

Job profile analysis as a competitiveness strategy Case: Taxpayer Assistance Department in the Tax Administration Service

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ABSTRACT: *The Tax Administration Service (SAT) is a decentralized body of the Ministry of Finance and Public Credit, which has the responsibility of applying tax and customs legislation, so that natural and legal persons contribute proportionally and equitably to the public spending. There are companies that integrate in their structure workers who do not have a professional career or whose careers are not related to the organization's turn and much less to the functions of the position they occupy; there are also companies in which retired employees leave their jobs to their children or close relatives. Therefore, the present investigation was carried out, to know what requirements or elements each of the workers of the Taxpayer Assistance Department (Tax Administration Service - SAT) have. To obtain the results, a survey was used as an instrument, with which it was possible to know the job profile of the employees of the organization. The results obtained when conducting this survey were that senior managers perform the same activities, therefore, an organic structure was built in which you can understand what are the specific functions of each official, to be used as a competitive strategy.*

KEYWORD: *Job profile, strategy, competitiveness strategy, Taxpayer Assistance Department*

Date of Submission: 20-12-2019

Date of acceptance: 31-12-2019

I. INTRODUCTION

The division of labor and the specialization of functions, the determination of the basic human resources needs of the business or institutional organization, is established through a scheme of job description and specification; This is, through an exercise of job analysis, which should be understood as a process that allows to determine the behaviors, tasks and functions that each of them comprises, as well as the attitudes, aptitudes, skills, knowledge and competences that are important for a successful performance in them (Werther and Davis, 2008).

The analysis of positions must be approached as a systematic process formed by a set of perfectly defined phases, each of which is carried out a series of previously determined actions, so that eliminating some, or performing it incorrectly, would result in a decreased reliability and validity of the data obtained (Reyes, 2005).

Not having an analysis and description of positions as a basis impacts the overall performance of a company, since the non-delimitation of activities and responsibilities represents inefficiency, internal conflicts and time invested in solving problems generated by the same disorganization of the business structure (Chiavenato, 2011).

The description and analysis of positions is the platform that serves as a starting point for several basic activities of personnel administration, in such a way that it becomes a base point of the organizational processes in both public and private companies (Gama, 1992).

According to Chiavenato (1992), the duties and responsibilities of a position, which correspond to the employee who performs it, provide the means for employees to contribute to the achievement of the objectives in an organization.

On the other hand, companies, through their human resources department, require a thorough analysis of the positions of all their departments, in order to recruit the right person to take charge of said position; All this to achieve the desired success and to have the best decisions that favor the growth of the organization, and the personal and professional development of the worker.

1.1 Problem definition

Nowadays, private and public sector companies are easy targets in organizational problems, due to the lack of organizational structures that make workers not provide good service, or that companies do not obtain

good decision making; The lack of communication within a company is one of the main difficulties, since it does not allow employees to transmit their ideals, or they cannot cope with the work environment of their work areas.

Currently, in the offices of the Taxpayer Attention Department of the Tax Administration Service (SAT) the positions generated are filled by workers, of which 90% have the title of lawyers, accountants and engineers and 10% are people who have worked inside the offices, but they don't have any profession or they just finished high school.

Through this investigation, an exhaustive analysis of positions will be carried out, in order to see if employees meet the expectations of the job they are occupying from the Taxpayer Assistance Department at the SAT.

Therefore, with the present research work, it is intended to answer the following research question:

What are the implications of determining the job profile of the Taxpayer Assistance Department, of the Tax Administration Service, from an exhaustive analysis of them?

1.2 Objectives

1.2.1 General objective

Analyze the position profile of the Taxpayer Assistance Department of the Tax Administration Service, in order to determine, define and prosecute the activities, functions and responsibilities of its staff.

1.2.2 Specific objectives

- Analyze the current situation of the positions that make up the Taxpayer Assistance Department.
- Design and propose the structure of job profiles of the Taxpayer Assistance Department.
- Compare the desired job profile against the current one.
- Evaluate the results.

1.3 Research questions

- What is the current job profile of the employees that make up the Taxpayer Assistance Department?
- How will the structure of the job profiles of the Taxpayer Service Department be designed?
- What is the structure of taxpayer service area positions?
- What is the result of comparing the desired job profile with the one already established?

1.4 Assumption

The analysis of the profile of positions within the federal government institution, such as the SAT, will help the employee to develop their skills and abilities in the area or department of work, to provide a fast, effective and efficient service for taxpayers, as well as to facilitate the coordination and organization of the company's activities.

1.5 Justification

In the present investigation, in which the profile of positions within the SAT is analyzed, which aims to know the specifications of the occupations that employees carry out in order to optimize and strengthen the performance of workers so that taxpayers get quality care, as well as to help distribute and better establish workloads, in principle, you will benefit:

- The institution: will have an organizational structure, will select the best applicants for the good development of the activities, reinforce the bases, policies, missions and visions of the staff; strategically aligning the Department with the SAT.
- Administrators: it will help them explain to the workers their specific functions and activities that they must carry out; In addition, it will allow you to find the most suitable worker to develop any unforeseen activity and can provide complete and accurate knowledge of the operations towards employees.
- Workers: they will be clearly indicated their work to perform as are their responsibilities, they will also be notified of their failures or successes and their merits and collaboration will be highlighted; leading to continuous improvement.
- Taxpayers: they will be treated in the best possible way, clarifying any doubt, hoping to meet all expectations, and will be attended by an ad-hoc person to the position and the activity that the taxpayer will perform.
- Researchers: for future researchers, this research topic will serve as a basis or as a guide for the investigation of topics similar to the one presented in this thesis.

