

## Investigation the Relationship Between Administrative Health and Power Bands Control in the Tax Organization in Esfahan City

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**Abstract:** Administrative health is one of the behavioral paradigms in psychology organizational which has been extensively investigated. The main problem in this study is that our government organizations according to the administrative health components and power bands what are the strengths and weaknesses point and what are the priorities of the organization to reduce this type of behavior? In this study to respond to these concerns and important issue have made efforts in this study in order to identify the gaps in the current situation with the desired status of administrative health component and determine the priorities organizational power bands control and then according to the results provide the necessary solutions to achieve optimal conditions. In this study, the administrative health components are considered as independent variables and power bands control is as dependent variable. In this study, the required data were collected for analysis of the claim, by using administrative health questionnaires and power band control from statistical population (Esfahan tax affairs). Data analysis by using Pearson's correlation coefficient indicates that the administrative health in power bands control is influence within the organization. The multi-factor regression analysis showed that among the administrative health components, accountability transparency and improved communication have most effective in power bands control.

**Key words:** Administrative health, power resources, Esfahan tax office, accountability, factor

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### INTRODUCTION

Administrative health is not a new concept which only includes the organization's ability to perform tasks effectively but also improve the ability of the system to growth, prosperity and development. Health promotion of administrative system and deal with corruption is among the most important functions of a stable system of government and at the same time, the main pillars of its strength. Accordingly, the governments with structures and different ideological and philosophical tendencies for the survival of the system have been justified on the basis of it always put your agenda the administrative health promotion and tackling corruption as development and promotion of its own, know indebted it. Sociologists and social psychologists also believe that in a society where feelings of oppression, extortion and deprivation, discrimination, outlawed and practices condemned such as these find common among the people of the community or the country will not see the development itself and the ruling regime on it will face a crisis of credibility and in such a situation people will be reluctant to cooperate with the government. On the other hand in organization power is a subtle and intangible resource. We cannot see it but

we felt the effects of it. In this study, we look at to the power bands in the organization as a separate category of personal power and has been introduced its causes and sources. Intangible effects of power bands have been introduced one of the causative factors of political behavior. In this study, we define administrative health and expressed its resources and differences between power and legal authority (authority). Backgrounds of political behavior are the tactics of political behavior in organizations and political behavior skills. Then have expression the power bands control with politics and political behavior in organizations in administrative health development.

**Statement of problem:** Administrative corruption a phenomenon that is more or less exists in all countries of the world. However, the type, shape and extent of which is different in each country. Today, administrative and financial corruption has become a global problem and governments are aware that corruption is causing many injuries and do not knows limits (Jahed, 2005). This problem paralyzed the domestic economy will disrupt the development process that threatens democratic organizations, undermine the principle of the rule of law

and is causing to facilitate the development of other security threats including international crime and terrorism. After the victory of the Islamic Revolution, the reform of the administrative system has been discussed the most important as a matter of principle and undeniable necessity which ultimately led to the issuance of the historic command of the Supreme Leader to fight corruption and economic. Administrative system despite all efforts to correct it but is still lacking the required efficiency and responsiveness. One of the main reasons is the lack of attention to human values and creating power sources outside the legal framework as the power bands and its fundamental role in the development of administrative health system. The present study is an attempt to express the risk factors on the administrative health system and the development of moral values in it by using the method of power bands control in the organization. With the content analysis of Islamic sources can be concluded that administrative health system and the growth of organizational citizenship values in it on the one hand is influenced by the principles governing on the organization individual beliefs and on the other hand is affect of the triple factors of value, internal organizational and external organizational power. According to this definition, it is clear that the power in the organization is a very important issue, because it is very important that people in the organization know what is power? How ot get it? How to use it? And meet organizational goals. On the other hand, by recognizing the power, we can be predict or analysis many of the behaviors in the organization. A vision that all individuals at all levels of the organization according to its terms have goals and interests from time to time to achieve them are forced to use political tactics. Usually these behaviors have constituted the negative dimension of political behavior, because most of the time associated with the formation of the band in the organization. From other view, in organization process, the band played and the formation of coalitions of power is fully felt the problems and conflicts in organizational from senior managers. These behaviors which are usually carried out through the formation of coalition talks have comprises the negative dimension of political behavior. This research is seeking to determine the administrative health development through power bands control in organizations. Although, many studies have to check the administrative health organizational variables in various industries and professional careers, however it is a separate less focus on issue of bands power. On the other hand has been proven direct and negative effects tend to build coalitions of power in organization on the create corruption. Since, in our country the administrative corruption is not considered a new phenomenon; the application of this

