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The Role of Integrated Marketing Communications (IMC) in Absorbing Tourists: A Case Study in Kish Island

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Abstarct.
Integrated Marketing Communications (IMC) are known as one of 4ps marketing mix elements. Five basic factors of Integrated Marketing Communications (IMC) which have been investigated in the present study are: advertising, sales promotion, public relations, personal selling and direct marketing. The present study adopted a descriptive and corelational approach. Data were collected based on library research as well as a questionnaire. The statistical populations of study consist of 49 hotel managers along with 317 tourists in Kish Island who were selected randomly from tourism industry experts and tourists in Kish Island. In order to estimate the reliability of the questionnaire, 30 questionnaires were administered among tourists and it was reported 93% by researchers; meanwhile, The subsequent data analyses via SPSS revealed that all of five basic factors of Integrated Marketing Communications (IMC) including advertising, sales promotion, public relations, personal selling and direct marketing have a significant relationship with absorbing tourists in Kish Island.
Key words: Advertising, Integrated Marketing Communications (IMC, Tourists, Kish Island.

1. Introduction.

In recent decades, Advertising is taken into consideration as one of the most important tools for success in career life in human societies. This tool should be studied and investigated carefully as one of the scientific disciplines, social, cultural and communicative and it should be used in various aspects of economic, political and cultural activities scientifically and artfully in order to achieve the objectives successfully (Doswell, 2000).The main purpose and function of advertising is increasing the "marketing and increasing market "and any negligence and lack of proper utilization of these tools will not only be a failure, but also it leads to the backwardness of tourism marketing competitions and ultimately failure and bankruptcy in the world of correct marketing in the international arena (Ebrahimi et al., 2010). Mass media, public relations, direct marketing and sales promotion tools are parts of marketing communications strategies which must be effectively integrated for success through a system. In this regard, the concept of Integrated Marketing Communication (IMC), through the integration of the messages, strengthens its position in the market and makes advertising powerful. The concept of Integrated Marketing Communication (IMC) was introduced at Northwestern University in 1998 for the first time. A research team from the Union of American advertising companies has offered a definition of Integrated Marketing Communication (IMC) as follows: The concept of marketing communications planning which identify added value of a comprehensive program and evaluate the key role of various communication tools, such as advertising, direct response, sales promotion and public relations and integrate these tools to achieve transparency, consistency and the maximum communication impact (Belch, 2001). In fact, Integrated Marketing Communication (IMC) seeks to maximize the positive messages and minimize the negative messages. According to American Marketing Association, Integrated Marketing Communication (IMC) is a concept of a marketing communications plan which evaluates strategic roles of a variety of communication tools such as advertising, public relations, personal selling and sales promotion in the form of a comprehensive program of communication, and integrates these tools to maximize the impact of marketing communications (Keller, 2001).Therefore, the main objective of this research is to investigate the role of Integrated Marketing Communication (IMC) to attract more tourists to Kish Island in order to use tourism attractions as a source of income, job creation, improve social services in Kish Island.

2. Research Methodology.

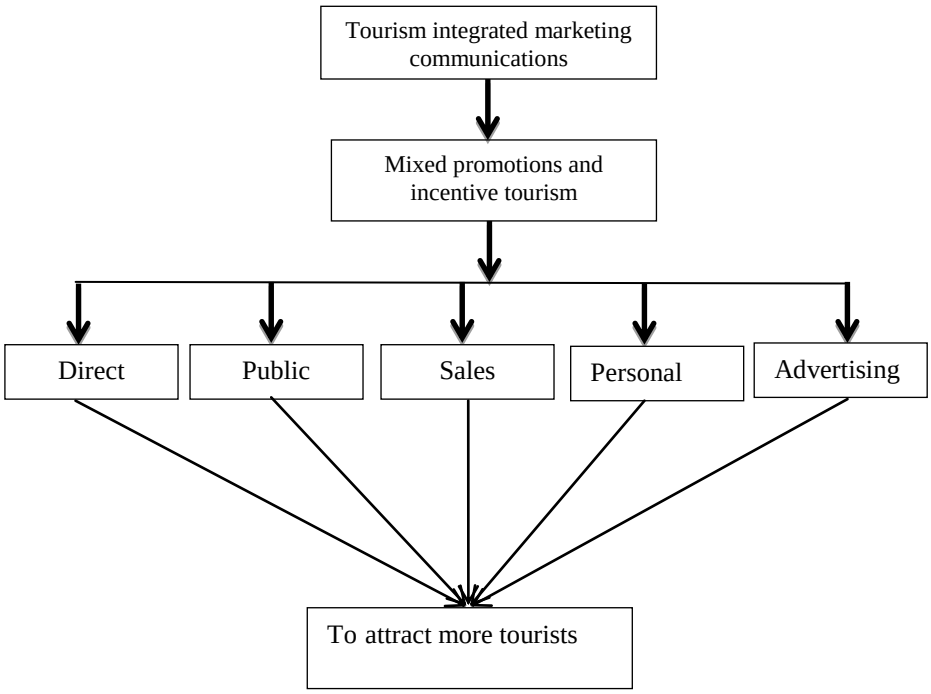
Current research has a practical goal and it is descriptive in terms of the data collection. Meanwhile, data analysis is analytical. The statistical population consists of all administrators, scholars and experts in tourism and marketing, as well as all tourists in Kish Island. A random sampling was used in this study both in the first sample (managers) and the second sample (tourists) and 317 tourists as well as 49 hotel managers in Kish were selected according to Cochran formula.

In this study, a closed questionnaire with Likert scale of five options has been used. Firstly, 30 questionnaires were distributed among the participants in order to assess the reliability, after collecting data, reliability was estimated via SPSS software and Cronbach's alpha was reported to be 0.93.

3. Research Hypotheses.

3.1. Advertising is effective in attracting tourists to Kish Island.
3.2. Personal sale is effective in attracting tourists to Kish Island.
3.3. The sale promotion is effective in attracting tourists to Kish Island.
3.4. Public relations are effective in attracting tourists to Kish Island.
3.5. Direct marketing is effective in attracting tourists to Kish Island.

Conceptual Model is as follows:



Source: Chris Fill, Marketing communication, Context, Strategies and application. 3th ed, Perentice Hall .Europe, 2006, p21.

4. Data Analysis.

Before examining hypotheses, it should be identified whether data are normal or not. To ensure the normality Kolmogorov-Smirnov test was conducted and analyzed. The following table shows the results of the test.

Table 1. The Kolmogorov-Smirnov the significance level

Advertising	Public relations	Direct marketing	Sales promotion	Personal selling	
4.46	1.58	1.83	1.75	0.29	Kolmogorov-Smirnov
0.00	0.01	0.002	0.004	0.04	level of significance

According to level of significance in the above table, as all levels of significance for the subscales are smaller than 0/05;thus, it can be said that normal distribution assumption of collected data is rejected for all the Subscales.

Table 2. Chi-square statistic

level of significance	degrees of freedom	Value of statistics	
0.00	16	0.001	Advertising
0.00	16	0.018	Personal selling
0.00	16	0.013	Sales promotion
0.00	16	0.022	Direct marketing
0.00	16	0.022	Public relations

Based on the results, the significance level for this test is equal to zero which is smaller than 0/05 so the null hypothesis will be rejected at 95%;in other words, all dimensions of Integrated Marketing Communication have significant impact on attracting more tourists to Kish Island.

As mentioned above, effectiveness factors in attracting tourists including (advertising, personal selling, sales promotion, public relations and direct marketing). In this study, researchers analyze these factors in the sample size to evaluate the factors of Integrated Marketing Communication from tourists and experts' perspectives. For this reason, factors under investigation have been converted to relative data lack of scale. To do the maximum and minimum each factor was identified and variation range was estimated. Then minimum amount decreased of the value of each factor and results was divided on amplitude domain in order to obtain relative data lack of scale between zero and one.

Eventually, the relative data obtained for each factor in each dimension were averaged. The findings are provided in the following table:

Table 3. Integrated Marketing Communication indicators in attracting tourists to Kish Island

Direct marketing	Public relations	Sales promotion	Personal selling	Advertising	
0.34	0.35	0.46	0.41	0.46	Tourists
0.3	0.33	0.42	0.36	0.39	experts
0.32	0.34	0.44	0.38	0.42	total

The results show both groups of respondents believe that sales promotion with a score of 44/0 hits the highest score in the marketing among other factors of marketing communication in Kish. The second place is occupied by advertising with a score of 0/42, then the scores of 38/0, 34/0 and 32/0 will be allocated to the dimensions of personal selling, public relations and direct marketing respectively, This means that marketing communications are better than the indices of advertising, personal selling, public relations and direct marketing. Furthermore, five dimensions of marketing communications get more points from tourists' the perspective than the experts.

5. Investigation of the Causal Effects of Integrated Marketing Communication (IMC) Variables on Attracting Tourists.

Now in order to investigate the causal effects variables including advertising, personal selling, sales promotion, and public relations and direct marketing on attracting tourists multiple regression is applied. To achieve this purpose, variables including advertising, personal selling, sales promotion, public relations and direct marketing are considered as independent variables and tourist attraction is considered as the dependent variable. Then the effect of independent variables on the dependent variables will be examined.

Table 4. Changes in the dependent variable by the independent variables

Standard Error	Corrected Coefficient of Determination (R2)	The Coefficient of Determination (R)	Correlation	Model
0.76	0.67	0.57	0.755	

As Table 4 shows, corrected coefficient of determination is equal to 67/0, this value indicates that the about 67% of the dependent variable (tourist attraction) is explained under the influence of independent variables of Integrated Marketing Communication (IMC) by the model.

Table 5. Regression model coefficients statistics of Integrated Marketing Communication

The significance level	T	Standardized coefficient beta	Non-standard coefficients SE Beta		Model
0	-6.992		0.056	-0.395	Constant Amount
0	19.345	0.537	0.027	0.523	Sales Promotion
0	11.401	0.301	0.030	0.034	Advertising
0	12.932	0.254	0.017	0.223	Personal Selling
0	11.240	0.204	0.015	0.198	Public Relations
0	10.819	0.199	0.009	0.160	Direct Marketing

As it can be seen in Table 5, the level of significance for all variables is less than 0/05, in other words, the results indicate that all of the independent variables in the regression model are significant. Regression analysis also suggest that the most important factor affecting tourism is sales promotion by coefficient of 0/537, This means that for every one unit which is added to sales promotion,0 /537 units will be added to tourists attraction.

6. Conclusion.

Integrated Marketing Communication (IMC) is a new phenomenon in marketing communications. Studies in this field show that dimensions of Integrated Marketing Communication have been changed dramatically in terms of concepts, principles, and views. But very little work has been done in terms of content patterns, and little research has been done in this field. Managers must be able to convince their customers to do business with them and continue to do so. Effective communication is a key to convince customers to buy the product or receive service. So to attract customers and satisfy the clients will be difficult without having the necessary skills in communications, Even if the product or service being offered complies with customers' needs.

The results of the present research are consistent with khezri (2013), Bashokuh and Shekasteband (2012), Kia Hosseini (2009) and Reed (2005). Thus, by enabling active agencies in the tourism industry, reducing the government's tenure and transferring of administrative affairs to the private sector with priority on infrastructure development and strengthening the related companies in the tourism industry with respect to global success models and by providing training and consulting programs by the tourism authorities,

It will be possible to introduce Kish's tourism attractions and facilities as a different destination. This would be accessible and achievable by means of active participation in festivals, exhibitions and tourist seminars through the use of experts who have the necessary skills in effective advertising.

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Studying the consumers' satisfaction by model EFQM: A case study in Saipa Company

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Abstract.
The aim of this paper is measuring the satisfaction of Saipa company's consumers as customers of products and services and tracking activities after consume by European Foundation for Quality Management MODEL (EFQM). In this study, all the cars buyers of a Saipa company agency in 2014 were the research population that according to Morgan table and stratified random sampling number of 226 were selected as sample. Methods used in this study is descriptive survey and the data collection tool was a researcher designed questionnaire that was produced based on customer oriented component of the quality of European Excellence model EFQM (Overall impressions of the department is picture of the department, products and Services, providing training and follow-up after service and loyalty to the university education).

Based on analysis of research data using SPSS software, results show that only about 50 percent of people announced the satisfaction with their examples of products and services.

Key words: Customer- oriented, EFQM MODEL, Saipa Company, Products, Services.

Introduction

The automotive industry is a critical component of economic growth, with extensive connections across the industrial and cultural fabric of Iran.

The auto industry is one of the most important industries in Iran. It historically has contributed high portion to the overall Gross Domestic Product (GDP). The industry directly employs more than 2 million people engaged in designing, engineering, manufacturing, and supplying parts and components to assemble sell and service new motor vehicles. In addition, the industry is a huge consumer of goods and services from many other sectors, including raw materials, construction, machinery, legal, computers and semi-conductors, financial, advertising, and healthcare. Automakers spend an average of $1,200 for research and development (R&D) per vehicle5 – 99 percent of which is funded by the industry itself. Due to the industry's consumption of products from many other manufacturing sectors, it is a major driver of the 12 percent manufacturing contribution to GDP. Without the automotive industry,

In order to do their vital tasks and promoting themselves as well, car agencies need appropriate pattern and tool to assess and ensure form the quality aspect of their plans and relevant processes and their customers' effectiveness and most importantly their satisfaction.

In the other hand car agency need developmental planning and also continuous control of quality in order to maintain it's dynamic. One of the most important factors about quality and its continuous improvement is to create and maintain customer that is known as the major interlocutor in car agencies that, as noted by Trisi (2006), Depends on "situation" and "superiority". Situation means how do customers think and say about the car agency when it's absent.

Superiority means to differentiate the unit and it's relevant car services form the market. The intended car services collection must have a superiority that let it to be winner in the market's competition for good or in other words, the score of car agency must have a relative advantage.

In this case those agencies can win which are sensitive and aware about their customer's needs and try to satisfy them or, in other word, are "customer-oriented" therefore car agency should measure the important results that are relevant to its customer on a regular basis and also determine what results it achieves about its customers.

On the basis of car agency goal and competition in local and international markets in the case of sale and services process of globalization and most importantly vast group of customers who wish use same car this question comes up that whether Saipa company, Gorgan agency is a "customer-oriented" agency or not? And how much it could act based on customer satisfaction in organization promotion model?

The importance of achieving customer satisfaction

Why do organizations need customer satisfaction? What is the importance of this satisfaction? What will happen if customer is not satisfied? What benefits does satisfied customer have for the unit and how unit can reach them? For answering these questions we should refer to research Researches have shown that 90% of dissatisfied customers do not return again and every one of them express their dissatisfaction for at least 90 people and 30% of dissatisfied customers transfer their dissatisfaction to at least 9 people (Jamal and Naser, 2002:22). If this dissatisfaction prevails and spread, no meaningful unit does exist: because most of the units are customer –oriented and if they lose their customers gradually the unit will be disappeared gradually as well (Kristiansen and others, 1999:17). Researches in japans show the focus on understanding and responding to customer's needs is one of those three important factors that led to Japan's development. In prevail quality approach, Japanese believe that quality lead benefit and benefit crosses form quality. The quality of products and services must be what customers want. Planning and production should also try to satisfy customer's needs. Activities are transferred production planning part. Japanese believe that inside to the unit; market means what so ever that customer orders (winer, 2001:12).

Research model evaluation

This study tried to evaluate and assess the quality of services using EFQM (European Foundation For Quality management) model based on customer –orientation criterion and respond to research basic questions(EFQM,2001) . This model that is of organization promotion model was created in 1992 in order to spread complete quality management in Europe.

This model includes 8 criteria that are called "basic elements" or "promotional 8 principals" and needs management's complete commitment and this basic element's acceptance (martens and others, 2000:26).

Promotional 8 principals are subdivided into "power makers" and "results" power makers (leadership, policy and strategy, employees, cooperation and resources, process) cover what unit does and are the factors that give power to the organization to reach higher results. Results criteria (customer's results, (Focus on customer)), Employees' results, Society results and key results of Function), Are those results that an organization achieves and express the achievements made by performing power-makers appropriately (Amaral and Goya Rosa, 2003).

Superior organizations always measure relevant results to their customers and the results that they achieve. In this case it becomes obvious that what results the unit achieves related to its outside customers. In this criterion, the recognition scales show the recognition of customers about the unit. This scale can include:

A. Public conception: capability of achieving communication flexibility responding.

B. Production and services quality, value, confident capability, innovation in planning.

C. After –sales support : the behavior of sales personals recommendations, customer packing note technical support and auditing complaints specialized technical exhibits texts for customers provided technical exhibiters for customers accountability time;

D. Loyalty including: further propensity to purchase, propensity to purchase the other organization's products propensity to introduce the organization (cha and Bryant, 1996: 78).

Evaluation of EFQM model in Customer–oriented criterion in car agency.

It's noted that this model and its customer –oriented criterion are usually used in industry and production line. So, we use it in car agency in Saipa Company based on the following constrains:

A: General conceptions about customers:

– Capability to reach: possible reach and ease of customer' Connection with the company and employees as well,

– Communication: keeping aware or appropriate informing to buyer as the major customers and also, listening to their issued and talks,

– Transparency: i.e. how transparent and understandable sale and services of cars guidelines should be,

– Flexibility : i.e. the speed of reaction and accountability of car agency against changes and environmental situations,

– Futuristic behavior: i. e. the amount of car agency's prediction about future environmental changes and supplying the different services with necessities in order to prevent such changes,

– Accountability: i.e. agency's personals tend to help customers answer their needs informing them about the time of supplying services and providing emergency services.

B: products and services

Quality means how the supplied services by Saipa Company, agency and personnel are well – matched with people's needs.

– Value: the proportion of level of achieved quality of services to the paid price in terms of money and time.

– Confident capability: means that the behavior of personals assures the customers and let them feel secure at car agency. Also it means that the employees are often polite and possess necessary knowledge to answer customer's questions.

– Innovation in planning: mean that the car agency has innovation in planning curriculum side activities (Johnson and others, 2008:213).

C: Offering and tracking after the offering of the services

– Employees capability and behavior :

– Merit: i.e. employee's skills, capabilities and knowledge cause customers' attention and confidence.

– Deserve: i.e. possessing needed knowledge and skill for providing services.

– Technical documentary texts prepared for students: the level of written information given by the group in order to use the services and car agencies plans better.

– Auditing complaints: the level of educational group's audit toward the drawbacks in supplies educations and students complaints.

– Accountability time: the speed and reaction of car agency system toward the customer's questions.

– Agency services life cycle: The mount of continuation of the supplied services by car agency.

D: Loyalty toward the organization

– Decide to reuse: i.e. how much customers tend to continue their relationship and being provided with the services of car agency.

– How customers are committed to respect rules: i.e. how they think that the rules and regulations of their services should be followed and respected

– propensity to introduce the organization to others: i.e. how customers introduce (positively or negatively) that car agency to others (fornell,1992: 1).

Research methodology

This research aims at answering the following questions:

1-How much Saipa Company, Gorgan agency pays attention to the need of its customers?

Also, it's tried to answer these 4 sub questions:

1- How do the customers of this agency see the supplied good services by the agency?

2- How do they see the responding services provided guarantee?

3- What viewpoint do they achieve while service in this car agency?

4- How loyal they are to their Gorgan agency?

This is a descriptive research. The statistic community of this research includes all customers with at least one time experience of attending in Gorgan agency. The samples of this research have been stratified random sampling.

The tool used for collecting questionnaire information applies EFQM model in order to evaluate customer' satisfaction as the customers form the quality of provided services by Saipa Company, Gorgan agency.

In order to produce the research tool, first EFQM model was studied form the aspect of customer results or customer-orientation in this model and the relevant elements. For every element in customer results, some questions were prepared, then the research done in this case, was studied at the end the major function of EFQM model is for research in industry.

Then the elements of customers' satisfaction were characterized. Finally the prepared characters were set as a 24-question questionnaire about 2 major elements, i.e. car services.

In order to determine the final tool, Cranach alpha method was used. In this research 88% Cranach alpha was estimated. In order to analyze data, shear point and Likert range were to determine two pro and con ranges. In this those who selected low and average options were put in group 1 and considered cons and those who checked very high options, were put in group 2 and agree to the given factors.

Experimental result

Research First question. The car services have been considered from various aspects like "the quality of services", "time value ", "price value" and "confident capability".

Table 1. the ideas of students given to their educational group about educational services provided for them.

	elements	sample	observed percentage	Proved or test	The level of meaning fully
Group 1	14	150	60.91%	60%	385%
Group 2	14	76	39.08%		
Total		226	100%		

The information of table (1) shows that more than 60% of samples are dissatisfied with the provided car services and only about 40% of samples are satisfied.

The level of proved or test in this research is at least 60% that con group could get more percentage (8% -91%). It shows that Saipa Company needs to review and have better planning in this case.

Research second question. The image and perception from the university and its educational (group are evaluated through elements such as "the capability to reach", " communication", "transparency" "flexibility", "futuristic behavior" and "accountability".

Table 2. Description of the customer's ideas from Saipa Company and Gorgan agency about general imagination and perception toward their services

	elements	sample	observed percentage	Proved or test	The level of meaning fully
Group 1	14	127	53%	60%	13%
Group 2	14	99	47%		
Total		226	100%		

About the second question, this research deals with general perception toward car services and company and significant results were found. None of the groups could getminimum60%. About 53% didn't have positive perception toward services and 47% had positive perception toward them.

Research third question. Providing services after services deal with features like" ability and employees behavior in terms of merit" , "texts and technical document prepared by agency" , "train about how to use services" , "accountability time" and" car services life cycle".

Table 3. introduction of students' opinion on their agency with follow-up service after service.

	elements	sample	observed percentage	Proved or test	The level of meaning fully
Group 1	12	88	60.86%	60%	%393
Group 2	12	138	39.13%		
Total		226	100%		

Regarding to table data, about 60 percent have declared their opposition with appropriate consistent car services and only 40 percent believed that consistent agency services level is appropriate. It shows a good agreement with first question of investigation which deals with agency services. It means that about 60 percent of samples believed that both agency and consistent services were not appropriate.

Table 4. customer-orientation level in Saipa Company, Gorgan agency.

	elements	sample	observed percentage	Proved or test	The level of meaning fully
Group 1	46	119	50.88%	60%	0.00%
Group 2	46	106	49.11%		
Total		226	100%		

Finally, in answering the major question of this research was unable to attract the attention of majority (at least 60%) for its customer-orientation behavior.

Conclusion

Based on the results of this research The mean customer- orientation level of this company was about 49%. That was not as much as 60% normal level. therefore, it's concluded that there was an equal ratio between satisfied and dissatisfied customers ,50%of customers were satisfied and the same amount were not Results of this investigation were in agreement with the result of a survey for checking the status of customer request in Iran environment. In contrast, results did not very good for company's managers. They must change basic of some cars and services to their customers.

Following proposals are suggested in order to improve the level of sat is faction and customer-orientation behavior:

Establishing an office named "the office of continuous relationships with customers" in department to help improving the quality of services and finding the sore points of the company and providing ideas for effective improvements and in novation .

In order to achieve its goals and improving the level of customers satisfaction; the company should evaluated in terms of customer-orientation often. Therefore it's suggested that the university's evaluation office, not only put its emphasis on customer' ideas, but also on customer' satisfaction.

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Ranking of key factors to success in knowledge management implementation by using Fuzzy Analytical Hierarchy Process: Empirical Observation in Iran

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Abstract.
The aim of this paper is key factors to success in knowledge management implementation by using Fuzzy Analytical Hierarchy Process (FAHP) method has been ranked in terms of importance as one of the multi criteria decision making approaches. In this way at the first different experts and elites of main criteria are classified and ranked by interview in three general groups of open culture of organization, employee involvement, and systems thinking. In the next phase, on the basis of literature review of various sub-criteria which had placed in the subset of each main criterion, they were studied and ranked. The results of research show that between the main criteria, systems thinking and between the sub-criteria, staff easy access to expert and benefiting from their knowledge have the most importance.
Key words: Knowledge Management, Success, Fuzzy Analytical Hierarchy Process, Ranking.

Introduction

In recent years, Knowledge Management (KM) has become a significant issue both in the relevant literature and in practice (Nonaka and Takeuchi, 1995). Companies have strived to manage knowledge more efficiently, the primary aim of this being the improvement of performance by gaining a competitive advantage (Davenport and Prusak, 1998). Knowledge is referred to as the sum of information facts, procedures, concepts, interpretations, ideas, observations and/or judgments that human beings can process and store in their minds (Skyrme, 2000). However, this definition encompasses not only the knowledge contained in individuals′ minds, but also the information existing inside single and networked organizations (Cricelli and Grimaldi, 2008). Thus, one of the most relevant issues that organizations have to cope with is that of setting up a structure for systematizing information and communication and making knowledge storable and shareable effectively (Tiwana, 2000). Today the competition between companies of a global scale requires that knowledge be managed efficiently so as to get the competitive advantage necessary to succeed (Pogarcic et al, 2012).

Most enterprises have acknowledged that codifying, sharing and applying this knowledge to their environment will benefit the organization (Wiig, 1997). Since the development of firms‘intangible assets is strongly linked to their competitive strategy, and what’s more, the adopted strategy is a direct consequence of managerial decisions related to external contexts, managers‘perceptions should shape knowledge resources by exploiting intangible assets in the organization (Chen and Huang, 2012). The task of selecting the most appropriate KMS seems to be not a very easy one. Most companies have failed in their KM implementation plans when trying to find a business process to adopt for it (Cricelli and Grimaldi, 2010). Thus, it is of the utmost importance to delineate all the necessary business processes as the first step by selecting those KMS criteria which could lead to the successful implementation of the system. For this purpose, strategic considerations by managers have proven to be of the utmost importance in choosing a KMS. In fact, if the top management is aware of the context in which the KMS will be implemented they must be in thorough agreement with the achievement of the mission and goals established by the business strategies (Hendriks, 1999). Most of the literature to date has addressed these questions by evaluating only a few KMSs (Li et al, 2011). The research work presented here aims to fill this gap by providing a comprehensive study of the most widespread KMSs in Iran's companies.

