Abstract

The aim of this study is examination of relationship between psychological empowerment and job interest in tax office. The research employed a descriptive survey and sample size (270) using stratified sampling is calculated from statistical community that included tax experts (auditors and the audit and auditor general). Tools used in this study were two questionnaires, Mishra and Spritzer standard questionnaires to measure psychological empowerment and Ladal and Konjer questionnaires to assess the level of job involvement. Also, Pearson correlation factor, t-test and multivariate regression analysis were used data analysis. Statistical results obtained from the questionnaires show that job interest with the average (3.261) and psychological empowerment average (3.040) has a favorable level in the organization. Also, The Pearson correlation coefficient showed that psychological empowerment and job interest in tax office has a relative strong and significant relation. Finally, multivariate regression showed that among psychological empowerment variables, four factor, significance, trust, autonomy and competence have significant relation with scores of job interest.

Keywords: Psychological empowerment, job interest (job involvement), tax offices of Tehran

1. Introduction

Current period of human life and development is along with amazing changes. Organizations need to survive and flourish to proper utilization of manpower is not a choice but as a competitive advantage in terms of time-dependent force and proper that is responsive to the conditions of. In this space, enabling employees simply do not work in a range of his work and commitment to organizational goals and effort to. The most important factor in the productivity of the organization and the entire community is human resources. HRD system in any organization need new ways to amend workforce management that have a positive impact on performance and productivity employee productivity is to bring about (Chen et al, 2003). Empowerment for the benefit of potential taking full advantage of the human ability to originate not be provided to community organizations. If you want the world to survive in today’s complex and dynamic, the potential need and should have used it. Hence, there is rapid change, technological progress, and overt and covert competition in the world, has made more evident the importance and empowerment (Amin & Ramezani, 2006). Thomas and Volthos (1990) argued that the concept would not be with a dimension is defined. Psychological empowerment, intrinsic motivation process their jobs feel the impact called four cognitive domains, competency, meaningfulness and sense of choice and for the first time the concept of psychological empowerment were in the managerial literature (Abesi, 2007 & Abtahi). Asprytzr (1997) According to Thomas and Volthos’s model with the same dimensions of psychological empowerment as a motivational concept to define and validate them (Scott & Dennis, 1996) Voten and Cameron (1998), empowerment means to empower...
employees to know, so we can help them to overcome the feelings of helplessness and inability to perform activities or to give them energy and motivation (Auvraey Yazdani, 2002). They also confirmed four dimensions of empowerment and Spritzer and Vohls and Thomas and then add it to their trust in others. Thus, psychological empowerment, including: 1) a sense of competence, 2) a sense of choice, 3) feelings of efficacy; 4) meaningfulness and 5) sense of trust in others is (Abdullahi & Nave Ebrahim, 2006).

1. Sense of competence: is the degree that a person a job with the skills to successfully perform
2. Feeling right choice is the right choice or autonomy means having a sense of freedom and autonomy of the individual in activities necessary to perform job duties.
3. Felt the effect of the degree to which individuals can strategic, administrative and operational jobs influence.
4. The feeling of having a meaningful means are an opportunity to make people feel important and valued career goals will follow. They feel that the road a move that is worth their time and effort.
5. Sense of trust in others: a sense of confidence, taking interest, competence, openness and trust in others. Empower people with a sense of confidence, which means that they are confident they will be treated fairly and honestly. They are confident that their power and authority will conduct an impartial (Abdullahi, 2005 and 1990 Thomas & Velthouse and 1988 Canger & Kanungo). These concepts represent the conceptual and psychological approach rather than a constructivist approach and hardware. In this model, Cameron Vaten and psychological empowerment is an approach that can be used.

Many researchers think the ability to be a strategy that increases job satisfaction and OC and lead to self-confidence and feelings of competence of employees are carrying the (Kinlaw, 2005). Job interest (or job involvement) as an attitude, an important variable is to increase the effectiveness of the organization's help slow. The higher the level of job involvement of employees in an organization, its effectiveness will increase as well. In order to increase the level of job attachment should be determined on an objective and comprehensive look it should. Different perspective on the job, most realistic view, this concept is a function of personality and organizational climate - know (Alankvmaran, 2004). However, interest in the concept of job involvement, focused on defining and identifying its determinants ¬ but agree there are three features are: personal characteristics, status and performance efficiency (Ryy, 1994).

