UCT JOURNAL OF MANAGEMENT AND ACCOUNTING STUDIES 2019(02)



Available online at http://journals.researchub.org



Investigate the relationship between delegation of authority, sense of responsibility, customer-oriented and moderating variables

Sayed Mohamma Ghaemi¹, Abdolkhalegh Gholami²*

¹Department of Management, Yasouj Branch, Islamic Azad University, Yasouj, Iran.

ARTICLE INFO

Article history:
Received 12 Oct 2018
Received in revised form 20 Jan 2019
Accepted 04 Feb 2019

Keywords: Delegation of authority, Sense of responsibility, Customer-oriented, Moderating variables

ABSTRACT

Objective: The aim of present research is investigate the relationship between delegation of authority, sense of responsibility, customer-oriented and moderating variables in general department of Islamic development in Kohgiluyeh and Boyer Ahmad province. Methodology: In present research, delegation of authority is independent research; responsibility, customer-oriented and moderating variables are dependent variables. The method used in this study is descriptive and correlational. Present study is applied in terms of purpose and is descriptive -correlational in terms of collecting data. Results: Statistical population of research includes the employees of general department of Islamic development in Kohgiluyeh and Boyer Ahmad province that are 63 peoples. SPSS software was used for data analysis. Conclusion: The results of present research indicated that: there is a significant relationship between the delegation of authority and sense of responsibility; there is a significant relationship between the delegation of authority and customer-oriented; there is a significant relationship between the delegation of authority and customer-oriented; there is a significant relationship between the delegation of authority and moderating variables.

1. Introduction

Delegation of authority means transfer the part of special executive powers and duties of organization manager and leader regardless of its origin to subordinates and heads of units and subsidiary bodies in order to accelerate the implementing affairs and timely realization of the organization objectives. The purpose of authority delegation is that the subordinates can decide about associated and assigned tasks independently and in any case not obliged to the opinions and commands of immediate managers for that goal to be achieved quickly and perhaps ahead of time and thus, satisfaction of stakeholders to be achieved more quickly (Robbins, 2002).

In an environment that global competition and new technology are its main characteristics, reduce of centralized control leads to increase of speed, flexibility, decisiveness, and synergy; and strengthen of communication networks. Delegation is not the reduction or loss of strength and power, but also by its implementation enforce existing strengths and each of the members and employees will be more powerful. The real power is that commit the people. When there will be real power that be transferred to those who have been in better status or position. In fact, the result of this devolution is increase of commitment, innovation and creativity in people that power is delegated to them and works will be done better (Baron and Greenberg, 1993; Nussbaum, 2006).

If managers to know that delegation is beneficial, easily transferred their power to others. Delegation will be led to motivating employees because they feel that must be effective and should be given the opportunity to them for increasing their effectiveness and initiative and creativity. Through phenomenon of delegation; competence, merit and skills awarded to employees. One of the definitions accepted by most scholars and authors of the administrative science about management included: the management is working with people and by individuals and groups for achieving the organizational goals. Various aspects of this definition can be derived. One of this aspects is delegation of Authority (Alvani, 1999; Dehghan and Mablaghi, 2012).

²Department of Management, Yasouj Branch, Islamic Azad University, Yasouj, Iran

In the current era, human resources is one of the most important indicators of progress and development in the societies and a country can progress that provide the essential backgrounds for latent talents and taking advantage of the material, human and cultural resources of society through authority and participation of all society sectors. When delegation and participation be executed in the organization, all employees are involved in organization themselves and increase their commitment and their work ethic in the organization. Delegation of authority and respect to employees and their participation in organization decisions help to manager's benefit from the employee's creativity and potential. If managers neglect to this issue, human labor power in the administrative system become to tools.

As a result, managers when can promote delegation of authority and work ethic in the organization that establish a good relationship with employees. This is key to success of managers. If managers be able to behave appropriately, non-functioning agencies will be converted to ideal agencies. According to the comments and contents stated above, issue examined in this project investigate the relation between delegation of authority, responsibility, customeroriented and moderating variables in general department of Islamic development in Kohgiluyeh and Boyer province (Khalili araghi and Soltani, 2003).

1.1 Objectives:

1.1.1 The main objective:

Investigate the relationship between the delegation of authority and responsibility in general department of Islamic development in Kohgiluyeh and Boyer province.

1.1.2 Sub objective:

Investigate the relationship between the delegation of authority and customer-oriented in general department of Islamic development in Kohgiluyeh and Boyer province.

Investigate the relationship between the delegation of authority and moderating variables in general department of Islamic development in Kohgiluyeh and Boyer province.