Method

The approach used in this paper for prioritization of factors affecting the successful implementation of knowledge management is based on a combination of multi-criteria decision making and fuzzy theory. Since there is no value for qualitative criteria their assessment is based on the linguistic values of decision makers. Weighted values used in this paper for weights of criteria and sub criteria (equivalent with fuzzy ones) are as table 1 below.

Decision making is very difficult for vague and uncertain environment. This vagueness and uncertainty can be handled by using fuzzy set theory, which was proposed by Zadeh (1965). A fuzzy set is defined by a membership function that maps elements to degrees of membership within a certain interval, which is usually [0, 1]. If the value assigned is zero, the element does not belong to the set (it has no membership). If the value assigned is one, the element belongs completely to the set (it has total membership). Finally, if the value lies within the interval, the element has a certain degree of membership. In particular, to tackle the ambiguities involved in the process of linguistic estimation, it is a beneficial way to convert these linguistic terms into fuzzy numbers. In practice, linguistic values can be represented by fuzzy numbers, and the TFN is commonly used.

Table1. Fuzzy values of linguistic variables to prioritize factors in relation to each other

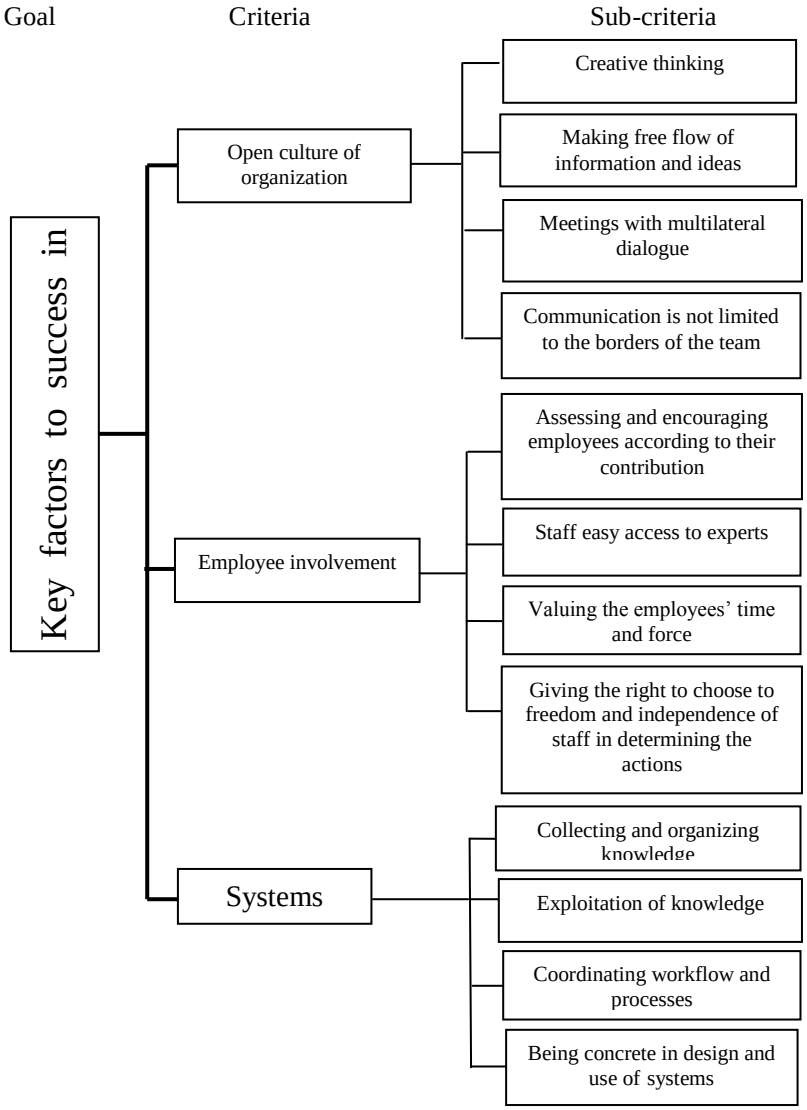
Linguistic variables	Positive three-dimensional fuzzy numbers	Positive bilateral three-dimensional fuzzy numbers
Complete and utter Priority or importance	$(\frac{5}{2},3,\frac{7}{2})$	$(\frac{2}{7},\frac{1}{3},\frac{2}{5})$
Much stronger preference or importance	$(2,\frac{5}{2},3)$	$(\frac{1}{3},\frac{2}{5},\frac{1}{2})$
Stronger Priority or importance	$(\frac{3}{2},2,\frac{5}{2})$	$(\frac{2}{5},\frac{1}{2},\frac{2}{3})$
Low priority or importance	$(1,\frac{3}{2},2)$	$(\frac{1}{2},\frac{2}{3},1)$
Almost Equal Priority or importance	$(\frac{1}{2},1,\frac{3}{2})$	$(\frac{2}{3},1,2)$
Exactly equal Priority or importance	(1,1,1)	(1,1,1)

1.1. Fuzzy Analytic Hierarchy Process.

Analytic Hierarchy Process (AHP) is a multi-criteria decision making tool first proposed by Saaty (14). Since it was introduced, AHP have been one of the most useful multi-criteria decisions making tool available to decision makers and researchers. Although AHP is sophisticated in recording knowledge, the conventional AHP is unable to veritably reflect the way human thinks (15).although it uses a precise yardstick to compare the opinions of decision makers, the conventional AHP becomes confusing. AHP is criticized for using lopsided judgment scales and its inability to properly consider the inherent uncertainty and carelessness of pair comparison (16).

To overcome these deficiencies, FAHP is developed to resolve the expanded hierarchical issues. Decision makers found out that distances judgment is more persuasive than rigid judgment. That's because the individual often cannot explicitly express his preferences regarding the fuzzy nature of comparison process (15).

Since the relative importance specified by AHP decision makers is oral, it is vague and imprecise. Decision makers often prefer to employ oral presentation rather than numerical value. Because due to the nature of pairwise comparisons, they cannot explicitly express their opinions about priorities. In such condition the best solution is to make decisions on the basis of multiple conditions and goals to achieve a relatively desirable level of achievement. These issues have caused the nature of decision making to be full of complexities and ambiguities in the most minor or most major cases. Consequently, most decision is made a fuzzy environment. Therefore, considering that the fuzzy logic method is proposed for decision making in uncertain and ambiguous situation, using this method can reduce an ambiguities and increase the effectiveness of decisions made. The analytical hierarchy tree of decision making in this study present below.



Experimental result

In this stage, after completing the questionnaires which had the common FAHP questionnaire format and was designed based on hierarchy, by consensus decision makers express their preferences in fuzzy way by paired comparison of each levels elements to higher level elements, which the consensus opinion is given in pairwise comparison matrices.

Table 2. Matrix of main criteria Pairwise comparisons

Criteria Priority (I)	**I1**	**I2**	**I3**	**W_i**
I1	(1,1,1)	$(\frac{1}{2},\frac{2}{3},1)$	$(\frac{2}{5},\frac{1}{2},\frac{2}{3})$	0.1427
I2	$(1,\frac{3}{2},2)$	(1,1,1)	$(\frac{1}{2},\frac{2}{3},1)$	0.2984
I3	$(\frac{3}{2},2,\frac{5}{2})$	$(1,\frac{3}{2},2)$	(1,1,1)	0.3866

$$\sum_{j=1}^{3} M_{g_1}^{j} = (1,1,1) \oplus (\frac{1}{2},1,\frac{3}{2}) \oplus (\frac{1}{2},\frac{2}{3},1) \oplus (1,\frac{3}{2},2) \oplus (\frac{2}{5},\frac{1}{2},\frac{2}{3}) =$$

$$= (3.4000,4.6667,6.1667)$$

$$\sum_{j=1}^{3} M_{g_3}^{j} = (1,\frac{3}{2},2) \oplus (2,\frac{5}{2},3) \oplus (1,1,1) \oplus (1,\frac{3}{2},2) \oplus (\frac{1}{2},\frac{2}{3},1) =$$

$$= (5.5000,7.1667,9.0000)$$

$$\sum_{j=1}^{3} M_{g_5}^{j} = (\frac{3}{2},2,\frac{5}{2}) \oplus (\frac{3}{2},2,\frac{5}{2}) \oplus (1,\frac{3}{2},2) \oplus (2,\frac{5}{2},3) \oplus (1,1,1) =$$

$$= (7.0000,9.0000,11.0000)$$

$$\sum_{j=1}^{3}\sum_{j=1}^{3} M_{g_i}^{j} = (3.400,4.667,6.167) \oplus (5.500,7.167,9.000) \oplus (7.000,9.000,11.000) =$$

$$= (22.1333,28.6333,36.8333)$$

$$\left(\sum_{i=1}^{n}\sum_{j=1}^{m} M_{gi}^{j}\right)^{-1} = (\frac{1}{36.8333},\frac{1}{28.6333},\frac{1}{22.1333}) = (0.0271,0.0349,0.0452)$$

$$S_1 = (3.4000,4.6667,6.1667) \otimes (0.0271,0.0349,0.0452) =$$

$$= (0.0923,0.1630,0.2786)$$

$$S_2 = (5.5000,7.1667,9.0600) \otimes (0.0271,0.0349,0.0452) =$$

$$= (0.1493,0.2503,0.4066)$$

$$S_3 = (7.0000,9.0000,11.0000) \otimes (0.0271,0.0349,0.0452) =$$

$$= (0.1900,0.3143,0.4970)$$

$$V(S_1 \geq S_2) = 1.000 \quad , V(S_1 \geq S_3) = 0.597 \quad , V(S_1 \geq S_4) = 1.000$$

$$V(S_1 \geq S_5) = 0.369$$

$$V(S_3 \geq S_1) = 1.000 \quad , V(S_3 \geq S_2) = 1.000 \quad , V(S_3 \geq S_4) = 1.000$$

$$V(S_3 \geq S_5) = 0.772$$

$$V(S_5 \geq S_1) = 1.000 \quad , V(S_5 \geq S_2) = 1.000 \quad , V(S_5 \geq S_3) = 1.000$$

$$V(S_5 \geq S_4) = 1.000$$

$$V(S_1 \geq S_2, S_3, S_4, S_5) = \min(V(S_1 \geq S_2), V(S_1 \geq S_3)$$

$$V(S_1 \geq S_4), V(S_1 \geq S_5)) = 0.369$$

$$V(S_3 \geq S_1, S_2, S_4, S_5) = \min(V(S_3 \geq S_1), V(S_3 \geq S_2)$$

$$V(S_3 \geq S_4), V(S_3 \geq S_5)) = 0.772$$

$$V(S_5 \geq S_1, S_2, S_3, S_4) = \min(V(S_5 \geq S_1), V(S_5 \geq S_2), V(S_5 \geq S_3), V(S_5 \geq S_4)) = 1.000$$

$$W = (w_1, w_2, w_3)^T = (0.369,0.772,1.000)^T$$

$$W = (w_1, w_2, w_3) = (0.143,0.298,0.387)$$

Table 3. Matrix of open culture of organization sub-criteria Pairwise comparisons

I1. Open culture of organization	**I1-1**	**I1-2**	**I1-3**	**I1-4**	**w_j**
I1-1	(1,1,1)	$(\frac{1}{2},\frac{2}{3},1)$	$(\frac{3}{2},2,\frac{5}{2})$	$(1,\frac{3}{2},2)$	0.3427
I1-2	$(1,\frac{3}{2},2)$	(1,1,1)	$(\frac{3}{2},2,\frac{5}{2})$	$(\frac{3}{2},2,\frac{5}{2})$	0.4505
I1-3	$(\frac{2}{5},\frac{1}{2},\frac{2}{3})$	$(\frac{2}{5},\frac{1}{2},\frac{2}{3})$	(1,1,1)	$(\frac{1}{2},\frac{2}{3},1)$	0.0250
I1-4	$(\frac{1}{2},\frac{2}{3},1)$	$(\frac{2}{5},\frac{1}{2},\frac{2}{3})$	$(1,\frac{3}{2},2)$	(1,1,1)	0.1817

Table 4. Matrix of employee involvement sub-criteria Pairwise comparison

I2. Employee involvement	**I2-1**	**I2-2**	**I2-3**	**I2-4**	**j**
I2-1	(1,1,1)	$(\frac{1}{3},\frac{2}{5},\frac{1}{2})$	$(1,\frac{3}{2},2)$	$(\frac{2}{5},\frac{1}{2},\frac{2}{3})$	0.1237
I2-2	$(2,\frac{5}{2},3)$	(1,1,1)	$(1,\frac{3}{2},2)$	$(1,\frac{3}{2},2)$	0.4407
I2-3	$(\frac{1}{2},\frac{2}{3},1)$	$(\frac{1}{2},\frac{2}{3},1)$	(1,1,1)	$(\frac{2}{5},\frac{1}{2},\frac{2}{3})$	0.0603
I2-4	$(\frac{3}{2},2,\frac{5}{2})$	$(\frac{1}{2},\frac{2}{3},1)$	$(\frac{3}{2},2,\frac{5}{2})$	(1,1,1)	0.3752

Table5. Matrix of System thinking sub-criteria Pairwise comparis

I3. Systems thinking	**I3-1**	**I3-2**	**I3-3**	**I3-4**	**I3-5**	**j**
I3-1	(1,1,1)	$(\frac{1}{2},1,\frac{3}{2})$	$(\frac{1}{2},\frac{2}{3},1)$	$(\frac{3}{2},2,\frac{5}{2})$	$(\frac{3}{2},2,\frac{5}{2})$	0.2465
I3-2	$(\frac{2}{3},1,2)$	(1,1,1)	$(\frac{1}{2},\frac{2}{3},1)$	$(\frac{3}{2},2,\frac{5}{2})$	$(\frac{3}{2},2,\frac{5}{2})$	0.2489
I3-3	$(1,\frac{3}{2},2)$	$(1,\frac{3}{2},2)$	(1,1,1)	$(2,\frac{5}{2},3)$	$(\frac{1}{2},1,\frac{3}{2})$	0.2768
I3-4	$(\frac{2}{5},\frac{1}{2},\frac{2}{3})$	$(\frac{2}{5},\frac{1}{2},\frac{2}{3})$	$(\frac{1}{3},\frac{2}{5},\frac{1}{2})$	(1,1,1)	$(\frac{3}{2},2,\frac{5}{2})$	0.1283
I3-5	$(\frac{2}{5},\frac{1}{2},\frac{2}{3})$	$(\frac{2}{5},\frac{1}{2},\frac{2}{3})$	$(\frac{2}{3},1,2)$	$(\frac{2}{5},\frac{1}{2},\frac{2}{3})$	(1,1,1)	0.0996

Table 6. Rank on basis of FAHP

Criteria	Weight of Criteria	Sub-criteria	Weight of Sub-criteria	Final Weight	Rank
I1. Open culture of organization	7	I1-1	0.3427	0.0489	8
		I1-2	0.4505	0.0642	6
		I1-3	0.0250	0.0035	12
		I1-4	0.1817	0.0259	14
I2. Employee involvement	4	I2-1	0.1237	0.0369	10
		I2-2	0.4407	0.1315	1
		I2-3	0.0603	0.0179	11
		I2-4	0.3752	0.1119	2
I3. Systems thinking	6	I3-1	0.2465	0.0952	5
		I3-2	0.2489	0.0962	4
		I3-3	0.2768	0.1070	3
		I3-4	0.1283	0.0496	7
		I3-5	0.0996	0.0385	9

Conclusion

The aim of this paper was key factors to success in knowledge management implementation by using Fuzzy Analytical Hierarchy Process (FAHP) method has been ranked in terms of importance as one of the multi criteria decision making approaches.

Effective measures includes 12 criteria which were prioritized in three main groups based on the importance of weight and they were as systems thinking (0.3866), employee involvement (0.2984), open corporate culture (0.1427) and other minor factors (according to the profile (7)) so that the necessary measures be provided by officers and managers.

It should be noted that in primary and secondary factors prioritization, that part of objective view has first priority which is not evident in the ranking. However, we note that FAHP method is development of priorities based on consensus of experts and professionals and its result is the outcome of experts' different opinions in a ranked and specified domain. Because of ambiguity and uncertainty of human judgment in multi criteria decision making definite data expression is not proper. Fuzzy situation is a kind of decision making environment in which the collected data are vague or closed. Anyway, this study can be developed in different directions.

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Study of the relationship among the firm's cash holding level on the relationship between cash flow volatilities and investment in Tehran Stock Exchange

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Abstract. The aim of this study is to investigate the relationship between the firm's cash holding level on the relationship between cash flow volatilities and investment in companies with financial limitations. The assumptions of this research are based on information gathered from 144 companies listed in Tehran Stock Exchange during the years 2000 to 2012 and it was tested by using a combinatorial regression analysis, and Eviews software was applied to analyze the data. The result of the used Univariate regression analysis showed that there is no significant relation among volatility of cash flows, cash holding level and cash flow positive growth. Among the important points of the variable was the operating cash flow relation to assets which had a significant and positive impact on the firms' investments of the current year and the leverage had an adverse effect on investments of the current year.

Keywords: cash holding level, cash flow volatilities, investment.

1. Introduction.

In this study, the relationship between cash flow volatility and investment has been examined due to factors such as the cash holdings level and financial limitations are discussed. Because of the importance of cash flows in economic health and durability of the activities of the business units, forecasting it as one of the inseparable financial planning and also with effects on the other financial statements, it is one of the important issues that are under the particular attention of managers of the economic units. One of the determinant factors of cash flows affecting on the company's liquidity situation are the nature of firms' activities, methods of financing and managing demands. When companies face a positive cash flow, they will react due to the manager's incentives in using the appropriate investment opportunities to reduce cash holdings level and to direct the cash resources toward the investments. In contrast, the firm confrontation with negative cash flow situation, leads the managers to an increase in cash holdings due to the need to support the existent detrimental projects and to prevent the spread of bad news arising from negative cash flows to market.

As stated by Kife and Tate (2013), in firms with financial limitations, the cash holdings level provides a shield against the cash flow volatilities which reduces the possibility of cash shortage that is the limiter of firm ability in using investment opportunity .The fact that cash holdings level is important in firms with financial constraints, has been approved by Bates et al (2009). They found that small and young firms keep more cash. Almeida et al (2004) found that in firms with financial constraints, cash sensitivity to cash flow is positive, indicating that corporates keep cash flows instead of investment financing. The experimental results show that the negative correlation between the cash flow volatilities and investment holdings level will weaken by cash.

In contrast, Boyle and Gadry (2003) expressed that the positive correlation between the cash flow volatility and investing in companies with high cash holdings level is weaker. Despite disagreement about the relationship between the cash flow volatility and investing in companies with financial constraints, if cash holdings level is high enough, the investment behavior of a company with financial constraints will converge toward a company without financial constraints. Therefore, Kife and Tate (2013) claimed that in companies with financial constraints, when cash holdings increases, the relationship power between the volatility of cash flow and current investment decreases. They also said that since the cash holdings level protects the company from

downside risk (negative cash flow development), the impact of accomplishment of positive and negative cash flow on investment of firms with financial constraints will weaken due to the high cash holdings level.

This paper proceeds as follows: Section 2 develops our hypotheses. Section 3 reviews the data set, constructs the variables, and examines variable properties. Section 4 tests our hypotheses .Section 5 provides concluding remarks.

2.Development of hypotheses.

In fact, the question is whether the cash holdings level can effect on relationship between the volatility of cash flows and investment or not? Boyle and Gadry (2003) said that the positive correlation between the volatility of cash flow and investing in companies that have high cash holdings level, is weaker. Despite the disagreement about the relationship between the volatility of cash flow and investing in companies with financial constraints, if cash holdings level is sufficiently high, the investment behavior of a company with financial constraints will onverge towards a company without any financial constraints. Therefore, Kife and Tate (2013) claimed that in companies with financial constraints, when the cash holdings level increases, the relationship power between the volatility of cash flow and current investment decreases. So we represent the first hypothesis of this study as follow:

Hypothesis 1. Within financially constrained firms, the strength of the negative relationship between cash flow volatility and investment weakens with the level of the firms' cash holdings.

Cash holdings buffer firms from downside risk (negative cash flow growth realisations). Therefore the effect of either positive or negative cash flow realisations on investment for constrained firms is attenuated by high cash holdings.

Hypothesis 2. Within financially constrained firms, the mediating effect of cash flow growth realization's (either positive or negative) on the investment-cash flow volatility linkage weakens with the level of firms' cash holdings.

3. Data and Empirical Methods.

To test this hypothesis, that "in companies with financial constraints, cash holdings level has a moderating effect on the relationship between the volatility of cash flows and investment", and that "in companies with financial constraints, intensity of moderating effect of positive or negative growth in cash flows on the relationship between investment and cash flow fluctuations will weaken due to the cash holdings level", a model is tested with a sample studied during the period of 2000 to 2012 and in a 12-years period and included 144 companies on the companies listed in Tehran Stock Exchange.

4. Conclusion.

In order to test the hypothesis of this research that "in firms with financial constraints, cash holdings level of the firm contains a moderating effect on the relationship between the volatility of cash flows and investment", and that "companies experiencing financial constraints, the intensity of the regulating effects of positive or negative growth of cash flow on the relationship between investment and cash flow fluctuations will weaken due to the level of cash holdings ", the model proposed by Kife and Tate (2013), random effects model and generalized least squares method were applied. In this model, in addition to the independent and dependent variables, six control variables were also included and used.

The survey result showed that there is no significant relation between volatility in cash flows and conditional volatility of cash flow in the coming year. The meaning of conditional volatility of cash flow is the regulating effect of no financial limitations, cash holdings level and the positive growth of cash flow on this relationship. Therefore the study assumptions are not plausible. It should be noted that operating cash flow ratio to assets variable had a positive and significant impact on current year investment of firms and financial leverage had an adverse effect on the firm's current investment.

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Studying the relationship between board independence and audit committee on bankruptcy in Tehran Stock Exchange

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Abstract.
One of the issues which have been arisen in the financial markets in the recent years is the "corporate governance" which most of the scholars and experts from different fields such as accounting, marketing, finance, economics, law and etc have examined it from different aspects, and each one has explained and interpreted it from his own vision. On the other hand, bankruptcy is a highly significant worldwide problem that affects the economic well-being of all countries that good corporate governance as tool for prevention. The aim of this paper is examining the relationship between corporate governance mechanisms and bankruptcy of firms. This study used a sample of 51 bankrupt and 81 non-bankrupts from Tehran Stock Exchange in 2009 to 2013. The results show that corporate governance mechanisms is beneficial for firms and can be reduced likelihood of financial distress. In additional, greater levels of blockholder and director ownership and the existence of a separate audit committee are associated with lower bankruptcy likelihood.

Key words: Corporate governance, bankruptcy, board independence, audit committee, Tehran Stock Exchange.

1. Introduction.

One of the issues which have been arisen in the financial markets in the recent years is the "corporate governance" which most of the scholars and experts from different fields such as accounting, marketing, finance, economics, law and etc have examined it from different aspects, and each one has explained and interpreted it from his own vision. On the other hand, bankruptcy is a highly significant worldwide problem that affects the economic well-being of all countries that good corporate governance as tool for prevention.

Focusing on a time period incorporating no formal corporate governance requirements provides an opportunity to directly assess: (i) whether companies that are closer to, or have a higher probability of bankruptcy, adopt corporate governance structures that differ compared to those employed by healthier firms; and (ii) whether there is a causal relationship between bankruptcy and corporate governance. This approach differs from prior studies which examined the link between corporate governance and the probability of bankruptcy in environments where formal corporate governance codes exist.

Few prior studies have examined the direct association between various corporate governance attributes and bankruptcy of firms. Exceptions are Abdullah (2006) for Malaysian firms, Elloumi and Gueyle (2001) for Canadian firms, and Lee and Yeh (2004) for Taiwanese firms. Elloumi and Gueyle (2001) examined the relationship between various corporate governance attributes, such as the presence of outside directors on boards, equity ownership of outside directors and CEO–chair duality, with the likelihood of financial distress of Canadian firms. They found that the presence of outside directors and ownership of outside directors are negatively related to the likelihood of financial distress. However, the presence of CEO and duality fail to show any significant association with financial distress of firms.

Prior studies have suggested that agency costs are higher for listed companies in Australia compared to other western countries such as the US and UK (Fleming et al., 2005; Henry, 2010). The existence of greater agency cost levels further raises concerns about the extent and effectiveness of traditional monitoring and incentive mechanisms. In light of this environment, it is our suggestion that firm corporate governance structure may have an increasingly important role as an effective monitoring mechanism and in reducing agency costs. Prior studies, including Ang et al. (2000), Fleming et al. (2005) and Singh and Davidson (2003), provide evidence that corporate governance, including director ownership and board independence, reduce firm-level agency costs. Henry (2010) found that greater overall compliance with corporate governance is associated with a lower agency cost. There is also a wealth of literature examining the relation between corporate governance and firm performance (Brown et al., 2011), with mixed evidence regarding the nature of any association between the strength of firm corporate governance and performance outcomes.

