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The Propellants Factors in Human Resource Agility based on Government Policies (Case Study: Iran Tax Affairs Organization)

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Abstract

Huge economic, social, political, and technological changes in recent decades have brought increasing complexity and decreasing predictability of organizations' environments. One of the solutions offered to deal with such environments is the agile approach to human resources. This research was conducted with the aim of investigating the driving factors in human resource agility based on government policies. The current research is developmental in terms of purpose and descriptive survey in terms of the method with a combined (qualitative and quantitative) approach. The research community in the qualitative part included professors, experts in the field of human resources, and senior managers of the human resources department, and in the quantitative part, the senior and middle managers of the country's tax affairs organization who had a bachelor's degree or higher. Relevant data were extracted from theoretical literature and semi-structured open interviews in the qualitative section. The tool for data collection was a researcher-made questionnaire in the quantitative part. The results of the qualitative part led to the identification of 13 main categories, which are categorized into four main clusters (The propellants of human resource agility, Human resource agility policies, operational components of human resource agility, and Results and Functions of human resource agility) and became a five-point Likert scale questionnaire. The results of confirmatory factor analysis showed that all items have a significant relationship with the structure and the proposed structural model has a good fit. The results of the path analysis showed that the operational components of human resource agility have a mediating role in the relationship between the drivers of human resource agility and the results and functions of human resource agility. Human resource agility policies have a mediating role in the relationship between the propellants of human resource agility and the results and performance of human resource agility.

Keywords: *Propellants factors, Manpower agility, Government policies, Tax affairs organization*

Introduction

The complexity of the business environment, the ever-increasing development of science and technology, the emergence of ever-increasing environmental needs, their diversity and combination, the diverse demands of customers, the reduction of product delivery time, as well as the effects of accepting globalization, increasing competition and even globalization, lead to

instability and desire due to continuous changes and general unpredictability of the environment (Ahmadi & Zare, 2021). Due to this situation, traditional models and past business priorities have lost their ability to face organizational and environmental challenges (Athamneh & Jais, 2023).

Among the various solutions offered to solve these conditions, agility has been considered as the dominant business

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paradigm in the third millennium and the best option for survival by most manufacturing and service organizations. As a result of the attention of the organization, many efforts have been made to achieve a suitable and appropriate level of agility (Qureshi et al., 2023). Agility is a necessary attitude to each of the organization's operations in an environment of uncertainty in order to support the organization's ability to respond more quickly and effectively to changes (Arshad et al., 2022). It was believed that agile strategy can be developed through advanced information technology, but based on research it was found that strategic flexibility and agility is more dependent on the organization's employees than technology. Therefore, one of the most basic mistakes is to ignore the prominent role of human resources in improving agility. Although agility in human resources has been cited as a profitable strategy in the dynamic business environment, the lack of an agile workforce is one of the main reasons why organizations fail to align with market and technology changes. Therefore, it will not be possible to achieve success at the organization level unless human resources and how they participate in the processes are taken into account (Salmen & Festing, 2022).

Agility is defined as the ability to make timely, effective and sustainable changes when and where it creates a functional advantage. Basically, agility is a repeatable resource that is used over and over again. This suggests investing in change – rather than stability and efficiency – as the key to current and long-term performance (Gou et al., 2023). All organizations need institutionalized organizational agility to promote and support their innovation and adaptability to uncertain and constantly changing environments, because agile decision-making and agile approach are a direct result of having agile human resources as the reality of the organization's assets. Edi Arsawan et al., (2022) stated that in a changing world, organizations and their human resources must become significantly "agile". Adopting an agile human resources

approach with benefits such as increasing independence and control of employees, job enrichment, better performance, well-being, improving quality, providing better services to customers, accelerated learning curve, economic savings in all processes, improving organizational culture, leading to Excellence becomes economic (Wamba, 2022) and lack of agility can indeed lead to significant loss of opportunities and even threaten the survival of the organization in the long term (Zhang et al., 2022).

Goncalves et al. (2022) showed in an article that human resource agility as a central phenomenon is caused by a set of individual-organizational, individual-individual, organizational, and occupational characteristics. Also, contextual factors (power sharing methods, human resource management methods, organizational coordination, and communication and information technology, organizational process) and intervention conditions (organizational culture, leadership style, self-development, and environmental factors) have an effect on the governing relationships. Jang et al. (2022) showed that the capabilities of human resource agility are intelligence and awareness, multiple competencies, knowledge management, empowerment culture, and information system. Thomas & Suresh (2022) founded a significant relationship between organizational agility and its dimensions (flexibility, responsiveness, culture change, work speed, integration and low complexity, high quality and customized production, core competencies) and human resource productivity. Elazhary et al., (2022) founded the relationship between Information Technology Governance Influences Organizational Agility. Carvalho et al., (2023) considered factors such as the use of people's skills, agile management of employees and rapid replacement of capable forces to be effective in creating organizational agility. Levallet et al. (2023) proposed flexibility, continuous improvement and coping with stress to achieve human resource agility. Malik et al.

