

The Effect of Organizational Culture on Organizational Performance with Role of Mediator Intellectual Capital

Amin Khademi

Department of Business Management, Qeshm Branch,
Islamic Azad University, Qeshm, Iran

Morteza Saberi-Hekami

Department of Business Management, Qeshm Branch,
Islamic Azad University, Qeshm, Iran

Abstract. The current study was aimed at investigating The effect of organizational culture on organizational performance with role of mediator intellectual capital of Bandar Abbas Tax Organization via descriptive-correlative analysis. The population under study was consisted of the 215 employees of Bandarabbas Tax Organization. Using simple random sampling, a number of 138 persons were selected as the sample population in the study. To collect data, the researcher used the three intellectual capital, employee's performance and organizational culture questionnaires. The validity of the questionnaires was confirmed by the experts in the field. The reliability of the questionnaire was measured using Cronbach alpha. It showed that the reliability of intellectual capital was 0.88, and organizational culture reliability was 0.84 and employee's performance reliability was 0.81. To analysis the data the researcher used descriptive method of investigation as well as inferential methods (such as Univariate regression, Structural Equation Modeling). SPSS and AMOS software is used. The results indicated that organizational culture and all of component- Involvement, Compatibility, Adaptability, Mission - effect on

organizational performance and intellectual capital of Bandar Abbas Tax Organization. The results of the study showed that their intellectual capital and its components - human capital, structural capital, and customer capital- positive effect on the performance of Bandar Abbas Tax Organization. The Structural Equation Modeling results of the study showed that organizational culture effect on the organizational performance with role of mediator intellectual capital of Bandar Abbas Tax Organization.

Keywords: Intellectual Capital, Organizational Performance, Organizational Culture.

1. Introduction

Today, the success of organizations can not only be assessed in the accumulation of material wealth and equipping the latest physical facilities and information and communication technologies. Because financial, physical and human capital without social capital are ineffective. Although the social aspect of organizations has been considered by management thinkers for many years, the importance of social relations and the issue of social capital in the organization is a new debate that has flourished in recent decades, and the success of organizations and their effectiveness with the creation and development of social capital in the organization. The optimal use of financial, physical and human capital in an organization without social capital, that is, without a network of interactions between members of the organization that is in tune with trust, affection and friendship, and in order to maintain organizational values and norms, is not possible. (Faghihi and Feizi, 2006, p. 24). In each society, in addition to physical, material, human and symbolic capital, we deal with a subject called social capital, which is interrelated with all kinds of capital. Attention to the concept of social capital and its measurement is the appropriate method and methodology so that community affairs members can rethink the affairs of the community and local issues, make more effective decisions for planning, prevent the erosion of this important and influential capital in Extend the consolidation of society to a wider extent (Shayani and Mousavi, 2011, p. 94). On the other hand, with the growth and advancement of information technology and the knowledge

of the global economy, today, organizations are in an environment that treats intangible assets for their survival and victory in the knowledge-based competition world. The modern economy has played an important role in the dramatic increase in the importance of intellectual capital. In fact, organizations today face an environment characterized by increasing complexity, globalization and dynamism, so that organizations face new challenges for their continuity and deployment, which requires more attention to developing and strengthening skills. And the internal capabilities of the organization through the foundations of organizational knowledge and intellectual capital that organizations use to achieve better performance in the business world. Knowledge and intellectual capital are recognized as sustainable strategies for the acquisition and maintenance of the competitive advantage of organizations (Chopani et al., 2012, p. 29). "The study of the impact of organizational culture on organizational performance with an emphasis on the mediating role of intellectual capital in Bandar Abbas Taxation Organization" is one of the goals that this study seeks to address. Paying attention to employees as the largest and most important asset and capital of the organization has grown significantly over the past two decades. Many of the developments that have emerged in recent years due to decentralization of the management system, the reduction of organizational layers, employee participation in the decision making process and the like, due to the change in organizations' attitudes towards the workforce and the emancipation of the organization's employees from the defective and inadequate definition. The post-revolutionary period is industrial (Dolan & Schuler, 2005, p. 113). One of the main concerns of managers of small and large organizations is the performance of the employees. Organizations annually invest heavily on their human resources to reduce costs, increase quality, increase flexibility, increase customer satisfaction and improve overall operations. But the concern of developers in developing organizations and companies is always whether these investments are effective in the performance of the company's employees. Obviously, a high-performance employee can change everything with the help of his will and his valuable experiences in the interest of society and his work environment (Arshi, 1381, p. 163). The fundamental changes in the field of organizations have been so rapid in

recent decades that they have made managing organizations more complex than before. Manpower in each country is the largest capital and source of organizations. Human resources in each country can change the cultural, social, political, economic and ... (Nazem and Hamudi, 2006). Researchers want to know what factors increase the efficiency and performance of an individual, group or organization (Afjei, 2007, p. 25). One of the factors that affects employees' performance is intellectual capital and organizational culture. With the advent of technology and technology revolution, since the 1990s, the global economic model has changed. In today's economy, knowledge as the most important capital has been replaced by financial and physical capital. Capital, for institutions, refers to any asset that generates future cash flows. Most of the known assets have a clear and objective nature; therefore, capital refers to the physical and financial assets of the organization. The value of these assets is disclosed periodically (by public sector companies) and can easily be found in the balance sheet earned by these companies' financial statements. Physical assets can mean land, machinery, inventory of goods, equipment, etc., while financial assets include equity, accumulated profits, labor capital, prepayments, debts, etc. The importance of intangible assets (such as workforce and organization skills) is increasingly increasing in determining future profits. Moreover, identifying these assets is more difficult, and it is difficult to determine the value of these, which has continued from the past to the present day, and this is precisely why most companies do not report at all. This has left these assets invisible for the outside world, and sometimes even for employees within the organization. Thomas Stewart, one of the pioneers in the study, called the term "intellectual capital" for these assets (dastgir and Mohammadi, 2010, p. 29). Intellectual capital includes all processes and assets that are not conventionally and conventionally shown on the balance sheet, and also include intangible assets such as trademarks or trademarks, trademarks and rights that are used by modern accounting methods in They will comment. Intellectual capital refers to the totality of knowledge and abilities of all employees, which leads to the creation of wealth for the organization (Chen et al., 2004, p. 198). Many factors affect the improvement of intellectual capital in the organization,

