

## **INVESTIGATING THE EFFECT OF TAX OFFICE OUTSOURCING ON ITS PERFORMANCE**

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### **ABSTRACT**

This study was conducted to evaluate effect of tax office outsourcing on its performance regarding the case study of car tax in Kermanshah in first half of 2014. This research is applied considering the objective and is descriptive-fieldwork considering collecting data method. It is of applied kind because its findings is used the current problems and it is descriptive because it investigates the variables regarding the current situations and the variables are not manipulated. The questionnaires are distributed among these groups, the required information is gathered and also expert ideas are organized and integrated. The statistical population is Kermanshah tax office taxpayers and employees. primary effect of 25%, a strategic analysis of the impact of 49 percent, the cost-effectiveness of 22 percent, 28 percent, and the requirements of the contract negotiations with the impact of a 27% impact on the dependent variable of organizational performance. It can be seen that all of these relationships are direct and positive. According to the obtained results one can say that the car tax outsourcing in Kermanshah has positive and effective effect in Kermanshah tax office performance.

**Keywords:** *Outsourcing, Tax Organization, Organizational Performance*

### **INTRODUCTION**

Nowadays, issues such as increased competitive pressures, business difficulties, resource constraints, technological complexity and more scientific and specialized issues, accelerating environmental changes, the uncertainty of future, cost increasing, overgrowing the size of some organizations (particularly in the public sector) as well as legal constraints made organization revive their managerial patterns and try new strategies to obtain competitive advantages in business world. One of these strategies is focus on main qualifications and assigning lots of duties to out of organizations (outsourcing) (Cheshmberah and Mortazavi, 2010).

A serious attention to exploitation and optimal use of organizations sources and equipments is very evident point, and reviewing the organizations directing methods and revising them, if necessary, is inevitable to increase organization' performance. Scientifically there are numerous methods to choose appropriate and rational use of resources. Organizations around the world are looking for ways to maintain and develop techniques of their competitive benefits. Using services management new methods, including outsourcing in which some or all activity of is assigned to external individuals or organizations, one of these methods is exploitation, in which during two recent decades is taken into consideration (Pour, 2011).

Nowadays lots of changes have been in managing the orgs, and orgs structure led several changes in managerial methods. In these situations orgs are obliged to adjust themselves with the current situation and environment in order to reach high effectiveness and performance. New orgs do their main activities with their key employees and while analyzing, they outsource those activities which are out of their ability scope, hoping that outside specialist could do the organization's duties better and economically. According to the growth of servicing section and importance of some issues like performance, quality, cost and value added and respecting the clients, being presented in state offices, outsourcing is regarded in govt offices and also servicing sections and is orgs working preferences (Aalem and Shayesteh, 2011). The ultimate goal of outsourcing is increased profitability, flexibility and reducing the risks of investing in businesses. Organizations will use Outsourcing when they are sure that Outsourcing will improve productivity and the financial situation of the organizations. In organizations that aren't concerned about

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their funding (public section) especially in servicing section, there is no sensitivity to the outsourcing and it won't lead to improve productivity and the financial situation of the organizations. In order to investigate the effect of outsourcing in organizations, we must evaluate the cause & effect impacts on different elements with a systemic look. Short –term decision about outsourcing has two important impacts on organization: on one hand it declines the operational costs and on another hand by releasing the capital, providing more opportunities to invest for organizations, ultimately, the outcome of these two effects can lead to increased profitability for the organization and create greater value for its shareholders (Meymand *et al.*, 1389)

There are indicators that successful outsourcing can be measured based on them include preliminary planning, to determine the required level of quality service, setting customer expectations of service, process standardization, consistency of quality infrastructure, attracting the support of senior management of the contracts. The more successful operating the outsourcing can improve the organization's activities. To select the appropriate processes for outsourcing, especially in large organizations that have social & economic sensitivities, is one of the major issues. One reasons for delegating tasks to forces outside the organization can be requiring new expertise and skills, achieve better management, strategic focus, flexibility improvement, performance improvement and declining the costs. Commercial and industrial management while can use outsourcing strategy, but in practice they are facing with a variety of conceptual issues and topics. Both managers and counselors try to identify this issue in order to use outsourcing more effectively. While there are significant research about using outsourcing in producing some products, unluckily there are limited number of practical studies in this case (Cook *et al.*, 1995).

Outsourcing is a new way to solve the gov't's problems needing fundamental changes in managers' attitude toward nature of service and kind of their relation with private sector and also changes in subjective and related laws to facilitate the topic. Outsourcing causes making the governments smaller accompanied with decreasing the cost, increasing the performance and servicing quality effective job creation in private sector, transfer of technology, attract foreign investments, making foreign income, decrease the gap between domestic and foreign markets and helping to develop the (Alwani and Ashraf, 2008).