(2021) introduced the dimensions of agility as independence in group work, diversity in the group team, development of people's interactions and improvement of organizational communication. According to Patil et al. (2022), investing in human resources and developing agile thinking in organizations should be one of the main policies in today's organizations, and governments should provide drivers and incentives for developing agile thinking in this field. Ahmed et al., (2022) introduced capabilities such as flexibility in resources, unity of leadership and management, identification of environmental opportunities as the main dimensions of agility in human resources.

Despite many researches in the field of human resource agility, there is no comprehensive theory of human resource agility from an organizational point of view that can be generalized to human resources working in all organizational units. In an article, Grover (2022) pointed out that little research has been done on workforce agility and organizational characteristics that lead to employee agility. Most of the research conducted in this field has been limited to the role of culture, collaboration, information systems and competencies or organizational learning and organic structure. In addition, most of these studies have been conducted assuming direct and linear relationships between organizational performance and human resource agility. In addition, some researches in examining the causes of influencing the agility of human resources look at the issue of agility from the outside and suggest only the necessary management measures to increase the agility of employees.

Also, the government's human resource agility policies have been different in different organizations in recent years, and few studies have been conducted in this field, which drivers or drivers have led the government to develop agility policies, and on the other hand, the components What have been the operations and results of these policies, especially in the field of government revenues and the tax sector of the country.

Therefore, addressing the agility of human resources from the point of view of the intervention of appropriate and efficient government policies that have led to the correct results has been little. Therefore, the theoretical gap in human resource agility research implies the absence of a comprehensive model for agile workforce management and understanding the dimensions and foundations of its development, especially in the public sector.

While defining agility helps clear up a number of misunderstandings about the term's meaning, such as the supposed need for speed, organizations and HR functions need a model to assess workforce agility and know what levers to use for improvement. It must kill, they need. In this age of chaos and disorder, where a small change may cause large-scale changes, traditional methods and paradigms are no longer the answer. Therefore, organizations need forms of agility. Although human resources play an effective role in the agility of organizations, an integrated model that identifies its dimensions and components based on government policies has not yet been explained. The results of these models can, in addition to helping managers in more effective management, facilitate the movement of the organization towards the desired position, and if the implementation process is challenged during the course of action, knowing the influential factors makes it possible to systematically To look at the system and as a result provide the possibility of proper feedback and correction and thus avoid wasting time and money.

Considering that the tax affairs organization is an intelligent, law-abiding, powerful organization, trusted by the stakeholders and the economy, and has a continuous interactive environment, for its survival, constant revision of its structure and internal policies is inevitable in order to be able to move towards agility. Organization and human resources to move and adapt to the dynamic and changing environment. Due to the movement towards electronic tax systems in the country, it is inevitable to streamline

human resources. On the other hand, this organization is one of the powerful arms of the government in obtaining non-oil revenues, which in the current situation of the country, where the country's oil revenues are facing problems, requires support, strengthening and policy making in all fields, especially in the field of human resources and perhaps many of the policies presented by the government in this organization as the driver of government revenues should be followed more carefully and transparently. Therefore, in order to deal with the problems and maintain a competitive market in the dynamic economic environment of the country, the tax affairs organization needs to accelerate decision-making, flexibility and dynamism and better use of ideal opportunities.

Therefore, the researcher seeks to answer these questions: What are the driving factors in human resource agility in the tax affairs organization? What support policies of the government are effective in implementing human resource agility? What is the relationship between driving factors and human resource agility functions? Therefore, in this research, the driving factors in human resource agility based on government policies were investigated.

Theoretical Framework; Agility

The history of agility dates back to the Depression era in US industry. In 1991, a group of industry experts observed that the pace of change in the business environment was faster than the ability of traditional manufacturing organizations to adapt to it. These organizations could not take advantage of the upcoming opportunities and failure to adapt to the changing conditions will probably lead to bankruptcy and failure in the long run (Binwa et al., 2021). For the first time, a new paradigm was published by the Iacocca Institute and publicly introduced in the "21st Century Manufacturing Company Strategy Report", in which the opinions of industrialists were expressed. With the publication of this report, the term "agile manufacturing" was immediately used by the general public (Ludviga, 2023).

In agility research, there are many definitions of this term, but none of them contradicts or contradicts the other. In general, these definitions express the idea of speed and change in the business environment. The word agile in the Longman dictionary as an adjective means the ability to move quickly, and agility as a noun means being quick. One of the first discussions of modern agility was done by Marhraoui et al (2022). They considered the lack of agility as one of the main reasons for the inability of traditional manufacturing sectors to cope with the increasing pace of change since the 1990s. Agility refers to the ability to be creative and respond to unforeseen changes in order to achieve optimal benefits in a dynamic business environment and the ability to balance flexibility with stability and sustainability (Kumkale, 2022). In general, agile people have two attitudes: cross-training and flexibility. There is a difference between flexibility and agility. Flexibility is a response to planned changes, while agility sees the limits of change at a minimum and considers any unpredictable and unplanned changes possible (Loghmani et al, 2021). Basically, an agile workforce that is trained exhibits two important behaviors:

1. Able to react appropriately and timely to changes;
2. It has the ability to take advantage of changes and turn them into benefits for the company.