including organizational culture. For nearly two decades, theoreticians and experts in the field of organization and management, especially the experts in the field of organizational behavior and specialists in the transformation of the organization, have devised a major issue in the organization that is not so tangible and tangible, and more so with the well-known and intangible organization of the organization. This is an important topic of "organizational culture" and has been studied at various times. Organizational culture is the dominant pattern of behavior among individuals in an organization that is based on the values, beliefs, and habits of individuals and is backed up by a majority influenced by factors such as monitoring, control, communication, participation, conflict, collaboration, and value observation Social and the like (Fani and Hossein Nezhad, 2002, p. 38). In the past two decades, industrialized countries have found that a strategic and determinant factor in the success or failure of the success of companies and organizations is of particular importance, a factor that has not been paid much attention in the past, is the organization's culture. . Successful organizations in the world, especially those who have reached a high level of safety, claim that they have gained many of these successes through strengthening their organizational culture (Ahmadi et al., 2010, p. 162). Therefore, in view of the above, if Bandar Abbas's tax affairs agency wants to develop and strengthen its employees in such a situation and adapt itself to the ever-increasing changes of the present age, then it is necessary to provide the necessary grounds for improving the performance among its employees. Providing for the growth and development of thoughts and maximization of performance. One of these factors is intellectual capital and organizational culture. According to this research, is organizational culture affect organizational performance through the role of mediator of intellectual capital in Bandar Abbas Taxation Organization? The results of this research provide the necessary information and knowledge to improve and enhance the performance of the staff to managers and experts.

2. Background

Nasiri Pour et al., 2013, in a research entitled "The Relationship between Organizational Culture and Intellectual Capital in the Chief of Staff of

the Imam Khomeini Relief Committee's Health Assistant", concluded that the mean scores of senior and middle managers in the field of organizational culture were higher than the level is average. The intellectual capital score among managers is moderate. Finally, there is a significant relationship between organizational culture and intellectual capital in all managers. In a research entitled "Investigating the Relationship between Organizational Culture and Intellectual Capital in the Ministry of Foreign Affairs of the Islamic Republic of Iran", dehghani Jazani (2013) concluded that 1- between the feature involved in working and intellectual capital in the Ministry of Foreign Affairs of the Islamic Republic of Iran. 2-There is a meaningful relationship between the compatibility and intellectual capital of the Ministry of Foreign Affairs of the Islamic Republic of Iran. 3- There is a meaningful relationship between the characteristics of mission and intellectual capital in the Ministry of Foreign Affairs of the Islamic Republic of Iran. 4- There is a meaningful relationship between the adaptability and intellectual capital of the Ministry of Foreign Affairs of the Islamic Republic of Iran. 5- There is a meaningful relationship between organizational culture and intellectual capital in the Ministry of Foreign Affairs of the Islamic Republic of Iran. The analysis of the findings from the research found that the conclusion that in the work of the highest correlation and compatibility have the least correlation with intellectual capital. Samani and dehghani Jazani (2013), entitled "Interrelationships between Organizational Culture and Intellectual Capital in the Organization (Case Study: the Ministry of Foreign Affairs of the Islamic Republic of Iran)", obtained the results that are a solid link between the variables of research. It is worth mentioning that between the dimensions of culture, Adaptability Most impact and compatibility has the least effect on intellectual capital. Ghasemi (2012) investigated the "Impact of intellectual capital and creativity on the entrepreneurial organizational culture in Tehran's academic centers", and found that intellectual capital and creativity influenced entrepreneurial enterprise culture. Intellectual capital also influenced creativity. There is a meaningful relationship between the dimensions of entrepreneurial organizational culture (collaboration, organizational risk taking, open communication, talent of creative talents) with intellectual capital. Also, there is a significant

relationship between the dimensions of entrepreneurial organizational culture (collaboration, open communication) and creativity. Karimi Goghari et al. (2012) in a research entitled "Investigating the Effect of Organizational Culture Components on Job Performance of Experts on Agricultural Extensions" achieved these results, which has a positive and significant correlation between all components of organizational culture (participation, adaptability, adaptability and mission) There is a 1% level of agricultural extension experts. Also, the results of structural equation modeling showed that organizational culture has a positive and significant effect on the performance of agricultural extension experts, so that organizational culture has the ability to explain 45% of the changes in the job performance of experts in agricultural extension. Nazar (2012) in a research entitled "Investigating the Relationship between Organizational Culture and the Performance of Employees in the Agricultural Bank of Ilam Province Based on the Denison Model" concluded that there is a meaningful relationship between organizational culture and employee performance in this organization. Hariri and Jafari (2012) in a research entitled "Demographic Analysis of Organizational Culture in the National Library and Organization of the Islamic Republic of Iran", found that the organizational culture of the National Library and Archives Organization is modest in terms of staff, and gender variables, The marital status and the age of the employees with no components of organizational culture had a significant relationship. Among the components of organizational culture, there was a significant and positive relationship between "identity", "reward system" and "compromise with the conflict phenomenon", and the work experience of the staff of the National Library, and the relationship between organizational culture and their work history in general, meaningful and positive. were. Among the components of organizational culture, there was a positive and significant relationship between the components of "leadership", "integration" and "management support", and education in the field of librarianship. In a research entitled "Organizational culture and psychological capital in Mashhad University of Medical Sciences", Seifzadeh (2011) found that organizational culture can predict the psychological capital of employees. There was a positive and significant relationship between the dimensions of organizational culture;

