

## **Evaluation the Relationship between Empowerment and Performance of Employee by Using Veton and Cameron Model (Case Study: Guilan Tax Affairs Administration)**

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### **Abstract**

Present study that is an applied research, And In terms of data collection descriptive, its survey type, following the lack of sufficient information issue about the employees and their ability and also lack of research in this field and to evaluate the rate of employee's empowerment in Gilan tax affair department conduct base on Mishra ,Vaten and Cameron study, for this purpose, in second season capability, dimensions, patterns, different perspectives and impact of empowerment on employee attitudes were described. By using questionnaires, interviews and analysis of documents and data collected and analyzed by using factor analysis and SPSS software and finally concluded that tax affairs department staff of Gilan, have a high empowerment, and they have the ability to perform the assigned responsibilities, the courage to accept results of the work and job satisfaction and this empowering cause proper performance in staff.

**Keywords:** empowerment, performance, tax affairs administration

### **1. Introduction**

Empowerment has an ambiguous and indefinite concept and different people according to their characteristics inferred from it. Empowerment defines as enabling people to performing operation. (Azar,2009) This concept has emerged seeking to fundamental changes in society, such as globalization - developments in communication technologies and data processing-priority to human rights and increased expectations of employees. (Conger& kanungo,2005) Therefore, simultaneously with the technological advancement and move organization toward being flat and eliminating middle layer of management. Due to the need use of maximum capacity of individual And the necessity of entrusting to them and empowerment become important (Smith,2002). Organization must motivate their staff and train them –because empower staff provide the benefit for organization. Nowadays employees are internal customers of organization. (Eskandari,2002) It is believed that every organization to satisfy its customer needs to satisfy inner customer first. (Block, 1987) One of the most important issues that

organization nowadays must consider is to improve human resources and propose of human resource improvement is increasing capabilities - skills and their motivation and since human resource management with considering national and international developments is consider as one of the most important elements of develop and empowering human resources is one of the way to achieving develop( Bennis,2005). Therefore, considering the importance of empowerment in this study, we try to examine the employee empowerment of tax affairs department employee in Gilan, take a step toward improving the human resources of the organization.

**2. Conceptual model of research**

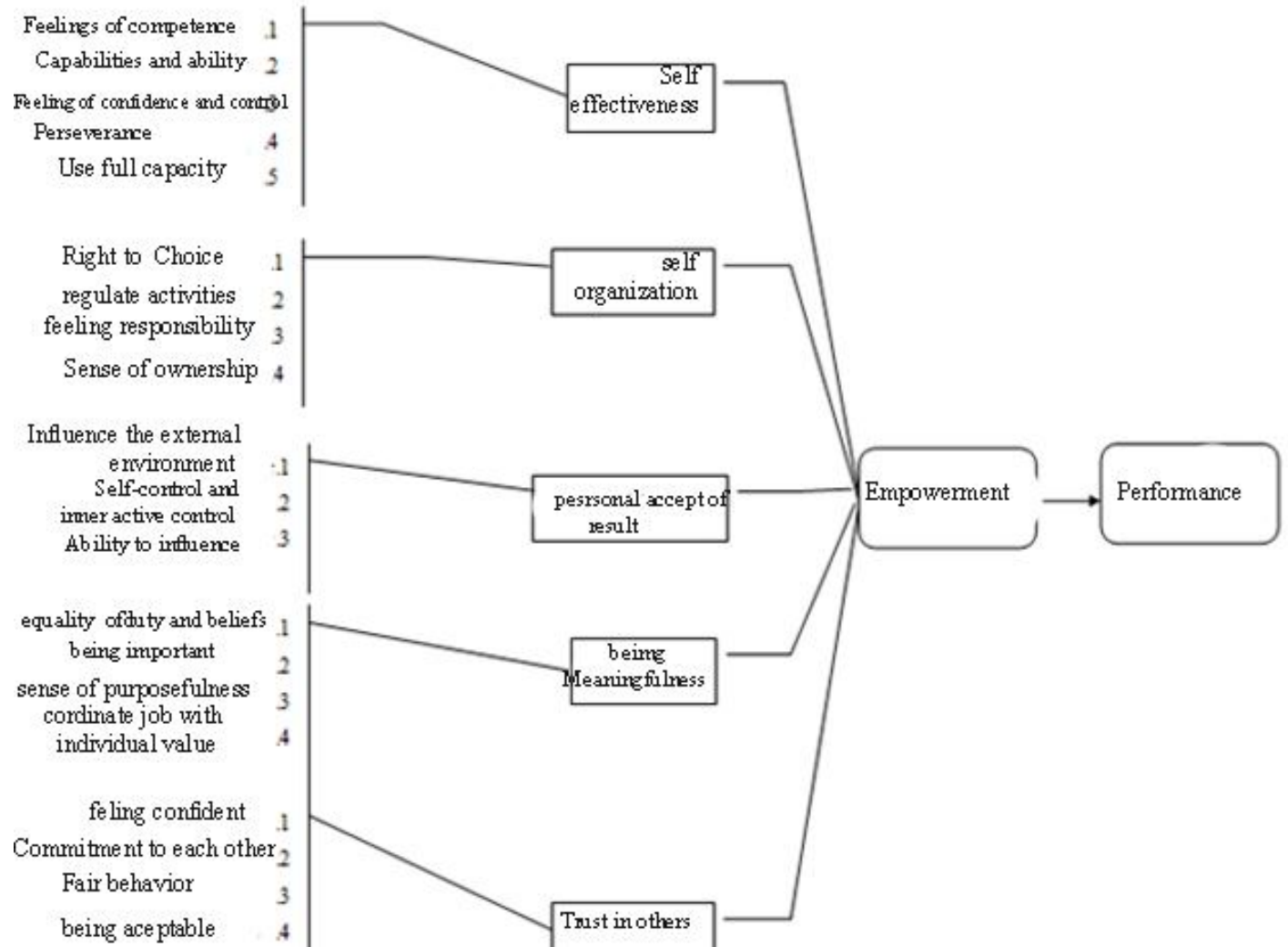


Figure 1) Conceptual model of research

**3. Dimensions of empowerment**

In one of the best studies in the field of empowerment by Espritser (1992), four dimensions of empowerment have identified. Based on Mishra studies one dimensions added to it and five key

