

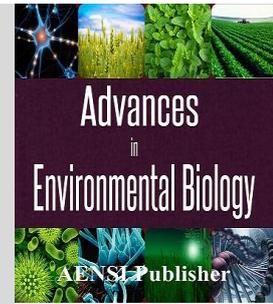


AENSI Journals

## Advances in Environmental Biology

ISSN-1995-0756 EISSN-1998-1066

Journal home page: <http://www.aensiweb.com/AEB/>



### Analyzing the Effect of Main Job Dimensions on Organizational Commitment among Tax Administration Staffs in Bushehr

Masoud Pourkiani and Iman Rafiei Nejad

Department of Management, Kerman Branch, Islamic Azad University, Kerman, Iran

#### ARTICLE INFO

**Article history:**

Received 12 October 2014

Received in revised form 26 December 2014

Accepted 1 January 2015

Available online 10 February 2015

**Keywords:**

key aspects of the job, Organizational commitment and Hackman -Oldham model.

#### ABSTRACT

The overall aim of the present study was to investigate the effect of the occupation dimensions on the commitment of among Tax Administration staff in Bushehr. The population of this study was 600 employees of Tax Administration in Bushehr and sample size of 234 were obtained by Jersey sampling Table and Morgan. Two questionnaires have been used to collect data. Descriptive statistics (mean standard division ...) and inferential statistics (Pearson correlation and regression) were used to analyze the data. The results showed that three of the five hypotheses of the study hypothesis were confirmed. Three variables of task identity, autonomy and feedback are in a positive and significant relationship with organizational commitment. Therefore increasing of the identity of duties, autonomy and feedback can be used to enhance individual and organizational commitment. Regression multiple liner analysis showed that all three variables affecting Person correlation test have significant positive relation with job commitment and overall its feedback at work is introduced as the most important factor affecting job commitment due to meaningful model of beta standardized regression coefficient. The results showed that "the sense of duty" compared with "independency at work" has more effective and contribution to the prediction of the dependent variable (organizational commitment Tax Administration in Bushehr).

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**To Cite This Article:** Masoud Pourkiani and Iman Rafiei Nejad, Analyzing the Effect of Main Job Dimensions on Organizational Commitment among Tax Administration Staffs in Bushehr. *Adv. Environ. Biol.*, 9(2), 178-185, 2015

#### INTRODUCTION

Astrnr *et al* (2003) suggested that Richard Hackman and his colleagues wanted highly motivated workers to do their jobs and were considered five dimensions of job. According to the pattern of job characteristics, an occupation or any kind of job can be expressed in terms of the five groups, as follows:

- 1: a variety of tasks and skills
- 2: meaningful duties
- 3: importance of duties
- 4: autonomy and authority at work
- 5: feedbacks on the job

Job characteristics model has been studied in many ways. Research results confirm the theoretical framework (ie, there is a set of job characteristics that affect the behaviors). But there is no consensus about what feature (or features) constitutes at the core. Also "need to grow" can be as an intermediate factor of whether there is consensus or not [14]. In this study, we define the characteristics of career-oriented perspective according to Oldham and Hackman. A number of studies have considered organizational commitment as a dependent variable. Some of the major factors affecting it have been examined. In this study, according to the main question, which is: what is the relationship between organizational commitment and dimensions of job? Organizational commitment and dimensions of job are defined as a dependent variable and independent variable, respectively.

As the low efficiency of the labor force in most organizations is the problem against development of units, reorganizing the acting to go out of these problems can be a good advantage in terms of productivity and the development of jobs. Currently, most of the organizations are trying to layoffs, while it is impossible to reduce

**Corresponding Author:** Iman Rafiei Nejad, Department of Management, Kerman Branch, Islamic Azad University, Kerman, Iran  
E-mail: [f\\_shab2007@yahoo.com](mailto:f_shab2007@yahoo.com)

the manpower to increase the productivity of the organization. Apart from a number of staff, other factors such as efficiency and skill are effective in organizations productivity, and since all specialties cannot be found in a limited number, therefore, we should find a way to increase organizational commitment to increase the productivity. So the question posed in this study is that what is the effect of job commitment in tax organizational of Bushehr?

