

Identifying the Training Needs of Bushehr Province's Tax Administration by its Staffs

¹Azam Najafi, ²Meghdad Karami, ³Khodanazar Farokhnejad

Department of Mangment, Bushehr Branch, Islamic Azad University, Bushehr, Iran.

Abstract: The purpose of this paper is to identify the training needs of Bushehr Province's Tax Administration by its staffs. The population of the study consist all the personnel of Bushehr Province's Tax Administration (both male and female) in 2012, the number of whom, according to official figures, both women and men, the official employees and contracted ones, are 337. Using Clustering method, 94 people (33 females and 61 males) were evaluated. Data is collected through a questionnaire, and, to analyze the data at the level of descriptive statistics some indexes such as, frequency tables, Histogram of frequency and distribution, measures of central tendency, measures of dispersion, and the like are used. In Inferential statistics, each of the research hypotheses has been studied using advanced inferential statistics such as, chi-square test ratio and one-way variance analysis test.

Research findings show that staff training needs in the area of knowledge is desirable. Skill training needs of employees is not desirable. Staff training needs in the field of attitudes is desirable. The staffs' training needs with diploma have no significant difference with the training needs of staffs with associate diploma; but the staffs' training needs with diploma compared with those of Bachelor's degree or higher have significant difference in Alpha 0.05. There is no significant difference in the training needs of staffs based on years of experience. There is no significant difference in the training needs of staffs in terms of their age difference.

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1. Introduction

In Today's competitive world, one of the most important tools for the creation, evolution, and survival of the organizations and achieving the desired objectives and policies is human being. What gives life the concept of evolution and ensures the survival of the organization is human resources (Talebian and Vafae, 2009).

Human resources in the organizations should, by having new and up to date skill training, accompany themselves with the fast evolution of science and technology. The organizations should also be able to renew and develop the training skills of their human resources through using learning systems, purposeful learning, adoptive to missions, objectives, and organizational strategies (Alavi, 2011).

Without the merit and rightful deeds of the staffs, the best and developed regulations will not have significant achievements. So, paying attention to the training, and developing the educational level of tax staffs, and enhancing their efficiencies, and expanding the culture of doing legal actions should be paid attention in order to get suitable output and improve the organization. In this regard, education is really important. Of course, what is important is the method and organizing education. The experiences in these recent years have not been so good, and it is required that complete evolution in education and its objectives happen (ibid).

Managers, today, are experiencing a period in which the real capital of organizations is intelligence and awareness. In modern era, organizations are no longer proud of mass production, financial resources, and increasing number of human resources, but they are proud of their knowledge and intelligent resources. Today, according to Peter Drucker, manual work has been replaced with knowledge working, and knowledgeable people are working instead of illiterate workers. In such circumstances, people cannot succeed unless they value the knowledge and intelligent resources of the organization and try to develop and strengthen them. Training and development of human resources is a good investment and a key factor in the development of organizations, and if properly planned and executed, it can have significant economic output (Pakdel, 2004).

Although, in the training organizations, it is believed that these types of trainings can expand the knowledge and skills of participants and change their attitude to the positive one, the responsible officials are always concerned about the effectiveness of their activities because, as Slowman (2003) states, these types of training will be useful when the staffs want to learn, and supervisors teach (Hatami, 2009).

Today, Tax planning for managers and staffs has become a major obsession. The current economic conditions and our high reliance on oil revenues and

taxes need specialized training courses for tax professionals, which can be summarized as:

Creating close relation between the goals and missions of the organization and goals of taxation staffs, updated skills of taxation staffs to work with new behaviors; offering new services to taxpayer; better understanding of the existing information beyond the traditional operation in tax administrations such as, tax declaration to fill manually; and obtaining a better understanding of how to operate. Based on an approach, this paper is going to determine skills, knowledge, and abilities needed for staffs in order to achieve strategic goals and remain competitive in the business world, by creating a correct link between training with objectives and overall strategy of the organization. Such an approach is considered integrated approach to assessment; therefore, the fundamental question of this study is, "what is the status quo of training needs of the staff in the domain of knowledge, skills and, attitudes?"

