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Culture Changing: a Development and Empirical Exploration in the Greek Tax Administration

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Abstract

The purpose of this study is to empirically explore for developing a cultural change intervention for an Empowered Organization Audit in Greek Tax Administration. By using modern theoretical and empirical approaches we examine the Empowering Organization Audit as directly affected by the prevailing management culture. This paper surveys issues related to Empowerment functions, by the following best practices to develop the full employee potential to their employees. Organizational Culture, Clear Vision, Wording the Values, Teamwork, Role of Management-Leadership, Transition the Power and Responsibility, Sharing information, Continuing Education and Training, Rewards Systems, Setting objectives. The findings of this study offer methods and procedures that can contribute a basis line for developing a culture change intervention for Empowering Organization Audit in the Greek Tax Administration and aims to changing employee's behavior.

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1. Introduction

Today, public agencies should not focus their attention only on economic criteria but a appropriate governance model that tends to implement but also to empower the human resources as a source of motivation and to coordinate activities of employees. The main aim of this study, is to understand the ways of thinking and acting of human resources and how these shape and changing the organizational culture. During the last years, such strategic issues have been explored with the aid of computational methods and techniques [1 – 15].

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The empowered organizational culture includes shared beliefs, according to the organization and functioning of the public body, to ensure not only the survival and progress on continuous improvement and achievement of objectives. The new organizational culture involves a dynamic which adds a vitality to those who are called to serve, namely the employees and officers and are empowered to organizational culture, which together with empowered management, I believe that function as uniform concepts in public service organization and administration. The organizational culture is a collective phenomenon surrounds us all shared with people who live in the same working environment. Comes from the interaction between individuals of the organization and between them and the external environment. The empowered organizational culture affects the effectiveness of the organization because they may give it a competitive advantage, improve the way in which the organizational structure and function may increase the motivation of employees to meet the interests of the public administration. The finding of a positive correlation between leadership, in Empowerment, in job satisfaction, and customer satisfaction in organizations that have adopted the Total Quality Management, help create and strengthen an organizational culture that emphasizes total quality and customer satisfaction as define Ugboro & Obeng (2000) [16]. The empowered behavior and a general character of the leaders is the most important factor affecting the climate of the culture. "The core of matter is always about changing the behavior of people. In highly successful efforts the central challenge is not strategy, not systems but changing people's behavior - what people do and the need for significant shifts in what people do" Kotter P. J. & Cohen S. D. (2002), [17]. From researches the role of Empowerment of employees, the training and assignments of responsibilities and roles in order to develop a system that will facilitate the creation of an environment oriented to enhance the performance of the organization through continuous improvement of services as defined Ashill et al. (2005) [18]. The concept of Empowerment could be defined as a process and as a result. As a process, the Empowerment is a combination of actions that transition decisions, the power and responsibility from managers to employees, so to achieve the highest possible performance, combined with the highest satisfaction from the work. As a result, the Empowerment is how we feel and behave workers. The Manager's Empowerment Functions that were considered were the Informational Role, the Decision-Making Role, the Planning Role, the Evaluating Role, the Motivating Role and the Developing Role. Others investigators Kirkman & Rosen (1996), [19]. The Empowerment of human resources is not an unknown issue or insufficient as defined by Konczak & Trusty (1996) [20], Zimmerman & et al. (1992) [21]. However in Greece there have not been investigations in the Public Sector.

2. Methodology

The method of selection of the sample was designed to meet the requirements of the investigation. So the sample was chosen to be from their Manager's of Tax Administration in Ministry of Finance in Greece. We investigate the Manager's Functions to describe the Organization's Culture. The questionnaire who has been described by investigators Vogt et al. (1990) [22], consisted of 30 questions in which were combined theoretical models and the dimensions of Empowered Functions, as was documented in previous research and was demonstrated by the recorded incidents of Manager's Functions in Greece. Special effort was made to respondents to express their views freely. So, strictly was respected the anonymity of respondents. Data were collected from 30 interviews, carried out during the months of January and February 2012 in Athens.

3. Results

The answers to the questionnaire divided into categories of Empowerment functions, were as follows:

3.1. Empowerment functions

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