#### *Research literature:*

##### *Job commitment:*

Organizational commitment is a multi-dimensional structural that is in relationship with work and career outcomes such as reduced absenteeism and turnover number [12] and increased civic - organizational behavior, work effort and improved job performance (Dawley, Steffens, and Steff nez , 2004). Several studies, such as Matthew and Zayak (1990) have also shown that the obligation to pay committees the employees attitude and behavior to the organization. Organizational commitment has been introduced as a willingness to participate actively in a coordinate system. He has emphasized the issue of organizational commitment as a distinction between employee commitments in different aspects of the work environment.

For example, prior to the early works of Porter, Stirz, Moody and Bulian (1974) to determine organizational commitment and its measurement, many researchers tried to construct scientific scrutiny of organizational commitment. The most famous and well known activities in this area relates to Allen and Meyer (1990) and Balfour and Kessler (1996). Alan and Meyer (1990) with a single doubt about the commitment and the construction of valid and reliable instrument introduced three dimensions of affective commitment, continuance commitment and normative commitment [7].

There are two dominant perspective of organizational commitment in organization hypothesis.

1. The first view: commitment as an emotional vision. People identify themselves with the organization and with a feeling of membership in organization try to achieve the goals of the origination. In this approach, individuals are connected to the organization and blend in it and enjoy being membership. This approach, in particular became operational by Porter *et al.* (1974).

2. According to other experts, emotional and psychological dependence is not effective on commitment and it is introduced as a willingness to work in a sustained activity based on the recognition of person about the costs associated with leaving the organization. Under the second approach, since people have invested in the organization, they will remain in the organization. In this approach, experts emphasize the behaviors not emotions in organizational commitment.

This approach becomes operational by scholars such as Becker (1960), and Ritz Traice (1969) and Harry Biniak and Aloter (1972). The theoretical analysis of the factors influencing organizational commitment used two theoretical models. Moody *et al* (1982) in their theoretical model expressed four prerequisites of organizational commitment indicating the factors that may result in organizational commitment (Figure 1).

- 1- personal characteristics (age, gender, education, race, years of service)
- 2- properties relating to the role (the area of job or career challenges, role conflict and role ambiguity)
- 3- Structural properties such as organization size, concentration and recognition of the organization, control and surveillance
- 4- Work experience that occurs during the working life of person in the organization (organizational trust, job satisfaction, job attitudes)

##### *The main dimensions of job:*

Hackman and Oldham model consists of three parts: 1. Core job dimension, including (skill variety, job content, job significance, autonomy, feedback of results); (2) the critical psychological states (including sense of having important job, a sense of responsibility to conduct a job, knowledge of the results of the work). 3. Individual and work Results including (internal motivation to improve the quality of work, promote job satisfaction and reducing turnover) (Fig. 2).

##### *Main occupational dimensions:*

Skill variety: means the level of varieties required for an activity. Skill variety means the degree of job ability to perform varieties of actions that requires skills and different talents (Moorhead & griffin, 2002, p.20). Various activities are necessary to do the job and the worker must have the skills and abilities of their own.

The importance of occupation: the extent to which the job affect others' lives and careers. The importance of job depends on job effect on the lives or works of others in the organization or outside the organization environment [10]. Importance of job includes the importance of life and welfare of workers and consumers.

