Evaluation of transparency in the conduct of affairs, administrative and financial control and supervision of the staff Brfsad

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ABSTRACT

The aim of this study was to investigate organizational factors affecting administrative-financial Brfsad at the level of administrative staff. The aim of this study from the perspective of applied and how to obtain field data, as well as the study of data correlation. The population of this study includes all offices and agencies of the country. The random statistical sample size was estimated using the number 321 362 Table Jersey Morgan were gathered. It is also a random cluster sampling. Using the questionnaire used in the research literature review and questionnaire huge et al (1390) has been designed. Its reliability by using Cronbach's alpha coefficient was approved and its validity was confirmed by content. Data collected were analyzed using SPSS 22 software, Pearson correlation coefficient and multiple regression were used. The results showed that all aspects of the organizational structure of dysfunction, poor organizational culture, administrative corruption are financial. The lack of transparency in the conduct of affairs ($425/0 = r$ and $0001/0 = p$) and weak monitoring and control ($321/0 = r$ and $0001/0 = p$) is a significant relationship. The results showed a lack of transparency in the conduct of affairs in anticipation of the largest financial administrative corruption.

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INTRODUCTION

1. Problem Statement

In general, two main approaches can be distinguished corruption. In the first approach, the corruption seen as weak institutional arrangements if viewed from the perspective of this approach to corruption should go into institutions and their effectiveness. In fact, to deal with the problem as to whether the game rules and restrictions established sufficient and appropriate, and whether the current institutional arrangements necessary effect or not?

In the second approach, as a kind of behaviors corruption and crooked bureaucrats seen clerk. This moralistic approach, solicit bribes and, in fact, manifestations of corruption is taken and at best, we try to corrupt bureaucrats and those who violate the so-called morally upright and honest with employees, to be replaced. In this approach, the essence of corruption is not targeted and therefore are not organs of the unit, adjusted or be removed.

Unfortunately, in Iran, more from the perspective of this approach is seen in the phenomenon of corruption. For this reason, the efficiency of methods of fighting corruption is very low and always against political and factional considerations and expediency are vulnerable. Unattainable promises of officials discovered about to uncover corruption and to refrain from dealing decisively with corruption should be, to a large extent, the result of this vulnerability is (khezri, 2006).

According to Transparency International (TI), three steps are necessary to assess the country's corruption: Corruption Perception Index, based on expert opinions, suggests the occurrence of corruption in different countries. Global Corruption Barometer, based on a survey of public attitudes toward and experiences of corruption is bribery investigation that are the subject payers are willing to pay a bribe foreign companies (Shahkvh et al., 2008).

Transparency International, Corruption Perception countries in terms of the degree of corruption among officials and politicians, ranks. Transparency International's Corruption Perception Index for 2012 shows that corruption continues to roam the world in countries and communities. According to the Transparency International Corruption Perception Index in terms of two-thirds of 176 countries, on a scale that represents zero is the most corrupt and the most clean score of 100 represents a fall below 50 and shows the state institutions should be more transparent and more powerful rulers accountable. According to the Corruption Perception Index 2012 scores in reporting the results it can be stated that Denmark and New Zealand are in first place with a score of 90 and most countries are clear, while Afghanistan and Somalia, with a score of 8 index clinging to the lowest rung. And their situation is critical in this respect (corruption perception Index report, 2012).

Corruption is one of the most important factors inhibiting the development and progress of the society. If the financial administrative corruption, especially corruption in society, many community resources will be wasted. Ultimately, this leads to a lack of economic development and rising unemployment and poverty in the society. Therefore, control of corruption from government and executive leadership in the world's most important goals.

Challenges and problems through corruption - financial administrative system threatens What? Lack of spirit and culture among employees supervised, low cost, corruption and committing acts of corruption, lack of knowledge and detailed knowledge of the rules and regulations for the institutions and administrative tooling, ambiguity in the interpretation of some rules, regulations and guidelines and these regulations based on personal interests, administrative bureaucracy and unnecessary red tape and inefficient administrative structure, political intervention-especially MPs in the selection, promotion and appointment and dismissal of managers, employees in exposing instances of corruption, secrecy and lack of cooperation inappropriate not active databases of information and public scrutiny of the important factors affecting the financial administrative corruption.

Corruption is a fact ominous and precedent and if that permeates a country's administrative system, administrative system of the country will face many problems. There are various methods to fight corruption, which is one of the most important methods of administrative system reform.

