

Impact of Managers' Policy Making and Decision-Making Techniques on Improving the Specialized Skills of the Employees of the General Department of Tax Affairs of Mazandaran Province in order to present a model

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ABSTRACT

Decision-makers with a set of challenging issues, such as complex decision-making processes; increasing uncertainty of information processing styles; and perceptual and behavioral traps in decision making. The overall purpose of this study was to investigate the impact of policy-making and decision-making techniques of managers on improving the specialized skills of employees of the General Department of Taxation of Mazandaran Province in order to provide a model. This research was practical in terms of purpose and survey in terms of descriptive method. The statistical population consisted of 1075 employees of the General Department of Tax Affairs of Mazandaran Province. According to Cochran's formula, 283 people were selected as a sample by stratified random sampling method. To collect data, a researcher-made policy questionnaire with 40 questions, a researcher-made decision-making technique questionnaire with 50 questions and a staff skills questionnaire with 22 questions were used. The face and content validity of the tools were confirmed by experts and their reliability was calculated using Cronbach's alpha coefficient for the policy questionnaire 0.89, decision making techniques 0.91 and staff specialized skills 0.93. Structural equation test was used to analyze the data. The results showed; the effect of policy-making and decision-making techniques of managers on the specialized skills of employees in the General Department of Tax Affairs of Mazandaran Province is positive and significant and the proposed model has a suitable fit. On the other hand, there is no doubt about the impact of mental and behavioral attitudes and competencies on the performance of individuals and the organization as a whole. For this reason, the development of a model and method for policy-making and decision-making techniques of managers on improving the specialized skills of employees of the General Department of Tax Affairs of Mazandaran Province has been deemed necessary.

Keywords: policy making, decision making techniques, specialized skills of employees

Introduction

Policy-making is a dynamic and dynamic political process (Bass et al., 2012). Trying to define politics as a concept that is neither specific nor a real phenomenon is challenging. Rose (1969) states that policy-making can be better understood by describing it as a process rather than as a single phenomenon - a prescription for all actions. This process involves negotiations, bargaining, and reconciliation with the views, interests, and interests of different groups, and this gives it a political flavor. These political interactions take place within a network in which a stream of decisions and plans is formulated and implemented, and interactions and interactions take place within the organization. Policies are formed to deal with social problems and often change in response to problems and challenges arising from policies adopted in the past (Dashmangir and Ravaghi, 2015 .)

Policies, therefore, are current and dynamic. Policies can be accompanied by significant action, or no action can be taken to maintain the status quo, which in reform is called "no decision-making", and this is a policy in itself. . Politics can also be the result of actions taken over a period of time by actors at different levels of an organization. Policy-making is like a cycle in which problems are first addressed as an issue, different periods of action are reviewed, policies are determined, implemented and evaluated, and changed. The end is completed based on its success or failure (Talebi et al., 2017).

On the other hand, the growth, success and failure of organizations are the result of the decisions of the managers of those organizations. In an organization, managers are the decision makers and the quality of these decisions determines the success of the organization in achieving organizational goals. Although strategic decisions are crucial for the organization, managers must also decide on other aspects of the organization, such as structure, control systems, response to environmental changes, and human resource allocation.

Expressing the subject

A decision is an action that results in doing or not doing something, and means to do or not to do something, to choose an opinion or a thought, and to put aside doubts, as well as to mean to want, to intend, to do something. Come. The organization collapses without a decision-making mechanism and becomes a group of people pursuing their own goals. Decision making as a starting point is vital in understanding organizational processes. Since decision-making is the core of management, the proper and effective performance of management tasks depends entirely on it; Therefore, the discussion of decision making is considered valuable and important (Sarfarazi et al., 2010).

Simon equates decision-making with management and believes that organizational activity and behavior is a complex network of decision-making processes. Decision making means influencing the behavior and performance of the people in charge of the organization. Therefore, in order to know the structure and relations of the organization, it is enough to discover how to use decision-making power in it and to study its decision-making techniques to know how the organization works (Poursadegh, 2013); The specialized knowledge and skills of the employees is one of their most essential needs in the organization. Any negligence in acquiring these skills proves the non-existence of his job and profession and the line of invalidity on the skill. He kills. Therefore, the employees of organizations, including tax organizations, in order to be successful in their work, must acquire specialized skills in that field so that they can improve their performance and ultimately the performance of the organization. One of the factors that can be effective and efficient in this field is the policy and decision-making techniques of managers. On the other hand, tax as the most important source of income for governments plays a special role in financing governments. Although some countries, such as Iran, do not pay as much attention to tax revenues as they should because of access to alternative sources such as oil, they acknowledge the essential role of taxation in their budget structure and seek to explore how to increase potential capacity. Are their taxes. Despite the efforts made in recent years to develop the country's tax system, the country's tax system still faces many challenges (Imani Brandish et al., 2016).