In this article studying the outsourcing in a governmental organization has dealt with. Outsourcing as a suitable method of requirement of necessary characteristics can be useful tools for cost savings, increasing income, souring up the quality, making the sources free and customer satisfaction. As this tool has shown their efficiency in many companies, in some cases it has been with failure in achieving his goals. Outsourcing with regard to the type of company or organization or environmental or competitive requirements of technology is done is different times. Outsourcing for any reason that is, it finally should increase the productivity or competitive benefit. Today, managers must recognize that they should give up managing the irrelevant responsibilities, decrease their controlling roles and add to their negotiating, supportive, analyst, solution provider and donor roles. In this situation that is outsourcing is presented as an executive necessity and an inevitable strategy for orgs, managers want to companies and organizations that are thin, agile, cringing, accountable, competitive, creative, efficient, customer-friendly and profitable. Smaller orgs are more flexible and their measures replace investment methods and their management is organic and dynamic and innovation, creativity, is appreciated. In modern management and dynamic economy they try to compensate the weaknesses.

These measures are making the companies, organizations and institutions efficient to move the handing over activities to the private sector to increase in productivity is. Studies have shown that organizations consider the outsourcing as an executive necessity and do many of services to handle over the planning.

With regard to the third and especially the fourth development plan and the determination of the government to reduce incumbency, this necessity is on shoulder's of public organizations and semi public companies public to act within the frame of rules. Outsourcing as a strategy or in a lower level is an inevitable policy for improving efficiency of activities.

Based on a subject that in continuation of investigating process the parts of the cost budget bill clause 50 to 92 was approved, tax office is allowed to assign parts of its activities to non-governmental sector in order to facilitate the tasks of tax payers but determining tax sources, tax trial, and receiving tax executive

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operation. The manner of the handing over and executing the assigned duties is provided by the tax office and approved by Minister of Finance and Economic.

In the organization of offering of the services important subjects such as the increase in the amount of the customer's satisfaction and a decrease in cost of services, increased effectiveness of personnel are the most important goals of outsourcing the processes.

Systematic attitude to tax processes and chain, investigation the specific methods potency and mechanization methods of with auditing and taxation and also outsourcing the part of tax processes to non-governmental sector is one of the main tax comprehensive plan. In spite that tax in different sources becomes electronic, but this source doesn't have mutual interaction regarding the information.

In the comprehensive plan it is foreseen that all tax information within and outside an organization had to be integrated through beneficiaries. With regard to the principle of the 44 considering making the govt smaller, tax processes outsourcing can be a good step.

Outsourcing is the assignment of some internal activities of an organization to its out supplier and to give the right to make decisions on the basis of the contract to the external supplier (Rhanndehporlangrood, 2013).

The outsourcing process has to be somewhat expanse that can include all the productive activities or even the activities with the servicing nature. Outsourcing occurs when a servicing or manufacturing assign all or part of incoming proposals to the external contractors. Basically outsourcing aimed to reduce production costs, an introduction to the new technologies, the optimal utilization of available time and the Organization's limited resources, prevent the dispersion of activities and finally overgrowing the organization and its costs.

For a long time in our country we talked about Outsourcing very seriously. The recent study of development program of the country and especially the fourth development plan shows that the officials paid attention to have become aware of this strategy more than before and by the aim of miniaturization and reduction of incumbency, inserted this concept within development plan. The behavior of many organizations ranging from a private or state in recent years also demonstrate attention to the category of outsourcing (Pormalm, 2011)

Taxation as one of the most important sources of Government's income has always been in development programs in the country, having a special place. The comprehensive tax plan is one of the necessities of reforming the tax law was anticipated in the third development plan. This project aimed to prepare the proper and urgent infrastructure and for the purpose of collecting the information, integrating the tax information network, updating tax information, preventing the officials and tax agent's corruption, solving the contradictions relating to the provisions of the decrees, information flow speed and facilitating the self-declaration has been founded.

The main mission of the country's tax authority is to do all tax administrative operations and execution of the laws of the relevant guidelines. Strategic objectives the comprehensive tax plan includes:

Increase the level of satisfaction with the Organization's benefits owners with organizations reengineering  
The implementation of easy, fast, accurate, integrated and extended tax affairs toward taxpayers increased satisfaction, trust and respect within the framework of the law to execute Modern systems in organizations.

