

# Model of effective factors on strategic human resources management in tax organizations of Iran, using meta synthesis method

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## Abstract

Human resource management is a dynamic discipline which is strongly related to behavior of individuals and can be effective in a strategy of the strategic goals of the organization. The present study has been carried out with the aim of meta-synthesis of strategic human resource management in the Tax organization of Iran. The researchers have carried out a precise and deep review of the subject, using the meta-synthesis method. For this aim, 33 proper articles have been identified among a lot of articles, by referring, to valid available documents on websites the same as Google, Magrian, and Science Direct, in interval of 1994–2021. These factors were analyzed and categorized into one main category and 6 axial codes and 41 open codes based on 3 steps coding in MAXQDA software. In order to measure the reliability and quality control of the present study, the Kappa method was used. The Kappa coefficient which have been calculated by SPSS software was equal to 0.911 which has been in the level of excellent agreement. Effective factors on strategic human resource management in the tax organization of Iran which have been identified in this study include managerial, personnel, training, organization evaluation, organizational, and commitment factors and based on obtained results it is suggested that the Tax organization of Iran have a positive effect in advancing the strategic goals of the organization.

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## 1 Introduction

Strategic management is one of the contexts which has the most effect on the performance and development of a sports organization. Organizations which set realistic strategy, they pay a lot of attention to the selection and promotion of strategic management to provide their tangible and probable benefits. Strategic managers are involved with the strategy of the organization in all processes development and execution [26]. The basis of strategic human resource management is that: organizations which accept special strategy, it needs that accept special strategy, it

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needs that accept special human resource activity which is different from organizations which have accepted alternative strategies [12]. Human resource science considers that it will be changed, it will be allocated a dominant position to it sex in organization life also it is considered as an important concern of governments which try to control the evolution of human resources current procedure in H&M depends on the proportion of human resource management to strategic level [41]. Numerous and increasing challenges that governmental organizations have faced with them along with environmental accelerated changes, development and deepening democracy idea which emphasizes the responsibility of the government and governmental organizations, have imposed a lot of pressure for optimization and promotion of managerial capabilities of the governmental sector organizational [28]. In today's competitive environment and the global world where borders have disappeared as a result of the continuous development of communication and technology, the attitudes and behaviors of employees in their organization in terms of employee performance, and strategic human resource management become more important. Disappeared due to communication and technology, insights and behaviors of personnel in their organizations from view point of personnel performance and strategic management have become more important [2] review of theorized literature shows that there is a gap between organizational management processes and strategies of the organization specially codirecting with the human resource of organizational culture changes and special characteristic of each organizational efficiency that can be considered as a study gap in today organization and management realm tax organization of Iran as a governmental and strategic sector of the country with macro goals, both in national and international sections, needs a framework based on competitive values to set the policies and designing's of a proper model of human resource management strategies, services for citizens and promotion of governmental sector efficiency along with the document of future perspective with the document of future perspective of Islamic republic of Iran. This study has been carried eat with the aim of offering a strategic management model by the systematic review method by the systematic review method and qualitative meta-synthesis. Finally, considering the expressed contents in this study we are seeking to answer this study we are seeking to answer this question which is for the strategic human resource management system in tax organizations how are the ratio and the order of these factors?

## 2 Main results

Strategy is determining of long time ideals and goals for the company and a set of actions and allocating the needed resources for the realization of those ideals and goals [11]. The concept of strategic human resource management have been suggested a little after the development of the human resource management concert in the USA in the early of the decade 1970. The concept of human resource management at first developed in academic work in the USA in the decades 1960 and 1970 and after then, this concept has been employed increasingly in the business world [42], and strategies of the organization and concentrates on what should be done and concentrates on what should be applied. The issues which these strategies will investigate include: making sure that the organization has, needed personnel, training, motivation, reward, flexibility, group working and stable relations with personnel and theses are issues which guarantee the successful access of company strategies to the goals of the company [7].

### 2.1 Organizational commitment

Purcell et al. [40] have pointed out the importance of competency and the commitment of line management as a tool for the execution of human resource policies [14] universities which are applied in all organizations. All activities of this approach which is called commitment strategy. is useable in all organizations. All activities of commitment send this message to personnel that management cares about personnel. in addition, commitment strategy helps the personnel to be flexible in doing their important duties [35]. Kim and Kim [29] carried out a study under a little as "integration strategy, transformational leadership and organizational commitment". The results of this study include all dimensions of integration strategy (job security, communications, equality, transparency), which have significant relation with emotional commitment motivation and individual considerations have significant relation with emotional commitment.