Despite the different definitions of agility, many argue that agility has three unique characteristics that distinguish it from any other specific measure, such as flexibility, shortest processing time, and lowest cost;

- 1- Agility is the ability adopted by an organization to take advantage of opportunities and make positive use of risks, all of which are caused by frequent and frequent unpredictable changes, especially market-based uncertainty.
- 2- Agility is created by using methods for product valuation
- 3- One of the goals of agility is to achieve long-term success by maintaining a strategic economic balance among

competitive matrices (Al Awadhi & Alshurideh, 2023).

Human Resource Agility

The dimension of human resources in agile studies is the driving force and prerequisite for achieving agile production and organizational agility (Carilli, 2023). Kovynyov et al (2021) argued that although computer integration can provide important competitive advantages, achieving flexibility in production and services requires the development and maintenance of a high-tech element and a human resource to allow for exceptional situations and unusual. Therefore, one of the most basic mistakes is to ignore the role of human resources in improving agility. Korani (2023) in their research on agility production models concluded that human resource agility is always considered as one of the dimensions of organizational agility. According to Elazhary et al., (2023), human factors are important in the technologies necessary for production agility, first in the field of technology development and then in its applications, and finally he concluded that since the processes of the organization are crystallized in the form of product, process and management Therefore, agile employees can be considered more effective than agile processes. According Tisnasasmita et al., (2023), agile human resources are effective on four strategies in an organization, including cost, quality, time and variety, and lead to organizational agility. Workforce agility may bring a wide range of benefits, such as: improved quality, better customer service, accelerated learning curve, and savings in scope and depth. In the changing business environment, agile employees face uncertainty and respond to unexpected events. Also, agile employees should expect

influence in different parts of joint work in the environment (Tisnasasmita et al., 2023).

Human resource agility indicators

The characteristics of agile people are classified under the four categories of efficiency, concentration, productivity and adaptability:

- ❖ *Efficiency*: reading the market, foresight, having a broad vision, customer-oriented, having knowledge of the market, the environment and the direction in which the organization moves, and being result-oriented;
- ❖ *Concentration*: Having the ability to prioritize, find solutions, and patience and speed, patience when it takes time to achieve a goal, and speed when there is a need;
- ❖ *Productivity*: Skilled in organizational affairs, welcoming experience, quick learning, teamwork spirit and eagerness to apply new knowledge;
- ❖ *Compatibility*: compatibility with the group, ambiguities and ambiguities in the organization (Mrugalska & Ahmed, 2021).

The review of literature and studies on human resource agility shows the development of human resource agility models and methods. In general, research in this field can be divided into two groups: the first group is research in which human power is considered as one of the dimensions of agile production, and the second group is research that focuses on the agility of human resources. Most researches basically consider human resource agility as the ability to change the capacity and ability of human resources and thus train human resources to fully master knowledge and skills (Heydari et al., 2020).