1.6 Delimitation

This research is carried out in the period from January to December of 2018.

The SAT has five floors each floor is an administration and each of them has its own departments. Therefore, in this study, he focused on analyzing the job profile of the Taxpayer Services Administration, which is located on the first floor of the building.

For the field investigation, there was a schedule from Monday to Friday from 9:00 am - 1:00 pm

II. THEORETICAL FRAMEWORK

2.1 Organization and Company

According to Bustos (2003), an organization consists of grouping and ordering the activities necessary to achieve the objectives established by building administrative units, creating, where appropriate, functions, authority, responsibility and hierarchy and establishing the relationships that must exist between those units.

Likewise Münch (2010), establishes that an organization consists of the design and determination of the structures, processes, systems, methods and procedures tending to the simplification and optimization of the work.

Amaru (2009), argues that organizations are social groups that deliberately seek to achieve objectives. The main objective is to offer some combination of products and services.

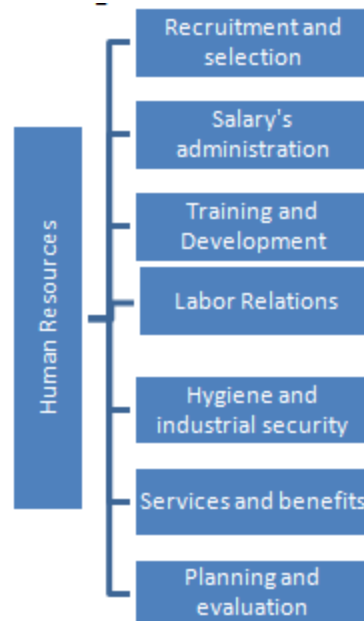
On the other hand, Münch (2010), defines that the company is the economic-social unit in which, through capital, labor and coordination of resources, goods and services are produced to meet the needs of society.

2.2 Human Resources in Organizations

“People contribute to their organizations their skills, knowledge, attitudes, behavior, perceptions, etc. Whether directors, managers, employees, workers or technicians, people play very different roles, these are the positions within the hierarchy of authority and responsibility that exists in the organization”(Chiavenato, 2007).

Münch (2010), describes that the administration of human resources is the area which is also called human talent, industrial relations or human capital; where mechanisms are established to select, train and direct the staff, and achieve their optimal development, as well as to increase their level of satisfaction and belonging within the organization.

Figure 1 Functions of the human resources area



Source: Administration Organizational management, approaches and administrative process, 2010.

Tejedoand Iglesias (2011), ensure that in the organization of a company's staff, at least three main issues must be addressed:

- Workers who integrate it.
- Functions assigned to each of them.
- Hierarchical and functional relationships between them.

The goal of human resources management is to develop policies, programs and procedures to define an efficient administrative-organizational structure and mechanisms for the relevant quantitative and qualitative integration of personnel, which contribute to achieving the goals of the organization (López, et al., 2011). Münch (2010), states that the main functions of the personnel area are those presented in Figure 1.

2.2.1 Job profile analysis

Within the dynamic work environment that exists today, there is a need for a solid system of job analysis which is essential, because new jobs are created, and old jobs are redesigned or eliminated.

The job description is a simple inventory of the tasks or responsibilities performed by its occupant, in short, the requirements of human resources, quantity and qualities in terms of knowledge, skills, experiences, attitudes, interests and values of the staff that in turn they are determinants of productivity.

The analysis of positions serves as a starting point for several basic activities of personnel administration, so that it becomes a base point for organizational processes (Valenzuela and Ortiz, 2004).

For Tejedoa and Iglesias (2011), job profile analysis is obtaining information about the contents and conditions of the jobs.

The conclusions obtained in the analysis will be reflected in a document, called a profesigram, in which all the characteristics of the job (tasks, functions, responsibilities, etc.) will be reflected.

2.3 State of the art

A Frenchman, Henri Fayol, was one of the first writers who introduced the idea of administration principles. Since that time numerous concepts have been promulgated as administration principles. Fayol was reluctant to use the term "principle" because it implies law and inflexibility.

A principle is defined as "a fundamental, main or general truth, on which other truths depend." A law is defined as "a presentation of an order or relationship of a phenomenon that as far as it is known is invariable under the given conditions."

Unfortunately, one of the biggest problems in developing management principles is that it is very difficult to conduct a controlled experiment in the administrative environment.

The cost of the inability to place controls in one of the main deliveries (people) makes controlled experimentation difficult.

Unable to use the time-trial method of scientific experimentation to develop laws, the remaining logical alternative is to use observation and deduction. This is the method by which most administration principles have been developed. For example, Fayol could use more than 40 years of practical business experience to develop its principles.

Administrative principles are more subject to change and interpretation than the laws of the physical sciences.

III. RESEARCH METHOD

3.1 Research approach

The focus of this research is scientific, it is based on scientific research. Scientific research can be defined as a type of systematic, controlled, empirical and critical investigation of hypothetical propositions about the presumed relationships between natural phenomena (Kerlinger, 1995).

Therefore, in the present investigation it is scientific because the requirements of the workers of the organization were analyzed, as well as job specifications of the employees.

On the other hand, this research has a qualitative approach, according to Déniz and Lincoln (2005), qualitative research is an activity that locates the observer in the world. It consists of a set of interpretive practices that make the world visible.

3.2 Type of investigation

This research is descriptive, given that Tamayo and Tamayo (2004), indicate that descriptive research includes the description, registration, analysis and interpretation of the current nature, and the composition or processes of the phenomena. The focus is on dominant conclusions or on a person, group or thing that is conducted or functions in the present.