Tuesday primary motivation for an employee to engage in corruption when there is: (1) direct personal benefit in cash or non-cash bribes from a third party 2. 3-help friends and relatives (Zahedi, 1388).

Corruption is a disease that procedures and criteria for the development of individuals in a corrupt state bureaucracy (Kahana, 2010).

World Bank, corruption as "the greatest obstacle to economic and social development" sees. Corruption is a serious problem affecting all sectors of society influential (David Ng, 2006).

the expected return is appropriate and effective, therefore causing corruption and administrative irregularities and corruption is caused due to the fact of administrative Offences.

So in this research was to examine organizational factors of transparency in the conduct of affairs, effective monitoring and control of administrative-financial level On corruption paid staff. The question raised is to realize that organizational factors influencing the level of corruption - Financial workers are there?

The objectives of this study

Organizational factors influencing corruption-financial terms of staff

The effect of the lack of transparency in fulfilling the corruption of Administrative and Financial Affairs

The effect of financial supervision and poor control over administrative corruption

2. Research Methodology

In general, research methods in the behavioral sciences can be according to two criteria:

A) The purpose of this study, b) data collection divided (Sarmad et al., 2010, p. 220). Based on this study, since the goal is to determine the factors affecting the financial administrative corruption, the target is an applied research and the method of collecting information, a descriptive and correlational study.

This method is especially useful in situations which aims to explore the relationship between variables is that research has been done about them (Delaware, 2002).

Questionnaire was used to measure variables that consists of three sections. One of the most important features for reliability or validity of the measurement tool that is designed to measure latent variables. Without a valid tool can have confidence in the results and in case of repeated study, no significant differences could be the first stage (Ghasemi, 2006). In other words, the reliability of the measurement accuracy and stability is related, then two different meanings: one in the sense of stability and reliability in test scores over time.

Table 1 Cronbach's alpha coefficient R

Variable	Cronbach's alpha coefficients
The lack of transparency in the conduct of affairs	**0.91**
Poor monitoring and control	**0.69**
Corruption-financial	**0.71**

The data analysis was performed through 22 SPSS software.

3. Findings

3.1 inferential statistics

First, in order to determine the appropriate test of normality test to determine the normality of the study variables were analyzed, the results showed that all variables in this study are normal. In order to investigate hypotheses of this research is to examine the factors influencing corruption - administrative pays the normal tests such as Pearson correlation (Table 2).

Table 2: normality test variables

sig	Variable
0.374	Unresponsive
0.524	Rent
0.495	Informal Relations
0.277	Lack of job satisfaction
0.093	The lack of transparency in the conduct of affairs
0.674	Ineffective punishment
0.406	Inefficient control mechanisms
0.153	Lack of self-control
0.347	Poor monitoring and control
0.772	Corruption-financial

To achieve the goals set in addition to descriptive statistics (mean and standard deviation) and inferential statistics such as Pearson correlation coefficient between independent variables and the dependent variable (corruption-financial) used variables that results is presented below.

In order to determine the relationship between independent variables-financial corruption Pearson's correlation coefficient was used. Davis also used to describe the correlation between the variables of the model (1971) was used. According to this model, the correlation can be described as follows (Karimi et al., 1391).

09 / 0- 01/0 = partial correlation
29 / -0 1/0 = low correlation
49 / -0 3/0 = moderate correlation
69 / 0- 5/0 = high correlation
99 / -0 7/0 = very high correlation
1 = perfect correlation

3-1-1-first hypothesis: the dimensions of a lack of transparency in the financial affairs administrative corruption in the offices there is a significant relationship.

Table 3 shows the correlation between the lack of transparency in the conduct of administrative and financial corruption

Descriptive correlational	The significance level (p(	The correlation coefficient (r(	variable
Average	0.0001	0.322**	Unresponsive
down	0.0001	0.287**	Rent
Average	0.0001	0.355**	Informal relations
Average	0.0001	0.335**	Lack of job satisfaction
Average	0.0001	0.425**	The lack of transparency in the conduct of affairs

Source: Findings **: significant at 99% level * significant at the level of 95%, ns: not significant

In this hypothesis, the correlation between the lack of transparency in conducting the administrative-financial Affairs and Corruption were studied to determine the relationship between the lack of transparency in conducting the corruption-financial affairs Pearson correlation test Shd.hman As Table 3 shows, Unresponsive (322/0 = r and 0001/0 = p), rents (287/0 = r and 0001/0 = p), informal relations (355/0 = r and 0001/0 = p), dissatisfaction job (335/0 = r and 0001/0 = p) and a significant positive correlation with corruption-financing is 99%. The results showed a lack of transparency in the conduct of affairs has significant positive correlation with corruption -Adary is 99% (425/0 = r and 0001/0 = p). This correlation was moderate level.

