An investigation into the Impacts of Performance Auditing Components on the Promotion of the Productivity of Iran's State Sectors' Organizational and Structural Resources (Organizational Climate) (Case Study : Iran's Supreme Audit Court)

Sirous Fattahi

The auditor of Iran's Supreme Audit Court, the province of Kohgiluyeh and Boyer-Ahmad;
Cell No: 09177413682, Email address : c.fatahi@yahoo.com

Abstract: This research evaluates the impacts of performance auditing components on the promotion of the productivity of state sectors' structural resources. It is a survey research and the survey tool is two researcher-made five-point likert scale questionnaires which have been defined to audit productivity and performance. Both questionnaires have high validity and reliability. The time scope of the research is the duration of data collection which was between January, 2012 and July, 2012. Also, research case is *Iran's Supreme Audit Court* and its offices across provinces. () persons were selected as the statistical population through Cochran formula representing whole society as much as possible. The research contains three hypotheses. To examine them, T-student test was used in SPSS software. Since the questionnaires contain qualitative data, non parametric tests like Pearson Correlation Coefficient were used as well. To examine the hypotheses, multivariate regression and binomial test were used. To prove the hypotheses, "very high", "high" and "somewhat" items were considered as indices. Other employed statistics are: T, R and F regression as well as *Path Analysis Equations*. The results of the research revealed that: 1) performance auditing leads to a profitable, effective and efficient use of structural and organizational resources. 2) The profitable, effective and efficient use of structural and organizational resources promotes productivity and 3) performance auditing results in the promotion of the productivity of state sectors' structural and organizational resources (organizational climate).

[Sirous Fattahi. **An investigation into the Impacts of Performance Auditing Components on the Promotion of the Productivity of Iran's State Sectors' Organizational and Structural Resources (Organizational Climate) (Case Study: Iran's Supreme Audit Court).** *Life Sci J* 2012;9(4):4514-4528]. (ISSN: 1097-8135). http://www.lifesciencesite.com. 678

Keywords: performance audit, structural resource productivity, Supreme Audit Court, economy, efficiency,

Introduction

Since the promotion of productivity is an essential condition of the survival and continuation of any organization in current turbulent and chaotic environment and regarding the fact that the parameter of organizational structure more likely plays significant role in the promotion of productivity, it is clear that the structure with respect to its content, dimensional and environmental properties greatly affects the development of an organization. Indeed, it is the structural characteristics distinguishing creative and productive organizations from others. This parameter is proportional with the position and place of an organization. Any attempt to promote the productivity of an organization, with respect to its structure, could unveil its uncovered shortages and prepare employees to do their tasks more effectively in order to better deal with daily tasks. Thus, creating an appropriate structure with respect to current situation, in which environment is continuously changing, could have a great influence on productivity promotion. As a result, there is a direct relation between productivity, coordination, accurate distribution of labor, exact classification of organizational duties and proportional structures with current condition which ultimately will result in the use of actual and potential abilities of employees and individuals. The more percentages of the abilities could be put into practice by a proper and right organizational structure, the more improvement would be expected [Karimi and others 2008].

On the other hand, although performance auditing is not an unknown issue, but only a few of audits have been resulted in supportive actions affecting productivity. Performance auditing could be considered as one of them. As a result, the auditing and responsibility of the state sector is established provided that executive systems are audited based on planning and performance and according to the clear statement of their objectives and expected outcomes. Therefore, performance auditing is a clear statement of observing economy, efficiency and effectiveness of all performances of all big and small organizations. To this end, by conducting performance auditing, auditors could significantly affect governmental decisions and play a great and valuable role in improving and strengthening the systems as well as the promotion of their productivity. Thus, productivity and its continuous improvement have a special place in organizations. In this way, it would be apparent that growth and development demand more attentions to productivity and its continuous improvement in organizations. Investigations show that different

organizations have different tools for improving productivity and performance auditing is one of them.

To this end, in addition to pointing the main concepts of the productivity of structural resources, this paper tries to explain the methods and approaches promoting this kind of productivity through performance auditing components. Now a question:

Do performance auditing components affect the indices and the promotion of the productivity of state sectors' organizational and structural resources (organizational climate)?

To answer this question and regarding the importance of the problem and considering that no comprehensive research has been done about it in our country, the purpose of this study is to investigate the impacts of performance auditing components on the promotion of the productivity of state sectors' organizational and structural resources (organizational climate).

1- Statement of Problem (subject)

1-1 Concepts and Definitions of Structural Resources (Organizational Climate)

According to French, W.L. (1986), organizational climate is an almost sustainable set of the understandings of the members of an organization of the organizational culture features. This understanding affects feeling, vision and behavior of the members in work place. Boulden, G.P. (1992) believes that organizational climate is an environment where employees work and it reflects employees' vision and the management style of that organization. Organizational climate contains a value system. This means that it determines that how works should be done and which behaviors would be confirmed. Schneider, B. (1990) believes that organizational climate is a wide definition of the common understandings of organizational policies and procedures which are visible to employees whether they are official or unofficial. According to Ownes, R. G. (1991) both organizational culture and organizational climate concepts are the structures dealing with only one reality. He believes that the behavior of employees in an organization is not a product of their interaction with direct and sensible events rather it is a product of interaction with indirect and insensible ones. Denison, Daniel (1997) believes that organizational climate has two separate concepts. The first one is the common understanding or common response of individuals to a special situation. Thus, the creation of satisfaction, resistance and engagement atmosphere and so on is probable. The second one is the set of criteria affecting individuals' behavior.

By studying the opinions of different experts in organization and management knowledge, it could be argued that factors like strategy, organization size or scale, technology, environment, power and control determine structure type while complexity, formality and concentricity represent main structural columns which could get different shapes [Schuller, S. Randall & Jacson E., 2008]. If organizational structure be divided into mechanic and organic classes, in the mechanic class complexity, formality and centralized decision making process are available in high levels while in the organic one, they are low. General columns of structure have not essentially homogenous impacts on employees' or labors' performance or job satisfaction. Personal style of employees as well as their mental interpretation of objective features reduces the impacts of objective features on structure and members. An organization with higher levels of complexity, formality and centralized decision making process generally more reduces the job satisfaction of most employees which in turn reduces productivity [Hamilton- Attwell, Amanda,1998; Scaller 2008]. Litwin and Stringer [Litwin, G. H., and Stringer, Robert A., 1968] believe that organizational climate addresses the understandings of organizations' members of the formal system, informal method of managers and other important environmental factors. Such an understanding affects visions, beliefs, values and motives of individuals in a work place.

The organizational structure not only directly influences productivity, which affects responding to needs by benefiting from services, but also causes information to follow inside an organization and help managers to allocate the resources and properties of it. In addition to informing, an organization which is about to develop a productivity process, should make immediate actions in defining clear responsibilities and definite responses against the improvement of productivity among its managers and employees [Yusefi and others 2002].