3.3 Research method

In this section, the method in which the following investigation stages are established is carried out :

Step 1: Through a review of the workers' records and an interview with the company's human resources administrator, it was possible to determine the labor requirements or the academic preparation of the employees.

Step 2: The structure within the department was designed taking into account the requirements that were analyzed, the skills of each worker and how it develops within its area. For this design, the best structure that

corresponds to the guidelines of the company was selected and that is in the best possible position for the taxpayer.

Step 3: Based on the information obtained from the dependents of the institution, new induction requirements for the company could be developed.

Step 4: Once the data was collected, the requirements that workers have in order to redefine and establish them were reviewed.

Step 5: Using graphs and tables, it was possible to observe the differences that exist between the job profiles of the workers who are currently working against those desired by the organization.

3.4 Population and sample

3.4.1 Population

The area of influence of the present investigation was the SAT.

This institution consists of 5 administrations and each of them has different departments, with around 350 employees, including cleaning and surveillance staff.

3.4.2 Sample

The sample is composed of the 23 dependent workers of the Taxpayer Assistance Department. Which are:

An administrator.

An operative Deputy Administrator.

A sub-administrator in federal taxpayer record captures.

A department head

Operational staff.

3.5 Techniques and data collection

The technique used for data collection in this research was an interview with the person in charge of the human resources department and conducting a survey special job analysis to workers of the institution.

These techniques used that were applied are the most appropriate for the type of research that was carried out, since in this way it is easier to obtain data from the dependents, such as their aptitudes, level of education, skills, etc.

3.6 Instruments

The instrument that was developed for the present investigation corresponds to an interview and information of the records of the employees of the organization.

3.7 Data analysis methods

For the analysis of the data obtained for the investigation, Excel tools were needed, such as: tables and graphs.

IV. DATA ANALYSIS AND RESULTS

In this chapter, the results obtained from the analyzes performed to all the workers that make up the taxpayer assistance department in the SAT are shown, based on the application of the corresponding instrument. This analysis shows the job profile of SAT workers within the Taxpayer Assistance Department.

4.1 Position Profile of the Decentralized Taxpayer Service Administrator

In this section, from table 1, the current status of the position profile of the Decentralized Administrator of the Taxpayer Service of the SAT is shown.

Table 1 Profile of Decentralized Taxpayer Service Administrator positions.

1. General information of the organization	
First name:	Service tax administration
Branch or turn:	Public sector
2. Job ID	
First name:	Decentralized Taxpayer Services Administrator.
Full name of the unit of affiliation:	Decentralized administration of taxpayer services.
Monthly salary:	\$ 60,000.00
Compensation:	\$ 100,000.00 (Secretariat directly grants them).
Different names given to the position:	Taxpayer services.

The position is:	Trustworthy	
Kind of position:	Executive	
Number of employees in the position:	1	
Working day of work:	Days: Monday to Friday Hours: <u>8:00 am</u> to <u>2:00 pm</u> and from <u>3:00 pm</u> to <u>5:00 pm</u>	
Immediate lower posts:	<ul style="list-style-type: none"> • Sub operating administrator. • Sub Administrator in federal registry captures. • Head of Department. 	
Position of the immediate superior chief:	General Administrator of Taxpayer Services	
His reports are directed to:	Sub Administrators -Notify what provisions must be delivered. Operational staff. - What information should be given.	
3. Generic description		
What did you work on:	Supervise the personnel, that the regulations issued by the central area are fulfilled and that they be executed.	
General objective of the position:	That the taxpayer leaves satisfied of the service that requires.	
4. Specific description		
Daily tasks:	Name: Update of tax obligations. Time approx. Execution: 20 min. Background: That the taxpayer is regulated in their declarations or payments. Conduct: That the taxpayer arrives and takes a number to be attended with our advisors. Consequent: Pass report to the log to send to the central level.	
Periodic Tasks:	Name: Statistics. Time approx. Execution: No time. Background: Determine the amount of taxpayers there and how long they were served. Conduct: The computer has an estimated time for each taxpayer, depending on the type of procedure. Consequent: The statistics are sent centrally to know how many appointments to make the following month.	
Occasional tasks:	Name: Courses Time approx. Execution: 2 Hours. Background: Change of reforms and miscellaneous tax. Behavior: Projects the images of the reforms that have changed and explains them. Consistent: Work according to the new reforms.	
Information received in the position:	Document: Graphics. Department that sends it: Central area. Position where it is sent: Administration. Correspondent. Use: Give courses.	
Information issued in the position:	Document: Electronic document. Department that sends it: Administration. Correspondent. Position where it is sent: Administration. Correspondent.	
5. Knowledge and training		
Machinery or equipment to perform the tasks of your position, degree of mastery and percentage that each of them uses in a work week:		
<ul style="list-style-type: none"> • Computer • Multifunction printer 	Accuracy and speed Accuracy and speed	100% 85%