To meet the needs of the Organization as e-Government through the new IT changes, improve the efficiency of public services of tax payers, accounting, auditing and taxpayer's satisfaction can be emphasized and guaranteed through that.

-Increased tax revenues (net)

Registration the important economic activities of economic role players through the creation of an integrated network of important transactions throughout the country.

-Increase resources tax and to revise tax exemptions and coefficients

-Reduce the tax administrative positions costs

Increasing voluntary compliance through facilitation of taxpayers interrelations with organization and reduction of the cost of collecting tax (operational report the country's tax affairs organization, 2005).

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#### **Performance**

The word "performance" will be used in management topics extensively. In spite of the frequency of the use of the word exact meaning is defined by the authors rarely. Performance often can be defined with the effectiveness & efficiency. Effectiveness showing the extent to reach goals and efficiency refer to how to use economic resources to get the goals. They can be two important dimensions of performance, "meaning internal causes of the performance and also the external reasons of effectiveness of particular sections of performance, it can exist, so the performance is a function of the efficiency of the activities of the efficiency (Salonh, 2011).

The impacts of using the outsourcing strategy on the productivity and performance of enterprises not only dedicated to financial organizations, but it includes a lot of activities in similar or not similar organizations. In another research by Dean Alamouti, taking place at the University of Illinois, described the impacts and its quality in performance and efficiency of organizations. Attitude results of this research having been shown, prepares supports with the claims of outsourcing components that the outsourcing allows the companies to increase their specializations, upgrade the quality of services, decrease their employees, simplify their processes, the lower the overall cost and administrative overhead costs, save time (Alamouti, 2003).

#### **Planning of Outsourcing**

A formal communication plan that explains the purpose of outsourcing, including the sensitive events, it'd be better to elaborate the involved organizational processes in «outsourcing». These processes including the time paths and also communication flow across organizations. Organizations should be honest about long-term effects of outsourcing with their staff being. These impacts include new job appointments, to transfer the current staff of the outsourced vendor and job removal probability with regard to the fact that the supporting the staffs is not always there, it's necessary to consider all questions that may arise in mind of staffs of the society.

In this connection it is important that we focus on the effects of outsourcing, being careful not to choose processes or units that have been problematic in the past. It'd be better for organizations always to act ethically and respect all personnel present in the project of outsourcing professionally and respectfully (Javadin and HosingoliPur, 2011).

#### **Strategic Analysis of Outsourcing**

##### **• Team for Decision Making**

The purpose of the creation of this team is making decision about outsourcing and tendency to choose it. The team should look at related activities to outsource as a project. The Project Manager should be in service of project and also, in order to develop effective operational plan, team should find a way to cooperate.

##### **• Shape Your Strategy**

Adams, the Senior Executive Director of the Parasoft company (one of the leading suppliers of error soft solutions all over the world) recommends that begin your analysis about the subject of outsourcing with this basic question (what things I do not need to do?). Determine the topic of outsourcing and its place needs strategy. Dr. Adams recommends to the Executive Board using three-stage approach for the determination of the issue of outsourcing:

1. Determine the main focus area of your own company.
2. Analyze your own company.
3. Communicate with professional suppliers (Dominguez, 2011).

#### **The Cost of Outsourcing**

It should be possible to identify the costs outsourcing, some of these costs includes:

Switching costs to outsourcing costs include the following:

##### **• obvious cost**

Search and selection of suppliers, characteristics features formulation, providing a framework for designing contracts, the costs of bidding, evaluation of proposals & negotiations

##### **• Incidental expenses**

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Review & modify the properties, negotiating and implement adjustments to the amount, quality & fluctuations

- Monitoring costs

Outsourcing will be imposed on organization during contract inevitably. The reason for these costs is in separable inherent conflict between the interests of the parties.

- Coordination costs

- Dispersed ownership costs

Lack of control over outsourced processes can lead to higher costs resulting from the dispersed ownership or lack of effectiveness.

- Gradual weakening of skills

Outsourcing processes that have been commonly performed internally and traditionally, can lead to lose the corporate memory & skills in the process, eventually it will weaken the collective knowledge of the organization.

- Reorganization costs

Transition stage costs, including reorganization and mental consequences outcomes & the incidence of conflicts among staffs social behavior.

- Training costs of members & transferring knowledge & training costs to providers (Cheshmberah *et al.*, 2007).

### **Outsourcing Negotiations**

After selecting the suppliers, it is turn to negotiate with suppliers a contract with them. Usually the following objectives will be pursued in a buyer and supplier negotiates:

- To clarify the operational scope of the expected services from the supplier

- To specify the transparent and effective mechanisms for evaluation of supplier performance and monitoring (during performance of the contract)

- To clarify pricing the suppliers services and reach to final agreement about price.

