



Organizational structure, and corporate culture-financial corruption at the level of staff

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ABSTRACT

The aim of this study was to investigate organizational factors affecting administrative-financial To corruption the office staff. This The research objective view field is applied and how to obtain data, The study also analyzed the data of correlation. The population of this study includes all offices and organizations in the country. The random statistical sample size was estimated using the Jersey Morgan 362 the number 321 questionnaires were collected. Cluster sampling is also random. The research questionnaire using literature review The questionnaire used in the study huge et al (2012) has been designed. Its reliability by using Cronbach's alpha coefficient was approved and its validity was confirmed by content. Data were analyzed using SPSS 22 software, Pearson's correlation coefficient and multiple regression were used. The results showed that all aspects of the organizational structure of dysfunction, poor organizational culture, Finance is administrative corruption. Financial as well as administrative corruption with inefficient organizational structure ($337/0 = r$ and $0001/0 = p$), weak organizational culture ($338/0 = r$ and $0001/0 = p$), have shown a significant relationship.

Keyword:
Organizational structure, corporate culture-financial corruption at the level of staff

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INTRODUCTION

Since human activities took the form of an integrated and organized, constitute an integral part of the text the same time, corruption has emerged. Begin to show around That corruption has a negative impact on efficiency and effectiveness of administrative management system, the waste of national resources and Thereby reducing the effectiveness of government and non-government agencies in the conduct of affairs and people's confidence. Corruption increases the cost of doing Growth competitiveness makes it difficult. Corruption is impeding investment and the growth and economic development faced with many obstacles makes And the improper conduct of human talent and potential resources to improper activities to achieve revenue, easy, recession early in providing all aspects of makes (Abaszadegan,2005).

Corruption is an issue in all social systems and ultra-Eye folded governments and all walks of life, public and non-governmental organizations, Systems of government and every situation, whether in war or in peace, all ages and all times, from ancient and medieval to the contemporary influence (Ahmad,2009).

Corruption is one of the pillars of the regime and undermine human dignity humiliated the administrative order and fiscal discipline is a sign. Talents, abilities, capabilities and wasted the country's Islamic beliefs and human values and passes into oblivion. As a result, justice and poverty pales place opens (Abdullahi,2005).

Benefit from the large audience through the mass media and high-speed transmission of news and information, the first and most important option to transfer anti-corruption messages. Corruption reported in the media to prevent influence the behavior of individuals to keep silent about corruption and the lack of prevention of corruption and Exposing corruption in the media and political corruption inevitable social costs to increase commit them (Khosravi,2010).

Corruption is part of the reality and dimensions of organizational life is dark That all countries and organizations that suffer some kind of difference in communities And organizations in the field of corruption and it is only in the scope and volume (Farhadi and Lagzian,2010).

Several studies by the researchers on the factors influencing corruption and various theories have been presented, But many aspects of sociological, psychological, legal, political and economic help to explain the issue and Studies of factors affecting corruption-financing in comparison with them is limited.

Ibn Khaldun main cause corruption of the ruling classes penchant for luxury living knows and believes Luxury costly, forcing the ruling classes resort to corruption.

Some researchers corruption government officials and employees know that a set of measures, firstly, to harm the public interest and Secondly, the purpose of which benefit the cause (of employees) or to a third party who is hired to perform these procedures, be (Farajpour,2005).

As the factors causing corruption in society is of great extent, the work of the results, due to widespread corruption in the society.

Corruption is like a cancer that will bring a lot of harm to the society and country (M,2006).

In fact, corruption (in terms of administrative and other dimensions), including infections that if the organs and the body of the community, Its members and operates one after another infectious and may spread the infection to corrupt the whole body of society (Harrison, 2003).

If corruption in state institutions, the system may reach the government on the issue of stability and even the stability of their causes Which had upheld the corruption, but we should know that eventually led to the collapse of the state system corruption creates Because the profit system corruption is not a majority to a minority of people (Zakrsalehy,2010).

Corruption by limiting access to basic social services, increase service costs. It also increases poverty, Subversion financial system and undermine the legitimacy of the government. Thus, anti-corruption, development, Anti-growth and anti-investment and unfair. As a result of the high cost of corruption to the country (Mvgylyansky, 2007). Corruption is like a deadly disease if not controlled large inequalities and undermines the foundations of democratic government And weakened motivation, social disadvantages to weaken existing institutions, inequitable distribution of resources and the loss of political or economic losses (Sharifi et al.,2014).

