

Studying the Barriers of Women's Progress in the Organization & Its Impact on Organizational Commitment and Job Satisfaction: A Case Study at Tehran Tax Organization



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ABSTRACT

Research shows that only 14% of women holding managerial posts in Iran. This rate is very low when compared with other countries. In connection with this problem, this paper aims to study the obstacles in women's progress in the organization and its impact on organizational commitment and job satisfaction of Members of Tehran Tax Organization Staff. For this purpose a comparative method correlation type has been applied. The number of the population sampled based on randomized method is equal to 120 personnel of the said organization. The questionnaire which was used for the purpose of this research is made up of two parts. The first part includes demographic questions and the second part relates to the questionnaires for job satisfaction ($\alpha=0.76.8$), organizational commitment ($\alpha=0.87$) and restrictions on the women's progress at the organization ($\alpha=0.8492$). For the purpose of the qualitative analysis of the general data from the first part of the questionnaire a descriptive statistical method was used and In order to determine the significant relationship between the general questions of the questionnaire and the assumptions of the research the T- Test and Variance Analysis were employed. The findings of this research show that the highest correlation coefficient has related to the relationship between the managers' negative attitude and female gender and

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the lowest rate was for the relationship between the managers' negative attitude and women's technical skills and abilities. Besides, the results of the correlation coefficient show that the most important factor hindering the women's job promotion are the cultural, socio-cultural and social factors affecting the managers' views and attitude.

KEW WORDS: *barriers of women progress, job promotion, job satisfaction, organizational commitment, Tehran tax organization*

Introduction

Recently, the women's presence at the managerial levels has increased significantly. The introduction of the women into the upper levels of the organizations has accompanied by a variety of problems. Despite the number of the women as a part of the work force is increasing their progress is not considered significant in respect of the managerial positions/ranks. This is the case while a lot of undertaken researches show that there is not special reason for men's superiority to the women in getting managerial positions. Rather, researches indicate that the management sector will need further and more effective utilization of the women's potentialities in the management sector in future (Givarian, 2003).

Theoretical Framework

Women's Share of Managerial Jobs

The women society accounts for 40% of the world's work force. Despite this, their share of the high-rank managerial positions is small and unjustifiable. The upper is the positions the discriminatory gap between the men and women will be more significant. At the lower managerial levels the women usually are placed at administrative, executive and non-important sections thereby they are not able to make their way to upper levels. Even those women who succeed to reach upper levels at big companies are usually working at the organizational sections and unit which are not considered essential and key sections. The women who are responsible for household tasks are more likely to encounter difficulties on their way to occupational progress. This is because these women are forced to distribute their time between the official job and family works while

long working hours at the managerial jobs is one of the obstacles hindering the women's progress (Zafaranchi, 2008).

Does Leadership by Women Differ From That by Men?

The answer is that there are many similarities and differences between the leadership styles adopted by the men and women. However, as it is derived from the researches the similarities in the women's style of leadership is much more than that of the men. A look at the differences shows that the women assume a more democratic manner in selecting a leadership style compared to the men (in their leadership they use superb, specialization and communication with others more and make the best use of the human skills for influencing others). On the other hand, the men select an imperative style of leadership (they emphasis on the official authority and try to influence others by means of present bases of power) (Robbins, 2005).

According to Hofstede the men and women are offered various organizational tasks and positions in some societies and in some other societies the public behavior is different among themselves (in terms of gender). This researcher believes that some societies recognize the (intrinsic) difference between the men and women and, accordingly, available organizational positions are distributed in such a way the men would take more key roles. The men are usually the governors (of the organizations) and the women are placed in the service sectors and/or are given keeping and maintaining roles. A patriarchal society, as viewed by this researcher, is a society where the men are allowed to express their opinions and the owners of money, properties, etc. in these societies the issue of others' rights is not viewed as a serious and important matter. In contrast, in a matriarchal society – from view point of the researcher again, is the one where the matter of communication is paid much more attention and, in general, the issue of life quality and others' rights is considered important. In the matriarchal society the members of society attach importance to the issue of human relations and life quality and they try to provide assistance for each other and take the issue of environment protections as an important matter (Robbins, 2005).