phenomenon as well as organizations in the country is in large steps. Accordingly, it is obvious that there are not comprehensive studies on the relationship between administrative health developments through power bands control. Thus, given the importance of this issue, concern the present study was to evaluate the effect of administrative health development through power bands control in organizations.

**Conceptual framework:** To formulate research hypotheses, any researcher is in need of a conceptual model based on it also identify hypothesis variable have explain the relationship between these variables and the conceptual and operational definitions them. On this basis, in accordance to the administrative health component and according to this model, the expressed research hypotheses following (Fig. 1):

**The main hypothesis:** Administrative health has effect on the power bands control in the organization:

- $H_1$  (sub-hypothesis): there is a significant relationship between administrative transparency and power bands control in the organization
- $H_2$  (sub-hypothesis): there is a significant relationship between administrative accountability and power bands control in the organization
- $H_3$  (sub-hypothesis): there is a significant relationship between improved administrative communications and power bands control in the organization
- $H_4$  (sub-hypothesis): there is a significant relationship between increasing administrative knowledge and power bands control in the organization

**Theoretical foundations**

**Administrative health:** The term of administrative health for the 1st time in 1969 was used by Miles, the study of organizational climate. Miles, these defined organizational health: a healthy organization can be defined as an organization that not only survival in the environment but also in a long time, a compromise has to be sufficient and the development of open that constantly and compromise their ability to survive (Janice, 2000).



Fig. 1: Conceptual model of the study

Also, Lyden and Klinge view, the administrative health is include the organization's ability to perform tasks effectively in line with the growth and organizational development. Healthy organization is where people come to work with interest and is proud to work in this place (Scott, 2003). Individuals want to stay and work there and are useful and effective people. In these organizations, employees are committed and conscientious and have a high morale and performance. But by looking more closely, we find that when people come into an organization's have influence the internal and external various factors of political, social, economic and cultural and formed and evolves the individual and work personality of them. In between there are a small number that have a negative impact of various factors and are guilty of breaking the norms organization and business violations and administrative corruption in various forms which can impair the administrative health system and has undesirable effects on the process of work, production and others.

**Administrative corruption:** Existence of corruption in administrative systems and governments wherever it lies level of authority, perhaps is an inevitable. For example, we read above the letter 53 of Imam Ali (AS) to Malek Ashtar: with send secret agents truthful and loyal have under aged the business brokers, because inspectors secretly at work, compels them to respect the integrity and softness to the masses. With remarkable precision be careful with their stooges! If one of them would betray and your secret agents have confirmed it you should be satisfied and without delay, the punishment of unfaithful and that possesses of property of his back then his placement as speculation and hot betrayed me on the forehead and put a chain around his neck scandal. Administrative corruption refers to a collection of behaviors, those public sector workers that for personal benefit ignore the rules and regulations adopted. James Scott is also defined administrative corruption: administrative corruption refers to behavior which the individual to achieve their private interests and achieve greater prosperity and a better position, act out the official duties of a public role. Corruption happens when provided, the following two basic conditions:

- Intent: the tendency to corruption lies in the mind of the agent. Interest could be due to several factors, however that these factors come from within the individual or from the environment there will not be much different in practice