1-2 Concepts, Definitions and Fundamentals of Performance Auditing

The state sector of every country depends to a large extent on the management decisions of the state sector. Obviously, such decisions have a determinative role in the amount of economic income as well as the effectiveness of determined activities and optimal use of production and service facilities. Basically, people and their representative always wish to know whether executive managers have made right decisions or not and whether they could maximally benefit from available facilities. Do state sectors consider total objectives of promoting efficiency and effectiveness, continuous improvement of works and economy? Performance auditing is a beneficial tool for evaluating and improving the systems and directing an organization towards its objectives. In our country, vast majority of economic resources are being managed by the state sector and the quality of management has

critical impacts on people's fate. The managers of this sector should be answerable to people and their representatives and they should prepare responsibility tool based on confirmed information. The nature of the state sector demands the obligatory of performance auditing in addition to estimating financial statements and statement in the framework of the principles and standards of financial auditing. Thus, in addition to use of specialists' services, it is necessary for auditors to evaluate the quality of management decision in different fields and to present their conclusion as well as improvement suggestions to improve management more and more [Nokhbefallah, Afshin, 2005].

However, in a world where human's unlimited wishes stand against limited economic resources, the emergence and fall of any phenomenon originates from the actual and legal requirements of human society. Companies and other economic corporations could not continue their life in the free market economic environment, where the commercial obstacles are continuously removed and firms are merged with together and competition becomes more tight and cruel, unless they have an ideal level of effectiveness in achieving targets, efficiency, economy and resources of the optimal management [Saffar, 2010].

Officials, legislators and citizens need and require that information confirming that governmental funds are spent in a right manner according to rules. People and authors of every country wish to know whether state organizations, plans and services have achieved the predicted target and whether plans and services are controlled economically in organizations. The Supreme Audit Court has the authority to answer the questions [Sajjadi, Jamei, 2003].

The limitation of resources and facilities in one hand and medium-term and long-term economical and social programs for growth and development on the other hand, make it necessary to ensure that the programs and activities of Iran's state sector, as the greatest and the most effective economical sector, have been directed towards determined targets. This makes effective, efficient and economical achievement of them and as a result the establishing of operational auditing would be inevitable.

1-3 the Necessity of Implementing Operational Auditing for Promoting the Productivity of Structural Resources

The article 218 of the 5th development plan of I.R. Iran obliges the implementation of performance (operational) auditing. Thus, paying serious attention to the perspectives of the establishment of the new auditing system especially the productivity of state sectors' structural resources is necessary. According to its legal duties, Iran's Supreme Audit Court has officially started the implementation of performance auditing system since 2009. The most important outcome is the responsibility of the state sectors for productivity. The employed measures in the main components of performance auditing could have significantly impacts on the continuous improvement of works as well as the productivity of the structural resources of the executor systems. Therefore, it is necessary to evaluate the impacts of the implementation of performance auditing on state sectors' productivity. In addition to measuring the productivity of state sectors' structural recourses, this research tries to assess the influence of performance auditing on the promotion of this productivity in order to prepare necessary structures to deepen the implementation of performance auditing. In this way, in addition to the productivity promotion of the structural resources, the infrastructures of economical growth and development of country would be prepared as well.

1-4 Under Evaluation Indices of Organizational and Structural Resources (Organizational Climate)

1-4-1 no frequent shifts or stability of human resource (employees and managers): the stability of human resource in organizational positions improves works and promotes productivity due to generating no confuse as well as more familiarity of workers with the allocated duties.

1-4-2 required time for performing tasks is minimized and unnecessary works and bottlenecks are eliminated: The more a work is done in a shorter time, the more quickly the considered targets are achieved resulting in the promotion of productivity.

1-4-3 the quality of design, performing works and realization of qualitative standards: As it was noted in previous mentioned researches, performing high quality works will increase economy and consequently will promote the productivity.

1-4-4 flexibility in responding to continuous changes of works and systems: for organizations, change is a way by which they promote productivity and preserver their competitive advantage. So, it could be said that the change is an inevitable item for the growth of organizations and organizations members should adopt themselves with changes [Ahadinia, 2005].

1-4-5 structurizing economizing and optimization of energy consumption: a legal connection is available between productivity and correction of consumption pattern concepts. Indeed, obtaining a correct consumption patter requires proper and optimize use of society resources [Mirzaei, 2009]. To this end, the optimization of energy consumption is the most important change occurring in an organization structure which would accompany with outcomes like economic growth, increase of Gross National Product (GNP) along with reduction of costs [Seghti and others, 1998]. Paying attention to the concept of economizing is one

of the ways establishing the improvement of productivity management cycle in an organization. Continuous productivity through economizing would not be achieved by mere slogan and proper structures should be designed as well. Generally, economizing is engaged in an organization through two mechanisms: structure building and encouragement:

- to structurize economizing by considering consumption rate in production bonus
- establishing a good relation between consumption and awards
- establishing a relation between the quality of use of materials and rewards
- paying directly a fracture of the money saved due to energy save to employees
- written encouragement of the save star employees

1-4-6 concentrating duties, authorities, operations and activities on successful and critical targets: generally organizations have no choice to concentrate on their important and critical targets to achieve higher productivity because they should be answerable about the predicted targets. Criticlal targets are those one for which an organization is made.

1-4-7 increasing of renovation, development and equipping of information technology: information and communication revolution is quickly progressing aiming at reforming the financial fundamentals of societies [Mutula, S., 2006]. In the age of information and communication, information has special value as well [Mc, Leod, R., 1998]. To this end, some systems should be established in order to generate and manage information. Information systems which are a valuable resource, promote managers' and employees' abilities and make the effective realization of organizations targets possible, through higher levels of productivity [Momeni, 1993].

1-4-8 work environment and organizational culture should become favorable and clients should be respected: Talor Bruce (2005) believes that many works could be done to promote productivity. Beyond obvious techniques there are methods we could improve them. Improvement of organizational culture in work groups is one of the most important one. Wright/ P. C/ Perrell/ M./ Gloet/ M. (2008) carried out a research to evaluate the influence of culture on motivating behavior for the promotion of productivity in china. The results revealed that the culture significantly increases employees' motives in work places and results in productivity improvement. The findings of Spence Spence/ Heather K (2002) indicate that however, the improvement of work place condition has a positive impact on employees and commits them to try more to perform their organizational duties. Also, the results of Coulson/ Thomas/ C (1993) revealed that organizational culture is in relation with productivity and is one of the most effective parameters affecting it.

1-4-9- Establishment of Continuous Improvement Strategy in All Affairs: The continuous improvement of whole affairs of an organization is the key of achieving higher rates of quality and productivity and this will not take effect unless by the participation of all employees. Suggestion system is the most known system attracting the participation of all employees and other related individuals and by accurate implementation of it the first and the most important step in the path of achieving supreme quality and productivity is taken [Batman Ghelich, 2009].

1-4-10 Establishment of Technologic Structures and Modern Technologies: employing advanced technologies in production process is a very important factor in the promotion of productivity. A machine which produces goods quicker, more accurate, with lower losses and more homogenous is surely a high productive machine. Although due to consuming capital the denominator of the ratio (as a data) increases, which results in the increase of investment cost, but the use of technology reduces costs in long term and increases the added value of products. The match between the employed technology and organizational needs however, is one of the items to be considered by organizations in the process of selection and use of technology. In its real meaning and the mentioned dimensions, technologies should be studied accurately and be employed coordinately. If a technology is considered as a single item in an organization and its relation with technologic knowledge of employees as well as the technology level of that organization is not studied, not only it does not increase productivity but also increases costs, reduces employees' satisfaction and eventually reduces productivity [Nasrollah pour, 2005].