Abu Bakr et al. (2019), in a study entitled "Knowledge Management, Decision Making Style and Organizational Performance" showed that; Decision-making styles (visual and intellectual) have a significant impact on organizational performance. Decision-making style (visual and intellectual) also

mediates the relationship between knowledge management and organizational performance. also. Fitzgerald et al. (2017), in a study entitled "Differences in Decision Making: The Impact of Decision-Making Styles on Conflict Processes in Design Teams" showed that; Decision-making styles affect the organization's conflict process and rational style has reduced conflicts, but avoidance style has not affected the organization's conflicts. Vegani and Woolp (2017), in a study entitled "Innovation Characteristics and Managers' Decisions on Accepting Innovation in Organizations" showed that; Managers in organizations used more rational decision-making methods.

Ulcom and Titrek (2015), in a study entitled "The effect of school principals' decision-making styles on teachers' job satisfaction in primary schools in Sakra Province, Turkey" showed that; Managers mostly use applied decision-making style and rarely avoidance-avoiding decision-making style. Nazemi and Saffarinia (2015), in a study entitled "Study of the relationship between decision-making styles and risk perception with entrepreneurial behaviors among cultural managers" showed that; Among the decision-making styles (logical, dependent, avoidant and intuitive), rational decision-making style has an effective role in predicting entrepreneurial behaviors. Shahsavari et al. (2014), in a study entitled "The relationship between managers' decision-making methods and organizational health" showed that; Among the decision-making methods of principals (authoritarian, participatory and consultative), the participatory decision-making method has the greatest impact on the organizational health of schools. Poursadegh (2013), in a study entitled "Study of the relationship between decision-making styles with competitive advantage in small and medium enterprises in industrial towns of West Azerbaijan province" showed that; There is a significant relationship between decision-making styles and the competitive advantage of small industries in West Azerbaijan province. There is also a significant relationship between entrepreneurial, adaptive and planning decision-making styles with the competitive advantage of small and medium industries in West Azerbaijan province. Ravangard et al. (2013), in a study entitled "Decision-making methods of managers of public and private hospitals in Shiraz" showed that; Hospital managers are more likely to use rational decision-making and less likely to avoid decision-making. Moradi et al. (2012), in a study entitled "Study of the relationship between managers' decision-making methods and the responsibility of Semnan University staff" showed that; The decision-making method of managers in Semnan University is an individual decision-making method. All managerial decision-making methods (group, consultative and participatory) have a significant relationship with responsibility. Summarizing the presented research background, shows that the relationship between some of the variables considered in this study has been examined separately, but a study that the impact of policy and decision-making techniques of managers on improving the professional skills of employees In this study, we seek to examine the impact of policy and decision-making techniques of managers on the promotion of specialized skills of employees in the General Department of Taxation of Mazandaran Province. Based on the findings of this study, it is possible to provide the necessary and constructive solutions and guidelines to improve the skills of employees to the managers of the General Department of Tax Affairs of Mazandaran Province to improve the performance of employees and ultimately the performance of the organization. Therefore, the present study seeks to answer the question: What is the model of the impact of policy and decision-making techniques of managers on the promotion of specialized skills of employees in the General Department of Tax Affairs of Mazandaran Province?

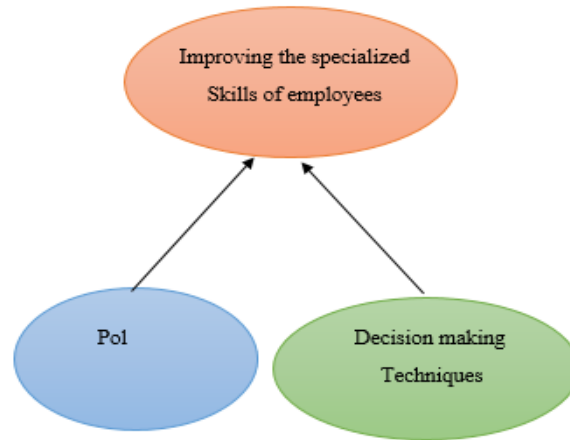


Figure.1

Tools and methods

The present study is practical in terms of purpose and survey in terms of descriptive method. The statistical population consists of 1075 employees of the General Department of Taxation of Mazandaran Province. According to Cochran's formula, 283 people were selected as a statistical sample by gender random sampling method (Table 1).