### 2.2 Manpower and strategic management

Sarafarazi et al. [44] in research, studied the establishment of strategic human resource management and the strategy of organizational behavior leads to study and consequently leads to improvement of the organization performance. Elahi, Mahmoodi Shenan [16] in research studied the importance of stable human resources to set stable development goals. This study investigates the key role of human resource management in the context of developing a stable work environment and facilitating access to stable development goals. In today's competitive environment and the global

world where borders have been lost as a result of the continuous development of communication and technology, the attitudes and behaviors of employees in their organization in terms of employee performance, and strategic human resource management become more important. Uniting employees in the organization with the goals and strategy of the organization is considered a competitive advantage that can create a correct connection between business needs and organizational activities [45]. One of these resources that is strategic for organizations is human resources, which is an important component of strategic planning. Some factors have created a new approach to strategic human resources planning. Some of these factors have caused new approaches in the strategic planning of human resources. This kind of planning isn't used completely in organizations due to some limitations [8].

### **2.3 Organizational culture and strategic management**

Farhadi et al. [17]— in a study, designed the model of human resource management strategies based on the framework of competitive value (case study: Iranian national gas company), the results of the study, more than confirming, the theory of the model and its experimental agreement of the model, showed the gap in Iranian national gas company that current culture situation (bureaucratic) and optimized cultural situation (tribal) are not along with the current situation of human resource management strategies (contractual personnel). Most relations between the culture and strategies of the organization determine the success of the organization. The calling that strategic managers are faced with it at present time, is that they could be able to change the organizational culture and the way that individuals think, so as the process of setting, execution and evaluation of strategies to be confirmed. There are great strategies which strong organizational culture resists against these strategies [31]. Organizational culture can have a considerable effect on the movement ability of the organization towards long-term goals and strategies. In fact, cultural unity both between the member of the organization and also between subcultures, to be along with the strategic movement of the organization, cause the acceleration of the organization's movement toward strategic goals and the same facilities and conditions [5].

### **2.4 Training and strategic management**

Training and investment in human resources are for the return of better profit in the future. therefore, training in this period of globalization is very essential.

Trading and development as a performance development activity has been considered and corrects their behaviors. For more efficiency of human resources who are working in the organization, human resource managers should correctly factor on motivating them and they should try to create job satisfaction of personnel to lead more and more of this potential toward goals of the organization [5].

### **2.5 Management and strategic management**

Most organizations which have set their strategic training, have understood that this process has an important role in their managerial promotion and perception the same as applied management training courses. In strategic planning order, different factors are effective most of them include: largeness or smallness of the organization [22]. Davari [13] in research, studied the effective factors in the success of executing the strategic plans and the results showed the participation of senior managers. Organizational commitment, participation of personnel and organizational change and evolution management are effective in executing the plan of the organization.

Valizadeh [50] in a search investigated the effect of strategic human resource management on job satisfaction with mediating role of organizational culture in personnel of Behpak company and the results showed that strategic human resource management has a positive and significant effect on personnel and also obtained results confirmed the man hypothesis of the study and strategic human resources management had positive and significant of organizational culture between personnel of Behpeak factory of Behshahr.

Consequently, for more efficiency of personnel managers of organizations should correctly identify the motivational factors of personnel to motivate them and also those managers should try them also those managers should try more to put this power of personnel in the route of the goals of the organization by creating job satisfaction.

Aghaee and Kavooosi [3] in a study about identifying the effective factors development of strategic human resources organizational culture, organizational leadership, organizational evolution, management, personnel, and strategy are effective in the development of strategic human resources management in Parsian tourists company.

Nowruzi and Mehrabi [37] in research, studied the effective factors on strategic human resource management in Qazvin municipality.

Pirouzian and Islami Sabzevar [39] in research, studied strategic human resource management and obtained results showing that in a knowledge-based organization, human resources are employed to create the success of organization human resources are employed to create the success of an organization and it depends on its ability to manage this rare resource.

Fonseca et al. [19] in research, studied the role of underlying factors in strategic management of corporate sustainability integration and obtained results, that show that commitment, participation, information, communication and trust have the highest understood importance. Also, the obtained results show the relative importance for small and middle companies and for countries with lower GDP. JavanAmoli and Farnouche [24] in research, studied the success factors of strategic management in a training complex and the results show in schools are effective in planning, prediction of changes and their management.