- Determine the timing of the delivery confirmation process

- Set the termination or rescind the contract

With regard to the goals listed, necessary steps in the contract negotiations of outsourcing can be stated as follows:

- Notify selected suppliers

- Preparation of the list of presented items and points in the contract needing more negotiation

- Planning for Negotiations negotiate and to guide

- The final conclusion of the contract (Cheshmberah *et al.*, 1386).

### **Planning Negotiations**

Negotiation planning as the most important element of a successful negotiation is because, if properly designed, risks arising from the conclusion of a contract will be minimal.

Obviously, improving the skills of experienced negotiators organization, after a while, spontaneously and consistently follow the above steps Shvnd.ba mode for less experienced negotiators, the projection step is necessary to negotiate (Cheshmberah and Mortazavi, 1386).

One of the most important steps in contract negotiations includes identifying the expectations and required services clearly. In fact, one of the failures of outsourcing is inability to determine the full scope of the requirements and expectations. The more transparent expectations in treaties and contracts the less invaluable activities we have in future (for both sides). This is done by the outsourcing team. Also they have to ensure of a balance between ideal extreme and tolerance of suppliers (Cheshmberah and Mortazavi, 2007).

### **The Requirements after the Outsourcing Contract**

When an activity was assigned to the supplier, his performance should be evaluated. Measures of outsourcing as aims to evaluate the performance of the suppliers are used during the term of financing.

For example, if qualitative promotion is the main goal of outsourcing, some measures should exist to evaluate the performance.

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For effective management and monitoring the supplier's performance the director of the Organization's relationships outside must do the following measures in his agenda:

- Regular control of the supplier progress to ensure meeting the obligations
- Regular random inspections of services and goods provided by the supplier in order to ensure the production compliant the standard.
- To control doing affairs on the basis of all the conditions stipulated in the contract
- To encourage the supplier to express his points of dissatisfaction of the provisions of the contract (if necessary, modifying it)
- Immediate action in the event of a problem with senior representatives of the outsourcing Organization and supplier in order to solve problem
- Keeping supplier's records on the implementation of the contract for example file inspections, telephone conversations, guidelines, and so on (Olfat and Barati, 2010).

**Table 1: Research background**

	<b>Title</b>	<b>Year-writer</b>
1	Engineering outsourcing in transportation	N.pormoalem 2011
2	Management of Outsourcing: the path to development	Alwaniashrafzade 2009
3	Effective Management of Outsourcing	Cheshmberah & Mortazavi 2007
4	Introduction to Outsourcing	Olfat, Barati, 2010
5	Process of Outsourcing	Javadintahmoures 2011
6	Step by Step Guide to Outsourcing Managers	LindaDominguez, 2011
7	Reinvented government	AvzbrnVgblr, 1991
8	Process of Outsourcing: Strategies to manage and evaluate	Ronan mc larver2005
9	review the outsource solution	Freitag <i>et al.</i> , 2012
10	10Outsourcingform a union	DavidPryntyk, 2010
11	Is Outsourcing Human Resources ASA is a competitive strategy?	Cook <i>et al.</i> , 2005
12	Perceived impact of outsourcing on organizational performance	Alamouti, 2003
13	Handling of the trust and commitment in an outsourcing relationship	Nilson 2010

**MATERIALS AND METHODS**

**The Main Hypothesis**

Between car tax outsourcing process and tax affairs organization performance there is direct and significant relationship.

**Sub-hypothesis**

- The first sub- hypothesis:

Between car tax outsourcing process planning and tax affairs organization performance there is direct and significant relationship.

- The second sub- hypothesis:

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Between the strategic analysis of car tax outsourcing process and tax affairs organization performance there is direct and significant relationship.

• The third sub- hypothesis:

Between the cost analysis of car tax outsourcing process and tax affairs organization performance there is direct and significant relationship.

• The fourth sub- hypothesis:

Between negotiations of car tax outsourcing process and tax affairs organization performance there is direct and significant relationship.

• The fifth subsidiary hypothesis:

Between the requirements of post contract of car tax outsourcing process and tax affairs organization performance there is direct and significant relationship.

