The relationship between and intellectual human capital with innovation in Yazd tax administration

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Abstract: Nowadays, with the development of information technology and knowledge in the global economy, organizations are located in an environment that is inevitably driven and win in the competitive world of survive knowledge, in their dedication to their intangible assets. Modern economics has an important role in the dramatic increase in the importance of intellectual capital. The aim of this study was to investigate the impact of intellectual capital and its components, namely human capital, customer capital structure of venture capital on staff innovation and determination of the relative amounts of each dimensions in anticipation of organizational innovation in the organization's tax affairs and Finance. The study in term of aim is objective and the data collection is descriptive survey and its population is Tax Administration staff Yazd. The results suggest that human capital has an impact on innovation employees Yazd Tax Affairs. The results showed that capital structure has impact on innovation employees In Yazd Tax Affairs. continued it became clear that relational capital effect on innovation employees Yazd Tax Affairs.

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Introduction

Advances and rapid changes in information and communication technology, rising expectations, demands OF new customer, increase electronic services, commissioning office automation systems, increasing competition between service providers, etc., all leading to a decrease in demand for traditional services and new services has been increasing demand.. Innovation is the life length of human life. Because human beings always seek to find new ways for our daily activities. Without innovation, the world in which we live will have a completely different face, imagine a world without airplanes, automobiles, telecommunications, etc. is very difficult.

Similarly, studies in the field of intellectual capital would be indicating that there are organizations that intellectual capital in achieving higher levels of growth and development to better serve. For this reason, in recent decades, considerable of intellectual capital become to an unavoidable necessity. For organizations through intellectual capital can help improve and develop competitive advantage indicators such as organizational innovation. In this study, the purpose of the study is promote of the intellectual capital of Yazd Tax Administration employees and thus increase organizational innovation and encourage further innovative functions.

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Literature

Pasvat et al (2011) in a study entitled "The Relationship between Intellectual Capital and Performance," examines the role and impact of intellectual capital on organizational performance. Research findings is confirmed positive and significant effects of intellectual capital on organizational performance. The study found that intellectual capital is affected on each performance indicator such as return on equity, return on assets, revenue growth and employee productivity.

Amiri and colleagues (2011) examined the impact of intellectual capital on organizational innovation has concluded that there is a significant positive relationship between the three dimensions of intellectual capital (human, structural and relational) with radical innovation and incremental.

Silavrjan et al colleagues(2007) found convincing evidence that human capital provides ways to innovate more further that this in turn affects organizational performance.

Tay and Chen (2009) with a new model of fuzzy two-sided approach to the evaluation of intellectual capital began. As the study was to assess were calculated on the new model of intellectual capital based on psychological variables.

Lu et al (2010) Research on the effect of intellectual capital on the performance of retail firms conducted and concluded that intellectual capital, in addition to expressing the true value of these companies, are creating competitive advantages between retail companies.

Kaplan and Norton (1996) paid to describe strategic alliances as a valuable way to manage intellectual capital. Some researchers, including Rodgras (2003), they have put their attention on the reporting of assets based on the knowledge, in his view, intellectual capital is introduced with assets reporting based on knowledge.

Soybee (1997) and Hant (2003) tried to put on knowledge and knowledge-based assets. Ander and Boone (2002) studied The effects of information technology and cultural differences on organizational behavior and financial services industries. Zho and Fink (2003) were discussed concept of intellectual capital network as a systematic ring interface between intellectual capital and knowledge management. Odonol et al (2003) concluded that 60 percent of the company's value is depended intellectual capital, among the more than 50 percent of the value of the company depends on human capital and, respectively, 20 percent and 30 percent of the company's value is influenced by capital structure both internal and external.Wexler (2002) examined the relationship between intellectual capital and the organizational memory.

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Methods

Considering that the aim of this study was to determine the effect of intellectual capital on organizational innovation in Yazd Tax Administration, It can be said that the study of objective is Applications and about collect data is a descriptive survey.

In this study, intellectual capital and organizational innovation variables have been measured. Given the role that the two variables mentioned in this study are in charge, it can be divided into two categories: dependent and independent.

In this study, intellectual capital and its dimensions as independent variables have been considered. These dimensions include structural capital and relational capital (customer).

Organizational innovation variable with its dimensions as the dependent variable in this study is considered. Two dimensions of organizational innovation is process innovation and the innovation of administrative work.

The population

All employees of the Office of Tax Yazd is included 180 people.