Amirnejad et al. [6] in research, studied the range of managers' commitment and effective factors in the execution of the strategies in sports organizations.

The methodology of the study is descriptive and the survey method and its statistical society are staff managers of Physical Education Organizations and presidents of federations, were 59 people and 31 people were chosen from university professors as statistical sample. The researcher made a questionnaire in two sections of personal demography and the main question with 17 questions was used to investigate the management commitment in dimensions of knowledge, experience, motivation, participation, belief and managerial changes. Reliability of the questionnaire was obtained at 0.98 through Cronbach alpha explanatory statistic was used to explain the variable in the ks test, Fridman and binominal in a significant level of  $p < 5$ . It was seen from the opinions of the manager that the factors of managerial changes ( $p = 0.001$ ), participation ( $p = 0.009$ ), belief ( $p = 0.014$ ), experience ( $p = -0.005$ ), knowledge ( $p = 0.010$ ).

And also from the viewpoint of professors the factors of managerial changes ( $p = 0.03$ ), participation ( $p = 0.036$ ) belief ( $p = 0.002$ ), experience ( $p = 0.008$ ), motivation ( $p = 0.008$ ) caused (significant effect) in the range of managers, commitment on the execution of organizational strategies.

Soltanzadeh [48] in his thesis with a title as identification and prioritizing the factors of failure in the municipal train subway project of Isfahan from the viewpoint of strategic management has tried to investigate the necessity of studying the strategic management in projects through investigating the municipal train of Isfahan. For this aim, he investigated the factors of failure of this project, through interviews and questions of effective factors on the failure of the projects and he has classified obtained results into five groups of managerial duties, executional operation of the project, satisfying the beneficiary, environmental changes and financial management obtained results suggests the necessity of studying the strategic project management.

Kadivar [25] in the thesis under the title as "investigating the effective factors on strategic project management in constructed project management in construction contractor companies" studied the subsidiary companies of development Jihad Institute and investigated the effective factors on strategic project management and instigated the effective factors on strategic projected management and analysis of obtained effective factors in this context including operational superiority, strategic concentration, effective leadership and proper environment. Fındıklı et al. [18] studied organizational innovation and the capacity of knowledge management and the axial role of strategic human resource management and the findings of the study showed that reward systems, training and performance evaluation are predictors factors of dependent variables, Harp and Ilan [20] in their study, found that the final section of strategic human resource concentrates on the transfer of human resource profession of Israel, from the traditional role of human resources to a new role of strategic human resources.

### 3 Methodology

The type of the present study is based on the aim and applied developmental, based on the nature of the data and is qualitative based on gathering method of data and information and is documentary.

In this study meta – synthesis and systematic review have been used to design the model of strategic human resource management in tax organization of Iran. On the whole there are two classes of reviewed articles:

1. narrative review
2. systematic review

In some cases which there isn't enough data, narrative review will be valuable.

In some cases which there are abundant data, personal opinions aren't so important and the evidences can be investigated and evaluated precisely by systematic review. the method ology of the study is analytical – explanatory and qualitative data are gathered through meta–synthesis qualitative research a type of qualitative study that investigate the information and drawn findings of other qualitative studies with similar and related subjects. consequent, the sample for meta –synthesis is made of selected qualitative studies based on their relation with the question of the study [30]. In this study, meta–synthesis have been used for interpretation, transformation and synthesis of different submitted frame-works and models about strategic human resources management.

#### 4 Meta–synthesis

Meta–study is one methods which is used for investigating, synthesis and analysis of previous studies. Meta study analyzes the depth of research works which have been carried out in a special area, meta–theory, meta analysis is the most known area of meta study and specially concentrates on previous quantitative studies.

In this method is done qualitative and concepts and used results in previous studies are investigated by the method of conventional coding in qualitative researches the same as the theory which has been concluded from data are known as meta– synthesis [47]. The meta–analysis are applied the same as meta analysis for integration of a few studies to create new findings and their interpretation. However on the contrast with meta – analysis that emphasizes on quantitative data and statically approaches, meta synthesis is based on qualitative studies and interpretation and deep analysis of them due to deep analysis [34]. In this study seven steps method (Sandelowski and Barroso [43] of these steps have been shown in figure 1).