In the eyes of Montesquieu, corruption makes good political system and the right to a system becomes obscene.

No country in the world, there is purity in terms of corruption, Transparency International list, which annually ranks countries in terms of corruption, No country will not be skipped unless the statistical indicators of the country's corruption does not exist, In fact, wherever there is government corruption is also more or less. (Khezri,2005)

Although many programs to fight corruption in Iran, designed and implemented, but little success has been achieved in this regard that the main reason it can be so stated The programs taken by the government are often focused on punishing offenders instead focuses on the prevention of corruption (Rabii,2013).

Research findings and survey data and national and especially international Including Transparency International and the World Bank suggests that Iran, like many other Muslim countries Despite having Islamic doctrines and teachings, values and ethics in the field of corruption is not a proper situation. This suggests the need for macro policy measures to fight corruption and reduce the gap between the current situation and the ideal situation is. Such a situation emphasized by the highest authorities in recent years, visions and some of the country's legislation (Alvani et al.,2011).

A comprehensive fight against corruption and economic orders of the Supreme Leader of Islamic Revolution respect to the heads of the three branches, In May2002, opened a new chapter of reforms in the administrative system. The 8-point command to monitor organized, accurate and has emphasized tolerance And the three branches of government regulatory agencies to cooperate sincerely to identify the injury is called in economic turnover. The fight against corruption, economic and financial order as the Charter should be considered.

Transparency International is a non-governmental organization that was founded in 1993 on the initiative Pytraygn and its secretariat in Berlin, Germany. The organization is represented in roughly 100 countries trying to fight corruption and raise awareness about it. The organization will attempt to provide various reports that among these three reports, the corruption perception index, a barometer of global navigation bribery and corruption is noteworthy.

Transparency International holistic and multilayered approach to fighting corruption, Considering the differences in countries, design and strategic management in its agenda the fight against corruption. Transparency International, the national health systems of different components to support the goals and strategies to fight corruption has been formed,

Table 1-1 corruption perception index, Iran among other countries in recent decades

2015	2013	2012	2009	2008	2007	2006	Year Assessment
175	176	176	180	180	180	163	The number of countries
130	144	133	168	141	131	106	Iran index

According to the above table, despite the fact that in 2015, rank 14 Rating improved visuals corruption in Iran However, several countries in the region towards Iran are better off (Transparency International).

The interesting point is that Transparency International calculations do not bug-free and thus, Rating by this reference signal can not be conclusively that basis because the concept of corruption is a relative thing and may be considered an act of corruption in a country, But it is not deemed in other countries. On the other hand, the amount and volume of corruption in the political, cultural and economic development of any country depends Regardless of the specific circumstances of each country, comparing and ranking them based on a single indicator, and the same is unreasonable.

Thus, the definition of corruption indicators is essential to involve all cultural values and certain Voice of the index, As a comprehensive index to be considered. In addition, the Transparency International index only "payments and bribes" and noted that, While in each country, a priority for the concept of corruption. May be a country, the amount received will be pay high bribes And in rank, earn lower rating, but in other ways (for example, money laundering etc) fared better, and vice versa. It features a comprehensive index for measuring corruption demands that defined so that, a comprehensive view of the state of corruption in all countries is deduced (Afzali,2012).

Today, the main concern of managers and state in the country to poverty and unemployment and inflation have become And communities and developed countries are quickly approaching its goals, Corruption is not nothing but backwardness to society. So corruption of the most important factors that researchers have to study about it.

The objectives of this study

Proposed dimensions of the strategies included in this category are: the three branches, the media and the private sector (Alvani et al.,2011).

In between reports, due to the inclusion of countries in its Corruption Perception Index, the method used and its media representations of the utmost importance. The report is published on an annual basis and using characters such as embezzlement, bribery, buying and selling government posts, Bribe-taking judicial system, corruption among politicians and state officials and the lack of adequate counter Or inefficiency in combating drug's assessment of corruption in different countries (Mahdifar,2015).