- Opportunity: to engage in corruption there should also be a good opportunity. Such an opportunity may occur, followed by design and long-term measures or is the result of an accident. If there is interest and opportunity to corruption, corruption will be born and will grow if other conditions are provided

Himer Hayden, a researcher in political science divides administrative corruption into three types:

- Black administrative corruption: have implies on performance or behavior in terms of masses and the political elite is despicable and must be punished those responsible
- Gray administrative corruption: it is indicative of performance or behavior, in terms of most elite are unpopular but the masses of the people are indifferent about it and the political elite believe that it is harmful
- White administrative corruption: refers to performance or behavior which apparently is against the law but most members of society (the political elite and more ordinary people) do not know it, so harmful to the importance which they want to punish it

There is no doubt that corruption is a global phenomenon and any society cannot be safe from corruption and its consequences. Because of this widespread and common is that the roots of corruption are the same in different countries. Therefore, corruption as a single product of this common root of course will grow everywhere but it will be different the different types the emergence of corruption as well as the intensity and its acquisition on the occasion of different communities in structures of political, economic, social and cultural. But the roots of administrative corruption are as follows:

- The administrative and management factors
- The social and cultural factors
- Political factors
- Economic factors, in this study only investigated to explain the causes of the administrative, managerial and political organization (the power bands)

**Organizational culture causing power bands and its impact on administrative corruption:** It is very hard to define organizational culture, because culture is an essential part is far from sight. In fact, it is like an iceberg which can only be seen from the surface of the water.

Organizational culture is a system of values and beliefs shared that actively affect the behavior in other words, on the culture of the organization's members. The organization is a system consisting of values (what is important and what is not important) and beliefs (how people act and how not) to engage in human resources and organizational structure and control system and therefore, builds behavioral norms in the organization (Sharpin, 1985). Organizational culture as the foundation for behavioral characteristics of employees and managers is of great importance. Details of cultural organizations could be as a barrier against immoral behavior as individuals shall be immune from the crime and vice versa, the same organizational culture can accelerate existence of corruption and administrative offenses in the organization. In fact, it is existing organizational culture that will allow groups to the coalition force. Hence, the need for change in organizational culture are presented, in order to fight against administrative corruption and administrative health promotion with that in mind in this study, not only reaffirm specified the cultural factors (current value in the organization, structure cultural organization and culture of human resources) but also reaffirm determine the factors that contribute to the reduction of administrative corruption.

## **MATERIALS AND METHODS**

This study according to its purpose is applied and in terms of how to obtain the required data is among descriptive studies (non-test) and it is a correlation study.

**Statistical population and sampling:** The purpose of this study is different managerial levels as well as employees of Esfahan city tax which is based on a series of qualitative and quantitative indicators, known as successful companies (select the successful organization is based on the assessment of the performance of management and planning). To search for related behaviors to the organizational staff power sources, randomly selected sample of employees working in each post (sampling). From each episode, the number of employees who responded to the administrative health questionnaire and power bands control questionnaire were 116 people.

**Measuring instruments and statistical techniques:** Data related to administrative health is applied a questionnaire of Hoy and Feldman that adapted from Parsons Pattern. However, in order to use the organization of tax that has been changes in some parts of the questionnaire. Content validity of this tool by obtaining the opinion of experts

and professors has been confirmed. The reliability of this questionnaire was calculated using the coefficient Cronbach's alpha (0.95). Due to the fact that whatever this number is close to one, increase reliability and this value is an indication of the presence of high reliability due to internal consistency of this questions in the questionnaire. To measure power sources have derived from the study of Yaghoobi and colleagues.