It seems reach the top job, a potentially desirable feature is the staff. Kanvngy definition (1982), job involvement, the degree of psychological identification with their jobs ¬ refers to individual recognition. In fact, people with high job involvement, job satisfaction, apparently, they do show a positive attitude towards the organization and and his colleagues expressed a high commitment - they (Carson et al, 1995). Employees with high job involvement, is rarely giving a job to expect going up for the foreseeable future organization of their work (Brown, 1996). In fact, employees who have high job involvement less stressful experience and are more satisfied with their jobs (Babyn and Bvls , 1996). Mainly by job satisfaction, work ability, dedication and devotion is defined by. Power, is suggesting high levels of energy, mental resilience while working, the willingness to expend effort in their work and resilience in the face of difficulties (shuffleboard, 2002).

Experiencing high job involvement represents a significant feeling, passion, pride and a sense of being overwhelmed by work and pleasure than work. Over time, a person in this situation your job is to find an attachment to (Taris and fauna Rnn, 2008). Attachment to do a job resource such as social support from colleagues and supervisors, performance feedback, leadership, job control, task variety, learning and development opportunities related. In addition, employees with high job jobs more important to have regard (Hoffer and Martin, 2006). In other words, job consists of working environment and employees' perceptions of their jobs and the combination of work and private life. The low job involvement and work alienation, because or separation between life and work will lead to employee (Hershfeld, 2006).

Generally speaking, the identification of variables associated with job involvement of employees in decision making is beneficial. The results of studies on career counseling process, including selection, training and employment that. Moreover, the level of job involvement of the different variables predicted pre is choosing people to enhance the effectiveness well enjoyment and satisfaction of the effective steps taken. Make the job more efficiently be, by personality characteristics that are associated with the job, it will be very important and useful. In addition, when hiring employees who can be chosen that characteristics of the relation have a job or trying to employees employed in feature reinforced.

Thus, realizing relationship between psychological empowerment and job involvement among employees of tax office can provide suitable information for authors’ making decision and leading to suitable ways for more
effectiveness of these organizations and its subset offices. This study seeks to answer the following three questions:

1- Is there a significant relationship between psychological empowerment and job involvement? (main question)
2- What is the psychological empowerment level in tax employees?
3- What is the job involvement level in tax employees?

2. Method

The present study is among correlation-descriptive studies in terms of aim and application. In this study, the relation between psychological empowerment and five components (competency, perceived choice, perceived effectiveness, perceived meaning and a sense of trust with others) as predictive variables (independent) and job involvement variable as criterion variable (dependent) measured and regression model is adjusted on the basis of the relationship between them. The population studied in this research is tax experts of Tehran. The population was 1900 people that among them 270 persons are selected as statistical sample by relative classification and sampling formula in limited society (Kukaran) (This study has been undertaken in 2010 and 2011). In this research, the main data collection tool is questionnaire that is one of the common tools of research and direct method for data collection. The questionnaire used in this study, in addition to standard demographic questionnaire included two questions as follows:

1) Standard package and tuned questionnaire of Mishra and Spritzer to measure psychological empowerment [1, 2, 3: competence, 4, 5, 6: Autonomy; 7, 8, 9: be effective; 10, 11, 12: aving meaning; 13, 14, 15: trust]

2) The second questionnaire, standard package , tuned Thomas M.Lodahl and Mathilde Kenjer questionnaire to measuring job involvement of employees [1, 2, 3, 4, 5, 6: reaction to work; 7, 8, 9, 10, 11, 12, 13: expression of the work involved; 14, 15, 16, 17, 18: sense of responsibility towards work; 19, 20: sense toward unfinished works and absence].

Also, spectra used in these questionnaires is Likret five degree spectra (NO.1, totally disagree to 5, strongly agree). In this study, to measure the reliability and validity of the questionnaire, after entering data, using SPSS software, total the reliability coefficient of Mishra and Spritz psychological empowerment questionnaire and Lodahl and Kenjer job involvement are calculated 0.81 and 0.71, respectively. These numbers indicate that the reliability of the questionnaire used appropriate .again, academic experts and leading management professors have been approved and are valid. In addition to data analysis using descriptive statistics, for ranking the components of psychological empowerment Friedman and Wilcoxon test and Pearson correlation test , T -test for univariate and multivariate regression analysis of inferential statistics it is.