Table 1. Number of population and statistical sample by gender

Total	Female	Man	Gender
1075	302	773	Society
283	80	203	Sample

Data collection tools

Policy-making researcher-made questionnaire: This questionnaire has 40 questions and 5 dimensions of "foresight, strategic vision, knowledge management, planning and organizational structure" which is in a range of five options. E-Like (very low, low, medium, high and very high) is designed and set and scored from 1 to 5, respectively. Researcher-made decision-making techniques questionnaire: This questionnaire has 50 questions and 6 dimensions "analytical, rational, creative, futuristic, participatory and intuitive" which is in the range of 5 Likert options (very Low, low, medium, high and very high) are designed and adjusted and scored from 1 to 5, respectively. Skills and professionalism questionnaire of employees: This questionnaire is based on the competency questionnaire of Behead et al. (2018) and the competency questionnaire of professionals Panaji et al. (2018) which It has 22 questions and 3 dimensions of "tax knowledge, technical skills and tax intelligence" which is designed and adjusted in a range of 5 Likert options (very low, low, medium, high and very high) and respectively Scores from 1 to 5.

The validity and reliability of the instruments were confirmed (Table 2). Structural equation test using SPSS21 and PLS software was used to analyze the data

Table 2. Validity and reliability of tools

Cv red	Cv com	AVE	hybrid reliability	Cronbach's alpha	Variable
---	0/444	0/591	0/972	0/89	policy
---	0/571	0/623	0/987	0/91	Decision making techniques
0/429	0/630	0/693	0/980	0/93	Specialized skills of employees

Findings

The findings of Table 3 show that the average policy dimension is 3.619 and its components are from the highest to the lowest average, respectively, strategic vision, foresight, organizational structure, planning, knowledge management, The average dimension of decision making techniques is 3.459 and its components are from the highest to the lowest, respectively, creative, futuristic, rational, participatory, analytical, intuitive and the average dimension of professional skills of employees is 3.527 and its

components. From the highest to the lowest average of technical skills, tax science has been tax intelligence.

Table 3. Descriptive study of research variables

standard deviation	Average	Variable code	Variable
0/617	3/619	SA	policy
0/902	3/684	AA	Futurism
0/739	3/695	AB	Strategic vision
0/743	3/452	AC	Management Knowledge
0/802	3/592	AD	Planning
0/829	3/619	AE	Organizational structure
0/698	3/459	SB	Decision making techniques
0/805	3/396	BA	Analytical
0/751	3/447	BB	Rational
0/794	3/586	BC	Innovative
0/872	3/493	BD	Futurist
0/805	3/402	BE	Participatory
0/779	3/390	BF	Intuitive
0/822	3/527	SC	Professional skills of employees
0/899	3/527	CA	Daneshmaliati
0/984	3/620	CB	Technical skills
0/828	3/421	CC	Financial intelligence

In this research, structural equation modeling and partial least squares method have been used to test the suitability of the model. The results of data analysis are shown using Figures 2 and 3 and Table 4. As can be seen in Table 3, the model of the impact of managers' policy and decision-making techniques on the improvement of employees' professional skills was confirmed. Thus, according to the path coefficient, if the probability value (p-value) is less than the significance level of 0.05 and the significance number is greater than 1.62, it can be concluded that this path coefficient in Level 0.05 is significant.