3-1-2-second hypothesis: the dimensions of supervision and poor control corruption-financial institutions there is a significant relationship.

Table 4 shows the correlation of poor monitoring and control of corruption-financial

Descriptive correlational	The significance level (p(	Thecorrelation coefficient (r(	variable
down	0.0001	0.154*	Ineffective punishment
down	0.0001	0.27**	Inefficient control mechanisms
down	0.0001	0.26**	Lack of self-control
Average	0.0001	0.321**	Poor monitoring and control

Source: Findings **: significant at 99% level * significant at the level of 95%, ns: not significant

To investigate the relation of weak monitoring and control aspects of the Pearson correlation test was used. The results showed ineffective penalties (154/0 = r and 0001/0 = p), ineffective monitoring mechanisms (270/0 = r and 0001/0 = p) and lack of self-control (321/0 = r and 0001 / 0 = p) has a positive and significant relationship-financial corruption. All these correlations were assessed at a low level.

Moreover, the results showed a significant positive correlation weak monitoring and control at the level of 99% against corruption - financial (321/0 = r and 0001/0 = p). This correlation was described at the intermediate level.

3.1.3-ranking corruption-financial dimensions

Table 5 ranking on corruption-financial factors using Friedman

Rank	Average ratings	Variable
3	2.43	The lack of transparency in the conduct of affairs
4	2.05	Poor monitoring and control
	Chi-Square= 53.193; Sig= 0.00001; df=3	

Source: research findings

To rank the factors influencing corruption-financial corporate Friedman test was performed using same-species that can be seen in Table 4-13, Friedman test for ranking on corruption-financial factors is significant. Table 4-13 also ranked these factors show that the weak organizational structure with average rating is 79/2 in the first place. While the weak control and monitoring 05/2 with average rating is ranked fourth in last place.

4. Conclusion

First hypothesis: the dimensions of a lack of transparency in the financial affairs administrative corruption in the offices there is a significant relationship.

The results indicate that a significant positive correlation between the lack of transparency in the financial affairs administrative corruption. So the hypothesis was confirmed and therefore this hypothesis with the results Rabii and Asif (2013) and (John Holden, 2010) is consistent The lack of public scrutiny and transparency in conducting the affairs of the people to reduce organizational performance. It also causes the media to raise awareness to people not in the field and eventually hide corruption causes Finally, financial and administrative corruption risk dropped out corruption in the organization increases. The lack of transparency in the conduct of affairs reduces the accountability of officials and employees, Popular information about the rules and structure of the organization is reduced and inform employees and others who provide background information rent. It is also one of the aspects of transparency relationship that exists in the organization. Increase your passion informal relations in organizations to solve problems acquaintances Finally, the corruption - increase the financial. So the lack of transparency in the relationship between work and corruption-financial dimensions were approved.

The second hypothesis: the dimensions of supervision and poor control corruption-financial institutions there is a significant relationship.

The fourth quarter results will be picked such that the dimensions of supervision and poor control of corruption - financial There is a significant positive relationship. The result of this hypothesis with the results Farhadi race and colleagues (1390) is the line. However, the inappropriateness of the Penalties the elderly and those who seek to corrupt employees are not afraid of control and supervision. The control mechanism is also inappropriate because of financial corruption will increase in throughput. So the lack of financial controls and close monitoring administrative corruption is a significant positive relationship.

5. The application of research proposals

1. With regard to the meaning perceived relationship between transparency and corruption-financial activities are recommended:

Amount upgraded to meet the clients.

- Given that the relationship between unofficial relations and corruption-financial meaningful relationships with management and leadership recommended the proper reduced.

-With advantage of the latest technology in order to further increase electronic communications, faster and more accurate information appropriate to the exchange offer.

2. Given the significant relationship between corruption-financial control and monitoring are recommended:

Appropriate and proportionate penalties-from corruption to reduce the incidence of corruption.

- Appropriate control mechanisms to be applied in all sectors-more.

-Tqvyt Unofficial monitoring (especially by associations and NGOs and parties) on all departments and institutions.

- Reinforcing self-control among staff.

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