

The Role of Intelligent Employee Behaviors in Hormozgan Province Tax Affairs Organization

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Abstract

The present study aims to investigate the role of intelligent employee behaviors in Hormozgan Province Tax Affairs Organization. The research method is applicable in terms of its purpose, and quantitative in terms of the research implementation method. The statistical population includes all managers and experts of Hormozgan Province Tax Administration; as many as 358 people, 186 of which were selected through systematic random sampling. The research collection tool is a questionnaire consisting of 79 questions. The validity of the questionnaire (intelligent employee behavior) was calculated to be 0.923, and its reliability was calculated 0.746. SPSS and SMART PLS software were used to analyze the findings. The results show that the organizing themes of "organizational citizenship behavior", "destructive work behaviors", "planned behaviors", "strategic proactive behaviors", "political behaviors", "counterproductive behaviors", "ethical behaviors" and "desirable social behaviors" constitute the efficient model of employee behavior intelligence in the General Tax Office of Hormozgan Province. The presented results show that the organizing themes of "counterproductive behaviors", "political behaviors" and "planned behaviors" explain the largest part of the efficient model of employee behavior intelligence in the General Tax Office of Hormozgan Province with values of 88, 86 and 85 percent, respectively

Keywords:

Intelligence,
Employee behavior,
Organizational
citizenship behavior,
Political behaviors,
Counterproductive
behaviors

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Extended Abstract

Introduction

In the era of digital and knowledge-based transformations, organizations need employees who have sufficient behavioral and communication intelligence to understand and analyze issues. Organizational employees must be able to receive rich data and information from different sources and analyze them correctly. Knowledge management and databases collect a large amount of data from various sources and make it available to employees. It is the employees and managers of the organization who must be able to properly use this information and knowledge for individual and organizational goals. If organizations have capable people with sufficient knowledge and insight, as well as intelligence in behavior, their success in the competitive arena will be guaranteed (Mir Mohammad Tabar, 2024). Among the behaviors that have received special attention from human resource specialists is the intelligent behavior of employees (Sumardjo & Supriadi, 2023). Human resource behavioral intelligence is necessary to use professional information and experiences to achieve organizational goals, and employees must access the necessary knowledge and insight to be able to optimally implement the specified conditions and requirements (Ali Nisar et al, 2024). The hardware and software facilities of organizations can make a significant contribution to collecting knowledge and sharing it among employees, as well as measuring the ability of employees and helping to improve the quality of their performance. In fact, it is necessary to use these smart features to implement organizational goals and manage them properly, as well as analyze data (Babaei, 2023). It can be said that human resources with smart behavior are one of the important organizational pillars in the field of digital transformation, which is consistent with the history of human resource management and plays a prominent role in the success of employees and organizations (Abolhassan et al, 2024). Understanding the smart behavior of employees and ensuring that they have the right organizational culture is essential because it directly affects the productivity of the workforce and the overall health of organizations; and for organizations, the performance of each team member is very important, and the way they interact with customers, leaders, and other stakeholders can make or break it (Atshan et al, 2022).

Therefore, considering the above points, the researcher tries to address the main question: what is the role of smart employee behaviors in the Hormozgan Provincial Tax Affairs Organization?

Theoretical Framework

Employee Behavior Intelligence

Employee behavior intelligence is a type of desirable thinking and performance that encompasses a variety of employee behavior, including performing side tasks, voluntarily helping other employees, professional development, following organizational regulations, striving to improve the organization, maintaining a positive attitude towards the organization, and tolerating adversity in the organization's environment (Faeq, 2022). Employee behavior intelligence is the knowledge and insight of employees to apply data, information, and professional experiences to achieve organizational goals. In this definition, in addition to knowledge, deep insight is needed to correctly apply knowledge in organizational conditions and requirements (Ranjit, 2022).

Masihi et al, (2024) conducted a study entitled Phenomenological Study of Counterproductive Work Behaviors with Emphasis on the Lived Experience of Technologist Petrochemical Employees. The results of this study showed that presenting a model with 6 main dimensions (individual counterproductive behavior, occupational counterproductive behavior, political counterproductive behavior, organizational counterproductive behavior, interpersonal

counterproductive behavior, and self-interested counterproductive behavior) for counterproductive behaviors resulted.

Dehghani Zadeh et al, (2023) conducted a study entitled The Effect of Vision-Based Leadership on Employee Creative Behavior Considering the Role of Organizational Inertia and Extra-Role Behaviors of University Employees. The results of this study showed that vision-based leadership can find numerous innovative techniques to deal with organizational stagnation by predicting future threats and opportunities. When the vision transfers its knowledge and ideas to its employees and employees also share their knowledge, it will foster employee creativity and reduce organizational inertia. Vision-based leadership also reduces inertia and increases creative behavior in employees by creating organizational citizenship behavior in employees.

Research Methodology

The research method is applicable in terms of its purpose, and quantitative in terms of the research implementation method. The statistical population includes all managers and experts of Hormozgan Province Tax Administration; as many as 358 people, 186 of which were selected through systematic random sampling. The research collection tool is a questionnaire consisting of 79 questions. The validity of the questionnaire (intelligent employee behavior) was calculated to be 0.923, and its reliability was calculated 0.746.

Research findings

SPSS and SMART PLS software were used to analyze the findings. The results show that the organizing themes of "organizational citizenship behavior", "destructive work behaviors", "planned behaviors", "strategic proactive behaviors", "political behaviors", "counterproductive behaviors", "ethical behaviors" and "desirable social behaviors" constitute the efficient model of employee behavior intelligence in the General Tax Office of Hormozgan Province. The presented results show that the organizing themes of "counterproductive behaviors", "political behaviors" and "planned behaviors" explain the largest part of the efficient model of employee behavior intelligence in the General Tax Office of Hormozgan Province with values of 88, 86 and 85 percent, respectively.

Conclusion

The present study was conducted with the aim of the role of employee intelligent behaviors in the Hormozgan Provincial Tax Administration. The results of this finding are consistent with the results of Masihi et al, (2024), Dehghani Zadeh et al, (2023), soleimani & Danesh Shahraki (2024), Ghasemi-Aghdami et al, (2024), Rashidi Fard & Mahmoudi (2024), Momeni & Vaezi (2022), and Attari & Zakaryaei (2023). Attari & Zakaryaei (2023) showed that the development and expansion of organizational justice, organizational culture, and commitment in educational organizations in all its dimensions can provide the basis for the emergence of ethical behaviors of organizational citizens and increase the likelihood of such behaviors.

Considering the results, the following suggestions are presented:

- Honesty in speech and behavior should be strengthened, especially among managers. The debt theme was usually seen through the feeling that the individual, rightly or wrongly, does not consider his/her receipts from the organization to be fair and just, or in other cases, has a debt personality regardless of the receipts.
- In recruiting individuals, the organization should carry out the required behavioral studies of applicants and recruit employees with fewer actual and potential harms.