

# Presenting a unified model of Empowering Employees' Performance based on a Comprehensive Tax Plan in the country's Tax Affairs Organization

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## Receive:

06 March 2024

## Revise:

10 May 2024

## Accept:

11 July 2024

## Keywords:

Empowerment,  
employee  
Performance,  
comprehensive tax  
plan,  
Tax affairs  
organization

## Abstract

The present research has been conducted in order to provide a consolidated model of employee performance empowerment based on a comprehensive tax plan in the country's tax affairs organization. The lack of a systematic conceptual model of empowering the performance of employees is one of the challenges faced by managers of public sector organizations, and the tax affairs organization is no exception. The research design is mixed-exploratory and qualitative-quantitative; the interviewees included 20 experts from the Tax Affairs Organization, selected by purposive sampling method and in accordance with the principle of theoretical saturation. At the first step of the research (qualitative stage) and through in-depth semi-structured interviews and based on the theme analysis approach, relevant themes were identified (including 738 propositions, 159 basic concepts, 28 organizing themes, and 6 overarching themes). The second research (quantitative stage) was also drawn respectively based on the combined method of Fuzzy DEMATEL-structural-interpretive modeling (ISM-FUZZY DEMATEL), cause-effect diagram, and integrated model of employee performance empowerment in the form of structural-interpretive modeling graph of the research and the influence and dependence matrix of the main themes of the research based on the MICMAC analysis, and the analysis of the results of the meta-fuzzy showed that the factors "employee performance empowerment interventionists", "employee performance empowerment platforms", and "comprehensive tax plan" are respectively the most influential factors; and "employee performance", "strategies", and "employee empowerment", respectively, are considered as the most influential factors of this research, and these results are in line with the levels mentioned in the ISM interaction network and also the output of the Mik-Mac software analysis.

**Please cite this article as (APA):** Pourhassan Harzandi, A., Bohlooli, N., Ramazani, M. and Beikzad, J. (2025). Presenting a unified model of Empowering Employees' Performance based on a Comprehensive Tax Plan in the country's Tax Affairs Organization. *Journal of value creating in Business Management*, 5(1), 157-181.



<https://doi.org/10.22034/jvcbm.2024.444903.1319>



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## Extended Abstract

### Introduction

Empowerment is not just giving power to employees, but it also makes employees improve their performance by acquiring knowledge, skills and motivation (Askaroghli & Abedi, 2012). [On the other hand], the activity environment of government and private organizations has undergone great changes in the last decade. This environment has changed from a static and motionless environment to a highly variable and dynamic environment (Shafaei et al., 2024). [Therefore], organizations today consider information technology as a tool to improve the performance of their people and adapt to changes (Haq-Shenas et al. 2013). Empirical research confirms that performance is directly and indirectly affected by technology (Afrawi et al., 2016) and organizations need to pay attention to information technology as a determining factor (Pourhassan.H & Rahimi, 2016) in such a way that the country's tax affairs organization is not an exception to this rule, and has based its tax activities in the form of a digital economy based on the use of electronic technologies and the comprehensive plan of the system. The country's comprehensive tax system is undoubtedly considered as one of the national mega-projects and at the same time one of the biggest projects based on information and communication technology in the history of the country, and the social effects of this project and the scope of its effects are very wide and. all people are connected with it in one way or another, in such a way that, the application of the mentioned plan in the form of the driving engine of the country's economy; in addition to achieving its extra-organizational goals (providing government revenues), is expected to include empowering and improving the performance of the employees of that organization, in the form of achieving its goals. On the other hand, although there are many theoretical sources about empowerment, the empirical work about its contribution to the performance of the organization has produced different findings; in a way that it has created a challenge for organizations that want to implement empowerment programs (Afram et al., 2022). Therefore, today management experts and senior managers of government organizations in Iran are aware of the importance and role of improving the empowerment of employees and on this basis, they are trying to identify and the ways of how to apply useful methods to strengthen its positive aspects. In general, it can be said that one of the problems faced by managers in some Iranian government organizations is the lack of a conceptual, correct and deep model of employee empowerment (Nazari et al., 2015), so that this deficiency was also evident in the country's tax affairs organization, based on the field investigations of the researchers of this research. Therefore, it was necessary to identify the capabilities of the country's tax affairs organization in the field of empowering the performance of employees (for the optimal use of the maximum capacity and potential of its human resources) on the one hand, and analyzing the relationships between these variables (through leveling the influence and effectiveness of the main themes of the research along with determining the power of influence and the degree of their dependence) with other effective factors in this field, including strategic, intervening and foundational factors on the other hand, and finally answer this basic question: is it possible to present a consolidated model of employee performance empowerment based on the implementation of a comprehensive tax plan in the country's tax affairs organization or not?