1.2 The importance of and necessity of research

The importance of and necessity of research arises from the issue that manager alone cannot handle all the tasks. Necessary requires that appropriate responsibilities be deposited to skilled personnel, so that each individual be accountable to a higher authority. Whatever the number of subordinates is more, the scope of delegation will be broader, because delegation of authority helps to decision-making process and increases the enthusiasm of employees. If the delegation of authority is systematically implemented helps to expand the business and attract investors. May also be said that one of criteria for the diagnosis of a company that you plan to work or invest in it, this is to see whether the issue of delegation of authority is done in company or not and if delegation of authority is done, how and by what principles has been. Given that managers through transferring the some of the smaller things find out opportunity to address the a broader and more important things and in practice they also conclude that implementing a part of their work is directly related to administrative subordinates and referral is not necessary to any work at every turn. Therefore, one of the necessities of authority delegation is exploitation of manager time and employees abilities.

1.3 Principles of authority delegation

The purpose of authority delegation to employees is that four factors provided for these peopleso that they can to do their job very better.

Information: necessary information are given about the company's performance to employees.

Required Knowledge and skills: Employees must have the knowledge and skills needed to meet the goals of company.

Power: to take important decisions, employees should have sufficient power.

Compensation: Employee's compensation is paid based on company performance.

1.4 Steps of Authority Delegation

Determine the expected results: The first step in delegation of authority is determining what is expected from duty. That should be clear that what results should be achieved through desired activity.

Assigning tasks to subordinates: The second step in delegation of authority is that the tasks assigned to subordinates. At this stage, we must considered strengthen and capacity of each employee to perform tasks.

Necessary authority delegation: Jurisdiction should be clear. Authority should be relevant to the duty and if duty change the authorities should be adjusted accordingly.

Establish of responsibility: Person that responsibility is to assign to him, ethically has responsibility to do the best possible way.

2. Materials and methods

2.1 Literature review

Peng et al. (2009) in research with title "Gender differences in the work commitment of Chinese workers: An investigation of two alternative explanations "investigates the discrepancies in commitment of work among employees of Chinese female and male. The results indicate that staff work commitment is related to job characteristics, organizational support and perceptions of gender discrimination. Also, it is found that the level of work commitment of men is higher than that of women, whereas the level of organizational commitment is the same for both sexes. The lower level of job commitment of women is

due largely to their stronger perception of gender discrimination, receiving less challenging job assignments, and engaging in a low level of leader-member exchange.

Markovits et al. (2008) in research with title "Regulatory foci and organizational commitment" use regulatory focus theory to derive particular predictions regarding the differential relationships between commitment and regulatory focus. Article estimated a structural equation model using a sample of 520 public and private sector staffs and found in line with our hypotheses that promotion focus related more strongly to affective commitment than prevention concentrates; prevention concentrates related more strongly to continuance commitment than promotion concentrates and promotion and prevention concentrates had equally strong impacts on normative commitment.

Şendogdu et al. (2013) in research with title "The Relationship between Human Resource Management Practices and Organizational Commitment: A Field Study" intended to provide analysis of the relations between human resource management practices and organizational commitment in firms which operate in the province of Konya/Turkey. Research data was analyzed using descriptive statistics to project the respondents' profiles as well as the general patterns of the variations in the human resources management variables and organizational commitment. Correlations and multiple regression, statistic regression analysis were used to explore the relationship between the variables involved in the study. As a result of analysis of the findings from top, middle and, the first-tier managers (n=169) except for "training on job skills". It was found that there was a strong and statistically positive significant relationship between other Human resources management variables and organizational commitment. The findings of the study provide support for the variables concerned and are confirmed by the findings of the previous articles.

Tutar (2011) in research with title "The effects of employee empowerment on achievement motivation and the contextual performance of employees" intended the impacts of perceived staff empowerment on achievement motivation and staffs performance. For this aim, the data gathered from staffs of private and public banks operating in Ankara city have been analyzed, applying statistical methods and techniques. The analysis of the research data has revealed that the perceived empowerment by staffs had a significant impact on the achievement motivation and contextual performance of staffs. The data of research has also revealed that staff empowerment is a main predictor variable to achievement motivation and contextual performance of staffs (Tutar and Mehmet, 2011).

Cheung and Ngai (2010) in research with title "Training to raise unemployed youth's work commitment in Tianjin" intended the Training role to increase work commitment of unemployed youth's in Tianjin city. To explore the possibility, a survey collected data from 249 unemployed youths in Tianjin city in China country. Findings indicate that the youth's powerlessness was an important condition raising the contribution of training of soft skill to commitment to work. This conditioning impact was main since neither training of soft skill nor powerlessness manifested a main effect on commitment of work. The findings of this article imply the suitability of providing training of soft skill to alienated unemployed youth to investigate their commitment to work.