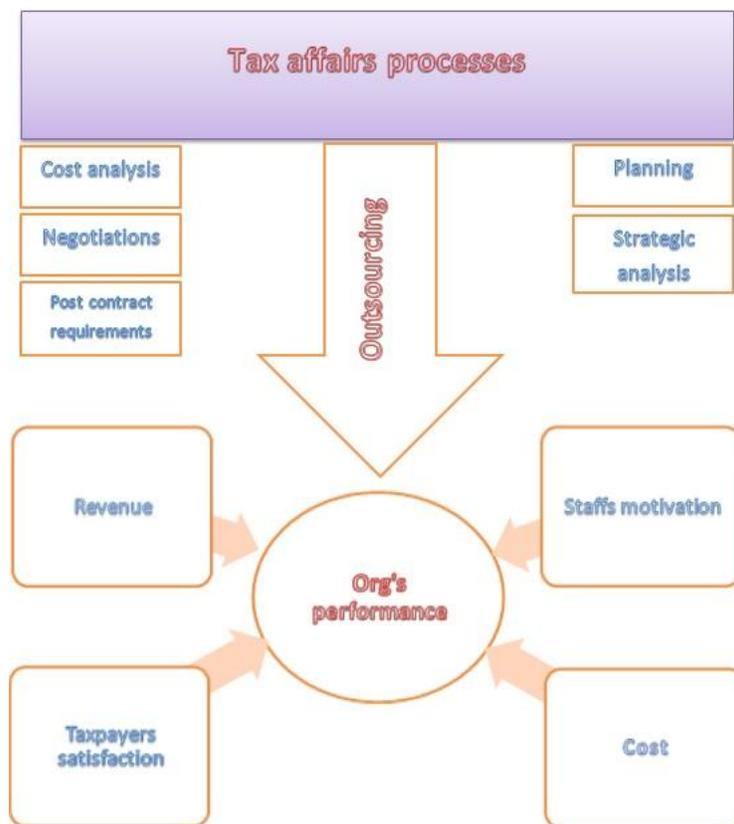
Special purposes:

- Identify the structure influencing the implementation of car tax outsourcing process
- Measurement of the structure influencing the implementation of car tax outsourcing process.
- Ranking structure influencing the implementation of car tax outsourcing process.
- Design a model of how the analysis of the implementation car tax outsourcing process is done.

**The Conceptual Model**

Current viewpoint by the organizations about outsourcing is for reducing cost, but more importantly, the main function is for quality improvement activities and products and the effectiveness of the Organization's employees. Outsourcing all the not main activities of the organization led to the reduction of the work activities of the organization's senior managers and through that the emphasis increases on the management competitive advantage (Freetg *et al.*, 2012).

Figure 1 talk on how to evaluate the performance of the car tax outsourcing process in a conceptual model.



**Figure 1: Conceptual model**

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**Research Variables**

A: the independent variable: outsourcing offers the independent variable.

B: Dependent variable: Organization's performance consists the dependent variable.

C: adjusting variable: planning, strategic analysis and cost analysis are adjusting.

The present research is descriptive- survey research, in which during the implementation steps it describes the relationships between the known factors associated with the outsourcing on Kermanshah tax affairs organization performance. First by elaborating the theoretical basics of research and describing the present conditions by introducing questionnaires and distributing it the necessary information is collected, and then by using statistical soft ware's is analyzed. Considering that the aim of this study was to investigate the effect of tax affairs organization outsourcing processes (car tax outsourcing) on performance in Kermanshah, so it can be named an applied research.

The population in this study included 400 employees of Kermanshah tax administration. Sample and its volume: using Cochran formula we calculate the sample size Cochran possible. According to Cochran formula for population size of 400 employees, a sample size of 196 subjects was found, the respondents were given extra questionnaires to eliminate the effects of incomplete, missing or unanswered questionnaires and finally number 196 correct questionnaires were analyzed. The sample size of the study is 196 subjects. Also 196 of taxpayers were chosen as sample.

Data collection methods and tools: in the study of two categories of information have been used to achieve the goal: primary and secondary data.

A) Library methods: in this study, books and specialized articles, dissertations and web search are used to gather information related to the subject of the research.

B) Field study: field study to collect data required for the study variables used in the study. In this study, questionnaire tool is used for the measurement and evaluation of effective factors in which is designed based on the use of the scoring method in the scale of 1 to 100.

The analysis of the aforementioned questionnaires: questionnaires have two main parts:

E-letter: in this section the purpose of the data collected by means of questionnaires, the necessity of cooperation of respondent in the supply of data required, is expressed. For this purpose the emphasis is on being valuable data from the questionnaires, so that the respondent answers the question properly.

Questionnaire questions are in two parts having two main parts:

General questions: in which the overall and demographic information in relation to the response of the respondents is gathered in which in the questionnaire related to this section the first four questions belong to this section.