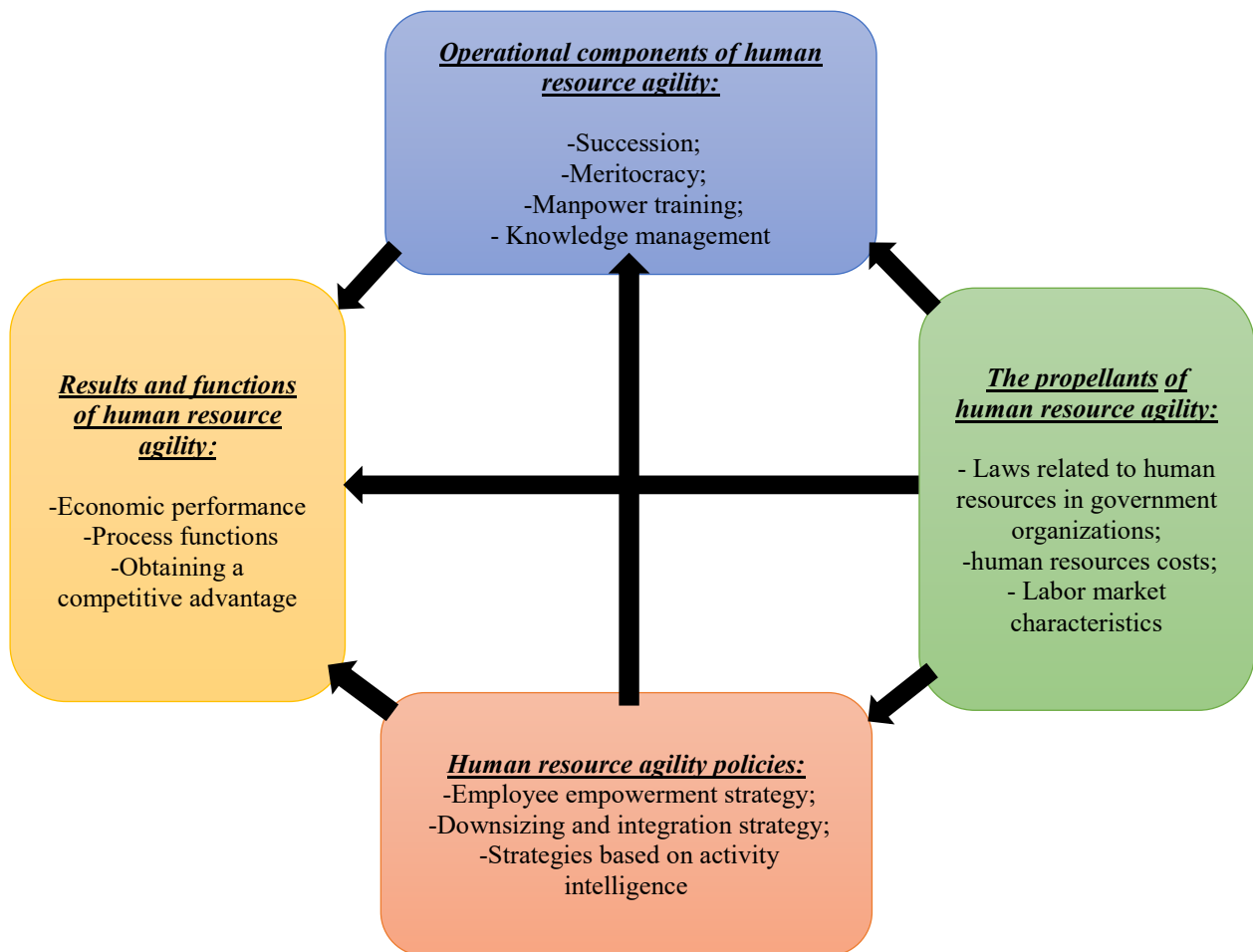


Figure 1. *Research Conceptual Model*

-Gou et al., (2023) in an article titled: "Coopetition, organizational agility, and innovation performance in digital new ventures" showed that implications for the managers of digital new ventures who want to improve their innovation performance.

- Edi Arsawan et al., (2023) in an article titled: "Developing Organizational Agility in SMEs: An Investigation of Innovation's Roles and Strategic Flexibility" showed that social capital significantly affected collaborative knowledge creation, innovation, and organizational agility. Meanwhile, collaborative knowledge creation has no significant impact on organizational agility. Furthermore, strategic flexibility was not a moderating variable of the relationship between innovation and organizational agility. Based on these findings, this study produced

recommendations for managers to strengthen organizational agility.

-Zhang et al., (2022) in an article titled: "Managerial ties: How much do they matter for organizational agility?" Showed that business ties have a stronger positive effect on organizational agility than political ties. Competition intensity strengthens the positive impact of political ties but weakens the positive impact of business ties on organizational agility, which reduces the impact difference of political and business ties. Legal enforceability strengthens the positive impact of political ties but does not significantly influence the positive impact of business ties, which mitigates the impact difference of political and business ties. Accordingly, our findings provide new insights for the strategic utilization of political and business ties to achieve

organizational agility in emerging economies.

-Wamba (2022) in an article titled: "Impact of artificial intelligence assimilation on firm performance: The mediating effects of organizational agility and customer agility" Showed that AIASS is an important predictor of FPERF, CUSTAG, and ORGAG, with stronger effects on ORGAG. Moreover, ORGAG is an important predictor of CUSTAG and FPERF, with stronger effects on CUSTAG. Furthermore, CUSTAG and ORGAG were found to be complementary partial mediators of the relationship between AIASS and FPERF. These results are discussed, with implications for research and practice. Some limitations to the study are presented, which opens up future research perspectives.

-Goncalves et al., (2022) in an article titled: "How Digital Tools Align with Organizational Agility and Strengthen Digital Innovation in Automotive Startups" Showed that startups choose to use digital tools as SaaS to strengthen their organizational agility and digital innovation initiatives. It harmonizes with their agile culture, effectively enabling innovation collaborations between employees internally and with external actors enabling rapidness to market. SaaS providers' startup programs enabled startups to remain focused on their innovation initiatives and not worry about scalability since the solutions scaled from the start.

-Ciampi et al., (2022) in an article titled: "The co-evolutionary relationship between digitalization and organizational agility: Ongoing debates, theoretical developments and future research perspectives" Showed that the traditional view, which mainly considers digital capabilities enablers of OA, rather than as possible outcomes. Our findings reveal that, in addition to being complex, the relationship between digitalization and OA has a bidirectional character. This study also identifies extant research gaps and develops 13 original research propositions on possible future

research pathways and new managerial solutions.

