“The study of relationship between structural dimensions of organizational structure with producing amount of Tabriz enormous city areas “

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Abstract

The present research has been done with the purpose of studying the relationship between structural dimensions of organizational structure with municipal revenue producing amount of Tabriz enormous city areas. Nine hypotheses have been compiled in order to attain the mentioned purpose. Research method is inferential and descriptive and all Tabriz municipal managers from the population of this research, that are 56 according to statistics, and financial managers and municipal planning were selected and studied by objective sampling. The questionnaire was used for collecting required data. Stephen Ranin and Richard AL daft theory was used for this research and it is about organizational structure, that include 38 questions and secondary data collected from plan and municipal budget unit was used for investigating financial function. Statistical data was used by SPSS software using Pearson correlation and linear regression. The results indicate that among 8 variables of organizational structure’s structural dimension, there is meaningful relationship between authority hierarchy variable with the income of Tabriz municipal and the results also indicate that external factors more important than structure factor affect municipal income.

Keywords: Organizational structure, financial function, municipal.
Introduction

Today we live in organization age and organization importance and organizing taken into consideration in order to managing affairs better, that if organizations are organized in harmony with their duties and objects and are governed based on scientific principles, their productivity and efficiency increases and it will be successful in doing given duties and achieving organization’s object, on the contrary if organizing and its resulted structure don’t coordinated with duties, objects, human power composition and environmental circumstances and so on, operations encounter with problem and it forces organization’s management to spend his time for removing present deficiencies in this matter, in order to solve problems originated from applying wrong structures.(Delaviz 2009).

Organizations also come and go like humans and they pass many levels in their life circle, among two life phenomena namely establishment and dissolution. Life span of an organization totally includes four stages: existence, growth, puberty and decline; therefore, there are some techniques for preventing organization’s declination that pathology is one of them. Organizations don’t decline exactly like humans, actually most of the organizations don’t destroyed, but are reconstructed. (Hassanzadeh et.al 2011). Different researches indicate that organizational structure influences on function and job satisfaction of staffs. Organizations are like fingerprints. Every organization is unique structure. So, in organization’s design and organizational structure, personal differences and dominated values on organizations should be taken in to consideration, on the other hand, in organizational structure and it’s type, we should also pay attention to organizational culture (Ramazanian and Pourbakhsh 2007).

In present order, the promotion of organizational and personal function is one the main objectives of every active and live organization. Optimal functions in organization always are considered by experts and managers, because of its productivity and effectiveness for organization, so that it turns in to independent domain of organizational studies. Based on this, Tabriz municipal at first explore of organizational structure, because he tries to increase income and investigate pathology of its effective factors, and regarding this, it is concluded that they should plan a suitable structure for municipal (Keshavarz.et.al 2012:382).

The aim of this research is the study of relationship between structural dimensions of organizational structure with municipal revenue producing amount of Tabriz enormous city areas.

Research bases

Investigation literature:

1. Organizational structure: In as much organizational structure determines communication manner decision making place, the way of reporting and authority hierarchies, its identification
reflects the whole image of organization. Regarding the materials determined by structure, it is necessary to have suitable structure proportional to organization’s purpose and need, because all management decisions in planning basis. Organization, coordination and control enforced on structure and structure should have these power decisions suitably. If organizational structure faces with some problems, naturally it can’t reach to required productivity and efficiency. The first management schools are based on economic efficiency logic, internal look to requirements determinative of organizational structure, and they consider the formal organizational structure as a reasonable struggle of organization members to maximize efficiency. Reviewing the literature of this concept, Follet (2010) has identified different organizational structure; these researches indicated that there is more overlap among these concepts, and 5 cases of organizational structures types are considered in this research.

From one side, organizations are like fingerprints. Every organization is unique structure. Organizational structure can have wonderful effects on organization members (Ramazanian and Pourbakhsh 2007). Different bases have been stated for organizing and structure designing (share work and coordination) in related resources. Some of them include: structures based on individuals number, time, place, functional, aim, structure based on customer, structure with intricate groups, product, market, project structures, matric, Adhocracy, Loopy, Mazholar, flowing, worldly, team, clover, three dimensioned, figurative, compound(Aghajani et.al (2004:16).

There is two main variable namely organizational structure and revenue producing (financial function) in this research that we intend to study their manner and relationship rate.

“Rabinz considers structure as one of organization’s important member, consisting 3 elements: complexity, officially and centralization (Rabinz 1989).

