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Investigation the relationship of Leadership Styles on managers on productivity Staff Tax Administration of West Azerbaijan province

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Abstract

The main purpose of present research is to investigate the relationship of Leadership Styles on managers on productivity Staff Tax Administration of West Azerbaijan province. The method of this study is survey-descriptive. The statistical population of this study are employees of Tax Administration of West Azerbaijan province which their number are 845 people. The size of statistical population sample was estimated 264 people by using Cochran formula and they were selected as random cluster sampling. The tool for data gathering was two questionnaires, the standard questionnaire of manager's leadership styles of Boss (1985) and the productivity questionnaire of Achieve (1994). Its validity was confirmed by a number of professor's management and their reliability were confirmed by Cronbach's alpha which were 0.89 and 0.91 respectively for questionnaires of leadership style and productivity. Collected questionnaires were analyzed Kolmogorov Smirnov and Pearson tests. Results suggested that there is a positive and meaningful relationship between transactional and transformational leadership style and productivity of Staff Tax Administration of West Azerbaijan province.as well as there is negative and meaningful relationship between not interfering leadership style with productivity of Staff Tax Administration of West Azerbaijan province.

Keywords: Laissez-faire leadership style, transactional leadership style, efficiency.

Introduction

In today's competitive world, productivity forms a most important goal in each organization as a philosophy and a viewpoint-based on improvement strategy and can comprise as a chain the activities of all parts of the society (Taheri, 1999). Such that the mission of management and the main purpose of managers of each organization is the effective and efficient use of various resources such as labor, capital, materials, energy and information (Vaziri et al, 2010). This is caused that in all countries the correct and use and productivity from the collection of production factors (including goods and services) must be converted to national priority and all communities should believe that the continuity existence of any

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society is not possible without regard to productivity (Pouyan and Masomi,2009).our country is not in exception and considering productivity category has a substantial role in its improvement .in this regard growth of labor productivity in the Fourth Development Plan determined in almost 3.5 percent that to its applying ,it is necessary to identify necessary strategies (Vaziri et al,2010). However, if the person is motivated and capable and efficient can be efficiently and optimally employ other sources and fulfill a variety of productivity and finally makes the organization productive, otherwise bring stagnation and backwardness, passive and unmotivated of workforce (Alvani and Ahmadi, 2001). Several factors are affecting employee productivity one of these factors are leadership styles in the organizations (Shaemi Barzaki, 2014, Bagherzadeh Homaee, 2014, Danaee Shandiz, 2014). In recent decades many studies have been conducted about leadership and its different styles but about new models of leadership (transformational and transactional and non-interference leadership styles) less researches have been done. Brenz (1978) in the case of transactional leadership states that this kind of leadership occurs when another person enters to the process of exchange which this exchange can be economic, political and even psychological. The purpose of leadership of non-interference and non-interactional is avoid to let followers in the absence of the leader or leadership that in fact, in the spectrum of leadership, is considered as the most inactive leadership. In contrast to transactional leadership, the laissez-faire mode, shows a fully non-exchangeable and indifferent mode. In this case, the leader refuses of the decision making and delegate his responsibilities. Motivation and satisfaction of followers would become minimal and far-sighted of the leader disappears (Alvani, 2010). Transformational leadership are changing the whole society through words and actions and have more impact on their followers. This leadership comes true when the leaders increase the interest of their followers and aware them from their goals and missions and stimulate them to think far away from individual interests. This kind of leadership comes true according to idealized influence, intellectual stimulation, inspirational motivation and individualized consideration (Saatchi and Pourshoee, 2007).

Effectiveness and efficacy two aspect of productivity in the tax administration as one of the top organization of the country in offering extensive services to the people, dependent to human assets. Identifying the effective factors on improving manpower productivity of Tax administration and measuring effecting factors on the productivity helps to develop appropriate programs to improve efficiency in the organization .therefore in this research we try to investigate the relationship of Leadership Styles on managers on productivity Staff Tax Administration of West Azerbaijan province.

Research Methodology

The method of this study is survey-descriptive. The statistical population of this study are employees of Tax Administration of West Azerbaijan province which their number are 845 people. The size of statistical population sample was estimated 264 people by using Cochran formula and they were selected as random cluster sampling. The tool for data gathering was two questionnaires, the standard questionnaire of manager's leadership styles of Boss (1985) and the productivity questionnaire of Achieve (1994). Its validity was confirmed by a number of professor's management and their reliability were confirmed by Cronbach's alpha which were 0.89 and 0.91 respectively for questionnaires of leadership style and productivity. Collected questionnaires were analyzed Kolmogorov Smirnov and Pearson tests.