Involvement in work, integration, compatibility and mission with the psychological capital of employees. Also, the results of the research for the questions showed that the compatibility dimension contributes to predicting the level of psychological capital of the employees. The status of organizational culture of Mashhad University of Medical Sciences is moderate based on the employees' perceptions and the level of staff psychological capital is high. Ahmadi et al. (2010) investigated the "Comparison of the status of existing organizational culture of Isfahan University of Medical Sciences with the desired status" and found that there was a significant difference between the present and the desired status of elements of organizational culture. In fact, it can be said The current status of organizational culture in the university requires revision and correction and has a significant difference with the desired situation. Yaghoobi et al. (2009) in a study entitled "The Study of Effective Factors on Performance Improvement of Employees Based on the ACHIEVE Model from the Point of View of Managers (Senior, Administrative, and Nursing) of Isfahan Educational Hospitals" achieved these results, 87.5 ± 12.8 , the factor of recognition is 82.8 ± 14.8 , the support factor is 82.86 ± 15.75 , the motivation factor is 81.4 ± 15.44 , the evaluation factor is equal to $+15.6.77$, the validity factor was $82.7\% \pm 3.35$, and the environmental factor was equal to 85.2 ± 8.8 , which all of the above mentioned factors were effective in improving the performance. Goodarzi et al. (2009) in a research entitled "The Relationship of Organizational Culture with Knowledge Management of Managers of the Organization of Physical Education" achieved these results, which did not show a meaningful relationship between the culture of sharing and the creation of knowledge. But the relationship between the culture of sharing and the transfer of knowledge and the high level of this culture was correlated with the high level of knowledge transfer. The relationship between continuous learning with meaningful knowledge creation and transfer, and a high level of continuous learning with its high levels were correlated. There was a significant relationship between knowledge production and knowledge transfer, with a high level of a component with a high level of other; the existence of a culture of knowledge sharing and continuous education and training of managers is an effective step in the creation and transfer of knowledge and the application of knowledge

management. The organization should also look at knowledge management as a whole. Badri Koochi (2009) in a research entitled "Reviewing the current state of the intellectual capital of the Bank of Iran Saderat from the point of view of the heads of Tehran's branches", obtained the results that the model of intellectual capital used to confirm the status of intellectual capital in general and its components, namely human capital, Customer capital and structural capital were all ranked slightly higher than the average in the Iranian Export Bank. Therefore, it can be said that Iran's SADD is not well placed in terms of intellectual capital. erteghaee (2009) in a research entitled "Investigating the Influence of Intellectual Capital Components on Organizational Performance of Sepah Bank Branches in the Province of Tehran Province" and it was concluded that the components of intellectual capital together with the components of intellectual capital with organizational performance, had a moderate positive relationship To the top, there is direct and meaningful. Meanwhile, the most correlation between the components of intellectual capital and the relationship between capital investment with structural capital and structural capital with customer capital and the highest correlation in the relation of intellectual capital components with organizational performance to the client's capital is reciprocated. On the other hand, the results of regression test show that among the components of intellectual capital, customer capital has the most effect on organizational performance of Bank Sepah Branches in the province of Tehran. Chen (2008) concluded in a study on Taiwan's intelligence and electrical executives that green intellectual capital and its components - human capital green, structural capital green and customer capital green -have a positive impact on the competitive advantage of companies such as innovation. Huang & Hsueh (2007) investigated the relationship between Intellectual Capital and Performance in Taiwan Engineering Consulting Companies. Their results showed that there is a positive correlation between three aspects of intellectual capital and business performance. The highest correlation between human capital and later It was related to customer capital (relational). Also, the results showed that there is a positive correlation between the three components of intellectual capital (human, structural, and more). Tovestiga & Tulugurova (2007) investigated the relationship

between intellectual capital and performance in Russia, and concluded that intellectual capital, in particular structural and human capital, is a prime criterion for determining performance.

Yilmaz and Ergan (2008) studied the impact of the dimensions of Denison's organizational culture model on organizational performance. In this study, it was determined that for the dimension of compatibility the highest score and compatibility dimension were obtained. Also, the results of this research show that the dimension of mission has the greatest impact on increasing the performance of manufacturing companies. Also, the ability to participate in the production of new products is heavily influenced by the dimensions of adaptability and compatibility.

Jacobs et al. (2013) in a study entitled "Investigating the Relationship between Organizational Culture and Performance in Hospitals" concluded that organizational culture has a positive and significant effect on staff performance in a hospital. In this research, the effect of organizational culture on intellectual capital among employees of Bandar Abbas Taxation Organization will be investigated, which has been addressed less than this. In addition, conducting research in the Bandar Abbas Taxation Organization is also a new issue, and so far limited research has been carried out on this title in the tax organization. Inside, there are also some limited issues similar to this, which proves the background of the research. It can also be said that studies have shown that the organizational culture model Fey and Denison (2003) have not been used to study the impact of organizational culture on intellectual capital.

The conceptual model of research shows the variables, dimensions, and their relationship in a coherent way and forms the basis of research work. The purpose of this study was to investigate the effect of organizational culture on organizational performance and intellectual capital. In this research, the Fey and Denison model (2003) have been used to examine organizational culture. Based on this model, organizational culture includes dimensions such as mission, Compatibility and coherence, adaptability and involvement. In order to investigate intellectual capital, Bontes et al. (1998) have also been used. Based on

this model, the dimensions of intellectual capital include - structural, human and Relational capital. Also, in order to evaluate the performance of the organization (customer satisfaction), the customer satisfaction questionnaire, Kaplan and Norton's balanced scorecard were used. The model is shown in Fig. 1.