“Daft divides organizations dimensions in to “content and structure” group. (L Daft 1989).Structural dimensions are indicative of internal organization features and includes: Formalization, Specialization, standardization, authority hierarchies, complexity, centralization and personal rate and content dimensions were indicative of organization’s whole state and includes: measure, technology, environment, purposes, strategies and finally culture. Content dimensions influence on structural dimensions, namely structural dimensions should be determined occasionally regarding their content dimension. In determining effective factors on organization structure, “Child believes that content dimensions can explain only 50 to 60 percent of organizational structure. There are many documents indicating control-power factor explains the massive part of other factors that influences organizational structure. As the result of library studies and whole subject reviews, the problem and also researches and the statements of management and organization scientists about structure, and also the same studies and researches about research subject-matter doing in some organizations inside Iran, have been studied. “Robinz research about structural dimensions is the basis of organizational structure in present
research, because of its oldness and high scientific background. “Robinz believes that organizational structure consists of 3 dimensions: complexity, Formalization, and centralization. We also take advantage from “Deft idea that studied organization from two structural and content dimensions. In present research the suitable organizational structure of Tabriz municipal will be analyzed and studied, based on famous model of “ Robinz and Richard L Deft L

![Conceptual research model]

**Figur 1**: Conceptual research model of “ Robinz Stiphen (1987) and Richard L Daft (1989)

Structural variable of organizational structure also has 8 variables including

- Formalization: this dimension of structure indicates that how much the available occupation inside an organization has been standardized. In other words, how much staff have freedom to act independently and in what extent they can introduce their own opinions and attitudes in dong their own work (Kim 2007).
● Standardization: Standardization applies to some cases that are done in identical and similar way. If an organization standardizes its works in high level, the work methods are analyzed in details and the works are done identically in all units.

● Specialization: Specialized organization means that in what extent and in which degree the mentioned organization shared its own activities and works to separate duties and expert knowledge. If organization is specialized in every high level, every worker or staff do the limited range of works (Deft 2011:29).

● Hierarchy of authority: The purpose of Hierarchy of authority is to delineate to whom every people should give their report word and to which behaviors of people should be responsible. Surveillance field also identifies every manager. This hierarchy of authority distinguishes by drawing vertical lines. Hierarchy of authority specifies control field of every manager (Darvish and Heydari 2014:17).

● Complexity: As the third structural dimension, complexity relates to variables or dimensions and other parameters like horizontal separation, vertical separation and also geographical separation, that every one of them can influence severely the complexity amount of organizational structure, by itself or in interaction together (Alodari, 2012:61).

● Professionalism: Professionalism is applied to staff`s level or their informal training. If staff should pass long –term trainings. For employment in the organization. it is said that this organization is highly professional (Darvish and Heydari 2014:16).

● Centralization: This dimension of structure relates to the important matter of organizational decision making, and it indicates to us that where organization`s decision is made mainly? In highest organization sector, and by superior and strategic managers or vice versa. In other words, centralization is the focus of decision making in organization (Alodari2012:61).

● Personnel ratios: This ratio is indicative of employing people that are employed by organization by different tasks. Examples of Personnel ratios includes: Management ratio, official staff ratio, army staff ratio or staff ratio that get direct and in direct wages. For calculating Personnel ratios, staff number or a group or class is divided by organization`s staff number.(Daft,2011: 32).

Financial Function Variable is recognized as independent variable in this research.

2. Income (Financial Function): Income means the receiving of funds that are possessed by receiver. Government income (national or local) has many varieties, and it is acquirable by many methods. Budget means the government`s income and expenditure (national or local) or any certain organization and institution that to proving aims and plans to be true in a certain frame work plan are regulated. Income is the base part of budget, because budget expenditure will be
based on its income amount. The more expenditure increases, the more proving aims and plans level to be true, but these augmentations required the personal resources to meet the necessary incomes. (Said Niya 2010, 48). Based on this, different factors are involved in earning and its amount. The most important factors are society capacity, goods level and the services presented by government, different methods or ways that government uses it to earning and efficiency of institutions that are earning administrator.