Many researchers have found that investment in human capital through making technologic changes and its development, significantly affects productivity. The theories of Human Capital and Economic Growth have been founded on this assumption that sturcuturized knowledge and skills in human capital, directly increases productivity [Becker, G, 1962; Scholtz, T. 1961] and in this way increases economic capacities of attracting new technologies purposes [Nelson, R; Phelps, E,1966]. New growth models know innovation as an important definitive factor of productivity. Recently, it has been fully verified that a new technology is a factor directing the growth of productivity in long term [Coe, D.T., Helpman, E. and Hoffmaister,A., 1995]. The improvement of production technology reduces the production cost per unit product by reducing the price of capital equipments as well as decreased need to workforce. This means the promotion of productivity.

This is why the developed countries and successful multinational corporations spend annually enormous amounts of moneys for R&D activities to achieve superior technologies in order to increase their profits by developing their markets [Kargar and Farajpour, 2009]. Ghalbraith believes that after passing the initial obstacles in the way of economic growth, promotion of technology is the most important condition of development as well as the best way of employing invests to achieve the maximum productivity and economic efficiency as well as supplying and promotion of technology [A group of professors in management field, 2001].

2- Research Background

2-1 Organizational and Structural Resources (Organizational Climate)

According to the opinions of scientists and experts in the fields of management and organizational and industrial psychology (for example, Frech et al, 1986; Schneider, 1990, Owns and Glanovsky, A.R. 1991; Denison (1996); Bulden (1992); Strutton-D, Toma-A and Pelton-LE,1993; Davis,Keith and Newstron, John. W., 1985; Litwin and Stringer, 1968; Abdullah Mahlok, 1992, Burns, T., & Stalker, G. M**, 1961;** DeMeritt, E. G. (2005), Jackson. Malik. Pamela, J.,(2005); Sofianos, T. J., (2005); Wilson, C. L., 2005; Durcikova, A., 2004) this variable plays a significant role in organizations especially in productivity. Therefore, creating an appropriate organizational climate could have significant impact on increasing an organization's productivity and efficiency. On the other hand, establishment of productivity in an organization is a result of optimum and effective use of resources, reduction of losses, reduction of cost price, improvement of quality and so on which will in turn result in organizational growth and development [Shanam, 2004].

By conducting a research Barari (2004) found a relation between organizational climate and the productivity of the managers of East Tehran municipality. Among the different aspects of organizational climate, structure, risk tolerance, conflict and responsibility are those organizational climate factors predicting productivity. However, Mohsen Sheikhi (2007) found a relation between organizational climate and the productivity of the employees of Tehran Tax Affairs Office and among the different aspects of organizational climate, reward system, risk tolerance, sincerity, support, principles, conflict and identity, predict productivity.

Rahmati (2005) conducted a research and found a relation between organizational climate and the productivity of the employees of Tehran education offices. Among different components of organizational climate, the element of procedures has a significant correlation with productivity. Zare (2007) found a relation between organizational climate and the productivity of the employees of public-educational hospitals of Iran Medical Science University. In his research with the title of "organizational climate for productivity, a promising of organizational productivity", Witt L.A. (1985) however, found a relation between organizational climate and productivity. In the research he used Litwin-Stranger organizational climate questionnaire as well.

Nazem and Parsi (2010) conducted a research with the title of "the relation between organizational climate and the productivity of Imam Khomeini's Relief Committee; presenting a proper management model". The statistical population of the research consisted of all managers and employees of Imam Khomeini's Relief committee who were working in Tehran province. According to Morgan table, 154 managers and an employee per three managers were selected by multistage random sampling method (total number of employees is 420). Research tools were Litwin, G. H., and Stringer, Robert A., (1968) organizational climate and Smith, JR. Et al (1988) productivity questionnaires. The results of multivariate regression revealed that there is a relation between organizational climate and managers' productivity.

Farajpour (2010), concentrated on the structural factors of organizations and investigated and analyzed double ambition double endeavor role in the improvement of organizational productivity. In his opinion, there is a direct relation between productivity, coordination, accurate division of labor, correct classification of duties and appropriate organizational structure. On the other hand, he believes that delegation of power, time management, distinguishing between activities, compatibility of personal capacities with job features, establishing motivation systems and making infrastructures for team works are six strategic ways for improving productivity via double ambition, double endeavor.

A positive relation was derived between organizational culture and employees' productivity in the study of Nasiripour et al (2007). The study of Seyyed Ameri (2008) confirmed however, a positive significant relation between organizational culture & its components and managers' productivity. In another study Alvani and Ghasemi (2000), showed that there is a positive significant relation between the quality of work life and human resource productivity. Sabokroo et al (2010) have presented an article with the title of "productivity of insurance companies' employees thanks to their emotional intelligent as well as the quality of work life." They showed that there is a positive significant correlation between the quality of work life and its dimensions and employees' productivity. A significant co directionality was seen between many researches including the studies of the

following researches: Shikdar, A & Aa Sawaqed, NM 2003, Gordom, J 1993, Fatemi, N 2002, Lee, Plits and Tangen, S. 2005.

Bordbar et al (2009) carried out a research with the title of "investigating the relation between organizational culture and human resource productivity in insurance industry." It is a descriptive correlation research in which data was collected by desk-field method. The results of this study indicate that there is a positive significant relation between organizational culture and the productivity of the companies' manager as well as between creativity, support, integrity, control, identity, reward system, conflict tolerance, communication models and productivity. Talor (2005), states that so many works could be done for the promotion of productivity. Beyond apparent techniques there are methods which could be improved in order to obtain more productivity. Organizational culture in work groups is one of the most important items. The studies and researches of Hersy/ P./ Blanchard/ K (1983), show that a powerful organizational culture increases employees' organizational commitment and coordinates employees' objectives and organizational ones. This is an effective factor in the promotion of productivity.

The researches of Hersy/ P./ Blanchard/ K (1983), indicate that a strong culture creates a better sense in employees and causes them to do their duties better. Also, such a culture promotes the organizational commitment of employees and coordinates employees' objectives and organizational ones. This is an important factor promoting productivity. In their studies in China, Wright P, Perrell ,Gloet M (2008) however, investigated the role of organizational culture components in the promotion of employees' motivation as well as effective improvement of productivity. Robbins S. (1995) believes that as the members of an organization more understand the principle values and show more commitment to them, the organization would have more powerful culture.

In a study on the recognition and comparison of the promotion of human resource's productivity carried out in Medical Faculty and Health and Sanitary Services of Semnan, Alaolmaleki et al (2002) conducted a descriptive-inferential study on 200 employees of financial-official departments and recognized the role of monetary factors of motivations, training and organizational structure on the promotion of productivity. The influence of organizational structure on the improvement of productivity has been found by the study of Henry et al (2006) as well. According to the visions of the managers working in different levels of the selected hospitals of the Faculty of Medical Science of Mazandaran, the variables of organizational culture and medical equipments have great influence on the productivity of hospitals.

Mahmoudzadeh and Asadi (2005) investigated the impacts of information and communication technology on the productivity growth of workforce in Iran economy using the time series data of 2005 and typical minimum square root and concluded that the productivity of workforce in Iran economy is mostly affected by the total productivity as well as non information and communication technology based capitals. The impacts of human capital as well as information and communication technology on workforce productivity are positive and significant. In a study carried out to investigate the impacts of information and communication technology on the growth of workforce productivity in Iran economy, it was concluded that the capital of information and communication technology as well as human capital have positive impacts on workforce productivity in Iran economy [Mahmoudzadeh and Asadi 2007]. According to the researches of Kim J. (2001), information and communication technology have positive and significant impacts on workforce productivity.