There are different types of sampling, in this study was used simple random sampling method. To determine the sample size in the pilot study, 30 questionnaire among the clusters staff, were selected.

Considering the population size and the standard deviation calculated at 95% confidence level, sample size was estimated by the formula, was calculated for 130 patients.

$$n \geq \frac{Nt^2_{\alpha/2}S^2}{(N-1)d^2 + t^2_{\alpha/2}S^2}$$

hypotheses

1-Capital structure is an impact on innovation of Yazd Tax Administration employees.

2- investment relationships (customer) is an impact on innovation of Yazd Tax Administration employees.

3-Human Capital is an impact on innovation of Yazd Tax Administration employees.

Methods of data collection

Data collection methods can be divided into two categories: the library' and athletics. In this study to collect data from a general is used athletic way and develop theoretical research methods is required libraries such as, articles, books and online resources.

There are numerous tools and methods for data collection. In this study, were used questionnaires to collect data.

One of the demographic variables in the study is gender variables in sample. Table 1 shows the frequency distribution of the variable of gender in the sample.

Table 1: The distribution of the gender variable in the sample.

In percentage cumulative frequency	Results indicate that the data is valid	Frequency	distribution	gender
80	80	80	104	female
100	20	20	26	male
	100	100	130	total

As is clear from the above table, 26 were females (20% of total sample) and 104 males (80% of total samples) constitute the sample size. The following pie chart can be illustrates the distribution of these variables.

Distribution of age variable in the sample

Table.2 Distribution of age variable in the sample

percentage cumulative frequency	Percent Frequency Valid data	Percent Frequency	Frequency	Age
39.2	39.2	39.2	51	25-30
61.5	22.3	22.3	29	30-35
78.5	16.9	16.9	22	35-40
100	21.5	21.5	28	Above 40 years
	100	100	130	Total

Based on the results obtained in the above table, most people in sample size are 30-25 years age category and can thus be inferred that Labor of the samples are often young, but other ages are almost the same frequency.

Distribution of Education Variable in the sample

Table 3 Descriptive statistics of individual qualification sample size is shown.

Table 3 Distribution of Education Variable in the sample

percentage cumulative frequency	Percent Frequency Valid data	Percent Frequency	Frequency	Education
6.9	6.9	6.9	9	Below the Diploma
31.5	24.6	24.6	32	Diploma
37.7	6.2	6.2	8	Above the diploma
90.8	53.1	53.1	69	Bachelor
100	9.2	9.2	12	Master's degree or higher
	100	100	130	Total

From the above table it is evident that most of the staff who were involved in this research, is bachelor's degree. The second batch that had the highest frequency, Individuals with baccalaureate and graduate education, and higher, the Diploma and Advanced Diploma courses are next.

These hypotheses were tested using multiple linear regression have. The results are given in Table 4.

Table 4 Results of multiple linear regression prediction of innovation based on intellectual capital components

Results	sig	t	Beta	Dimensions of intellectual capital
Accept	.88	2.22	.288	Structural capital
Accept	.038	2.101	.309	Relational capital (customer)
Reject the hypothesis	.577	-.589	-0.88	Human Capital

As can be seen in the table above, the components of structural capital and relational capital with a significance level of less than 0/05 is direct and positive impact on innovation staff. The greatest impact is relational capital on innovation. That is based on standardized beta coefficient for an increase in capital related to increased levels of innovation 309/0, and the impact of investor relations at a lower level (288/0) is located. In completing the above description it can be concluded that the subsidiary hypotheses accredited effect of structural capital and relational capital on innovation staff.

Due to the higher levels of human capital is a significant component of the standard (05/0), the first research sub-hypothesis should be rejected.

Test out the intellectual capital and its dimensions

Due to the scale used (strongly agree = 5, agree = 4, medium = 3, disagree = 2, strongly disagree = 1), the average is closer to 5 the number of variables that vary according to level satisfactorily. The results of the test, the mean scores of intellectual capital and its dimensions are shown in table 5.