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Findings

Kolmogorov-Smirnov test (k-s test)

Table 1: results of Kolmogorov-Smirnov test (k-s test)

variable	Kolmogorov-Smirnov test (k-s test)	Sig
Transactional leadership style	0.048	0.068
Transformational leadership style	0.039	0.065
Laissez faire leadership style	0.026	0.195
Efficiency	0.112	0.134

Results of Kolmogorov-Smirnov test (k-s test) in table 1 indicated that for all variables of the research the significance of the of Kolmogorov-Smirnov test is bigger than 5 percent error level (P-value=sig>0.05). It means that distribution of all continuous variables of the research is normal with 95 percent confidence .therefore we can use parametric tests.

Testing research hypotheses: Testing the first research hypotheses: there is a meaningful relationship between transactional leadership style and productivity of Staffs of Tax Administration of West Azerbaijan province.

Table 2: results of Pearson test for the first hypothesis

variable	productivity	
Transactional leadership	Number of observations	309
	Pearson correlation coefficient	0.450
	The significance level	0.000

As can be seen in table 2 the significance level of correlation test is less than 0.05 (P-value=sig<0.05). It follows that the correlation between transactional leadership style and productivity is significant by 95 percent and the hypothesis of the lack of correlation between two variables is rejected. The positive correlation means that two variables have a direct relationship with each other.it means that by increasing use of transactional; leadership style the amount of productivity is increased.

Testing the second research hypothesis: There is a meaningful relationship between transformational leadership style and productivity of Staffs of Tax Administration of West Azerbaijan province.

Table 3: results of Pearson test for the second hypothesis

variable	productivity	
Transformational leadership	Number of observations	309
	Pearson correlation coefficient	0.395
	The significance level	0.000

As can be seen in table 3the significance level of correlation test is less than 0.05 (P-value=sig<0.05). It follows that the correlation between transformational leadership style and productivity is significant by 95 percent and the hypothesis of the lack of correlation between two variables is rejected. The positive correlation means that two variables have a direct relationship with each other.it means that by increasing use of transactional; leadership style the amount of productivity is increased.

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Testing the third research hypothesis: There is a meaningful relationship between Laissez-faire leadership style and productivity of Staffs of Tax Administration of West Azerbaijan province.

Table 4: results of Pearson test for the third hypothesis

variable	productivity	
Laissez-faire leadership	Number of observations	309
	Pearson correlation coefficient	-0.314
	The significance level	0.000

As can be seen in table 4 the significance level of correlation test is less than 0.05 (P-value=sig<0.05). It follows that the correlation between Laissez-faire leadership style and productivity is significant by 95 percent and the hypothesis of the lack of correlation between two variables is rejected. The negative correlation means that two variables have a reverse relationship with each other.it means that by increasing use of transactional; leadership style the amount of productivity is decreased.

Discussion and Conclusion

The main purpose of present research is to investigate the relationship of Leadership Styles on managers on productivity Staff Tax Administration of West Azerbaijan province. Results of first hypothesis analysis indicated that there is positive and significant relationship between transactional leadership style and productivity of Staffs of Tax Administration of West Azerbaijan province and this consistent with findings of other researchers (Shaemi Barzaki, 2014, Bagherzadeh Homaee, 2014, Danaee Shandiz ,2014).therefore the managers and authorities of Tax Administration of West Azerbaijan province should create transactional leadership style in the organization and through it increase the productivity of the employees.

Results of second hypothesis analysis indicated that there is positive and significant relationship between transformational leadership style and productivity of Staffs of Tax Administration of West Azerbaijan province and this consistent with findings of other researchers (Shaemi Barzaki, 2014, Bagherzadeh Homaee, 2014, Danaee Shandiz ,2014). Therefore the managers and authorities of Tax Administration of West Azerbaijan province should create transformational leadership style in the organization and through it increase the productivity of the employees.

Results of second hypothesis analysis indicated that there is negative and significant relationship between not-interfering leadership style and productivity of Staffs of Tax Administration of West Azerbaijan province and this consistent with findings of other researchers (Shaemi Barzaki, 2014, Bagherzadeh Homaee, 2014, Danaee Shandiz, 2014). Therefore the managers and authorities of Tax Administration of West Azerbaijan province should avoid not-interfering leadership style in the organization and through it increase the productivity of the employees.

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