An effective monitoring mechanism on the management is essential to ensure manager's action is in accordance with shareholder's interest. Conflict of interest between managers and shareholders becomes apparent when there is a separation between the people who own a firm and the people who manage the firm (Jensen & Meckling, 1976). In the current business ownership structure, this separation is unavoidable particularly in large listed firms i.e. the owners are more dispersed among shareholders and the appointed management may have very minimal shareholding. In these firms, failure to monitor the management may lead to inefficient resource allocation and to some extent, bankruptcy (Johari et al., 2008). The case of Enron, WorldCom and some other firms in the U.S., lead many stakeholders to question the effectiveness of monitoring mechanisms on the management. In an overall look, corporate governance includes the legal arrangements, cultural and institutional, that it determines corporate performance (Mousavi et al., 2012). Corporate governance has been generally defined as the system by which companies are directed and controlled (Moradi et al, 2012). Corporate governance is therefore about the organization of a company by taking into account the responsibilities towards the shareholders and other stakeholders (Mohamad Mokhtar et al., 2009). The accountability and transparency component of corporate governance would help companies gain shareholders' and investors' trust. These stakeholders need assurance that the company will be run both honestly and cleverly. This is where corporate governance is critical (Morck et al., 1988). Corporate governance improves stakeholders' confidence and this would aid the sustainability of business in the long run (Mohamad Mokhtar et al., 2009). Codes of best practice for corporate governance to attract more capital or foreign investment to the country. For example, following the Sarbanes-Oxley Act 2002, the New York Stock Exchange (NYSE) and NASDAQ proposed a new corporate governance listing-standard and were approved by SEC on November 4, 2003. The new listing standards include provisions regarding board composition and structure, audit committee composition and responsibilities and other corporate governance matters. Efforts in building a regulatory mechanism affecting the firm bankruptcy in Iran led to the formulation of corporate governance regulations has been in Tehran Stock Exchange (Abdollahi and Garkaz, 2010).

Efforts, which have been made for classifying the corporate governance systems, were associated with the complications. However, one of the best efforts, which are more acceptable by the experts, is the classifications known as the systems within and outside the organization. The terms "within and outside the organization" indicate efforts to describe two types of corporate governance systems. In fact, most of the corporate governance systems are between these two groups and are common in some of their features. This dichotomy of corporate governance is due to the differences which exist between the cultures and legal systems. However, countries are trying to reduce these differences, and it is possible that the corporate governance systems worldwide will be closer together. Benjamin Ahikoya (2007) studied the effect of corporate governance structure on the corporate performance in Nigeria. Findings of his research confirmed the positive effect of corporate concentrated ownership on their performance. There have been gained important evidences which indicated that the board independence had no effect on the corporate performance. The results of research indicated that the corporate size and financial leverage had no effect on their performance. In this paper we examine the association between board independence and audit committee as corporate governance mechanisms and the likelihood of bankruptcy of listed Iranian firms from 2009 to 2013.

2. Hypotheses.

Agency theorists argue that outside directors provide a means for monitoring management activities through an increased focus on firms' financial performance, resulting in the minimization of agency costs (Fama and Jensen, 1983). Bathala and Rao (1995) and Rediker and Seth (1995) discussed that outside directors play an important role in effective corporate governance, especially in terms of decision-making and control functions. Concerns about reputation effects and the ability to attract other directorships are also expected to motivate outside directors to maximize the financial health and value of firms under their stewardship. Elloumi and Gueyle (2001) found that independent directors play an important role in enhancing a firm's financial conditions, supporting the belief that inside directors lack objectivity and independence from management. The first hypothesis is therefore as follows:

H1: There is a negative association between board independence and bankruptcy.

An audit committee works as a corporate governance mechanism and reduces agency costs (Forker, 1992), and plays an important role in helping boards of directors in fulfilling their corporate governance responsibilities (Spira, 2003). Collier (1993) found that the presence of an audit committee helps directors in meeting their statutory and fiduciary responsibilities, such as producing accounting records and completing the annual audit process, and ensuring the quality of the financial reporting and control system. The second hypothesis is therefore as follows:

H2. There is a negative association between the existence of an audit committee and bankruptcy.

3. Data.

We collect accounting, financial and corporate governance data from the information and data available in library of Tehran Stock Exchange and Rahavad Novin software. Our initial sample consists of all Tehran Stock Exchange (TSE) listed firms as at March 2009.

According to the information and data available in library of Tehran Stock Exchange, in that span of time only 51 companies were in accordance with Article 141 of Business law of Iran. To compare with bankrupted companies, some 81 non-bankrupted companies were also chosen via random sampling. So, the sample consists of 132 companies (51 bankrupted and 81 non-bankrupted ones).

Applying conditions that were necessary to do this research, the number of sample companies is shown according to industry, bankruptcy and non-bankruptcy in table 1.

Table 1. Sample information

Industries	Bankrupt		Non-bankrupt	
	Number	Percentage	Number	Percentage
Energy	5	9.8%	8	9.876%
Materials	7	13.72%	11	13.58%
Textile	13	25.5%	20	24.69%
Pharmaceutical	12	23.53%	17	20.987%
Rubber	6	11.76%	13	16.25%
Transportation	4	7.84%	7	8.64%
Non-metallic Minerals	4	7.84%	5	6.17%
Total Firms	51	100%	81	100%

4. Empirical result.

The following logit regression model is used to test the association between corporate governance attributes and firm financial distress probability:

$$BANKRUP_{it} = \alpha_0 + \beta_1 OUTSIDERS_{it} + \beta_2 AUDITCOM_{it} + \beta_3 SIZE_{it} + \beta_4 MGTEFF_{it} + \sum\beta_m Yr_{it} + \sum\beta_n Ind_{it} + \varepsilon_{it}$$

Table 2 presents the descriptive statistics of the sample firms and tests of differences between bankrupt and non-bankrupt firms.

Table 2. Descriptive statictics

Variable	N	Mean	Standard deviation	Median	Minimum	Maximum	Mean difference	p-value
Board independence (OUTSIDERS)								.014
Bankrupt	51	60	22	60	0.00	100.00	-11.023	
Non-bankrupt	81	47	29	50	0.00	100.00		
Audit committee (AUDITCOM)								0.91
Bankrupt	51	0.9	0221	1.00	0.00	1.00	-0.42	
Non-bankrupt	81	0.4	0.44	0.00	0.00	1.00		
Firm size (SIZE)								2.32
Bankrupt	51	8.98	0.87	8.2	6.24	11.002	-1.74	
Non-bankrupt	81	6.02	0.66	6.81	3.87	9.14		
Management efficiency (MGTEFF)								.175
Bankrupt	51	1.187	1.033	0.9	0.00	8.21	-0.89	
Non-bankrupt	81	0.301	1.079	0.027	0.00	18.88		
Model Summary: Adjusted R^2 0.461								
F-statistic 43.6								

5. Conclusion.

We examine the association between board independence and audit committee as two of corporate governance mechanisms on the financial bankruptcy in Tehran Stock Exchange for the period 2009 to 2013. Our results showed that both greater levels of director independence and the existence of a board audit committee reduce the likelihood of bankruptcy.

The results show that board independence and audit committee positively associated with the firm bankruptcy. Also, according to research results, when the financial audit is performed by Iran Auditing Organization, firm bankruptcy has been reported to lower rates. There are two main limitations identified in this study. Firstly, the sample only covers five years of Iranian data and an external validity problem exists that the results may not be transportable over different time periods and locations. Secondly, only two corporate governance variables were considered. Many more variables could be considered. Future research should include the examination of the association other corporate governance variables such as the roles of non-executive directors, CEO duality, internal auditing, institutional ownership and managerial ownership on firm bankruptcy.

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Voluntary ethic disclosure in the annual audit report: The case of Tehran Stock Exchange

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Abstract.
The purpose of this study is to examine element that affect on voluntary disclosure in annual report for 73 the companies of Tehran security exchange. For this target two variables are examined: profitability، Complexity of business.

For the examination of our hypothesize we use multi variable regressions model for during period 2007 to 2011. The result study suggests that only two profitability complexities are associated with level of disclosure. Finding from study there is a significant negative relationship between profitability with level of disclosure. There is also significant negative relationship between complexities with level of disclosure.

Key words: voluntary disclosure, Profitability, Complexity of business, Annual repor.

1. Introduction.

This research tries to study the extent of the voluntary disclosure of information in the annual report of the accepted companies in the Tehran Stock Exchange. Financial information disclosure in the annual report is considered as a key area of accounting research and many academic research have been done both in the developed countries (Bradbury,1992;Rafforinier,1995; Hossain, Perera, and Rahman,1995 et al.)and the developing countries (Cooke,1991; Chaw,Wong–Born, 1987;Hossain,Tan ,Adams,1994; Ferguson et a. 2002,Hossain and Reza ,2007,Hossain ,2008,et al.).Annual report is an important element in the disclosure process, since it is accounted as the most widespread base information for companies, especially in limited companies(Tadd,scherman,1991).By purpose voluntary disclosure we mean the information which describe the financial statement((Kumar, Wilder,&Stocks ,2008). In other words, optional information disclosure is used to give more information that has some management motivation(Healy, Palepu,(2001).By examining the conducted research it can be observed that there are lots of ways for management or the companies to take advantages through the disclosure improvement

(Healy,Hutton,Palpu,1999).In addition, while information disclosure is a society demand,(Ferloe,2004) The counter effect between costs and the given benefits can be led to avoidance of some of information disclosure ,in such situations the question is posed if disclosure can be voluntary or compulsory. In accounting and economic literature , with respect of information asymmetry , it is supported that secret information disclosure can lead to increasing economic efficiency and the rate of efficiency increase and its eventual effect on financial conditions significantly depends on the manner of disclosure and the information disclosure content and the method of its use(Hossain ,Reaz,2007). Therefore ;it is expected that the companies voluntarily tend to disclose their information and spontaneously in front of receiving profits sustain direct and indirect costs from disclosure(Ferguson ,2002).Despite this problem ,voluntary disclosure of information In the Tehran Stocks exchange does not happen regularly and is not expectable and such situations frequently exist in the middle east countries(Helmi Hammimi,2009).the most important factor that encouraged the research group to carry out such a research ,is the increasing understanding of the information disclosure mechanism in Iran and recognition of the procedural weak points and strengths in action. ,but in standards , much attention is not paid to them. Furthermore ,the purpose of this research is to find a relationship between the companies' characters and the level of voluntary disclosure.

2. Review of literature. Theoretical bases.

Company decision to disclose information depends on the company expectancy from the competitors beliefs and investors.(Danto,1989).In many of the recent researches it is hypothesized that the company decides the voluntary disclosure of the information according to the control of advantage conflict between stockholders ,creditors and the managers (Watts, Zimmerman,1986,et al.).Considering this advantage confliction, it can be induced that the underlying motivations of voluntary disclosure in companies depends on its characteristics (Chaw, Wang Burn, 1987). A comprehensive review of voluntary information disclosure

literature is done by Healy and Palpepo. In this paper , it is suggested that decision making direction related to voluntary disclosure depends on the role of information in reporting for capital Market activism. In fact, university researchers, businessmen, and legislators view the voluntary information disclosure as a n important factor in decreasing the information asymmetry between staff inside and outside the organization(Gandia,2005). Healy and Palpep research (2007)suggest five factors as effective in capital market decision in voluntary information disclosure: capital market exchange hypothesis, battle of company control hypothesis, stock dividends, legal costs hypothesis, material related to the owner hypothesis. There is a brief history of the related hypotheses in the Cult and Rasky research (2008). They introduced these issues:(1). Capital market exchange: In order to reduce information asymmetry and as result a reduce in cost of capital through reducing information risk, companies have the motivation to disclose information voluntarily.2. battle of company monitoring hypothesis: when companies performance is poor, the managers try to increase their firm value through voluntary information disclosure and hence describe their poor performance and as a result reduce their job loss.3.stock dividends hypothesis: if manager rewards denote through stocks, they have motivation to voluntarily disclose information and through which reduce destructive cases, as well as the companies have the motivation to voluntary information disclosure through which reduce the treaty cost with rewarding stock dividend's managers.4.Legal costs hypothesis: Managers tend to disclose bad reports to avoid legal clash for insufficient information disclosure and also try to limit and reduce predictive disclosure that might question such cases. 5.Owner –related issues hypothesis :If managers understand that information disclosure has competitive disadvantages, they will limit voluntary information. Disclosure. To understand motivations and benefits or advantages of voluntary information disclosure , it is necessary to discuss the voluntary information disclosure. A lot of researches have been done in defence of voluntary information disclosure(Latridis,2008;Mcknight& Tomkins,1999).Voluntary information disclosure motivations can be divided into four groups:(1) Managers are accountably responsible and must achieve companies' financial and commercial purposes of the firm while voluntary disclosure is the right tool to solve this problem.(2).In order to attract the attention of the capital market, managers tend to voluntarily disclose information about their performance(Mc. knight, Tomkins,1999).

2-2. Background:As mentioned before, a lot of researches have been done in both developing and developed countries to measure voluntary information disclosure(eg. Valas and Naser ,1995,Assa'ed ,2006; el Jeffry, 2008;Wang &Sun,Gibson,2008) Nowravesh and Hosseini (1388)investigated the relationship between quality of companies' voluntary information disclosure (including reliability , the timely)and benefit(earning) management and found that there was a significant negative correlation between benefit management and companies' voluntary information disclosure in Tehran security exchange. Mashayekhi and Mohammad Abadi(1391),after investigating 111 Iranian companies ,found out that conservatism has a direct effect on the quality of disclosure and financial information report. Setayesh and Kazem Nejad (1390)In order to find out the effect of disclosure quality over cashing and current and future stock capital cost ,investigated 105 Iranian companies and found that there was no significant relationship between disclosure quality and current and future cashing of the company while there is a significant negative correlation between disclosure quality and current and future stock capital cost .Etemadi and Amirkhani (1390)attempted to find the answer to this question whether compulsory disclosure improves the correlation between stock yield and future profits and provides more informative answers for stockholders and finally found out that disclosure done in companies' reports contain information about future profits and the investors use these disclosure information for their decision makings.

3. Methodology and hypotheses.

3-1.sample selection: Statistical model of research consists of Tehran security exchange and temporal research circle is defined as a six year annual from 1380 till 1390.As well, statistical sample is an elimination method selected with four criteria:1.Selected company should be accepted in the stock exchange from the beginning of 2006.2.financial statement and other required research data must be in access from 2007-2011.3.Time delay must not exist in more than three months in the certain area .4. The selected companies must not belong to the exchange industries such as banks-institutes and other fund organizations, financial agencies ,financial investment and other multi-disciplinary industrial companies. According to the conditions mentioned above , from the total accepted companies in the stocks exchange , 73 companies are used as the research samples.

3-2. Item selection of voluntary information disclosure :Deciding about what items to be disclosed voluntarily is a judgment issue. In addition , selection of the above mentioned items depends on nature and identity of the company and the industry activating. In some of the researches financial companies ' report(like Islamic banks) and international financial institutes (such as IMP and the Global bank) have been considered. In addition, some of the organizations , both in the private section and in governance section like FASB in U.S.A , international accounting standards committee ,international accounting standards board , standard institute and Poors suggested guidelines related to voluntary information disclosure .Finally , the research group, after studying a lot of resources including researches carried out by Academics, and the businessmen ,

studying instructions of different business communities , collected a set of suggested voluntarily disclosed items and found 44 cases. The annual reports of all sample companies during the observation period, are checked and in case of disclosure of the intended item figure 1 and otherwise zero is given.

Primary calculation score of information disclosure by company is obtained through = first equation

Dcor = cumulative information disclosure score

Dcor = £j = 1dj/n = disclosure score

Dj – if case is not disclosed , score is 1 ,

If j is not disclosed , score is zero

N = maximum score for each company

3.3Independent and dependent variables and sample of model

DcoR index is used as base for independent variable in research analysis

Independent variable and expected symbol are showed in the table below

Expected symbol	Description	Variable
-	Equity yield = owner Equity / profit	Profitability
+	Number of subsections	Operation complexity

4. Regression model.

OLS regression model is used to examine the affect of each variable on information disclosure related to DCOR index and hypothesis testing

$$I_{i,t} = B_0 + B_1\ \text{Profitability}_{i,t} + B_2\ \text{Complexity}_{i,t} + \varepsilon_{ij}$$

I = sample company voluntary discloser score

H1 : profitability

Many researches refer to a positive correlation between profitability and companies disclosure rate (such as Watts and Zimmerman , 1989 , values 1989).

According to the base of agency theory , it would be probable that companies with more profitability , for other people advantage , tend to disclose more information. For example : managers tend to disclosed more information for achieving and supporting their position and awarding (Inchausti1997).

H1 : there is a significant positive correlation between profitability and voluntary disclosure rate

Company complexity ; Haniffa and Cooke (2002) stated that structural complexity is important in description of differences on the level of disclosure.

Court's 1987 and Cooke 1989 argued that in case of structural complexity , companies need an effectiveness information management system to control activities and the existence of such a system reduces information product cost level per unit that leads to more information disclosure.

H2 : hyphosis

There is negative asscociation between complexity and voluntary disclosure.

5. Data analysis and hypotheses testing.

Descriptive statistics : Descriptive statistics shows figures related to central and dispersion indices.

Statistical descriptive awareness is one step toward understanding data leverage and relationships between them as well as their approximate distributive control. The most important descriptive statistics related to variables are explained in this part.

In this table leverage of model dependent variable is 0.438, standard deviation is 0.084.

We can conclude that disclosure position in companies under study is approximately equal.

	Leverage	St-dev	min	max	mean	
Profitability	0.370	0.275	0.09	1.822	0.309	
Complexity	0.969	1.791	0	10	1	

5.1.Dependent variable normal test.

Normal dependent variable distribution is one basic hypothesis for correlation method , so in this research for determining normalization of the dependent variable kolomongorov – Smirnoff test is used. Results

of the test is shown in table 2. Since Significant level is more than %5, therefore the dependent variable has normal distribution.

description	disclosure
Kolmogorov Simonov test	.0982
Level of Significant	0.290

Hypnosis testing : In table 3 significant level f lime is less than %5. Profitability coefficient is -224.0. T lime is – 498.3, at certainty level %95 has a negative significant correlation with disclosure index. If VIF is less than 10 there is no autocorrelation there are no autocorrelation between variables. According the figure VIF of all the variable is less than 10 so shows that there no self- correlation.

Ijt= B0+B1 profitability j + B2 complexxityg + eji						
Descriptive variable	coefficient	Std.Error	test	Significant level	Tolerance	Vif.
Profitability	-0.224	0.020	3.498	0.001	0.996	1.004
Complexity	0.094	0.003	.362	0.175	0.862	1.161
C	0.438	0.019	2.525	0.000		
Coefficient correlation	0.071	Durbin Watson 1.679				
Coefficient correlation	0.055					
F test Probe(f-statistic)	4.384 0.002					

For achieving the comparative purposes , companies disclosure scores are used as dependent variable in ‘ companies ranking based on transparency and disclosure ’ statement announced by security exchange.

4-2: Hypothesis testing Results

Ijt= B0+B1 profitability j + B2 complexxityg + eji						
Descriptive variable	coefficient	Std.Error	test	Significant level	Tolerance	Vif.
Profitability	-0.224	0.020	3.498	0.001	0.996	1.004
Complexity	-8.488	2.683	3.163	0.002	0.982	1.019
C	0.438	0.019	.148	0.000		

Coefficient correlation	0.081	Durbin Watson 2.240
Coefficient correlation	0.069	
F test Probe(f-statistic)	7.109 0.000	

As the result show profitability and number of subsection companies and complexity variables have negative significant relationship with disclosure scores. If profitability variable reduces, disclosure index will increase. In some period that a company has less profit or loss, it discloses more details, increasing transparency level. For complexity : if companies complexity increases level of disclosure will reduce. Trade volume between group increases and causes unmoral price, this case cause transparency disclosure in financial statement.

6. Conclusion.

This research investigates effectiveness factors on the disclosure rate and 73 companies data in Tehran security exchange information from 200-2012 have been studied. Results showed that there is only negative significant relationship between profitability with level of voluntary disclosure rate. In case of annual report disclosure score use that companies publish in board , in addition to companies profitability , there is negative significant relationship between complexities of subsection companies with voluntary disclosure level. The cause of negative relationship between profitability of the companies in the loss or low profit era, the companies try to increase disclosure level to achieve market confidence. Also they state that this is a short time case and prevent from companies stock reduction. Finding of this research differs from the findings of the other researches about voluntary disclosure information , such as Healmy hamimy research (2009) that investigates disclosure level report in Qatar security exchange that shows there is positive significant relationship between profitability and complexity with voluntary disclosure.

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Investigating the Effect of Electronic Banking Services Quality on the Customer Satisfaction

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Keshavarzi Bank, Golestan Province, Iran

Abstract. The present study conducted on the effects of electronic banking services quality on customer satisfaction of the branches of Keshavarzi Bank, Golestan province, Iran. In this regard, SERVQUAL model was used to investigate electronic banking services. The population was included all customers of Keshavarzi Bank branches, Golestan province, Iran. According to the provided formula, 400 individual was considered as sample size. The purpose of this study was applied and based on monitoring-correlation method. A questionnaire was used to collect data on the effect of the internet banking service. To determine the reliability of questionnaire, Cronbach's alpha (95.8%) was used and to determine the validity, content validity was used. For data and information analysis, descriptive statistics (indicators such as frequency and percentage and draw diagrams and tables) and inferential statistics (Pearson correlation coefficient and regression test) were used. The obtained results showed that there was significant effect ($p \leq 0.99$) between the quality of the electronic banking services (efficiency, performance, access to the system, privacy, reliability and attractiveness of the site) and customer satisfaction.

Keywords: Electronic banking services, Customers' satisfaction, Keshavarzi Bank

1. Introduction.

Strategic management capability is accounted as one of the main skills of transformational managers. The purpose of strategic management is to implement continuous changes with the aim of adapting the organization with its environment (Kampono et al., 2005, p. 42). Important features that today's transformational managers must have are including knowledge of the existence of probable resistance to changes and new services and how to overcome it and to break the resistances in which sections of the organization and in what form it should be taken place (Mohammad Mahmoudi Meimanad, 2010).

One of the major changes in today's society is the advent of information and communication technologies that brings many benefits. Despite the multiple potential advantages, the development and deployment of these technologies is not enough to enjoy their benefits, rather technology should be used by users (Jalali, 2008, Hamner and Qahtani, 2009). In case of lacking acceptance and use of new technologies by users, it would be inconclusive the investment in the mentioned area (Elahi, Abduli and Danaie-far, 2010). To achieve the potential benefits of information technology, it should be considered the acceptance of it in the society (Centeno, 2004).

Today, the competition to improve service quality has been known as a strategic issue and is the key for organizations that are active in the service sector. Organizations that are achieved higher levels of the services quality will have higher levels of customer satisfaction as a prelude to achieving permanent competitive advantage (Guo et al, 2009). No doubt, customer satisfaction and even making them joy of the services quality at first stage requires to know their needs and desires and then to transfer these demands into a situation that goods and services are produced (Hosseini and Ghaderi, 2010).

Kotler knew the customer satisfaction dependent on the performance of the product or service, but according to customer expectations of the product or service (Kotler and Armstrong, 2001, p. 866). Tse and Milton defined the satisfaction as the response of customers to evaluation of the perceived difference between the previous expectations or some norms of yield and actual yields of products that will be understood after consumption (Caruana, 2002, p. 815). Customer satisfaction is a customer's feeling or attitude towards a product or service after using it (Jamal and Naser, 2002, p. 147).

Researches have shown that almost 96% of dissatisfied customers of an organization would never bother themselves to refer to the service provider organization and to offer their complaint (Kavoosi and Saghaie, 2005, p. 392). Finally, the dissatisfied customer would leave the organization surely and after separation from the organization, they will transfer the problem of their dissatisfaction to the 8 persons and more importantly, they also pull them towards competitors of the organization (Mohamadi, 2003, p. 21). Thus, in addition to the fact that dissatisfied customers leave the organization themselves, they will indemnify the organization hugely in a long time by launching negative word of mouth publicities about the organization.

Electronic banking can be introduced as the use of advanced technology of telecommunication and networks to transfer resources (money) in the banking system. In fact the electronic banking means optimal

integration of all the activities of a bank through deployment of modern information technology based on bank process and in accordance with the organizational structure of banks that provides the possibility of offering all the services needed to customers (Venus and Mokhtaran, 2002).

Customer satisfaction is one of the most important factors to preserve customers and repeat their purchase. Customer satisfaction is the emotional value which feels in costumers due to the comparison between expectations before purchase and performance of the product or service after buy. Two kinds of satisfaction have been identified in the marketing literatures. 1) Transactional satisfaction which is defined as the evaluation and judgment after the selection and consumption of a particular shopping situation. 2) Total satisfaction which is an overall assessment and judgment of customer from all his experience of the service provider organization. However, since marketing is the relationship based on long-term relations, so the overall satisfaction is more appropriate variable to assess (Spiteri and Dion, 2004).

Customer: In this study, customer was meant to the person (natural / legal) that has an account at least in one of the private banks. In the traditional view, client is a person who buys products of the company or organization, or in the other word the client is a person who receives goods or services. This definition is not clear and complete thence. A better definition from customer is as follows: "A person who the company or organization wants to affect his behavior by creating the value" (Tanner and Ditoro, 1997).

2. Customer satisfaction.

The success of all organizations and institutions such as productive or services, profitable or non-profitable, governmental or non-governmental is influenced by several factors in which customer satisfaction is one of the most important one in order to achieve sublimity in business (Nooralsana' and Saghaie, 2008). It is believed that customer satisfaction will affect their future reactions toward the organization including the willingness and enthusiasm to reuse, tendency to recommend the product to others and willingness to pay the price without bargaining or trying to find suppliers who provide the same product with lower price (Kavoosi and Saghaie, 2005). Customer satisfaction is achieved when the performance of the company could meet the expectations of a customer. If the performance would be lower than expectations, the customer will be dissatisfied and if the performance would be equal to expectations, he will satisfy. If the performance would be higher than expectations, he will be very pleased and happy (Kotler and Armstrong, 2005). Customer satisfaction is the amount of utility that customer obtains because of different characteristics of the product and is the source of profitability and a reason for continuing activities of the organization (Paolini et al., 2006).