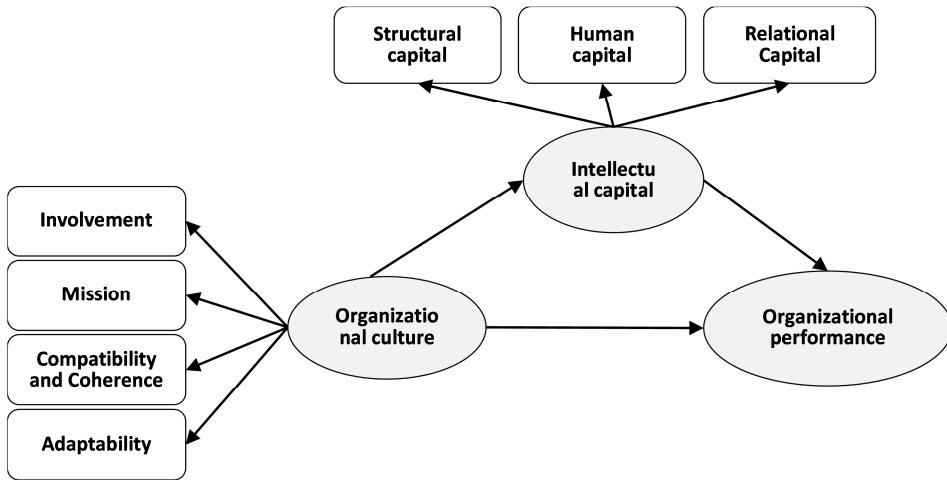


Figure (1): Conceptual Model

3. Research Hypotheses

The general hypothesis:

- A) Organizational culture affects organizational performance (customer satisfaction) in Bandar Abbas Taxation Organization.
- B) Organizational culture affects intellectual capital in Bandar Abbas Taxation Organization.
- C) Intellectual capital affects organizational performance (customer satisfaction) in Bandar Abbas Taxation Organization.

Sub-hypotheses:

- A) Organizational culture affects organizational performance (customer satisfaction) in Bandar Abbas Taxation Organization.

1. The dimension of involvement of the organization in the organization (client satisfaction) affects Bandar Abbas Taxation Organization.

2. The dimension of adaptability to organizational performance (customer satisfaction) affects Bandar Abbas Taxation Organization.
 3. The dimension of Compatibility and coherence in the work on organizational performance (customer satisfaction) affects Bandar Abbas Taxation Organization.
 4. The dimension of mission dimension is affected by organizational performance (customer satisfaction) in Bandar Abbas Taxation Organization.
- B) Organizational culture affects intellectual capital in Bandar Abbas Taxation Organization.
5. Then the involvement in the work on intellectual capital affects Bandar Abbas Taxation Organization.
 6. The dimension of adaptability to intellectual capital affects Bandar Abbas Taxation Organization.
 7. The dimension of Compatibility and cohesion on intellectual capital affects Bandar Abbas Taxation Organization.
 8. The dimension of Mission affects intellectual capital in Bandar Abbas Taxation Organization.
- C) Intellectual capital affects organizational performance (customer satisfaction) in Bandar Abbas Taxation Organization.
9. The dimension of Human capital affects organizational performance (customer satisfaction) in Bandar Abbas Taxation Organization.
 10. The dimension of Structural capital affects organizational performance (customer satisfaction) in Bandar Abbas Taxation Organization.
 11. The dimension of Relational capital affects the organizational performance (customer satisfaction) in Bandar Abbas Taxation Organization.

4. Methodology

This research is applied in terms of its purpose and its method is descriptive and of survey type. This research is descriptive because its purpose is to describe the objective, real, and regular events, events and subjects. Descriptive research is a methodology that aims at describing the conditions or phenomena under investigation (Sharifi and Sharifi, 2004). Also, considering that the researcher is looking to review the views and opinions of the staff; the research is a survey type. In fact, since the researcher describes the objective data of the research, the research method is descriptive and since it uses a questionnaire to collect information, a survey method is considered. The statistical population of this research is the staff of Bandar Abbas Taxation Organization, which is 215 people. A sample of 138 people was selected using the Cochran sampling formula. Random sample method is simple. The first tool used in this research is the organizational culture questionnaire designed by Fey and Denison (2003). The questionnaire has four components: mission, Compatibility, coherence, adaptability and Involvement. This questionnaire has 36 items and is graded based on Likert's five options. The second tool used in this research is the questionnaire 42 questions of intellectual capital of Bontes et al. (1998), which is based on the five-level Likert spectrum. The questionnaire has three components of human capital, structural capital and customer relationship. In order to measure the organization's performance (customer satisfaction), the satisfaction of the customer is the Kaplan and Norton balanced scorecard.

In this study, the reliability coefficient of organizational culture questionnaire was examined. For this purpose, a preliminary sample of 30 questionnaires was pre-test and then using the data obtained from these questionnaires and using the Spss software, the coefficient of reliability for each variable and its components are obtained. The reliability of organizational culture questionnaire (0.84) and its dimensions (mission (0.75), Compatibility and cohesion (0.77), adaptability (0.86), involvement in work (0.83), It is concluded that the level of reliability of this questionnaire is satisfactory. The reliability of the intellectual capital inventory questionnaire (0.88) and each of its dimensions (human capital (0.82), cognitive capital (0.87), structural capital (0.79) were obtained, which indicates the optimal level of

reliability of this questionnaire. Also, the reliability coefficient for organizational performance questionnaire (0.81) is indicative of the desirable level of reliability of this questionnaire.

5. Findings

Prior to addressing the research questions, the normal distribution of the frequency of the variables of the research was utilized through Kolmogorov-Smirnov's fitting test, in order to determine its normal distribution.

The Kolmogorov-Smirnov test with a value of 1.19 and a significant level (0.075) showed that the organizational culture variable has a normal distribution, and assuming that the variables are spaced apart, we can use the parametric statistics for analysis.