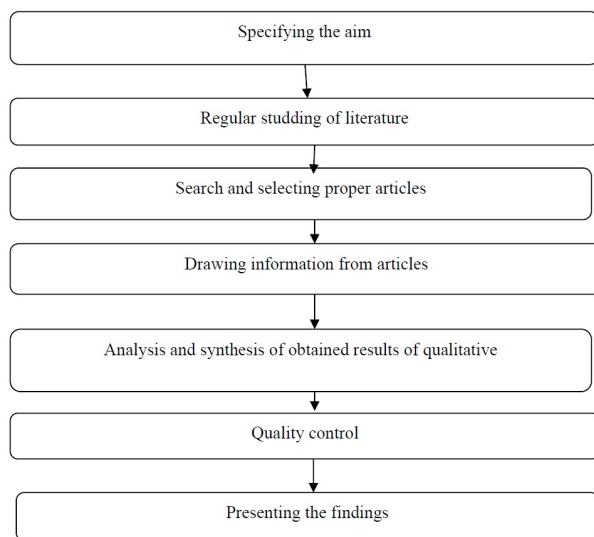


Figure 1: seven steps method of Sandelowski and Barroso [43]

#### First step: Step of setting the questions of the study.

In table 1 the questions of the study have been expresses along with the parameters.

Table 1: The criteria input and output references of present study.

parameters	Questions of the study
What	What factors causes the success of strategic management?
Who	What importance weight has each of theses factors in strategic management?
When	How is the fame work of applying strategic management?
How	

#### Second step: regular investigating of texts.

In this study the researchers have investigated different databases, journals and search engines between 1994 to 2021. Also related key words of the subject have been used for searching the articles. Consequently 110 articles were found through the search and investigating different databases, journals and search engines and using the keywords.

Table 2: investigating the keywords

Row	English
1	Factors
2	Management
3	Strategic
4	Strategic management

### Third step: searching and selecting the proper articles.

For selecting proper articles based on shown algorithm in figure 2 different parents the same as the title, abstract, content and the quality of the research, have evaluated.

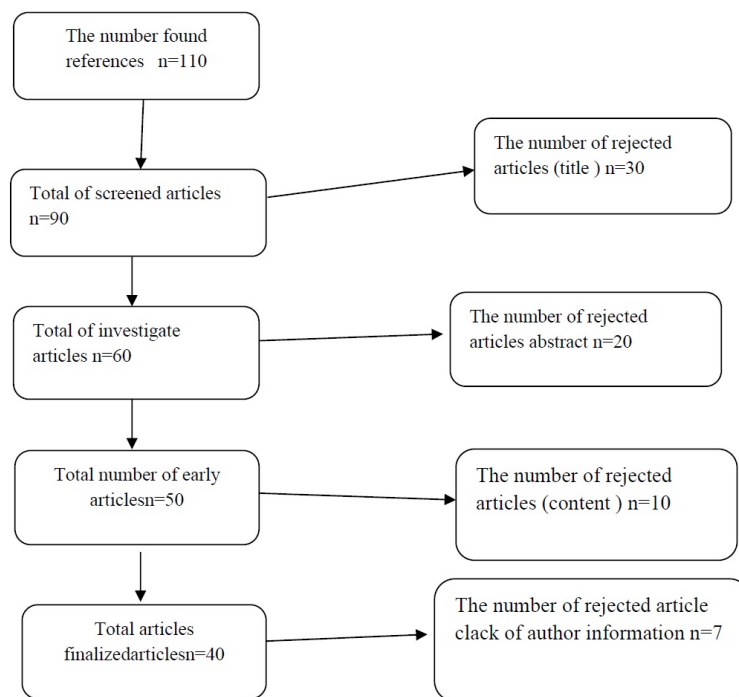


Figure 2: Steps for selecting a checklist of research studies from selected databases

As soon as the relations between the papers and study parameters were investigated, in the next step, the researcher ought to evaluate the quality of the methodology of the studies. The aim of this step is to eliminate the papers that the researcher cannot put his trust in their presented findings, thus he/she might reject papers that should be included in the compilation.

### Step four: Extracting the information from the literature

Papers information are being categorized according to the reference of each paper, including the first name and last name of the author, along with the published day and Coordination components stated in each article. In this step, the final papers are studied by the content analysis method.

### Step five: analysis and combining the findings

After selecting the references in order to obtain the required information, the content of the considered literature has to be analyzed by a proper method. For this purpose, the texts of the relevant sections in the selected references were coded in two steps. In the first step, open coding was used to identify important concepts, and in the second step, by considering each of the mentioned codes, codes with similar meanings were categorized. Axial coding was used to categorize and identify the factors affecting strategic management. According to Table 3, coding related to the identification of the affecting factors on strategic management was done in 1 category and 6 axial codes, and 41 open codes.