Specialized questions: in this section questions related to variables and indicators shall be fitted which includes 21 questions, in which from the perspective of the staffs it has been surveyed. It also includes 10 questions related to taxpayer's, investigating taxpayers' satisfaction of the organization performance resulting from process of outsourcing.

**Table 1: Questionnaire’s questions**

Preliminary planning	5 – 1
Strategic analysis	6-9
Cost analysis	10
Negotiations	11-12
Post contract requirements	13-14
Outsourcing	14 – 15
The performance of the Organization	15-21
Taxpayers satisfaction	1-10

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**Questionnaire Validity and Reliability**

*Validity*

Study on validity of questionnaire has been through content procedure, in such a way that, after the compilation of the questionnaire, sample of that was sent for teachers and professor’s letter, it and their comments about questionnaire were applied.

*Reliability*

In the present study reliability was measured by chronbach alpha test. The closer this number to 1, the more reliability questionnaire will have willed. In this questionnaire the General amount of Cranach's Alpha for the employee questionnaire and taxpayers equal.934 and.735, respectively.

**Methods and Tools for Data Analysis**

Using descriptive statistics we investigate the population characteristics, and then to test the hypotheses and to draw analysis diagram. In order to study the relationship between the independent and dependent variables and to survey the research hypothesis, using SPS, Pearson's correlation coefficient test is used. Also to test the complex of cause and effect relationship and under study factors the relations between variables is modeled by Amos software of structural equation.

**RESULTS AND DISCUSSION**

**Data normality test:** variables distribution normality was evaluated using Kalmogorov-Smiranov Test. In this test, the null hypothesis is normally distributed variables. If the null hypothesis is rejected at significance level lessthan05/0weconcludedthat the distribution of the variable of interest is not normal. The results of the data analysis suggests that with the exception of the components of the strategic analysis, negotiations and the functioning of the Organization, none of the components in this study do not follow a normal distribution, therefore, to verify the hypothesis of the study, we used Spearman correlation coefficient.

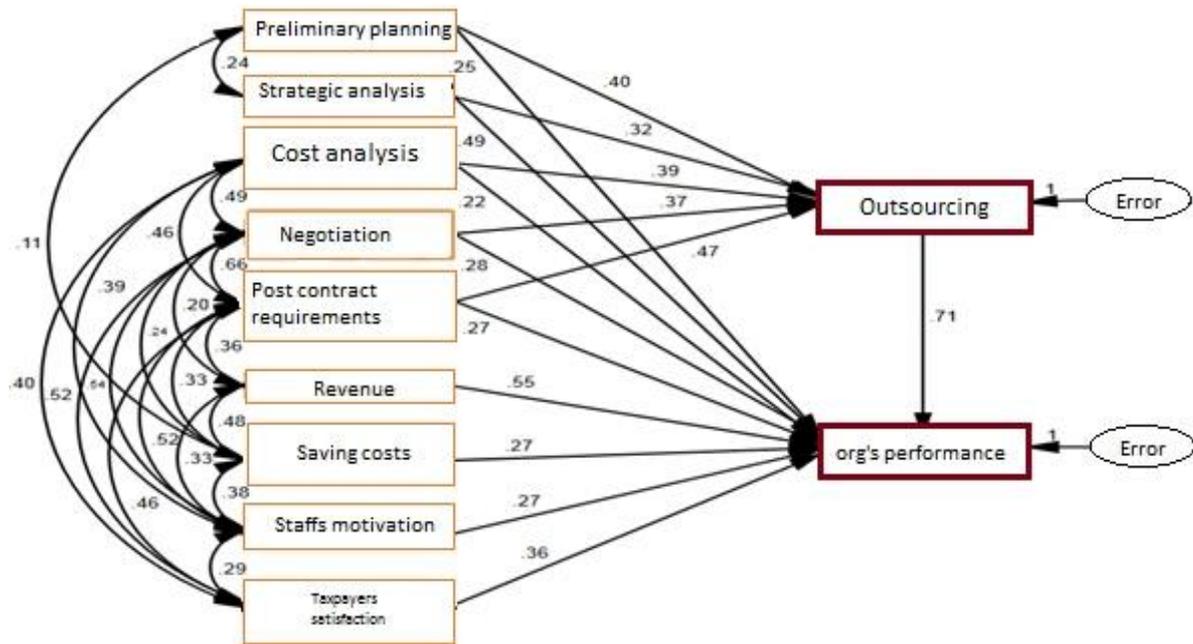
**The Structural Model of Research (the Original Model Research Review)**