Table (1): Kolmogorov-Smirnov test based on the normality of data (organizational culture)

Subscales	Number	Kolmogorov-Smirnov test	Significance level
Organizational Culture	138	1.19	0.075

The Kolmogorov-Smirnov test with a value of (0.874) and a significant level (0.238) showed that the intellectual capital variable has a normal distribution, and assuming that the variables are spaced apart, we can use the parametric statistics for analysis.

Table (2): Kolmogorov-Smirnov test based on the normality of data (intellectual capital)

Subscales	Number	Kolmogorov-Smirnov test	Significance level
intellectual capital	138	0.874	0.233

The Kolmogorov-Smirnov test with a value of (1.12) and a significant level (0.089) showed that the organizational performance variable has a

normal distribution, and assuming that the variables are spaced apart, we can use the parametric statistics for analysis.

Table (3): (Kolmogorov-Smirnov test) based on the normalization of data (organizational performance)

Subscales	Number	Kolmogorov-Smirnov test	Significance level
organizational performance	138	1.12	0.089

In this section, based on the information provided, the analysis and analysis of the research questions are discussed. In this section, one-variable regression and structural equation modeling are used.

A single-variable regression analysis was used to study the effect of organizational culture dimension on organizational performance (customer satisfaction) in Bandar Abbas Taxation Organization, the results of which are presented in Table (4).The reason for using a single-variable regression test in this study is that since this study seeks to influence the effect of one variable on another, regression must be used (because regression has an effect on words) since we have an independent variable, A single-variable regression should be used.

Table (4): Single-variable regression The effect of organizational culture on organizational performance (customer satisfaction) in Bandar Abbas Tax Administration

independent variable	dependent variable	Beta	B	T	P
organizational culture	Organizational Performance	0.802	0.536	15/66	0.000

As shown in the table above, organizational culture has a positive and significant positive effect on organizational performance (client satisfaction) in Bandar Abbas Taxation Organization ($\beta = 0.802$). With regard to the value of T, which is higher than 1/96, the assumption H0 is rejected, and the assumption of H1 that the impact of organizational culture on organizational performance is accepted, this effect is likely to

be significant at 0.99. Regarding the positive regression coefficient, it can be said that as the Bandar Abbas Taxation Organization has a more effective organizational culture, the organizational performance (customer satisfaction) will be improved as well. To investigate the effect of organizational culture on Intellectual Capital in Bandar Abbas Taxation Organization, one-variable regression analysis was used. The results are presented in Table (5). The reason for using a single-variable regression test in this study is that since this study seeks to influence the effect of one variable on another, regression must be used (because regression has an effect on words) since we have an independent variable, A single-variable regression should be used.

Table (5): Single-variable regression The effect of organizational culture on Intellectual Capital in Bandar Abbas Taxation Organization

independent variable	dependent variable	B	Beta	T	P
organizational culture	Intellectual Capital	·/۲۰۷	·/۳۸۷	4/90	·/۰۰۰

As in the table above, there is a positive and significant positive effect on organizational culture on intellectual capital in Bandar Abbas Taxation Organization ($\beta = 0/387$). With respect to the value of T, which is higher than $1/96$, the assumption H_0 is rejected, and the assumption of H_1 , which indicates the impact of organizational culture on intellectual capital, is accepted, which has a significance of 0.95. This effect is at the level An alpha of 0.01 is meaningful. Regarding the positive regression coefficient, it can be said that the Bandar Abbas Taxation Organization, the more effective the organizational culture is, they will be as much more intellectual capital. To investigate the effect of intellectual capital on organizational performance (client satisfaction) in Bandar Abbas Taxation Organization, one-variable regression analysis was used. The results are presented in Table (6). The reason for using a single-variable regression test in this study is that since this study seeks to influence the effect of one variable on another, regression must be used (because the regression has an effect on words) since we have an independent variable, A single-variable regression should be used.

Table (6): Single-variable regression The Effect of Intellectual Capital on Organizational Performance (customer satisfaction) in Bandar Abbas Taxation Organization

independent variable	dependent variable	B	Beta	T	P
Intellectual Capital	Organizational Performance	.616	.492	6.09	0.000

As can be seen in the table above, intellectual capital has a positive and significant positive effect on organizational performance (customer satisfaction) in Bandar Abbas Taxation Organization ($\beta = 0.492$). With respect to the value of T, which is higher than 1.96, the assumption H0 is rejected, and the assumption of H1, which indicates the effect of intellectual capital on the organizational performance, is accepted, which is significant at 0.99. Regarding the positive regression coefficient, it can be said that the Bandar Abbas Taxation Organization will have more intellectual capital, the more they will have the same level of organizational performance (client satisfaction). One way to study the effect of each aspect of organizational culture (Involvement in work, adaptability in work, compatibility and coherence in work and mission) on organizational performance (client satisfaction) in Bandar Abbas Taxation Organization was to use a single-variable regression method, the results of which are shown in the table. (7) is presented.

Table (7): Single-variable regression The Effect of Each Dimension of Organizational Culture on Organizational Performance (Customer Satisfaction) in Bandar Abbas Taxation Organization

independent variable	dependent variable	B	Beta	T	P
Involvement in the work	Organizational Performance	0.469	0.886	22.26	0.000
Adaptability at work		0.479	0.752	13.28	0.000
compatibility and coherence in the work		0.439	0.773	14.23	0.000
Mission		0.501	0.747	13.10	0.000

As shown in the table above, each aspect of organizational culture (Involvement, adaptability, compatibility, and Mission) has a positive and significant effect on organizational performance (client satisfaction). With regard to the value of T, which is higher than 1.96, the assumption H0 is rejected, and the assumption H1 that the impact of each dimension of organizational culture on organizational performance is accepted, this effect is likely to be significant at 0.99. Regarding the positive regression coefficient, it can be said that as far as the staff of the Bandar Abbas Taxation Organization are concerned, they are more likely to have any of the dimensions of organizational culture (Involvement in work, adaptability in work, compatibility and coherence in work and mission) Will have a higher organizational performance ratio. A single-variable regression method was used to investigate the effect of each aspect of organizational culture (Involvement, adaptability, Compatibility and coherence in the work, and Mission) on the intellectual capital of Bandar Abbas's Tax Affairs Organization, the results of which are presented in Table (8). has been.