3. The findings of the research

Demographic sample showed that 26 percent of respondents were female and 74% were men. In terms of formal education, 22 percent have an associate's degree, 62 percent a bachelor's degree and 16 percent have a master's degree. In terms of work experience, 15 percent have experience less than 10 years, 29 percent 10 to 15 years experiences, 44 percent 15 to 20 years experiences and eventually 12 percent have higher than 20 years experiences.

In order to understand the level of psychological empowerment and job involvement of employees of tax offices unity-variable T-test was used:

Table 1: Unity-variable T-test ti evaluate the status of psychological empowerment and job involvement

<table>
<thead>
<tr>
<th>variable</th>
<th>average</th>
<th>standard deviation</th>
<th>t</th>
<th>degree of freedom</th>
<th>significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td>job involvement</td>
<td>3.261</td>
<td>0.590</td>
<td>7.00</td>
<td>249</td>
<td>0.00</td>
</tr>
<tr>
<td>psychological empowerment</td>
<td>3.040</td>
<td>0.620</td>
<td>1.01</td>
<td>249</td>
<td>0.309</td>
</tr>
</tbody>
</table>
According to the above table and t amount and significance level and its comparison with 0.50, it is found that equality assumption of job involvement average and psychological empowerment average=3 is rejected. It means that psychological empowerment and job satisfaction are higher than average.

To examine the relationship between psychological empowerment and job involvement of those tests, Pearson correlation test was used. The value of this factor is +1 to -1; a positive sign indicates direct relation and negative sign indicates opposite correlation between these two variables. If the absolute value of the correlation coefficient is close to +1 or -1, the intensity of the relationship (direct or reverse) is more and if its absolute value is close to zero, indicating the weakness correlation.

The following table shows the Pearson correlation matrix between psychological empowerment and job involvement:

<table>
<thead>
<tr>
<th>variable</th>
<th>psychological empowerment</th>
<th>competence</th>
<th>effectiveness</th>
<th>significance</th>
<th>having choice</th>
<th>trust</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sig</td>
<td>R</td>
<td>Sig</td>
<td>R</td>
<td>Sig</td>
<td>R</td>
</tr>
<tr>
<td>job involvement</td>
<td>0.00</td>
<td>0.526</td>
<td>0.00</td>
<td>0.213</td>
<td>0.00</td>
<td>0.369</td>
</tr>
<tr>
<td>result of test</td>
<td>positive and direct relation</td>
<td>positive and direct relation</td>
<td>positive and direct relation</td>
<td>positive and direct relation</td>
<td>positive and direct relation</td>
<td>positive and direct relation</td>
</tr>
</tbody>
</table>

To study the multiple relation between psychological empowerment (sense: self-efficacy, autonomy, effectiveness and trust) with job involvement, multiple regressions were used and its result are reported in the following table.

<table>
<thead>
<tr>
<th>Correlation coefficient</th>
<th>determine coefficient</th>
<th>modified determine coefficient</th>
<th>estimated standard deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.546</td>
<td>0.298</td>
<td>0.286</td>
<td>0.498</td>
</tr>
</tbody>
</table>

The correlation coefficient between the independent variables and the dependent variable is 0.546 which indicates a positive correlation between these variables. The coefficient of determination corrected number is 0.286 which represents 28% of the variability caused by changes in the independent variable.

