

The effect of job satisfaction on improving organizational performance

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ABSTRACT

In this study, the mediating role of employee empowerment in the effect of job satisfaction on organizational performance was investigated. The statistical population of this study is the employees of the General Administration of Tax Affairs of Isfahan, which is a total of 91 people, of which 63 people were randomly selected according to Cochran's formula. Data were collected using performance questionnaires, employee empowerment questionnaires, and job satisfaction questionnaires. Data were analyzed using structural equation modeling and Smart PLS software. The results of structural equation modeling showed that job satisfaction has a positive effect on organizational performance directly with a path coefficient of 1.058 and indirectly with the mediating role of employee empowerment with a path coefficient of 0.61. In addition, job satisfaction with a path coefficient of 0.527 has a positive effect on employee empowerment and employee empowerment with a path coefficient of 0.271. It has a positive effect on organizational performance.

Introduction

The most important pillar of any organization is human resources that can lead the country towards development goals. Nowadays, training and improvement of human resources is considered as one of the main strategies to achieve the competitive advantage of organizations. Therefore, improving the productivity of human resources should be considered as one of the important goals of any organization or institution and accurate and correct planning should be prepared for it. Human resources are the basis of the real wealth of an organization. One of the most important concerns of successful economic enterprises in the world is the gathering of educated and wise human capital that is able to bring about transformation in the organization to which they belong. Using the potential capabilities of human resources is a great advantage for any organization. Empowerment is a new way for the survival of leading organizations in a competitive environment. Empowerment is the process of empowering people. In this process, we help our employees to improve their sense of self-confidence and overcome their feelings of helplessness and helplessness. Empowerment in this sense leads to the mobilization of people's internal motivations[1].

Due to the rapid and rapid changes in the knowledge and information of humanity, everything is changing and evolving drastically. Organizations interact as an open system and need to respond to environmental changes in order to survive. Since human resources are the most important factor and axis of organizations, equipping and preparing these resources to face changes is of particular importance and all organizations with any kind of mission. They should devote the most capital, time, and programs to the development of human beings in different dimensions.

Human resources are the most important determining factor in the correct movement of the organization towards organizational goals. One of the main concerns of managers at different levels of the organization is how to create a suitable platform for employees so that they perform their duties correctly with responsibility and a sense of commitment and have optimal performance. In addition to profitability, competitiveness is a basic need for organizations. High organizational performance indicates that management within the organization is appropriate. Job satisfaction can be one of the most important and influential factors in the performance of employees in any organization. An organization's performance refers to the measurable results that an organization achieves during its activity and indicates the success or failure of the organization. High organizational performance is associated with employees' job satisfaction in doing the job because high organizational performance is a positive consequence of job satisfaction. Job satisfaction refers to a person's general attitude toward his job, a person who has a high level of job satisfaction has a positive attitude toward his work, but a person who is dissatisfied with his work has a negative attitude toward his work. High employee job satisfaction can improve the performance of the organization.

Organizational behavior is one of the most basic topics in management that examines the behavior of employees in the organization. One of the main variables in the field of organizational behavior is employee job satisfaction, which also plays a role in the progress of an organization's work and productivity. Studies have shown that by increasing the level of job satisfaction, creativity and productivity of the individual, more work motivation increases, absenteeism from work is less, and business profitability increases. In addition, low job satisfaction reduces the performance of the organization, and job satisfaction is the subject of a great discussion in the field of management, especially in the issue of organizational behavior and human resource management.

The idea of job satisfaction began to develop at the beginning of the 20th century, and the background of job satisfaction has been widely proven based on the results of studies. Job satisfaction as the most important attitude expresses human perception of one's job and organization

. An employee with high job satisfaction likes and values his job and generally has a positive attitude toward that job. Therefore, an employee with a high level of job satisfaction has a positive attitude toward his job and organization, and another with a low level of job satisfaction has a negative attitude. Creating job satisfaction requires employee empowerment. Managers are obliged

to empower employees in ensuring job satisfaction, and this action increases organizational performance. Satisfied employees are usually satisfied and motivated with their job, as a result of which the organization can get an amazing performance from them, otherwise, those employees who are dissatisfied with their job are not encouraged now and are not worried about the work routine and are even within themselves. No matter how much the job evades responsibilities, in addition, it may have a high level of absenteeism from their work[5]....