**Table 2: Research hypothesis survey by using the structural equation model**

Sub and main hypothesis	Impact rate	Significance level	result
Between car tax outsourcing process and tax affairs organization performance there is direct and significant relationship.	.71	.00000	admitted
Between preliminary planning of car tax outsourcing process and tax affairs organization performance there is direct and significant relationship.	.25	.0000	admitted
Between the strategic analysis of car tax outsourcing process and tax affairs organization performance there is direct and significant relationship.	.49	.0000	admitted
Between the cost analysis of car tax outsourcing process and tax affairs organization performance there is direct and significant relationship.	.22	.00000	admitted
Between negotiations of car tax outsourcing process and tax affairs organization performance there is direct and significant relationship.	.28	.00000	admitted
Between the requirements of post contract of car tax outsourcing process and tax affairs organization performance there is direct and significant relationship.	.27	.00000	admitted

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Data multivariate distribution and being normal is what that, if neglected by the researcher, can guide him to the wrong conclusions, such a situation refers to this fact that most public method on the estimation of parameters and their criterion error, namely the maximum likelihood of being correct is based on the multivariate normal being default. Since in this study the hypothesis of multivariate being normal is not setup in order to compare different models with the same data and a selection of the most suitable they can use self controlling. self controlling as a method based on Resembling with Replacement is sample case stud(an example is suppose to be representing the population), in situations where the multivariate normality hypothesis breaches can help to is a more accurate estimate of parameters and related standard error.



**Table 3: Structural equation modeling fit indices**

	Result	Desired range	amount	Index title
Chi-square	Approval		1.644	
The root mean square error of approximation	Approval	RMSEA < 0.05	.41	RMSEA
The root mean of square residual	Approval	RMR ≥ 0	15.526	RMR
Goodness of fit	Approval	GFI > 0.9	.980	GFI
Modifies goodness index	Approval	AGFI > 0.85	.949	AGFI
Normalized fit index(Bentley Bonet)	Approval	NFI > 0.90	.988	NFI
comparative fit index	Approval	CFI > 0.90	.995	CFI
Incremental fit index approval	Approval	IFI > 0.90	.995	IFI

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Figure 2 shows the effect of the research independent variables on the dependent variable of organization performance. As the results show independent variables of car tax outsourcing process has the effect of 71 percent, the preliminary planning has the effect of 25 percent, strategic analysis 49 percent, cost analysis 22 percent, negotiations 28% and requirements after the contract has the effect 27% on dependent variable of organization performance Also it is seen that all these relationships have a direct and positive type. The results of the approval or rejecting the hypotheses will be viewed in the table3. Table3 shows the model fit. According to the obtained results and comparing them with the offered desirable range in table one can say that all fit indicators are in this area, then the collected fit with the model is normal.

### **Results and Suggestions**

Results and suggestions taken from overall hypothesis test:

Between outsourcing and organization performance there is a significant relationship. Considering the magnitude and sign of the correlation obtained, in which equals %639, this relationship is direct and therefore the accepted hypothesis comes. In the Outsourcing in engineering of transportation book provided by n. pormoalm, he surveyed assigning some duties to contractors in butane company, in which the impact of outsourcing on performance has been positive, its effect is higher than average. So the issue with the General hypothesis of this research (between car tax process outsourcing and tax affairs organization there is significant and direct relationship) has been consistent. According to the results obtained, it is recommended:

-Mechanized units of real estate tax system should assign to e-counters.

-Employee satisfaction is a prerequisite and necessary condition for organization implementation of the tax payers' satisfaction therefore tax affairs, before any more action, should consider this.

High-quality service and building long-term satisfaction and making the taxpayers loyal.

### **Results and Suggestions Taken from the First Hypothesis Test**

*Results and Suggestions taken from Overall Hypothesis Test*

To be able to have a strategic vision for outsourcing, outsourcing needs a plan. Not having a fragile outsourcing depends on a detailed plan. Between outsourcing preliminary planning and organization performance there is a significant relationship. Considering the magnitude and sign of the correlation obtained, in which equals %576, this relationship is direct and therefore the accepted hypothesis comes.

### **Outsourcing Translation**

Strategy formulating and planning especially in the case of potential candidates for outsourcing, is the first step in risk management that unfortunately less attention is paid to it.. results of a study by 3I in 1994 shows that only 26 per cent of organizations take action in systematic reviews to determine potential areas for outsourcing, only 25% of organizations take action to formulate a long-term policy for their In the context of outsourcing.

According to the results obtained, it is recommended: when checking functions can be outsourced, we shouldn't regard, defective functions hoping to solve their failure after outsourcing in our reviews. After outsourcing these functions remains faulty even also in this case they are also out of our control. Defective processes before outsourcing, we overcome their shortcomings first, then those functions or processes, which are not original, leading to improved investment return and business and taxpayers satisfaction we outsource.