3. Service.

Service in the context of economy is said to the activity that its accomplishment is based on the existence of a demand and there is a price for it in the relevant market. Service means the economic and non-physical commodity that a person, firm or industry has produced it for others to use, and any firm that its product is invisible and intangible goods is known as a service firm (Seyed-Ali-Akbar, 2002). Services include invisible and impalpable activities and cause interest or the satisfaction but it does not also cause the owning of things (Ranjbarian, 2002). In service engineering, service is defined as an activity that happens between the provider and the recipient and will change the recipient's state (Kimita and Shimura, 2009).

4. Electronic banking.

In fact, it can be said that the phenomenon of e-banking is one of the advantages of e-commerce and has a very essential role in e-commerce with the growing volume of e-commerce in the world and with regards to the needs of business to conduct easy, quick and precise banking operations to transfer funds. Electronic banking essentially regards to providing customers' access to the banking services through safe intermediates and without physical presence (Kohzadi, 2003).

Electronic banking can be introduced as the use of advanced technology of telecommunication and networks to transfer resources (money) in the banking system. In fact the electronic banking means optimal integration of all the activities of a bank through deployment of modern information technology based on bank process and in accordance with the organizational structure of banks that provides the possibility of offering all the services needed to customers (Venus and Mokhtaran, 2002).

5. The concept of services.

Defining the service is always difficult because of its diversity. What makes it more complicated is the fact that it is not often easy to understand and identify ways to implement and delivery of services because of the intangible nature of most inputs and outputs. The word of the service has broad extent and variety of meanings and this feature has led to a great uncertainty in its concept in the management literatures (Johns, 1999). Gronroos (2001) defined the service as follows: a service is a more or less intangible activity or series of activities that takes place usually but not necessarily in the interactions between customer and service personnel or physical resources or goods or service supplier systems as well as they are presented as solutions for customer problems.

6. The concept of quality.

Quality is a common and familiar word that different interpretations have been done from its concept and how to use it. But the common mode of all these definitions is compatibility of the product or service with the

needs and expectations of customers. Quality starts from the customer and any notice to the product or service doesn't necessarily follow the quality regardless to the customer's opinion, so the quality is usually defined based on the compliance of the product with features that the customer desires, or the extent that the product can meet prior expectations of the customer (Johnson and Nilsson, 2003).

Quality does have no meaning and concept other than what the customer really wants. In other words, a product is qualified when it has complied with the wants and needs of the client. Quality should be defined as conformity to the customer's requirements (Crosby, 2004). Quality consists of the set of activities, processes, actions and interactions that are provided in order to meet customers' problems to them (Vargas, 2004).

7. The concept of services quality.

In the service sector, assessment of its quality is done during the process of providing services. Every customer's call is accounted as a moment to build reliance and an opportunity to satisfy or dissatisfy (Simmons et al., 2003). Since the role of services became apparent in everyday life, the issue of "services quality" was noted as the main characteristics of the competition between the organizations, so that attention to the service quality makes the organization different from its competitors and leads to competitive advantage (Ghobadian, Speller and Jones, 1994).

8. The concept of quality of banking services.

The desire to the q. uality plays an important role in service industries such as insurance, banking and other services, because the service quality is vital for the survival and profitability of the organization (Jabnoun & Khalifa, 2005). The definition of quality in banking services includes: services quality as costumers' belief or attitude about the priority of the service that is provided in the Bank (Al-Hawari, Ward & Newby, 2009).

9. Methodology.

The present study was in an applied type considering the nature and aims of the research and was correlation-descriptive with regards to the method of collecting data for the hypothesis test.

The population of this research was all the people that had a bank account at least in one of the branches of Keshavarzi Bank in Golestan, Iran. Currently, there are 40 active branches in Golestan, Iran. A number of 10 branches from them are the main branches. And all branches of Keshavarzi Bank have e-services.

The population of this study has been formed from customers Keshavarzi Bank in Golestan, Iran, in 2002 that used electronic banking services. Since 10 main subsidiaries were active in the towns of Golestan province, Iran, the cluster sampling was used for sampling that the sampling has been done in the same extent at any branch. Golestan province has been divided into three main sections: the central part with the center of Gorgan, the eastern part with the center of Gonbad and the western part with centrality of Kordkouy. Thus 135 people were selected as samples for each part and were interviewed.

The questionnaire consisted of three parts. The first part of the questionnaire helped to collect demographic information of respondents such as gender, age, education, familiarity with the Keshavarzi Bank and so on. The second part of the questionnaire consisted of six parts that are variables of the research perceived by the customer (efficiency, fulfillment, system availability, privacy, assurance/trust and service quality aesthetics). And the third part is the survey of customer satisfaction.

The article (Parasuraman et al. 2005, pp. 230-23) was used for designing questions about the variable of customer satisfaction. It has considered six indexes for service quality in this article including efficiency, fulfillment, system availability, privacy, assurance/trust and service quality aesthetics (Sun Quan, 2010).

Another variable which was discussed in this research was customer satisfaction. Statistical methods and techniques were used in this research were from regression test. Data analysis was conducted using SPSS 19 software and charting has been done by EXCEL software.

10. Data analysis.

Descriptive statistical techniques such as tables and the frequency graphs were used to analyze demographic data in this study. Recognition of demographic characteristics of the population and sample examined in the study can offer researcher the basis for future analysis by raising his awareness of the population and sample studied.

To verify the assumptions in this study, it was used inferential statistical methods including Pearson's correlation coefficient and regression test, variance analysis and inferential analysis. The reliability and validity of the questionnaire were also examined by obtaining Cronbach's alpha.

11. Demographic characteristics of the sample.

From the total of respondents (405 persons), there were 241 persons as male (59.51%) and 164 persons as female (40.49%). In terms of marital status, number of 268 people was married (66.17%) and 137people was single (33.83%). Age of participants was included 136 persons aged from 18 to 29 years (33.58%), 157 persons aged between 30 to 39 years (38.76%), 95 person aged between 40 to 49 years (23.46%) and 17 persons were above 50 years old (4.2%). The academic degree of respondents was under Diploma for 39 people (9.63%), diploma and associate degree for 131 people (32.34%), Bachelor degree for 172 persons (42.47%) and Master degree and higher for 63 persons (15.56).

In terms of familiarity with the bank, 39 people were familiar less than 5 years (9.63%), 129 persons from 6 to 10 years (31.86%), 116 persons between 11 to 15 years (28.64%), 64 people between 16 to 20 years (15.8%) and 57 people were client more than 20 years (14.07 %) in the Keshavarzi Bank. From the total respondents (405 people), 132 persons (32.59%) used Internet bank, 191 persons used Mobile Bank (47.16%), 239 people used SMS bank (59.01%), 288 people used telephone Bank (71.11%) and 337 persons used ATM (83.21%).

12. Description of research variables.

Table 1. Results of describing the research variables

Variable	Frequency	Minimum	Maximum	The mean	Variance	Standard deviation
Efficiency	405	18	40	31.30	21.686	4.657
Fulfillment	405	18	34	26.63	14.579	3.818
System availability	405	10	29	20.07	22.683	4.763
Privacy	405	3	15	8.47	6.646	2.578
Assurance/Trust	405	4	20	12.20	15.210	3.900
Service quality aesthetics	405	2.00	10.00	6.1000	3.802	1.94999
Customer satisfaction	405	4	15	9.66	6.275	2.505

Table 2. Results of Kolmogorov - Smirnov test on research variables

Variable	Significant level	Result of the test
Efficiency	0.163	Data distribution is normal.
Fulfillment	0.081	Data distribution is normal.
System availability	0.128	Data distribution is normal.
Privacy	0.095	Data distribution is normal.
Assurance/Trust	0.066	Data distribution is normal.
Service quality aesthetics	0.074	Data distribution is normal.
Customer satisfaction	0.089	Data distribution is normal.

As can be seen in Table 2, data were normal according to Kolmogorov-Smirnov test and Pearson's test was used.

Table 3. Results of data analysis for variables on customer satisfaction

Variable	Efficiency	Fulfillment	System availability	Privacy	Assurance/Trust	Service quality aesthetics
Regression	803.598	769.780	520.839	562.379	971.945	465.640
Residual	1153.8	1187.618	1436.558	1395.019	985.453	1491.758
Total	1957.398	1957.398	1957.398	1957.398	1957.398	1957.398
Degrees of freedom	404	404	404	404	404	404
F statistic	280.681	261.213	146.112	162.463	397.467	25.793
Significant level	0.000	0.000	0.000	0.000	0.000	0.000

As can be seen in Table 3, obtained correlation levels are significant between each of the variables individually with the customer satisfaction in level of 99%. And since a significant level (sig) is smaller than 0.01, it can be concluded that these two variables are not separated or in other words hypotheses are significant in this study.

13. Discussion and conclusion.

Results showed that there was a significant relationship between the qualities of electronic services with satisfaction of customers of the Keshavarzi Bank's branches in Golestan, Iran. In other words, there was a significant relationship between the quality of electronic services and its six dimensions including of efficiency, fulfillment, system availability, privacy, and assurance/trust and service quality aesthetics. So whatever the Keshavarzi Bank increases the quality of offered electronic services, customer satisfaction will be increased. The research literature also showed the relationship between the qualities of electronic services with customer satisfaction. Results of researches of Lee and Torben (2001), Mills (2002), Bauer and Gerter (2002) and Molavi (2009) indicated a significant relationship between the quality of electronic services with customer satisfaction that were correspond to the current results. Pour-zandi and Najafi (2012) conducted a study entitled "evaluation of the effect of electronic banking service quality on customer satisfaction" and the results showed that all aspects of the quality of e-banking services had positive impact on customer satisfaction that was consistent with the present results. Thus, banks using modern technologies in services would believe that increasing customer satisfaction requires offering a high quality electronic service. Also in reviewing the priorities of aspects of service quality from the customer perspective, assurance/trust had the high priority and aspects of efficiency, fulfillment, privacy, system availability and service quality aesthetics were ordered respectively.

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Mobile and cloud approach in accounting information systems

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Abstarct. Today, the cloud calculations and the application programs of mobile phones are no longer a weird and unfamiliar term. They are considered as important resources in the business strategies of corporations. We observe that many SMEs have followed this issue and have been using the technologies of cloud calculations and mobile phone. Big corporations and data centers have developed their private hybrid cloud to support their process in the mutual service architect.

Since the accounting information systems have processed and stored a series of vital and confidential data (in general, wage and salary data base and financial data base), choosing the cloud and mobile phone technologies requires a precise analysis of information and software security. In this article according to the quantitative researches of the present resources and specialized act, we intend to combine the potential of the cloud and mobile phone technologies in AIS. We have also presented a SWOT analysis of these technologies in AIS area.

Key words: accounting information systems, computer costs less, software upgrade fast and permanent, unlimited storage capacity, findings and discussions

1. Accounting information systems.

Community to meet the information needs of their increasingly depend on accounting information systems, and accounting information systems are widely spread and complexity. In parallel with the increasing complexity and interdependence of the system of accounting information systems, companies also face risks increasingly on information systems. Information Systems is a company often faces four threats: In the early morning, he replaced all his fake tabs tabs on the bank kiosks. During S·hrvz, customers used to deposit the counterfeit cards and all the debris was a dishonest individual accounts. After three days, the dishonest money in your account to withdraw, and disappeared. He used a pseudonym. In the early morning, he replaced all his fake tabs tabs on the bank kiosks. During S·hrvz, customers used to deposit the counterfeit cards and all the debris was a dishonest individual accounts. After three days, the dishonest money in your account to withdraw, and disappeared. He used a pseudonym.

Research problem. The central problem of this study is "What is the impact and global perspectives of cloud and

mobile technologies usage in the Accounting Information Systems".

Research design. The research is exploratory and it is based on documentary study. We discussed the main issues

regarding the use of cloud and mobile technologies in the Accounting Information Systems. Our findings were

structured on: (1) Technology impact and perspectives; (2) Risk and security impact and perspectives; (3) Accounting and financial impact and perspectives; (4) Business strategy impact and perspectives.

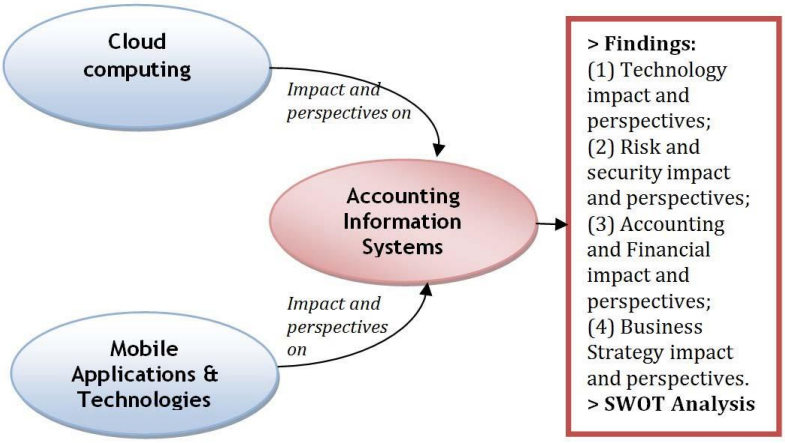
We made a SWOT analysis on the impact of cloud computing and mobile technologies on Accounting Information Systems.

Sample, population or subjects. The sample consists of a most relevant papers and studies about cloud and

mobile technologies usage in business.

Research model. The conceptual model of our research is presented in Fig. 1.

Fig. 1. The research model.



2. Computer costs less.

You run web-based applications, you do not need to use a powerful and expensive computer. Since the applications run on the cloud, not on a desktop PC, the desktop PCs you need a lot of processing power or disk space that it requires no desktop software. When you run a Web application, your PC can be cheaper, with a smaller hard drive, with less memory and CPU efficient. In fact, in this scenario, your PC does not even need a CD or DVD drive because it does not load any software program and any document need not be stored on the computer.

3. Software upgrade fast and permanent.

Another benefit of the software is that you no longer need in Cloud Computing Software Update or forced to use old software, due to the high cost of not improving. When applications are web-based, upgrades occur automatically the next time you go to the cloud, Login applied to software. When you access a web-based application, without the need to pay to download or upgrade software, you benefit from the latest version.

4. Unlimited storage capacity.

Cloud Computing unlimited storage capacity puts at your disposal. 200 GB hard disk of your computer's current desktop compared to hundreds of petabytes (one million gigabytes) that are available through the clouds do not count anything. You need to save anything that you can save it.

5. Findings and Discussions.

The results of this research are grouped into two parts. In the first part we will discuss the impact and perspectives of using cloud and mobile technologies in the AIS. In the second part we present a SWOT analysis of the impact of cloud and mobile technologies on AIS.

5.1. The impact and perspectives of using cloud computing and mobile technologies in AIS.

In our research we have identified the following categories of perspectives and areas of impact: (1) Technology impact and perspectives, (2) Risk and security impact and perspectives, (3) Accounting and Financial impact and perspectives, (4) Business Strategy and impact perspectives.

(1) Technology impact and perspectives [3]; [4]; [9]; [10]; [11]. From this point of view we have the following:

Using SaaS solutions for implementation and delivery of ERP (Enterprise Resource Planning) solutions within the AIS represents the most significant impact. In the context of a SaaS model, companies rent an ERP solution, so most transactions and reports from AIS are hosted in the cloud infrastructure. The big companies use

the SaaS model for providing ERP services within the shared services architecture of the company. The impact on AIS involves both the hardware and the software. Here are some examples: SAP, Netsuite, Oracle ERP Cloud Services, Microsoft Dynamics ERP cloud-based, etc.

Using PaaS in the AIS for developing custom modules and applications on financial processes, accounting, marketing, HR, etc. (e.g. SAP HANA Cloud Platform). If SaaS allows just providing standardized ERP solutions in AIS, PaaS enables extending and customizing these solutions through the tools of the development platform.

Using IaaS in the AIS allows the installation of database servers and back-up solutions in a cloud infrastructure. IaaS provides large storage capacity and data processing of financial information.

Using Mobile Applications and Technologies in the AIS allows extending client applications in basic financial and accounting processes of the company. Mobile payment systems and mobile systems for capturing data in documents have the most significant impact on AIS.

In perspective, cloud technologies can create an integrated environment in which Accounting Information Systems of various companies that are in the same cloud and use the same ERP can interact easier and faster in EDI (Electronic Data Interchange). Likewise, the mobile applications and technologies can be used in the AIS as mobile

terminals for primary data collection, data entry, and accounting and financial transactions.

(2) Risk and security impact and perspectives [7]; [8]. In most studies, the problem of risk and security of cloud and mobile technologies is critical. Although some authors consider that migration to cloud represents a security improvement, many risks and security problems still remain. Most cloud service providers often implement powerful security solutions that for many companies turning to cloud services lead to an increase in security [12];

[13]. Regarding concerns over cloud and mobile security services, in our research we have identified the following risks and security issues with a significant impact on the AIS:

Financial and Accounting Data Loss [8]; [10]; [11]. Processed and stored data in AIS are vital for the company (for example general ledger, payroll database and sales database). They are the basis for all reporting and analysis of the company. Storing data and information in an infrastructure outside of the company (SaaS or IaaS) has the effect of increasing the risk of loss of that data. The company owns only the data not the infrastructure offered by the cloud service and cannot control or verify the storage and data processing systems.

Privacy [8]; [10]; [11]. Privacy is the most common concern when it comes to cloud technology implementation in the AIS of a company. The Accounting Information System processes and stores sensitive data and confidential information, like employee data, customer data and financial data of the company.

System availability and business continuity [8]; [10]; [11]. Regarding this issue, most concerns are about communication interruptions or mobile/cloud infrastructure and recovery for business continuity.

Legal and regulatory concerns [12].

Intellectual property theft [12].

The perspectives of enhancing AIS security by introducing cloud technology that we have identified are:

Patch management [7]; [8]. Having a centralized and unitary structure, applications or infrastructure patches management are more effective and in short time.

Disaster recovery and backup procedures [7]; [8]. Cloud Service Providers (CSPs) have mostly advanced backup and data recovery implemented solutions.

Permanent supervision and security administration [7]; [8]. CSP departments and teams deal exclusively of ensuring infrastructure security. In perspective, regarding cloud and mobile security, an important role is attributed to insurance services through

IT auditing. IT audit services of cloud infrastructure will represent a mandatory requirement for adoption of these technologies in the AIS of a company. In this context, the continuous auditing of cloud technologies will be of high importance.

(3) Accounting and financial impact and perspectives [12]; [13]. Using cloud technologies in the AIS has a positive impact by significantly reducing acquisition costs, maintenance and management of hardware and software infrastructure of the company. Likewise, the tax implications of cloud adoption play an important role in the cloud decision-making process [12]; [13]. A financial characteristic of investing in implementing cloud and mobile technologies in the AIS is the high rate of ROI. A positive financial impact of adopting cloud services is the one on the company’s cash flows by reducing payments for purchases of hardware and software (ERP and others). Cloud services are pay-per-usage and they are used by paying rent monthly or yearly.

(4) Business strategy impact and perspectives [9]; [6]; [16]. Using cloud and mobile technologies within companies has a significant impact on the company's business strategy as well. These technologies reshape the way in which companies make business. For most of the big companies, using cloud or hybrid cloud-based technologies involves organizing business based on the shared services architecture. Thus, the company becomes more flexible in support processes for doing business. Another impact on the business strategy is the use and

development of outsourcing services in every company's business strategy. In perspective, we can highlight the increased role of the cloud business model in the business strategy.

5.2. Swot analysis of cloud computing and mobile technologies impact on aiss.

Table 1. SWOT Analysis of cloud computing and mobile technologies impact on AIS.

Technologies	Impact on AIS			
	Strengths	**Weaknesses**	**Opportunities**	**Threats**
Cloud computing and Mobile Applications	Scalability Costs reduction Collaborative environment (with customers, employees) Global approach (without borders) Data back-up and recovery	Service Agreement (Contract) Internet connection A lack of standards between cloud providers (inter-operability) [12] Integration with existing architecture [12] Data migration [15]; [16]	ERP-SaaS Mobile automated Accounting (documents) data gathering Mobility Security Improvement	Accounting and financial data loss Privacy breaches Systems Availability Dissatisfaction with offerings/ performance/ pricing from vendors Legal and regulatory

6. Conclusions.

In the context of mobile and cloud technology development, more and more companies adopt such technologiesas infrastructure support for their activities. Migration to these technologies has a significant impact on the AIS as well. Through our research, we have tried to identify and present the main areas of impact in using cloud and mobile technologies on AIS. Most papers and studies that we have reviewed highlight the positive role of using cloud and mobile technologies in business development. For AIS, these technologies provide scalability, mobility and reduced maintenance costs. Since AIS process and store a series of sensitive and confidential data (general ledger, payrolldatabase, and financial database), cloud and mobile technology adoption requires a rigorous analysis of data andapplication security. Therefore, we wish to emphasize the important role of IT audit services on mobile cloud technologies. These solutions will be used more and more both in SME as well as in Big Companies mainly due to the low cost and high scalability considering stable and permanent Internet connections. From a global perspective, AIS development using cloud and mobile technologies will lead to a reorganization of the business architecture with significant impact on business strategy.

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An Investigation into the Relationship between Gender and Cognitive Listening Comprehension Strategies

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Abstract: Gender has received a great number of studies in the literature of language teaching and learning. The studies, however, on the relationship between gender and listening comprehension strategies are few. This study investigates whether there is a significant relationship between the cognitive listening strategies used by Iranian EFL learners and gender. Accordingly, a survey design with a quantitative method was used for the study. The participants were Iranian EFL male and female students at Shokouh institutes in Tehran. The Vandergrift`s (1997) questionnaire was employed to collect data. The findings indicated that no statistically significant difference was observed in the relationship between the participants' their use of the cognitive listening strategies.

Keywords: Gender,Learning strategies, Cognitive Listening strategi

1. Introduction.

Researches along with the experience show that a considerable number of EFL students attending IELTS preparation course experience difficulty in listening section of the exam. The poor listening performance of the students may be due to different reasons. Perhaps, this could happen partly because these students have problem of using appropriate strategies which fit the nature of tasks and activities given. If language learners learn to develop communicative skills and if the effectiveness or otherwise of these learners' development of these language skills is related to the strategies they use, L2 instruction should help them to discover and employ relevant strategies to the given language tasks and activities (Burden &Williams ,1997). In this regard, there are variables influencing the choice and use of language learning strategies. Some of these variables are more dynamic in affecting skill-based language learning strategies (Dörnyei, 2005 & Macaro, 2006).

Gender has been recognized as one of the factors which might affect learners' language learning strategy use. The effect of gender on strategy use has been investigated separately and along with other variables as well (Ehrman & Oxford, 1989, Wharton, 2000). In the majority of these studies, females have consistently been reported of using LLSs more frequently than males. Coyle et al. (2007) work can be cited as one of the first empirical studies that discovered gender differences in language learning strategy use. The sample for the study comprised 90 American students in a university context. The findings revealed that female students use social strategies significantly more than male students. Then, Ehrman and Oxford (1989) conducted a study on the relationship between gender and strategy use of different occupational groups. They found that a much more frequent use of four strategy categories (general learning, functional, searching for/communicating meaning, and self-management) by female students.

There are a number studies addressing the relationship between gender and language learning strategies. For instance, Bacon (1992) investigated the learning strategies used by fifty learners of Spanish at an American university when listening to and comprehending authentic text (e.g., radio broadcasts in Spanish). Bacon employed a self-report survey method, interviewing those fifty, first year students who were studying Spanish. Students were asked to try to be aware of the strategies that they were using while listening to the passages. Though no significant differences in levels of comprehension were found, the study revealed that females and males reported using different strategies from some studies reviewed so far, many researchers disclosed that males and females employ different strategies in relation to their gender characteristics. However, looking from a broader perspective, studies which have examined the relationship between gender and strategy use have come up with mixed results. Thus it appears that further studies are needed to look into the effects of gender on strategy use among language learners with differing characteristics in both EFL context. To bridge this gap, a research investigating the influence of gender variable on learners' listening strategy use is necessary. The main purpose of this study is, therefore, to investigate the relationship between gender and listening strategy use by learners at Shokouh institutes.

In spite of the findings of many studies that EFL students use different strategies both in type and frequency in learning listening, other important dimension-effects of variables were not addressed i.e. gender on learners' listening strategy use particularly in IELTS classes in EFL contexts as Iran.

mplementing learning strategies particularly in listening classes will have different effects on students' performance both in English and also other subjects. In fact, listening is the most fundamental skill to develop

the other three skills i.e. speaking, reading, and writing) and note-taking abilities, and academically useful for better accomplishment (Nunan, 2002). In addition, it is the most frequently used skill in the classroom (Yang, 2007). Hence, with increased attention to listening skills of a foreign language instruction, teachers should understand the listening strategies their students adopt in order to help them in improving their English proficiency (Long & Macian, 1994).

However, recognizing the strategies students use is not the whole job since language learning strategy use is influenced by several variables (Cohen & Macaro, 2007). Some of the variables may have profound effects on how learners approach language learning tasks and how successful they are (Cook, 2001). Among students' characteristics, gender is of outmost importance which has not received the research attention it deserves especially in IELTS classes. The main purpose of the current study is, therefore, to investigate the relationship between gender and listening comprehension strategies use of EFL learners attending IELTS preparation courses.

Studies and researches on language learning strategy are evidence for how learners are comparable and different in terms of learning a foreign language. Although the ordinary systems of memory and language and cognitive processing in the brain, language learners show a discrepancy in terms of factors such as: aptitudes, demographic variables, affective variables, learning styles, and learning strategies when they start learning a foreign language (Cook, 2001). These variables may have intense effects on how the learners approach language learning tasks and how they are doing well they are. In effect, getting more information about how language learners truly learn will assist teachers to make any teaching method more effective and help them put their hunches on a firmer basis. Ehrman et al. (2003) also suggested that the more we learn about individual differences; the more we gain a sense of how many different ways we can understand the complex system of language learning and teaching.