Bad financial position of Tabriz municipal arises from the following factors Companies related to municipal give excessive expenses to municipal that causes deficit for Tabriz municipal, and also contract and urbanity are other expense factors in charge of Tabriz municipal, that it also done based on resolution budget. Regarding these expenses, resolution budget is worthless, and the other was based primarily on the sale of bonds and municipal revenues are as follows: 1. revenues caused by general duties (continued revenue), 2. Revenues from special duties, 3. cost of service and revenue of profit municipality, 4. Revenue resulting from funds and municipal property, 5. Revenue from taxes which are not sustainable. These revenues were usually seasonal and unstable. Some writers believe that type of organization is to increase the revenue impact. For example “Estiphen Robinz believes that changing organizational structure has a positive impact on organization income. On the other hand the effect of organizational structure on operating costs and revenue agencies has been investigated by many researches. Unfortunately, in the municipality the effect of organizational structure on income is not considered and a research has not been done with such title. The theme was the importance of municipalities of the country, particularly in urban areas for urban affairs managers were clear and is always discussed and challenged. Tabriz was not excluded from this rule, but due to the massive urban development and population growth, excessive migration in recent years in this mega polis, requires management and business planning municipal measures especially for the collection of different incomes. (120 Item), in order not to interfere the management and city control and it’s smoothen for welfare of dear citizens. Tabriz municipal like other urban areas face serious problems that now some of them will be mentioned in this article:

1. Lack of meritocracy in the management system. 2. No expert in urban project by the scientific board and university specialists.

3. Lack of cost management and revenue, 4. Focus on development project and lack of attention to the restoration of beautification and preservation of the historic fabric of the city.

5. Poor waste management in order to revenue producing that the municipality of Tabriz tries to obviate these problems, and also tries to increase municipal revenue and pay more attention to these cases listed below: (Ahmadi :2014).
Strategies to increase municipal revenues

1. The best and short-term strategy to increase revenues for the municipalities of the province under the current circumstances is the reduction of cost. Because there is direct relationship between increased income and reduced income costs, and if we managed to reduce our costs at the same rate, we will be faced with surplus.

2. Full compliance with the provisions of value-added tax (VAT) can be moved in order to reduce costs and increase revenue.

3. Transfer all municipal bank accounts to accounts that related bank give advantages to these accounts regarding wide circulation amounts.

4. Design and implementation of information and culture program for the payment of duties and other legalize aspects of municipal through radio and television, training magazines, race execution and so on,…will promote province’s municipal income.

5. The creation of transparent and continuous monitoring of internal controls and procedures to parts and units that are in direct contact with people and getting revenues, such as taxes on property renovation, building permit,… causes to remove abuses and obstructions and increase of municipality income.

6. Taxable income jobs demand information from State Tax obligations on the basis of article 175 of the Fifth development plan, regarding those subjects to effect on businesses resulting in increased income will be stable.

7. Selling bonds for projects and plans with technical, economic and financial feasibility, after reforming municipality’s provinces financial system and also the establishment of financial management techniques and time management can improve earning.

8. Effective follow up of bodies such as parliament, relevant ministers and other authorities could inject resources from the state to the municipalities of the province.

9. Move toward the cost of municipal services as sustainable urban income.

10. Design, deployment and updating of data-base of province’s municipal property (Ahmadi 2014). Perhaps, the history of the research on the organizational structure is long before the formation of new topics in management, so, much of this research is to separate excessive issues that here we have a few of them.
3. Research background:

-Anbar Louie (2009) in his thesis titled “pathology organizational structure of the department of development and technology of Islamic Republic of Iran broadcasting media, concluded that inadequate integration of the two previous deputes and existence of units with parallel functions are the most important damage of this structure. And also the separation of horizontal, vertical and geographical structure has been created. Thus eliminating the parallel parts and outsource some tasks and delegating more technical fields of construction to programmer fields, were identified as basic strategies to achieve the desired structure.

“Nafari and Omidifar (2010), did a research titled “Evaluation of impact of organizational structure on empowering staff “case study: Department of the ministry of economic affairs and finance. In this study, organizational structure, empowerment and independent variable, dependent variable was determined. Organizational structure variable, includes 3 sub-variable (Formalization, Complexity and centralization), and empower variable also is investigated using 4 self-efficiency, effectiveness, significant choice and meaningfulness, parameters. In order to data analysis and hypothesis testing, Spearman Correlation Test has been used. Independent (ANOVA) findings and testing of present research shows that the mean psychological empowerment (3/84) indicates high relative empowerment. Also correlation Coefficient shows that there is meaningful relationship between organizational structure (structural dimensions) and staff’s empowerment in department of ministry of economic affairs and finance.