Nowadays, measuring organizational performance is one of the continuous concerns of capable managers who are interested in improving the organization. In traditional management models, this category has been considered as controlling the tasks and functions of the manager, but in the new theories, it has a function beyond rewarding as a part of the main human resource management system, and it focuses on strengthening behavior, creating a relationship between managers and employees, and improving human resources in organizations by measuring the degree of achieving the desired changes After one or more periods of comparison in the same conditions[6]. The more successful performance management is in achieving the goals of the organization, the more productivity will increase and as a result, the more market share and profits will be earned by the organization. The continuation of this process will create wealth and the continuity and survival of the organization in today's competitive and turbulent world. The relationship between job satisfaction and individual performance has been the subject of debate among experts and researchers in management science for many years and it can be said that there is still a lot of ambiguity over this discussion. Also, in the studies conducted on the study of the relationship between job satisfaction and the performance of the Iranian Tax Administration with the mediating role of organizational empowerment It was not observed that this issue itself is a reason for the importance and necessity of the current research and confirms its novelty aspect. The Tax Affairs Organization of Iran is one of the important and influential organizations in the society and has a special role in providing government revenues. In the Tax Affairs Organization of the country, as all organizations, human resources are considered as important assets that managers make a lot of investments for the performance of the organization. Therefore, this study was conducted with the aim of investigating the role of job satisfaction on improving organizational performance with the mediating role of organizational empowerment. In this paper, first, the theoretical foundations and empirical background of the main research variable, including job satisfaction, organizational performance, are examined, then the conceptual model and the research hypothesis are expressed, and then the research method, research findings, conclusions, and suggestions are presented.

1-1 Theoretical Foundations

-Job satisfaction:

Without any doubt, it can be claimed that job satisfaction is the first, most important, and oldest dependent variable studied in organizational behavior, which has received the most research so far, and in the first half of the 1990s, 12,000 studies were published in this field. Job satisfaction is the most important issue that organizational behavior researchers have paid attention to in the last two decades.

In general, job satisfaction is a kind of feeling of satisfaction and satisfaction of a person with his job in the organization, which is related to proper work with talents, the rate of success in the job, meeting logical needs, the flourishing of talents, career advancement, successful experiences, and organizational climate.

Job satisfaction is an expression of a person's feelings about his job. When a person's work is in harmony with his values and needs, and when he achieves the goals and activities that are important to him, his job satisfaction increases. Job satisfaction can have different dimensions; an employee who is satisfied with one aspect of the job may not be satisfied with other aspects of the job. For employees, not all aspects of job satisfaction are equally important. In addition, job satisfaction varies from person to person and organization.. Henges, Smith and Salvaggio (2003) consider the dimensions of job satisfaction to include satisfaction with empowerment, satisfaction with job

performance, satisfaction with pay, satisfaction with teamwork, satisfaction with job security, and satisfaction with work facilities. Job satisfaction is the result of employees' perception that the content and context of the job provides what is valuable to the employee.

There is no doubt that job satisfaction is very important, managers care about the job satisfaction of individuals and members of the organization for at least three reasons, because

- 1) Disgruntled people leave the organization and resign more often.
- 2) Satisfied employees are in better health and live longer.
- 3) Job satisfaction is a phenomenon that transcends the boundaries of the organization and its effects can be seen in the private life of the individual and outside the organization.

Another important issue of job satisfaction is the effects that this phenomenon will have on the whole society. When employees and members of the organization enjoy their work, their private life (outside the organization) will be improved and the benefits of job satisfaction will reach all members of the society and citizens. Psychopaths make up a better society[9].

Consequences of job satisfaction and dissatisfaction

When people are satisfied with their work, they show up to work regularly and are less willing to change jobs. On the contrary, if they are not satisfied with their work, they will gradually not show up at their workplace for various excuses, and even despite their health, they will malice and perhaps leave the organization for a better job. It is possible for a person to show up at his workplace due to material need, but he does his work with apathy, inaccuracy, and low quality..

Organizational Performance:

Nowadays, reward for performance is one of the most logical principles that is common in organizations. According to the theory of expectation, the most important role of the reward system is the effect that the expectation of receiving a reward has on performance. If the employees of the organization expect that better performance will lead to reward, the hope of receiving reward will have a positive role in their outstanding performance...