Table (8): Single-variable regression

independent variable	dependent variable	B	Beta	T	P
Involvement in the work	intellectual capital	۰/۱۷۲	۰/۴۰۶	۵/۱۸	۰/۰۰۰
Adaptability at work		۰/۱۸۹	۰/۳۷۲	۴/۶۶	۰/۰۰۰
Compatibility and coherence in the work		۰/۱۹۰	۰/۴۱۸	۵/۳۶	۰/۰۰۰
Mission		۰/۲۲۱	۰/۴۲۲	۵/۲۷	۰/۰۰۰

As shown in the table above, each aspect of organizational culture (Involvement, adaptability, Compatibility and coherence in the work, and Mission) on intellectual capital has a positive and significant effect. Given the T value, which is higher than 1/96, the assumption H0 is rejected, and the assumption that the H1 assumes the impact of each dimension of organizational culture on intellectual capital is accepted, which is significant at 0.99. Regarding the regression coefficient positivity, it can

be said that the staff of the Bandar Abbas Taxation Organization has the same proportion of each dimension of organizational culture (Involvement, adaptability, Compatibility and coherence in the work, and Mission) Capital will have more thought. A single-variable regression method was used to investigate the effect of each dimension of intellectual capital (human, structural and Relational) on organizational performance (customer satisfaction) in Bandar Abbas Taxation Organization, the results of which are presented in Table (9).

Table (9): Single-variable regression the effect of each dimension of intellectual capital

Independent variable	Dependent variable	B	Beta	T	P
Human Capital	Organizational Performance	0.224	0.204	2.43	0.016
Structural capital		0.411	0.435	5.63	0.000
Relational capital		0.524	0.603	8.82	0.000

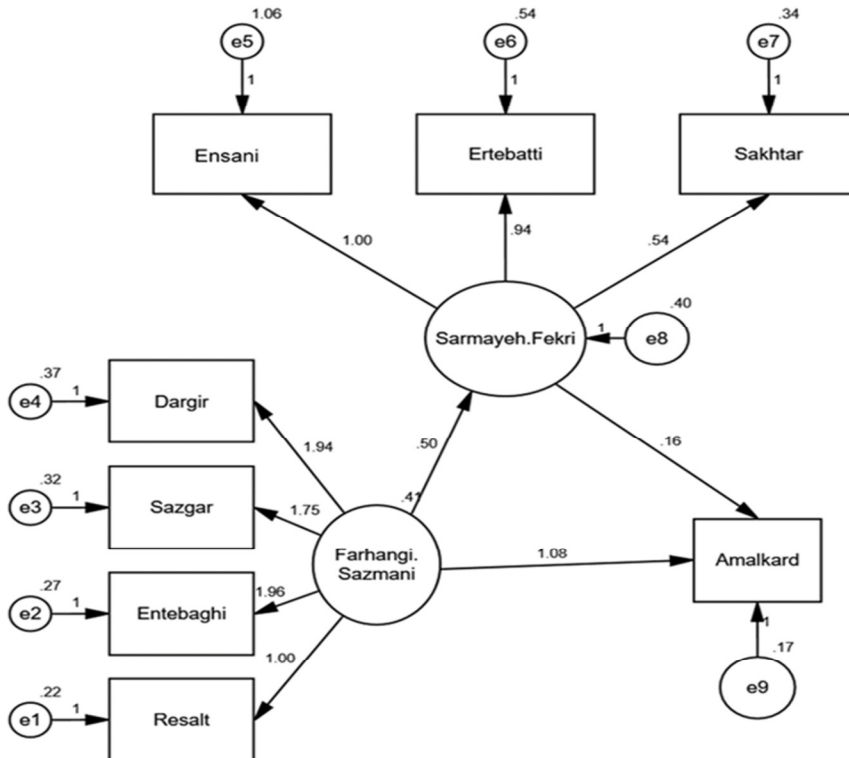


Figure (2): Structural equation model in non-standard coefficient estimation mode

As can be seen in the table above, each dimension of intellectual capital (human, structural, and Relational) has a positive and significant effect on organizational performance (customer satisfaction). With regard to the value of T, which is higher than 1.96, the assumption H0 is rejected, and the assumption of H1, which indicates the effect of each dimension of intellectual capital on organizational performance (client satisfaction), is accepted, which is likely to be 0.99 Meaningful. Regarding the positive regression coefficient, it can be said that as much as employees of the Bandar Abbas Taxation Organization are more likely to have any of the dimensions of intellectual capital (human, structural, and Relational), they will have the same level of organizational performance.