### **Results and Suggestions taken from the 2<sup>nd</sup> Hypothesis Test**

Between strategic outsourcing and organization performance there is a significant relationship. Considering the magnitude and sign of the correlation obtained, in which equals %527, this relationship is direct and therefore the accepted hypothesis comes.

Outsourcing should be a strategic tool for the Organization, so that it increases competition and performance in the market. For having the effective outsourcing, first organizations strategic condition should be studied. It should also be done properly in order to outsource decision. During the stage to outsource the decision, clearly the motives, advantages, risks and effective factors resulting from applying outsourcing are investigated as a business strategy. Doing so, requires that the Organization identifies competence and suitable areas for outsourcing then identify outsourcing relevant strategies. A research in

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1997 by Cox and Olonsadi, showed that only about 20 percent of the organizations consciously use of outsourcing and remaining are created in blindly perfect companion with wave or that they have no strategy analysis to do this.

According to the results obtained, it is recommended:

In order to achieve the benefits resulting from outsourcing, in addition to the support executives the organization should apply foreign and domestic experts with the shared vision of strategies and transparent understanding of strategies, goals. Full benefits outsourcing I achieved only if they have adopted the optimistic point of view, although it may have some disappointing hours. In every outsourcing plan, having the support of all the internal organization of the groups *وېشټيېانې* is considered crucial and this protection should start from the senior managerial category. Successful outsourcing, under the leadership of executive managers understanding the outsourcing well as a period of outsourcing they supported accurate and scheduling methodology outsourcing development can also have formed. so using organization's all power and assets the outsourcing should be done.

#### **Results and Suggestions Taken from the Third Sub- hypothesis Testing**

Between outsourcing cost analysis and organization performance there is a significant relationship. Considering the magnitude and sign of the correlation obtained, in which equals %415, this relationship is direct and therefore the accepted hypothesis comes.

The desire to save costs is the reason for outsourcing. In many cases a cost analysis of the options reviewed, is a large help to make decisions about how to secure it.

In the article named "the designing the model of outsourcing effects on organizational activities" by Dari nokoraniand and Siobhan the cost analysis on outsourcing is done. This research's positive effect is approved. So it is consistent with 3<sup>rd</sup> hypothesis. Regarding the results it is suggested that: because in most of irregular analysis's, only the variable cost are investigated and fixed cost are ignored, then it'd be better to analyze the cost accurately so that the organization has the highest effectiveness.

#### **Results and Suggestions Taken from the 4<sup>th</sup> Sub- hypothesis Testing**

Between outsourcing negotiations and organization performance there is a significant relationship. Considering the magnitude and sign of the correlation obtained, in which equals %563, this relationship is direct and therefore the accepted hypothesis comes.

A negotiations effective management will depend on many factors; one of them is individual's power and experience. Experience in a negotiation depends on skillfulness, knowing the principles and rules of a negotiation winner. Lasys and Horsham refer to a case, in a research, in which the oil company paid \$ 500,000 extra a month for ac IT contract. This extra money was because of manager's ignorance in understanding the contract contents, but supplier thought something else. Therefore, this study confirms the importance of accuracy in the negotiations. According to results it is suggested that: We should try to have a win-win negotiation, therefore before negotiating we should have an evaluating committee and plan the negotiation accurately. We should imagine negotiation as trainer or filter where top –located topics and issues, are investigated by analyzing the formation, ultimately "being agreed at the end of the filter is achieved.

#### **Test Results and Recommendations Taken from the Fifth sub-Hypothesis**

Between outsourcing post contract requirements and organization performance there is a significant relationship. Considering the magnitude and sign of the correlation obtained, in which equals %579, this relationship is direct and therefore the accepted hypothesis comes.

Research has been consistent.

In the last stage of outsourcing we should consider all feedback resulting from process implementation, and all collected processes. In addition, this analysis results should transform all engaged components in outsourcing process, in order to make the process better or maybe to modify the decisions

In the article named "the designing the model of outsourcing effects on organizational activities" by Dari nokoraniand and Siobhan the post contract requirements on outsourcing is also a case that its positive impact is approved by the author. So it is consistent with 5<sup>th</sup> hypothesis.

Based on the results obtained suggested:

**Research Article**

-The need for the attracting consent of the tax payer's of tax affairs by repeated measures, to determine their satisfaction with the performance of e-post. Means to act on their promises assessment procedures should be clear from the outset, both sides have agreed to the written form.

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