Abstract

Every employer tries to have qualified employees that could participate in creating competitive advantage. This goal can be achieved not only through the correct choice of employees and their motivation, but mainly by providing their permanent professional education and development, which results in harmonizing an employer’s needs with the needs of his employees. Human Resources Management is an important part of management activities whereas it focuses on the adaptation, education and development of human potential. The system of further education in production companies usually differs from the one used in the companies providing services or in the area of state administration. The goal of this article is to describe the way the State Administration of Taxation in Slovakia has provided professional education of its employees for a few years.

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1. Introduction

If an organization wants to be successful in a competitive struggle, it must regularly invest in human capital; it later expects the return on investment in increased efficiency, flexibility, higher level of provided services, using own sources to cover the needs of the employees, etc. Professional education in production companies differs from the one used in a company providing services or in the area of state administration. It is mostly due to the difference of performed work activities, the structure of work force and other particularities. (Antošová, 2010)

However, every organization has to understand and analyse the goals of its employees, look for the connection with the key goals in order to achieve effective learning thereafter. There is also a difference between learning and education – by learning, we understand a process, in which people obtain new skills and experience, education is one of the ways that an organization undertakes in order to support learning. (Seňová et al, 2010) Learning in an organization is very complex; the employees do not learn only knowledge and skills, but also values, customs, attitudes, etc. Learning is influenced by the environment, in which it takes place. (Solc et al, 2012)

Professional education is an inevitable part of human resources management in an organization. If an organization adopts the system of education which is well-developed and reflects its needs, it can accept job applicants without the skills, which could be obtained through some forms of education afterwards. Organizations also differ in their attitude towards this issue. Some of them choose a passive approach trying to get qualified
workers from a job market or even from their competitors. The other ones actively create and adopt systematic education; some of them establish their own school. Nowadays an up-to-date and flexible employer strives to create conditions for constant increase of a professional level of his employees through a professional preparation and the programs of development that are a part of lifelong learning as a permanent process, connected with the production of work activities. (Antošová & Csikósová, 2012)

One of a few examples of professional education of employees in own school is Slovakia Tax School, described in this article.

2. Occupational education of employees in Slovakia Tax School

Tax Administration in Slovakia puts a great deal of emphasis on the level of education of its employees. Their high level of proficiency can only be achieved during systematic education that is based on the strategic documents, processed in educational instructional plans. According to the recommendations of the Organization for economic cooperation and development experts, the State Administration of Taxation in Slovakia founded Tax School in 1994, the only of its kind in the Slovak Republic and Eastern Europe. More than 1,000 newly hired workers of tax offices in Slovakia and the Tax Directorate passed „Elementary course“ (that lasted 1 month). By the end of December other 140 employees were educated in the Tax School.

Basic tasks of the Tax School are:

- To run courses of preliminary education for newly hired employees and provide them with an educational manual,
- To provide professional and quality education in a required extent for workplaces of the Tax Directorate and the tax offices in Slovakia aimed at professional tax legislation and related law regulations
- To aim professional education at the area of complementary education and the area of tax fraud and risks,
- To create education programmes so that they lead to a constant deepening of the Slovak tax offices employees' qualification, to put the emphasis on the employees obtaining all the necessary knowledge about the tax legislation and the related regulations and law, used computer programmes, software, etc.

There is also a trainer activity, lecture activity, briefing, education, preparation of educational tools and cooperation on creating pedagogical documents through internal and external communication. Experts at high professional level work as trainers, up to 90% of internal trainer staff carry out educational activities themselves. External trainers carry out specific education that is not the subject of the main activity of tax offices, e.g. training of international financial reporting standards IRSF, budget classification, health and social care act, special computer training, etc. The positive aspect of Tax School is the ability of internal trainers to adapt quickly to new conditions and to adjust themselves to the employer requirements of professional education. (Official Decree, N. 3/2009/160)

2.1. Administrative arrangement of education in Tax School

The State Administration of Taxation in Slovakia optimises all the processes within UNITAS program in order to make the processes in individual institutions more effective. Gradual unification of tax collection, duty and insurance tax deduction including information systems in a desired result.

In cooperation with other external specialists, the trainer staff of Slovakia Tax School provides the employees of

The State Administration of Taxation in Slovakia with education structured as follows:

1. preliminary education for adaptation of newly hired employees - includes elementary tax course and functional education for APV DIS,
2. continuing and specific education of permanent employees – specific tax courses, language courses, computer courses, communication courses, etc.,
3. on-site learning (face to face),
4. social learning experience (case studies – key study),
5. education for managers,
6. e-learning (Internal material of Tax School Slovakia).
These types of educational activities are mostly run centrally, but they also take place at a regional level of 8 workplaces of the Tax Directorate in Slovakia, as well as at individual tax offices. Educational activities are provided through a so-called on-site form on the basis of lectures, courses, seminars, which have their own administrative sponsor. Preliminary education for adaptation of newly hired employees lasts 3-5 months in accordance with Act No. 400/2009 Coll. on Civil Service.

After finishing the courses at Tax School, the employees are given a written test and evaluation questionnaire with the aim to get the feedback, as well as to maintain the quality of education. The graduates obtain a certificate to confirm their attendance at the course with the exception of one-day training courses focused on e.g. current amendments of the Tax Act. The employees' attendance at the educational activities is monitored by the State Administration of Taxation once in a while and the copies of certificates are a part of their personal files. (Internal material of Tax School, Slovakia)

2.2. Analysis of education in Slovakia Tax School in 2011

Out of the total number of 5637 employees of the State Administration of Taxation in 2011, 65% of them are graduates, 8% of them are undergraduates, there is 24% of secondary school graduates with A level and 3% of secondary school graduates with GCSE.