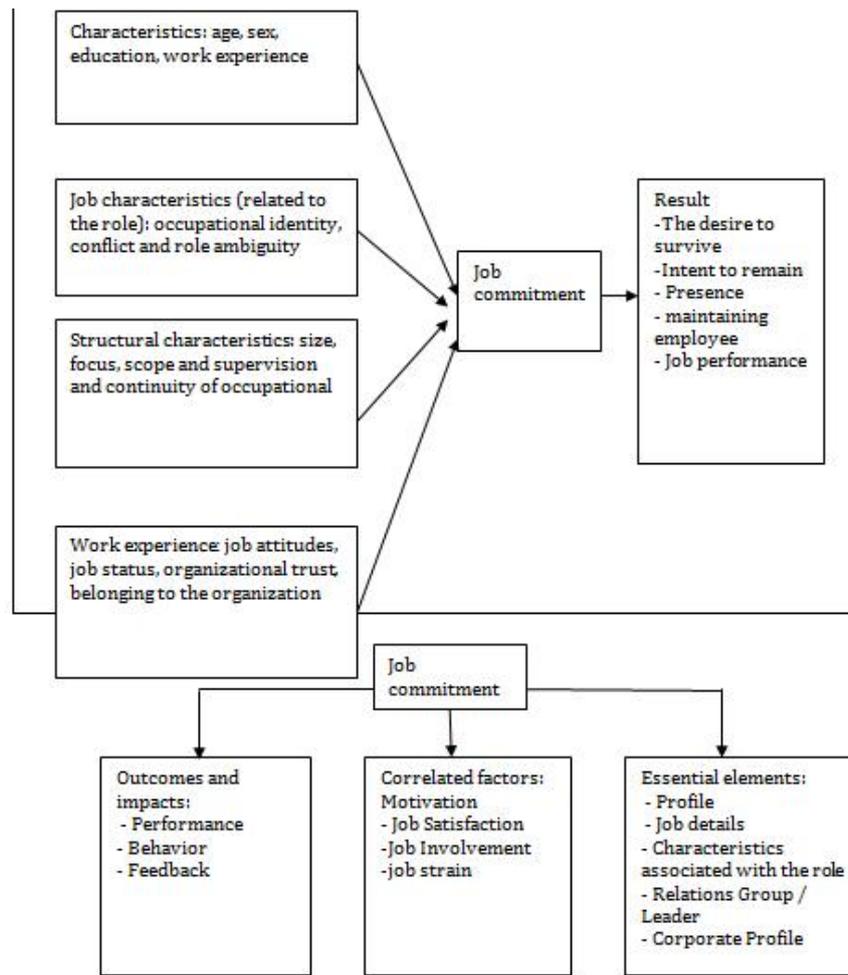


Fig. 1: The essential factors, correlates and consequences of organizational commitment.

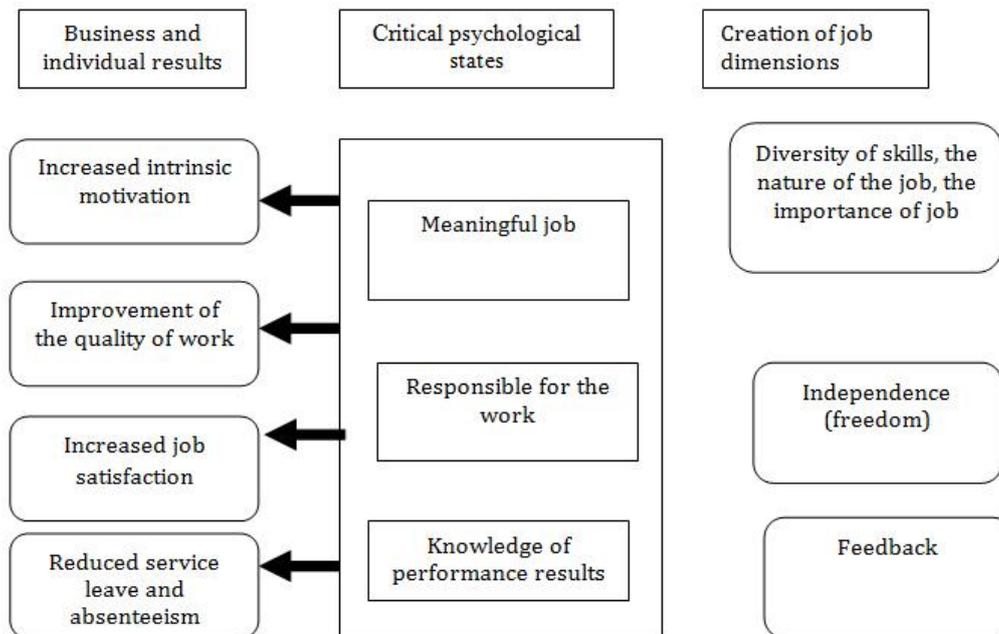


Fig. 2: The relationship between the dimensions of job, the psychological states and results [4]