Restrictions on Women's Progress to Managerial Positions

The organizational managers and executors who are facing overwhelming daily job applications from the new-motivated women are reasonably so interested in locking themselves in the fact that in our society the smart women are educated and grown in a differently irrelevant directions. Kurman (2002) believes that the women are recommended to appreciate success and achievement on the one hand and they are instilled with what is feared as a student in the university and success in the job world, a manly victory, on the other. They have taught that the success in the world of job is for the men while they are bound to the home and family as a suitable environment for the women.

The Glass Ceiling hinders so many women from reaching upper-level managerial and leadership positions. The Glass Ceiling is the same negative (social) attitudes and discrimination (against the women) which put restrictions on the women, preventing them and social minorities from promoting beyond a specified level of an organizational hierarchy. There are a lot of views about the question "*why a small number of women are employed at the managerial levels/positions*" (Rosner. p.j, 1991). The limited extent of the women's occupational progress can be attributed to the factors that are inherent to the female gender. This does mean that the peculiar behavior and characteristics of the women causes obstacles on their way to progress and success. For example, the relationship between two different genders may lead to an increased difficulty with which the women are encountered previously. The oral and non-oral communication between the men and women is different also. Consequently, the understanding is that the women are less able to make communication than the men. In addition to the women's inherent traits and behaviors that do not fit the senior and high-rank managerial positions some other factors such as their family and leadership/managerial role, occupational progress directions, organizations, etc. all go in reverse to the requirements of the high-rank managerial positions of the organization (Givarian, 2003).

Another view is the process of cultural socialization. This process drive the women toward non-professional jobs, not managerial positions and these instances enhance the stereotype roles (of the women) (fitness of either gender to a specified line of jobs). According to the process of cultural socialization the women are more reluctant to get management positions than the men. Other factors that are effective in the women's

failure to reach success are: potential impact of the assumed job on the marital life, paradox of the roles, the lack of role models and women's frustration cause by the educational consultants during the high school and/or university courses. The social acceptance of the women is in the conditions that deprive the women of their self-confidence and resolution for entering a completion with the men for getting job (Robertson, 1998).

Another reason for the low number of women in high-level positions of the organization is the organizational/corporate discrimination. Inequitable corporate regulations for giving incentives and creating job promotion opportunities and employment of old friends in the available job vacancies and favoritism are all the factors which prevent the women from reaching managerial positions. The discrimination in the form of the structure, policies, unofficial networks and organizational cultures are so patriarchal that cause encumbrances for women on their way to organizational promotion. The research undertaken by Conger & Kanungo, (1987), indicated that the men are granted much more job promotions than the women each year. Most of these promotions are the product of available unofficial networks in the organization. Additionally, another obstacle on the way of the women is the lack of enough opportunity for gaining necessary experiences in the work environment. This is often because of the consultants and organizational members supporting the women (Givarian, 2003).

In short, the difficulties faced by the women with respect to the managerial tenures can be described as follows:

- a. Lack of assignment of managerial positions to women under equal conditions
- b. Organizational staff's prejudgment about women's ability to take leadership and management roles
- c. Scarcity of cases showing women's success in doing management and leadership
- d. Lack of instances of successful female managers in organizations
- e. Men's reluctance to see their wives' engagement in taxing jobs (Sa'atchi, 2008).

Definition & Concepts of Job Satisfaction

The job satisfaction can be defined as the individual's general view of his/her own job (Robbins, 1995). Verom defines the job satisfaction as the employees' reaction to their role they play in a job (Mdhavan, 2001).

Maslow has put forth the theory of needs under title "*Hierarchy of needs*", which includes physiological needs, safety needs, need for love, needs for being respected, self-flourish needs. Maslow believes that as a specified level of any need is met it will be no longer motivating, rather higher levels of needs come to operate for motivating the individual.

Porter & Lawler presented a more advanced pattern of motivation which is mainly based on the current expectation. The degree of motivation and applied force depends on the value of the offered incentives. The perception of the applied effort/force and actual acquisition of an incentive is influenced by the job accomplishment perspective (Robbins, 1995).