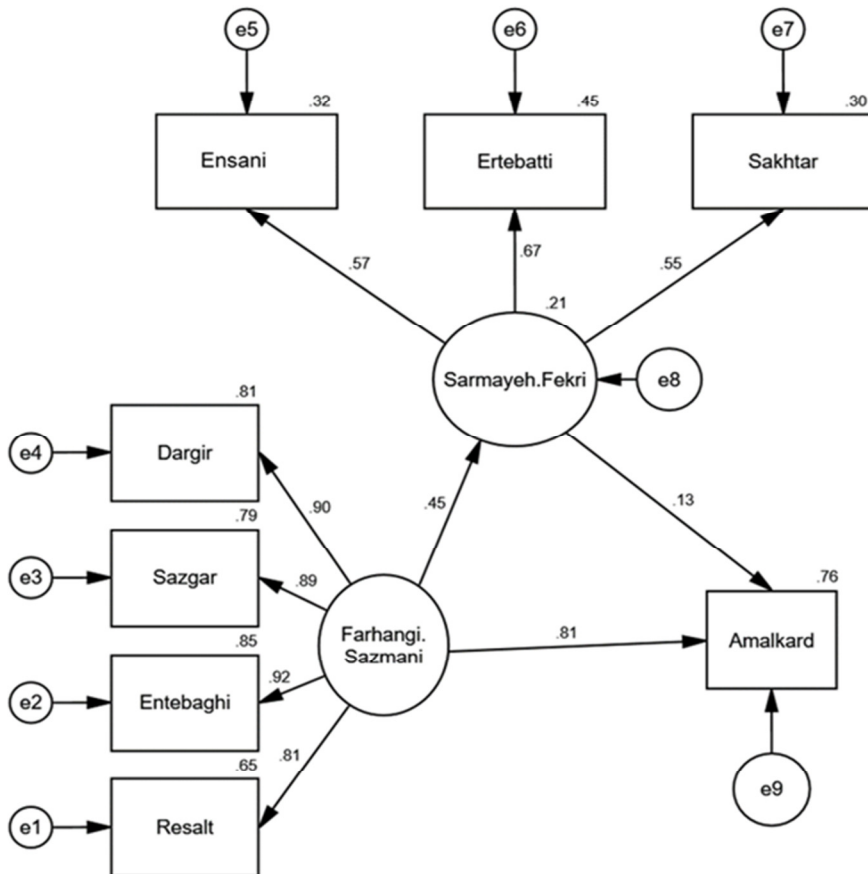


Figure (3): Structural equation model in the case of standard coefficients estimation

The model of structural equations begins with the expression of a model that wants to be falsified. At the simplest level of the model, a statistical statement is about the relationships between the variables. These models take different forms in different analytical approaches. For example, a correlation model generally shows non-identical relationships (two-way) between two variables. While multiple regression and variance analysis show models with directional relationships between variables (Heul, 1995, p. 2).

Table (10): Structural equation model fitting components

	index	Allowed amount	Value obtained (in modified mode)	conclusion
You must have both conditions	CMIN (Normed Chi-Square)	Smaller than 3	2.917	
	RMSEA (Root Mean Square Error of Approximation)	Less than 0/08	0.073	
Must have this condition	PNFI (Parsimonious Normed Fit Index)	Larger than 0.5	0.594	✓
At least one of these two must be true	GFI)Good fit index(Larger than 0.8	0.916	✓
	AGFI (Adjusted Goodness of Fit Index)	Larger than 0.8	0.832	✓
There must be at least 2 of these 5 conditions.	NFI (Normed Fit Index)	Larger than 0.9	0.924	✓
	RFI (Relative fit index)	Larger than 0.9	0.882	✗
	IFI)Incremental fit index(Larger than 0.9	0.946	✓
	CFI)Comparative Fit Index(Larger than 0.9	0.915	✓
	TLI (Tucker-Lewis Index)	Larger than 0.9	0.946	✓

As shown in Table (10), the ratio of the Chi-square test statistic to its degree of freedom is less than 3, so it follows that there is a great deal of correspondence between the conceptual model of the research and the observed data. The value of the root mean square root mean square error (RMSEA) is 0.073. Considering that the maximum limit of this index is 0.08, the appropriateness of the model is confirmed by this statistic. The value of the GFI's index of fitness, the adjusted AGFI index, and the Bentley-Bonnet index of NFI, RFI, IFI, CFI and TLI were also 0.916, 0.832, 0.924, 0.0882 0.946, 0.915, 0.946, and considering that the limit of each of these statistics is at least 0.8 and 0.9, then the appropriateness of the model is verified. As shown in Table (10) in a column, the limit value of the indicated index is mentioned, and since the obtained value of each of these indicators is in the limit of the limit, the fit of the model is verified.

Table (11): Direct and indirect effects of mediating intellectual capital on the relationship between organizational culture and organizational performance

Effect Review	Impact factor	T-value	Conclusion
Organizational Culture - Intellectual Capital	0.45	3.548	Organizational culture has an impact on intellectual capital.
Organizational Culture - Organizational Performance	0.81	10.726	Organizational culture has an impact on organizational performance.
Intellectual Capital - Organizational Performance	0.13	3.03	Intellectual capital has an impact on organizational performance.
Organizational Culture - Intellectual Capital - Organizational Performance	0.06	1.973	Organizational culture influences organizational performance through intellectual capital.

The standard coefficients of the model show that organizational culture affects intellectual capital and organizational performance of 0.45 and

0.81, respectively. In other words, it can be said that a variable unit in organizational culture is 0.45 and 0.81 changes in intellectual capital and organizational performance, respectively. Also, the standardized coefficient of regression of intellectual culture-based organizational culture on organizational performance is equal to 0.06. It can be said that intellectual culture-based organizational culture explains 0.06 of changes related to organizational performance. As illustrated in the table above, the causal model of organizational culture on organizational performance and intellectual capital in Bandar Abbas Taxation Organization is well suited. With respect to the value of T, which is higher than 1.96, the assumption H₀ is rejected, and the assumption H₁, which indicates the fit of the model and the effect of the variables, is accepted, which is significant at 0.99.

6. Conclusion

The results of this study are compared with the results of similar studies. The practical implications of the theoretical and field studies related to the research questions have been raised. Finally, in the light of the results, practical suggestions (for tax officials) and suggestions for future research (for researchers) have been presented.