The main goal of any organization in the business environment is to maximize financial performance or maximize value for shareholders. The performance of the organization is generally measured by effectiveness (the extent to which the organization's goals are achieved) and efficiency (the correct use of resources by the organization), employee and customer satisfaction, innovation, quality of products and services, and the ability to achieve a unique reservoir of human resources. Various models have tried to introduce and evaluate organizational performance. Examining these patterns shows that, first, changes in organizational performance should be measured and measured, second, changes in organizational performance should be considered at all levels of the organization and individual and group goals in the organization should be in line with organizational goals, and third, in measuring the level of organizational performance, tools that take into account different dimensions of organizational performance should be used. Organizational performance, while paying attention to the obvious economic results, such as the rate of return on investment and increasing the profit margin and such tools, should also measure the level of creativity and innovation, as well as increasing the level of organizational knowledge. In general, organizational performance indicators can be divided into two categories: subjective and objective. Objective indicators of organizational performance are indicators that are measured in a completely real way and based on objective data. Among these indicators, we can mention profitability indicators, such as return on assets, return on equity, return on investment, and earnings per share. Subjective Indicators of Organizational Performance Most of the Index It includes those that are formed based on the judgment of the organization's interest groups. Among these indicators, we can mention customer satisfaction, employee satisfaction, success in presenting new products, etc. In the field of finance, improving the indicators of profitability and efficiency, in marketing, improving customer satisfaction, and in the field of operations management, productivity and reducing the cost of operations are the main goals that are pursued in all management studies..

2.1. Conceptual Model and Research Hypotheses

According to the theoretical and empirical background of the research, in order to clarify the relationship between the research variables with each other, the conceptual model of the research is presented in Figure 1.

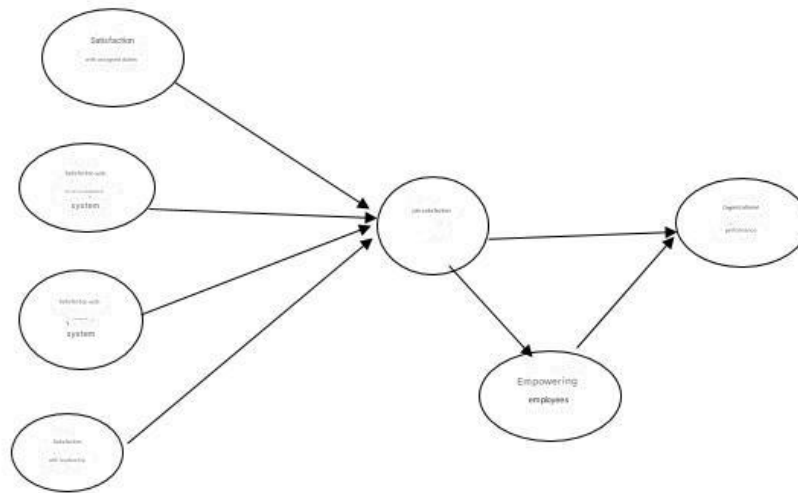


Figure 1-Conceptual model of the research

2- Research Methodology

This research is descriptive-survey in terms of method and applied in terms of purpose. The statistical population of this study is the employees of the General Administration of Tax Affairs of Isfahan, which is a total of 91 people. At first, a sample is taken to investigate the variance of the variables of the statistical population, and then the sample size of 63 people was obtained using Cochran's formula. In this study, Weiss's (1967) 16-item questionnaire with Cronbach's alpha coefficient of 76% was used to measure job satisfaction, which measured job satisfaction in four dimensions: satisfaction with assigned tasks, satisfaction with the compensation system, satisfaction with the promotion system, and satisfaction with the leadership system. He weighs it. The yield variable is 7 items and is derived from the research of Lynch et al. (2011), Holly et al. (2005) and Teodosio et al. (2012), which was finalized by the researcher after initial interviews with the managers of some banks. To evaluate the reliability of the questionnaire, Cronbach's alpha coefficient was used, the results of which in Table 1 indicate the reliability of the research questionnaire (more than 0.7).

The Employee Empowerment Questionnaire is a score designed by Spritzer (1996) in a standard 12-item questionnaire. The questionnaire measures four dimensions of effectiveness (3 items), meaningfulness (3 items), sense of competence (3 items), and right to choose (3 items). 4; Totally agree, 5) is. Data analysis was performed using structural equation modeling method using Smart PLS software.

The validity of the questionnaire was investigated by two convergent and divergent validity criteria that are specific to structural equation modeling. Convergent validity refers to the ability of the indicators of one dimension to explain that dimension and divergent validity indicates that the constructs of the research model should have more correlation with their questions than with other constructs. To evaluate the convergent validity, the mean of the extracted variances (AVE) criterion was used, which the results of this criterion show in Table 1 have been done.

Table 1 - Extracted Mean of Variance (AVE) of Research Variables

AVE	Parameters	Variables
549/0	Satisfaction with the assigned tasks	Job satisfaction
551/0	Satisfaction with the service compensation system	
50/0	Satisfaction with the Upgrade System	
581/0	Satisfaction with the Leadership	
627/0		Empower
620/0		Organizational Performance

As can be seen in Table 1, all the extracted mean values of variance were more than 0.5 and therefore the measurement model has a good convergence.

