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**THE EFFECT OF ORGANIZATIONAL COMMITMENT ON THE EMPLOYEES AND
MANAGERS' WILLINGNESS TO ABANDON THEIR CAREER (CASE STUDY OF
HEAD OFFICE OF TAX AFFAIRS- AZARBAIJANGHARBI PROVINCE)**

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ABSTRACT

This study aims to investigate the effect of the organizational commitment on the employees and managers' willingness to abandon their career (case study of Head Office of Tax Affairs-AzarbaijanGharbi Province). The research is of descriptive type and has been implemented as a survey research. The statistical population includes the AzarbaijanGharbi's employees of Head Office of Tax Affairs, among which 278 employees have been selected using the random classification sampling. Research instruments include the standard organizational commitment questionnaires of Etzioni and Crossly. Data analysis has been done using Kolmogorov-Smirnov test and the regression model. The results of this research showed that the organizational commitment dimensions, i.e. the attitudinal, ethical, calculative, and normative commitments affect the employees and managers' willingness to abandon their career. The results indicated that the more the organizational commitment, the less the employees' willingness to abandon their career and there is a negative relationship between them. That is, the more the organizational commitment, the less the employees' willingness to abandon their career will be and the organizational satisfaction and productivity will be more, consequently.

Keywords: Organizational Commitment, willingness to abandon their career, Dimensions

INTRODUCTION

The organizational commitment is among the important issues in the psychological and organizational discussions, because the evidence has showed that high level of the organizational commitment has a strong relationship with the work desirable performance. As Allen and Mayer believe, the organizational commitment is a psychological communication between the employee and the organization which decreases the probability of abandoning the organization [1].

The organizational commitment is a state in which the individual knows an organization as his/her representative and wishes to stay in that organization. In other words, the organizational commitment is an attitude of the employees' loyalty towards the organization and it is a permanent process which makes the organization successful and prosperous by individuals' participation in the organizational decisions and individuals' attention to the organization [2]. The organizational commitment has been identified as a main concept in the communication between the employees and the organization for a long time and its definitions indicate the importance of the individual and the organization connection [3]. The most common way of attitude

towards the organizational commitment is to consider it as a type of emotional dependency upon the organization. Accordingly, an individual who is so committed gets his/her identity from the organization, participates in the organizational affairs, integrates in it, and enjoys the membership [4]. The organizational commitment has recently been studied widely in the organizational behavior literature as a variable. Paying attention to this variable is resulted from its effect on the individuals' loyalty towards the organization, accepting the organization's purposes by the employees, individuals' persistence in the organization, its relationship with motivation, job satisfaction, and career abandoning [5]. The career abandoning means the employees' willingness to abandon an organization because of another organization. This type of career abandoning is usually unpredictable. In some texts the optional career abandoning has been defined as the individuals' moving from the membership domain of an established social system with the same members [6]. Nowadays, the human resources in the organizations have a great importance in creating knowledge, productivity, and ultimately reaching the organization's superb goals; accordingly, the employee(s) who are going to abandon their organization expose

the organization to the risk of reducing the great human resources [7]. Career abandoning may be arbitrary and related to the job dissatisfaction and/or may be the result of personal reasons which are out of the manager's control. On the other hand, career abandoning can be the result of the factory modernization, lack of production demanding, lack of ingredients, and generally the result of difficult economic situations. In such cases, the career abandoning must be investigated seriously and the modifying measures should be taken where necessary [8]. Thus, the employees and managers' issue of abandoning career is more important. In other words, the organizations are more damaged than other factors by their employees and managers' career abandoning who have been trained and experienced for years in these organizations [9]. Therefore, adopting the required strategies in order to prevent the employees and managers' career abandoning is of high importance. Increasing the appropriate conditions of the employees and managers maintenance leads to increasing the job satisfaction and their organizational commitment which results in their working permanence in the organization [10]. In a research, 'Investigating the relationship between the received organizational support and the organizational commitment and the

career abandoning intention', implemented by Doaei et al (2010) they found that the received organizational support has a positive significant relationship with three dimensions of the organizational commitment, and there is a negative relationship between the organizational commitment three dimensions and the employees' career abandoning. In another research, 'Investigating the organizational commitment condition and its relationship with the job satisfaction, absence, and career abandoning effect on the employees' performance', implemented by Gorji (2010), the results indicate that there is a reverse relationship between the organizational commitment and employees' absence and career abandoning. Golparvar et al (2008) in a research, 'A meta-analysis over the relationship between the organizational commitment aspects and the job replacements, willingness to stay or abandon the career', have obtained these results that there is a relationship between the organizational commitment and the employees' career abandoning. The Azarbaijan Gharbi Head Office of Tax Affairs as one of the organizations having an important responsibility in the community is similar to other organizations in many aspects and has its own structure, technology, and human resources to do its tasks and

coordination among these aspects determines the effective performance of this organization. Accordingly, like any other organization, it may have the employees that their organizational commitment has a desirable or undesirable effect on their performance. The effects of the organizational commitment on the employees and managers' willingness to abandon their career have doubled the importance of this research. Thus, the aim of this study is to investigate the effect of the organizational commitment on the employees and managers' willingness to abandon their career in AzarbaijanGharbi Head Office of Tax Affairs.