-Darvishmotevali et al., (2020) in an article titled: "The link between environmental uncertainty, organizational agility, and organizational creativity in the hotel industry" Showed that in highly dynamic and complex environments, organizations must reduce bureaucracy to manage the challenges of uncertainty. Informed by the confusion and contingency theories, this study offers new insights into the relationship between environmental uncertainty, organizational creativity, and organizational agility in the hospitality industry.

The most important innovations of this article are:

- The most important driving categories in human resource agility;
- Investigating the relationship between human resource agility policies on the relationship between human resource agility drivers;
- Investigating the most important driving factors in human resource agility based on government policies;

Research Methodology

In terms of the goal, the research is a development with a mixed approach (qualitative-quantitative). The mixed approach allows the researcher to use qualitative research to determine a measurement tool and identify the main and secondary dimensions and components. Then, relying on quantitative research methods, the relationships between the components should be identified. Since it is desirable to examine the process of human resource agility in the country's tax affairs organization in this research, the strategy of data-based theory is compatible with this desirability. It is a process theory and tries to describe the process that exists between the research components with its qualitative observations. In this approach, instead of using data to test hypotheses, data is used to create concepts. In terms of the type of method, due to the lack of interference of the researcher with the data, the research is

descriptive and due to the fact that data was used at a specific point in time, it was conducted as a cross-sectional survey. Due to the use of previous research, researchers seek to improve implementation methods, hence the type of research is applied and developmental. The data collection tool in this research is a semi-structured interview. Concepts and interview questions were extracted from theoretical literature and upstream documents. Open coding method was used in the analysis of interviews and studies. First, the interview framework including the interview, the explanation of the reason for the interview and the general definition of human resource agility were presented, then the research questions were asked based on the interviewee's plan.

The statistical population in the qualitative part included professors, experts in the field of human resources, and senior managers of the human resources department, and in the quantitative part, the senior and middle managers of the country's tax affairs organization who had a bachelor's degree or higher. In qualitative research, the collection of information and data stops when the information related to all categories is saturated and no new information related to the subject under study is obtained. The selected sample size in the qualitative part is 20 people and in the form of purposive sampling and in the quantitative part, 350 people were selected using the Cochran relationship.

The library method was used to collect information in the field of literature and research background. In the survey method, interviews and questionnaires were used. The interviewees were asked the basic question of the research and the questions that were related to the various issues of the research, and on average, the time of each interview was 45 to 60 minutes. Questionnaire questions were compiled based on past researches and interviews. Finally, a questionnaire of 51 questions with 4 dimensions and 13 components was prepared. Before distributing the questionnaire, its validity and reliability were

first determined. The questionnaire was distributed to the sample in person and electronically.

Face validity was examined qualitatively in this research by distributing it among 30 respondents and changing their points of view in the questionnaire of ambiguous actions and sentences. Determining the validity of the content of the tool, qualitative and quantitative content validity methods were used. The qualitative content validity of the questionnaire was checked by professors and a group of experts in the field of human resources and its validity was confirmed. Quantitative content validity was measured with the content validity ratio (CVR) index, and considering that all questions had a CVR higher than 0.33, the quantitative content validity of the questionnaire was confirmed. Construct validity was determined using convergent validity using the average variance expressed (AVE) method. The reliability of the tool using Cronbach's alpha method for all items was higher than 0.7, which was acceptable. The reliability of the structure was also determined by the composite reliability (CR) method. Data analysis was done in Spss software and structural equations were done with Lisrel software.

Research Findings

In the qualitative stage, in order to achieve a deep and path-breaking description, the views and opinions of academic experts and selected senior managers of the country's tax affairs organization, who had useful executive or research experience and had sufficient mastery of the concepts of human resource agility, were used. 80% of the sample of the qualitative section were men and 20% were women. The level of education was 10% bachelor's degree, 20% master's degree and 70% doctorate. 60% of the experts were senior managers who were men and 40% were university experts who were women.

In the qualitative data content analysis, the inductive content analysis approach was used. In this way, while keeping in mind the

identified factors of previous researches, the researcher codes the expressions expressed by the interviewees by inductive method. According to the nature of the required information, "subject" was considered as the

unit of analysis. After coding the categories, a total of 13 main categories were identified, and these categories were grouped into four main clusters (Table 1).