Jobs nature or significant: the amount that the worker completely does. Project or part of the unit that itself has quite specific and particular identity. On the other hand, job duties have been determined from beginning to end that a person has a complete picture of duties and the work is considered as an important part [14]. Many patterns of job characteristics have been researched recently in different dimensions. Consequently, further research confirms the general framework of the theory (ie there is a set of job characteristics, and these characteristics affect the behavior). But there is no consensus about which attribute (or attributes) make up the core of this location. Also there is no consensus about feeling the need to grow to be considered as an intermediate agent [14]. Evidence shows that if the autonomy of people becomes high, person will be with diverse skills. Robbins noted that the relationship between the dimensions of the job and the obtained result will decrease by the need of an individual to develop; it means the willingness of the individual to self-actualization [14].

Skill varieties, the nature of job and task importance make the job significance. Job autonomy is about results and job feedback relates to the knowledge from real work activities' results. These five dimensions have been summarized in the next Motivating potential score (mps). This model expresses that the higher the level of potential, the higher job motivation, and job satisfaction [8]. Generally the model shows that richness of factors is affecting their psychological changes and will increase the effectiveness of the job and will also increase the effectiveness of activities. It should be noted that this model is effective for explaining behavior that requires a high degree of need for the development.

According to Hackman and Aldham, the critical psychological states form the core of the theory. They think these states show how the individual reacts will be influenced by characteristics of the job. They described susceptible mental illness as an experienced meaning fullness of the work, an experienced responsibility for work outcomes and knowledge of results. Literature review shows that many empirical studies on the various outputs of the model in different organizations are examined. This suggests that job dimensions are the major structural aspects of job evaluation in different organizations [3]. Accordingly, it is necessary to examine five stated aspects of the job based on conducted research meta-analysis.

It helps businesses to identify the strengths and weaknesses to decrease weaknesses of occupations and increase the strengths to be used. This means that not only the results can be used for other researches in the fields of employment, criteria and standards for comparing results; they will also be applicable in planning and prioritizing the jobs and their five dimensions to design and re-design the jobs to increase job enrichment and motivational ability.

But before anything, it is better to be more familiar with the aspects of the job. An initial description of jobs was conducted by the researchers Turner and Lawrence in the mid-1960s (Turner and Lawrence, 1965). In order to assess the impact on job satisfaction and employee absenteeism they concluded that: 1) There are aspects of the job that you can work on them to measure and manage the job, 2) Employees in various positions show different reactions, 3) individual differences affect their reaction to occupations. And 4) employees are often prefer complex business to simple, monotonous and routine jobs. Turner and Lawrence model scales reviewed and revised by Hackman and Oldham (1974) and some aspects were eliminated due to the lack of relation to the concept of jobs, and accordingly, a job characteristics model is suggested to study, analyze and design jobs. The model consists of three aspects of the job, sensitive mental states and the outputs. The dimensions are skill variety, task identity, task significance, freedom to do the tasks and feedback [3]. Work dimensions create three critical psychological aspects that are meaningfulness, accountability for results and knowledge of results. Ultimately this will lead to positive outcomes in the workplace, such as high motivation, organizational commitment and job satisfaction [8]. In general, the level of motivation depends on the mental state. The higher the levels in their careers, the higher the intrinsic motivation of employment, the better the quality for job performance, the greater the job satisfaction and the fewer the absenteeism and turnovers.

Average score for the three dimensions of diversity, identity and importance of the tasks that make meaningful job multiplied by freedom that created job responsibilities and by feedback that created job performance information and provide the degree of potential motivation of jobs. Thus, each of the three dimensions of diversity, identity and job importance can be replaced with each other and increase the motivation, but freedom and career feedback can be replaced neither together nor with other factors and should be covered to increase motivation. Hence, this model can lead managers to analysis, design and for open engineering of occupations to increase the quantity and quality of outputs.