Ansari Ranani and Sabzi Aliabadi (2009) carried out a research with the title of "ranking effective organizational factors in the promotion of workforce productivity in small industries" and concluded that : 1) there is a significant difference between organizational factors including the improvement of life quality, employees' empowerment and motivation for promoting workforce productivity, 2) there is a significant difference between effective factors of work life quality including administration method, engineering of human factors and communication with employees in the promotion of workforce productivity, 3) there is a significant difference between sufficient and available resources, context for the emergence of creativity, employees training and employees participation in the promotion of workforce productivity and 4) there is a significant difference between feedback, work essence, performance evaluation and employees' needs in the promotion of workforce productivity.

The only method for eliminating superfluouse until obtaining a productive and high quality production system is nothing but continuous improvement with the participation of whole employees in executing this system. This reality is apparent in the descriptions of Robinson and Schroeder (2004) [Batman Ghelich, 2009].

Jacobs, B., Nahuis, R., & Tang, P.J.G. (2000), analyzed in a paper the technological changes across the economical sectors of Netherlands. Their results show that R&D variables have positive impacts on the promotion of productivity and R&D based growth theories describe growth process better than human capital based ones.

Vaziri et al (2009) carried out a research with the title of "cognition and ranking of effective parameters in human resource productivity (a case study: employees of education organization of Hormozghan Province) using MADM method. The research was a descriptive-survey one and data was collected by desk-field method. The results of employing MADM methods like TOPSIS indicate that among the mentioned factors, structural/managerial parameters (no discrimination and organizational justice, existence of participative management system, establishment of a proper suggestion system and establishment of a proper performance based payment system) are respectively the most effective factors in the promotion of human resource productivity between the employees of the education organization of Hormozghan Province.

Next, the components of occupational parameters were ranked. The results indicate that the quality of work life has the maximum impact on human resource productivity compared with other occupational parameters. Among the components of physical and psychological parameters, mental health at work, existence of supportive atmosphere between employees in an organization and effective and update equipments are the most important factors affecting the productivity of the employees of the education organization of Hormozghan Province. Among the components of personal factors, mental and physical health of employees was the most effective parameters in the promotion of human resource productivity. Finally, the components of the factors of cooperation and sincerity were ranked. Being respected at work has the maximum influence on human resource productivity compared with other components in this category and the second rank belongs to creative communication of managers with employees.

2-2 Performance Auditing

In his M.A. thesis Ahmad Dehghan Naiieri (2005), (the student of industry engineering of Islamic Azad University of Najafabad) investigated the impact of interaction between value engineering and performance auditing on constructive plans productivity. In this research, the impact of the implementation of value engineering on facilitating the implementation of performance auditing and vice versa, as a tool ensuring the implementation of the suggestions of value engineering, was evaluated. He collected required hypotheses and questionnaires out of the opinions of consultants, contractors, and authorities and so on and in addition to approving the hypotheses (the interaction of value engineering and performance auditing in the productivity of constructive plans), he eventually proposed methods for improving value management and cost reduction.

Palyt (2003) studied operational auditing methods in five top auditing corporations in Finland, France, Netherlands, Switzerlan and England. The purpose of the study was to explain the strategic and important selections of the corporations. The concentration of the researcher was on the employed methods, application criteria, operational auditors' skills and operational audit reports. He found that the role of operational auditing is not only beyond observing the internal and external rules and legislations but also plays the role of management consultant in progressing works [Dahanayaki, 2007].

A research was carried out by jooypa (2010) with the title of "the pathology of the implementation of performance auditing by Iran's Supreme Audit Court and offering improvement suggestions". He recognized that the following factors are respectively the most important obstacles in the implementation of performance auditing by the court: untrained and insufficient skilled auditors of the court, inappropriate budget system, lack of proper measures for investigating the performance of executive systems, unclear responses f executive managers to the court auditors, inappropriate system of collecting and maintaining data and financial-operational information and lack of legal authority (in the law related to the court) for executing performance auditing.

3- Research Hypotheses:

Basd on studies background as well as exploratory studies, basic questions of this research could be referred as follows:

- Performance auditing leads to a profitable, efficient and effective use of structural and organizational resources (organizational climate) of state sectors.
- Profitable, effective and efficient use of structural and organizational resources (organizational climate) of state sectors promotes productivity.
- Performance auditing promotes the productivity of state sectors' structural and organizational resources (organizational climate).

4- Research Methodology

The subject of this research is the evaluation of the impacts of the implementation of performance auditing on the promotion of the productivity of state sectors' structural and organizational resources (organizational climate). Performance auditing provides managers with a tool by which they identify problems and eliminate bottlenecks and it has no criticism and caviling vision at all. Its purpose is not to criticize the current functions. Instead, it checks current functions by the cooperation of managers and employees and prepares a program for functiuons progressing purposes. Therefore, in order to extract more results from performance auditing it should be considered as a revisionary program for economy

which makes current functions more efficient [Reid, Milke, 2005].

This research is about to present to some extent the theoretical fundamentals of performance auditing and the productivity of state sectors' structural and organizational resources (organizational climate). Then, it states and investigates the factors which could promote the productivity of structural resources in state sectors provided that performance auditing is implemented accurately. To know connoisseurs' visions, this research uses questionnaire for data collection purposes.

4-1 Research Method in Collecting Information and Data: the research is a descriptive-analytical research in terms of conclusion and is a survey research in terms of research design and the questionnaire is the survey tool of it. In terms of study method it is an inductive-analogical research as well. In other words, the hypotheses of the research have been made based on inductive arguments and analogical data collection. To approve or reject the hypotheses, required data were collected from selected samples through questionnaires and the hypotheses were approved or rejected by analyzing the obtained information.

On the other hand, it is a correlation research. This method is about to evaluate the effects of the changes of one or more factors in one or more other factors [Khalatbari, 2008]. In this research, researcher selects some predictor variables without manipulating them and evaluates the relation of the selected predictor variables and the index variable and tries to define the relationship between the former and the latter. Therefore, in this research in which researcher has evaluated the relationship between performance auditing components and the productivity of state sectors' structural and organizational resources (organizational climate), the selected approach is appropriate.

It is an applied research objictively which is classified in the group of case studies in terms of investigation type. To collect information for theoretical studies and the research history, desk method, valid articles, journals and sites were used. To collect data for approving or rejecting the hypotheses tests, field study and five-point likert scale questionnaire were used. Following the distribution of the five-point likert scale questionnaire between the members of statistical population and collecting the answers, the obtained data was classified and summarized and their validity were examined. Then, statistical analysis was applied on the data and the final results were compared and discussed with the findings of previous studies.

4-2- Research Scope

- ❖ The time scope of the research is the duration of data collection which was between January, 2012 and July, 2012.
- ❖ Research location is the offices of Iran's Supreme Audit Court in Tehran and other Provinces.
- ❖ The subject of the research is the investigation of the impacts of performance auditing components on the promotion of the productivity of state sectors' structural resources.