2. Literature Review:

Coail (2007) conducted a research about creativity and in-service courses. This research focuses on education and combines the role and duty of the trainer and the trainee mentioning that creativity is not a cognitive process but an element of active agents. This survey also asks teachers to define their own ideals and objectives of the course, course content without required data. These factors make creative experience. **Saito (2007)** did a research about the elementary school oriented educational issues about in-service courses in Vietnam. This study surveys the current issues in the field of education in-service courses in these schools. The results showed that 1 - Teaching is extremely fast. 2 - Teachers need to learn how to learn. 3 - Promoting dialogues among teachers is significantly challenging. **Kawakami and Stewards (2003)**, in their research about training and evaluation to improve education in-service courses, revealed a series of educational gaps the knowing of which is a starting point in improved training program. The primary purpose of the evaluation is to separate the lines of the user, software, and working network. **Jazayeri (2000)**, in his study entitled, "Studying the Effectiveness of In-service Training Courses on the Function of Steel Industry Employees" found that the education and improvement of the human resources cause deeper understanding, higher knowledge and thought, and more ability and skill of the staffs to do the duties and responsibilities, and therefore cause the organization to achieve its goals and be more efficient and effective. **Lotfi (1999)** has done a study in Ardebil about determining the training needs of Bank Melli

Iran staffs by using questionnaire. He does his research suggesting that training the staffs develops the knowledge, skills, and abilities of them causing their talents to flourish more. Determining their training needs is one of the most important steps in planning to train the staffs. The research among staffs of Bank Melli Iran in Ardabil city consisted 243 working people who were surveyed through questionnaire. The results showed that the staffs of the mentioned Bank need training in job, family, social, and economic issues in order to increase the knowledge, skills, and abilities and express more interest in gaining higher positions. **Moghannizadeh (1999)**, in his study, uses Donald Kirkpatrick's evaluation model by four variables: 1 -Learners' response to the period, 2- knowledge and learning form the period, 3-behavior of the learner (transferring learning to the workplace) and 4 -the results are analyzed. In this study, the effectiveness of the periods is determined according to one survey from learners. Changes in the effectiveness of the period of each of the four dimensions are 0 to 25. The observed averages are: 14.43, 79.87, 11.14, and 12.23 respectively.

3. Research Hypotheses:

1. Staff training needs in the area of knowledge is desirable.
2. Staff training needs in skills is desirable.
3. Staff training needs in the field of attitude is desirable.
4. There is a relationship between educational degrees of the staffs and their training needs.
5. There is a relationship between work experience and training need.
6. There is a relationship between age and training needs of the staffs.

4. Research Methodology:

Considering that the aim of this study is to identify the training needs of Bushehr's tax administration staffs, research methodology is descriptive - Surveyed

5. Population of the Study

The population consists of all the personnel of Bushehr Province's Tax Administration (both male and female) in 2012, which, based on official statistics, is 337 people.

6. Sample and sampling

In this study, cluster sampling method is used in which 94 people (33 females and 61 males) are selected to be evaluated.

7. Measuring Tools

In this research, need-assessment questionnaire for staff training is used. To answer each question, five-point Lickert scale (for decreasing average deviation and error) is used. It means that, for each question, five choices are considered: very low, low, to some extent, much, very much. In this questionnaire, 30 questions are used. First of all, some questions are asked to determine the personal characteristics or demographic information of the people studied that are used in analysis and conclusion of the research. Other questions, too, are designed in order to test the hypotheses of the research in the field of knowledge, skills, and attitudes.

8. Statistical Methods of Data Analysis

In this study, 6 basic hypotheses are proposed, and to answer this hypothesis, chi-square statistical methods and Variance analysis test are used.