MATERIALS AND METHODS

Based on the purpose, this study is a descriptive one and according to the data collection and descriptive is a correlation type. The random classification sampling has been used in this research and AzarbaijanGharbi Head Office of Tax Affairs has been divided into 2 classes including the tax employees and administrative staff. The mentioned statistical population includes 40 branches consisted of the employees working in Maskan Bank of AzarbaijanGharbi with a number of 295, and the tax employees class sample with the number of 394 will be 165. The administrative staff class with the number of 269 will be 113. To calculate these

numbers the Cochran formula has been applied. In this research, data collection has been done using two methods such that at first the data and information were collected studying the library textbooks, journals, the Internet resources and the databases, and then in the field studies the Etzioni (1961) standard questionnaire was distributed among the statistical samples and for the career abandoning component the Crossly et al (2002) questionnaire was used whose validity was obtained as 0.89 by Doaei et al (2011) in a study, 'The effect of empowerment on the employees' willingness to abandon their careers. To test the hypotheses the Kolmogorov-Smirnov test and the regression model were used.

RESULTS

Regarding the **Table 1** and the obtained analysis, the significance level is less than 0.05 (sig <0.05). Thus, the null hypothesis is rejected, i.e. the attitudinal or ethical commitment affects the employees and managers' willingness to abandon their career in AzarbaijanGharbi Head Office of Tax Affairs.

According to the **Table 2** and the obtained analysis, the significance level was less than 0.05 (sig<0.05). Thus, the null hypothesis is rejected, i.e. the calculative or behavioral commitment affects the employees and

managers' willingness to abandon their career in AzarbaijanGharbi Head Office of tax Affairs.

According to **Table 3** and the obtained analysis, the significance level obtained less than 0.05 ($\text{sig} < 0.05$). Thus, the null

hypothesis is rejected, i.e. the normative commitment effect on the employees and managers' willingness to abandon their career in AzarbaijanGharbi Head Office of Tax Affairs.

Table 1: Variance analysis for the first hypothesis (regression model of the attitudinal or ethical commitment effect on the willingness of the employees to abandon their career)

Standard Error		Adjusted R-squared		determinationCoefficient (R2)	R	
0.75944		0.350		0.360	0.600	
sig	Reliability level	F	Squares mean	Squares sum	Freedom degree	Changes resource
0/000	0.95	155.684	89.677	89.677	1	Regression
Test result: effective			0.577	159.184	276	Remaining
			-----	248.862	278	Total

Table 2: variance analysis of the second hypothesis (regression model of the calculative or behavioral commitment effect on the employees' willingness to abandon their career)

Standard error		Adjusted R-squared		Determination coefficient (R2)	R	
0.79712		0.293		0.295	0.543	
sig	Reliability level	F	Squares mean	Squares sum	Freedom degree	Changes resources
0.000	0.95	115.661	73.491	73.491	1	Regression
Test result: Effective			0.635	175.371	276	Remaining
			-----	248.862	277	Total

Table 3: variance analysis of the third hypothesis (regression model of normative commitment variable effect on the employees' willingness to abandon their career)

Standard error		Adjusted R-squared		Determination coefficient (R2)	R	
0.76877		0.362		0.345	0.587	
sig	Reliability level	F	Squares mean	Squares sum	Freedom degree	Changes resources
0.000	0.95	145.085	85.745	85.754	1	Regression
Test result: Effective			0.591	163.116	276	Remaining
			-----	248.862	277	Total

DISCUSSION AND CONCLUSION

The obtained results from the first hypothesis in addition to confirming the results of the implemented research by **Doaei et al (2010)** indicate that the more the attitudinal or ethical commitment, the less the willingness of the employees to abandon their career [11]. To explain this issue it can be stated that the attitudinal or ethical commitment causes creating the commitment to the organizational values and purposes. Also, the organizational commitment creates a type of emotional dependency towards the organization such that the highly committed employees get their identity from the organization and the degree of their participation along with their membership in the organization will be more enjoyable which reduce the employees' willingness to abandon their career. With increasing the attitudinal commitment the career abandoning will be reduced in the organization. The obtained results from the second hypothesis in addition to confirming the results of the research implemented by **Golparvaret al (2008)** indicate that the higher the calculative and behavioral commitment, the less the employees' degree of career abandoning [12]. To explain this issue it can be stated that the individuals' dependency upon the organization because of enjoying the advantages and promotion is a factor to

increase the commitment and decrease the career abandonment. It means that if an individual abandons the organization, s/he will be deprived from some job advantages including the job status and position. Accordingly, the job dependency leads to increasing the commitment and as a result decreasing the individuals' career abandonment. The obtained results from the third hypothesis in addition to confirming the research conducted by **Gorji (2010)** indicate that the more the employees' normative commitment the less their career abandonment will be [13]. It means that, the normative commitment creates the obligatory ethical feeling to stay in the organization. In other words, because the individuals have a sense of duty which does not let them abandon the organization and makes them social people the career abandonment will be reduced. As a result, with increasing the normative commitment in individuals the organization can decrease the employees' career abandonment. Regarding the proposed issues, it can be concluded that the Tax Affairs Organization can reduce the employees' career abandoning and increase their satisfaction and productivity feeling by increasing the organizational commitment dimensions among its employees.

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