### Theoretical Framework

The long-term goal of empowerment is continuous improvement in the performance of the entire organization, and its short-term goal is to use the abilities of the organization's members. As a matter of fact, empowerment definitely leads to freedom of choice and more action, but these are only instrumental goals and are considered a way to achieve the real goal. The real goal is always to improve performance (Pak-niyyat & Fathizadeh, 2008). Despite

this, the evidence that indicates the failure of most empowerment programs to meet the expectations of managers and employees is increasing day by day. Although many organizations have suffered losses and stagnation from the implementation of empowerment programs, empowerment is still considered a panacea that, despite being unsavory, is a cure for many of the organization's pains (Abtahi & Abesi, 2013). First of all, empowerment is a process that helps to improve the performance of employees and teams by developing and expanding their independence and ability. In other words, empowering employees is an efficient approach for human resource development on the one hand; and on the other hand, it lays the groundwork for organizational development and prosperity. From an empirical point of view, employee empowerment is a basic strategy for the development of human resources and specifically for increasing the performance of employees (Kumari & Hemalatha, 2018). In the challenge of an environment that is changing rapidly and in every moment is faced with new technologies; Capable employees feel completely comfortable. Therefore, the ability to easily accept changes by employees is very important for the performance of organizations (Ndegwa, 2015). Therefore, the presented definitions lead us to the fact that if the concept of empowerment is properly understood and connected with the idea of continuous improvement in the overall performance of the organization, it will create the maximum utilization of the intellectual resources offered (Arbaban et al., 2019).

### Research methodology

The purpose of the research is applicable in terms of orientation, interpretive in terms of research philosophy, and its main strategy is based on a mixed approach (qualitative-quantitative) and by combining the content analysis method (in the qualitative phase) with structural-interpretive modeling methods, DEMATEL-fuzzy technique and mik-mak analysis (in the quantitative phase of this study). In both the qualitative and quantitative sections, the interviewees of this research made up of 20 experts of the Tax Affairs Organization, selected by the purposeful sampling method (and by observing the principle of theoretical saturation in the qualitative phase). As a result, the main method of data collection was semi-structured in-depth interview. The stages of conducting the research were such that in the first stage, thematic analysis method (theme) was used to analyze the qualitative data obtained from the interview. In the second stage (quantitative part of the research), an expert-based questionnaire, specifically for DEMATEL-fuzzy and structural-interpretive modeling, was distributed among the target population of this research (20 selected experts), so that the main themes of the research were connected with each other through a combined method: DEMATEL (Fuzzy) - Interpretative Structural Modeling (ISM-DEMATEL) to determine the cause-effect relationships, so that the results was presented by the formulation of the integrated model of employee empowerment and performance based on the comprehensive tax plan in the form of the ISM model of the research, and finally, the power of dependence and influence of the main themes of the research was also identified based on MICMAC analysis.

### Research findings

In the qualitative phase of this research, in order to identify the dimensions and components of employee performance empowerment, the thematic analysis approach of qualitative researches was used, and the findings of this phase include 738 propositions, 159 basic concepts, 28 organizational themes, and finally, there were 6 main themes. In the quantitative phase of the research, in order to determine the cause-effect relationships between the themes collected from the qualitative phase of the research, by using the combined method of DEMATEL (fuzzy) - structural-interpretive modeling (ISM-DEMATEL), the main themes of

the research were related to each other. And finally, the power of dependence and influence of the mentioned themes based on the MICMAC analysis was determined so that the criteria of "Employee Performance Empowerment Platforms", "Comprehensive Tax Plan", and "Employee Performance Empowerment Intervenors" are independent: and the criterion of "employee empowerment" is of the interface type; and the rest of the criteria, namely "strategies" and "employee performance" are also of the dependent type, and finally, by means of the structural-interpretive modeling (ISM) method, the levels of influence and effectability of the factors were investigated, which showed that the research model consists of four levels: three criteria (Employee Performance Empowerment Platforms, Comprehensive Tax Plan, and Employee Performance Empowerment Intervenors as the most effective, and three other criteria namely Employee Performance, strategies, and employee empowerment are the most effective research criteria.

### **Conclusion**

The current research was conducted with the aim of presenting a consolidated model of employee performance empowerment based on a comprehensive tax plan in the country's tax affairs organization, through a mixed study. The results of the qualitative part of the research with thematic analysis approach led to themes and categories related to empowering the performance of employees, and finally, in the quantitative part of the research, the integrated model of empowering the performance of employees based on the implementation of a comprehensive tax plan was designed and engineered by distributing an expert-based questionnaire among experts, using the combined method of DEMATEL-fuzzy-interpretive structural modeling and incorporating the results of MICMAC analysis; in such a way that this method of research was consistent with the research approach used in the study of Bigdley et.al., (2022). In addition, the results of this research is almost aligned and compatible with some of the research findings of Bakhshi et al., (2018), Eskandari & dadashkarimi (2017), Busara (2016), Tondpour et al., (2019), Ardalan et al., (2016), Shariati et al., (2015), Haq-Shenas et al., (2013), Hejbar et al., (2022), as well as cultural norms and social values mentioned in the research of Sharifzadeh et al., (2024).

Finally, based on the findings of this research, major policy suggestions and recommendations in the direction of re-creating and re-engineering employee performance empowering strategies based on the implementation of the comprehensive tax plan in the country's tax affairs organization are mentioned below:.

- Localization of the comprehensive tax plan
- Creating the maximum interaction between the stakeholders of the comprehensive tax plan based on the win-win strategy
- Strengthening the technical infrastructure of the comprehensive tax plan (especially the integrated tax software)
- Setting up a continuous monitoring system for the performance of managers, workers and implementers of the comprehensive tax plan