5- Statistical Population and Research Sample

5-1 Statistical Population of Research

The statistical population of the research consists of all managers, assistances, auditors, experts and connoisseurs of Iran's Supreme Audit Court across 31 provinces as well as the central committee of Iran's Supreme Audit Court. A total of 2000 individuals were selected through a method which would be explained later. The statistical population of the research consists of those individuals who work in auditing, inspection and administration fields with the university field of accounting, economy, law, civil engineering and IT and so on who continuously deal with professional legislations and rules, standards and so on. For the following reason, the Supreme Audit Court was selected as the statistical population:

- Iran's Supreme Audit Court, as the administrative arm of Iran Islamic parliament, directly deals with financial and operational activities of the state sectors and it is aware of the situation of executive systems.
- Initially, it was the Supreme Audit Court that implemented performance auditing as a modern auditing system and it increasingly became more applicable so that most of the reports of performance auditing in previous years have been/are being executed. For this reason, it is more familiar with and is very professional in the system compared with other units involving state auditing especially performance auditing.
- In the Supreme Audit Court, research activities and subjects are prepared more easily and more professionally under the administration of education and approval of the committee of preparing standards and instructions. Therefore, such researches benefit from high technical and expertise advantages as well as scientific-research level.
- The vast majority of scientific-research activities which are done over the Supreme Audit Court are implemented in national level due to the higher supportive role of the organization and releasing required information and even presenting them to the considered researcher in some cases. Of course, it is possible only for the

auditors and other responsible people of the court.

5-2 Statistical Sample of Research

5-2-1 sampling and the moethof of determining sample volume: this research used multistage clustered as well as random sampling methods. Data was collected from the statistical population by sampling via Cochran's formula [Ventiling, Tim, 1997]. The different sub sections of the research were determined and in each section, considered sample was selected using Krejcie and Morgan table. Obviously, the number of the samples of each sub section was proportional with the total members of that sub section. In the definition of sample volume, since analyzing small sample groups could result in instable and misleading solutions, a relatively large sample volume with a total number of 357 persons who were selected randomly was considered. To calculate the required number of individuals who could be representative of society, Cochran's formula (relation 1) was used as follows:

Allowable error 5 = %d confidence level) % 95 1(/96 = t

$$N=\frac{Nt^2pq}{\quad}$$

Sample volume = n، Statistical population = N ،existence of feature = p،

q =non existence of feature statistics

$$D^2(n-1)+t^2pq$$

5-2-2 Descriptive Features of Statistical Sample: Among selected 357 individuals, 329 people were auditors and 28 were specialists. 310 of them were male and 47 of them were female. Also, educational level of them was as follows: 10 people Junior College, 251 B.S, 91 M.A and 5 PhD. The average of their experience background was 15 years ranged from 1 to more than 30.

6- Data Collection and Measurement Tool, Validity and Reliability of the Tool

In this research data was collected through a researcher-made questionnaire. In making the questionnaire, valid standard questionnaires were used and their questions and items which were proportional with the hypotheses of the research were used as well. To evaluate and analyze the variables of the research, which were discussed in the research literature section, and finally to measure the components and indices of performance auditing and structural resource productivity, two questionnaires were prepared; one for performance auditing, and the other for the productivity of state sectors' structural resources. A total of 357 questionnaires were distributed between the supreme audit court auditors. After validation of validity and reliability, the questionnaires were introduced to the research statistical sample.

Likert scale was used to measure data [Ganji, 1001] in the meaning that by this scale qualitative features are converted to quantitative ones in order let statistical analysis be done based on the obtained quantitative features. To do this, at first a number is allocated to each item of the questionnaires according to table 1. After collecting the questionnaires the scores of each questionnaire are calculated. Then, statistical analysis be done and the result is derived.

Table 1 questionnaires items numerical values

Questionnaire Name	Question No.	very low	Low	Moderate	High	Very High
impacts of performance auditing on organizational climate micro indices (b1)	1-10	1	2	2	4	5
Impact of organizational climate micro indices on productivity (b2)	1-10	1	2	3	4	5

7- Data Analysis

When data was collected, it was analyzed by SPSS ver. 18. At first data was coded and introduced to the soft ware. Then, it was analyzed by two descriptive and inferential methods in three separate parts. In parts 1 and 2, to describe the opinions of the statistical sample about the questions, frequency distribution, percentage, average and variance tables were used. The procedure was carried out in two significance levels of p-value. (sig.=0 to sig.=0.05). In the third part, the research hypotheses were examined based on the results obtained from studying the questions using exploratory statistics and ANOVA test. Path analysis was carried out by multivariate regression test and curves were drawn in Excel.

7-1 Descriptive Analysis of Data

In the process of investigating the research questions, descriptive statistics were used to prepare statistical frequency distribution tables (tables and graphs representing the frequency distribution of the statistical population) and to estimate the central indices, arithmetic mean, dispersion indices, and standard deviation and so on were employed. The descriptive statistics of the research including average, mean, maximum, minimum and standard deviation of data have been calculated and shown in table 2. The values only represent a general view of the distribution status of data. The descriptive indices indicate mean, variance and standard deviation of age, experience background, frequency and frequency percentage of males and females and their graduation status as well as the

frequency and frequency percentage of the items of each question which have been replied. In this section, demographic features are described using the tables. Tables are from the most important tools for measuring the data of a human-social research. The ultimate purpose of tables is to make quantitative and measurable data and show an accurate image of data as much as possible..

Table2 frequency distribution of responders in terms of central indices

Employment	background	position	education level	marital status	age	gender	central indices	
344	347	329	354	342	352	349	N	Valid
13	10	28	3	15	5	8		Missing
4.00	3.00	3.00	3.00	2.00	2.00	1.00	Median	
4	3	3	3	2	2	1	Mode	

7-2 Exploratory Analysis of Data

7-2-1 Examination of Research Hypotheses

7-2-1-1 Hypothesis No. (1):

There is a significant relation between the implementation of performance auditing and the improvement & development of state sectors' structural and organizational resources (organizational climate):

The independent variable i.e. the implementation of performance auditing has been designed in interval scale. However, the subsidiary dependent variable (mediator or meditating variable), i.e. state sectors' structural and organizational resources has been measured in interval scale as well. Therefore, Pearson statistical technique was used to examine the hypothesis. Statistical hypotheses are written as follows: H:P=0 hypothesis 0 and H:P>0 hypothesis 1. The hypothesis 0 assumes that there is no relation between the implementation of performance auditing and the improvement of state sectors' structural and organizational resources of while the other hypothesis assumes a relation.