Table 1.
The results of the analysis of the frequency of references

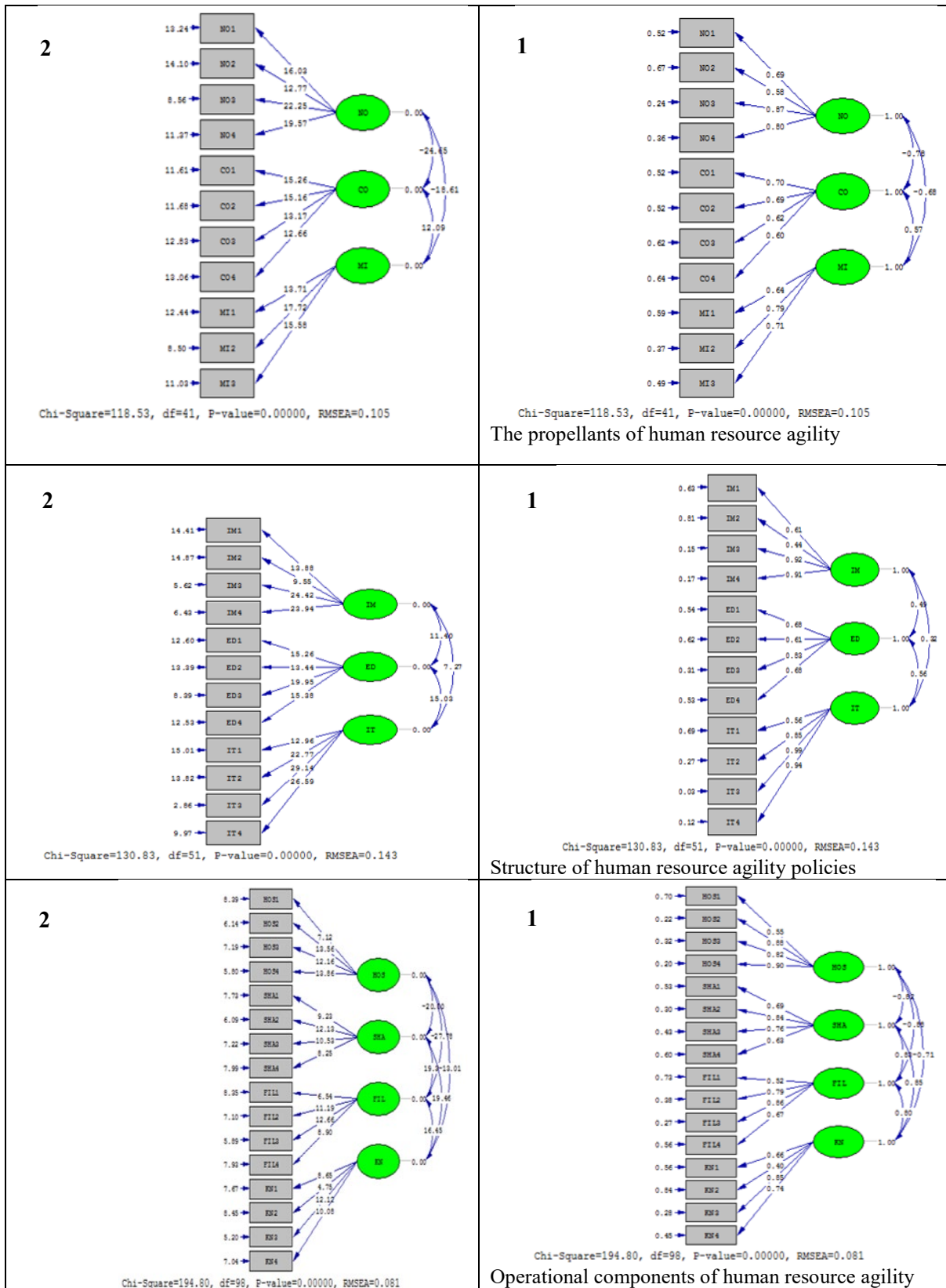
Dimensions	Categories	Abundance in total content	Percentage abundance
The propellants of human resource agility	Laws related to human resources in government organizations	6	5.41
	Human resources costs	6	5.41
	Labor market characteristics	8	7.21
Human resource agility policies	Employee empowerment strategy	8	7.21
	Downsizing and integration strategy	10	9.01
	Strategies based on activity intelligence	10	9.01
Operational components of human resource agility	Succession	12	10.81
	Meritocracy	8	7.21
	Manpower training	10	9.01
	Knowledge management	6	5.41
Results and functions of human resource agility	Economic performance	11	9.91
	Process functions	9	8.11
	Obtaining a competitive advantage	7	6.31
Total		111	100