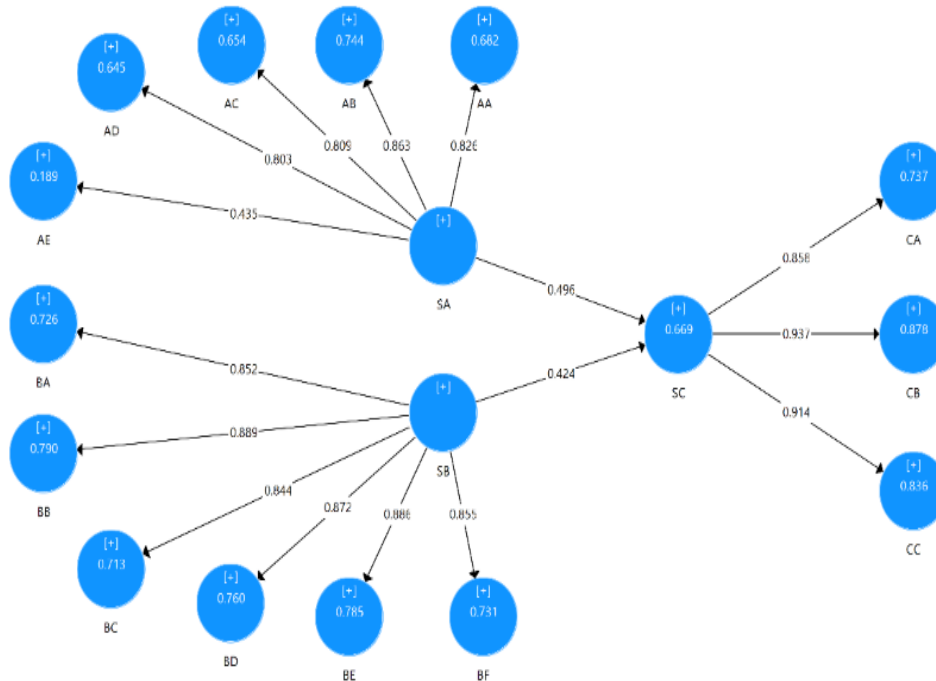


Figure 2 - Structural model in the mode of standard estimation of path coefficients

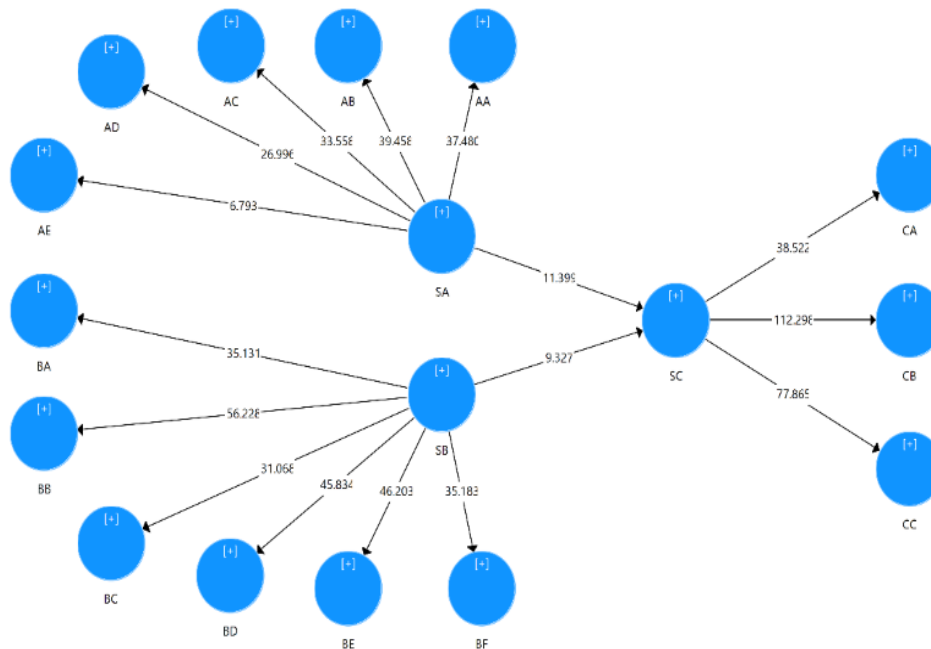


Figure 3 – Structural model in the case of significant path coefficients

In Figure 2, the numbers inside the circle show the coefficient of determination. The coefficient of determination indicates what percentage of the variance of a dependent variable is explained by the variable or independent variables. Therefore, it is natural for this value to be zero for the independent variables and greater than zero for the dependent variables. The higher this value, the higher the coefficient of influence of the independent variables on the dependent. The numbers marked on the arrows between the circles also show the path coefficient values.

Table 4. Summary of the results of path analysis findings

Standard coefficient	Statistics t	Variables
0/496	11/399	The effect of policy on improving the professional skills of employees
0/424	9/327	The effect of managers' decision-making techniques on improving the specialized skills of employees

The results of Table 4 show that the policy and decision-making techniques of managers have a positive effect on improving the professional skills of employees.