Table 3 Examination of Hypothesis No. 1

Variable	Mean	Standard Deviation	Pearson Coefficient	Sig.
implementation of performance auditing	3.69	0.655	0.583	0.000
improvement of structural & organizational resources	3.78	0.619		

Table (3-1): Descriptive Statistics

variables	Mean	Std. Deviation	N
structural resources	3.78	.619	357
performance auditing	3.69	.655	357

Table (3-2): Correlations

variables	Correlation	structural resources	performance auditing
structural resources	Pearson Correlation	1	.583**
	Sig. (2-tailed)		.000
	N	357	357
performance auditing	Pearson Correlation	.583**	1
	Sig. (2-tailed)	.000	
	N	357	357

Table (3-3): Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.924a	.854	.854	.255

Table (3-4): ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	134.588	1	134.588	2075.094	.000a
	Residual	23.025	355	.065		
	Total	157.613	356			

Table (3-5): Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.231	.077		3.001	.003
	performance auditing	.938	.021	.924	45.553	.000

In the above tables Pearson statistical technique is employed to examine that whether relationship between the implementation of performance auditing and effective and efficient use

of state sectors' structural and organizational resources is significant. According to the results, the mean value of the improvement of state sectors' structural and organizational resources is (3.78) while the mean value of the implementation of performance auditing is (3.69). Pearson coefficient is derived (r=0.583) indicating a high correlation between the variables. The coefficient is a positive number with direct orientation implying that as the implementation rate of performance auditing increase, the improvement rate of state sectors' structural and organizational resources increases as well. Since the level of significance is sig=0.000 which is below 0.05, the relation is confirmed with 99% confidence. Thus, the hypothesis No. 0 is rejected. According to tables 3-1 to 5, path equation for confirming the hypothesis is as follows:

Model No. 1: the model of the hypothesis (1)

$$\alpha 1V1 \quad \text{(improvement index of structural resources)} = .231 + .938 \times \text{(performance auditing)} + .098$$

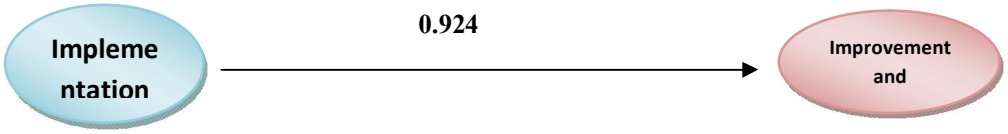

Fig. 1 path analysis for the hypothesis No. 1

The results of this hypothesis could be used in future studies by researchers.

7-2-1-2 Hypothesis No. 2

There is a significant relation between improvement and development of structural and organizational resources (organizational climate) and the productivity of state sectors:

The independent variable of the improvement and development of structural and organizational resources has been designed in interval scale. Also, the dependent variable of the productivity of state sectors has been measured in interval scale as well. Therefore, Pearson statistical technique has been used to examine the hypothesis. Statistical hypotheses are written as follows, respectively: H:P=0 hypothesis 0 and H:P>0 hypothesis 1

In the hypothesis No. 0 it is assumed that there is no relation between improvement & development of structural and organizational resources and productivity of state sectors while the other hypothesis assumes a relation.

Table 4: Examination of hypothesis No. 2

Variable	mean	standard deviation	Pearson coefficient	Sig.
improvement & development of organizational and structural resources	3.69	0.665	0.581	0.000
productivity of state sectors	3.9	0.567		

Table (4-1): Descriptive Statistics

	Mean	Std. Deviation	N
Productivity of state sectors	3.90	.567	357
Structural & organizational resources	3.69	.665	357

Table (4-2): Correlations

		Productivity of state sectors	Structural & organizational resources
Productivity of state sectors	Pearson Correlation	1	.581**
	Sig. (2-tailed)		.000
	N	357	357
Structural & organizational resources	Pearson Correlation	.581**	1
	Sig. (2-tailed)	.000	
	N	357	357

According to the above tables, to examine that whether the relation between the improvement and development of structural & organizational resources and the productivity of state sectors is significant, Pearson statistical technique is employed. According to the results of the tables, the mean value of the improvement and development of structural and organizational resources is (3.69) while the mean

value of the productivity of state sectors is (3.9). Also, the value of Pearson coefficient is derived (r=0.581) implying a high correlation between the mentioned variables. This is a positive variable with direct orientation indicating that as the productivity of state sectors increases the improvement and development of structural and organizational resources increases as well. Since the significance level is (sig.=0.000) which is below 0.05, the relation is confirmed with 99% confidence. So, the hypothesis No. 0 is rejected.

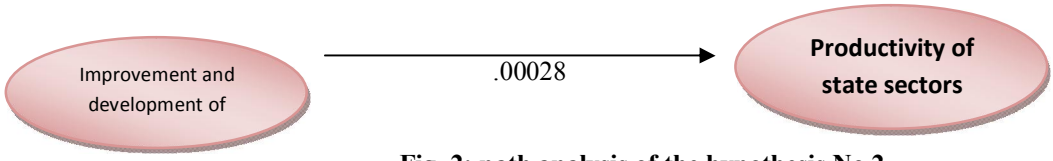

Fig. 2: path analysis of the hypothesis No.2

The obtained results agree with the results of French et al (1986). Schneider (1990), Ownes and Glanovsky, A. R **(1991), Denison (1996), Bulden (1992),** Strutton-D, Toma-A, and Pelton-LE, **(1993),** Davis, Keith and Newstrom, John W. (1985), Litwin and Stringer (1968), Abdullah, Mahlok, (1992), Burns, T., & Stalker, G. M (1961), DeMeritt, E. G. (2005), Jackson. Malik. Pamela, J. (2005), Sofianos, T. J. (2005), Wilson, C. L. (2005), Durcikova, A. (2004), Shahnam (2004), Barari (2005), Mohsen Sheikhi (2007), Rahmati 92005), Witt, L.A (1985), Zare (2007), Nazem and Parsi (2010), Farajpour (2010), Nasiripour et al (2007), SeyyeD Ameri (2008), Alvani and Ghasemi (2000), Sabokroo et al (2010), Shikdar, A & Aa Sawaqed, NM (2003), Gordom, J (1993), Fatemi, N (2002), Lee, Politz and Tangan (2005), Bordbar et al (2009), Taylor (2005), Hersy/ P./ Blanchard/ K (1983), Wright P, Perrell ,Gloet M (2008), Robbins S (1995), alaolmaleki et al (2002), Henry et al (2006), Maleki et al (2005), Mahmoodzade and Asadi (2007), Kim J, (2001), Ansari Renani and sabzi Aliabadi (2009), Robinson and Schroeder (2004), Jacobs, B., Nahuis, R., & Tang, P.J.G (2000), Vaziri et al (2009) and many other researches.

7-2-1-3- Hypothesis No. 3: Research Subject

There is a significant relation between performance auditing components and the promotion of the productivity of state sectors' structural and organizational resources (organizational climate).

The independent variable of performance auditing has been designed in interval scale and the dependent variable of the productivity of state sectors' structural and organizational resources has been measured in interval scale as well. Therefore, path analysis technique is employed as per the following table:

Table 5- path analysis of hypothesis No. (3)

Variable name	Direct effect	Indirect effect	Total effect
Implementation of performance auditing- organizational and structural resources productivity		0.00028 *0.924	0.0002

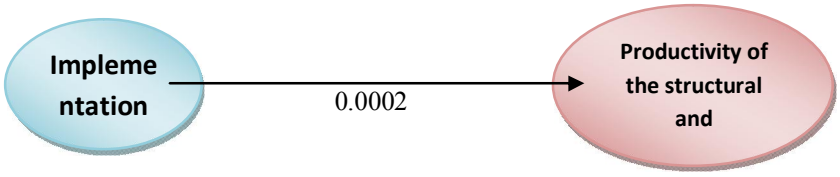

Fig. 3 path analysis of hypothesis No. 3

According to the data shown in table 5, after calculating the direct and indirect effects of independent variables on the productivity of structural and organizational resources, it was concluded that by considering all direct and indirect paths the implementation of performance auditing has an increasing influence on the productivity of state sectors' structural and organizational resources. This means that wherever the performance auditing has been implemented more, the productivity of state sectors' structural and organizational resources o has been increased as well; of course, the increased amount was negligib.