9. Descriptive Findings

- 64.9 percent of the samples of study are male, and 35.1 percent are women.
- 4.3 percent of the participants have diploma, 16 percent associate degree, and 79.7 percent had a bachelor's degree or higher.
- 31.9 percent has between 1-5 years of experience, 36.2 percent 6-10 years of experience, 11.7 percent 11-15 years of experience, and 20.2 percent had 16 years of experience and above.
- The most frequent age groups is 35-39, and 20-24 year age group has the lowest frequency.
- Average training needs in the area of knowledge is 29.19 with Standard Deviation of 8.43, in the area of skill 29.60 with Standard Deviation of 8.26, and in the area of attitude 28.38 with Standard Deviation of 8.09.

10. The Analytical Findings

The First Hypothesis: Staff training needs in the area of knowledge is desirable.

To answer this question, chi-square test is used; according to the scores of the questionnaire, the current status of training needs of staffs in the area of knowledge are both desirable and undesirable the results of which are classified in the following table:

Table (6-4): Educational Needs of Students

Statistics	Number	Percent
Current Status		
Desirable	57	60.6
Undesirable	37	39.4
Total	94	100

$$\chi^2=4.26 \quad df=1 \quad P<0.04$$

The results of the above table show that according to the amount of ($\chi^2= 4.26$), there is a significant discrepancy between the assessment of training needs of staff in knowledge area, at the alpha level of $0.05 > P$; therefore, the hypothesis which mentions that the staff training needs in the area of knowledge is desirable is confirmed (Figure 6-4).

The Second Hypothesis: training needs of staffs in the area of skills is desirable.

To answer this question, the chi-square test is used. Based on the achieved scores in the questionnaire, the current status of training needs of staffs in the area of skills is classified in two levels of desirable and undesirable, which is shown in the following table:

Table (7-4): The Status of Training Needs in the Area of Skills

Statistics	Number	Percent
Current Status		
Desirable	46	48.9
Undesirable	48	51.1
Total	94	100

$$\chi^2=0.04 \quad df=1 \quad P=0.84$$

The results show that, based on the quantity ($\chi^2=0.04$), there is no significant difference between the assessment of the training needs of staffs about skills in the alpha $P < 0.05$; therefore, the above hypothesis which mentions the training needs of staff in skills is desirable is rejected (see Figure 7-4).

The Third Hypothesis: Staff training needs in the field of attitudes is desirable.

To answer this question, the chi-square test is used; according to the scores of the questionnaire, the current status of training needs of staffs is classified in two levels of desirable and undesirable, the results of which are shown in the following table:

Table (8-4): The Status of Training Needs in the Field of Attitude

Statistics	Number	Percent
Current Status		
Desirable	59	62.8
Undesirable	35	37.2
Total	94	100

$$\chi^2=6.12 \quad df=1 \quad P<0.01$$

The results show that, according to the value of ($\chi^2= 6.12$), there is a significant difference between the assessment of the training needs of staffs about attitude in the alpha level $P < 0.01$; so, the hypothesis which mentions the training needs of staff about attitude is desirable is confirmed (Figure 8-4).

The Fourth Hypothesis: there are significant differences between staffs' degrees and their training needs.

In order to answer this question, one-way Variance analysis is used the results of which are shown in the following tables:

Table (9-4): Distribution of the Mean and Standard Deviation of Educational Needs in Terms of Education.

Statistics	Number	Mean	Standard Deviation
Variable			
Diploma	4	110.75	17.37
Associate Diploma	15	94.27	22.12
Bachelor and Higher	75	82.54	21.78
Total	94	85.93	22.66

Table (10-4): Variance Analysis in Comparing the Training Needs of Staffs in Terms of Education.