Knowledge necessary for the completion of tasks and where this information can be acquired:	<ul style="list-style-type: none"> • Handle computer. • Page update. 	<ul style="list-style-type: none"> • Informatic courses. • Decentralized SAT web page 	
Theoretical or indispensable knowledge you have to perform the position:	Full career: Law Degree. English: 95% proficiency.		
6. Experience			
To develop the tasks of your position, you need to have experience in:	In all fiscal branches.		
Previous experience required:	5 years.		
7. Responsibility in assets			
The position requires asset liability:	Yes, desk, chair, telephone, stationery, file, computer and printer.		
Responsibility in values (money)	No		
8. Responsibility in supervision			
Posts you supervise			
Market Stall	No people	Supervision	% time (Workday)
1. A Sub operating administrator.	1	Complete	20 min.
2. A Sub Administrator in federal taxpayer record captures.	1	Complete	20 min.
3. Head of Department	1	Complete	10 minutes.
4. Operational staff	partial	Complete	5 min.
In the previous order, explain what job you supervise for each position:			
1. That the regulations of the company be executed.			
2. That the operators fulfill their work.			
3. That the system is fully functioning.			
4. That they do not exceed the estimated time for each taxpayer.			
Degree of supervision you receive:	A lot		
Conditions under which you perform your work:	Under direct supervision, following detailed instructions.		
9. Responsibility in confidential data			
Do you have access to confidential data? Which ones ?:	Yes, Tax Information		
His work is done by:	Normally, with confidential data.		
What kind of damage could cause an indiscretion ?:	Immediate withdrawal from my position and consignment to the authorities.		
10. Responsibility in contact with the public			
Do you have contact with the public? Type of contact?	Yes, staff.		
What harm can cause these people to be treated badly?	Attention calls and leave the post.		
11. Responsibilities on working methods			
What are the most frequent mistakes that could be made in the performance of the activities?			
Type of error	Cause	Effects	
System failures.	Net.	Not meet the taxpayer.	
The results of your work affect:	The service to the public.		
12. Ambient			
Conditions under which you do your job:			
Appearance	level		
Illumination. Ventilation.	Okay. Okay.		

Cleaning.	Okay.
His work is developed in (corresponding% in total relation of his workday)	
<ul style="list-style-type: none"> • Inside • Exterior • Enter and exit • In vehicle (plane, bus, car, motorcycle, etc.) 	<ul style="list-style-type: none"> • 75-100% • Less than 25% • 75-100% • Less than 25%
In carrying out your work you must maintain a position (corresponding% in relation to the total workday)	
<ul style="list-style-type: none"> • Stopped • Seated 	<ul style="list-style-type: none"> • 75-100% • 75-100%
Accidents to which you are exposed at work (% chance of occurrence)	
<ul style="list-style-type: none"> • Falls 	<ul style="list-style-type: none"> • 25-49%
Diseases to which you are exposed at work (% chance of occurrence)	
<ul style="list-style-type: none"> • View • Stress 	<ul style="list-style-type: none"> • 50-74% • 75-100%

4.2 Position Profile of the Operational Sub-Administrator

Table 2 shows the position profile of the Operational Sub-Administrator, of the Taxpayer Assistance Department of the SAT.

Table 2 Position profile of the Operational Sub - Administrator

1. General information of the organization	
First name:	Service tax administration
Branch or turn:	Public sector
2. Job ID	
First name:	Deputy Administrator of Operation.
Full name of the unit of affiliation:	Sub operating administrator.
Monthly salary:	\$ 20,000.00
Compensation:	\$ 80,000.00 Annual
Different names given to the position:	Taxpayer services.
The position is:	Trustworthy
Kind of position:	Executive
Number of employees in the position:	1
Working day of work:	Days: Monday to Friday Hours: 8:00 am to 2:00 pm and from 3:00 pm to 5:00 pm
Immediate lower posts:	<ul style="list-style-type: none"> • Head of Department. • Operational staff.
Position of the immediate superior chief:	Decentralized Taxpayer Services Administrator.
His reports are directed to:	Sub Administrators -Notify what provisions must be delivered. Operational staff. - What information should be given.
3. Generic description	
What did you work on:	Review, perform and guide operational personnel. Make compliance with the regulations mandated by the administrator.
General objective of the position:	Provide the best service to the taxpayer.
4. Specific description	

Daily tasks:	Name: Update of tax obligations. Time approx. Execution: 20 min. Background: That the taxpayer is regulated in their declarations or payments. Conduct: That the taxpayer arrives and takes a number to be attended with our advisors. Consequent: Pass report to the log to send to the central level.		
Periodic Tasks:	Name: Statistics. Time approx. Execution: No time. Background: Determine the amount of taxpayers there is and how long they were served. Conduct: The computer has an estimated time for each taxpayer, depending on the type of procedure. Consequent: The statistics are sent centrally to know how many appointments to make the following month.		
Occasional tasks:	Name: Courses Time approx. Execution: 2 Hours. Background: Change of reforms and miscellaneous tax. Behavior: Projects the images of the reforms that have changed and explains them. Consistent: Work according to the new reforms.		
Information received in the position:	Document: Graphics. Department that sends it: Central area. Position where it is sent: Corresponding Administration. Use: Give courses.		
Information issued in the position:	Document: Electronic document. Department that sends it: Corresponding Administration. Position where it is sent: Corresponding Administration.		
5. Knowledge and training			
Machinery or equipment to perform the tasks of your position, degree of mastery and percentage that each of them uses in a work week:			
<ul style="list-style-type: none"> • Computer • Multifunction printer 	Accuracy and speed Accuracy and speed	100% 85%	
Knowledge necessary for the completion of tasks and where this information can be acquired:	<ul style="list-style-type: none"> • Handle computer. 	<ul style="list-style-type: none"> • Informatic courses. 	
Theoretical or indispensable knowledge you have to perform the position:	Full career: Bachelor of Accounting. English: 80% proficiency		
6. Experience			
To develop the tasks of your position, you need to have experience in:	All tax issues.		
Previous experience required:	3 years.		
7. Responsibility in assets			
The position requires asset liability:	Yes, desk, chair, telephone, stationery, file, computer and printer.		
Responsibility in values (money)	No		
8. Responsibility in supervision			
Posts you supervise			
Market Stall	No people	Supervision	% time (Workday)
1. Head of Department	1	Complete	20 min.
2. Operational staff	19	check	5 min.
In the previous order, explain what job you supervise for each position:			
1. That the system is fully functioning.			
2. That they do not exceed the estimated time for each taxpayer.			
Degree of supervision you receive:	A lot		

