



# Examining the relationship between effective organizational factors and evaluation measurement of success in the light of the employers' efficiency working at General Tax Administration (case study: West Azerbaijan Tax Administration)

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**Abstract:** The aim of the present study was to examine the relationship between organizational factors and the level of effectiveness evaluation of employers working at Tax Administration in West Azerbaijan (the case of West Azerbaijan Tax Administration). The study is applied, descriptive and survey in terms of the goal, the quality of data collection and the quality of implementation. The statistical population comprised all 845 employers working in subordinate sectors of West Azerbaijan Tax Administration. Using Cochran formula, 278 individuals were chosen as the sample size. To collect the data was made of standard questionnaire involving 39 items and the reliability as well as validity were assessed which showed 0.846 value of reliability. SPSS software was employed to make analysis on the obtained data and that descriptive as well as inferential statistics were utilized. In addition, Kolmogorov-Smirnov test (to study normality or non-normal status of variables distribution), Pearson correlation coefficient (to determine the relation existence), and regression (to determine the extent of relationship) were used in the present study. The results of the present probe indicated that there was a significant relationship between dimensions of cultural qualification and effective organizational performance.

**Keywords:** Employers' efficiency, organizational factors, West Azerbaijan General Tax Administration

## Introduction

People in some organizations are employed for whom there is no consistency between the content of their working position and their tendencies, interest, and motifs. Without enjoying the benefits of expert and efficient human force or failing to make use of the existing forces, organizations would not be capable of impacting their environments. The human force processes the other resources and that they generate services and goods for which the organization has been established.

Efficiency is one of the most regarded topics in discussion of organizational analysis and that proper choose of managers in different levels of management can be considered as one of the ways of increasing the efficiency in organization. In other words, efficiency and effectiveness depend highly on the evaluation and correct choose of human force.

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## **Review of literature**

### **Efficiency**

Efficiency is concerned with the true implementation of affairs within the organization. In other words, it is related to decision that are made in an aim to reduce the expenses, to increase the product, and to improve the quality. Efficiency is defined as the ratio of real output to the standard (expected) output or it is defined as the ratio of what is done to what should be done (Hatam, 2007).

In simpler terms, efficiency is the value of input to the output. So, these sections which possess the maximum portion of input derived from the production factors, are said to have the maximum efficiency (Mosadeg Rad Ali, 2010). Many of the studies conducted the field of efficiency made use of the minimum square method for evaluating the production function for firm. Finally, in 1957, Farell captured the attention of experimental studies toward the assessment of border production. Farell divided the total economic efficiency by technical and exclusive efficiencies so that the former has to do with the firm's potential to maximize the input using the determined amount of output; the latter deals with firm's capability to employ the combination of inputs based on the relevant process (Piraei, 2007).

### **Factors affecting the efficiency**

Usually, factors affecting productivity can influence the efficiency and give rise to it (Mohamadi, 2005). The affective factors in v are categorized by two branches, namely, inner-organizational factors and outer-organizational factors.

#### **Inner-organizational factors**

What is meant by inner factor are the ones which exist within the organization and deal with customers. Based on the literature, these factors are considered as involving five-dimensional subscales. Namely, employers, price, physical facilities, service, and processes. Following are the indexes having to do with each factors:

Hardware factors; machines and equipment, technology, raw materials, financial resources

Software factors; information, instructions, plans and formula

Human factors brain factors:

A) Human force: capability, expert, experience, education, motif, job context and management interactions

B) Management: philosophy and style of management, access to information technologies, an etc.,

#### **Outer-organizational factors**

These involve the factors which exist in the domain of management and that managers as well s employers have less control over these factors. These outer factors involve:

Global factors, local and international relations

Government policies

Competitive circumstances of organizations

Uncontrollable factors

Generally, organization is interactive and reactive when confronting inner-organizational and outer-organizational factors, respectively. Outer-organizational factors are difficult to manage and it is necessary that proper strategies are considered. Considering the fact that these factors controlled through controlling the inner-organizational factors, the manager has much more control over these types of factors (Teimorian et al., 2011).

### **Design of the study**

The method employed for the present study is that of the survey, the study is applied and descriptive in terms of goal and quality of data collection, respectively. The statistical population comprises of 278 employers working at West Azerbaijan General Tax Administration. To collect the data use was made by Robin's Efficiency questionnaire (2005) which was modified by the supervisor. Cronabch alpha coefficient was used to obtain the reliability which yielded 0.846 and 0.759 values for the two questionnaires. Later, the questionnaire was collected and they were analyzed through the statistical analysis.

**Inferential statistical analysis**

The results indicated that the number of female and male employers were 105 and 173, respectively. 211 participants were found to be married. The age of the participants ranged from 30-39. Contract-based working state was the major working condition and most of the participants were found to hold the master of art degree.

**Main hypothesis**

There is a significant relationship between effective organizational factors and efficiency success evaluation of employers working at West Azerbaijan Tax Administration

Table 1. Examining the relationship between effective organizational factors and efficiency success evaluation of employers

		Employers' Efficiency
Effective Organizational Factors	Pearson correlation coefficient	0.792
	Level of significance	0.000
	Frequency	278

According to the above table and the obtained analysis, the level of significance is less than 0.05, so null hypothesis is rejected. This means that there is a relationship between effective organizational factors and efficiency success evaluation of employers

Ranking the importance of each independent variables compared to the dependent variable

To examine the simultaneous effect of three factors related to the effective organizational factors which were correlated with efficiency success evaluation of employers, multivariate regression test was used.

Table 2. Variance analysis related to the regression model

Standard Error	Watson Camera	Balanced Determining Coefficient		R2 Determining Coefficient	Correlation Coefficient	
0.756	1.633	0.363		0.370	0.608	
Level of significance		F	Mean of squares	Sum of squares	Degree of freedom	Resource of changes
0.000		53.619	30.685	92.056	3	regression
Test result: rejection of H0			0.572	156.806	274	residue
			---	248.862	277	total

As seen in the above table, the value of Watson camera falls between 1.5 and 2.5, the independent hypothesis of errors is accepted and one can use the regression. Also, the test level of significance is 0.000, so one can claim that the test is significant at 0.05 error. Thus, null hypothesis is rejected and alternative hypothesis is accepted. Since the R2 determining factor which is the ratio of demonstrated variables by independent variables to the total variables, is 0.387, one can say that 38.7% of the changes having to do with the efficiency success evaluation is predicted by the changes in effective organizational factors variables.

Table 3. Parameter coefficients related to hardware, software, human-based

Variable	$\beta$ Intercept	Standardized Beta Coefficient	Calculated t	Level Of Significance	Test Result
Intercept	1.373	-----	7.156	0.000	Rejection of H0
Hardware factors	0.551	0.474	3.228	0.001	Rejection of H0
Software factors	-0.156	-0.130	-1.020	0.309	Rejection of H1
Human-based factors	0.312	0.226	2.003	0.046	Rejection of H0

Based on the above mention data, the null hypothesis of human-based and hardware factors is rejected. So, the multivariate regression equation regarding the human-based and hardware factors effect is as follows:

Employers' efficiency  $-1.373 + 0.551 \times \text{hardware factors} = 0.312 \times \text{human-based factors}$

The above table shows the extent to which each variable affects the total variable. Each variable having higher degrees of beta is said to have more effect. In the study, hardware factor (0.474) and human-based factors (0.266) had the maximum and minimum effect on employers' efficiency success evaluation.

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