References

- Ahmadi S.A; Alavi, A and Safdarian, A (2010). Comparison of the status of existing organizational culture of Isfahan University of Medical Sciences with the desired status. *Quarterly Journal of Health Information Management*, 7 (3): 361-370.
- Erteghaee, M (2009). Investigating the Influence of Intellectual Capital Components on Organizational Performance of Sepah Bank Branches in Tehran Province, Master's Thesis, Faculty of Management, Payame Noor University, Tehran Province.
- Badri Koohi, S (2009). The study of the current state of intellectual capital of the bank of Saderat Iran from the viewpoint of Tehran branch offices, Master's thesis, Faculty of Management, Payame Noor University, Tehran Province.

- Chopani, H, Zare Khalili, M, Ghasemi, A; Gholamzadeh, H (2012). Investigating the Relationship between Intellectual Capital and Organizational Innovation (Case Study: Development Insurance Company), *Quarterly Journal of Innovation and Creativity in the Humanities*, Second Year, No. 5, pp. 27-58.
- Hariri, N, Jafari, M (۲۰۱۲). Demographic analysis of organizational culture in the National Library of the Islamic Republic of Iran, *Journal of Information Research and Public Libraries*, 18 (3rd consecutive 70): 469-484.
- Dastgir, M, and Mohammadi, K (2010). Intellectual capital of unforgettable capital, *Tadbir's Monthly*, 214: 28-34.
- Dulan Shimon L. and Schuler, Randall S. (2005), *Human Resources and Administration*, Translation by Mohammad Saeed and Dr. Mohammad Ali Tusi, Institute for Management and Planning Education and Research, p. 113.
- Dehghani jazani, H (2013). The study of the relationship between organizational culture and intellectual capital in the Ministry of Foreign Affairs of the Islamic Republic of Iran, Master's thesis, Faculty of Management, Islamic Azad University, Central Tehran Branch.
- Samani, A, and Dehghani Jazani, Hussein (1392). Interaction between Organizational Culture and Intellectual Capital in Organization (Case Study: Ministry of Foreign Affairs of the Islamic Republic of Iran, First National Conference on Accounting and Management, Kharazmi International Institute for Educational and Research, Shiraz.
- Seifzadeh, T, (2011). Organizational Culture and Psychological Capital in Mashhad University of Medical Sciences, Master's Degree, Faculty of Educational Sciences and Psychology, Ferdowsi University of Mashhad.
- Sharifi, P, and Sharifi, H, N (2004). *Research Methods in Behavioral Sciences*, Sokhan Publications, Tehran, Fourth Edition.
- Sheyani, M, and Mousavi, M-T (2011). An Analysis of the Status of Social Capital in Kerman, *Journal of Social Welfare*, 11 (41): 93-122.

- Fani, A; and Hossein Nejad, H (2002). Organizational Culture of Ministry of Agriculture and Agricultural Jihad, Tadbir No 130 Journal.
- Faghihi, A; Feyzi, T (2006). Social Capital: A New Approach to the Organization. Management Knowledge Management Quarterly, No. 72, pp. 23-46.
- Ghasemi, R (1391). Investigating the Influence of Intellectual Capital and Creativity on Entrepreneurial Organizational Culture in Academic Growth Centers in Tehran, Master's Degree, Faculty of Economics and Administrative Sciences, Semnan University.
- Karimi Goghari, H, Rezvanfar, A; and Hejazi, S-y (2012). Investigating the Effect of Organizational Culture Components on Job Performance of Agricultural Promotion Experts. Research Paper.
- Gal, Meredith, Walter Borg and Joyce Gall, Quantitative and qualitative research methods in education and psychology, translated by Ahmad Reza Nasr et al., Vol. 1, 2008.
- Goudarzi, M, Abu Tourabi, M, dasti Gerdi, M, and, dasti Gerdi, K (2009). The Relationship between Organizational Culture and Knowledge Management of Staff Managers of Physical Education Organization, Sport Management Quarterly, 2: 201.
- Nazem, F; and Hamudi, J (2006). Relationship between creativity of managers and improving their employees' performance in oil companies. (Researcher) Journal of Management Promotion, 3 (2/7): 80-89.
- Nasiri Pour, A, Reese, P, Masoudi Asl, e, and Nazari, A (2013). The Relationship between Organizational Culture and Intellectual Capital in the Chief of Staff of the Imam Khomeini Relief Committee (RA), Peyavar Health Journal, 7 (1)): 80-90.
- Nazar, M (2012). A Study of the Relationship between Organizational Culture and the Performance of Employees in the Agricultural Bank of Ilam Province Based on the Denison Model.
- Yaqhoobi, M, Karimi, S, Hasanzadeh, A et al. (2009); Study of effective factors on improving the performance of employees based on the

- ACHIEVE model from the viewpoint of managers (senior, administrative and nursing) of educational hospitals in Isfahan, research paper .Width 8. Count 3 and 4.
- Chen, J., Zhu, Z., and H. Y. Xie.) 2004. (Measuring Intellectual Capital: A new Model and Empirical Study. *Journal of Intellectual Capital* 5 (1): 195-212.
- Chen, Yu-Shan (2008). The Positive Effect of Green Intellectual Capital is the Competitive Advantages of Firms. *Journal of Business Ethics*, No.73, pp. 271-286.
- Huang, Ching Choo, Luther, Robert & Tayles, Michael. (2007). an evidence-based taxonomy of intellectual capital. *Journal of Intellectual Capital* 3, 386-408.
- Jacobs, R., Mannion, R., Davies, HT, Harrison, S., Konteh, F., Walsh, K (2013). The relationship between organizational culture and performance in acute hospitals. *Soc Sci Med*, 76 (1): 115-25
- Towstig G & Tulugurova E.) 2007 ("Intellectual Capital Practice and Performance in Russian Enterprise." *Journal of Intellectual Capital*; 4: 695-707.
- Yilmaz, C. & Ergan, E. (2008). Organizational culture and firm effectiveness: an examination of the relative effects of cultural traits and the balanced culture hypothesis in emerging economies. *Journal of World Business*, 43, 290-306.