### Step six: Quality control



Table 3: Codes and information references

Category	axial code	References	Open code	Frequency of the open code
Strategic management of human resources	Organizational culture	[3, 10, 15, 18, 21, 27, 31, 32, 33, 38, 46, 51, 52, 53]	Recognition of beliefs and norms, supporting the worth of human beings, Accepting errors in the organization, The value of questioning	13
	Management	[1, 3, 8, 22, 25, 27, 48]	Organization background in achieving goals, Macro-organizational control system, Application of systematic procedures and techniques, Skills, abilities and wisdom of the chief executive officer, Organizational structure, Mental image and credibility of the company, Company background in achieving goals, Organizing the communication system, Organizational colene control system (effectiveness and functionality), Application of systematic procedures and techniques in decision making, Strategic planning system, Intra-organizational synergy	5
	Human resource	[1, 3, 4, 8, 20, 24, 39]	Employees of management levels and their efficiency, The level of interest and morale of the staff, Labor relations costs compared to industry and competitors, Efficiency and effectiveness of labor monitoring and evaluation policies, The effectiveness of incentives used to motivate performance, Policies, job descriptions and expectations of employees, Ability to equalize increases and decreases in employment, leaving, Service and absence of employees, Scientific level and specialized skills, Experience, Training and promotion of individual and specialized skills	5
	Organizational commitment	[9, 19, 22, 23]	Creating a sense of responsibility in them, Preparing people for full participation, Feeling valued by people in the organization, Increasing trust and confidence between employees and managers	10
Human resource training	[9, 18]	Focus on teaching knowledge and skills, Development and application of new approaches in the field of education based on organizational needs, Development of cultural structures and contexts supporting education	2	
Organizational reform	[3, 36, 37, 49]	Increasing compatibility between the structure, processes, strategy, people and culture of the organization to create change in the organization, Inducing mutual trust and confidence and creating a culture that fosters high standards of change in the organization, Effective and timely use of valid information in order to organize and plan to create change in the organization, Developing the ability to renew the organization	2	

In this step, in order to validate the coding process and control its quality, the Cohen kappa index was used. To calculate the kappa index, two experts in the field were asked to perform the coding and categorizing of the concepts without knowing the ascertained coding. Then, using the SPSS software, the presented concepts by the researcher

and the expert were compared. If the codes from the two were close, it indicated the high agreement between the two coders and stated the reliability. As shown below, the kappa index was calculated as 0.911 which according to table 4 is at an excellent level of agreement.

Table 4: The kappa index status and the results of Kappa Cohen agreement coefficient statistics

The results of statistics (Kappa Cohen agreement coefficient)		The numerical value of the kappa index	Agreement status
value	0.911	Less than 0 0-0.2	Weak Insignificant
Number of samples	37	0.21-0.4 0.41-0.6	moderate Suitable
Significance	0.000	0.61-0.8 0.1-81	Valid Excellent

What are the components of the strategic human resource management system model in the country's tax affairs organization?

Table 5: The results of the Fuzzy Delphi test for the strategic human resource management dimensions

Row number	dimensions	$a_i$	$b_i$	$c_i$	$S_i$	Approval or rejection
1	Organizational culture	4	4.73	5	4.61	Approved
2	Management	4	4.82	5	4.66	Approved
3	Human resource	4	4.45	5	4.47	Approved
4	Organizational commitment	4	4.53	5	4.51	Approved
5	Human resource training	4	4.65	5	4.57	Approved
6	Organizational reform	4	4.57	5	4.53	Approved

As it can be seen, all of the strategic human resource management dimensions are approved by Experts' opinion and remain in the questionnaire because of having a de fuzzy greater than 4.