dimension of empowerment formed. However in cangro canengo studies (1998) also consider this dimension. The five key dimensions of empowerment are:

- 1-Feeling self effectiveness
- 2-Feeling self control
- 3-Accept personal result
- 4-Feeling meaningfulness
- 5-Feeling trust in others

When the managers can develop the five dimensions in others, they empowered them successfully (Vaten, 1999, 24).

**4. Research Methodology**

Present study from purpose dimension is a practical study. Scientific research base on research objective are divided into three categories: basic research, applied research and development (Bazargan 2002, 179). Mentioned research from data collection and information and analysis method is a descriptive research with survey type. Descriptive research includes Set of method that aims to describe the condition or considered phenomena (Kakavand, 39, 2004). Also, because the purpose in this study is investigating the relationship between empowerment and job performance, correlation study method has been used.

**5. Testing hypotheses**

The following table shows a significant number of first-order factor analyses for exogenous variables.

Model fitting parameters are mention in Table 1 .This table shows the values of the fitted model and the data are acceptable.

Table1) Model fitting

<b>Fitting index</b>	<b>Optimal value</b>	<b>result</b>
<i>X<sup>2</sup>/df</i>	<3/00	<b>1/393</b>
<i>GFI(goodness of fit index)</i>	>0/90	<b>0/89</b>
<i>RMSEA(Root Mean Square Error of Approximation)</i>	<0/08	<b>0/042</b>
<i>RMR(root mean square residual)</i>	<0/05	<b>0/072</b>
<i>NFI (Normed Fit Index)</i>	>0/90	<b>0/94</b>
<i>NNFI (Non-Normed Fit Index)</i>	>0/90	<b>0/98</b>
<i>CFI (Comparative Fit Index)</i>	>0/90	<b>0/98</b>

Just as in diagram (2) is observed relationship between exogenous variables and dimensions, is significant. Actually the results, in addition to the narrative and validation, shows employees' empowerment, confirm the first to fifth sub-hypothesis.

The first sub-hypothesis: Self-efficacy has an impact on employee empowerment.

The relationship between self-effectiveness and staff empowering variables at a confidence level of 99/9% (P <0/001) is significant. (6/82 = T-VALUE), first sub-hypothesis is confirmed.

The second sub-hypothesis: self-organization, has an impact on staff empowering

The relationship between self organization variables and staff empowering at confidence level 99/9% ( $P < 0/001$ ) is significant. ( $8/40 = T\text{-VALUE}$ ), thus second sub-hypothesis is confirmed.

The third sub-hypothesis: accept personal result has impact on staff empowering.

Relationship between accept personal result and staff empowering in confidence level 99/9% ( $P < 0/001$ ) is significant. ( $5/72 = T\text{-VALUE}$ ), thus third sub-hypothesis is confirmed.

The fourth sub-hypothesis: meaningfulness has an impact on employee empowerment.

Relationship between meaningfulness variables and staff empowering in confidence level 99/9% ( $P < 0/001$ ) is significant. ( $6/91 = T\text{-VALUE}$ ), thus fourth sub-hypothesis is confirmed.

The fifth sub-hypothesis: trust in others has impact on employee empowerment.

Relationship between the variables of trust in others and staff empowering in confidence level 99/9% ( $P < 0/001$ ) is significant. ( $9. /07 = T\text{-VALUE}$ ), thus fifth sub-hypothesis is confirmed.

With regard to relationships between employee empowerment variables and significant aspects, thus, we conclude that the dimensions that are considered for staff empowering variables in this study have a direct and positive impact on empowering employees variable.

## **6. Conclusion**

1 - As the investigation indicate , Majority of employees believe in the external obstacles .Access to these obstacles need further research but from conducted interviews a number of factors were identified. Most of employees stated early shifting of Gilan tax affairs department middle management-instability and poor decision making and lack of proper planning in this period.

2-this research indicate that usually expert and evaluators of tax affair department is professional and their working area is clear. They don't believe existing external barriers but staff that their academic degree is not fit with their current job and also employees that serving in lower level and offices believed that they will be treated unfair.

3-Because employees are the highly qualified personnel, therefore deserve to have affair control and involve them in important decision making and use their thought and potential to improve matters.

4-As the research shows majority of employee were young (41% under 30 years) and have bachelor's degree (43 percent) therefore it can be concluded that these employees are ready to receive a major change and Show less resistance. Therefore, organization to implementation of new program will have the least problem.

5- Since the employees in terms of meaningfulness and competence are in a significant level, according to research and Lotus significance of these two factors led to interest of employees to work and finally job satisfaction. Job satisfaction lead to a strong organizational commitment, and since increasing job satisfaction is directly related to transferring the, is expected employee transfer decrease.

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