Statistics Transparency International ranks Iran in the past ten years showed a significant reduction in corruption index visuals.

The aim of this study

Organizational factors influencing corruption-financial terms of staff

Minding

- The effect of organizational structure on corruption, inefficient financial administrative departments
- The impact of weak organizational culture of corruption in the financial administrative departments

2. Research Methodology

- In general, behavioral science research methods can be made according to two criteria:

- A) The purpose of this study, b) data collection divided (Sarmadi et al., 2010, p. 220).

The present study aims to determine the factors influencing Since corruption - financial, the purpose of an applied research And the method of collecting information, a descriptive and correlational study.

- The aim is to understand the correlation complex pattern of behavior by studying the correlation between these patterns and variables that are assumed to be there between them. This method is especially useful in situations which aims to explore the relationship between variables is that research has been done on them (Delaware,2002). Since the initial volume is large study population, the sample size was estimated using Morgan and Jerzy 362.

The study is a randomized cluster sampling, so that each organization is in proportion to the number of employees(The population of each organization) sample in a limited role.

3. Findings

3.1 Normality Test

First, to determine the appropriate tests 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 4-7).

Table 1: normality test variables

The significance level	Variable
0.238	Illegality
0.079	Lack of meritocracy
0.184	Administrative bureaucracy
0.339	Inefficient organizational structure
0.73	Lack of organizational commitment
0.266	Lack of organizational trust
0.391	Lack of work ethic
0.084	Weak religious beliefs
0.825	Evil reduce violations
0.473	Weak organizational culture

3-2-first hypothesis: the dimensions of the organizational structure of administrative corruption, inefficient financial institutions there is a significant relationship.

Table 2 Correlation of dysfunctional organizational structure corruption - financial

Descriptive correlational	The significance level (p)	The correlation coefficient (r)	variable
down	0.0001	0.222**	Illegality
Average	0.0001	0.316**	Lack of meritocracy
Average	0.0001	0.303**	Administrative bureaucracy
Average	0.0001	0.337**	Inefficient organizational structure

In order to investigate the relationship between organizational structure inefficient and corruption-financial aspects of Pearson correlation test was used. The results indicate that illegality positive relationship Administrative financial corruption is significant at 99% level (222/0 = r and 0001/0 = p). This relationship was evaluated at a low level. Lack of meritocracy (316/0 = r and 0001/0 = p) and the administrative bureaucracy (303/0 = r and 0001/0 = p) has a significant relationship with financial corruption office is at 99%. The relationship between these two variables was

assessed with corruption-financing in the medium level. Inefficient organizational structure has a positive and significant relationship Administrative financial corruption is at 99% (337/0 = r and 0001/0 = p). The relationship between the organizational structure of financial-administrative inefficiency and corruption was described at the intermediate level.

3.3-second hypothesis: the dimensions of organizational culture of corruption, weak financial administrative offices there is a significant relationship.

Table 3 shows the correlation between organizational culture dimensions weak-financial corruption

Descriptive correlational	The significance level (p)	The correlation coefficient (r)	variable
down	0.0001	0.269**	Lack of organizational commitment
down	0.0001	0.284**	Lack of organizational trust
down	0.0001	0.212**	Lack of work ethic
down	0.0001	0.281**	Weak religious beliefs
down	0.0001	0.278**	Evil reduce violations
Average	0.0001	0.338**	Weak organizational culture

Pearson correlation test results showed the lack of organizational commitment (269/0 = r and 0001/0 = p), lack of organizational trust (284/0 = r and 0001/0 = p), Lack of work ethic (212/0 = r and 0001/0 = p), weak religious beliefs (281/0 = r and 0001/0 = p), decrease in indecent offenses (278/0 = r and 0001/0 = p) a positive relationship Significant administrative and financial corruption at the level of 99% with an important loss. All these correlations were assessed at a low level. Moreover, the results showed a weak positive correlation between corporate culture and a

significant 99%-financial corruption (338/0 = r and 0001/0 = p). This correlation was moderate level.

3-4-effect of independent variables on corruption-financial

In order to identify factors influencing corruption-financial institutions-time method of multiple regression analysis (Enter) is used.