The research hypotheses are as follows:

Main Hypothesis: Job satisfaction has a positive effect on organizational performance with the mediating role of employee empowerment.

The first sub-hypothesis: Job satisfaction has a positive effect on organizational performance.

The second sub-hypothesis : Job satisfaction has a positive effect on employee empowerment.

The third sub-hypothesis: Employee empowerment has a positive effect on organizational performance.

3- Results

In this part of the analysis, the data are presented. As mentioned earlier, the independent variable includes job satisfaction, the mediating factor includes the employee empowerment variable , and the dependent factor includes organizational performance.

3.1. Demographic characteristics of the subjects

The characteristics of the respondents in this study were investigated using four demographic variables: age, gender, education level, and marital status just to report the subjects' appearance. Table 2 summarizes these results.

Table 2 - Demographic characteristics of the subjects

Frequency Percentage	Status	Demographic variables
4/67	Wife	sex
6/32	Man	
0	Less than 20 years old	Age
7/27	Less than 30 years old	
48	30 to 40 years	
2/17	40 to 50 years	
1/7	Above 50 years	
2/3	Lower Diploma	Education
34	Diploma and Postgraduate Diploma	
55	Bachelor	
8/7	Master's degree and above	

As the results showed, the number of women (67.4%) was higher than that of men (67.4%), the dominant age population from 30 to 400 years (48%) and those with diploma and post-graduate degrees (34%) had the highest share in the sample.

To investigate the research hypotheses, structural equation modeling and PLS software were used. Figure 1 shows the output of the software in standard mode for path analysis and hypothesis testing.

Factor loads are obtained by calculating the correlation value of the indices of a construct with that construct, which is usually considered as the criterion value for the suitability of factor load coefficients of 0.5. According to the loads resulting from the implementation of the model in Table 3, the appropriateness of this criterion can be confirmed. In addition, the significance coefficients of the factors are all higher than 1.96, which shows the significance of the structures at the level of 0.05 (Table 3).

Table 3-Values of standard coefficients, t-statistic and significance level

Results	T-Value	Path coefficient	Direct hypotheses
Hypothesis Confirmation	91/13	058/1	Organizational Performance ⇌ Satisfaction
Hypothesis Confirmation	2/3	527/0	Employee Empowerment ⇌ Satisfaction
Hypothesis Confirmation	32/3	271/0	Empowering Employees ⇌ Organizational Performance
Hypothesis Confirmation	94/1	61/0	Employee satisfaction and empowerment ⇌ of organizational performance

3.2. Hypothesis Testing

- Sub-hypothesis 1: Job satisfaction has a positive effect on organizational performance**

In examining the effects of the variable of job satisfaction of employees, the path coefficient was estimated to be 1.058. According to the T-value which is equal to 13.91 (for a coefficient to be significant, its significance number must be out of the range (-1.96, 1.96), in which case it is less than the significance level of 0.05), it can be concluded that this path coefficient is significant at the

error level of 0.05, i.e., job satisfaction has a positive and significant effect on the performance of employees. and the first hypothesis is confirmed (Table 3, Figures 2 and 3).

- **The second hypothesis: Job satisfaction has a positive effect on employee empowerment.**

Regarding the second hypothesis, the path coefficient is estimated to be 0.527. According to the T-value which is equal to 3.2, it can be concluded that this path coefficient is significant at the error level of 0.05, i.e., job satisfaction has a positive and significant effect on employee empowerment and this hypothesis is confirmed (Table 3, Fig. 2 and 3).

- **Hypothesis 3: Employee empowerment has a positive effect on organizational performance.**

In the study of the third hypothesis, the path coefficient is estimated to be 0.271. According to the T-value, which is equal to 3.32, it can be concluded that employee empowerment has a positive and significant effect on organizational performance, and therefore the third hypothesis is confirmed (Table 3, Fig. 2 and 3).

- **Main Hypothesis: Job satisfaction has a positive effect on organizational performance with the mediating role of employee empowerment.**

According to the confirmation of all three sub-hypotheses, the main hypothesis is also accepted and job satisfaction has a significant positive effect on organizational performance with the mediating role of employee empowerment (Table 4 and Figures 2 and 3)...