In 2011, the education of the employees of the State Administration of Taxation in Slovakia was carried out according to the Global curriculum which was processed into educational instructional plans. Besides the abovementioned educational activities, the employees also passed educational activities within a National project thanks to the support of the European Social Fund. The Act on Civil Service in Slovakia states that a service office organizes, provides and enables a professional training and systematic special education of state employees, creates conditions for education of state employees by deepening and enhancing their qualification in the extent of at least 5 service days in a year. In 2011, the Tax Directorate in Slovakia provided 364 educational activities for its employees that represents 5,83 days per employee in average (number of total days 32,347,5 / average number of employees 5,544). Table 1 illustrates the overview of tax offices employees’ education in 2011. (Annual report 2011)

2.2.1. Education for adaptation of the employees:

In 2011, innovative education for adaptation of newly hired employees, classified as permanent civil service employees, was provided as follows:

1. Preliminary education – 99 newly hired employees passed the education online. The content of the education stemmed from the Act on Civil Service – Legal Minimum, Position and Scope of Tax Offices, Administrative Procedure Act, Taxes – system and framework, Basic knowledge about the European Union, Ethics and anti-corruption programmes, Information security, Computer minimum, Registration Order and Registration plans of tax offices, Conditions for Civil Service and work production in the public interest.
2. **Functional education** – 132 newly hired employees at APV DIS passed the on-site education for administrators, accountants of state revenues, registrars, supervisors, executors and the chosen employees passed the course about the system of administration.

3. **Elementary tax course** - organized for 23 newly hired employees on-site. The content of the education consisted from: Using of ERP, Taxation Offences, Local Taxes and fees, International Cooperation Administration, Tax and Fees Administration, Accounting, Income Tax, Tax Execution Proceedings.

2.2.2. **Continuing education:**

198 educational activities were provided within continuing education. That represented 26,000 personal days and 33,437 participants.

1. **Complementary education** – 146 educational activities were organised mainly about the amendments of accounting regulations, VAT, income tax, tax and fees administration, personal data protection, Registration Order, balance sheet, social and health insurance etc.

2. **Specific tax courses** – 40 educational activities were organised mainly about new legislation amendments of tax administration process, tax order, judicative in tax proceedings, international taxing, transfer pricing and case studies for tax supervisors. The E-learning course " ERP Supervision" was organised for 1044 employees.

3. **Specific courses** – 12 activities in total were organised, 9 of them were organised by external organizations. The specific courses were aimed at accounting of public administration, budget rules, registration, labor act, etc.

2.2.3. **Specific education:**

Specific education in 2011 represented the total number of 2,219 personal days. It was mainly aimed at the following aspects:

1. education in the area of information technologies (83 courses, focused on using software applications such as KONS, DWH, ISK1, ISK2, EDP verification, VIES, MS Excel 2007, for electronic auctions and information security).

2. education in the area of personality development (2 courses: innovative approaches in the practice of adult education and Social Protocol.

2.2.4. **Education – National project „A qualified employee of tax administration – contribution to the whole society.“**

The Tax Directorate in Slovakia has run a National project „A qualified employee of tax administration – contribution to the whole society“ thanks to the support of the European Social Fund within Operational Programme "Employment and Social Inclusion". The project consisted of two parts:

- Project Slovakia-improving the quality of services provided by public administration and non-profit organizations,
- Project Bratislava-building capacities and enhancing the quality of public administration in Bratislava Self-Governing Region.

The following activities were organised for the employees in 2011:

1. International accounting standards IAS/IFRS (standard course, advanced course – financial tools according to IFRS, the course about new trends in IFRS, Course IFRS for self-governments and local communities, elementary course for administrators).

2. Human resources management, strategic management.

3. Language education (English language).

4. Economics and Law, Managerial accounting and analysis.
3. Modern trends of education in a knowledge society and recommendations for Tax School

Nowadays the most effective trend in adult education is so-called "fitting education" that also "Long-term vision of the Slovak society development" approves and where the growth of so-called functional literacy is emphasized. It means that education should use more on-site learning, social learning forms, key studies or examples from tax judicative (best practice) etc. The extension of E-learning to B-learning is assumed. (i.e. the combination of electronic and other ways of education). The results of recent world-wide studies show that according to the latest surveys, just 20% of respondents in the area of education considered nothing but E-learning to be really effective. Slovakia Tax School will keep extending its educational activities; we recommend to focus on:

- Enhancing expert and overall professionality of the employees,
- Creation and solution of key studies, B-learning and E-learning,
- Reinforcement of methodology experts’ education, the education of trainers' staff and expert sponsors (with close tight to Act No. 568/2009 Coll. on lifelong education),
- Encouragement of creating new educational activities leading to the knowledge management innovation and education of expert and administrative sponsors providing the abovementioned projects and educational activities,
- Enhancement of cooperation and international experience in the area of education exchange
- Total reinforcement of the knowledge management.

4. Conclusion

As a result of the abovementioned analysis, it is obvious that the management of the State Administration of Taxation in Slovakia fully involves its employees in education. The activities are mainly focused on learning and acquiring the skills important for their work. Nowadays, in times of globalisation and shaping the knowledge society, it is inevitable to deal with the way how to manage the accomplishments and create the environment of knowledge organizations. Therefore it is necessary to differentiate between the management of learning and the knowledge management and to see their impact on individuals, organizations and the whole society. Hence, investment in human capital and its development must be a part of strategic thinking of managers of modern organizations.

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