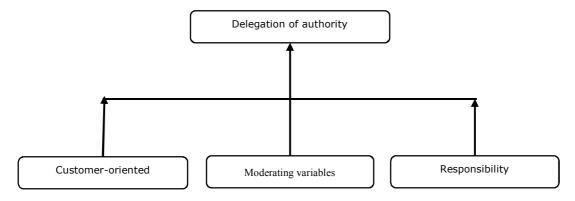


Fig 1. Conceptual model

First hypothesis: there is a significant relationship between the delegation of authority and responsibility. Second hypothesis: there is a significant relationship between the delegation of authority and customer-oriented. Third hypothesis: there is a significant relationship between the delegation of authority and moderating variables.

2.2 Research Methodology

The aim of present research is investigate the relationship between delegation of authority, sense of responsibility, customer-oriented and moderating variables in general department of Islamic development in Kohgiluyeh and Boyer Ahmad province. In present research, delegation of authority is independent research; responsibility, customer-oriented and moderating variables are dependent variables. The method used in this study is descriptive and correlational. Present study is applied in terms of purpose and is descriptive -correlational in terms of collecting data. In this study, methods of data collection include library and field methods. In this research, questionnaire was used as a data collection tool. Statistical population of research includes the employees of general department of Islamic development in Kohgiluyeh and Boyer Ahmad province that are 63 peoples. Given that the numbers of employees are63 people, therefore, all of population selected for sampling. SPSS software was used for data analysis. In order to evaluate the validity of the data achieved through instrument (questionnaire) readers, advisors, and experts. The internal reliability of the items was verified by computing the

Cronbach's alpha. Cronbach's alpha values was obtained for total of questionnaire factors is 0.90which shows that our research variables are reliable and there exists internal consistency between them. Reliability of questionnaire variables tested in table 1.

Table 1. Cronbach's alpha coefficient for questionnaire variables

Factors	Number of questions	Cronbach's alpha		
delegation of authority	18	0.87		
responsibility	8	0.79		
customer-oriented	7	0.71		
total	-	0.90		

3. Discussion and results

3.1 Descriptive Data

Gender of respondents are: 52 people man (% 82.5) and 11 people female (% 17.5).

Table 2. Gender of respondents

1							
Gender	Frequency	%					
man	52	82.5					
female	11	17.5					
Total	63	100					

The educational background of the participants are; 5 people have diploma and under diploma, 4 people have super- diploma, 49 people have Bachelor, 5 people Master degree and higher.

Table 3. Educational background

		1
educational background	Frequency	%
Diploma and under	5	7.9
super- diploma	4	6.3
Bachelor	49	77.8
Master and higher	5	7.9
Total	63	100

According to the descriptive statistics of table 4, Score 3; customer-oriented with mean 4.39 and variance 0.235 is in first priority. In all parameters examined, scores is higher than median, and 3 (based on the Likert scale). Therefore, it can be concluded that the indicators examined in the Islamic Propagation Organization are respected as high and very high.

Table 4. Descriptive tests about measure of central tendency (mean) and dispersion (standard deviation and variance

variable	mean	standard deviation	variance		
delegation of authority	ation of authority 3.50		0.295		
responsibility	4.34	0.549	0.301		
customer-oriented	4.39	0.484	0.235		

According to the normality test in table 5, indicator of authority delegation with the significant level 0.20 has been distributed normally. Also, indicator of responsibility with the significant level 0.029 has been distributed abnormally.

Table 5. Test of normality

T	Kolmogorov and Smirnov				
Test of normality	Statistics	df	Sig		
delegation of authority	0.102	63	0.20		
responsibility	0.144	63	0.007		
customer-oriented	0.127	63	0.029		

3.2 Research Hypothesis

First hypothesis: there is a significant relationship between the delegation of authority and sense of responsibility.

Table 6. First hypothesis

Variable		N	1-4:	C:-	D 14	
independent	dependent	N	correlation	Sig	Result	
delegation of authority	responsibility	63	0.349	0.01	confirm	

The table 6 shows the results of the data analysis. Results indicated that significant level between delegation of authority and sense of responsibility is 0.01 and correlation is 0.349. So, there is a significant relationship between delegation of authority and sense of responsibility in general department of Islamic development in Yasouj with 95% confidence.

Second hypothesis: there is a significant relationship between the delegation of authority and customer-oriented.

Table 7. Second hypothesis

	Variable		N		G:	D 14	
	independent	ependent dependent		correlation	Sig	Result	
Ī	delegation of authority	customer-oriented	63	0.553	0.000	confirm	

The table 7 shows the results of the data analysis. Results indicated that significant level between delegations of authority and customer-oriented is 0.000 and correlation is 0.553. So, there is a significant relationship between delegation of authority and customer-oriented in general department of Islamic development in Yasouj with 95% confidence.

Third hypothesis: there is a significant relationship between the delegation of authority and moderating variables.

To investigate variables authority delegation of the variables educational level, gender, work experience, age and employment status was used regression analysis.