<table>
<thead>
<tr>
<th>title</th>
<th>square summation</th>
<th>degree of freedom</th>
<th>square average</th>
<th>F-statistics</th>
<th>significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td>regression</td>
<td>25.800</td>
<td>4</td>
<td>6.450</td>
<td>25.95</td>
<td>0.000</td>
</tr>
<tr>
<td>residuals</td>
<td>60.895</td>
<td>245</td>
<td>0.249</td>
<td></td>
<td></td>
</tr>
<tr>
<td>total</td>
<td>86.695</td>
<td>249</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In table 4, since the significance level is less than 0.05, so the regression model fitted between two variables is first significant and second valid. Evaluation of regression coefficients is carried out in the following table:

To determine regression model and evaluate regression coefficients, standardized coefficients column is used. First, since significance level is less than 0.05, so zero assumption is rejected. In means that coefficients are statistically significant. Second, according to the coefficients, the regression model is as follows:

\[ Y = \frac{1}{398} + (0.201)X1 + (0.224)X2 + (0.246)X3 + (0.118)X4 \]

Where \( Y \), \( X1, X2, X3, X4 \) and \( X5 \) are dependent variable of job involvement and dependent variables of significance, trust, autonomy and competence, respectively.
Coefficients indicate that by changing one significance unit, 0.201 unit change occurs in job involvement and also by changing one trust unit, 0.224 unit change is achieved in job involvement and so on by changing one autonomy unit, 0.246 unit change occurs in job involvement and by changing one competence unit, 0.118 unit change occurs in job involvement. According to coefficients, it is obvious that autonomy variable has the most effect on regression model, so it has most importance in prediction of job involvement.

4. Discussion and conclusion

This study investigated the relationship between psychological empowerment and job involvement among tax experts of Tehran offices. Findings of psychological empowerment show that employs of these offices have high ability in psychology (average 3.40) and the results of five components show that average of all components have desirable status (Average: competence sense=3.15, autonomy sense=3.52, effectiveness=3.75, significance sense=3.13, trust sense=3.33).

Turani et.al in their study in 2008 concluded that although average components of impact and significance have desirable status, overall average of variables has minimum desirable. The findings of this study are inconsistent with these findings.

Shelton's 2002 study also showed that the variable component of empowerment, efficacy variable was the highest average and below the average effect and self-determination has been the most. These findings are also inconsistent with the present result.

Overall, the findings of this study showed that psychological empowerment and job involvement have positive significant relation. In addition, the results of the regression analysis to predict the level of job involvement of employees based on five components of psychological empowerment (competence, effectiveness, significant, having choice right, trust) indicate that these components can be predictive of job involvement level, although among above 5 components, there is positive significant relation only between significance, having choice right, trust and competence with job involvement. These results is consistence with results of Mirhashemi (2007) that has showed that 28 % job involvement variance are determined by vague role, role conflict, role overload, freedom, job challenge, style, regulatory, administrative hierarchy, participation in officially. Also, Dennis J and warren B(1980) and Rabinitz, S. and Hall, T. (1977)) have claimed situational factors such as levels of job-related challenges, job, leader behavior, role ambiguity, delegation and training are also can affect the amount of the employee's job. In other words, the job will be increased to suit abilities, attitudes and other characteristics is the staff. Elsewhere, Sabine S. and Udine K. (2006) and Steers, R. (1973) and Steers, R.and Porter W. (1991) has stated that the job of individual characteristics such as age and experience organizational characteristics such as levels of service and freedom of staff, decision making, and a sense of job security affect admits. Finally Barjava and Kelker (2001) showed that the job of factors such as pay, promotion and delegating significant positive relationship exists.

It could be argued that part of the research described above, the results of this study are consistent refuse to take part as well. This lack of consistency may be due to several reasons that can be conquered Bobby to do further research.

Based on the results obtained, job involvement, and the individual is a variable that represents a moral responsibility to one person is, so the intrinsic worth of every individual who might greater job (Kanngou, 1982).

References

Abdollahi, H and Ayesi, S (2007), Empowering staff, management training and researches institution, Karaj.


Mirhashemi, M, (2007), registration model of relations between perception of the work environment factors (job role, job characteristics, supervisory and organizational style) with job involvement level and organizational commitment of faculty members of Islamic Azad University, Unpublished doctoral dissertation, Humanities science department, Islamic Azad University, Tehran.


Saatchi, M, (2003), work psychoanalysis (mental application of work, organization and management), fourth edition, Tehran, editing.


Vahedian, F, Chenani Nejad, M (2007), The relationship between organizational commitment and job involvement, job security staff martyr Chamran University, Industrial and Organizational Psychology Undergraduate Thesis. Ahvaz, Chamran University, Faculty of Education and Psychology.