AFFECTING FACTORS ON PERFORMANCE OF TAX STATE ORGANIZATION

Jamshid Samizadeh¹, Hossein Arzpeyma², Ebrahim Pour Alizadeh³, Seyed Nasir Abdollahian⁴, Hamid Rasooli⁵, Nилоofar Yousefi⁶

¹²³⁴⁵⁶-MA Students of Insurance Business Management, Islamic Azad University, Rasht Branch, Iran

Abstract
Since qualified human resources are most valuable asset of organizations and companies today, their Performance management can help to create and maintain a competitive advantage and also the study of organizational performance. The concept of performance management is one of the most important and most constructive progresses in the field of human resource management in recent years. Organizational behavior and human resources specialists' paid special attention to identify characteristics which are improving organizational performance.

Keywords: Performance, organizational effectiveness, System Model

Introduction
The concept of performance
Obviously, performance management, returns to performance. But really, "What is the meaning of this word? The meaning of words is important here that the definition of a performance can be used to assess or manage. Holton and Bitls (1995) have pointed out that performance of a structure is multidimensional and its evaluation depending on various factors is different. Only history will be obtained. Oxford English Dictionary defines the performance of as follows: (Perform, implementation, completed, commissioned and committed to do). This definition is returned to outputs and outcomes (success). Therefore, can consider can performance of as behavior (the manner in which organizations, groups and individuals) (Seyed Javadein, 2007) performance of Management is an integrated strategic process that through improvement and expansion and develop capabilities of individuals and organizations working teams cause sustainable success of organizations. Performance management is a strategic concept, from this perspective, the broader issues of business and the general direction of its long-term goals related. Performance management can be studied in two directions:
(1) Vertical integration is the link between organizational goals, team and individual with core competencies. (2) horizontal integration, that is defined as linked to various aspects of human resource management, particularly human resource development, organizational development. And bonus in order to achieve a consistent approach to management and human resource development. Performance management process to create a common understanding of what should be achieved And approach to managing and developing people in a way that the probability of success in the short-term and long-term increase. Performance management belongs to queue management and is implemented by it. As Shipart and Filpat (1992) have defined:
(The main purpose of performance management, creating a culture based on the individuals and groups responsible for the continuous improvement of business processes, sharing their skills) (Seyed Javadein, 2007)
Principles of Performance Management

Principles of performance management proposed by I. R. S. (1996) as following:
1 – Determine individual Goals, team and single within the framework of organizational objectives
2 - Makes clear the organization's overall goals;
3- Is an ongoing and continues process that improve performance over time;
4 - The consensus and cooperation not control and based on force;
5 - Common understanding of what is needed to improve the performance and how to research
6 - Encouraging individuals to manage their operations themselves
7 - Requires a management style that is encourage open and honest two-way communication between managers and employees.
8 - Requires continuous feedback;
9 - Through feedback loops cause the knowledge of business and professional persons for adjustment to organizational objectives;
10 - Measures performance based on agreed common objectives;
11 - Should be applied to all members of organizations, and basically irrelevant "link to performance management and reward financial performance (Adel & Momeni, 2001).

The concept of organizational effectiveness

Organizational effectiveness is the extent to which an organization is using specific resources and squanders their resources and without unnecessary deterioration of its members and the community, meets its goals.

1- general Efficacy 2 - Productivity 3 - Performance 4 - Profit 5 - quality 6 - Disaster 7 - 8 growth - in the absence rate 9 - shift work (leave) 10 - Job Satisfaction 11 - Motivation 12 - morale 13 - Control 14 - Coordination / conflict 15 - flexibility and adaptability
16 - Planning and Objective Setting 17 - the consensus in the 18 - to institutionalize organizational goals
19 - Adaptation of the normal 20 - 21 managerial communication skills - skills management task

1-Model of Organizational Effectiveness
1 - Object Model (purpose)
In general, the model, or at least part of the effect as the full realization of the goals that define the in business organizations use for measure the effectiveness of the method based on the goal or purpose because it can easily measure targets produced. Usually, "the organization measure performance in terms of profitability, growth, market share, and return on investment.

2- System Model
The system consists of a group of independent but interrelated to form a unified. Overcome systemic thinking after World War and the concept of open system flourished. Open system is a system which communication with their environment and it seek for survival and self-preservation Able to maintain its existence by the adaptability of the environment.

3-Model of Strategic factor
Strategic factors are defined as a group of individuals who have a stake in the organization. More specifically, Strategic factors can with consider the people who are working for organization (Employees, consultants, agents, board members, etc.) And those who completely "outside the
organization for their own work or the work of their members to influence or affect Can be defined (Hassanzadeh, 2007).