Table 8. Third hypothesis

		Non-standard coefficients		t	sig	R	R	F	sig
model	В	Standard error	Beta				Square		
delegation	2.60	0.706		3.69	0.001				
Education	-0.095	0.119	-0.120	-0.799	0.428	1			
Gender	0.458	0.20	0.317	2.29	0.026				
experience	-0.089	0.064	-0.248	1.397	0.169	0.395	0.129	1.42	0.233
Age	0.009	0.014	0.132	0.665	0.509				
Status	0.059	0.056	0.183	1.06	0.295				

As seen in the above output, included variables in the regression analysis could explain 36 percent of changes in the independent variables i.e. delegation of authority. According to the non-significance of the F value, it was revealed that the linear combination of the independent variables are not able to explain and predict the dependent variable. In Regression analysis above, we see that according to indicators of gender in the scoring data, the delegation of authority to men has been more often than women's and in higher work experience is less delegation of authority. Also, in higher Education level is less delegation of authority and in better Employment Status is higher delegation of authority.

4. Conclusion

4.1 Conclusion and recommendations

The aim of present research is investigate the relationship between delegation of authority, sense of responsibility, customer-oriented and moderating variables in general department of Islamic development in Kohgiluyeh and Boyer Ahmad province. The results of present research indicated that: there is a significant relationship between the delegation of authority and sense of responsibility. Based on result of the first assumptions suggest that: Increases the cost of advertising, recruiting and employees and organization training. Thus improving the rate of return human capital depends on the ability to maintain employees. Hence, the human resources management of each organization is required to designed process of maintaining these forces systematically. In fact, they must be organizational strategic thinkers, and with the macro approach to people entry and exit, explore the consequences and costs of losing employees. In second hypothesis; there is a significant relationship between the delegation of authority and customer-oriented. According to the second hypothesis is proposed: Job specification and gender in organizations is established on the basis of merit so that employees feel that their organizations have a better job justice than other organizations. Also, the compensation system (direct and indirect) be maintained in the proper manner in

organization, so that employees resolve their facilities and welfare needs and in result to be loyal to their organization. Also, with regard to third hypothesis, we see that according to indicators of gender in the scoring data, the delegation of authority to men has been more often than women's and in higher work experience is less delegation of authority. Also, in higher Education level is less delegation of authority and in better Employment Status is higher delegation of authority. Based on result of the third assumptions suggest that: In gender issues must be respected Least of balance. Also, everyone should be in appropriate place commensurate with the age and ability. According to the indicators of gender in the scoring data, the delegation of authority to men is more than women's

REFERENCES

Alvani, M. 1999. Decision Macking and determining public policy. Tehran: Samt Publication.

Baron, R., & Greenberg, M. 1993. "Behavior in Organization" 3 Ed, Prentice, Hall.

Cheung, K., Ngai, N. 2010. Training to raise unemployed youth's work commitment in Tianjin. Children and Youth Services Review, 32: 298-305.

Dehghan, E., & Mablaghi, M. 2012. Presenting the pattern of selection of the most suitable method of technology transfer using the hierarchical analysis process technique; case study of Iran Khodro Diesel Company. Technology Growth, 31: 12-22.

Khalili araghi, M., & Soltani, Z. 2003. "Test of Real Business Cycle Theory in Irans Economy." Iranian Economic Review, 7 (7): 11-27.

Markovits, Y., Ullrich, J., Van Dick, R., & Davis, A. 2008. Regulatory foci and organizational commitment. Journal of Vocational Behavior, 73: 485-489.

Nussbaum, M. 2006. Frontiers of justice. Cambridge, MA: Harvard University press.

Peng, K., Ngo, H., Shi, J., & Wong, C. 2009. Gender differences in the work commitment of Chinese workers: An investigation of two alternative explanations. Journal of World Business, 44: 323–335.

Robbins S. 2002. Organization and management Theories: Structure, Design and Application 1943. Translated by Alvani, Mehdi, 2002, Adineh Publications.

Şendogdu, A., Kocabacak, A., & Guven, A. 2013. The relationship between human resource management practices and organizational commitment: A field study. Procedia - Social and Behavioral Sciences, 99: 818 – 827.

Tutar, H., & Mehmet, Ç. 2011. Is ethical leadership and strategic leadership a dilemma? A descriptive survey, 7th International Strategic Management Conference. Procedia Social and Behavioral Sciences, 24: 1378–1388.

Tutar, H. 2011. The effects of employee empowerment on achievement motivation and the contextual performance of employees. African Journal of Business Management, 5: 6318-6329.

How to Cite this Article:

Ghaemi M., Gholami A., Investigate the relationship between delegation of authority, sense of responsibility, customer-oriented and moderating variables, Uct Journal of Management and Accounting Studies 7(2) (2019) 1–6.