The first test of the job dimensions was performed by Hackman and Oldham (1976) that confirms the theory. They showed that there is a significant correlation between the dimensions of job satisfaction and psychological states with public intrinsic motivation and growth satisfaction as outputs. But they knew only some of the mental states of occupation in a meaningful relation with the absence and effectiveness. In addition, the results show that psychological commitment maximizes when all psychological states existed [3].

Overall, the empirical findings support a positive association between the dimensions of the job and mental (Bhyan and Mngvk, 2002), individual and work (Dora *et al.*, 2007) and behavioral outputs (Thomas *et al.*, 2004; Lee, 2005; Chang and Lee 2006; Behyan and Mangok, 2002). Particular researches show that the correlation

between the demotions of the job and the psychological states were from 0.11 to 0.54 (Arnold and House, 1980) and the relationship between psychological states and individual outputs are stronger than the relationship between job dimensions and outputs, although job characteristics have been used in researches and generally studies confirm the model (Fried and Ferris, 1987), but faces criticism. For example, the importance of the job structure to measure outputs of behavioral and attitudinal still lacks clarity (Gomez *et al.*, 2007). Some studies have not confirmed the relationship between job dimensions and its performance. The kind of skills to help predictability of the debate has been challenging (Pierce and Dunham, 1978; Rosio, 1977). Other variables in addition to growth have decreasing influence in the model (Orly and Kaldoil, 1979; Yutger and Chiu, 1986).

#### Research hypotheses:

##### The main hypothesis:

There is a direct relationship between job dimensions and organizational commitment of staff.

##### Sub-hypothesis:

There is a direct relationship between varieties of tasks and organizational commitment of staff.

There is a direct relationship between the meaningfulness of tasks and organizational commitment of staff.

There is a direct relationship between the importance of tasks and organizational commitment of staff.

There is a direct relationship between independency and authority at work and organizational commitment of staff.

There is a direct relationship between feedback at work and organizational commitment of staff.

#### Research method:

Present research is applied in terms of goal and data is collected through non experimental method and is a survey in nature. Also, it is cross-correlation in terms of data analysis. The study population consisted of all the employees of the Tax Office in Bushehr. According to statistics (2014), the number of employees is 600 members. In this context, sample size of 234 was obtained by Jersey sampling Table and Morgan. The samples were selected using random sampling method. Analytical parts of the research were performed using Pearson correlation test. Linear regression model was used in the illation section.

#### Data analysis:

Given the normality of the variables, Pearson's correlation test was used to determine the relationship between the independent variables and the dependent variable (organizational commitment). The results are presented below (Table 1).

**Table 1:** Test of normalized research variable

variable	z	Significance level
Variety of duties	1.96	0.130
meaningfulness	2.54	0.096
Job importance	3.37	0.231
Independence and authority at work	2.37	0.421
Job feedback	2.16	0.087
Job commitment	1.41	0.328

*First hypothesis:* relationship between varieties of tasks and organizational commitment

Davis pattern was used to describe the correlation between variables (1971). The correlations described as follows (Karimi *et al.*, 1391).

Partial correlation=0.01-0.09

Low correlation=0.1-0.29

Medium correlation=0.3-0.49

High correlation=0.5-0.69

Very high correlation=0.7-0.99

Full correlation=1

Table (2) shows that the correlation between the varieties of tasks and organizational commitment is not significant. So there is no relationship between these two variables ( $r = -0.031$  and  $p = 0.661$ ). The first hypothesis of this study is that there is a significant relationship between the diversity of tasks and organizational commitment that will be rejected.

**Table 2:** Correlation between variety of duties and organizational commitment.

variable	Correlation coefficient (r)	Significance (p)	Description of relationship
Diversity of duties	<sup>ns</sup> -0.031	0.661	no significance

\*\* Significant at 1% \* Significant at 5%, ns: no significance

*The second sub-hypothesis:* the relationship between identity (sense of) business and organizational commitment

Table (3) shows that the correlation between the identity of tasks and organizational commitment is not significant. So there is no relationship between these two variables ( $r = -0.059$  and  $p = 0.397$ ). This hypothesis like first hypothesis of this study about a significant relationship between the identity of tasks and organizational commitment will be rejected.