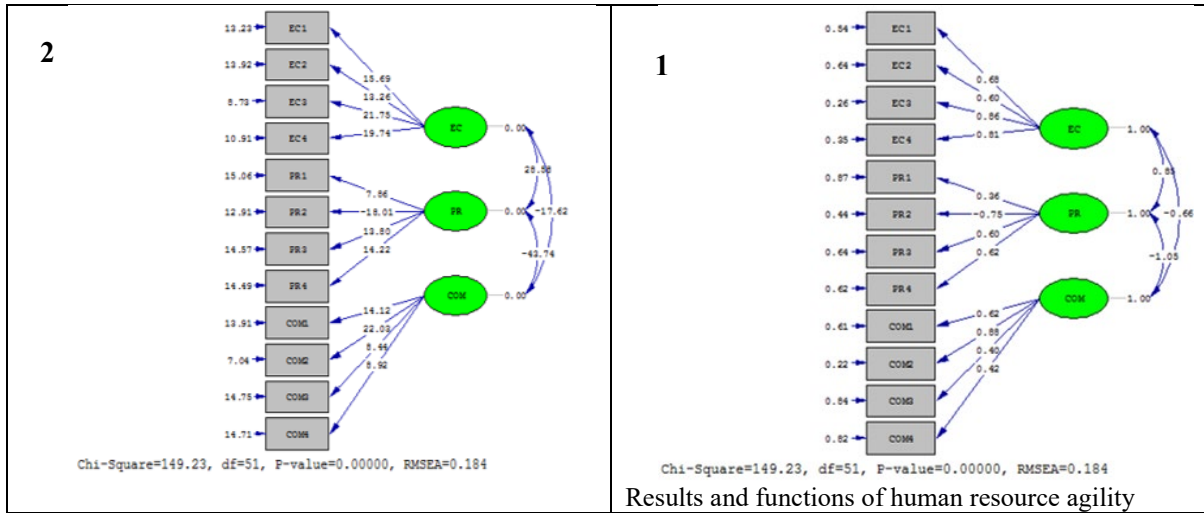
The validity of the qualitative stage was confirmed by members (research audit) and homogeneous information. The reliability of the qualitative method was confirmed by the reliability evaluation method between the coders.

The results of this step were converted into a questionnaire for the quantitative part. The results of the descriptive statistics of the statistical population in the quantitative section showed that 73% were men and 27% were women. 67% had a bachelor's degree,

18% had a master's degree, and 15% had a doctorate. 40% were employees, 20% senior managers, 10% middle managers and 30% basic managers.

The results of the Kolmogorov test indicated the normality of the research variables ($p > 0.05$). Structural equations were performed with Lisrel software in order to evaluate the relationships between the basic variables of the proposed research model (Table 1).





The above figure shows the confirmatory factor analysis of the structures of the proposed model in standard estimation mode (1) and significance (2).

The results of the model fit of the research structures showed that in all the structures, the value of χ^2 is significant at the significance level of less than 0.05, hence the fit the model is suitable. Also, based on the results, it was shown that the fit indices of RMSEA, GFI, AGFI and the significance level are at the optimal level, therefore, the structural model has a good fit. Also, the

value of AVE in all variables of the model constructs was greater than 0.5, so convergent validity is confirmed in all constructs. Since the value of CR and ALPHA in all constructs is greater than 0.7, composite reliability was confirmed.

The results of the second-order confirmatory factor analysis of the research variables are shown in Table 2. Considering that the value of the t statistic of all components is greater than 1.96, therefore, the structure of the structural model is significant.

Table 2. *Second-order confirmatory factor analysis of research variables*

Component	Dimensions	Factor Loading	Estimation error	t-statistics
The propellants of human resource agility	MI	0.8465	0.026	32.5093
	CO	0.7995	0.0305	26.233
	NO	0.8139	0.0339	23.978
Operational components of human resource agility	HOS	22.4081	0.035	0.7841
	SHA	40.0025	0.0217	0.8692
	FIL	44.9607	0.0202	0.9081
	KN	20.8595	0.0405	0.8441
Human resource agility policies	70.7672	0.0131	0.9274	IM
	69.4978	0.0133	0.9231	ED
	86.6933	0.0109	0.9425	IT
Results and functions of human resource agility	35.8568	0.0242	0.867	EC
	63.9399	0.0142	0.9091	PR
	33.7717	0.0255	0.8628	COM

The path analysis of the research structural model is shown in Table 3.

Table 3.

Path analysis of the research structural model

Path name	Factor Loading	Estimated error	t-statistics	Test result
INT->PRA	0.266	0.063	4.2224	It is meaningful
PRA->RES	0.569	0.1059	5.374	It is meaningful
INT->EST	0.385	0.0658	5.847	It is meaningful
EST->RES	0.295	0.0921	3.2038	It is meaningful
INT->RES	0.043	0.0455	0.9459	It is not meaningful
EST->PRA	0.457	0.0663	6.8884	It is meaningful

As shown in Table 3, since the value of t statistic in this path of propellants of human resource agility and Operational components of human resource agility is equal to 4.2224, it is greater than 1.96, so the propellants of human resource agility has an impact on the operational components of human resource agility. The value of the t statistic for the path of propellants of human resource agility and Human resource agility policies is equal to 5.847, the path of Human resource agility policies and the results and Results and functions of human resource agility is equal to 3.2038, the path of the operational components of human resource agility and the results and practices of human resource agility (RES) is equal to 5.374, the path of the Human resource agility policies and the Operational components of human resource agility is equal to 6.8884, are more than 1.96 and the relationship between the variables of the model is confirmed.