Table 5. Subscription Index

Subscriptions	Variable
---	policy
0/576	Futurism
0/568	Strategic vision
0/442	Management Knowledge
0/467	Planning
0/154	Organizational structure
---	Decision making techniques
0/535	Analytical
0/620	Rational
0/521	Innovative
0/583	Futurist
0/647	Participatory
0/582	Intuitive
0/429	Professional skills of employees
0/527	Daneshmaliati
0/730	Technical skills
0/662	Financial intelligence

Because the standardized coefficient between the two variables of policy making and promotion of employees' professional skills is 0.496 and the standardized coefficient between the two variables of managers' decision-making techniques and promotion of staff-specialized skills is 0.424. It can be stated that policy directly explains 0.496% of the changes in the promotion of employees' professional skills and decision-making techniques of managers to the extent of 0.424% of the changes in the promotion of professional skills of employees. Note: The value of must be calculated for all endogenous structures of the model. Given that stacking and decision making techniques are exogenous structures, the value of Q^2 is not calculated for these two variables. To measure fit in a general model, only one criterion called GOF is used. Three values of 0.01, 0.25, and 0.36 have been introduced as weak, medium, and strong values for GOF (Wetzel's et al., 2009). This criterion is calculated using the following formula: $GOF = \sqrt{\bar{c} \times R^2} = 0/764$

$$\sqrt{\bar{c} \times R^2} = 0/764$$

Since the calculated GOF values are greater than 0.36, it indicates a suitable and strong fit of the research model.

Discussion, conclusion and suggestions

Policy-making is like a cycle in which problems are first addressed as an issue, different periods of action are reviewed, policies are determined, implemented and evaluated, and changed. The end is based on its success or failure. On the other hand, the growth, success and failure of organizations are the result of the decisions of the managers of those organizations. Choosing the type and techniques of decision making is one of the skills of the manager in making decisions because the decisions of managers play an important role in the development of the organization. Therefore, the managers of organizations, including the tax administration, must have the necessary knowledge and skills to be able to make the right decisions and improve the performance of the organization. Therefore, in this study, the effect of policy-making and

decision-making techniques of managers on the specialized skills of employees in the General Department of Tax Affairs of Mazandaran Province was examined.

The results of this study showed; In the General Department of Tax Affairs of Mazandaran Province, the average policy dimension is 3.619 and its components are from the highest to the lowest, respectively, strategic vision, foresight, organizational structure, planning, knowledge management, and the average of the technology dimension. Decision making 3.459 and its components from the highest to the lowest average, respectively, creative, futuristic, rational, participatory, analytical, intuitive and the average dimension of staff-specialized skills of 3.527 and its components from the highest to The lowest average of technical skills was tax education, intelligence-taxation. Therefore, managers are recommended to fully implement the knowledge management process in their organizations to see its positive effects on the performance of the organization more than before. Also hold training courses to enhance the analytical power of employees and their intellectual agility to improve the tax intelligence of employees. The effect of policies and decision-making techniques of managers on the specialized skills of employees in the General Department of Tax Affairs of Mazandaran Province is positive and significant. And policy-making has the greatest impact on improving the professional skills of employees and the proposed model has a good fit. In explaining this finding, it can be said that; Policies are principles that guide the decisions and activities of organizations and help them achieve their goals and solve problems. In solving any problem, principles such as problem identification, solution identification, solution selection, solution solution application and monitoring of results are observed; Therefore, policy-making has an important role in solving the problems of organizations and improving the performance of the organization. On the other hand, Kontz (1998) believes that the existence of a plan, program, policy and policy depends on the existence of decision making. He believes that the manager usually considers his main task to be decision-making; Because he must always think about what path to choose, what to do, how to divide the tasks among people, and what to do, who, when, where and how? On the other hand, decision making is the basis of all the tasks that the manager performs in the organization. Decision making can align employee behavior with the goals of the organization. Therefore, it can play a pivotal role in improving the skills of employees and the efficiency of any organization.

Due to the fact that the relationship between some variables of the conceptual model was innovative and had not been studied in previous studies, so the lack of theoretical literature on the relationship between these variables is noticeable.

In the end, according to the research findings, it is suggested to the officials and managers of the tax system that with scientific and coherent planning to promote tax policy and decision-making techniques of managers, including the rational technique in the tax system to In this way, they improve the skills of employees and ultimately improve the performance of the organization. Also, to hold training workshops in order to get acquainted with decision-making techniques for all managers at different levels of the tax organization, and to emphasize their awareness of the importance of decision-making techniques.

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