Figure 2- Research model in the case of standard coefficients

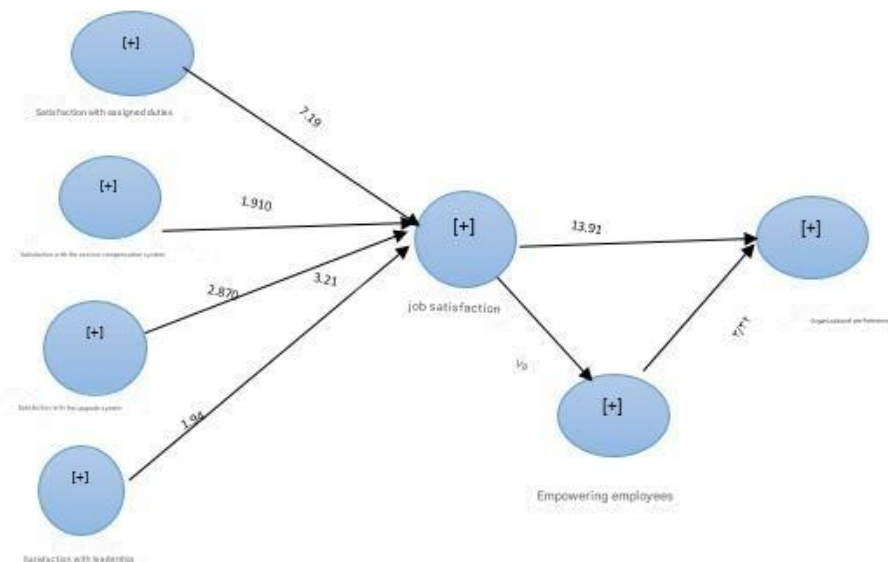


Figure 3- Research model in the case of significant values

4. Discussion and Conclusion

This study was conducted with the aim of investigating the relationship between job satisfaction and job performance and with the mediating role of employee empowerment in the Tax Affairs Organization of Ishan Province. The results of the confirmatory factor analysis model indicate that the model is suitable for investigating the relationship between observed and unobserved variables

of the research. Among the dimensions of job satisfaction, satisfaction with assigned tasks and satisfaction with the promotion system have the highest and lowest factor burden in the realization of job satisfaction and Its effect is on employee empowerment and organizational performance . These results indicate that in the mentioned organization, the expertise and experience of people have been used well and in fact, organizational positions have been appropriately allocated to employees.

Another result of the structural model is the confirmation of three sub-hypotheses of the research, so that the direct effect of job satisfaction on organizational performance, organizational employee empowerment and employee empowerment on performance was also confirmed. This result indicates that paying attention to improving employee job satisfaction can have significant positive effects on improving organizational performance and employee empowerment and avoiding undesirable consequences such as turnover, absenteeism, and lowwork, low productivity, low morale of employees in the workplace. The results of this study were consistent with the results of studies by researchers such as Gharabiglou et al., Kang & Tyne [15] and Bakotic [16] [on the direct effect of job satisfaction on performance](#).

Today, paying attention to productivity, especially the productivity of human resources, has become an undeniable necessity,so that organizations are more or less incapable of competing and maintaining survival without paying attention to it, because in the era of globalization and the challenges faced by the management of organizations in countries, awareness of the basics of increasing productivity can create the necessary readiness in managers and equip them to face the future. The results of the research are inconsistent with the findings of Barati and colleagues [17]. Perhaps one of the main factors is the existence of a different society and service providers as-individual and professional factors such as the level of job ability of employees, the level of familiarity with job duties and responsibilities, job attitude, job satisfaction and job motivation through human resource development processes, as well as organizational factors such as supervision and leadership, employee participation in work, rewards, encouragement, etc. BashanD.

Although some of the findings of this study confirm the results of other studies, the researcher was also faced with some limitations. The main limitation was the subjects' concern about the evaluation. Despite all the confidence building that was done before answering the questionnaires, the subjects were still somewhat concerned about their evaluation and tried to make the situation look better than it is. Also, due to the time constraints, in the In this study, only the employees of the Isfahan Tax Affairs Organization were evaluated, and it seems that in order to complete the results of the research and in a comparative manner, it is necessary to examine other members of similar organizations.

According to the results of the research, the following suggestions are made:

- 1) Designing effective reward packages that include basic payment elements, job benefits, individual and team bonuses are among the effective measures to improve the satisfaction of the Isfahan Tax Affairs Organization, which in turn will lead to more job satisfaction and ultimately lead to higher job performance of the employees of this organization.
- 2) Improving the system of career advancement and promotion by focusing on meritocracy and meritocracy, creating equal and competitive opportunities for the promotion of employees according to their abilities, skills, interests and experiences, paying attention to planning and managing the path of career advancement in the organization, using the appropriate performance appraisal system as a platform for career promotion, can lead to employee satisfaction and consequently their better job performance.

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