Research on the relationship between listening comprehension strategy use and the variable i.e. gender will provide insight to IELTS teachers' taking into account the right factors in language learning strategy training in general and a listening focused Styles and Strategies-Based Instruction (SSBI) in particular. It will also offer invaluable feedback to curriculum designers and textbook or module writers on the effects of students learning style preferences on their strategy use to take necessary measures. Although Studies indicated that EFL students use different strategies both in type and frequency in learning listening, they did not address one of the important variable i.e. gender on learners' listening strategy use especially at IELTS classes.

2. Methodology.

Both qualitative and quantitative approaches were used for the data collection and data analysis phases of the study. The quantitative part of the research targeted the statistical analysis of questionnaire results which described students' learning Listening Skills in English as a foreign. The qualitative aspect of the study was the qualitative analysis of data actually to expand and elaborate the quantitative results and to find the level of learners' use of the three types of listening comprehension strategies including metacognitive, cognitive, and socio-affective strategies. To collect data, the participants were asked to participate in the listening proficiency test to determine their level of proficiency in listening comprehension. Firstly and for the validation stage, the learners accepted written consent forms. Then the questionnaire was administered to IELTS learners to determine their listening strategy use.

3. Participants.

The participants of this study were 60 language learners at IELTS preparation courses at Shokouh language institutes 30 of whom are male and the others are female at intermediate level. They are representative sample of Iranian EFL learners in IELTS classes in Iran. All participants were native speakers of Persian aged between 19 and 30.

4. Procedure and Instruments.

In order to study the relationship between students' gender and listening comprehension strategies employed by them, one structured questionnaires to find out learners use of cognitive, metacognitive and social/affective strategies by Vandergrift (1997). The questionnaire was firstly put forth based on studying a thorough literature review and also some similar studies on listening strategies use particularly those carried out Vandergrift (2003 & 2007). Afterward, it was validated via item construction and at times, items adaptation, expert judgment, and field-testing. In order to validate the questionnaire more, pilot study was conducted on twenty subjects from the target population.

Accordingly, the reliability of the questionnaire was calculated at an aggregate level; the Cronbach alpha test was used on SPSS 16 for Windows (Pallant, 2005) and the test result had a good internal consistency with the alpha coefficients of .92 for the listening strategy questionnaire.

The concluding questionnaire had 32 items taking account of metacognitive, cognitive, and social/affective strategies. The scores were on a five-point scale with strongly agree, agree, no opinion, disagree, and strongly disagree. Also, the statements were subdivided into three sections the statements: items 1 to 10 determined Metacognitive strategies use preference, items 11 to 29 determined. Cognitive strategies use preference, and the remaining ones determined social/affective strategies use preference.

In detail, the metacognitive questions demonstrated the way learners developed a series of cognitive steps to do a listening task, such as advanced organization, selective attention, double checking monitoring, and one's performance evaluation. The cognitive processing questions verified the ways learners used information to give support to comprehension such as inferencing meaning from linguistic cues, describing what is heard, or using a dictionary for unfamiliar vocabulary. In the social/affective ones, the learners were involved in interacting with his/her interlocutors in a conversation and showed how they managed their emotions.

To collect data, the participants were asked to participate in the listening proficiency test to determine their level of proficiency in listening comprehension. Firstly and for the validation stage, the learners accepted written consent forms. Then the questionnaire was administered to IELTS learners to determine their listening strategy use.

Before administration of the questionnaire, the instructors showed how to do listening activity. According to Vandergrift et al. (2006) in this way, learners by doing a specific task would find how to give their responses. The significance of the research and learners' cooperation to respond carefully in making the results of the research more reliable was emphasized. The learners were guaranteed that all collected data would be kept anonymous. The questionnaires were distributed among the subjects to be fulfilled and all these procedures took just about 60 minutes.

For getting better results, Learners were required to ensure their responses and. Consequently, the response rate was 100% and none of the completed questionnaires had to be discarded.

5. Results.

According to the results, the most frequently used component of cognitive strategies among male students was using material in the answer sheet to guess the meaning (M = 3.83, SD 0.42). The least used component of the strategy was practicing sounds in the target language that are very different from sounds in L1 (M = 1.89, SD 0.78).

Based on the obtained data, the most frequently used component of cognitive strategies among female students was using material in the answer sheet to guess the meaning (M = 4.7, SD 0.62).The least used component of the strategy was practicing sounds in the target language that are very different from sounds in their own language to become comfortable with them (M = 1.7, SD 0.89).

Research question number 2 was to find out if there was any significant relationship between gender and the use of metacognitive strategies in listening comprehension. Metacognitive strategies were divided into 11 Items.

6. Discussion and Conclusion.

The findings of the study offered a number of conclusions. Firstly, the students most frequently used the item using material in the answer sheet to guess the meaning of cognitive strategies to deal with listening tasks in IELTS. This result suggested that in IELTS listening courses an emphasis should be given to teaching other strategies. One advantage of using material in the answer sheet in IELTS listening tasks is that it reduces dependency on memory (Buck, 2001, p 83). Consequently, for example, in some sections of IELTS Listening, there are a number of items that students would need to have a very good quality of memory to answer the items regarding a single hearing of the text, chiefly for questions where candidates have to fill in the blanks. Therefore, working on the items making guesses about the topic based on what has already been said by expanding their studies on different fields and making a mental summary of information presented in a listening task by working on visual images of the tasks. In fact, these findings imply that Iranian EFL students did not spend more time boosting and working on different listening strategies after class. As a final point, as there was no significant difference between the students' use of cognitive strategies, concentrating on the subcategories of the given strategies would be helpful in extensively working on weak and strong points of Iranian IELTS candidate.

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The Role of Marketing Mix on Brand Value

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Abstract. With increasing competition and emerging phenomena such as global markets, domestic industries of each country should increase their competitive advantage to stay in the arena. Consumer marketing is one of very effective strategic tools in the field. In this type of marketing, brands are often starting point of differentiation between competitive offers, such that have a crucial impact in success of organizations. The main purpose of this study is to examine the impact of marketing mix elements on special brand value in airline and travel agencies of Tehran. The present study is applicable objectively and in terms of method of data collection and analysis, it is a descriptive and correlation. Due to infinity of the population (customers of 143 travel agencies), there was used simple stratified sampling method and Kerjsi-Morgan Table and there were selected a sample size with 384 persons. It was collected using questionnaire data tools from the sample size. The research results suggest that marketing mix factors have affected variable of brand value and its components other than price on special brand value, price promotions on brand awareness and brand value.

Keywords: marketing mix elements, brand value, brand awareness, brand loyalty, perceived quality

1. Introduction.

The real value is not inside product or service, but this value is in mind of customers actually and potentially and it is brand that relates the value in their mind. Therefore, all organizations and people tend to be managed as a brand (Kapferer, 2008). A brand that create a good image in mind of customer is vital to manage product and marketing communications (Erenkol & Duygun, 2010). A powerful brand will increase customer satisfaction, repurchase and loyalty (Keller & Lehmann, 2006).

Today, customers influence processes of doing affairs and producing goods and services, and developing competitiveness knowledge. The known brands can increase customers' loyalty by effectively and efficiently manage relationships, create suitable and deliver value to them, and ultimately improve and enhance performance and productivity of company (He, Li & Harris, 2012). Results of the activities can be seen in the created image by customer on producer company before buying and using products and services.

On the other hand, marketing activities affect special brand value and by knowing how the activities play role in brand value or damage it, marketing managers can develop effective marketing programs (Lau & Phau, 2007).

If we can determine the relationship between marketing mix elements and brand equity, particularly its dimensions, decision-makers can decide on how to use the elements in company. They can maximize special brand equity and ultimately achieve sustainable profitability. Therefore, this study examines effect of the selected marketing mix on brand equity in airline and travel agencies in Tehran.

Research Literature

According the conducted studies, by examining 12 brands in different Korean and American markets and cultures, as well as using the theory of hierarchy model effect, Yoo and Donthu (2001) have provided relationships for three dimensions of brand equity, i.e. brand awareness/brand associations, the perceived quality and brand loyalty that brand awareness affects the perceived quality and the perceived quality will leads to brand loyalty.

Special Brand Equity: Special brand equity is defined as a set of assets and liabilities linked to a brand (Aaker, 1991). There have been various provided definitions for special brand equity. In general, it can be said special brand equity is a multidimensional concept that it can be increased by strengthening its dimensions. The dimensions include brand loyalty, brand awareness, the perceived quality, brand association and other brand assets. Strengthen all aspects could lead to special brand equity (Aaker, 1991).

Marketing Mix Factors: they refer to a set of marketing tools that a company uses them to achieve its marketing objectives in target market. McCarthy divided them into four groups and called them as 4P:

1. *Price*: money that customer should pay for a product (Kotler & Armstrong, 2000).

2. *Place:* the conducted activities by company to provide its products for consumers (Kotler & keller, 2001).

3. *Promotion:* sales promotion operation and series of communication programs on consumers. In other words, they are series of promotional activities such as advertising, personal selling, sales promotion and public relations that are used to achieve objective of selling (Village et al, 2009).

4. *Image of store:* a closed concept in mind of customer that part of the concept relates with functional features and the other part relates with psychological features of store (Karbasivar et al, 2011).

5. *Cost promotion:* it includes items such as decline price in short-term, for example, selling special coupons of distribution, packing coupons, trading without interest, discount and repayment (Aaker, 1991).

Price and Special Brand Equity: Most consumers believe that price will be determined according supply and demand in market, so price is an indicator of product quality. Given the positive relationship between price and the perceived quality of product, consumers consider price as a criterion of product quality (Keller, 2003). Also, in some cases, the relationship between price and the perceived quality may be reverse, so if there are high prices, competitive advantage will be threaten among competitors; it is common especially in industrial markets (Baldauf et al, 2009). In terms of cost savings for consumer, low prices can be considered as a positive point, but it may that consumer think that company has reduced quality of its products by offering a lower price (Yoo et al, 2000). Therefore, effect of price on special brand equity is associated with features and type of market, so price is an important factor in decision to buy on industrial markets, but it is not true in other markets (Van Rielet al, 2005).

Product and Special Brand Equity: product name can be associated with a lot of information about the product and thus it can play a central role on the perceived quality of product (Grewal et al, 1998). Features and specifications of a product are always the most important factor affecting brand experience for consumers. Van Riel et al believe that physical properties of a product have significant impact on brand equity (Van Riel et al, 2005). Some tangible product attributes include quality and some non-physical attributes of product; they are factors that affect forming the perceived quality by consumer (Chen et al, 2011). Designing attractive packaging for goods will absorb consumers (Huang & Sarigollu, 2012).

Basic Hypothesis of the Research: marketing mix elements affect special brand equity in airline and travel agencies in Tehran.

Sub-Hypothesis of the Research:

H1: brand prices have a positive impact on the perceived quality of the brand.
H2: good image has a positive impact on brand awareness.
H3: good image has a positive impact on the perceived quality of the brand.
H4: distribution cover has a positive impact on brand awareness.
H5: distribution cover has a positive impact on the perceived quality of the brand.
H6: distribution cover has a positive impact on on brand loyalty.
H7: brand advertising has a positive impact on brand awareness.
H8: brand advertising has a positive impact on the perceived quality of the brand.
H9: brand advertising has a positive impact on brand loyalty.
H10: price promotion has a positive impact on brand awareness.
H11: price promotion has a positive impact on the perceived quality of the brand
H12: brand price has a positive impact on special brand equity.
H13: mental image has a positive impact on special brand equity.
H14: brand distribution has a positive impact on special brand equity.
H15: brand advertising has a positive impact on special brand equity.
H16: price promotion has a positive impact on brand equity.

2. Methodology.

The used method in the research was descriptive and correlation that has been carried out as field. Its population include customer of 143 agencies that they are unlimited, which there was extracted a sample containing 384 people based on Morgan Table (1970). There was used simple stratified sampling method in the research, so that there were 20 agencies on the first floor and sample size was selected in the second floor of each agency by considering sales volume. The standard questionnaire of Yu, Dante and Lee (2001) with 31 items to collect data, which it was accordance with research and corrected using elites' thoughts. Its reliability was confirmed using Cronbach's alpha coefficient after proliferating 30% of the questionnaires that can be seen in Table 1. The SPSS software was used to analyze data. The data was analyzed in both descriptive and inferential statistics (Kolmogorov-Smirnov Test, Pearson correlation coefficient, regression analysis and t-test on significant level $p \leq 0.05$.

3. Data Analysis.

According to the collected data and results of descriptive statistics, demographic information of customers of travel agencies in Tehran are as follows: 34% female and 66% male; 2% with secondary school degree, 11% with AA degree, 21% with bachelor's degree, 26% with MSc and 40% with PhD degree.

The Kolmogorov-Smirnov test was used to determine data normality. Table 2 shows results of data normality. As seen in the Table in this test, in all variables, probability levels (p-value) are greater than the error level 0.05 ($p \geq 0.05$). According p-value and lack of rejecting H0, data distribution is normal.

4/ Discussion and Conclusion.

Results of Duki Test indicate that impact of marketing mix on the dependent variable is as follows: 1) distribution cover, 2) cost of advertising, 3) image of store, 4) price promotion, 5) price.

In terms of priority, factor of distribution cover has the most impact and factors of price promotion and price have the least impact. According the studied variables of brand equity, the variables are classified in three homogeneous groups so that the impact of the variables is different on each floor. In fact, it can be said factors of price promotion and price have no impact on brand equity.

In H4, H5, H6 and H14, this means that brand widespread distribution decreases the considered time to search shop, facilitates purchasing and provide the related services easily. Therefore, if distribution intensity is increased, consumers will have more time and benefit from it and get greater value by receiving a product. Such added value will lead to more consumer satisfaction, brand loyalty and brand equity finally. It is consistent with the obtained findings by Iranzadeh et al (2012).

In the offered hypotheses about advertising and brand equity dimensions, according the obtained results using statistical analysis, the relationship in H7, H8, H9 and H15 is in a significant level. In other words, promotional activities such as advertising and offering discounts will result to brand identification and recall. However, promotion cannot create such a sense in consumers. It is consistent with the obtained findings by Smith (1992) and Huang and Sarigollu (2012).

Image of store is one of factors influencing brand equity and its components that in consistent with statistical analysis of H2, H3 and H13, there is a good relationship between predictor and criterion variables. Stores with a good image attract more respect, calls and visits by potential customers. In addition, the stores seek more satisfied customers and lead to positive activities and oral communication between consumers. Therefore, distribution of a brand through a place with good mental picture comparing with a place with bad mental picture will create positive brand associations. In the other hand, the repeated campaign will increase possibility of considering a brand in a complex that it facilitates selecting brand by consumer. More advertising indicates more brand associations and strengthen positive attitudes to brand. The results are consistent with the obtained findings by Aaker (1991 and 1996), Karbasi et al (2011) and Raj (2005).

The results showed that according H1, brand price has a positive impact on the perceived quality of product by customers. It is consistent with the obtained findings by Raj (2005), Yu, Danto and Lee (2000). According H12, brand price has no impact on brand equity. It is consistent with the obtained findings by Sehat et al (2012) and Farahani (2013).

According H10 and statistical findings, there is a weak relationship between price promotion and the perceived quality of. Meanwhile, H11 and H16 show no relationship between predictor and criterion variables.

Results of the present study have several important implications for strategic brand management. Firstly, importance of a strategic approach is very clear for management. Creating special brand equity and not sales, is a measure for making decisions about programs of specific marketing mix elements. Brand management has exclusively focused on sales and its marketing activities may be easily detected (e. g price reduction activities), which it likely leads to increase sales in short-term, but may destroy brand equity long-term. The results showed that in their efforts to create brand equity, managers should focus primarily on activities of sales promotion (advertising), distribution cover and create a positive image of agency. It is recommended to managers of travel agencies that consider a large volume of sales promotions such as special discounts for customers and promotional vouchers. It is also recommended that in price promotions act in such way that increasing profits will not reduce quality of products and provide fields for consumer's loyalty and frequency of purchase by satisfying consumer.

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The Relationship between Distributive and Organizational Procedural Justice, with Organizational Citizenship Behavior with the Mediation of Job Commitment

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Abstract: The fundamental aim of this study was to investigate the relationship between 2 dimensions of organizational justice on Organizational Citizenship Behavior (OCB) with the mediation role of job commitment among Customs employees in Golestan province. The population consisted of 112 employees, for the purpose of achieving the research objectives; a random sampling was used in this study and 92 employees were selected according Morgan table. To collect data, the reliability and validity of the questionnaire have been reported and estimated by the researchers. Then, the questionnaire of organizational justice, job commitment and organizational behavior were used and administered among participants. Organizational justice was investigated in two dimensions including distributive justice, procedural justice. In order to analyze the data, the LISREL software was used. The results of the structural equation showed Path coefficient of the impact of distributive justice on citizenship behavior with the mediation of job commitment is 0.11. In other words, relationship was significant and positive. On the other hand, Path coefficient in the relationship between job commitment and organizational citizenship behavior is reported to be 0/47; furthermore, T, procedural justice on job commitment was estimated 4.38 and 0.10 respectively. Because T was reported to be 0.99, it can be concluded that a significant relationship has not been established. The results also suggested that managers should plan to improve the perception affairness in payments and the laws and regulations by employees. In this way, not only the job commitment will be increased, but also job and voluntary self-conscious behavior will be received by employees.

Keywords: Distributive Justice (DJ), Procedural Justice (PJ),Organizational Citizenship Behavior (OCB)

1. Introduction.

Organizational citizenship behavior is a self-conscious and voluntary behavior that one is not officially encouraged because of doing it. However, the behaviors continuously and consistently will improve effectiveness of organizational success, on one hand, and will increase employees' satisfaction, on the other hand. Oregon considers five components for organizational citizenship behavior: fairness, altruism, social customs, working conscience and civility. Researchers showed that people accept a certain level of inequality. In most of their researches, they stated that organizational justice is divided into three dimensions: distributive justice, procedural justice and interactional justice.

There have been done numerous studies on procedural and distributive justice. Most of the researches have been based on the conducted work by Tibet and Walker who discussed various techniques to resolve disputes. Primarily, they emphasized on influence of a person on the made decisions and processes that led to take the decisions. Tibet and Walker named the phenomenon as the effect of process control. Studies on the effect of process control can be the best documented phenomenon on procedural justice that Leventhal continued it. He examined issue of distributive and procedural justice beyond controlling processes. If people recognize the procedures are used to achieve fair results, they will show a positive reaction; if they feel the procedures are used to achieve unfair results, they will show a negative reaction (Raminmehr et al, 2009, 72-75).

2. Organizational Justice.

Fernandes, quoted by Ganjinia (2006), considers organizational justice as fair treatment of organization with its employees.

3. **Distributive Justice.**

Distributive justice contains three basic principles:

Principle of fairness: it implies that resources and rewards should be distributed based on individuals' participations or units;

Principle of equality: it states that resources and rewards should be distributed among units and personnel equally.

Principle of need: it is the third principle of distributive justice, which briefly states that resources and rewards should be distributed among units and personnel based on their needs. The principle has no sub-rules (Vodadi, 2010, p. 82).

The perception of distributive justice of an organization at high levels will lead to increase investment of personal resources of staff in the organization.

Therefore, it can be explained that people choose a standard reference based on the formed schema in their mind. According the hypothesis, stable people have fairer understanding of distributive justice in their mind. Scientists believe that high perception of distributive justice in organization will result significant increasing efficiency of organization.

4. Procedural Justice.

Procedural justice is related with fairness of official decision policy.

There are six criteria to evaluate personnel on common fairly procedures of organization; the procedures suggest that judgments should be taken based on accurate data, without prejudice, consistently and continuous actions among people, a mechanism to remove disadvantages, taking into account opinions of groups. Barnett and Clermans (2006), Cloibit, Georgia et al (2001) found that even procedures to assess interviews or process of studying allocation are important because they have indirect effect on perceptions on organization's procedural justice and its future sense of ownership (Sieger et al, 2011, p. 81). The results (Zapata-Filan, 2009) indicated that the perceived organizational justice has a significant relationship with duty performance of employees. If they have a good feeling in organization, they will do their duties effectively and help rising organization.

Researches on institutional equity have been considered as base of human social interaction and they have been thought as decisions taken in organization. They have been defined as the used procedures to decide by managers as well as interpersonal behavior of employees (Kim et al, 2004).

5. Organizational Citizenship Behavior.

Blocky, quoted by Hamdi (2005), defines organizational citizenship behavior as behaviors that are out of range of behaviors in workplace, but they are important to create a favorable social and psychological environment in workplace. They have become as a widespread field of management and organizational studies on past 25 years. Likely, people know how citizenship behavior for specific business situation and try to do it effectively (Bie Rey Guard, 2012).

6. **Job Commitment.**

French and Savard, quoted by Kaminian, define job commitment as bind with something, loyalty and a state that a person has a powerful positive emotion about something.

Now main issue in this study is whether there is a significant relationship between organizational justice with citizenship behavior by considering mediation role of job commitment among staff of General Administrations of Golestan Customs.

7. **Hypotheses.**

1. There is a significant relationship between distributive justice with employees' job commitment.
2. There is a significant relationship between procedural justice with employees' job commitment.
3. There is a significant relationship between distributive justice with organizational citizenship behavior by considering mediation role of job commitment among employees.
4. There is a significant relationship between procedural justice with organizational citizenship behavior by considering mediation role of job commitment among employees.

8. **Analysis**.

In this study, there were distributed 102 questionnaires and 92 questionnaires were gathered. There were added 10% to the sample volume and 92 questionnaires were distributed. There were extracted 92 questionnaires from the collected questionnaires.

The questionnaires were calculated as follows: job commitment with Cronbach's alpha coefficient 0.97 and 7 questions; organizational citizenship behavior with Cronbach's alpha coefficient 0.92 and 8 questions; distributive justice with Cronbach's alpha coefficient 0.93 and 5 questions; and procedural justice with Cronbach's alpha coefficient 0.95 and 6 questions. Considering number KMO (greater than 0.7) and significant number of Bartlett test (sig< 0.05), we can say that the data is suitable for factor analysis and has the required conditions.

9. **Hypotheses Test.**

The correlation between latent (hidden) variables was confirmed due to significant level (sig< 0.01 and sig <0.05). The research hypotheses are examined using software Lisrel. The model was assessed using maximum likelihood ratio; to determine the model fit, there were used chi-square test on degrees of freedom (df2x), comparative fit index (CFI), fitness index (GFI), adjusted index of fitness (AGFI), normed fitness index (NFI), non-normed fitness index (NNFI) and root mean square error of approximation (RMSEA). Results of fit goodness index in structural model indicate the model fitness because RMSEA< 0.05 represents acceptable fit of structural model. The values of CFI, GFI, AGFI, NFI and NNFI are more than 0.9. The path coefficients and significance between models have been obtained too. As can be seen, path coefficients are significant for three correlations in level of 0.05 (t> 1.96 and t< -1.96) and it has not been significant for a relationship.

10. **Results**.

H1: There is a significant relationship between distributive justice and job commitment of employees. There was obtained 0.23 as path coefficient between distributive justice and job commitment. In the relationship, t statistic was 2.29 that its value is higher than significant threshold (1.96). According the mentioned matters, it can be concluded that there is a significant positive relationship between distributive justice and job commitment. Therefore, H2 of the research is confirmed.

H2: There is a significant relationship between procedural justice and job commitment of employees. The fitness model shows path coefficient between procedural justice and job commitment is 0.10. Since t-value for this factor is 0.99, it can be concluded that the obtained coefficient is not significant. Therefore, H3 is rejected. In other words, there is no significant relationship between procedural justice and job commitment.

H3. There is a significant relationship between distributive justice with organizational citizenship behavior by considering mediation role of job commitment among employees. Path coefficient of the relationship between job commitment and organizational citizenship behavior is 0.47. T-statistic for this coefficient is 4.38. Therefore, there is a significant positive relationship between job commitment and organizational citizenship behavior. On the other hand, the obtained path coefficient and significant number for the relationship between distributive justice and job commitment are 0.23 and 2.29 respectively. As a result, according mediator role of staff job commitment, the obtained path coefficient for the relationship between distributive justice and organizational citizenship behavior is 0.11. Therefore, H5 is confirmed.

H4. There is a significant relationship between procedural justice with organizational citizenship behavior by considering mediation role of job commitment among employees. The fitness model shows path coefficient between job commitment and organizational citizenship behavior is 0.47. t-value for this factor is 4.38. Therefore, there is a significant positive relationship between job commitment and organizational citizenship behavior. In the other hand, path coefficient between procedural justice and job commitment is 0.10. Since t-value for this factor is 0.99, it can be concluded that the obtained coefficient is not significant. Therefore, H6 is rejected.

11. **Discussion and Interpretation.**

H1 confirmed significant positive correlation of distributive justice on job commitment that it is consistent with the obtained results by Chow et al (2013), Sorensen (1985), Ellen and Mir (1990) and Lambert (Lambert & Hoogan, 2009; Lambert et al, 2008; Lambert et al., 2002; Lambert, 2003). The results also showed that perception effect of procedural justice is stronger than distributive justice, which is in line with the conducted researches by Folger and Kenoski (1989) and Sweeny and McFarlin (1993). It also showed that procedural justice is a better predictor of emotional commitment of employees than distributive justice. This finding means that fairness of compensation practices is more effective over fairness of services received in strengthening emotional interest.

H2 confirmed lack of the relationship between procedural justice with job commitment that it is consistent with the obtained results by Chow et al. In this regard, Cohen and Liu (2011) found that commitment has a great effect on organizational citizenship behavior and performance of teachers.

