

THE EFFECT OF TIME MANAGEMENT ON INCREASING ORGANIZATIONAL EFFICIENCY IN URMIA TAX ADMINISTRATION

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ABSTRACT

Time management is taken into account as an indispensable essence that is needed to get succeeded throughout the life. Time is the only source to be spent by a constant rate. It is crucial that people know how to make use of their time. Every thought and accomplishment requires time and every factor which needs time can be regarded as potentially wasting it. Every time wasters can generate psychological pressure. So, true understanding of the factors which waste out time is important so that one can make use of time in an efficient way leading to improving productivity. The study is survey-based in terms of the design. The main instrument to collect the data is questionnaire and reliability was obtained as 0.978 using Cronbach alpha coefficient. Data analysis was done using SPSS software. The statistical population comprises of all employers working at Urmia Tax Administration and 278 people were chosen as the statistical sample. The aim of the present study is to investigate the effect of time management on increasing efficiency in organization. Findings of the study reveal that tendency to success, lack of rush in affairs, planning in affairs, skills in affairs, and preserving strict status in affairs can contribute to effectiveness of organization as 21.6%, 18.6%, 10%, 19.9%, and 25.9%, respectively.

KEYWORDS:

INTRODUCTION

There are different ways to express understanding of time. For centuries, people have been using moon movement, sunny time, praying time and church bell to set their time for daily affairs. It was until the twelfth century that catholic monks developed clocks to adjust their activities. They considered time and its aspects throughout the history and such a consideration exists in this era where the expression of "time is precious" reflects this fact. Communities are the ones in which there are no enough time throughout the day. New technologies have provided contexts which have assisted accessing many information in less time and that affairs are accomplished faster; however, the tendency of doing the tasks faster and more gradually increases. This approach which has accompanied humankind has led to the formation of feeling that cannot follow the time and the one that cannot make efficient use of it. History tells us that weak management of time is a traditional issue and the one that the technology has not generated. In conditions where there is more access to instruments for managing the time and official processes are somehow lower, it is not feasible to manage the time in a proper way. Time management is a concept which exists either in personal life or in professional life.

Time management is one of the components of management science, time management is the effective use of resources and it is a way to attain personal goals. In addition, time management involves skill such as personal discipline, targeting, intervals controlling, organizing method and etc. these skills can lead to elimination of many stress-induced conditions (Baezat & Adibrad, 2004). There are definitions for time management similar to the ones provided for humanity literary terms. Gerikez indicates that time management is those skills and capabilities that can results in better time controlling by the individual (Louis, 2003). Soroush believes that time management is providing effective scientific methods and controlling it in order to attain higher levels of success in job and life. These methods involve targeting, determining priorities, and observing the priorities (Sorursh, 1993).

General principles of time management

Time management is a set of skills that assists people in using time effectively. There are general guidelines that can be employed for time management in different fields such as house, school, and job. A number of these guidelines are provided here. Initially, the reasons of not using tie management and the benefits derived from time management are studied. Probably, the most obvious reason for not using the time management is that people are not aware of the

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concept "time management". The second reason is laziness. Some people lack any effective target and required motivation for effective planning. The third group who do not make use of time management is the ones who tend to work under the pressure conditions (Sadeg Gorji, 2006). It is probable that not using of time management is justifiable, but successful usage of time management rejects any justified reason. Time management helps people in determining what task get priority over the others. Also, time management assists people to increase the real work time through removing inessential activities. One of the satisfactory aspects of time management is reducing stress in life. Decrease of stress level leads to increased physical and spiritual health (Makenzi, 2006).

In general, organizational effectiveness is regarded as attaining the priorities and multi-dimensional goals within the common valuable framework so that achieving goals is efficient in terms of time and expense. Effectiveness involves the extent to which the organization provides its goals using specific resources and without wasting its sources in relation to the members and its community. In fact, organizational effectiveness shows one degree of closeness of organization in relation its goals. It is the extent to which organization develops as targets (Tofigi *et al.*, 2011). Organizational effectiveness. Generally speaking, determining effectiveness in organization is not easy and different indexes as well as methods have been provided for evaluating and measuring the performance of organization. Developing qualification would lead to effectiveness of working time and that the increase of working time effectiveness would improve the effectiveness of organization. In fact, inner satisfaction, joy and motivating are among the incentive-providing factors in employers that can be contributive to efficiency. Organizational effectiveness plays an important role in organizational development. Effective organization is said to be the one which is able to manage ambiguities, flexibilities, client-attracting, and production, valuing and starting. Experts have defined organizational effectiveness as the extent to which one attains the determined goals, Peter Draker (1964) regards organizational effectiveness as a proper task and takes it into account as the key to success on the part of organization (Seyed Nagavi, Narimani, and Ghalam Hoseini, 2010).