While the path of the propellants of human resource agility and Results and functions of human resource agility is equal to 0.9459, which is a significant level less than 1.96. Therefore, the drivers of human resource agility and human resource agility functions have no effect.

Also, the results showed that the indirect path of the propellants of human resource agility, operational components of human resource agility and the Results and functions of human resource agility are all significant coefficients, hence the agile operational components. Human resource development has a mediating role on the relationship between the propellants of human resource agility and the results and functions of human resource agility. Also, in the indirect path of propellants of human resource agility, human

resource agility policies and the results and functions of human resource agility, all these coefficients became significant, hence human resource agility policies has a mediating role on the relationship between the propellants of human resource agility and the results and functions of human resource agility.

Conclusion

The purpose of this research was to investigate the propellants of human resource agility based on government policies. Using the qualitative method, the inductive content analysis approach was used. A total of 13 main categories were identified, and these categories were grouped into four main clusters (drivers of human resource agility, human resource agility policies, operational components of human resource agility, and results and effects of human resource agility). Based on the indicators and components, a researcher-made questionnaire was compiled and 350 employees, senior and middle managers of the country's tax affairs organization completed the questionnaires. The results showed that the propellants of human resource agility have an effect on the operational components of human resource agility. These results are in line with the findings of Ciampi et al., (2022). They showed that propellants and components such as employee intelligence are important in human resource agility and are related to each other at the levels of the presented research model.

The results showed that the propellants of human resource agility have an effect on the human resource agility policies. This is in line with the results of Wamba (2022). He showed that the capabilities of human resource agility are intelligence and awareness, multiple

competencies, knowledge management, empowerment culture and information system, and they concluded that strategies such as downsizing and integration are aspects of agility and in this context Necessary rules and regulations are needed as a stimulus in the organization.

The results showed that the drivers of human resources agility do not affect the results and functions of human resource agility. Gou et al., (2023) showed that creating knowledge for the organization, coordination and integration, having high flexibility and a suitable organizational structure are necessary features for human resource agility in organizations, which is inconsistent with the results of the current research. This can be due to the statistical sample of the research, the different volume of the research sample and the characteristics of the current research with Nijssen and Pao's research.

The results showed that human resource agility policies have an impact on the results and functions of human resource agility. Zhang et al., (2022) argued that paying attention to environmental conditions, existing processes, human resource agility, and information technology are effective factors in creating organizational agility in radio and television, and in this field, strategies matching environmental conditions are effective.

The results showed that the operational components of human resource agility have an effect on the results and functions of human resource agility. Darvishmotevali et al., (2020) also showed that there is a relationship between organizational agility and its dimensions (flexibility, responsiveness, culture change, work speed, low complexity and integration, high quality and customized production, core competencies) and workforce efficiency. There is a significant relationship between the humanity of employees, which is compatible with the results of the present study.

The results showed that human resource agility policies have an effect on the operational components of human resource agility. Goncalves et al., (2022) showed that

organizations with agile human resources have good performance compared to other organizations and the characteristics of human resource agility are the knowledge and skills of employees, flexible organizational culture, having a suitable information system, flexible organizational structure and decision making. Count flexibly. They showed that without proper strategies based on the proper performance environment, it will not be effective in making human resources agile, which is in line with the results of the current research.

The results showed that propellants of human resource agility have an effect on the results and functions of human resource agility by relying on the mediating role of operational components of human resource agility. Edi Arsawan et al., (2023) showed that organizational culture, organizational capacities, network employees and the use of accurate information can be the main dimensions of human resource agility in current organizations. Also, they emphasized on strategies based on environmental stimuli that can be a suitable stimulus for operational components of organizational agility. Due to the fact that the direct connection of human resources agility drivers with the results and functions of human resources agility was rejected in the research, therefore the organizational agility drivers should lead to the improvement of the operational components of organizational agility so that they can achieve proper performance.

The results showed that the propellants of human resource agility have an effect on the results and functions of human resource agility based on the mediating role of human resource agility strategies. This means, as long as the organizational propellants can achieve the desired results in the process of human resources agility have an appropriate impact on the organizational strategies and these strategies define the operational components of the organizational agility well. This shows that achieving the desired performance is the result of the combination of a chain that consists of drivers, strategies

and operational components in a coherent manner.

Suggestions

- ✓ Creating this attitude among human resource policymakers that the process of agility can be implemented as a coherent model in the organization, which must be well paid attention to its drivers, strategies and operational components at the same time;
- ✓ Evaluation of the performance of the results of human resources agility from the economic, process and competitive advantage perspective in order to modify and revise all the components involved in the field of human resources agility;
- ✓ Establishing a specialized department in the field of human resources in the organization in order to design and develop human resource agility processes and try to create a standard procedure in operationalizing this concept in the organization according to the findings of this research and other related research.

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