H3 confirmed the relationship between distributive justice with mediation of job commitment on citizenship behavior that can be explained using theory of equality of Adams. Accordingly, if employees' services are not compensated, it is likely that they will show fewer organizational citizenship behaviors because they are voluntary behaviors and outside job necessities. People avoid voluntary behaviors to response understanding unfairness. They can match ratio of the perceived fairness on basis of job commitment. Accordingly, people job commitment in organization may be increased or reduced by considering their understanding of rewards (distributive justice). Cho et al (2013) confirmed such a relationship. Also among aspects of organizational justice, distributive justice and procedural justice have significant positive impact on organizational commitment that it supports the obtained results by Beton Kurt et al (2005), Wiswoswaran et al (2002), Samad (2006) and Kumar et al (2009; quoted by Mortazavi, 2000). Since procedural justice is controlled by organization and cannot allocated for a certain person, the conducted efforts by organization for procedural justice will increase long-term relationship between staff with organization in the future.

In H4, there is no relationship between procedural justice with mediation of job commitment on citizenship behavior. It is consistent with the conducted researches by Chou et al (2013), while it is not

consistent with the obtained results by Moorman (1991), Ganjinia et al (2009), Siegr et al (2011), which in his study on family companies confirmed that the perceived justice (distributed-procedural) has a strong positive relationship with affective commitment and job satisfaction. The results are not consistent with the obtained results by Moradi Chaleshtari et al (2011). They showed a significant relationship between procedural justice, organizational citizenship behavior and organizational practices. When employees understand organizational processes fairly, they will spend less time for their complaints about minor issues, don't consider working problems as large, have a positive image on their organization and help their colleagues.

12. **Conclusion and Recommendations.**

H1

Confirming a significant positive relationship between distributive justice and job commitment (sub-hypothesis 1) suggests that when employees trust to the distribution of resources and rewards, they will do more actions in organization and more participate in work values, which they are aspects of job commitment, therefore, it is recommended that:

- Managers consider more accurate planning to motivate staff through fair allocation of financial rewards and providing medical facilities;
- Training time management and evaluation of staff time and considering their considered time and satisfying employees on organizational receivables and understanding fair of organization.
- Responsibilities and job consequences are consistent with the required job. In this way, they have more understanding on distributive justice to be interested and job satisfaction.

H2

Confirming lack of a significant positive relationship between procedural justice and job commitment (sub-hypothesis 2) show that when employees understand organizational processes fairly, they will spend less time for their complaints about minor issues, don't consider working problems as large, have a positive image on their organization and help their colleagues, therefore, it is recommended that:

- Seeks to ensure that managers are aware of personnel concerns on organizational decisions:
- Honesty and sense of responsibility of managers to staff work life is controversial because they are commitments for their assessment of procedural justice;
- Managers should show their concern about job choices of employees and discuss with them to take decisions and employees accept the taken decisions as which managers' explanations can be revisable in staff thought default and convince them;
- Managers are obliged to respond and provide clarification for staff and avoid command and communicated procedures inexplicably to increase their desire and passion to do job and enthusiastic staff to respond their career demands that will result to more job commitment.

H3

According the received results from confirming the relationship between distributive justice on job commitment and its significant positive relationship with organizational citizenship behavior, it is recommended to managers that:

Hold training courses to meet different dimensions of organizational citizenship behavior of employees and managers;

Create systematic methods for service compensation and fairly payment system to create distributive justice in organization and consider consequences such as promotion, compensation and performance evaluation (distributive justice);

Indicators of perception of distributive justice i. e. fairness of payments, fairness of applying punishments and fair distribution of rewards such as job responsibilities and career consequences;

Try to more participate employees in decision-making process (procedural justice) on allocation of rewards..., so that rules, regulations and procedures of doing the matter are clearly explained and procedures for allocating rights and benefits to all personnel are implied equally. Decisions are made for each employee without any discrimination. Trust will lead to develop citizen behavior. In workplace, confidence in supervisors will result to cohesion, empathy and cooperation. By evaluating average the written criteria in aspect of perception of procedural justice, it is identified that the same procedures related to facility, rewards and punishment are fair criteria for promotion and fair work practices.

Try to get comments and encouraging staff to prevent organizational problems and programs to improve organizational effectiveness.

H4

Due to lack of procedural justice on job commitment in organization and consequently citizenship behavior (sub-hypothesis 5), it is suggested that upgrades are done in a society based on competency and work procedures are based on rules and laws. Decisions are made clearly so that be tangible and understandable for all staff and the regulation and rules and procedures are explained for all staff that it can be executed through in-service training or question and answer sessions with managers. Processes of doing works, convenience, rewards, punishments, upgrades and dry and soulless bureaucracy in reduced administrative and procedural

relationships rather than the rules. Procedural justice is source of satisfaction and positive evaluation of people on organization and they follow their individual and short-term interests with interests of a group or organization. Promotion criteria and allocation procedures of wages and benefits are clearly defined and decisions are taken away from any discrimination and individuals show more citizenship behaviors.

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The application of ICT in e-Assessment and e-Learning in language learning and teaching

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Abstract.
The advent of computer and ICT thereafter has introduced many irrevocable changes in learning and teaching. There is substantially growing need for the use of IT and ICT in language learning and teaching. In other words, the integration of Information Technology (IT) into online teaching is of vital importance for education and assessment. Considering the fact that the image of education is undergone drastic changes by the advent of technology, education systems and teachers move beyond the walls of traditional classes and methods in order to join with other educational centers to revitalize education. Given the advent of distance learning, online courses and virtual universities, e-assessment has taken a prominent place in effective teaching and meeting the learners' educational needs. The purpose of this paper is twofold: first, scrutinizing e-learning, it discusses how and why e-assessment is becoming widely used by educationalists and administrators worldwide. As a second purpose, a couple of effective strategies for online assessment will be enumerated.

Keywords: ICT, e learning, e assessment, online assessment.

1. Introduction.

The new innovations in the area of communication and technology, more particularly. Information Technology and ICT have made remarkably changes and improvemnts in every aspect of life. The third millennium witnessed a revolution in education thanks to the advent of IT and ICT. Accordingly, web-based learning will continue to expand and provide one of the chief resources for language learning in this century and assigns new challenges and duties on the modern teachers; in fact, the tradition of English teaching has been markedly changed with the remarkable entry of technology. Moreover, technology provides so many options as making teaching interesting and also making teaching more productive in terms of improvements. As Cummings and Dawkins (1998) put, information technologies help in promoting opportunities of knowledge sharing throughout the world and can help the teachers and students having up-to-date information and knowledge since accurate and right information is essential for effective teaching and learning. The new era is the age of globalization; thus, the growth of ELT through technology is of great importance to grasp on various foreign languages particularly English language. English Language Teaching has been with us for many years and its significance continues to grow by IT. With the integration of IT with e-learning, e-assessment lies at the heart of education and it becomes the most enterprise in any educational systems in such a way that it is impossible to work in either field without being concerned with the other one. E-assessment can take different forms including the use of e-testing, e-portfolios, social software (such as wikis and blogs) and other approaches. As the findings manifest, there are many benefits to using e-assessment that will be discussed in present paper.

2.The Internet and language learning.

The Internet offers the best way to learn language other than immersion in an English speaking milieu. The advantages of online learning, can be summarized under the following headings:

1) Access – the internet offers the possibility to experience English without the need of travel. Even without the need of leaving home or bedroom.

2) Flexibility – the internet allows for users to learn language when they want, where they want.

3) Response – the internet offers the possibility of instant feedback to learners. This greatly enhances the learning experience.

4) Repeatability – the learner can encounter the language in a repetitive fashion until mastery is achieved.

5) Durability – the internet is 24/7. It never tires. It does not take coffee breaks.

6) Modality – the internet is a multimodal learning tool. It stimulates in a rich sensory and cognitive and thus fertilizes language acquisition successfully.

7) Specificity – the internet allows the language learner choice and variety in both what and with who will be learned. Learning can be tailored to the language learner s precise makeup and needs.

8) Cost – the internet is a business model which due to economies of scale, can offer services for pennies. It also offers to widen access through a pay as you can dynamic.

The internet-mediated communication allows users to share not only brief messages, but also create lengthy documents - thus facilitating collaborative writing (learning). Furthermore, learners can share graphics,

sounds and video. Thus, the internet helps create an environment where authentic and creative communication is integrated into all aspects of the course.

4. The application of ICT in foreign language teaching

The integration of information and communications technology in teaching and learning is considered as a medium in which a variety of approaches and pedagogical philosophies may be implemented.

However, ICT as a teaching aid is more complicated in that it demands more specific skills from the teachers. The development of ICT – electronic mail, internet, multimedia, possibilities to use collaborative platforms, undoubtedly, influences the process of using them in everyday classroom teaching and learning. ICT no longer serves to be a simple additional means but ICT is an indispensable part of the modern and contemporary learning environment.

The application of ICT gives more opportunities for communication between peer learners: they can exchange information in real time, they can participate in blog discussions, work in teams on different projects, exchange emails, search for information, etc. By using the authentic material provided by the Internet, we will have a better insight into the culture of the country and people whose language we study [12,15].

There is significant evidence of the benefits and advantages that the use of ICT can have on learners. The effective use of ICT impacts on learners and various aspects of the learning process can be summarized as follows [4]:

- ICT increases learners' motivation and thus enhances personal commitment and engagement;
- ICT improves independent learning;
- Learners' collaboration and communication are more important;
- Learners' attainment and outcomes are improved.

As for the learners perceptions of ICT, students work independently with technologies with the goal of arriving at a specified level of mastery of a given knowledge set. At the same time, it provides flexibility to learners which are a must for mastery of learning and quality of learning. The use of ICT in language learning not only involves pedagogical changes for teachers but also involves environmental and pedagogical changes for learners who are traditionally used to face-to-face teaching in classrooms. Although an increasing number of learners have access to online technologies and use

ICT for personal interactions, they find it challenging to use ICT in an educational context.

3. IT in Language Teaching.

According to Daintith (2009), Information technology (IT) is defined as the use of computers and telecommunications equipment to store, retrieve, transmit and manipulate data and it is used as a tool to facilitate Interactive Learning. As Hussain (2005) notes, IT can be used in classrooms in presentation and practice phases as the following ways:

•*Audio-Visuals and Animations***:** Audiovisuals, video conferencing, short animations, virtual reality, etc can be used in teaching learning process to present or recycle new language to learners.

•*Multimedia:* Development in computers, communication, electronics and other

Multimedia tools provide a wide range of sensory stimuli.

•*Community resources:* An electronic community allows students to engage in dialogue with each other, their teacher, experts and teachers in different parts of the country or the world.

•*Individualized instruction:* Technology can be used for individualized instruction in order to bridge the gaps between the teaching styles and the learning styles.

•*Digital devices:* The digital devices like cameras, scanners can be used for instruction.

• *Online materials:* The online materials used in the educational setting.

• *Teacher-parent interactions and Teacher- teacher interactions*

• *Online testing:* The teacher may prepare a question bank or an objective type test and place it on the network. The students answer and submit the test. The immediate feedback and scores can be obtained by the student. The evaluation can be done by means of assignments in the form of presentations, documents, and audio visuals, drill and practice, online quiz in various subjects, etc.

From above it is quite obvious that the benefits and influence of IT in education in the classrooms cannot be underestimated; therefore, as an effective and successful teacher, we should be able to find suitable ways and means to improve teaching techniques by using IT.

●Students use information technologies to:

1. Participate in a media revolution, profoundly affecting the way they think about and use information technologies.
2. Improve the ways of learning in new learning fashions
3. Extend the ability and skills of applying their learning in real situation.
4. Working in groups for cooperative and collaborative learning
5. Developing self-learning habits at their own pace and time.
6. Learn with the teacher rather by the teacher.
7. Develop inquiry-learning habits.

8. Use right information at right time to achieve right objective.
9. Review and explore qualitative data.
10. Exchange learning experiences and information with others students and teachers living anywhere in the world.

●Teachers use the information technologies to:

1. Present the material in more interesting and attractive way.
2. Guide and help students in searching the qualitative material.
3. Make best use of time.
4. Coach the students.
5. Provide individualized instruction.
6. Direct the students toward cooperative as well as collaborative learning activities.
7. Prepare learning material for students, rather teaching in conventional situations.
8. Diagnose the learning problem of students and help them to overcome.

4. e-Learning.

According to Tavangarian, Leypold, Nölting and Röser (2004), E-learning or web-learning is currently huge buzzword in education includes all forms of electronically supported learning and teaching, including educational technology . Abbreviations like CBT (Computer-Based Training), IBT (Internet-Based Training) or WBT (Web-Based Training) have been used as synonyms to e-learning. In fact, E-learning allows us to be educated on any subject at any time in many different locations and it brings new dimensions in the world of education. It is commonly thought that new technologies can make a big discrepancy in distance learning .For instance, learners specially children can interact with new media, and develop their skills, knowledge, and perception of the world. Many proponents of e-learning believe that everyone must be equipped with basic and rudimentary knowledge in technology, as well as use it as a medium to reach a particular goal. Some of the advantages of the use of e-learning are indisputable and obvious. They stem from the opportunities offered by this type of systems. In fact, for those who have yet to experience the e-learning revolution, there is a treasure trove of rich benefits and exciting advances just waiting to be discovered, but some believe that there are also major pitfalls that must be carefully avoided.

Here are the advantages of e-learning for foreign language training that can be considered in several aspects (Burbles, 2004):

• Student can study anywhere as long as there is access to a computer with internet connection (education for all).
• They can work at own pace;
• User can accommodate different learning styles through different activities;
• Flexibility to join discussions any hour of the day;
• E-learning is cost effective.
• E-learning also offers individualized instruction, which print media, cannot provide, and instructor-led courses allow clumsily and at great cost.
• E-learning can target specific needs.
• Online instruction knows no geographic boundaries. Online courses link students from all over the world. •Students can share ideas in a culturally diverse setting with people from different social, economic, and experiential backgrounds.

Disadvantages of e-learning: The research findings indicate that there are some possible barriers and enablers to e-learning use as below (Burbles, 2004):

• Lack of personal community and connection (not for blended learning)
• Tech, toys, and teaching over learning
• Focus on memorization over learning core competencies
• Underutilized talents and facilities
•Learners with low motivation or bad study habits may fall behind.
•Without the routine structures of a traditional class, students may get lost or confused about course activities and deadlines.
•Students may feel isolated from the instructor and classmates
•Instructor may not always be available when students are studying or need help.
•Slow Internet connections or older computers may make accessing course materials frustrating.
•Managing computer files and online learning software can sometimes seem complex for students with beginner-level computer skills.

All in all, e-learning advantages and disadvantages are important to consider when organizations and individuals are making learning decisions, but what is universally agreed is that e-learning, whether offered as a stand-alone approach or mixed or blended with other training, is difficult to implement.

5. E-assessment.

According to Gomersall (2005), e-Assessment in present decade has played a pivotal role in people's lives and has been one of the key factors behind the success of people in education. The term e-assessment is a broadly-based one, covering a range of activities in which digital technologies are used in assessment. Such activities include the designing and delivery of assessments, marking – by computers, or humans assisted by scanners and online tools – and all processes of reporting, storing and transferring of data associated with assessments. In fact, e-Assessment is an alternative to testing since using only tests as a basis for assessment has obvious drawbacks. Some form of e-assessment at which a learner's attainment and progress come under review are as below:

●Formative assessment or diagnostic testing is a range of formal and informal assessment procedures employed by teachers during the learning process in order to modify teaching and learning activities to improve student attainment. It typically involves qualitative feedback (rather than scores) for both student and teacher that focuses on the details of content and performance (Crooks, 2001).

●Summative is the final assessment of a learner's achievement, usually leading to a formal qualification or certification of a skill. Summative assessment is also referred to as assessment of learning (Crooks, 2001).

6. Advantages of E assessment.

Gomersall (2005) enumerates the advantages of e-assessment as follows:

•Greater flexibility in when and where assessment can be taken

•Increased motivation for candidates through the use of media-rich elements in assessment

•Support for preferences in different learning styles and assessment approaches

•Immediate feedback to candidates (depending on the e-assessment type)

•Time savings for assessors through automatic marking (depending on the assessment instrument)

•Assessment management is easier and quicker

•Support for candidates who use assistive technologies in assessment

•Cost savings, quality assurance gains and improved administration through easy access and transfer of electronic evidence

•Assessing metacognition

•Knowing how to use knowledge

•Better exemplification for students and teachers

•Increased flexibility Assessments can be provided at a greater range of locations and times.

•More efficient and environmentally friendly administration;that is, e-assessment, and the associated e-administration of candidates, reduces the administration burden on centers.

Generally, e-assessment may be best used to free staff for tasks that humans do best. Administrative functions performed by the computer – scoring, recording, and transfer of data – will ensure greater accuracy and objectivity than is achieved by humans. However, a uniquely valuable attribute that e-assessment can offer to learners and practitioners is an authentic assessment experience. Computer-based assessments can be taken in the workplace, acquiring an immediate relevance. They may also replicate an authentic context through simulations, virtual worlds or use of audio or image files, so that the activity seems more real and purposeful for the candidate. The use of gaming software as a preparation for, or as part of, a summative assessment, increases the stakes in this respect, and, where development funding is available, has the potential to revolutionize assessment practice .

Leask (1999) lists the techniques based on ICT as follows:

- Electronic submission of written assignments
- Parallel print and on-line assessment options where students are given the choice of whether and how they use on-line tools in assessment tasks
- Publication of documents on the web
- Labeling of on-line diagrams
- Manipulation of on-line graphs
- Completion of on-line quizzes
- Completion of short-answer and multiple choice questions
- On-line exams with monitored and controlled start and stop times
- Any formative or summative task carried out in a web-based environment.

7. Conclusion.

Although, there are some disadvantages to use e-learning as well as e-assessment, students will get tremendous satisfaction from it. According to student surveys, e-learning has had a broadly positive pedagogical impact on students. What is of great importance is that e-learning and classroom learning can not be separated by teachers, but classroom learning can be enhanced by adding e-learning .For example, a discussion to continue dialogue after session can be fruitful for learners to improve their speaking. In fact, the focus is now how to make e-learning and e-assessment more effective and useful both for teachers and learners. E-assessment is not just about multiple choice objective testing; technology can be used to provide assessment opportunities not possible with pencil and paper. In brief, learning English is a lifelong process that preparing learners to learn

online is the greatest skill that teachers can offer since learn how to use some skills in order to acquire knowledge play a vital role in success. Given that e-learning and e-assessment are novel activities so there is much more to be done by researchers in this field to get a clear understanding for the future.

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Communication, source of management improvement through human capital interaction

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Abstract: The key to success is given by a concerned and honest communication as it represents both the essence of social behavior and relationships between people and the foundation of individual and entrepreneurial success. However, organizational communication constitutes leverage the success of any management system by the fact that is present in all actions undertaken by the organization. Practice shows that the basis for the competitiveness of an organization is effective management of human capital. The success of a company is in individual performance leading to a generalized victory. The level of employee performance is dependent on both the stimulus, training and the implementation of tasks.

Keywords: organizational communication, performance, human capital, motivation

Interpersonal communication is a field of study with a much greater importance than that of studying other areas of human behavior. Penetration and understanding and facilitate open communication system knowledge and personal way to those others, being able to clarify the hierarchy of people in the society according to certain criteria of value.

History and development of studying interpersonal communication system has undergone several major periods, roughly demarcated: Classical period (500 BC - 400 AD); Middle Ages and the Renaissance period (400 - 1600); modern period (1600 - 1900); Add to this, of course, the contemporary period. (Voiculescu, 1991)

In the nineteenth century literature in communication it is quite poor. Still keeping the contribution in the sphere of transmitting the message - such as that of Henry Innes, whose book "The rhetorical Class Book" (1834) - or within deontology, for example, the book of John Stewart Mill, "On Liberty of Thought and Discussion "(1859) or that of Herbert Spencer," Philosophy of Style "(1871).

The evolution theory of human communication system thus through a period of over 2,000 years to get into this century with a number of unknown and yet most essential: how emotions act on communication; report that forms between reason and behavior; motivations and their interdependencies communication. All these topics unsearchable are still waiting to be solved, for a better understanding of themselves and for rational actions take precedence over the primary manifestations of human behavior.

Based on the human capital theory, initiated by representatives of the new school in Chicago in the second half of the twentieth century, under the slogan "Man the most precious wealth of the country", the paper aims to highlight the importance of communication through interaction of the human capital leading to more competitive management.

Human capital is not a one-dimensional concept, but means something different to each stakeholder individually. If the business world is the economic value of human capital skills and abilities an employee policy-makers who sees human capital as an engine of economic growth. Traditionally, of the human capital is considered in terms of investment in education and training, but in recent years, health (including the physical and mental health) has come to be seen as a fundamental component of the human capital. Everything looked in social and economic context of the company which actually determines the value of the human capital.

Jacob Mincer uses the term "human capital" in the title of an article which he published in 1958, "Investing in human capital and personal income distribution" in The Journal of Political Economy (Mincer, 1958). He considers human capital as having a dual role: on one hand the stock of skills, product training and education / training in the workplace, human capital is a factor of production alongside physical capital and, on the other hand, stock of knowledge as a source of innovation that leads to economic growth.

Gary S. Becker, promoters the human capital on the line, puts the first show that the individual is not simply the ultimate consumer, but a true manufacturer, which through education and training, investing in human capital practice. Human capital theory is the fund's thought Becker, enabling it to address the economic outlook both normal consumption (food, clothing, leisure, etc.) and personal values determinants of human behavior (love, hate, altruism, etc.). In his view, the individual is a real firm, using scarce resources (employment

and household family members) and that labor produces rewarding and organization that requires investment and calculations based on relative prices, the cost of the time etc. (Schultz et alii, 1961)

The concept of "human capital" is an old one, Adam Smith is the one that shows how important people skills acquired as a result of education and division of labor, skills that give wealth a nation.

The term of communication is derived from the Latin "communicare" which means "to agree, to share, to put together, to mix"[1]. Constantin Noica links word communication with the word Eucharist or Communion to delineate the human communication between machines. While the machines transmit data and receive signals as people in the communication process agree sensations, emotions, opinions and facts. Thus, communication is more than just "make known, to let you know, be about" as defined in the Explanatory Dictionary of the Romanian language.

Communication can be defined as a transactional process through which people transfer energy, emotions, feelings and changing the meanings[2]. Its goal is to make the other party feel, think or behave in a certain way. For communication to be able to meet the target, must meet the following conditions: the message delivered to be heard, the received message to be understood, the message understood to be accepted, the message agreed to have the expected impact, to provoke a reaction, a change of attitude, thinking or behavior.

During the communication, the transmitter of the reflected scheme - transmission channel - receiver, the information does not circulate perfect and suffer the following losses:

- a loss of weight - determines that only a part of the message is received and understood by the receiver;
- a loss of quality - after its message may prejudge the interpretation skips the received message.

Communication is our context, the process by which a system or an organization is established, maintained and modified by certain signals which act according to common rules.

In an organization, communication is a foothold in achieving common goals while having a crucial role in existence, preservation and development of interpersonal relationships. Therefore, group activities are impossible without the existence deployed regardless of the communication and the organization operates, the communication is included in all activities. Thus, the authors have encountered obstacles in conceptual delimitation of organizational communication process and to determine its role in an organization.

Therefore, they were identified and unanimously accepted five roles associated with this process:

- management functions without communication feature are operational lose because any strategic process is based on messaging. Thus, communication becomes essential for achieving organizational success while being highest manager responsibility;
- is achieved through communication and personal relationships are kept within the collective that aimed messaging for accurate self-assessments against the requirements of managerial and organizational culture;
- feedback helps to correct personal and general results of the institution;
- the communication is situated at the motivation process. The correct identification, use and knowledge of various categories of needs and performance incentives lead to the development of labor;
- communication helps create and maintain effective relationships with both sincere and external environment and within the organization between managers and staff located at the lower hierarchical levels and / or between staff on the same hierarchical level.

,,The overall objective of communication in an organization is to determine a certain inner change and facilitate adaptation, both inner and outer, to this change. This objective is to influence activities in a manner that positively affect the company's situation". (Bălănică, Comunicare în afaceri). Organizational communication creates and maintains personality organization and ensures an unique identity to competition.

Internal communication includes all communication documents concluded within an organization, useing the special media from one institution to another. Regarding the formal, internal communications includes managerial communication on the presence of the manager within the communication process. In terms of informal, internal communication is associated with communication within the staff, specifically between employees at the same level or hierarchical in different departments.

The main roles of internal communications are of:

- to present different financial results and to inform the basis of decisions;
- to convey different information and to clarify the duties;
- to explain new projects, ideas;
- to motivate cooperation and involvement in achieving the objectives

In the upward salary communication the information flow is propagated in reverse, from the base to lime organization through messages addressed to staff and managers at the highest levels. This type of communication channel plays useful information for management control and decision making. "Less institutionalized, this information often follows direct informal paths (verbal exchange, letter, manifest) or indirect (rumors, gossips)" (Radu, 2003).

Horizontal communication occurs between departments located in the management system at different hierarchical levels. This allows the aggregation of staff and creating that sense of belonging that lead indirectly to improving the production process.

The practical realization of the communication process is preceded by choosing the most appropriate means of communication, each means having a succession of specific characteristics that determines the compatibility of each depending on the message content, internal culture and receiver characteristics.

Choosing the right media is when taking into account the internal culture of the institution. Thus, "looking for a better correspondence between the means employed and the receiver whom the message is intended compel the information officers to inspire a step type marketing and segment employees according to the receptivity place that means written, oral or audiovisual work" (Radu, 2003).

1. Defining the performance evaluation process in order to effectively utilize human resources.

The performance of the company is the result of the performance of staff. Performance evaluation called and evaluations of the results being defined more broadly as "any act or some type of cognitive activity by an evaluator assessed or estimated performance of a person in relation to the performance standards set and representation his mental with his own value system or his own thinking on the obtained performance. "(Lefter et alii, 2012)

Performance evaluation is the most important activity of human resources management at the same time the process of determining the effectiveness of personnel in an organization to the objectives and standards. The evaluation becomes a management control to achieve organizational goals.

Evaluation work carried out at a frequency too high can cause a negative effect on the company because by constantly checking staff will feel lack of confidence. It is recommended that frequent evaluation activities to be replaced by communication.

