hold a few briefing sessions, but it is imperative that both groups of managers and staff review the old methods and study the new methods. By examining the organizations of our country, it is clear that in most of these, not only are not these solutions employed, but many organizations are not familiar with it. This research explains how to deal with a relatively long overlapping process, taking into account principles such as Participation of employees in information, self-determination by defining boundaries, participatory management and other principles that will be explained can be achieved by organizations that, while enjoying high productivity and dynamism, will be the employees of that organization. And with the passion of all their intellectual capacities and creativity. The progressive organizations in the world have



implemented different plans to empower their employees. But since the success of each program depends to a great extent on the conditions and requirements and the correct implementation of it, therefore, it is necessary for our organizations, according to their circumstances and requirements, to identify the appropriate mechanisms for the manpower and all the facilities. Because of the fact that in the time limit it is impossible to examine all possible organizational factors in this research, it is practically impossible to do so. Considering the work experience of the researcher from the studied population, the most important factors that could be used to empower the work. The transition is determined and by the initial examination of the relevant factors has been selected. What emerges from the discussion above is that: It is not possible to achieve the distinction between the tax office and the pursuit of mission and value of the values, except by creating, maintaining and enhancing the capabilities of the employees - with the aim of improving organizational performance - Was (Bagheri. Et al, 2017).

Therefore, in order to meet the basic needs of the organization, the research question is presented as follows: "Is there a significant relationship between employee empowerment and organizational performance in the tax administration?"

### III. THEORETICAL FRAMEWORK

Theoretical framework is a conceptual model based on theoretical relations among a number of factors that are recognized as important in the research question. By combining the logical beliefs of the researcher with the published research in order to create a scientific basis for studying the subject matter of the research has a major place. The theoretical framework discusses internal links between variables that ultimately contribute to the dynamics of the underlying situation. This framework helps us to take into account specific relationships and test them and improve our understanding of the dynamics of the situation in which research is to be done (Stakaran, 81, 1986). In the theoretical framework, the researcher presents a solid evidence of a theoretical basis of the research. By linking specific research questions to a larger theoretical perspective or issues at a wider level, the researcher proves that a particular section of the research can clarify the bigger issues. Therefore, the subject matter of the research is important (Edwards et al., 11, 1337). In general, we can say that the theoretical framework is the basis upon which all research is to be put (Khayy, 163, 1387). Therefore, in this study, the relationship between human resource empowerment and organizational performance of the tax affairs organization has been studied and analyzed by two thinkers and management thinkers such as Ken Blanchard and Dennis Kinela. As a result, the study of management literature by providing The theoretical support for the relationship between variables is theoretical. The research model is developed as shown in the following figure.

This framework is a conceptual model based on theoretical relations among a number of factors that are recognized as important in the research question. . By combining the logical beliefs of the researcher with the published research, in order to establish a scientific basis for the study of the issue under study, has a fundamental place. The theoretical framework discusses internal links between variables that ultimately contribute to the dynamics of the underlying situation. This framework will help us to take into account and examine specific relationships and improve our understanding of the dynamics of the situation that is to be





addressed (Sakaran, 81, 1986). In the theoretical framework, the researcher should have strong evidence of a theoretical basis of the research. Investigating the linkage of specific research questions to a larger theoretical view of Yamasula, which is more widely discussed, proves that a particular section of the research can clarify larger issues, therefore, research is important (Edwards et al., 11,1387 ). In general, we can say that the theoretical framework is the basis upon which all research is to be (earth, 16,1387).

#### IV. RESEARCH METHOD

The purpose of this research is to investigate the purpose of this research.

Also, this research can be considered as descriptive-survey research in order to categorize the research according to the data collection method. In order to collect information on the subject literature, the library method and also to measure the relationship between employee empowerment and organizational performance in the organization of tax affairs, fieldwork is used by distributing the questionnaire. Also, since the researcher is looking for the relationship of variables, it is also a type of correlation research.

Main hypothesis:

There is a significant relationship between the empowerment of human resources and organizational performance in the organization of tax affairs.

Zero Assumption: There is not a meaningful relationship between the empowerment of human resources and organizational performance in the organization of tax affairs.

Hypothesis 1: There is a significant relationship between empowerment of human resources and organizational performance in the organization of tax affairs.

Table 1 - Examining the Correlation Test of the Research Hypothesis

Value Test result	P - Sig	Degree of freedom ((fd	Spearman correlation value	Number of samples	Statistical methods
Accepted hypothesis	0.000	4	0.382	113	Calculated values

According to the results of the examination of the samples in Table 4-7, the value obtained for P-value at 95% confidence level is lower than the significance level ( $\alpha = 0.05$ ) (Sig. = 0,000), observations strongly confirm the H1 assumption hypothesis, therefore, from the point of view Statistically and with 95% confidence, there can be claimed between the empowerment of human resources and organizational performance in the organization of meaningful tax relations. The correlation of this is 382.0.



Table 1 - Summary of research hypotheses testing

Level of decision making	Significance	Spearman Significance	Hypothesis
rejected $H_0^{**}$	0.000	0.382	here is a meaningful relationship between the empowerment of human resources and the organization's performance in the organization of tax affairs
rejected $H_0^{**}$	000.0	0.487	There is a meaningful relationship between employee (1 learning and performance in the organization of tax affairs
rejected $H_0^{**}$	000.0	0.366	There is a meaningful relationship between the (2 implementation of participatory management and performance in the organization of tax affairs
rejected $H_0^{**}$	000.0	0.783	There is a meaningful relationship between providing (3 appropriate feedback to staff and performance in the organization of tax matters
rejected $H_0^{**}$	000.0	0.812	There is a meaningful relationship between the use of (4 information by employees and the performance of the tax service organization
rejected $H_0^{**}$	000.0	0.425	There is a meaningful relationship between the creation of (5 a self-employed person with a certain level of (independence) for employees and the performance of the organization of tax affairs

## V. CONCLUSION

Considering that there is a meaningful relationship between employee learning and employees' organizational performance in the organization of tax affairs. Therefore, it is suggested that the directors of the tax affairs organization pay special attention to in-service training and professional and professional training. In order to hold it is a regular effort because training is essential for the continuity of service delivery. There is no talk of training, because the environment is constantly changing and competition is very intense. This organization is not excluded from this rule. Considering that testing of hypotheses shows that there is a meaningful relationship between participatory management and organizational performance of employees in the organization of tax affairs, then it is recommended that the directors of the tax affairs organization seek to develop the individual skills of the employees. Managers must always keep in mind that employees choose a model for growth, then they move in that direction. No one can be forced to develop his skills based on a specific pattern and based on it. In this organization, if such a compulsion is applied, it causes serious and acute problems. Strengthening individual staff skills does not mean that there is a series of compulsory or optional programs for developing and strengthening their skills in the organization. This can in fact be contradictory with the power of choice and the freedom of individuals.



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