Investigating Factors Affecting tax Culture in Lorestan Taxation Office using Analytical Hierarchy Process

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Abstract:

The aim of the present paper is to prioritize the factors affecting tax culture in the Lorestan Taxation Office via the Analytical Hierarchy Process. The research method was a descriptive survey and data were gathered using a questionnaire designed based on Thomas L. Saaty method. The target population was composed of managers and supervisors of the Lorestan Taxation office all of whom been surveyed due to their limited number. Results demonstrate that among all factors affecting tax culture, individual factor has the highest priority; among indices, too, taxation law transparency, legal positivism, and Trade unions have the highest priority, respectively. At the end, some suggestions have been given to the Lorestan Taxation Office.

Keyword: Culture, Tax, Tax culture, Lorestan Taxation Office, Analytical Hierarchy Process

Introduction

Currently, delivers knowledge management and scientific management based on the knowledge employed in knowledge-based organizations. Globalization is shorter distances and increases the need for global thinking. Technology and capital are growing and should be used according to knowledge. Intangible assets and the ability to use it in practice are vital for organizations. Knowledge in a knowledge-based organization is in the hands of man and hence, should be taken into consideration the development and recognition of their competencies. Identification and development of managerial competencies are important tools of human resource management that are realized the strategic objectives. In all organizations the most important element that is effective to achieving the objectives is management. At present, is not secret to anyone the importance and role of managers as designers, derived and administrators of organization. Managers as most people make decisions in deal with the problems of organization plays an important role in determining in success or failure of an organization. Since the existence of meritocracy in every country
will lead to consistency, credibility and legitimacy, therefore selection and appointment of competent management in head of the organization which are of particular importance, especially in knowledge-based organizations. Also in recent years have begun to join the process knowledge and new concepts such as knowledge, scholarship, knowledge management and knowledge organization are news of intensification of this process. Peter Drucker with use of these words that gives news of a new kind of organization in which, rather than arm strength has sovereign power of the mind. According to this theory in the future, they can have expected to develop their communities which have more knowledge. Knowledge-based organizations achieving the capability which enables low power build a huge power. (Abtahi and Salvati, 3: 2006) Generally, managerial competence is the way that organizations manage corporate competence, groups and individuals. Competence is a way to put in practice the knowledge, know-how as well as attitudes about a particular subject. Managerial competence which has become a matter of principle and it seems competence is as a measure to achieve corporate goals. All information and knowledge have found their place in the global economy and on the side of labor and capital are among the most important factors of production and value creation. (Golpaygani, 2007).

The main objective of this study was to identify and prioritize management competencies in knowledge-based organizations and accordingly the discovery of the core competencies of the organization of knowledge-management jobs and have strengthen in the proper manner and to select the right people have plan & guide effective.

**Research History**

- Ekrami and Rajab Zadeh (2011) were done a research with title "the component development of the evaluation scale managers competence with the aim of improving the qualifications of managers through the determination of competencies their manufacturer". In the present study is considered to be a 16 factors as the scale of competence management which include: understanding individual differences, change management, financial management, group formation, crisis management, understanding the organization's mission, knowing the organization facts, continuous learning, human resource management, planning, participation, savings, customer orientation, technical skills, steadfast, attention to the interests of the organization and attention to the challenging goals.

- Niroomand and colleagues (2012) conducted a study entitled conceptual framework for technology companies founded competence CEOs: dimensions, criteria and indicators which are intended to provide a conceptual framework CEO of IT competency model basis to extract qualifications have used the model of John Bereykmann competence.

**Knowledge-based organizations**

Knowledge-based organizations (Perez-Bustamante, 1999) to the organization said that using knowledge-based techniques. This approach considers the organization as a tool for development, integration, maintenance, sharing and applying knowledge. Richard pettinger believes the knowledge-based organization is a general term that refers to the approaches and strategies that are designed to improve effectiveness. (pettinger, 2002).