4- Competing values model
Model of competing values, is composition and development of the previous models. This model sees the effect on the values. This model by using organizational values as a starting point put together three sets of competing values in order to form different definitions of effectiveness.

5-Model of Effectiveness
This model by focusing on the factors that impede the successful performance of the organization, And by looking at the organization as a set of problems and errors provides a different perspective. The basic assumption is that this model is simpler, more accurate and more useful that try to identify Problems and shortcomings (lack of efficacy) whether the eligibility criteria (effectiveness). Therefore, organizational effectiveness is defined as the absence of lack of efficacy.

Knowledge Model
Knowledge management is the acquisition and storage expertise and collective intelligence in organizations and uses them to promote and develop innovation through continuous organizational learning (Robbins,2006).

Principles of Knowledge Management
1 - Knowledge management requires extensive training and retraining.
2 - The role of leadership in knowledge management is crucial.
3 - Knowledge management is a process, not a product.
4 - Knowledge management requires effective ways to link people and technology.
5 - Knowledge Management means improving business process knowledge.
6 - Access to knowledge is only the beginning.
7 - Knowledge management process never ends.

Benefits and Barriers to Knowledge Management
Prevent the loss of knowledge - to improve decision making - Flexibility and adaptability - Competitive advantage - property development - increasing production - Customer Management - Application of investments in human capital
Cultural barriers - barriers error (mistake) Improving Education and Human Resources.
Optimization of human resources should gradually organizations should guide the learners towards. If not - then it is possible to teach a few hours per year, and high numbers indicate. While the content of goals, almost "is ineffective and the specificity of training is often in large organizations and perhaps that is why there is little correlation of Training and Development (Hersey & Blanchard, 2001).

Organizational commitment
Organizational commitment refers to employee attachment to the organization, with its sense of identity, and a sense of commitment to the organization.

Organizational characteristics
1 - Job characteristics 2- opportunities for advancement 3 - payment system -4 environmental organizations 5- management style

Organizational commitment and organizational performance
According to the theory, a committed person (at least emotional commitment) simply has "no physical presence in the organization. But also tries in interests of organization. Recent research indicates a positive effect on organizational commitment, job performance, employee departure, no absence from work, active social behavior. Also research also investigates the relationship
between organizational commitment and organizational performance directly that in this regard
van refers research as follows:
Bonkhuf (1997) in his study, to investigate the organizational commitment and performance
objectives for sales and profit curves in the organization. He found this conclusion that
organizational commitment significantly correlated with organizational financial success. Rashid
and colleagues (2003) found in his research that the type of corporate culture and organizational
commitment on financial performance (return of assets) has an effect. Increasing commitment
leads people to do more, and thus have better performance. Reasonably It can be assumed that
the willingness of employees to contribute to organizational effectiveness and contribute to it
(Rasaii nia, 2008).

**Improved systems and methods**

Analyzing and improving systems and procedures are Understanding and awareness of the
performance aspects of system components to obtain basic data for designing and implementing
appropriate. The purpose of systems analysis and improvement is the improvement in the
organization through the creation of policies and practices that work. System is a set of
procedures and methods of doing work. Methods can be defined as a campaign, and the steps to
achieve the goal of the whole or part of a system. Method and system improvements act as a
useful tool for managers to deliver the organization the ultimate aim. Managers can collaborate
with professionals through proper analysis methods and practices. Meanwhile investigated new
aim of organization become familiar with how to do things using scientific methods, to select
and implement better practices. (Seyed Javadein, 2007)

**Advantages and benefits of improved systems and methods**

Improved systems and methods, through the many benefits are resulting in improved
organizational performance. Some of these benefits are mentioned below:
1 - Reduce the time and work.
2 - Increased production and services
3 - Prevention of mental fatigue caused by the variation of affairs
4 - Reduction of organizational errors and thus reduce the need to review and correct things.
5 - To provide the necessary background for the establishment and implementation of automated
   systems.
6 - Identify and develop talent and promote a spirit of cooperation and collaboration among
   employees (Zarei Matin, 2006).

**Conclusions**

Transformational leadership, in a positive way, impact on organizational performance. Whatever
leader (manager) tries to transform and develop its employees' individual performance of
employees and the organization's performance will improve. Improvement of human resources
has the positive impact on organizational performance. Whatever organization has updated its
forces to train and develop their potential and cause improves organizational performance.
Knowledge management positively effects on organizational performance. Whatever organization
and its managers and employees in creating, acquiring, sharing and applying knowledge act more successful and effective, Will improve organizational performance. Organizational citizenship behaviors, has positive impact on organizational performance. Whatever employees' behavior more than do the job and help each other in work, improved the overall performance of the organization. Organizational commitment positively impact on organizational performance. Whatever employees are more committed to the organization's objectives, will have more effort toward organizational goals and organizational performance.
Resources