Table 5 Test results mean for intellectual capital and its dimensions

$(_2\mu-_1\mu)$		sig	t	mean	Variable	
top	low					
0.651	0.418	0.000	9.052	3.534	Structural capital	
0.560	0.318	0.000	7.198	3.439	Investor relations	
0.564	0.338	0	7.885	3.451	Human Capital	

According to the t-statistics for the variables of intellectual capital (649/8) and significant level (0/05 <sig) and a positive upper limit and lower limit, set at 95% stating that check out variable is greater than 3, and the intellectual capital of Yazd Tax Administration is above average. Dimensions of human capital, structural capital and relational capital also has significance level smaller than the error rate can be calculated, Considering the positive limit test of these components, at the 95% confidence level can be stated that average the features are larger number 3 and higher than average levels, But according to the average of these variables can be stated that the difference between the average level of these variables are not significant and have the ability to enhance.

Mean test for invention and its dimensions

Table 6 Test results of mean for innovation and its dimensions

$(_2\mu-_1\mu)$		sig	t	Average	Variable	
top	Low					
0.289	0.1187	0.000	4.734	3.2	Innovation	
0.475	0.24	0	6.013	3.35	Innovation process	Dimensions of Innovation
0.105	-0.158	0.687	-.404	2.97	Office of Innovation	

According to the t-statistics for the variable innovation variable (734/4) and significant level (0/05 <sig) and a positive upper limit and lower limit, set at 95% stating that mean of variable is greater than 3, and the level of innovation in Yazd Tax Administration is above average. process innovation element has been calculated significantly smaller than the error rate, Due to the positive limit of the component test results, it can be stated with 95% confidence level that the average value of studied components are larger than3 and have higher than average. But significant level of an administrative innovation component 0/05 and due to the lower limit negative and upper limit is positive, It can be concluded that the sovereignty of the components of Yazd Tax Office of is average.

Comparison of variables means in terms of gender

Assumptions of the tests:

H0: the difference between men's and women's intellectual capital mean is not significant.

H1: the difference between men's and women's intellectual capital mean is significant.

For other variables can be note assumed zero and one same two assumptions above. The test results are shown in table 7.

Table 7. The test results of Comparison of population for the study variables in terms of gender

Levine test		Comparison test			Average	Frequency	Group	Variable
sig	F	sig	The lower limit	Top				
		0.94	-.331	0.357	0.012	26	Woman	
0.268	1.240	0.4	-.167	0.417	0.125	104	men	Structural capital
		0.449	-.206	0.456	0.125	26	women	
0.083	3.058	0.982	-.299	0.306	0.0034	104	men	Investor relations
		0.985	-.364	.371	0.0034	26	women	

Levine test results help explain the variance of all variables (except variable innovation process) in term of gender is same and significant difference in the attitudes of men towards study variables was not found. But sig related to Levine test for innovation variables is process smaller than the significance level of 5%, As a result, the assumption of equal variances is rejected. So the next step is to compare the means of variables were examined in terms of gender, And according to greater the sig of test score averages than 5 per cent of claims were rejected inequality. In other words, gender is not affecting any of the study variables.

Limitations of the study

Each study encountered turn of the obstacles and difficulties. This study is not an exception, so the following is the number of limiting factors considered in this study:

• The study population in this study was Yazd Tax Affairs. So with regard to individual differences, structural and cultural organizations, the popularization of the results it is not possible for other organizations. Or if there are parallels between these organizations with other companies and organizations to publish these results should be carefully.

• Usually there are differences between what people believe and what they show in some cases, people use their real comment, refrain, and this can lead to a reduction in accuracy of the results.

• Given the views, wishes and needs of individuals are transformed according to the changing conditions, therefore, the results cannot be generalized to the situation at this point and different time.

Research recommendations

In order to improve the personnel management system in Yazd Tax Administration according to the results of the study, the following recommendations can be considered:

Given this the investor of relations are greatest impact on employee innovation, it is proposed:

Organization strategies designed for customer-oriented and customer-oriented and functional measures in order to satisfy more clients are provided.

To maintain loyal customers that is one of the basic relationship capital, identifying customer needs and their future demands awareness is the vital factor in maintaining a competitive advantage, it provides the necessary substrates to strive for awareness knowledge and the application technology and use them in meeting the needs of customers for the group.

If the goals and programs of the Office of Yazd tax as a pioneer and leading provider of services, placed on top of services and innovative solutions to solve business problems to be recognized as a leading organization.

research on the identification of needs and demands referred to the General Department of Taxation Yazd is developed.

Evaluation of customer satisfaction and dissatisfaction with the tax Office of Yazd and awareness of issues that were causing client dissatisfaction and is reduced the organization performance basic and applied to the appropriate measures to address this problem and fill the gaps between the current and desired situation and lead their organization toward excellence.

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