Table 6: The results of first stage Fuzzy Delphi for the strategic human resource management indicators

Number	Dimension	Indicator	The results of the Delphi test				
			$a_i$	$b_i$	$c_i$	$S_i$	Approval or rejection
1	Organizational culture	Recognition of beliefs and norms	4	4.95	5	4.72	Approved
2		supporting the worth of human beings	4	4.86	5	4.68	Approved
3		Accepting errors in the organization	4	4.76	5	4.63	Approved
4		The value of questioning	4	4.32	5	4.41	Approved
5		Organizational background in achieving goals	4	4.16	5	4.33	Approved

As it can be seen in Table 6, the values of the de fuzzy of 16 indicators which are marked with red color are less than 4. Therefore, the indicators (1- Organizing the communication system, 2- Macro-organizational control system, 3- Application of systematic procedures and techniques, 4- Mental image and credibility of the company, 5- Company background in achieving goals, 6- Organizing the communication system, 7- Organizational Colene control system (effectiveness and functionality), 8- Strategic planning system, 9- Intra-organizational synergy (companies with business units), 10- Employees of management levels and their efficiency, 11- Labor relations costs compared to industry and competitors, 12- The effectiveness of incentives used to motivate performance, 13- Policies, job descriptions and expectations of employees, 14- Ability to equalize increases and decreases in employment, leaving, 15- Service and absence of employees, 16- Inducing mutual trust and confidence and creating a culture that fosters high standards of change in the organization) are removed from the questionnaire and other questionnaire indicators are approved and remain in the questionnaire because of having a de fuzzy value greater than 4. Then, to ensure the obtained results, the second stage of the survey is conducted.

In the second stage of the survey from experts, other than information related to the average of the total experts' opinions, the previous opinion of each expert is also recorded in order to record their new opinion on the strategic human resource management indicators after comparison.



6		Organizing the communication system	2	3.35	5	3.42	Rejected
7		Macro-organizational control system	1	2.84	5	2.92	Rejected
8		Organizational procedures and instructions	4	4.28	5	4.39	Approved
9		Application of systematic procedures and techniques	3	3.66	5	3.83	Rejected
10		Skills, abilities and wisdom of the chief executive officer	4	4.04	5	4.27	Approved
11	management	Organizational structure	4	4.12	5	4.31	Approved
12		Mental image and credibility of the company	1	2.76	5	2.88	Rejected
13		Company background in achieving goals	2	3.03	5	3.26	Rejected
14		Organizing the communication system	2	3.44	5	3.47	Rejected
15		Organizational Colene control system (effectiveness and functionality)	2	3.68	5	3.59	Rejected
16		Application of systematic procedures and techniques in decision making	4	4.76	5	4.63	Approved
17		Strategic planning system	2	3.42	5	3.46	Rejected
18		Intra-organizational synergy (companies with business units)	2	3.48	5	3.49	Rejected
19		Employees of management levels and their efficiency	2	3.46	5	3.48	Rejected
20		The level of interest and morale of the staff	4	4.67	5	4.58	Approved
21		Labor relations costs compared to industry and competitors	2	3.49	5	3.50	Rejected
22	Human resource	Efficiency and effectiveness of labor monitoring and evaluation policies	4	4.85	5	4.68	Approved
23		The effectiveness of incentives used to motivate performance	2	3.44	5	3.47	Rejected
24		Policies, job descriptions and expectations of employees	2	3.35	5	3.42	Rejected
25		Ability to equalize increases and decreases in employment, leaving	2	3.35	5	3.42	Rejected
26		Service and absence of employees	1	2.84	5	2.92	Rejected
27		Scientific level and specialized skills	4	4.45	5	4.47	Approved
28		experience	4	4.72	5	4.61	Approved
29		Training and promotion of individual and specialized skills	4	4.49	5	4.49	Approved
30		Creating a sense of responsibility in them	4	4.58	5	4.54	Approved
31	Organizational commitment	Preparing people for full participation	4	4.67	5	4.58	Approved
32		Feeling valued by people in the organization	4	4.45	5	4.47	Approved
33		Increasing trust and confidence between employees and managers	4	4.36	5	4.43	Approved
34	Human resource training	Focus on teaching knowledge and skills	4	4.41	5	4.45	Approved
35		Development and application of new approaches in the field of education based on organizational needs	4	4.95	5	4.72	Approved
36		Development of cultural structures and contexts supporting education	4	4.86	5	4.68	Approved
37	Organizational reform	Increasing compatibility between the structure, processes, strategy, people and culture of the organization to create change in the organization	4	4.76	5	4.63	Approved
38		Inducing mutual trust and confidence and creating a culture that fosters high standards of change in the organization	3	3.66	5	3.83	Rejected
39		Effective and timely use of valid information in order to organize and plan to create change in the organization	4	4.32	5	4.41	Approved
40		Developing the ability to renew the organization	4	4.16	5	4.33	Approved

Table 7: Results of summarizing the opinions of experts of the second stage for strategic human resource management indicators