Conditions under which you perform your work:		Under direct supervision, following detailed instructions.
9. Responsibility in confidential data		
Do you have access to confidential data? Which ones ?:	Yes, Tax Information	
His work is done by:	Normally, with confidential data.	
What kind of damage could cause an indiscretion ?:	Immediate withdrawal from my position and consignment to the authorities.	
10. Responsibility in contact with the public		
Do you have contact with the public? Type of contact?	Yes, staff.	
What harm can cause these people to be treated badly?	Attention calls and leave the post.	
11. Responsibilities on working methods		
What are the most frequent mistakes that could be made in the performance of the activities?		
Type of error	Cause	Effects
System failures.	Net.	Not meet the taxpayer.
The results of your work affect:	The service to the public.	
12. Ambient		
Conditions under which you do your job:		
Appearance	level	
Illumination.	Okay.	
Ventilation.	Okay.	
Cleaning.	Okay.	
His work is developed in (corresponding% in total relation of his workday)		
<ul style="list-style-type: none"> • Inside • Exterior • Enter and exit • In vehicle (plane, bus, car, motorcycle, etc.) 	<ul style="list-style-type: none"> • 75-100% • Less than 25% • 75-100% • Less than 25% 	
In carrying out your work you must maintain a position (corresponding% in relation to the total workday)		
<ul style="list-style-type: none"> • Stopped • Seated 	<ul style="list-style-type: none"> • 75-100% • 75-100% 	
Accidents to which you are exposed at work (% chance of occurrence)		
<ul style="list-style-type: none"> • Falls 	<ul style="list-style-type: none"> • 25-49% 	
Diseases to which you are exposed at work (% chance of occurrence)		
<ul style="list-style-type: none"> • View • Stress 	<ul style="list-style-type: none"> • 50-74% • 75-100% 	

4.3 Position Profile of the Sub Administrator in Federal Taxpayer Registry Catch

Table 3 shows the position profile of the sub-administrator in federal taxpayer capture catches of the Department of Taxpayer Assistance of the SAT.

Table 3 Position profile of the sub - administrator in federal taxpayer record captures.

1. General information of the organization	
First name:	Service tax administration
Branch or turn:	Public sector
2. Job ID	
First name:	Deputy Administrator of Operation.
Full name of the unit of affiliation:	Deputy Administrator in federal taxpayer record captures.
Monthly salary:	\$ 20,000.00
Compensation:	\$ 80,000.00 Annual

Different names given to the position:	Taxpayer services.	
The position is:	Trustworthy	
Kind of position:	Executive	
Number of employees in the position:	1	
Working day of work:	Days: Monday to Friday Hours: 8:00 am to 2:00 pm and from 3:00 pm to 5:00 pm	
Immediate lower posts:	<ul style="list-style-type: none"> • Head of Department. • Operational staff. 	
Position of the immediate superior chief:	Decentralized Taxpayer Services Administrator.	
His reports are directed to:	Sub Administrators -Notify what provisions must be delivered. Operational staff. - What information should be given.	
3. Generic description		
What does the work consist of:	Provide service to taxpayers who require some specific information.	
General objective of the position:	That the taxpayer leaves satisfied of the service that requires.	
4. Specific description		
Daily tasks:	Name: Update of tax obligations. Time approx. Execution: 20 min. Background: That the taxpayer is regulated in their declarations or payments. Conduct: That the taxpayer arrives and takes a number to be attended with our advisors. Consequent: Pass report to the log to send to the central level.	
Periodic Tasks:	Name: Statistics. Time approx. Execution: No time. Background: Determine the amount of taxpayers there is and how long they were served. Conduct: The computer has an estimated time for each taxpayer, depending on the type of procedure. Consequent: The statistics are sent centrally to know how many appointments to make the following month.	
Occasional tasks:	Name: Courses Time approx. Execution: 2 Hours. Background: Change of reforms and miscellaneous tax. Behavior: Projects the images of the reforms that have changed and explains them. Consistent: Work according to the new reforms.	
Information received in the position:	Document: Department Post where it is sent: Use:	
Information issued in the position:	Document: Department that sends it: Post where it is sent:	
5. Knowledge and training		
Machinery or equipment to perform the tasks of your position, degree of mastery and percentage that each of them uses in a work week:		
<ul style="list-style-type: none"> • Computer • Multifunction printer 	Accuracy and speed Accuracy and speed	100% 85%
Knowledge necessary for the completion of tasks and where this information can be acquired:	<ul style="list-style-type: none"> • Handle computer. 	<ul style="list-style-type: none"> • Informatic courses.