By rating:

- is determined the performance of the progress achieved and areas of improvement thereof;
- there is a measurement of the achievement of performance expectations, and skills or behaviors that caused their implementation;
- carry out a dialogue between the employee and his superior, and if there are divergent views regarding the final marks, the decision belongs to the superior.

In the remit of human resources the managerial practice demonstrates that performance evaluation is important both in the recruitment and selection of staff and in the decisions of remuneration, promotion and dismissal of employees. Thus, within organizations arose two systems of the performance evaluation: formal and informal assessment evaluation.

Informal evaluation is the relationship between manager and staff daily being carried out by examination or simple conversation. One of the concerns of managers is to assess and supervise subordinates, so in making decisions they rely mostly on intuition and evidence of performance. The biggest disadvantage of this form of evaluation is the high degree of subjectivity.

Formal evaluation also called systematic evaluation requires performance evaluation within the organization in a planned formal methodologies to provide informed as fair, accurate and in compliance with the legislation. This form of assessment is specific to medium and large having the advantage of a continuous assessment, regular and systematic performance and higher degree of objectivity.

The results of the performance evaluation of employees can be affected by various errors of meeting. Usually they belong to the evaluators, but also are influenced by the methods of assessment used. The most common errors of assessment are:

• Tolerance or excessive requirements;
• Mediocrity of the subordinates in terms of performance achieved;
• Changing standards used by an employee to another;
• Overestimating an assessment criterion considered decisive and ignoring others;
• Demonstration performance of recently completed and barring important past events;
• Subjectivity of the evaluator.

2. Job satisfaction of employees. The relationship between motivation and performance.

Job satisfaction, in modern approach to human resources management occupies an important place as one of the essential components of which depends on the overall efficiency of labor. In the specialty literature, motivational strategies play a crucial market in the existence of the organization. Also, on the notion of job satisfaction have been made numerous studies that were aimed at finding a universal definition in this regard ,,job satisfaction is defined from the psychosociological point of view the result of the difference between what the individual gets as rewards of the work and what he estimated he should get. When there is a tie between two rewards, results a state of complete satisfaction. "(Radu, 2003)

On relationship satisfaction - performance, Romanian specialist Zlate outlined the following conclusions:

- satisfaction, although linked to performance, is no longer conceived as its only cause, but only one of its possible causes;

- The relationship between satisfaction and performance is not constant, but varies according to a number of conditions (complexity of the task, routinely character, social, technological conditions etc.);

- It is considered that, in a climate of tension and conflict cannot achieve substantial and sustainable increases in any of satisfaction or performance, so creating destines organizational climate is one of the most important tasks of managers;

- Looking for new methods of stimulation leading to a concurrent increase both satisfaction and performance "(Lefter et alii, 2012).

In the relationship between motivation and performance, the latter is influenced by motivation being the result produced by it. In the circuit motivation - performance may occur over motivation and under motivation and creates damage in terms of performance. It must be determined the motivational optimum, meaning that critical point where there is diminishing results. According to research on the motivational optimum carried out in 1981 by Bellanger, there is a triangle of motivation. The three peaks are self-confidence, legitimacy and identification. When there is a balance between the three, motivational optimum forms.

Studies on the effect of job satisfaction on productivity are ongoing, and researchers realize for that purpose the correlation between performance systems and satisfaction. The most interesting tentative theoretical approach to relationship satisfaction - performance belongs to March & Simon. Specifically, their model highlights the consequences from adverse effects of a low degree of satisfaction on organizational performance. Also worth mentioning is that their model is only valid provided that employee satisfaction is below forecast. The proposed model of the two has the following assumptions:

- The lower the satisfaction will be, the more intense search behavior of activity programs to replace old ones;
- The more intense search behavior will be, the higher the expected value of the awards;
- The greater expected value of the rewards will be, the higher the satisfaction will be;
- The higher level of aspirations will be, the lower the satisfaction obtained will be." (Radu, 2003)

3. Creating a favorable image.

The image of the organization is built on harmony between performance and communication, this is an equation in which a term cannot miss. In a normal economy, poor performance cannot be "sanitized" long and good performance does not automatically bring a favorable perspective. (Iacob, 2012)

Business Communication contributes to:

• The operationalization of management functions. Reception and forwarding of messages cannot be designed without adequate communication.

• Creating and maintaining relationships between employees.

• Improve overall organizational performance and individual feedback.

• Identifying and knowledge of the needs of employees.

• Proper use of different categories of employee behavior toward ordering incentives for performance.

• The establishment of fair relations, mutual understanding and acceptance between bosses and subordinates.

To better understand how to manage communication must know the types of communication in a company:

• Communication upward - that transmit messages containing: information, suggestions, problems to solve.

• Communication downward - that transmit messages relating to the implementation of strategies: goals, objectives, rules, decisions, practices, procedures, responsibilities.

• Horizontal communication - that transmit messages that aim: coordination of activities, departmental problem solving, achieving interdependence, the fulfillment of tasks. (Nistor, 2006)

4. Conclusion.

Human communication is a process by which two or more people try, through the use of symbols, to exert influence on others consciously or unconsciously, in order to meet their own interests.

We can see that the activities undertaken by a firm basis is the existence of an effective corporate communication and association as a means of concentrating efforts as it forms in all hierarchical levels. We also concluded that man is a vital resource and inexhaustible for the contemporary world and therefore training, evaluation and compensation of employees are decisive elements in determining the profitability of a business that lead simultaneously to the efficient use of labor.

The performance evaluation is a difficult one and subject to controversy, but nevertheless it is one absolutely necessary for an organization. Therefore, for it to be as relevant and its results should be correctly interpreted it takes both the use of innovative techniques evaluations and the usable rationality and common sense in determining the principles for assessing the performance levels the used procedures.

In conclusion, the advantages of the evaluation process will be used to their true potential only if its results are properly handled. Thus, some ideas are emerging in order to improve the conduct of the evaluation meeting. These include:

The idea that in conducting the evaluation process for the manager to count both competences afforded those results within the team and the way in which we obtained those results;

According to another principle, to an appraiser must count only the degree of fulfillment of the contractual obligation job-specific employee. He detrimental subjective assessment based on the manager's opinion is attempted view of its working style of each employee;

One last idea suggests both that the benefits of the assessment must be accepted and understood by both sides of the process and that it increases productivity within society by improving employee skills.

Finally, experience shows that underlying competitiveness of an organization is effective management of human capital. The success of a company is in individual performance leading to a generalized victory. The level of employee performance is dependent on both the stimulus, training and the implementation of tasks.

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The Relationship between Organizational Agility and Employee's Productivity (Case Study: Ministry of Youth Affairs and Sports, Iran)

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Abstract. The purpose of recent research is to investigate the relationship between organizational agility and employee's productivity in Ministry of Youth Affairs and Sports. This research is a descriptive-correlation research that has been conducted through the survey method. Also this research is according to purpose the applied method. The study population has been consisted of all employees in Ministry of Youth Affairs and Sports of Iran. and 265 persons have been selected as volume of sample by using Cochran's formula. In order to analyze the data have been used descriptive and inferential statistics and the organizational agility and employee's productivity questionnaires have been to collect the required data. The findings indicated that there is a positive and significant relationship between organizational agility and its sub variables as responsiveness, competence, flexibility, and speed with employee's productivity.

Keywords: Manpower, Organizational Agility, Employee's Productivity, Ministry of Youth Affairs and Sports

1. Introduction.

Variation is one of the basic and functional concepts for organizations which operate in this century; Organizations that operate in a dynamic environment and always face with threats that if not response to them quickly will undoubtedly fall behind the circle of development and survival. In this regard, those organizations can be successful who use new strategies and approaches like agility. Organizational agility is one of the key strategies for improving productivity and performance of today's organizations.

Agility's history goes back to the period of recession in America and loss of industry's competitiveness in this country during 1890's and the term of agility was first introduced in 1881 (Ramzanian et al, 2013).

Term of agile means moving fast, nimble and active and agility means ability to move fast and easily (Ganguly et al, 2013).

Agility means to give up old methods of doing things ; methods which would not be efficient in today's environmental circumstances (Jafarnejad and Shahaei, 2007).

Agility means being efficient in variations and giving effective response to the variation and environmental uncertainty (Ramzanian et al, 2013).

Characteristics of an agile organization are (Golchin and Khosroshahi, 2006):

- Being based on information;
- Decentralized but in technology it acts so centralized;
- Flexible, agile and adaptable;
- Its investments are optimal and overhead costs are eliminated;
- Creative, dynamic ,compatible and has virtual structure based on team work;
- Focus on key abilities of peer organizations;
- Being project based and has short term plans;
- Lacking of hierarchy, means that nobody should be under the influence,
- Maximum of organizational flexibility;
- Essence of having informational and communicational infrastructures;
- Need for mutual trust and confidence among peer organizations;

- Avoiding opportunistic behaviors by setting appropriate legal framework.

Dimensions of organizational agility are (Sharifi and Zhang, 1999):

1- Responsiveness: Refers to ability of recognizing changes and quick reflection, and benefiting from them.

2- Competency: Refers to ability of meeting organizations' goals and intentions.

3- Flexibility: Refers to ability of compatibility which is ability to trigger different processes and to meet various goals using the same equipment and facilities.

4- Speed: Refers to ability of performing tasks as soon as possible.

On the other hand, employee's productivity is optimal utilization of human resources in achieving organization's goals (Khaki, 2007).

Dimensions of employee's productivity are (Hersey and Goldsmith, 1980):

1- Ability: Includes training courses, and job success feeling.

2- Perception: Includes the correct understanding of the work and work goals and mistakes, and performing the work correctly.

3- Organizational protection: Includes financial and material resources needed by the job, and support other units and authorities for achieving the goals and doing difficult tasks.

4- Motivation: Includes promotion opportunity, and cash reward, and appreciation and welcome to initiative, and appeases the superior in times of trouble.

5- Feedback: Includes awareness of the performance and ways to improve the performance and the quality of work and positive and negative results of work.

6- Credit: Includes adopting fair decisions and in accordance of ethics, and appointment based on merit and criteria, and trust to the superiors.

7- Compatibility: Includes the rate of influence of market conditions and economic conditions and competition on the performance.

Keshtegar and Seyedzadeh (2014) in a study entitled "the study of the relationship between agility and employee productivity (Case study: Governor of Sistan and Baluchestan)" concluded that there is significant positive correlation between the dimensions of organizational agility and productivity of employees in Governor of Sistan and Baluchestan.

Rostami Bashmani and Hafizi (2015) in a study entitled "the effect of organizational agility on manpower's productivity: Case study (Esfahan Governorate)" concluded that there is a positive relationship between organizational agility and manpower's productivity in Esfahan Governorate.

Zarkashan (2013) in a study entitled "investigating the relationship between organizational agility and employee's performance according to a variety of organizational culture in executive organizations of Qazvin city" concluded that there is a relationship between organizational agility and employee's performance in executive organizations of Qazvin city.

Regard to what was discussed, main purpose of this study is:

Investigating the relationship between organizational agility and employee's productivity in Ministry of Youth Affairs and Sports.

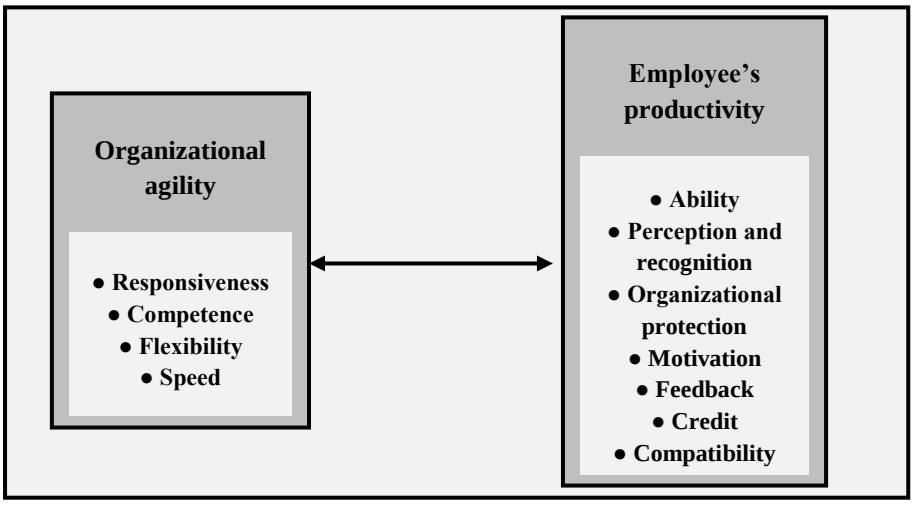


Figure 1. Conceptual model of research

2. Hypotheses

2.1. Main hypothesis

There is a relationship between organizational agility and employee's productivity in Ministry of Youth Affairs and Sports.

2.2. Secondary hypotheses

H_1: There is a relationship between responsiveness and employee's productivity in Ministry of Youth Affairs and Sports.

H_2: There is a relationship between competence and employee's productivity in Ministry of Youth Affairs and Sports.

H_3: There is a relationship between flexibility and employee's productivity in Ministry of Youth Affairs and Sports.

H_4: There is a relationship between speed and employee's productivity in Ministry of Youth Affairs and Sports.

3. Methodology

Recent research is a descriptive- correlation research, and Kendall test has been used to identify correlation coefficient. It is a field research that has been conducted through the survey method. Also this research is according to purpose the applied method. The statistical population of this research has been included of all employees in Ministry of Youth Affairs and Sports of Iran. The numbers of employees during the research were 848 and by using Cochran's formula, 265 persons were selected as volume of sample. Of these numbers, more than 60% are male, and more than 60% of them have BA and upper.

In this research in order to collect data, have been used the organizational agility and employee's productivity questionnaires that have been adjusted based on the range 5 scales of Likert. The first questionnaire has been designed by the researcher and is to evaluate organizational agility and includes 16 questions. The second questionnaire has been standard and is to evaluate employee's productivity of employees and includes 26 questions. Table 1 indicates questions related to different dimensions of two variables, the organizational agility and employee's productivity:

Table 1. Dimensions of organizational agility and organizational commitment and how to evaluate

Row	Dimensions of organizational agility	The number of questions	Dimensions of employee's productivity	The number of questions
1	Responsiveness	1-2-3-4	Ability	1-2-3
2	Competence	5-6-7-8	Perception and recognition	4-5-6-7
3	Flexibility	9-10-11-12	Organizational protection	8-9-10-11
4	Speed	13-14-15-16	Motivation	12-13-14-15
5			Feedback	16-17-18-19
6			Credit	20-21-22-23
7			Compatibility	24-25-26

Validity: In order to determine the validity of the organizational agility questionnaire has been used of content validity (experts' opinion), validity of organizational agility questionnaire has been calculated 0.92. the employee's productivity questionnaire is standard and has ever been used in the other studies including Hersey and Goldsmith (1980).

Reliability: Reliability of these questionnaires by using test-retest method have been calculated respectively 0.89 and 0.812.

In order to analyze the data have been used descriptive and inferential statistics (correlation test). Data has been analyzed with SPSS software after inputting to the computer.

4. Results

Study research's hypotheses:

Main hypothesis:

There is a relationship between organizational agility and employee's productivity in Ministry of Youth Affairs and Sports.

Regarding to table 2, Kendall's correlation is 0.407 and correlation in significance level is 0.01, it means that there is a relationship between organizational agility and employee's productivity in Ministry of Youth Affairs and Sports and as Kendall's correlation is positive so there is a positive relationship between organizational agility and employee's productivity in Ministry of Youth Affairs and Sports.

Table 2. Evaluate correlation of predictor variable (organizational agility) and response variable (employee's productivity)

Predictor variable	Response variable	Frequency	Kendall	
			Correlation coefficient	Significance level
Responsiveness	Employee's productivity	248	0.292	0.003
Competence	Employee's productivity	246	0.581	0.000
Flexibility	Employee's organizational	248	0.35	0.000
Speed	Employee's productivity	248	0.379	0.000
Organizational agility	Employee's productivity	243	0.407	0.000

Secondary hypotheses:

H_1: There is a relationship between responsiveness and employee's productivity in Ministry of Youth Affairs and Sports.

Regarding to table 2, Kendall's correlation is 0.292 and correlation in significance level is 0.01, it means that there is a relationship between responsiveness and employee's productivity in Ministry of Youth Affairs and Sports and as Kendall's correlation is positive so there is a positive relationship between responsiveness and employee's productivity in Ministry of Youth Affairs and Sports.

H_2: There is a relationship between competence and employee's productivity in Ministry of Youth Affairs and Sports.

Regarding to table 2, Kendall's correlation is 0.581 and correlation in significance level is 0.01, it means that there is a relationship between competence and employee's productivity in Ministry of Youth Affairs and Sports and as Kendall's correlation is positive so there is a positive relationship between competence and employee's productivity in Ministry of Youth Affairs and Sports.

H_3: There is a relationship between flexibility and employee's productivity in Ministry of Youth Affairs and Sports.

Regarding to table 2, Kendall's correlation is 0.35 and correlation in significance level is 0.01, it means that there is a relationship between flexibility and employee's productivity in Ministry of Youth Affairs and Sports and as Kendall's correlation is positive so there is a positive relationship between flexibility and employee's productivity in Ministry of Youth Affairs and Sports.

H_4: There is a relationship between speed and employee's productivity in Ministry of Youth Affairs and Sports.

Regarding to table 2, Kendall's correlation is 0.379 and correlation in significance level is 0.01, it means that there is a relationship between speed and employee's productivity in Ministry of Youth Affairs and Sports and as Kendall's correlation is positive so there is a positive relationship between speed and employee's productivity in Ministry of Youth Affairs and Sports.

5. Conclusion

Research findings have been confirmed that there is a significant and positive relationship between organizational agility and its sub variables as responsiveness, competence, flexibility, and speed with employee's

productivity in Ministry of Youth Affairs and Sports. This findings are consistent with research findings of Keshtegar and Seyedzadeh (2014), Rostami Bashmani and Hafizi (2015), and Zarkashan (2013).

Keshtegar and Seyedzadeh in their study concluded that there is significant positive correlation between the dimensions of organizational agility and productivity of employees.

Rostami Bashmani and Hafizi in their study concluded that there is a positive relationship between organizational agility and manpower's productivity.

Zarkashan in her study concluded that there is a relationship between organizational agility and employee's performance.

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Investigating the Relationship Between Job Satisfaction and Organizational Commitment (Case study Yazd Steel Company)

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Abstract: Objective of this research is to investigate the relationship between job satisfaction and organizational commitment ; Emotional commitment, continuous commitment and normative commitment are three components of organizational commitment and job's nature, manager, job commitment, payment, organizational citizenship behavior, colleague and promotion are components of job satisfaction. This research is based on Allen Vemir's tripartite theory and Smith, Kendall and Hallyn's job satisfaction model. Population of the research are employees of Yazd Steel company (139) and through random sampling population decreased to 80 employee. The research was conducted in 1988. Pre and post-test questionnaire was used, Its reliability based on Cronbach's Alpha is 81% and according to expert professors and by using content validity method its validity approved. Descriptive statistics such as frequency distribution table, percentage, mean and deviation, and inferential statistics such as Kolmogrov Smirnov test, Freedman test, structural equation and adaptive tables were used for data analysis. Data analysis proved that job satisfaction has significant effect of 78% on organization commitment.

Key words: Organizational commitment, job satisfaction

1. Introduction.

Since efficiency has close relationship with all levels of financial activities of each country, considering it in industry of each society is so important. Human resources as the most important and valuable capital of the organization are thoughtful and empower factors that can make powerful and dynamic organization by using resources optimally.

Increasing job satisfaction and organizational commitment have significant effect on increasing job's quality and quantity and reaching organizational goals which are consistent with general goals of the society. Optimal utilization of employee's capabilities is initial goal of each organization. Organizations have vast investments on their human resources annually to decrease costs and increase quality, flexibility, customer's satisfaction and improve their operations. Neglecting human resource management in organizations and using unscientific methods for human development will affect people's emotional and psychological dependency on his/ her organization and cause irresponsibility , lack of loyalty & commitment among employees. Commitment and adherence are two different close attitudes like satisfaction which will affect important behaviors such as absence and displacement. They also can have positive and numerous consequences : employees who have commitment and adherence are more disciplined, will stay more in the organization and work more. Managers should maintain employee's commitment to the organization and they have to engage employees in decision making and provide acceptable level of job security to increase commitment (Mourhed and Griffin, 1984). Researcher believe that by identifying and evaluating affective variables of organizational commitment and job satisfaction and investigating the relationship between them he can get some information about it.

2. Methodology.

According to the goals and questions of the research, its method is applied and descriptive correlation.

3. Tools.

Spector, Visoky and chrom's job satisfaction questionnaire was used to evaluate job satisfaction and Allen Myer, Steers & Porter's questionnaire was used for organizational commitment evaluation. Based on these, one questionnaire was designed and distributed among the population. Based on nature, goals and content validity of the research LIKERT's scale was used. To evaluate questionnaire's validity with Cronbach's alpha, first 25 employees who were selected randomly were given the questionnaire and initial alpha coefficient was 0.78, then inappropriate items deleted and alpha coefficient changed to 0.81. For analyzing data descriptive statistics (such as mean, deviation, variance) and inferential statistics (Freedman test, structural equation test and tables) and SPSS & SPLS software were used.

4. Statistical conclusion.

Before testing hypothesis and to choose an appropriate way of data processing, first we checked normality of research' variables. Based on Kolmogrov- Smirnov test's results none of research' variables adhere to normal distribution. Then to rank dimensions of job satisfaction and organizational commitment, Freedman variance analysis test was used.

Results: According to the following table, number of significance (p= 0.000) is lower than level of significance (0.05), so null hypothesis, which says that there isn't significant relationship between existing condition of job satisfaction and organizational commitment's components, rejected and therefore there is a significant relationship between satisfaction and commitment's components and existing ratings worth being interpreted statistically based on rating average .

Table 1. Prioritizing components after job satisfaction based on rating average using Freedman variance analysis test

priority	Components of job satisfaction	Rating average
1	salary	
2	promotion	
3	Job commitment	
4	Manager	
5	colleagues	
6	Job nature	
7	Organizational citizenship behavior	

Table 2. Significance of Freedman test's component after job satisfaction

Statistical indicators	Calculated values
Authentic number	
Chi-square	
Degree of freedom	
Sig	

Table 3. Prioritizing components after organizational commitment based on rating average using Freedman variance analysis test

Priority	Organizational commitment components	Rating average
1	Normative commitment	
2	Continued commitment	
3	Emotional commitment	

Table 4. Significance of Freedman test, after organizational commitment's components

Statistical indicators	Calculated values
Authentic number	
Chi-square	
Freedom degree	
Sig	

To determine the most important factors of job satisfaction and organizational commitment we used Structural Equation model.

Based on the following table most of the selected questions to evaluate and measuring organizational commitment structure are significant in level 1.

Table 5: Measuring satisfaction and organizational commitment structure model

Structure	Indicators in the model	Mean	Standard deviation	Significance
Job satisfaction-Emotional commitment	V1			
	V2			
	V3			
	V4			
	V5			
	V6			
	V7			
Job Satisfaction-Continued commitment	V8			insignificant
	V9			
	V10			
	V11			insignificant
	V12			
	V13			

	V14			
Job Satisfaction-Normative commitment	V15			
	V16			
	V17			
	V18			
	V19			
	V20			
	V21			

As measurement models indicate that questions are appropriate to measure concepts, we will discuss second part of equation which is the relationship between structures.

Table 6. Path coefficients between level 1 structures and level 2 structures of the research

Level 1 structure	Level 2 structure	Path coefficient	t	p-level	result
Organizational commitment	Normative commitment				Significant in level 1 statistically
	Emotional commitment				Significant in level 1 statistically
	Continued commitment				Significant in level 1 statistically
Job satisfaction	Manager				Significant in level 1 statistically
	Colleague				Significant in level 1 statistically
	Job commitment				Significant in level 1 statistically
	promotion				Significant in level 1 statistically
	Job nature				Significant in level 1 statistically
	payment				Significant in level 1 statistically
	Organizational citizenship behavior				Significant in level 1 statistically

Table 6 shows effect of each structure on organizational commitment and job satisfaction. Structures of the research were selected more than 2 in this table to measure structures which are upper than them significantly according to t.

Table 7. Path coefficients in the final model to test hypothesis

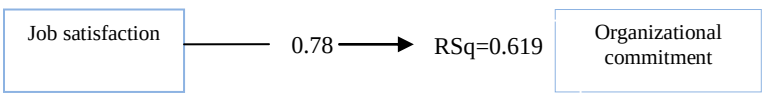
Effect	Path coefficient	t	Significant level	Hypothesis test
Job satisfaction on organizational commitment				Hypothesis 0 is rejected and the effect is significant

In investigating the relationship between structures in the form of structure path analysis, job satisfaction has a significant effect on organizational commitment statistically and according to table 7 it is 0.78. Results of the test with Adaptive Table showed that according to $p < 0.05$, there is a significant relationship between job satisfaction and organizational commitment.

P= 0.000 x^2= 9.85 agreement coefficient = 0.38

Coefficient of power determination is the explanation of a regression model and the relationship between job satisfaction and organizational commitment with the determination coefficient of rsq= 0.61 is determined. It means that 61% of changes in organizational commitment is determined by job satisfaction.