Criteria and measures of organizational effectiveness:

Total effectiveness, productivity, efficiency, profit, quality, events, extent of absenteeism, job satisfaction, desertion, motivation, spirit, control, coherence, confliction, flexibility/conformability, planning and targeting, consensus on target, institutionalizing o organizational goals, compatibility of role and norm, management communicative skills, management task doing skills, managing information and technology, preparation, exploiting the environment, evaluation using specific external phenomena, consistency, value of human resources, cooperation and common inclusion, indication on success (Beigzade *et al.*, 2010).

The approach of goal attaining

Goal attaining approach states that organizational effectiveness should be used on the account of the extent of its success and it should be evaluated to attain the goals. The criteria of goal training involves maximizing the profit, coercing enemy to submission, winning in basketball, illness curing and fitness development (Tofigi *et al.*, 2011).

System-based approach

Systematic approach states that the definition of effectiveness considers only one aspect of effectiveness, organization should be assessed based on its capabilities in attracting and processing the data as well as the number of channels for obtaining data. In this approach, ultimate goals are not disregarded, but the goals are considered in a set of criteria as one component. System-based models indicate on criteria that would increase the durability of organization in long-term. So, the system-based approach does not focus on the determined results.

The approach of strategic stakeholders

The most recent perspective in relation to organizational effectiveness is the approach of strategic stakeholders. From this perspective's view, organizations effective when it provides the needs of environmental factors which are needed to support the organization. This approach is similar to that of system-based, it accompanies different indications. Both approaches consider the interactive dependence of organizational activities; however, the approach of strategic stakeholders does not focus on all organizations. This view is developed to provide the requirements of those people which are at work within the organization and can be regarded as a menace for organization consistency (Filder & Schmrz, 2002).

Related studies

Gholamreza Dehshiri (2004) investigated the relationship between emotional intelligence as well as time management and job stress of teachers in senior high school. The sample involved 506 teachers. Regression analysis results indicated that emotional intelligence and time management could significantly predict the job stress of teachers. These two variables were reported to predict 57% of the changes related to job stress. Also, self-awareness could play a significant role in predicting job stress. The two variables predict 57% of the changes of job stress. Also, self-awareness has a significant role in predicting job stress and can determine 78% of the changes of job stress accompanied by time management.

Baezat and Adibrad (2004) investigated the relationship between time management and job stress of female employers working at Alzahra University. It was found that time management has a significant role in predicting job stress and time management could reduce job stress through removing stress-inducing factors. Aziz Mogadam (2006) examined the relationship between time management and burnout among the managers of Mahabad. It was stated that there was a relationship between time management and burnout among the managers. Also, all aspects of time management were in correlation with burnout expect "saying no". Seyedtagavi *et al.* (2010) concluded in their study that knowledge management in relation to culture and organizational effectiveness as well as solution and organizational effectiveness played a mediatory role. Vafigi *et al.* (2011) (2011) investigated the effect of organizational changes on healthy indexes of organization and their relationships with organizational effectiveness.

Study design

The study is that of survey and applied in terms of research method and goal. Stratified random sampling method was used in the present study.. Tax Administration of Urmia is divided by two strata which are incorporated by tax officers and other employers. Employers working at Tax Administration involve 663 people. Sample size will be 165 individuals out of 394 in tax officers section. For other 269 employers, sample size will be 113 subjects. The sample size was obtained using Cochran formula.

MATERIALS AND METHODS

To show the normal or non-normal quality of data distribution, K-S (Kolmogorov-Smirnov) test is used. In case the level of significance is greater than 0.05, data are distributed. Normally. In case the level of significance is less than this value, data are distributed non-normally.

Table 1. Results of K-S test for studying normal status of variables distribution

	Number	K-S test	Level of significance
Time management	278	2.033	0.000
Tendency to success	278	2.322	0.000
Lack of rush in affairs	278	3.23	0.000
Planning in affairs	278	2.322	0.000
Skills in affairs	278	2.513	0.000
Lack of leniency in affairs	278	3.019	0.000

Results of the above table show that none of the studied variables is normal.