Theoretical or indispensable knowledge you have to perform the position:	Full career: Bachelor of Accounting.		
6. Experience			
To develop the tasks of your position, you need to have experience in:	In all fiscal branches.		
Previous experience required:	4 years.		
7. Responsibility in assets			
The position requires asset liability:	Yes, desk, chair, telephone, stationery, file, computer and printer.		
Responsibility in values (money)	No		
8. Responsibility in supervision			
Posts you supervise			
Market Stall	No people	Supervision	% time (Workday)
1. Head of Department	1	Complete	10 min.
2. Operational staff	19	check	5 min.
In the previous order, explain what job you supervise for each position:			
1. That the system is fully functioning.			
2. That they do not exceed the estimated time for each taxpayer.			
Degree of supervision you receive:	A lot		
Conditions under which you perform your work:	Under direct supervision, following detailed instructions.		
13. Responsibility in confidential data			
Do you have access to confidential data? Which ones?:	Yes, Tax Information		
His work is done by:	Normally, with confidential data.		
What kind of damage could cause an indiscretion?:	Immediate withdrawal of the post and consignment to the authorities.		
14. Responsibility in contact with the public			
Do you have contact with the public? Type of contact?	Yes, staff.		
What harm can cause these people to be treated badly?	Attention calls and leave the post.		
15. Responsibilities on working methods			
What are the most frequent mistakes that could be made in the performance of the activities?			
Type of error	Cause	Effects	
System failures.	Net.	Not meet the taxpayer.	
The results of your work affect:	The service to the public.		
16. Ambient			
Conditions under which you do your job:			
Appearance	level		
Illumination.	Okay.		
Ventilation.	Okay.		
Cleaning.	Okay.		
His work is developed in (corresponding% in total relation of his workday)			
<ul style="list-style-type: none"> • Inside • Exterior • Enter and exit • In vehicle (plane, bus, car, motorcycle, etc.) 	<ul style="list-style-type: none"> • 75-100% • Less than 25% • 75-100% • Less than 25% 		
In carrying out your work you must maintain a position (corresponding% in relation to the total workday)			
<ul style="list-style-type: none"> • Stopped • Seated 	<ul style="list-style-type: none"> • 75-100% • 75-100% 		

Accidents to which you are exposed at work (% chance of occurrence)	
• Falls	• 25-49%
Diseases to which you are exposed at work (% chance of occurrence)	
• View	• 50-74%
• Stress	• 75-100%

4.4 Position Profile of the Head of Department

Table 4 shows the position profile of the head of the Taxpayer Attention Department of the SAT.

Table 4 Position profile of the department head.

1. General information of the organization	
First name:	Service tax administration
Branch or turn:	Public sector
2. Job ID	
First name:	Deputy Administrator of Operation.
Full name of the unit of affiliation:	Deputy Administrator in federal taxpayer record captures.
Monthly salary:	17,000.00
Compensation:	60,000.00 Annual
Different names given to the position:	Taxpayer services.
The position is:	Trustworthy
Kind of position:	Executive
Number of employees in the position:	1
Working day of work:	Days: Monday to Friday Hours: 8:00 am to 2:00 pm and from 3:00 pm to 5:00 pm
Immediate lower posts:	<ul style="list-style-type: none"> • Head of Department. • Operational staff.
Position of the immediate superior chief:	Decentralized Taxpayer Services Administrator.
His reports are directed to:	Sub Administrators -Notify what provisions must be delivered. Operational staff. - What information should be given.
3. Generic description	
What does the work consist of:	That the operators provide a good service to the taxpayers, so that they obtain a free-of-charge treatment.
General objective of the position:	That the taxpayer leaves satisfied of the service that requires.
4. Specific description	
Daily tasks:	<p>Name: Update of tax obligations. Time approx. Execution: 20 min. Background: That the taxpayer is regulated in their declarations or payments. Conduct: That the taxpayer arrives and takes a number to be attended with our advisors. Consequent: Pass report to the log to send to the central level.</p>
Periodic Tasks:	<p>Name: Statistics. Time approx. Execution: No time. Background: Determine the amount of taxpayers there is and how long they were served. Conduct: The computer has an estimated time for each taxpayer, depending on the type of procedure. Consequent: The statistics are sent centrally to know how many appointments to make the following month.</p>

Occasional tasks:	Name: Courses Time approx. Execution: 2 Hours. Background: Change of reforms and miscellaneous tax. Behavior: Projects the images of the reforms that have changed and explains them. Consistent: Work according to the new reforms.		
5. Knowledge and training			
Machinery or equipment to perform the tasks of your position, degree of mastery and percentage that each of them uses in a work week:			
<ul style="list-style-type: none"> Computer Multifunction printer 	Accuracy and speed	Accuracy and speed	100%
			85%
Knowledge necessary for the completion of tasks and where this information can be acquired:	<ul style="list-style-type: none"> Handle computer. 		<ul style="list-style-type: none"> Informatic courses.
Theoretical or indispensable knowledge you have to perform the position:	Full career: Bachelor of Accounting.		
6. Experience			
To develop the tasks of your position, you need to have experience in:	In all fiscal branches.		
Previous experience required:	2 years.		
7. Responsibility in assets			
The position requires asset liability:	Yes, desk, chair, telephone, stationery, file, computer and printer.		
Responsibility in values (money)	No		
8. Responsibility in supervision			
Posts you supervise			
Market Stall	No people	Supervision	% time (Workday)
1. Operational staff	19	Partial	5 min.
In the previous order, explain what job you supervise for each position:			
1. That they do not exceed the estimated time for each taxpayer.			
Degree of supervision you receive:	A lot		
Conditions under which you perform your work:	Under direct supervision, following detailed instructions.		
9. Responsibility in confidential data			
Do you have access to confidential data? Which ones ?:	Yes, Tax Information		
His work is done by:	Normally, with confidential data.		
What kind of damage could cause an indiscretion ?:	Immediate withdrawal of the post and consignment to the authorities.		
10. Responsibility in contact with the public			
Do you have contact with the public? Type of contact?	Yes, staff.		
What harm can cause these people to be treated badly?	Attention calls and leave the post.		
11. Responsibilities on working methods			
What are the most frequent mistakes that could be made in the performance of the activities?			
Type of error	Cause	Effects	
System failures.	Net.	Not meet the taxpayer.	
The results of your work affect:	The service to the public.		
12. Ambient			
Conditions under which you do your job:			
Appearance	level		
Illumination. Ventilation. Cleaning.	Okay. Okay. Okay.		
His work is developed in (corresponding% in total relation of his workday)			