Figure 1: job satisfaction – organizational commitment model based on research' findings



5. Discussion and Conclusion.

The main target of this research is to investigate the relationship between organizational commitment and employees' job satisfaction and after study and research the effect of variables were determined. Human resource as the most important and valuable capitals of the organization are thoughtful and organized factors who can make powerful and dynamic organization by using other resources optimally (Edrisi,1980). An empowered manager can eliminate ambiguity and confusion of the organization by using human and material resources of the organization effectively. In Moody model (1986) ,which is accepted by majority of researchers, job satisfaction is formed immediately after entry to the organization while organizational commitment is formed gradually. So job satisfaction is the prerequisite of organizational commitment (Koohestany, 1986). Results of Tamilton & Jakinz'(1992) studies, ' violating organizational commitment and career success', showed that paying attention to different kinds of commitment (emotional, continued) can help in optimizing job satisfaction and decreasing desertion (Koohestany,1986). In average commitment, employees have much more loyalty to the organization. In this level employees would not attracted by the system completely and keep their character. Positive effects of this level are continuity on the job, decreasing desertion and increasing job satisfaction (Rahnamey Rood Poshti, 1987). In the Kramer's (1996) research 95 professional staffs of an engineering company participated and results showed that whenever the amount of both scales measured simultaneously, there is a positive and significant relationship between them but when they were measured in 13months there weren't any significant relationship among them (Shea 1981).

David Ots, editor of international management journal, based on his investigations in different countries provided an article entitled 'decrease of loyalty and organizational belonging' , translated by Dr. Mehdi Alvani, and determined job satisfaction as one of the effective factors of organizational commitment. Findings of the research show that job satisfaction which affected by manager, colleague, job commitment, promotion and organizational citizenship behavior, have significant effect on organizational commitment which is made up of continued, emotional and normative structures. Path coefficient is 0.78.

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Surveying Relationship of Talent Management and Organizational Commitment
Case Study : Kalleh Amol Meat Products Company

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Abstract: This research is surveying the relationship between talent management and organizational commitment. SEM (structural equation model) method was used for data processing. Results show that indexes of talent management in the form of linear process have significant relationship with organizational commitment. Results of the research reveal that care about indexes of talent management such as talent absorption, alignment and maintenance of talents and development and growing of talents for improving people's commitment to the organization, has a dramatic role. Other researches show that job satisfaction has a relationship with talent management and organizational commitment. As the subject of talent management is new in Iran, important point is that no research has been conducted yet about the relationship of that with organizational commitment.

Key words: organization commitment, talent management, absorption, alignment and maintenance, development and growing, structural equation model

1. Introduction.

Addressing development of human resources as one of the essential necessities of organizational excellence and success of businesses , is amongst the undeniable opportunities which has key role in the field of human resources. Human resource development has different components that each of them has effective role and talent management and organizational commitment are among them.

It seems that generally accepted definition for talent management is emerging. But yet there is not exact definition for it which everybody accept it. Definitions of talent management are variable according to the term of use. Talent management include complex of processes for identifying, employment and management of people to conduct business strategies successfully. Talent management ensure that qualified people with suitable skills are in suitable job position to reach expected goals. (Taj-e-Din, Mohammad, Moali, Marja; 1378)

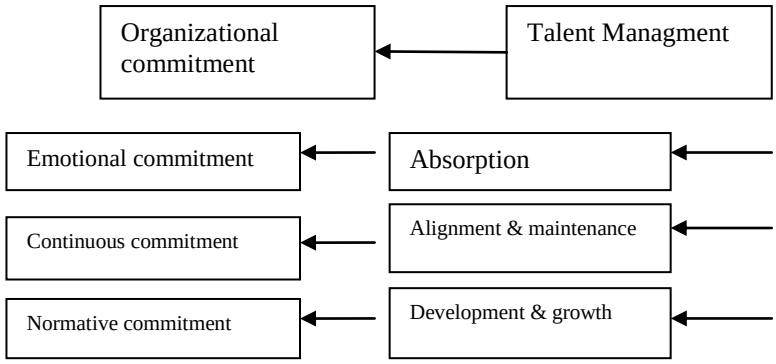
Porter et al (1974) define organizational commitment as accepting organizational values and engaging in the organization and its measures are motivation, willingness to continue the job, and accepting organizational value (Ranjbarian, 1375). Commitment can have positive and negative consequences. Committed employees have more discipline, stay more with the organization and work more (Morhed, Griffin, 1374).

Due to the importance of organizational commitment, there are lots of researches about factors which affect it. Job satisfaction is one of the factors which affect organizational commitment (Tamilson, Paul; Jankinz, Michel, 1379)(Araghi, 1377). In another research relationship between talent management and job satisfaction was discussed (Zamanian, 1389). Due to the role and importance of talent management and other researches, this research believe that there is a significant relationship between talent management and organizational commitment.

We can divide talent manager into three main domain according to its definitions (Taj-e-Din, Mohammad, 1387):

1- talent absorption 2- talent alignment and maintenance 3- talent development

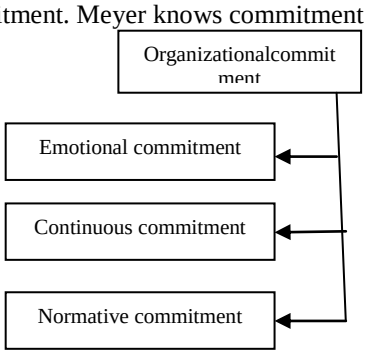
Due to the above definitions, in this research the relationship between talent management and organizational commitment in Kalleh meat products company are studied. This research include one main and three secondary hypothesis. The main hypothesis is about identifying the relationship between talent management and organizational commitment in Kalleh company; and secondary hypothesis are identifying the relationship between talent absorption and organizational commitment, identifying the relationship between alignment and maintenance and organizational commitment and identifying the relationship between development and organizational commitment in Kalleh company. Figure 1-1 is the conceptual model of the research :



2. Literature.

In various researches we can see that job satisfaction is an effective factor for productivity and compassion of employees for the organization, their interest for their job and increasing quality and quantity of their job, establishing good human relations (Hooman, 1382).

In researches about relation of job satisfaction and organizational commitment, general effect of job satisfaction on organizational commitment and effect of indexes and components of each subject were studied. For example, in a research which 183 employees of a factory were participated, relationship between two distinct components of organizational commitment (emotional and continuous commitment) with job satisfaction were studied. Results of the research showed that there is a positive relationship between emotional commitment and job satisfaction but the relationship between continuous commitment and job satisfaction is negative (Tamilson, Paul; 1379). Results of another research showed that job satisfaction affects organizational commitment (Araghi, 1377). Most of researches in this field applied Meyer and Allen model to survey organizational commitment. Meyer knows commitment as an innate state which has at least three separable component:



In a research named " studying the relationship between talent management and job satisfaction in public organizations of Kerman" it was concluded that talent management affect job satisfaction (Zamanian, 1389). Zamanian applied Mokha's talent management model in his research :

There is no article or proposal about the relationship between talent management and organizational commitment in Iran. So it is the first time a research has conducted about this subject by using Mokha's talent management model and Allen's organizational commitment model. Original model was derived from Sikran's model (Mohammadi, 1385).

3. Results.

Equation which has derived from the model is :

X3 + 0/330 X2 + 0/169 X1 = 0/386 y

In which :

Y = organizational commitment

X1= Absorption

X2 = Alignment and maintenance

X3= Development and growth

Results show that absorption has the most effective role in increasing organizational commitment and development and growth & alignment and maintenance come next. Coefficient of determination is 0/608 and it shows that 61% of organizational commitment's variations are predictable via three variables of talent management. In other words, if state of absorption, alignment & maintenance and development & growth is clear, up to 61% of organizational commitment of an organization can be predicted through linear method.

Research based suggestions:

1- more investment on alignment and maintenance in the form of paying salary and benefits, health services, retirement and….

2- research about results of decrease in alignment and maintenance of human resources

3- Studying the relationship of talent management and organizational commitment in other organizations

4- Provide good infrastructure and prepare managers through trainings to becom qualified for absorption and training employees.

Suggestions for future researches:

1- Studying effect of normative, emotional and continuous commitment on talent management in organizations.

2- Studying effect of absorption, alignment & maintenance and development & training on normative, emotional and continuous commitment

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Using Conjoint Analysis To Generate A New Customer Based Food Menu Case Study: Art University Of Tehran – Iran

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Abstract. This paper tries to use conjoint analysis as a powerful data mining tool in generating a new product/service (food menu for this case). Conjoint analysis is used for multiattribute product/service and specifies customer ‘s preference in choosing different combination of attributes that compose a product/service. A traditional conjoint methodology has been explained step by step. Clustering analysis and logit model also are applied to determine segments of customers and simulation the market share respectively.

Key words: traditional conjoint analysis – market segmentation – customer preferences – clustering analysis – market share – data mining application in new product development

Introduction

Conjoint analysis is a methodology for consumer studies which is suitable for studying the effect of a number of product factors on consumer acceptance, preference or choice (Isabella Endrizzi, 2011). Conjoint Analysis (CA) is an experimental approach for measuring consumer’s preferences about a product or service (Min Seok , So Young Sohn , Yong Han Ju , 2010). It refers to a set of procedures that investigate responses to mixtures of independent stimuli in an attempt to understand the contributions of these stimuli to the mixture (Moskowitz H R , Silcher M, 2006) . Conjoint analysis is a survey and analysis technique, which estimates the value people place on different attributes or features that define concepts, products and services (Bass FM, 1969). An academic history of conjoint measurement would start with the seminal paper by (Luce R D, Tukey J, 1964) in the first issue of the Journal of Mathematical Psychology and the work of (Kruskal J B, 1965). The varied developments and variants of Conjoint Measurement are summarized by (Green P E , Srinivasan V, 1978). The purpose of CA is to estimate utility scores, called part-worths, for product or service characteristics (Green P E, Krieger A M , Agarwal M K, 1991). Utility scores are subjective measures of how important each characteristic is to the respondent’s overall preference for a product and is determined by the particular combination of attributes and the personal characteristics of individuals. By combining the utilities for different attributes, the individual’s overall relative utility is provided (Singh J, 1998).

Before discussing how to design the conjoint analysis experiment , it is better to understand some uses of CA in terms of its role in decision making , market researchs and new product/service development. As it mentioned previously, CA assumes that any products , services or concepts are a combination of a set of attributes (factors) that researcher should determine them. The possible values for each factor, called levels . Combining the selected levels of each factor , researcher constructs a set of real or hypothetical products/services. These combinations are then presented to the consumers to obtain their overall preference , evaluation , utility or worth. This utility is based on the worth of each level, called part-worth. The purpose of CA is to estimate these part-worths and then the contribution of each factor to the consumer ‘s overall preference. Now the researcher can apply this information in many issues (Hair, Black, Babin, & Anderson, 2004, p. 398) such as:

- to define object or concept with the optimum combination of features (factors)
- to show the relative contribution (importance) of each attribute and level to the overall evaluation of the object
- to use estimates of customer judgments to predict preferences among objects with differing sets of features (other things held constant)

- to isolate groups of potential customers who place differing importance on the features to define high and low potential segment
- to identify marketing opportunities by exploring the market potential for feature combinations not currently available

The following papers show some recent efforts in associated with the managerial use of the conjoint analysis (note that most of them have been published in journal of Food Quality And Preference) : Identifying and interpreting market segments (Tormod Næs, 2001) , Consumer preference for bluefin tuna (Ariji, 2010) , Consumer perceived about Milk Desserts (Gastón Ares, 2009), consumer willingness to pay for a basic and an improved ready made soup product (Klaus G. Grunert, 2009) , Using simulations to measure consumer sensitivity to brand, region, price, and awards in wine choice (Larry Lockshina, 2006), Combining extrinsic and intrinsic information in consumer acceptance studies (Elena Menichellia, 2011) , Influence of three non-sensory factors on consumer choice of functional yogurts over regular ones (Gastón Aresa, 2010) , understanding Australian consumers' perceptions of selenium and motivations to consume selenium enriched foods (David N. Cox, Kathryn Bastiaans, 2007), Uncovering the mind-sets of consumers towards food safety messages (Aurora A. Sauloa, 2011), Consumer 's acceptance of innovations in dry-cured ham (Margrethe Hersletha, 2011),

Framework

In this part it is shown how to design a conjoint analysis experiment based on a 7stages procedure (Hair, Black, Babin, & Anderson, 2004, pp. 400-419):

Stage 1 : research problem
Stage 2 : design of a conjoint analysis
Stage 3 : assumptions
Stage 4 : selecting an estimation technique (estimating the conjoint model and assessing the overall fit)
Stage 5 : interpreting the results
Stage 6 : validating the results
Stage 7 : applying the conjoint results (managerial application)

As with any statistical analysis , the starting point is the research question. The objective of this paper is to define the total utility of a food menu as a multi-attribute object. To be sure that the total utility of object would be define accurately , it is needed to consider all possible attributes (factors) either positive or negative. In order to comprise a wider range of attributes , this paper assumes a hypothetical model beside the actual one. So this hypothetical model would be more general and useful for other cases.

Determining the factors is going to be the next step. The factors of hypothetical model are determined at first and then considering the condition of our case ,the factors of actual model will be chosen among the hypothetical one. For the general (hypothetical) model, the following factors could describe the total utility relatively complete.

Table 1. Tthe factors of the general model

Factors	Description
1-starter	Including starter menu
2-main course	Including main course menu
3-dessert	Including dessert menu
4-place	Including places for serving a meal – for some cases such as hotels , the place of serving the meal is important. In room services – at the restaurant – at the snack bar – at the beach
5-time	Including time limits
6- salads	Including Salad menu
7-drinks	Including Drink menu
8-extra service	Including extra services menu – may be in binary format (yes – no)
9-additional menu	Including additional menu such as yogurt , olive , pickle
10-price	Including price levels
11-brand	Including brand list

Determining the factors of the general model , the actual model 's factors should be chosen. Note that one of the important issues associated with the current step is to specify the determinant factors (Hair, Black, Babin, & Anderson, 2004, p. 403) which best differentiate between objects (stimuli). According to this condition and other limitations of the case , all above factors would be reviewed to see if they are consistent with implied limitations or not. and the inconsistent ones would be omitted.

Starter , dessert and extra services would be omitted due to university ‘s unavailability to provide such services. Price , brand , time and place would be omitted as a result of that they are fixed and constant in the case. So they could not differentiate among stimuli and not included as determinant factors. At the art university of Tehran , the meal (main course , as a lunch) just come with one particular item such as drink , salad or one of the additional menu ‘s item , in a single day. In this way it is better to consider additional menu as one factor including salads , drinks and former additional menu , rather than 3 factors. Thus , the determinant factors for the actual model are denoted as follows :

Table 2. The factors of the actual model

Factors	Description
1-main course	Including main course menu
2-additional menu	Including additional menu such as yogurt , olive , pickle , salad and drinks

After the basic attributes that constitute the utility were determined , a fundamental question must be resolved : which of the three basic conjoint analysis methodology (traditional , adaptive , choice based) should be used ? the choice of conjoint methodologies revolves around three basic characteristics (Hair, Black, Babin, & Anderson, 2004, p. 404):

1-number of attributes handled , 2-level of analysis , 3-permitted model form

The following table , best describes a comparison of alternative conjoint methodologies (Hair, Black, Babin, & Anderson, 2004, p. 404) :

Table 3. A comparison of alternative conjoint methodologies

characteristic	traditional	adaptive	Choice based
Max no. of attributes	9	30	6
Level of analysis	individual	individual	aggregate
Model form	additive	additive	Additive + interaction effects

Considering that the case has just 2 factors (attribute) and the price as a factor that causes interaction effect, is not used , although the experiment would be in aggregate level , traditional methodology is going to be the best alternative.

The next issue must be addressed at this step , is to define factor levels to be included in constructing the stimuli. Before representing the stimuli to respondents , the researcher should ensure that the measures are both communicable and actionable (Hair, Black, Babin, & Anderson, 2004, p. 405). To be communicable means that the factors and levels must be easily communicated for a realistic evaluation. For example it is difficult to describe of a perfume or feel of a hand lotion. To be actionable means that the factors and levels must also be capable of being put into practice , in other words attributes must be distinc and represent a concept that can be precisely implemented. They must not be fuzzy such as overall quality and convenience. The factors of the actual model represented in table 2 , are both communicable and actionable. Another point regarding factor levels is that the researcher should attempt as best possible to balance the number of levels across factors. It has been found that the estimated relative importance of a variable (factor) increases as the number of levels increases , even if the end point s stay the same (Hair, Black, Babin, & Anderson, 2004, p. 407).

In view of the issues discussed above and the Art University Of Tehran’s potential , the factor levels for the actual model would be as follows:

Table 4. The factor levels for the actual model

Factors	levels
1-main course	Ghorme sabzi – gheime - lentil and rice – roast chicken – kebab – beans and rice – macaroni - fish
2-additional menu	yogurt - pickle - salad – cola – dough – banana – caramel - juice

Specifying the basic model form is the next issue. As the traditional methodology has been selected previously , the basic model form is going to be additive. In additive form , respondents simply add up the value for each attribute to get the total value for a combination of attributes (products or services) (Hair, Black, Babin, & Anderson, 2004, p. 408).

Another issue must be addressed at this step , is to select the part-worth relationship. meaning that how the levels of a factor are related. The relationship among levels of a factor , could be in three types : 1-linear 2- quadratic or ideal point 3-separate part-worth (Hair, Black, Babin, & Anderson, 2004, p. 411). Due to inherent characteristic of the factors , there is no relationship among their levels . Therefore the separate part-worth should be selected.

After specifying the relationship among factor levels , the presentation method should be chosen. Trade-off , full-profile and pair-wise comparison are the three methods of stimulus presentation most widely associated with conjoint analysis (Hair, Black, Babin, & Anderson, 2004, p. 412). Full-profile method would be chosen due to the number of factors and the fact that the full-profile is the most popular method because of its perceived realism and its ability to reduce the number of comparisons through the use of fractional factorial designs.

And ultimately the measure of consumer preference should be selected between rank-ordering and rating. In view of the rank-ordering is likely to be more reliable than rating (Hair, Black, Babin, & Anderson, 2004, p. 417), it is going to be selected as a measure of preference.

Considering all of issues at this stage , the fractional factorial design for the additive (actual) model is indicated below:

Table 5. Fractional factorial design for additive model (main effects only estimated)

	Card ID	main course	additional menu
1	1	kebab	pickle
2	2	kebab	yogurt
3	3	lentil and rice	juice
4	4	fish	salad
5	5	macaroni	cola
6	6	ghorme sabzi	dough
7	7	lentil and rice	banana
8	8	macaroni	yogurt
9	9	roast chicken	salad
10	10	gheime	pickle
11	11	roast chicken	juice
12	12	gheime	caramel
13	13	beans and rice	caramel
14	14	ghorme sabzi	cola
15	15	beans and rice	dough
16	16	fish	banana
17a	17	gheime	dough
18a	18	lentil and rice	pickle
19a	19	fish	juice
20a	20	macaroni	salad

Assumptions of Conjoint Analysis

Conjoint analysis has the least restrictive set of assumptions involving the estimation of the conjoint model. The structured experimental design and the generalized nature of the model , make most of the tests performed for other dependence methods unnecessary. Therefore , the statistical test for normality and homoscedasticity and independence that were performed for other dependence techniques are not necessary. Yet even though there are fewer statistical assumptions , the conceptual assumptions are perhaps greater than with any other multivariate technique (Hair, Black, Babin, & Anderson, 2004, p. 418).

Estimating the Conjoint Model and Assessing the Overall Fit, interpreting the result & validation

Rank-order evaluations require a modified form of analysis of variance specially designed for ordinal data (Hair, Black, Babin, & Anderson, 2004, p. 419). The SPSS 18 is used as a compatible computer program for the case.

The sample size used for analysis is 148. The size of the sample in conjoint analysis varies considerably. One report (Cattin P, Wittink D.R, 1982) declares that the size of the sample in commercial conjoint studies ranges from 100 to 1000 , with 300 to 550 the most typical range. In another study (Akaah I P, P.K. Korgaonkar, 1988) it is found that smaller size (less than 100) are typical.

Table 6 represents the estimation of part-worth for aggregate result:

Table 6. Conjoint analysis result for the overall sample Utilities

		Utility Estimate	Std. Error
Main	Ghorme Sabzi	-.136	.655
	Roast Chicken	.594	1.010
	Kebab	.378	.557
	Beans And Rice	-.217	.816
	Lentil And Rice	-.285	.816
	Macaroni	-.149	.557
	Fish	.019	.816
	Gheime	-.204	.655
Additional	Cola	.027	.567
	Yogurt	.115	.567
	Caramel	.480	.823
	Pickle	-.081	.663
	Dough	.088	.663
	Banana	.345	.924
	Juice	-.912	1.016
	Salad	-.061	.823
(Constant)		8.413	.161

As the table 6 shows , the top five favorite main courses are respectively 1-roast chicken 2-kebab 3-fish 4-ghorme sabzi 5-macaroni and the top five for additional menu are 1-caramel 2-banana 3-yogurt 4-dough 5-cola . the relative importance value of two factors are shown below :

Table 7. Relative importance of the factors

	Importance Values
main	49.393
additional	50.607

Surprising result of table 7 shows the high importance of additional menu in respondent‘s decision making structure. It is somehow more important than main course.

Table 8. Predictive accuracy for overall sample

	Value	Sig.
Pearson's R	.892	.000
Kendall's tau	.728	.000
Kendall's tau for Holdouts	.667	.087

Correlations between observed and estimated preferences

The high levels of predictive accuracy for both the estimation and holdout stimuli across respondents , confirm the additive composition rule for this set of respondents.

Managerial Application : Market Segmentation & Choice Simulator

One of the most common uses of individual –level conjoint analysis result is to group respondent with similar part-worth or importance values to identify segments (Hair, Black, Babin, & Anderson, 2004, p. 422). It

means that the estimated conjoint part-worths can be used to derive segment of respondent that are similar in their estimated preferences. But this paper tries to show that segmenting respondents in terms of their actual preference (not estimated) would lead to an acceptable result. To achieve this goal , the k-means clustering algorithm is applied and the respondents would be grouped by their stimuli ranking. Note that the k-means technique lets the researcher to determine the number of clusters before running the program. Regarding the art university of Tehran ‘s potential in providing food menus in a single day , it is decided to consider only two segments (cluster) . using the spss18 , the output of k-means clustering would be as follows :

Table 9. Clustering analysis results

Number of Cases in each Cluster

Cluster	1	67.000
	2	81.000
Valid		148.000
Missing		.000

As the table 9 depicts, respondents were grouped into two cluster (segments) where cluster 1 contains 67 respondents (45.9%) and cluster 2 consists of 81 respondents (54.1%). To describe the similarity within each cluster, the conjoint analysis would be applied again for each cluster separately.

Table 10. Conjoint analysis results for cluster 1

		Utility Estimate	Std. Error
main	ghorme sabzi	-.604	.281
	roast chicken	.336	.434
	kebab	.291	.239
	beans and rice	.739	.350
	lentil and rice	-.097	.350
	macaroni	-.366	.239
	fish	.112	.350
	gheime	-.410	.281
additional	cola	.537	.244
	yogurt	-.045	.244
	caramel	.134	.353
	pickle	-.090	.285
	dough	.463	.285
	banana	-.881	.397
	juice	-.343	.436
	salad	.224	.353
(Constant)		8.470	.069

Importance Values

main	49.132
additional	50.868

Averaged Importance Score

Correlations

	Value	Sig.
Pearson's R	993	.000
Kendall's tau	979	.000
Kendall's tau for Holdouts	333	.248

Correlations between observed and estimated preferences

Table 11. Conjoint analysis results for cluster 2

Utilities

		Utility Estimate	Std. Error
main	ghorme sabzi	.252	1.429
	roast chicken	.807	2.205
	kebab	.449	1.216
	beans and rice	-1.008	1.781
	lentil and rice	-.440	1.781
	macaroni	.029	1.216
	fish	-.057	1.781
	gheime	-.032	1.429
additional	cola	-.395	1.238
	yogurt	.247	1.238
	caramel	.765	1.795
	pickle	-.074	1.448
	dough	-.222	1.448
	banana	1.358	2.017
	juice	-1.383	2.217
	salad	-.296	1.795
(Constant)		8.366	.351

Table 10 and 11 helps to describes some specifications of each cluster. The top five favorite main courses for cluster1 are respectively : 1-beans and rice 2-roast chicken 3-kebab 4-fish 5-lentil and rice and for cluster2 it is : 1-roast chicken 2-kebab 3-ghorme sabzi 4-macaroni 5-gheime. As well the rank for additional menu across the clusters is as follows : for cluster1 : 1-cola 2-dough 3-salad 4-caramel 5-yogurt. For cluster2 : 1-banana 2-caramel 3-yoguet 4-pickle 5-dough.

Looking carefully to results , confirms that the highlighted difference between the clusters is related to the utility scores of beans and rice and ghorme sabzi according to main course and banana and cola in terms of additional menu. It also depicts that roast chicken and kebab are two favorable main courses for both clusters as well as caramel and yogurt in additional menu. In addition , the relative importance of factors declares that there is no difference between two clusters in terms of valuing on factors.

Since the goal of all clustering techniques is to maximize heterogeneity across clusters and homogeneity within each cluster, the increase of overall fit (model accuracy) is expected in each clusters. The values of Kendall's tau (suited for ordinal variable) indicate this expected increase (.728 for overall sample , .979 for cluster1and .767 for cluster2).

Choice simulator is used to obtain preference probability of stimuli. It is also applied to validate conjoint model (Hair, Black, Babin, & Anderson, 2004, p. 423). The following sets of stimuli are selected for simulation of respondent choices (output of SPSS 18):

Conclusion

The outcomes obtained from this methodology could be used in new product development. Estimated part-worths, segments of market and simulation results (market share of each stimuli) have a direct impact on first four stages of concept development procedure.

Note that the results of this methodology just come from customer ‘s preferences and not from company/organization ‘s preferences. Because it does not take into account important parameters such as time , cost , capability and other restrictive parameters in production or service. On the other hand these outcomes provide company/organization diverse sets of choices and scenario in product /service development. So regarding company/organization ‘s strategy (strengths , weaknesses , threats and opportunities) , these outcomes could be best used for more success as well as the case of this study. Serving just one menu (according to

overall sample results) or providing two different types of menu (according to clustering results) for students in a single day, depends on Art University of Tehran ‘s strategy.

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