Number	Dimension	Indicator	The degree of importance					
			Very low (1)	Low (2)	Moderate (3)	High (4)	Very high (5)	
1	Organizational culture	Recognition of beliefs and norms	0	0	0	16	9	
2		supporting the worth of human beings	0	0	0	20	5	
3		Accepting errors in the organization	0	0	0	17	8	
4		The value of questioning	0	0	0	23	2	
5		Organizational background in achieving goals	0	0	0	14	11	
6		management	Organizational procedures and instructions	0	0	0	21	4
7			Skills, abilities and wisdom of the chief executive officer	0	0	0	6	9
8			Organizational structure	0	0	0	8	17
9			Application of systematic procedures and techniques in decision making	0	0	0	4	21
10	Human resource	The level of interest and morale of the staff	0	0	0	9	16	
11		Efficiency and effectiveness of labor monitoring and evaluation policies	0	0	0	13	12	
12		Scientific level and specialized skills	0	0	0	7	18	
13		experience	0	0	0	12	13	
14		Training and promotion of individual and specialized skills	0	0	0	10	15	
15	Organizational commitment	Creating a sense of responsibility in them	0	0	0	8	17	
16		Preparing people for full participation	0	0	0	13	12	
17		Feeling valued by people in the organization	0	0	0	15	10	

### Step seven: Presentation of findings

Finally, after performing the meta-assembly steps, the coded data presented in Table 2 were transferred to Maxqda 20 Software for analysis and categorization, and the conceptual model of effecting factors on strategic management in three layers including category and axial code and open source were obtained. The resulted framework is shown in Figure 3.

Figure 3: steps of selecting the check list of studying researches from selected databases.

A. the articles which their properness is investigated with the parameters of the study, in next step, the researcher should evaluate the quality of methodology of the studies. The aim of this step is removing of articles which the researcher doesn't trust the presented finding, or it is possible that the article which should be present in integration does not exist.

Froth step: drawing the texts.

Information of the articles related to each article including, first name and last name of the author with the publish year of the article and mentioned coordinating elements of each article is classified.

In this step, final article is studied by content analysis method.

Fifth step: analysis and synthesis of findings.

18		Increasing trust and confidence between employees and managers	0	2	13	7	3
19	Human resource training	Focus on teaching knowledge and skills	0	0	0	14	11
20		Development and application of new approaches in the field of education based on organizational needs	0	0	0	2	23
21		Development of cultural structures and contexts supporting education	0	0	0	4	21
22	Organizational reform	Increasing compatibility between the structure, processes, strategy, people and culture of the organization to create change in the organization	0	0	0	6	19
23		Effective and timely use of valid information in order to organize and plan to create change in the organization	0	0	0	16	9
24		Developing the ability to renew the organization	0	0	0	8	17