<ul style="list-style-type: none"> • Inside • Exterior • Enter and exit • In vehicle (plane, bus, car, motorcycle, etc.) 	<ul style="list-style-type: none"> • 75-100% • Less than 25% • 75-100% • Less than 25%
In carrying out your work you must maintain a position (corresponding% in relation to the total workday)	
<ul style="list-style-type: none"> • Stopped • Seated 	<ul style="list-style-type: none"> • 75-100% • 75-100%
Accidents to which you are exposed at work (% chance of occurrence)	
<ul style="list-style-type: none"> • Falls 	<ul style="list-style-type: none"> • 25-49%
Diseases to which you are exposed at work (% chance of occurrence)	
<ul style="list-style-type: none"> • View • Stress 	<ul style="list-style-type: none"> • 50-74% • 75-100%

4.5 Profile of operational staff positions

This section shows table 5 and graphs that display the position profile of the Operational Personnel within the Taxpayer Assistance Department of the SAT.

Table 5 Profile of operational staff positions

1. General information of the organization	
First name:	Service tax administration
Branch or turn:	Public sector
2. Identification of the position	
First name:	Deputy Administrator of Operation.
Full name of the unit of affiliation:	Sub operating administrator.
Monthly salary:	\$ 18,000.00
Compensation:	They do not receive
Different names given to the position:	Tax advisor or tax advisor
The position is:	Trustworthy
Kind of position:	Executive
Number of employees in the position:	19
Working day of work:	Days: Monday to Friday Hours: 8:00 am to 3:00 pm
Position of the immediate superior chief:	Head of Department.
His reports are directed to:	Head of Department. - Taxpayers who attended and the services they attend.
3. Generic description	
What does the work consist of:	Attend and advise the taxpayer in the best possible way.
General objective of the position:	That the finished service is delivered correctly.
4. Specific description	
Daily tasks:	<p>Name: Register the taxpayer. Time approx. Execution: 20 min. Background: Open a company if required for a job. Conduct: The taxpayer arrives with his appointment called by the operator and asks for the documents or requirements that are: original birth certificate, original INE, proof of original address, USB and email. Consequent: Give the taxpayer his RFC with his electronic signature.</p>

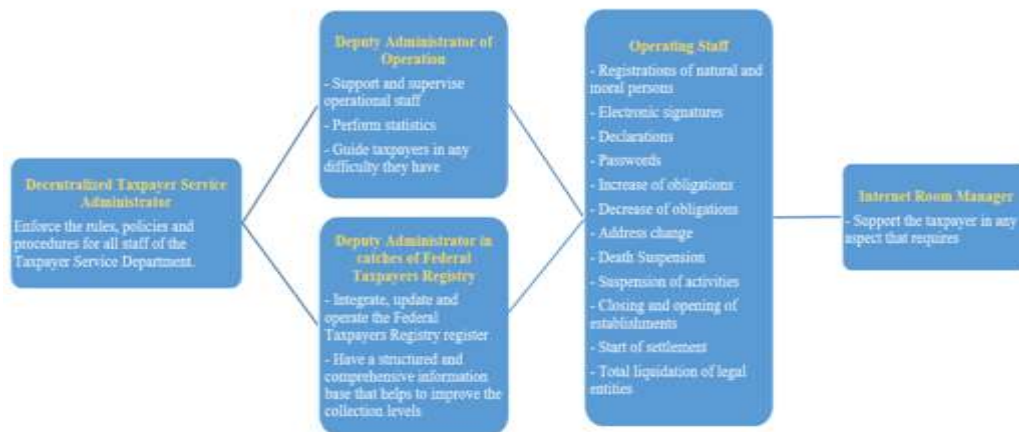
Information received in the position:	Document: Electronics. Department that sends it: Corresponding Administration. Position where it is sent: Corresponding Administration. Use: Give courses.	
Information issued in the position:	Document: Electronic document. Department that sends it: Corresponding Administration. Position where it is sent: Corresponding Administration.	
5. Knowledge and training		
Machinery or equipment to perform the tasks of your position, degree of mastery and percentage that each of them uses in a work week:		
<ul style="list-style-type: none"> • Computer • Multifunction printer 	Accuracy and speed Accuracy and speed	100% 85%
Knowledge necessary for the completion of tasks and where this information can be acquired:	<ul style="list-style-type: none"> • Handle computer. 	<ul style="list-style-type: none"> • Informatic courses.
6. Experience		
To develop the tasks of your position, you need to have experience in:	All tax issues, computer management.	
Previous experience required:	2-6 months	
7. Responsibility in assets		
The position requires asset liability:	Yes, desk, chair, telephone, stationery, file, computer and printer.	
Responsibility in values (money)	No	
8. Responsibility in supervision		
Degree of supervision you receive:	Little	
Conditions under which you perform your work:	Occasional functions can be performed without supervision.	
17. Responsibility in confidential data		
Do you have access to confidential data? Which ones ?:	Yes, Information reserved for the taxpayer.	
His work is done by:	Normally, with confidential data.	
What kind of damage could cause an indiscretion ?:	Immediate withdrawal from my position and consignment to the authorities.	
18. Responsibility in contact with the public		
Do you have contact with the public? Type of contact?	Yes, staff.	
What harm can cause these people to be treated badly?	Attention calls and leave the post.	
19. Responsibilities on working methods		
What are the most frequent mistakes that could be made in the performance of the activities?		
Type of error	Cause	Effects
Bad catch	Human error	The document goes wrong.
The results of your work affect:	The service to the public.	
20. Ambient		
Conditions under which you do your job:		
Appearance	level	
Illumination. Ventilation. Cleaning.	Okay. Okay. Okay.	
His work is developed in (corresponding% in total relation of his workday)		
<ul style="list-style-type: none"> • Inside • Exterior • Enter and exit • In vehicle (plane, bus, car, motorcycle, etc.) 	<ul style="list-style-type: none"> • 75-100% • Less than 25% • 75-100% • Less than 25% 	