Statistics	Sum of Square Roots	Freedom Degree	Mean of Square Roots	F	Meaningful Level
Variable					
Between Groups	4927.347	2	2462.674	5.23	0.007
Intergroup	42858.27	91	470.970		
Total	47783.617	93			

Table (11-4): Comparison between the Training Needs of Staffs in Terms of Education (Scheffé test)

Group Degree	Group	Differences Bet.Means	Standard Deviation	Meaningful Level
Diploma	Associate Diploma	14.48	12.21	0.49
Associate Diploma	Bachelor and Higher	28.20	11.13	0.04
	Bachelor and Higher	13.72	6.13	0.08

The results of the above tables show that according to the amount of $F=5.23$, there is a significant difference between the training needs of staffs in terms of their education in alpha level of $P<0.01$. Scheffé test shows that the difference between the staffs' training needs with diploma and those with associate degree is not significant; but there is a significant difference between the training needs of staffs with diploma and those with bachelor's degree and higher in alpha level of 0.05.

The Fifth Hypothesis: there is a significant difference between the training needs of staff and their years of experience.

In order to answer this question, one-way Variance analysis is used, the results of which are shown in the following tables:

Table (12-4): Mean and Standard Deviation Distribution of the Training Needs based on Years of Experience

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Statistics	Number	Mean	Standard Deviation
Variable			
1-5 Years	30	89.27	20.01
6-10 Years	34	86.97	22.68
11-15 Years	11	82.63	29.92
16 Years and Above	19	86.89	28.69
Total	94	87.18	23.81

Table (13-4): Variance Analysis of Comparing the Training Needs of Staffs based on Years of Experience.

Statistic	Sum of Square Roots	Freedom Degree	Mean of Square Roots	F	Meaningful Level
Variable					
Between Groups	360.573	3	120.251	0.21	0.89
Intergroup	59369.179	90	581.880		
Total	52729.926	93			

The results of above tables show that, according to the quantity ($F= 0.21$), there is no significant

difference between the training needs of staffs based on their years of experience at the alpha level of $P<$

0.05 . This means that the average training needs of staffs with 1-5 years of experience, 6-10 years of experience, 11-15 years of experience, and 16 years of experience and above are almost identical.

The Sixth Hypothesis: there is a significant difference between the ages of staffs and their training needs.

In order to answer this question, one-way Variance analysis is used, the results of which are shown in the following tables:

Table (14-4): Mean and Standard Deviation Distribution of Training Needs in Terms of Age

Statistics	Number	Mean	Standard Deviation
Variable			
Under 25	4	93.75	11.89
25-35	53	87.75	23.34
Above 35	37	85.65	25.65
Total	94	87.18	23.81

Table (15-4): Variance Analysis of Comparing the Training Needs of Staffs based on Age

Statistics	Sum of Square Roots	Degree of Freedom	Mean of Square Roots	F	Meaningful Level
Variable					
Between Groups	276.932	2	138.466	0.24	0.78
Intergroup	52452.994	91	576.407		
Total	52795.926	93			

The results of above tables show that, according to the quantity ($F= 0.24$), there is no significant difference between the training needs of staffs based on their age at the alpha level of $P<0.05$. This means that the average training needs of staffs in all age groups is almost identical.

Conclusions

The results of this study indicate that the current status of the training needs of staff in Bushehr's Province Tax Administration in the field of knowledge and attitudes is desirable and can satisfy the training needs of staffs; but the training needs of staff in the field of skills is undesirable. In addition, the staffs that have a bachelor's degree or higher need less in-service courses, but those with diploma need additional training courses, and staffs' training needs average with different years of experience is almost the same.

The findings of this study are in line with those of Daneshmand (1999), Beheshti (2003), William James (1998) and Moghannizadeh (2004), who predicted the effectiveness of in-service courses in improving the knowledge, attitude, and job skills of human resources; but the findings of this study totally differ with those of Paris White (1989), Fal Holland (2001) and Ahmadi (2001).

Corresponding Author:

Azam najafi, Department of Mangment, Bushehr Branch, Islamic Azad University, Bushehr, Iran.

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