Time management has an effect on increasing organizational efficiency in Urmia Tax Administration

To test the hypothesis, Spearman correlation statistic is used.

Table 2. Statistic related to the main hypothesis

Variable	Bank financial resources	Test statistic
Time management	0.578	Spearman coefficient
	0.000	Level of significance

As it is seen in the above table. Spearman correlation coefficient shows 0.578 value and the level of significance is 0.000. So, null hypothesis is rejected in 5% level. Hence, one can say that there is a relationship between time management and increasing organizational efficiency in Urmia Tax Administration.

To test the effect of independent variable on dependent variable, regression test is used.

Table 4. Variance analysis of the main hypothesis related to regression model of time management variable and increasing organizational efficiency in Urmia Tax Administration

Standard error	Balanced identification coefficient		R2 identification coefficient	R	
0.517	0.381		0.0384	0.619	
Level of significance	F	Mean of square	Total square	Degree of freedom	Changes resources
0.000	171.843	47.514	47.514	1	regression
Result of the test: rejecting null hypothesis		0.276	76.313	276	residual
		-----	123.827	277	total

As it seen in the above table, the test level of significance is 0.000. One can say that the above test is significant by 0.05 error, so alternative hypothesis is accepted and null hypothesis is rejected. Regarding the identifying factor R2 (0.384) which is defined as the ratio of described changes by variable x to total changes, one can say declare that 38.4% of changes related to organizational effectiveness is determined by time management.

Table 5. Parameter coefficients of first hypothesis related to time management variable and increasing organizational efficiency in Urmia Tax Administration

Variable	β slope	Calculated t	Level of significance	Test result
Intercept	1.750	10.728	0.000	Rejecting null hypothesis
Public responding	0.571	13.673	0.000	Rejecting null hypothesis

So, mathematical equation of the effective time management on increasing efficiency will be as follows:

$$Y = 1.750 + 0.571 X$$

One can state that one unit increase of time management can lead to 0.255 units increase in organizational effectiveness. Simultaneous effect of 5 related factors to time management on organizational effectiveness is studied by multivariate regression.

Table 6. Variance analysis of regression model of organizational effectiveness in Urmia Tax Administration involving 5 factors of time management

Standard error	Balanced identification coefficient		R2 identification coefficient	R	
0.506	0.077		0.095	0.309	
Level of significance	F	Mean of square	Total square	Degree of freedom	Changes resources
0.002	5.225	1.339	4.018	3	regression
Result of the test: rejecting null hypothesis		0.256	38.191	149	residual
		-----	42.209	152	total

As it seen in the above table, the test level of significance is 0.002. One can say that the above test is significant by 0.05 error, so alternative hypothesis is accepted and null hypothesis is rejected. Regarding the identifying factor R² (0.095) which is defined as the ratio of described changes by variable x to total changes, one can say declare that 9.5% of changes related to organizational effectiveness is determined by 5 factors of time management.

Table 7. Parameter coefficients related to five hypotheses and organizational efficiency involving time management

Variable	β slope	Calculated t	Level of significance	Test result
Intercept	1.130	5.310	0.000	Rejecting null hypothesis
Tendency to success	0.216	4.606	0.000	Rejecting null hypothesis
Lack of rush in affairs	0.186	3.96	0.000	Rejecting null hypothesis
Planning in affairs	0.100	2.846	0.000	Rejecting null hypothesis
Skills in affairs	0.199	5.5.43	0.000	Rejecting null hypothesis
Lack of leniency in affairs	0.259	7.854	0.000	Rejecting null hypothesis

According to the above table, null hypothesis of coefficient related to time management is rejected, so, multivariate regression equation of the effect of 5 time management factors on organizational effectiveness is as follows:

$$Y = 1.130 + 0.216 X_1 + 0.186 X_2 + 0.100 X_3 + 0.199 X_4 + 0.259 X_5$$

One can say that the most effective component is non-leniency factor.

SUGGESTIONS

It is suggested that the rate of punishments and amount of wage derived from incomes are increased based on the time of task doings. It is recommended that expenses of tax adjusting, the amount of non-official economic activities and tax delays are reduced.

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