**Validity and reliability of research:** In this study, to determine the validity of the questionnaire despite the use of research has been done inside was also from the view of experts, academics and professional experts and according to the agreement this questionnaire has a content validity. Also, to evaluate the reliability using Cronbach's alpha method and finally, Cronbach's alpha coefficient was found to be equivalent to 87.2%. Due to the fact that it is acceptable alpha coefficient >70%, it can be concluded that the questionnaire has high reliability. Administrative health questionnaire is the questionnaire which was adapted from the questionnaire Parsons for the reliability of the questionnaire, a test run twice on the same subjects. The result was a correlation and was showing good reliability of the questionnaire. To determine the stability and internal consistency and predictive variables and other words, amount of consistency, the reliability of Administrative Health Questionnaire was used Cronbach's alpha formula which in the end was Cronbach's alpha coefficient equal to 93%. So, we can conclude that the questionnaire is highly reliable.

## **RESULTS AND DISCUSSION**

To measure, the significance of the correlation coefficients were used of significant correlation table where the critical values of correlation coefficient is included in the degree of freedom of 0.05 and 0.01.

As are seen in Table 1, between the administrative health and power bands control in the organization is the correlation coefficient equal to 0.77 which is acceptable error level of 1%. Also, in the above table, also proposed use of correlation coefficients of various factors that have been identified in which the correlation of administrative health component and power bands control in the organization.

**Is there possible to predict the amount of power bands control from the administrative health component?:** In order to predict the contribution of each component of the health administrative in power bands control in the organization using linear regression analysis, the kind of

Table 1: Correlation matrix of administrative health component in the organization to power bands control

Components	Administrative health	Transparency	Accountability	Improved communications	Raising awareness	Power bands control in the organization
Administrative health	-					
Transparency	0.88**	-				
Accountability	0.92**	0.82**	-			
Improved communications	0.83**	0.66**	0.74**	-		
Raising awareness	0.86**	0.87**	0.71**	0.75**	-	
Power bands control in the organization	0.77**	0.53**	0.63**	0.57**	0.59**	-

\*Correlation is significant at the 0.01 level (2-tailed)

Table 2: Results of multiple regressions of power bands control in the organization from the administrative health component

Statistics	Multiple correlation coefficient	Square multiple correlation coefficient	Multiple correlation coefficient adjusted	F change	Significance level
Transparency	0.51	0.26	0.25	104.98	0.001
Accountability	0.53	0.28	0.27	58.41	0.001
Improved communications	0.54	0.29	0.29	42.12	0.001

Table 3: Multiple regression analysis (stepwise) predict of power bands control in the organization from the administrative health component

Statistics	Non-standard coefficients (B)	SE	Standard coefficients (β)	t-values	p-values
Constant coefficient	1.50	0.18	0.51	8.09	0.001
Transparency	0.54	0.05		10.24	0.001
Constant coefficient	2.01	0.25	0.45	8.06	0.001
Transparency	0.48	0.05		8.74	0.001
Accountability	-0.09	0.03	0.15	-3.00	0.001
Constant coefficient	2.30	0.27	0.33	8.52	0.001
Transparency	0.36	0.07		4.95	0.001
Accountability	-0.21	0.05	0.34	-3.94	0.001
Improved communications	0.15	0.05	0.22	2.67	0.001

step by step. In this way, the first independent variable which is the highest correlation with the scores of the dependent variable (control power bands) is entered the equation and then the independent variables and the next Predictor which are the most relevant as in the equation. In this calculation, if a significant amount the one of the entered variables is most 0.10, out of the equation. Therefore, the criteria for entry are a significant amount equal to or <0.05. The results of stepwise regression and the contribution of each component of the health administrative in the forecast of power bands control in the organization has in Table 2.

As shows the results Table 3 in the first step, the transparency variable due to having the highest correlation coefficient has been entered regression with the dependent variable (power bands control in the organization) and explains 0.51 of power bands control in the organization, according to observed F amount explained this variance and as a result, the regression model in first step is significant at 0.01.

In the second step, the accountability variable due to having the highest correlation coefficient has been entered regression with the dependent variable (power bands control in the organization) and explains 0.53 of variance (power bands control in the organization) according to observed F amount explained this variance and as a result, the regression model in second step is significant at 0.01.