“Reza Vaezi and Ismael Sabzikaran (2011) also did a research titled ,“ Evaluating organizational structure and staff’s empowerment relations . The aim of this study is to recognize the relationship of psychological staff empowerment with organizational structure. Research results lead to introducing structural dimension, for empowering staffs of for empowering National Iranian oil products distribution company staffs giving suitable structure pattern in order to empowering staffs of is another result of this investigation.

“Keshavarz et.al (2012) in the study entitled “ comparison of organizational pathology in successful and unsuccessful Federations, concluded that Federation component in successful organizational structure was an average higher than unsuccessful federation, on the other hand, the federation of unsuccessful organizational relationship status and reward system was more favorable than successful federations. Despite better conditions for successful federations in other components of the study, no significant were observed between the federations.

“Khalilvand and Ghiyas (2015) did the study entitled “ investigating of organizational structure relationship and staffs empowerment in “Ilam Keshavarzi bank based on research results, there is significant relationship between organizational structure and staff empowerment. 
- Seyyed Mehdi Alvani (2010) did the study entitled “investigating organizational structure with organizational intelligence. The aim of this study was to identify the relationship between organizational structure and organizational intelligence. Research variables include: organizational structure (Formalization, complexity and centralization) and organizational intelligence (strategic insight, common fate, and desire to change, spirit, unity and agreement, application of knowledge. The results of hypothesis testing, confirmed the strong and inverse relationship between organizational structure components and organizational intelligence. Based on this research results, it can be argued that organizations with stable structures (with Formalization, complexity and high centralization) have less organizational intelligence and organizations with dynamic structures (with Formalization, complexity and low centralization) have high organizational intelligence.

-Sonehkim and Hayangosoli (2004) referred to “effective structural factors on share knowledge ability in electronic state. These two researchers studied how organizational structure, culture and information technology influences the share knowledge ability in public organizations. In these two researches structural variables of this research have been centralization, Formalization and reward systems based on performance, and cultural dimensions have been aims, view, reliance, and social networks and information technology variables in this research are usage amount of information technology (IT) and focus on users. Research results show that there is negative relationship between “Formalization and shared knowledge variables” and “centralization and shared knowledge.

- Mizhang,GriMclin (2010) in their research entitled “ Linking organizational culture, structure, strategy and organizational effectiveness by mediating role of knowledge management concluded that knowledge management is completely organizational culture influence on effectiveness and semi-intermediately is organizational structure influence and effectiveness of organizational strategy

- Sum Rahimzadeh et.al (2014) also did the study entitled “investigating organizational structure influence on organizational creativity and commitment municipalities in Iran. Based on research results all organizational structure elements have positive and significant influence on promotion of organization staffs creativity and also member`s organizational commitment

- KavenDoma (2015) in a research entitled “ Safe and high quality organizational structure design for organizations has investigated the relationship between quality and safety in organizational structure in an educational and medical environment. Research results show that there is positive and close relationship between organization`s structure change and quality and safety in training and medical organizations.

-Nor Faeezeh Shokri and Ali Reza Ramali (2015) in a research entitled “investigating the relationship between organizational structure and organization performance that has been done
in Malaysia private hospitals, analyzed the relationship between organizational structure and organization performance. That research results suggests positive and meaningful relationship of organizational structure and organizational performance in Malaysia private hospitals.

Research Methodology

-This study that sought to examine the relationship between organizational structure and amount of municipality revenue, which aims to be among the applied research, and its method and Terms of nature, is descriptive and inferential study. The sample of present research includes: top managers of large areas of Tabriz municipality. These people were settled in financial & economic assistance, planning and development and budget. The population size is 68 people, that we determined sample size as 56 people by objective sampling. Accordingly, questionnaire distributes and finally 56 questionnaires were studied, that their information was extractable.