In carrying out your work you must maintain a position (corresponding% in relation to the total workday)	
• Stopped	• 75-100%
• Seated	• 75-100%
Accidents to which you are exposed at work (% chance of occurrence)	
• Falls	• 25-49%
Diseases to which you are exposed at work (% chance of occurrence)	
• View	• 50-74%
• Stress	• 75-100%

4.6 Proposal for the structure of job profiles of the Taxpayer Assistance Department

Currently, the Taxpayer Assistance Department is made up of different rooms or modules, considering the results of the profile of previously seen positions, we were in the task of looking for a new organizational structure for this department, which is presented in figure 2, so that it can support workers to know what are the functions or tasks that correspond to them.

Figure 2 Organizational structure proposal of the taxpayer assistance department



Source: self made

V. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusions

According to the analysis performed and the results obtained, it was concluded with the following:

The present investigation was carried out to know the job profile of the employees of the Taxpayer Assistance Department of the Tax Administration Service. Where the requirements with which employees pray within the organization were expressed.

The initial diagnosis of the Taxpayer Assistance Department, in terms of its organization, determines that it lacks a structure that allows it to take advantage of the potential of its staff. This diagnosis is checked by observation research, checked by means of surveys carried out on personnel in the area.

The organizational structure with which the department operates operates empirically, which limits the efficient allocation of resources, both human and material. There is an administrative entity and defined working groups, but they do not have the correct assignment of functions, according to the skills and knowledge of the staff.

The Department lacks a structured organization chart. Currently, the graphic representation of its organizational structure implies only the direct relationship of the administration with all personnel. Through survey research, the need to implement an organizational structure to increase operational efficiency is evident.

In summary, the analysis shows that the employees of the taxpayer assistance department carry out the same activities, there is a greater command that orders them and the other workers execute them, that led us to carry out a new organic structure, presented in Chapter IV, in which each of the positions have different functions or activities, so that each of these people can perform different tasks within the department. This recommendation is based on the fact that this structure presents the advantages of flexibility and definition of responsibilities for each department, which should be reported to a single management, and is formulated based on the organizational structure perceived at the beginning of the investigation by observation.

According to Ganga, et al. (2009), already observed in the analysis of positions of the Department of Taxpayer Attention, of the SAT, we can realize what is happening in the organizations of this turn; It can be

perceived that many jobs are becoming autonomous and decentralized, this means that pyramidal mega-organizations, with a lot of hierarchical levels and intricate processes, are giving way to simpler and more flattened organizations, that is, certain levels disappear hierarchical, delegating to each person, multiple competencies and consequently, many responsibilities. This informs the worker of the obligation to apply a wealth of skills, experiences, knowledge and attitudes; but also to investigate, study and train, with the purpose of obtaining relevant information to be able to perform properly and subsequently, to make the most appropriate and pertinent decisions.

Another of the relevant issues that are observed are related to a change in the measurement of official performance. What matters today is the fulfillment of objectives, that is, the results of its actions and not the activities it carries out.

You can also highlight the obsolescence of unique and routine activities. Today it is necessary to develop polyfunctionality and multivalence, which implies great challenges for people, who must necessarily "get on the train" of continuous training, in various areas of knowledge.

That is why managing knowledge and job skills is a strategic imperative for companies and for all those who are immersed in the workplace.

Therefore, it is necessary to provide a special, continuous and systematic preparation to the workforce, but along with this, research in the area of human capital must be encouraged and enhanced, in order to have the instruments and tools necessary to do facing the demands imposed by the new organizational reality.

5.2 Recommendations

According to the diagnosis of the conditions of the Department of Taxpayer Attention of the SAT, it is recommended:

1. Define your organization based on the creation of departments, formed by positions that allow the use of the experience of current staff and require skills and competencies to evaluate, prior to placing a person. Therefore, it is recommended to assign roles and responsibilities to each position in the organization, and establish lines of command in each department that allow management to focus on its main tasks.
2. Establish an organization chart that explains in a simple way the relationship between the departments and work teams, and that defines their functions and responsibilities; This way you will have a graphic guide of the interaction of the different areas that compose it.
3. Use a job description manual and functions that contain the profiles and attributions of the department's job positions.
4. Develop a training program to detail the functions of each position and the role that each employee plays within the organization.

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Javier Guzmán-Obando "Job profile analysis as a competitiveness strategy Case: Taxpayer Assistance Department in the Tax Administration Service" *International Journal of Business and Management Invention (IJBMI)*, vol. 08, no. 12, 2019, pp 38-55