**Table 3:** Correlation between identity of duties and organizational commitment

variable	Correlation coefficient (r)	Significance (p)	Description of relationship
identity of duties	<sup>ns</sup> -0.059	0.397	no significance

Source: research findings: Significant at 1% \* Significant at 5%, ns: no significance

*The third sub-hypothesis:* the relationship of job importance and organizational commitment

Table (4) shows that the correlation between job importance and organizational commitment is positive and is significant at 1%, and the correlation is very low ( $r = 0.192$  and  $p = 0.006$ ). This hypothesis about a significant relationship between job importance and organizational commitment will be confirmed.

**Table 4:** Correlation between job importance and organizational commitment

variable	Correlation coefficient (r)	Significance (p)	Description of relationship
job importance	**0.192	0.006	low

Source: research findings: Significant at 1% \* Significant at 5%, ns: no significance

*The forth sub-hypothesis:* the relationship of independency and authority at work and organizational commitment

Table (5) shows that the correlation between independency and authority at work and organizational commitment is positive and is significant at 1%, and the correlation is very low ( $r = 0.189$  and  $p = 0.007$ ). This hypothesis about a significant relationship between independency and authority at work and organizational commitment will be confirmed

**Table 5:** Correlation between Autonomy at work and organizational commitment.

variable	Correlation coefficient(r)	Significance (p)	Description of relationship
Autonomy at work	**0.189	0.007	low

Source: research findings: Significant at 1% \* Significant at 5%, ns: no significance

*The fifth sub-hypothesis:* the relationship of job feedback and organizational commitment

Table (6) shows that the correlation between independency and authority at work and organizational commitment is positive and is significant at 1%, and the correlation is very low ( $r = 0.235$  and  $p = 0.001$ ). This hypothesis about a significant relationship between job feedback and organizational commitment will be confirmed

**Table 6:** Correlation between job feedback and organizational commitment

variable	Correlation coefficient (r)	Significance (p)	Description of relationship
job feedback	**0.235	0.001	low

Source: research findings: Significant at 1% \* Significant at 5%, ns: no significance

*The main hypothesis:* analyzing the effects of independent factors on organizational commitment

To explain the influencing factors on organizational commitment multiple regression analysis is used simultaneously through (Enter) method. Table 7 shows the details of this analysis.

As Table 7 shows, the independent variables are (1) a variety of tasks (X1), 2- meaningfulness (X2), 3- importance of job (X3), 4-independency at work (X4) and 5- job feedback (X5).

**Table 7:** Results of multiple regression analysis

Variable	B	Beta	T	P
Constant No.	2.895	-	17.67	0.000
Diversity of duties	-0.054	0.109	-1.47	0.147
meaningfulness	-0.122	0.276	-3.56	0.000
Job importance	0.091	0.168	0.168	0.027
independency at work	0.056	0.038	1.48	0.14
feedback	0.165	0.329	0.329	0.000
F=4.236; Sig= 0.000; R = 0.396; R <sup>2</sup> = 0.157; R <sup>2</sup> Adjust= 0.135				

F-value is calculated at 99% ( $\text{sig} = 0.000$  and  $F = 7.236$ ) which represents the regression model is significant. In this model, job feedback (X5), job identity (sense of) (X2) and the independency at work (X4) were the

variables that had the largest amount of change among the dependent variable (organizational commitment), respectively.

To provide an estimate, according to obtained information and significance of multiple regression analysis in this study, organizational commitment can be estimated as follows:

$$Y = 2.895 - 0.1222X_2 + 0.091 X_3 + 0.156 X_5$$

Positive values of the regression coefficients in this equation show that with the increase of independent variables such as the importance of jobs and job feedback will increase the dependent variable. The results (Table 7) shows that the predict variables predict 13.5% ( $0.135 = R^2 \text{ Adjust}$ ) of the oscillation criterion variables (organizational commitment). Also, standardized regression coefficients (beta) indicate that job feedback has greater contribution than other variables in the prediction of the dependent variable.