The data collection tool:

The questionnaire was used for evaluating and measuring organizational structure, and two Stephen Rabinz and Richard Al Daft theories about organizational structure in this research were used. According to this, questionnaire includes 38 questions and testing responses on the whole five options were answered as 1. Too low, 2. Low, 3. Average, 4. More, 5. Too much, and for studying second variable of financial performance, second data was collected from municipal plan and budget. In addition to questionnaire and second data, demographic questionnaire was used, that show gender, age, education and management experience. After collecting statistical data by Spsssoftware, data analysis version has been done in two descriptive and inferential levels. In descriptive statistic level, subject demographic feature frequency was used. Pearson Correlation Coefficient was used for studying the relationship between organizational structure and its components and revenue rate, in inferential statistical level. And linear regression testing with “Stepwise (anova) method was used for……

Research Findings

- A) Descriptive findings: Based of research findings, in terms of gender, 49 people (87/3%) of subjects are male and 7 people (12/7%) of subjects are female. Also in terms of education, 27 people (49/1%) of subjects are bachelor, 24 people (43/6%) of subjects are MA.4 people of subjects (7/3%) are PH.D, and also in terms of age, the age of the sample are 5 respondents below 20-30 years old, 26 people between 31-40 years old, 19 people between41-50 years old, 6 respondent higher than 51 years old. And finally, in terms of management experience, 18 people of subjects 1-5 years’ experience, 20 people, 6-10 years’ experience.
B. Inferential Findings:

1. Main Hypothesis: there is meaningful relationship between structural dimension of organizational structure and revenue amount in Tabriz Metropolis Municipal.

<table>
<thead>
<tr>
<th>Municipal revenue total</th>
<th>Structural dimensions</th>
<th>Test</th>
<th>variables</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.010</td>
<td>1</td>
<td>Pearson correlation sig</td>
<td>Structural dimensions</td>
</tr>
<tr>
<td>0.959</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>27</td>
<td>Pearson correlation sig</td>
<td>Municipal revenue total</td>
</tr>
<tr>
<td></td>
<td></td>
<td>n</td>
<td></td>
</tr>
</tbody>
</table>

Regarding above table which is Pearson Correlation table and due to the fact that column significant level of each variable be less than 0.05, is indicative of its effect on dependent variable. Now, regarding the fact that column significant level be 0.959 and considering a=5% error, and due to this point that sigma >0.05, the meaningful relationship hypothesis between two dimensional structure of organizational structure and municipal total income variables are rejected. And we can say that there is no meaningful relationship between two variables. So dimensional structure of organizational structure variable has no effect on municipal`s income dependent. And similarly other assumptions are given in Table 2, which show relationship or lack of relationship.
Table 2: The results of Pearson Correlation Testing

<table>
<thead>
<tr>
<th>Assuming number</th>
<th>Assuming’s</th>
<th>Pearson correlation</th>
<th>Sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>There is a relationship between the complexity and the amount of income.</td>
<td>-0.185</td>
<td>0.356</td>
</tr>
<tr>
<td>2</td>
<td>There is a relationship between the formalization and the amount of income.</td>
<td>-0.088</td>
<td>0.661</td>
</tr>
<tr>
<td>3</td>
<td>There is a relationship between the centralization and the amount of income.</td>
<td>-0.245</td>
<td>0.218</td>
</tr>
<tr>
<td>4</td>
<td>There is a relationship between the specialization and the amount of income.</td>
<td>-0.115</td>
<td>0.568</td>
</tr>
<tr>
<td>5</td>
<td>There is a relationship between the personnel ratios and the amount of income.</td>
<td>-0.080</td>
<td>0.692</td>
</tr>
<tr>
<td>6</td>
<td>There is a relationship between the professionalism and the amount of income.</td>
<td>-0.010</td>
<td>0.962</td>
</tr>
<tr>
<td>7</td>
<td>There is a relationship between the Tabel-3- model summary</td>
<td>0.038</td>
<td>0.852</td>
</tr>
<tr>
<td>8</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Regarding this table, the correlation between hierarchy and municipal revenue is 0/666, that is high correlation and also due to third column which is changes column, which shows that only 0/402 hierarchy variable difference are explained by revenue, and finally regarding the last column, variable estimation error is 3/44. Regarding the low amount of this error, it shows that this estimate is the suitable one.
Regarding above table which done by ANOVA method and by considering the fact that meaningful level column of any variable be less than 0.05, is indicator of that variable's influence on dependent variable. Now, regarding last column, meaningful level coefficient is less than 0.05. So organizational hierarchy variable has high relationship with dependent variable of municipal revenue. According to table

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>231.406</td>
<td>2</td>
<td>115.703</td>
<td>9.726</td>
<td>0.001</td>
</tr>
<tr>
<td>Residual</td>
<td>285.497</td>
<td>24</td>
<td>11.896</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>516.903</td>
<td>26</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4. All the variables step by step excluded which done by Stepwise method and only one hierarchy variable (hierarchy of authority) remained, regarding this table finding results show that hierarchy has positive and meaningful effect on municipal revenue.
Discussion and conclusions:

Research results indicated that municipal revenue is affected by suitable structure design according to municipality. In other words organizational structure has decisive role in municipal income. According to the hierarchy of authority within the organization, municipal influences organizational effectiveness.