Conclusion

Based on the results obtained form the hypotheses 1 to 3, the following items could be concluded**:**

1) The implementation of performance auditing improves state sectors' structural and organizational resources (organizational climate).

2) The improvement and development of structural and organizational resources (organizational climate) promotes productivity in state sectors.

3) The implementation of performance auditing promotes the productivity of state sectors' structural and organizational resources (organizational climate)

8- **Research Suggestions**

The following suggestions are presented based on the results of the research:

- It is suggested to use other variables besides the employed variables to measure productive management systems in order to let the influence of performance auditing on them be estimated.
- It is suggested to repeat this research in another statistical population in order the obtained results be analyzed and compared with the current results.

9- **Research Limitations**

The conducting of the research could face with the following limitations regarding its dimensions and due to the fact that it is a national research:

- Since there was no global standard questionnaire for productivity and performance auditing fields, recognition of elements especially productivity indices took many time and reduced the speed of the research.
- Since it was a national research carried out across Iran, the process of collecting questionnaires proceeds very slowly and imposed great costs.

10- Implications for Future Researches

- It is suggested that another research be carried out about the impacts of performance auditing on the profitability and productivity of the companies listed in TSE.
- It is suggested that in future researches, researches concentrate on the quality of the implementation of performance auditing and its relation with state auditing standards.
- It is suggested that future researches consider the impacts of implementing compliance audit on the promotion of the answerability of state sectors.

Farsi Resources

1. Ahadinia, Naseraldin, (2005), the article of "methods for promoting productivity", monthly journal of Tadbir. Year 16, No. 157.
2. Asad, Mohammadreza and Hamidi, Mehrzad and Hasan Asadi (2002). "Relationship between TQM and the effectiveness in the staffs of Iran's sport organizations." the quarterly periodical journal of physical education (motion magazine), No. 14, summer 2002. p151-166.
3. Ansari Ranani, Ghasem and Sabzali Abadi, Sara (2009), "ranking of the organizational factors affecting the promotion of human resource in small industries." the quarterly periodical journal of commercial studies, No. 39, Feb and Mar, 2009, p46-64.
4. Barari, F. (2005). "An investigation into the relationship between organizational climate and the productivity of the managers of east Tehran municipalities"; M.A. thesis. Islamic Azad University-Rudhen.
5. Bordbar, Gholamreza and Mansouri, Hosein and Jamali, Reza (2009), the quarterly periodical journal of insurance industry, year 22, No. 4 (continual 88)
6. A group of management professors (2001); "administrative system and its role in national productivity"
7. Jooypa, Hasan (2010); "Pathology of the performance auditing components by Iran's Supreme Audit Court and suggestions for improvement" the quarterly periodical journal of auditing knowledge, year 10, No. 2, fall 2010, p109-128.
8. Haj Seghti, Asghar and others, (1999), "energy management training"; first edition, publication of Iran organization of energy productivity (SABA), fall 1999.
9. Haji Mirzaei, Mohsen, (2009) "correction of consumption pattern thanks to the optimal productivity"; the quarterly periodical journal of Meshkat. Year 28, no. 105
10. Khalatbari, Javad (2008) "Statistics and Research Methodology"' Tehran, Pardazesh publication
11. Dehghan Naiieri, Ahmad (2005); "investigating the role of the interaction of value engineering and performance auditing in the productivity of constructive projects"
12. Rahmati, Z (2005), "an investigation into the relationship between managers' thinking style & organizational climate and the productivity of the staff of Tehran education offices" ; M.A. thesis, Islamiz Azad University-Rudhen
13. Zare, A (2007), "relationship between organizational climate and the productivity of public-education hospitals of Iran University of Medical Sciences" M.A. thesis, Islamic Azad University-Tehran science and research office
14. Sajjadi, Seyyed Hosein and Reza Jamei (2003), "the benefiting of Iran's supreme audit court from financial managers' points of view", the quarterly periodical journal of investigations of accounting and auditing, year 10, No. 34, Winter 2003,p129-149
15. Sheikhi, Mohsen (2007), "an investigation into the relationship between control status & organizational climate and the productivity of the staffs of Tehran tax affairs office"; M.A. thesis. Islamic Azad University-Rudhen
16. Saffar, Mohamad Javad, (2010); 'reporting standards of performance auditing" a collection of articles and lecturers of the meeting of performance auditing, answerability and promotion of productivity, Iran Supreme Audit Court.
17. Taheri, Shahnam, (2004); "productivity and its analysis in organizations, comprehensive productivity management" Hastan publication, 8th edition
18. Farajpour, Batool, (2010); "analytical evaluation of the role of double ambition double endeavor in the

improvement of organizations productivity by concentrating on the structural factors of organizations"; the bimonthly journal of police human resource development, year 7, No. 30, August and September, 2010
19. Ghasemi, Mohammad (2000); "investigating the impacts of the quality of life work on human resource productivity" M.A. thesis, Tehran University.
20. Kargar, Gholamreza and Farajpor, Batool, (2009); "how do increase productivity in an organization?"; the bimonthly journal of police human resource development, Year 6, No. 23, June and July, 2009, p45-78
21. Karimi, Azadeh and Fattah, Nazem and Bahramzadeh, Hoseinali, (2008); "human resource productivity", central organization of Islamic Azad University, the office of studies and human resource training, ID: 8113.
22. Ganji, Hamzeh, (2001); 'social psychology" Savalanfasl publication, Iran (translation)
23. Mohammadi, Maboud (2008); "some challenges of performance auditing in Iran's state sector"; auditing knowledge journal, Numbers 25 and 26.
24. Mahmoudzadeh, Mahmood and Asadi, Farkhondeh, (2007); "impacts of information and communication technology on the growth of the productivity of workforce in Iran economy", Journal of Trade Studies, No. 11 (continual 43), p110-127
25. Nazem, Fattah and Parsi, Fereshteh, (2010); "relationship between organizational climate and the productivity of the employees of Imam Khomeini's Relief Committee and offering a suitable management model" ' the quarterly periodical journal of leadership and training management, Islamic Azad University of Gharmsar, year 4, No. 3, fall 2010, p127-147
26. Nokhbefallah, Afshin (2005), "performance and operational auditing" Tadbir journal, No. 165
27. Nasrollahpor, Mojtaba, (2005); "investigating the effective parameters in human resource productivity"; Tadbir journal, No. 157
28. Vaziri, Sarvar Azam and Mansouri, Hosein and Adiban, Ahmad (2009); "recognition and ranking of effective parameters in human resource productivity using MADM techniques (case study: Staffs of education organization of Hormozghan Province)" ; the quarterly periodical journal of education and training, No. 100, p135-159
29. Ventiling, Tim translated by Mohammad Chizari, (1997); "planning for effective training"; Tehran, publication of Tarbiat Modarres University.
30. "the first step in the path of achieving Excellency in quality and productivity" translated by Isar Batman Ghelich, the quarterly periodical journal of quality era, No. 15, winter 2009, p65-72.