In the third step, the improved communications variable due to having the highest correlation coefficient has been entered regression with the dependent variable (power bands control in the organization) and explains 0.54 of variance (power bands control in the organization) that according to observed F amount explained this variance and as a result, the regression model in third step is significant at 0.01.

According to beta coefficient for one unit increase in the transparency, the amount of power bands control in the organization are increasing 0.33 units and for one unit increase in accountability, the amount of power bands control in the organization are increasing 0.34 units and for one unit increase in improve communications, the amount of power bands control in the organization are increasing 0.22 unit.

### CONCLUSION

Administrative health is the subject that takes on different dimensions. A healthy organization is organization that is able to match up with its environment. This goal is manager effort to conduct an environment in which employees are working with a variety of needs and aspirations and want to the best possible to fulfill its obligations, so that the efficiency of the organization alone it's maximum. Therefore, it was necessary to do research will be examined the relationship between the

administrative health with power bands control in the organization. Results of this study showed that most of the staff are serving at the tax office in terms of power bands control variable in the organization are desirable. Rating indicators related to the administrative health showed consistent staff when changes in procedures and current affairs are dedicated to the highest rank. Also administrative health indicators of studied staff had been at good level. Rating indicators of these variables showed having high independence in duties, accounted for the highest rating. There is a significant and positive relationship between the components of the administrative health in the organization with power bands control. This result shows that matter how the studied employees, the more have from spirit of innovation, participation in decision making, commitment and independence, target path, leadership, integrity and compatibility, development and efficiency will be higher the power bands control in the organization in them. The results by Nazem as evaluate the relationship between knowledge management and administrative health with employee's entrepreneurship in the Social Security Organization showed that there is a positive relationship between administrative health and employees entrepreneurial in the organization social Security. According to this study there is a positive and significant relationship between administrative health such as spirit, scientific emphasis, structuring, support resources, influence managers and institutional integrity, with organizational entrepreneurship dimensions. To study the administrative health effects on the power bands control in the organization was used multiple regressions. The results showed that among four administrative health component comprising, the four components of transparency, accountability and improve communication have could explain 23% of the total variance in the dependent variable changes. Therefore, we are suggested the tax office managers pay more attention to the views of the employees consider the level of employee participation in decision-making to increase employee motivation and thus, ultimately cause creative power bands control in them. Also, providing conditions for innovation in the organization is of great importance therefore, tax office managers has encouraged employees to use new methods of doing things to promote the diversity of their views and have a coherent program to recognize positive employees behavior and therefore support it. By creating educational opportunities that providing the field improving and growth the power bands control employees and with foster and promote the culture of perspective and shared fate having floating work hours and elimination of time limits work removal of red tape, increase decentralized management

and delegation of authority provide the field of organizational culture on employees. It is proposed that in order to improve efficiency provide the necessary opportunities for their professional development and encourage and support them in their villages to participate in workshops and take action to create confidence on independence and powers of work, lack of concern of expression of ideas, job promotion based on merit, fairness the removal and installation, the possibility of using the expertise and skills organizational support against the threat of job, lack of concern about permanent employment and specified the duties and authority. For this reason, all activities that are carried out in this regard must be considered the following strategies:

- Simplify the delivery of services to customers and facilitate access to them
- Improving the efficiency and effectiveness of government by eliminating management layers and levels
- Facilitate customer access to information in this way, the customer to be replaced by administrative bureaucracy
- Improve the situation responsiveness to customers and to ensure accountability for their needs
- Simplify the business processes of enterprises; reduce costs, through integration and the elimination of redundant systems
- Create a vision of attainment in the state
- Increase the amount of creativity, through the use of the private sector in the state
- Drawing the perspective this is easily understandable and is including the expected results of administrative health
- Operational objectives which are quantifiable and measurable
- Determine the policies necessary to support the realization of optimum administrative health and define the way in which to determine amount of organizational readiness for the establishment of administrative health

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