Investigating subsidiary hypothesis which is related to dimensions of organizational structure shows that all subsidiary hypothesis except 8th aren’t approved. In other words, investigations suggest that regarding present structure in municipal, seven factors (including: formalization, centralization, complexity, specialization, personnel rate, standardization, being professional) have no influence on municipal income. The results confirm that hypothesis states that hierarchy of authority should be a factor considered when developing organizational structure, to have productivity and efficiency for municipalities. Regarding the relationship between organizational structure and revenue, it is proposed that existing structure changes based on income. Because management paradigm has evolved over several clear stages. And the core of this evolution was the change in the organizational structure. Because it shapes the physical structure of all processes and organizational decisions. Tabriz municipal by taking wide changes tries to maximize productivity and efficiency income. It should apply to reengineer its structure based on changes in income. So that the new organizational structure is based on income and tailored to changes made to municipalities. Regarding to first sub-hypothesis, the results showed that there is no meaningful relationship between formalization rate of organizational structure and revenue rate of Tabriz municipal. These findings were aligned with the research results of “Sonehkim and Yahangsoli (2004), Chen and Hang(2007), Abdollahhassani Tavabe et.al (2013), Behzad Ali Mardani et.al (2008), and not aligned with “Rahman Sevesh and et.al (2010). “Sonehkim and Hayangsoli indicated that there is negative relationship between formalization variable and shared knowledge, and also “Joo article and organizational structure were analyzed from the social interaction perspective. And obtained results from data analysis lead to prove the hypothesis that there is negative relationship between formality and social interaction. And also as well as any degree of formality and low and regulations of the organization be high, that organization entrepreneurship will be low. So there is inverse relationship between Formalization components of organizational structure and entrepreneurship. According to second sub-hypothesis, study results showed there is no significant relationship between amount of centralization of organizational structure and revenue of Tabriz metropolis. These findings aligned with research results of “Sonehkim and Hayangsoli (2004), Chen and Hang (2007), Abdollah Hassani Tavabi et.al (2013), Behzad Ali Moradi et.al (2008), and not aligned with research results of “Rahman Seresht and et.al (2010).

“Sonehkim and Hayangsoli (2004) results indicated that there is meaningful and negative relationship between centralization and shared knowledge and also in another research with done by “Chen and Hong (2007),” Joe’s article and organizational structure done by social
perspectives. This research results show that there is negative and significant relationship between centralization and social interaction. “Ali Mardani et.al (2008) indicates that there is meaningful relationship between organizational structure and interprenuship, and there is negative relationship (inverse) between centralization component of organization and interprenuship, it means that if organizational centralization is high, that organization’s interprenuship will be low.

Regarding third sub-hypothesis results indicated that there is no meaningful relationship between complexity rate of organizational structure and revenue rate of Tabriz metropolis municipal, that these results aligned with “AliMardani et.al (2008),Hassanzadeh et.al (2010),Seyed Mehdi Alvani et.al (2010),research results and is not aligned with “ Sam Rahimzadeh et.al (2014) researches.

Seyed Mehdi Alvani et.al (2010) indicated that there is strong and inverse relationship between organizational structure and organizational intelligence. Based on this research results, we can claim that stable organizations have low organizational intelligence and dynamic organizations have high organizational intelligence. Rahimzadeh et.al (2014), indicated that all organizational structure components have positive and meaningful influence on promoting staff`s creativity in organizations, and also member`s organizational commitment. Based on fourth research hypothesis, the research results indicated that there isn’t any significant relationship between specialization and organization entrepreneurship. It means that if the division of labor happened entrepreneurship will increase. “ Tabarsa (2010) results indicate that there is meaningful relationship between specialization and burnout. It means that increasing specialization in organization raises burnout in staffs; because specialization and doing everyday works can lead to more Bureaucratic of organization, lack of response to staff`s need, more compatibility with organizational values and go out of personal value and fatigue. Other specialization problem is that professional staffs want to separate from unprofessional staffs and their superiors. This causes worthlessness feeling of unprofessional staffs.