English Resources

1. Abdullah, Mahlok, (1992). Organizational culture/ the key to excellence,Malaysian Success Stories. Better quality of work life through Productivity, APO. Abstract, PhD, Virginia Commonwealth University.
2. Alaolmaleki M, Yousefi B. Cognition & Compare of The Ways that Increase Human Resource Productivity in Semnan University of Medical Sciences. 1st Conference of Resource Management of Hospital ,Tehran, 2002.
3. Becker, G., (1962). Investment in Human Capital: a Theoretical Analysis. Journal of Political Economy,Vol. 70,PP 9–44.
4. Boulden,G. P. (1992). Productivity linked to Profitability the basis for improve work life. Belter quality of work life through productivity, (Asian productivity Organizations).
5. Burns, T., & Stalker, G. M. (1961). The management of Innovation. London: Tavistock.
6. Coe, D.T., Helpman, E. and Hoffmaister,A.W.,(1995). North-South R&D spillovers. Economic Journal,Vol. 107,PP 134–149.
7. Coulson/ Thomas/ C. (1993). harnessing the potential of groups. A survey undertaken for lotus development. London/ Adaptation Ltd.
8. Dahanayake, Sunil J. (2007). ''Value for Money Audit Function: The Conceptual Framework and Past Research Review''. The Chartered Accountant, the Institute of Chartered Accountant of Sri Lanka.
9. Davis, Keith and Newstrom, John W. (1985). Human behavior at work:organizational behavior, McGraw-Hill.
10. DeMeritt, E. G. (2005). An examination of the effect of organizational storytelling on the administrative climate of church – based schools as a model for the leadership of nonprofit organizations. Dissertation Abstract PhD, Capella university.
11. Denison, Daniel. (1996). What is the difference between organizational cultur and organizational climate? A native's point of view ona decade of paradigm wars, Academy of management Review, vol. 21. No.3 .Dissertation Abstract. DPA, Western Michigan university.
12. Durcikova, A. (2004). The role of organizational climate in the use of knowledge management systems to support problem- solving. Dissertation Abstract PhD,
13. Fatemi, N 2002, Investment in higher education and state workforce Productivity, PhD, Dissertation, University, p.122.
14. French, W. L. (1986). Human resources management, Houghton –Mifflin company .
15. Gordom, J 1993, A diagnostic approach to organizational behavior,Allyn and Bacon, Boston 4th ed, pp. 34-6.
16. Hamilton- Attwell, Amanda (1998), Productivity and Work Ethics, International Journal of Productivity and Performance Management, vol. 47, no. 3, pp. 79-86.
17. Hersy/ P./ Blanchard/ K. (1983). *Management of Organizational Behavior*. NewJersy/ Prentice- Hall.
18. Honary H, Rezaeian A, Kouzecheian H, Ehsani M.Relation Between Motivation & Productivity of Human Resources in Body Training organizations , Journal of Spring Movement, Vol 27. 2006
19. Jackson. Malik. Pamela, J. (2005). Organizational climate and hospital nurses' job satisfaction, burnout, and intent to leave. Dissertation Abstract, PhD. university of Pennsylvania.
20. Jacobs, B., Nahuis, R., & Tang, P.J.G. (2000). Human Capital, R&D, Productivity Growh and Assimilation of

Technologies in the Netherlands. Kluwer Academic Publishers, Netherland.
21. Kim J. Information Technology and Firm Performance in Korea. Thirteenth Annual East Asian Seminar on Economics.2001.
22. Lee, PAC 2005, Cognition and affect in leader behavior, the effects of spirituality, psychological empowerment, and emotional intelligence on the motivation to lead, Dissertation Abstract Ph.D. Regent University.
23. Litwin, G. H., and Stringer, Robert A., (1968). Motivation and organizational climate. Harvard university.
24. Litwin, G. H., and Stringer, Robert A., (1968). Motivation and organizational climate. Harvard university.
25. Maleki M, Mousazadeh M, Ahmadi M. Survey on Related Factors about Productivity of Human resources in Selected Hospitals of Mazandaran University of Medical Sciences. Journal of Health Management, Vol 8, No 20.2005.
26. Mc Leod, R. (1998). Management Information Systems. Translated by Jamshidian, M. and Mahdipour, A., Isfahan University.
27. Mirghafori H, Sayadi H, Identification, Analysis &Ranking Effective factors on Teachers Productivity,Journal of Psychology & Training Sciences:Vol 4, No14. 2007.
28. Moemeni, H., (1993).Information Resources Management, Ettehad Publication, Tehran (In Persian).
29. Mutula, S. 2006. An Evaluation of E-Readiness Assessment Tools whit Respect to Information Access: Towards and Integrated Information Rich Tool. International Journal of Information Management: 26(212-223).
30. Nelson, R. and Phelps, E., (1966). Investment in Humans, Technological Diffusion and Economic Growth. The American Economic Review, 56(2),PP 69–75.
31. Ownes, R. G. (1991). Organizational behavior in education. forth edition American Allyn and Bacon,.
32. Reid, milke , 2005, Performance Auditing of integrated marketing Communication (IMC), actions and out Comes, Journal of Advertising, 34.4
33. Robbins S. Behavior Organizational, Translatey by Parseian A , Arabi M. 1ST edition, Tehran , Institute of Operational & Cultural Study & Researches,1995.
34. Schneider, B. (1990). Organizational Climate and Culture. San Francisco, CA: Jossey-Bass.
35. Schuller, S. Randall & Jacson E. (2008), Strategic Human Resource Management,Harvard university, Blackwell Publication.
36. Schultz, T.,(1961). Investment in Human Capital.The American Economic Review 51(1) PP 1–17.
37. Seyedameri M. Survey on Relation Between Organizational Culture with Manager Productivity of Body Training of AzarbayejanSharghi & Gharbi. ,Journal of Spring Movement, Vol 35. 2008
38. Shikdar, A & Aa Sawaqed, NM 2003, 'Worker productivity , and occupational health and safety issues in selected industries', Computers an Industrial Engineering, New York, vol. 45, no. 4, p. 563.
39. Sofianos, T. J. (2005). The relationship between organizational climate and job satisfaction as reported by community college executive secretaries and/or associates to the president. Dissertation Abstract, PhD, university of Florida.
40. Spence/ Heather K. (2002). The impact of workplace empowerment/ organizational trust on staff nurses work satisfaction and organizational commitment. Advances in Health Management/ 56-85 .
41. Strutton-D, Toma-A, and Pelton-LE, Relationship between psychological climate and trust between salespersons and their managers in sales organizations, psychological report, vol.
42. talor،bruce.(2005). Organizational culture is important in software productivityhttp://www.workinginunison.com/papers/cultureandproductivity.pdf
43. Tangen, S 2005, 'Demystifying productivity and performance',International Journal of Productivity and Performance Management. vol. 53,no. 8, p. 726.
44. Taylor, B.(2005). Organizational Culture is Important in Software Productivity.www.workinginuision.com
45. Wilson, C. L. (2005). Principal leadership, school climate, and the distribution of leadership within the school community. Dissertation Abstract EdD, university of Montana.
46. Witt, L.A.(1985). Organizational Climate for Productivity as a Predictor of Organizational Productivity, [Dissertation Abstract Ph.D.], Tulana University.
47. Wright/ P. C/ Perrell/ M./ Gloet/ M. (2008). Cultural values/ workplace behavior and productivity in China: A conceptual framework for practicing managers. Management Decision Vol. 46 No. 5/ pp. 797-812.
48. Yousefi B & etal. Cognition & Compare of Increasing Ways of Human Resource Productivityin Semnan University of Medical Sciences. 1st Conference of Resource Management of Hospital , Tehran, 2002.

2012/4/09