As Table 4-12 shows, the independent variables are: 1. The organizational structure is inefficient (X1), 2- weak organizational culture (X2),

Table 4-12- multiple regression analysis

P	T	Beta	B	Variable
0.0001	13.441	-	2.616	constant number
0.79	0.267	0.024	0.017	Inefficient organizational structure
0.021	2.326	0.211	0.127	Weak organizational culture
		F= 14.764;	Sig=0.0001;	
		R= 0.477;	R ² =0.228;	R ² Adjust=0.213

F value is calculated at 99% ($0001/0 = \text{sig}$ and $764/14 = F$) represents the regression model is significant. In this model, the independent variables only weak organizational culture in Forecast dependent variable (corruption-financial) had no significant effect...

4 - Conclusion

Given that the overall objective of this study is to investigate the factors affecting administrative-financial corruption. In order to provide effective solutions to reduce and control corruption - is financing through change and improvement and effective control agents. Weak organizational structure, corporate culture, and a significant positive correlation with the corruption-financial institutions. The results of multiple linear regression showed that weak organizational culture and lack of transparency in the conduct of affairs in explaining and predicting significant financial corruption-is... And in general with regard to the significance of the model and standardized regression coefficients (beta) The lack of transparency in the conduct of affairs as the most important variable in predicting corruption-financial factors were determined. Friedman corresponded with a rating of regression result showed that the improper structure of the organization doesn't Friedman ranks first in the ranking....

4.1 First hypothesis: the dimensions of the organizational structure of administrative corruption, inefficient financial institutions there is a significant relationship.

The results in the fourth quarter showed that among all aspects of the organizational structure of administrative corruption, inefficient financial relationship And significant. So the hypothesis is confirmed. The result of this hypothesis with the results (RAFIPOUR,2010), Farhadi race and colleagues (2012) And (Lederman et al., 2001) are consistent and compliant. Several factors can affect the organizational structure of the enterprise. Illegality and complex administrative bureaucracy demonstrates the weakness of the organizational structure that ultimately causes Corruption-financial context, to be provided. The number of large and complex rules cause loopholes of this law increased And besides, in many cases because of the uncertainty of complex structure or the structure of managers and officials acted as taste... And finally this can collaborate to self-interest corruption-taxed. Administrative bureaucracy is one of the dimensions Which can be inefficient organizational structure. Causing clients or employees to think long process routes are easier and faster to get things done And as long and complex because of ignorance of the elderly clients will eventually lead to unsuitable ground... Which ultimately will increase the administrative-financial corruption. In this study, inefficient

and weak organizational structure has significant positive correlation with corruption-financial departments and agencies are.

4-2-second hypothesis: the dimensions of organizational culture of corruption, weak financial administrative offices there is a significant relationship. The results suggest that the relationship between organizational culture is weak and corruption-finance a significant positive relationship. The results of this hypothesis with the results (Taghavi2007) And (Hayden himr, 1990) is aligned and consistent. The most important component of the social and cultural dimensions that affect the organization. Culture can cause weakness in any organization or society is moving backward. Organizational commitment would-be employees understand the organization's interests more important than their own interests And is committed to the goals of the organization so that people will not lose his corruption-financial And lack of organizational commitment dimensions of organizational culture leads to increased incidence of corruption - administrative organization. Corporate culture causes people to feel the sense of responsibility and duty, and it reduces the amount of corruption. One of the most important dimensions of organizational culture of commitment to religion and religious beliefs. The religious beliefs of sins corruption is obsolete and causes of corruption will be so weak in faith.... As is normal with respect to issues that can cause weakness in the organizational culture of corruption - financial statements. So there is a positive relationship between these two variables was at 99%.

5. The application of research proposals

Sources and references

1. Due to the significant relationship between organizational structure and financial aspects of administrative corruption is suggested:

- A minimum of administrative bureaucracy should be used. As well as administrative reform and improvement of working practices to employ new model of management in order to clarify matters....

- Improving academic staff to improve accountability with regard to in-service training in organizations of Knowledge of the law and the lack of familiarity with the costs of corruption are effective in corrupt practices.

- In A serious review of laws and regulations and remove redundant and inconsistent interpretation of the rules will be reduced by simplifying them.

Regular transmission of the employees in the jobs they can create jobs where there is corruption in the continuity of service (job rotation).

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