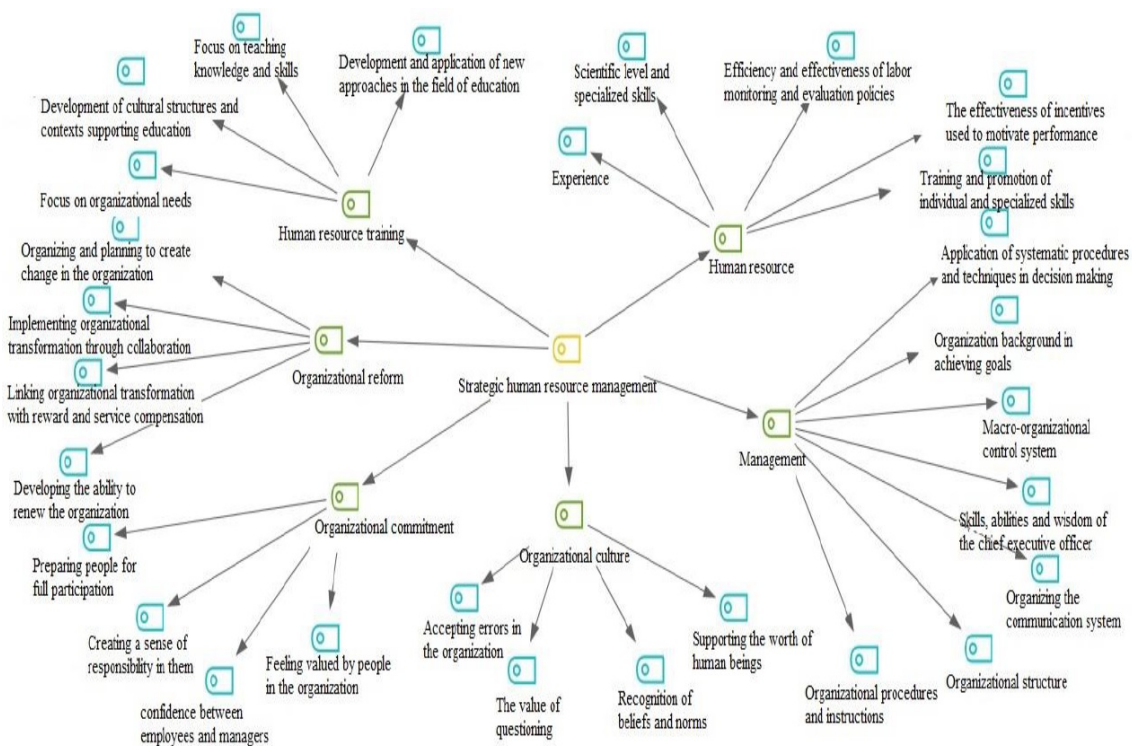


Figure 3: Classification of factors affecting the strategic management of human resources in the country’s tax organization using Maxqda software

After selecting the reference and obtaining the needed information, it is necessary that the content of the text be analyzed. For this purpose, the text of related selection in selected references was coded over two steps. In the first step of open coding to identify the important concept was used and in the second step considering that each of mentioned codes and codes for categorizing and identifying effective factors on strategies management, axial coding has been used. According to table 7, coding related to identifying the effective factors on strategic management is in 1 category and 6 axial codes and conclusion.

In this direction by regular investigation of carried out studies effective factors on strategic human resources in the tax organization of Iran have been classified into 1 category, 6 axial codes and +1 open codes. On the whole 4

cultural factors, 7 managerial factors, 4 organizational commitment factors, personnel and 4 factors, 5 factors have been drawn from investigated studies cultural factor includes open codes (identifying beliefs and norms, sparing error in the organization, asking a question is valuable cultural factors can have a positive effect on strategic human resources management in tax organization by providing a base to improve the cultural situation through identifying the beliefs in the organization and supporting the personnel and organizational value. Results of the present study are in along with the results of [3, 17, 31, 50].

Managerial factors include open codes (the history of the organizing the communication system of organizational retains and system of organizational routines and directives, skill, ability and interest of senior management, organizational structure, application of routines and systematic teaching es in decision making) that results of the present study are along with the result of [6, 25, 48]. Organizational evolution includes open codes (organizing and planning for creating evaluation in the organization, development of knowledge, renovation of the organization execution of organizational evaluation through cooperation the results of the present study are along with the result of [36]. Personnel include open codes (efficiency effectiveness, supervision, the effectiveness of used incentives for performance motivation, scientific level and professional skills, experience, training and promotion of individual and professional skills and obtained results of the present study is along with studies of [3, 16, 37, 44, 50]. Training of personnel includes open codes (concentration on teaching knowledge and skill, developing and employing modern approaches or organizational needs, and development of structure and cultural bases which support training). The result of the present study is along with the results obtained by [19]. The result of the present study shows that all 6 investigated factors, training organizational evolution, personnel, managerial factors and management factor are effective in strategic human resource management. Strategic management in tax organizations can create a base for managerial factors by employing skilled and professional personnel and by applying correct planning and it can establish a process by which the organization synthesizes all its activities and efforts related to its goals and the way of achieving those goals and the method of passing these ways and to achieve its goals. It is well known that human resource policies have very effects on people. Hence these policies should have human outcomes. Human resource management is one of the most important departments in modern companies and organizations that will be more important in crisis because it shapes an important dimension of crisis management. Considering the obtained results, it is suggested that needed contextualization be done about strategic human resources management. Also, it is suggested that in attracting personnel personal that in attracting personnel to be considered and considering the incentives the incentives for promotion of personnel to be toward the correction of organization strategies. Also, it is suggested that needed support of strategic human resource management planning be done by overhead organizations it is also suggested that related activities to strategic human resources be operationalized by a work group of the specified organization. Personnel to be selected considering the conditions and needs of the time and needed resources for strategic human resource management to be provided and efficient to be used and considering the optimization of personnel, and needed actions to be taken.

Suggestions for future researchers:

1. drivers of cause and effect relationship of strategic human resource management in tax organization of Iran to be studied.
2. A native strategic management to be presented, using Dematers method.

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