Regarding fifth hypothesis, the results indicated that there isn’t any significant relationship between personnel rate and revenue amount of Tabriz municipal metropolis. These findings are not aligned with “ Rezai Baghalzadeh (2014) research results.

“ Rezai Baghalzadeh (2014) indicated in his research that personnel rate dimension from organizational dimension has some effects on system quality dimensions and data quality from successful dimensions of organizational resource`s planning system and the increase of entire staff of organization to the number of staff, the success rate of system will be increased. Personnel rate has no direct influence on personnel impact dimensions, but the impact on the quality of the underlying system can enhance this dimension.
Regarding sixth sub-hypothesis results indicated that there is meaningful relationship between hierarchy of authority and revenue amount of Tabriz municipal metropolis. These findings align with “Salehi researches (2013) and they weren’t align with Ford & Gion research results.

Ford & Gion (1995) indicate that hierarchy structure is not suitable for creative behavior, and mechanical and inflexible organizations blockade creativity. “Salehi (2013) was stating the results achieved that there is relationship between organizational culture and hierarchy of authority. But this close relation indicates that anyone who takes orders from his superiors and take his work report from his upper hand, organization culture will promote.

Regarding seventh sub-hypothesis results indicated that there is no meaningful relationship between standardization and revenue amount of Tabriz municipal metropolis. These findings were not align “Salehi (2013) researches.

“Salehi (2013) results indicated that there is least amount of meaningful correlation between organizational culture and standardization (it is a dimension of organizational structure), and indicates positive and meaningful relationship between these two variables. That is, he showed that organization with high culture will have high level standardize works and also similar works will be done in a same way.

Regarding 8th sub-hypothesis, results indicated that there is no meaningful relationship between professionalism and revenue amount of Tabriz municipal metropolis. These findings were not align with “Salehi (2011) researches.

“Salehi (2013) indicated that professionalism dimension has the highest relationship with organization culture. This result is likely due to the nature of the employment insurance companies. Insurance companies dealing with diversified specialized services to clients, organizational culture required staffs and organization members to have suitable and up to date training and knowledge related to their job, and be able to deliver features and benefits of services and insurance products as complete as possible to clients. Therefore insurance company’s staffs must have suitable and acceptable professional level in order to meet client’s needs easily.

Practical suggestions

Regarding the fact that there is meaningful relationship between hierarchy of authorities and revenue, this relation is positive and also is suggested to officials to determine the scope of supervision, and each of directors to determine the responsibility of staff and determining the issue that employees from whom to whom they report their work and add to hierarchy layers and are described in details. Because adding a unit to hierarchy will increase revenue to 2/973 and by doing so, municipality will enhance double profitability. Given that there is no meaningful significant relationship between specialization and revenue, so it is suggested to officials that not
to design organizations activities and responsibilities highly specialized, because specialization in the organization causes lethargy and malaise among staffs, and doing daily and routine works can lead to Bureaucratic of organization and failure to meet demands of its members, and cause organization`s low efficiency, this inefficiency will have no benefit for organization.

Regarding that there is no meaningful relationship between centralization and revenue; it is suggested to officials that involved municipal employees in company decisions, because they find their sense of commitment and orientation to organizational goals, and by creating an emotional relationship with staff and by institutionalization in organization, they fertile staffs. And during this process, the interaction of information and ideas more effectively and profitability as much as possible will emerge.

Considering that there is no meaningful relationship between formalization and revenue, respondents were unsatisfied because of high formalization in municipality. Therefore, it is recommended that officials decrease from many official rules and regulations which are unimaginative are applied too employees, and allow employee`s authority in their jobs, and try to have informal and friendly behavior to staff and develop organizational functions in a way that it contain freedom and flexibility, because regulation is likely to cause inefficiency and non-effectiveness.

Still there is no significant relationship between professionalization and revenue, therefore it is recommended to officials that send staffs and organization members to training classes, and they get suitable and up to date knowledge related to their jobs, till be able to respond professionally to citizens in a municipality. Because in such a condition peoples `s satisfaction will be high, this is not least of revenue for organization.

Regarding that there is no meaningful relationship between personnel relation and revenue; therefore it is suggested to officials that due to the staffs increase the number of managerial positions. Till works done with best management and be more effective and be revenue for organization.

Regarding that there is no meaningful relationship between complexity and revenue; therefore it is suggested to officials that decrease complexity by unity, because this is the reason of feeling correlation between group and through staffs. Otherwise staffs in organization will feel alienated that this has no benefit for organization.

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