#### *Discussion and Conclusion:*

*1<sup>st</sup> hypothesis: There is a direct relationship between varieties of tasks and organizational commitment of staff.*

The results suggest that the relationship between the diversity of tasks and organizational commitment of the tax affairs in Bushehr is not significant. Thus, changes in the diversity of tasks do not change organizational commitment. Thus, this hypothesis cannot be confirmed.

*2<sup>nd</sup> hypothesis: There is a direct relationship between the meaningfulness of tasks and organizational commitment of staff.*

The results suggest that the relationship between the meaningfulness of tasks and organizational commitment of the tax affairs in Bushehr is not significant. Thus, changes in the meaningfulness of tasks do not change organizational commitment. Thus, this hypothesis cannot be confirmed.

*3<sup>rd</sup> hypothesis: There is a direct relationship between the importance of tasks and organizational commitment of staff.*

The results suggest that the relationship between the importance of duties and organizational commitment of the tax affairs in Bushehr is significant and positive. Thus, the correlation between importance of duties and organizational commitment is low. An increment in importance of duties will increase the job commitment. Thus, this hypothesis will be confirmed.

*Forth hypothesis: There is a direct relationship between independency and authority at work and organizational commitment of staff.*

The results suggest that the relationship between the independency and authority at work and organizational commitment of the tax affairs in Bushehr is significant and positive. Thus, the correlation between independency and authority at work and organizational commitment is low. An increment in independency and authority at work will increase the job commitment. Thus, this hypothesis will be confirmed.

*Fifth hypothesis: There is a direct relationship between feedback at work and organizational commitment of staff.*

The results suggest that the relationship between the feedback at work and organizational commitment of the tax affairs in Bushehr is significant and positive. Thus, the correlation between feedback at work and organizational commitment is low. An increment in feedback at work will increase the job commitment. Thus, this hypothesis will be confirmed.

Multiple regression analysis showed that three variables of feedback at work, job identity and independence at the same time will have a positive impact on organizational commitment. Result of this research confirms the hypothesis of the research with Pierson correlation. So we can say that feedback at work, job identity and independence has impact on organizational commitment. The results showed that the feedback on the work had the highest standardized regression coefficient; it means that this factor has the greatest impact on organizational commitment.

#### *Conclusion:*

Given that the overall aim of the present study was to investigate the effect of different dimensions of occupation on the commitment in tax office in Bushehr, it provides effective solutions to improve organizational commitment which improves the performance of the tax organization in Bushehr. The results show that three of five hypothesis of the study have been confirmed. Three variables of identity of duties, independency at work and job feedback has significant and positive relationship with job commitment of staffs. So, an increment in identity of duties, independency at work and job feedback will improve and increase job commitment. Also, multiple linear regression analysis showed that all three variables affecting the Pearson correlation test had positive and significant impact on organizational commitment and generally based on the significant standardized regression coefficients of the model and (beta), feedback at work was introduced as the most important factor influencing organizational commitment. The results showed that meaningfulness at work was more effective contributed to the prediction of the dependent variable (organizational commitment in Bushehr Tax Agency).

*Recommendations:*

1. The greatest asset of any organization is its human resource. So the situations should be in a way to let the employees show their skills and abilities.
2. Due to the significance of the relationship between autonomy at work and organizational commitment, it is recommended to consider all of the facilities and personnel to provide sufficient autonomy to employees.
3. As the study showed the highest share of feedback at prediction of organization commitment, this information should be provide to staff and observations on the work of staff should be increased.
4. Providing situation for individuals to be assigned with regard to the specific skills to increase importance of tasks in the job.
5. With regard to the significant and positive relationship of job and organizational commitment, create suitable conditions to understand the importance and sanctity of job to improve organizational commitment.
6. The indifferent authorities to the problems of employees out of work.

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