Definition & Concepts of Organizational Commitment

The matter of organizational commitment is an important occupational and organizational attitude which has appealed to the many researchers of the organizational behavior during the past years. The organizational commitment is views as the emotional and psychological affiliation with the organization, through which a deeply loyal individual defines his/her identity by means of the organization, takes a role and gets engaged in the organization and enjoys being a member of it.

The organization commitment defined as "the relative extent to which an individual defines his/her (personal) identity based on the organization, participates and gets engaged in it (Steers, M & Porter, 1991). According to this definition the organizational commitment includes three separate factors:

1. The belief in goals and ideals of the company,
2. The enthusiasm for making considerable effort for the sake of the company's benefit,
3. The strong and deep will to continue membership in the organization (Allen & Meyer, 1990).

Research Methodology

The Assumptions of the Research

1. The obstacles of women's progress in an organization affect the job satisfaction and organizational commitment of the employees.

2. The type of gender impacts on the employees' organizational commitment.
3. The type of gender influences the employees' job satisfaction.
4. The educational level and organizational commitment are different between the male and female employees.
5. The educational level and job satisfaction level are different between the male and female employees.
6. There is a significant difference between the organization commitment and employee's job satisfaction.

The Sample

The statistical community of the research consists of 240 employees of Tehran Tax Organization (60 females and 180 males). The following simple random method is employed for determining the sample size.

$$N = z^2 * p * q / d^2 = (1.96 * 1.96) * (0.25) / (0.08)^2 = 120$$

Measurement

The questionnaire which was used for the purpose of this research is made up of two parts. The first part includes the identification questions which have been directed at the gender, education level and work record, which are used in making a conclusion and analyzing the questionnaire information. The second part relates to the questionnaires for job satisfaction, organizational commitment and restrictions on the women's progress at the organization.

Questionnaire for Job Satisfaction

In this study Kendall Smith's job satisfaction questionnaire that has been modified in 1987, has been used. The questionnaire included 30 questions with a Likert – style 5- point rating method with scores from “Strongly agree to strongly disagree”.

The Validity & Reliability

In the present research the *reliability* of the job satisfaction has been calculated using the Cronbach's alpha in the following manner, which shows that all the dimensions of job satisfaction are of satisfactory level.

Table 2: Reliability of job satisfaction dimensions

Dimension	Salary & Benefits	Colleagues	Job promotion opportunities	Job nature	Management
reliability	0.78	0.75	0.76	0.75	0.75

Questionnaire for Organizational Commitment

This scale was introduced by Mowday, Steers and Porter (1974). The organizational commitment scale consists of 15 questions and 7-point rating scale with scores from "Completely agreed" to "Completely disagreed".

The Validity & Reliability

This scale has been widely employed in the studies on the organization commitment inside the country or abroad during the past years. For the present research the *reliability* rate of the questionnaire was 0.87 when the Cronbach's alpha coefficient was used.

Questionnaire for Restrictions on Women's Progress

This questionnaire is a view-oriented questionnaire which has been prepared by the researches on the basis of the researches made on the women-style management and the present literatures. The initial questionnaire includes twenty questions of which validity and *reliability* has been established by some internal researches like Esfidani (2002), Givarian (2003), Wellington, Shila et al (2005). In the questionnaire for the impediments to the women's progress at the organization is made up two parts. In the first part a respondent can tick one of the choices of "agreed" or "disagreed". In case the respondent ticks the choice "agreed" he/she can go for the second part and determine the degree of the impact of the proposed factors on the women's progress at the organization by selecting any rating/degree as mentioned in the questionnaire. If the respondent's answer is "No" there will be no need for ticking any given rating/degree. For the purpose of this research fifteen questions have been considered for

identifying the obstacles hindering the women's progress at the organization, which are designed in the form of 5-point scale.

The Validity & Reliability of the Questionnaire

In the initial study for verifying the validity of the test content preliminary questionnaires which had been prepared based on the available literature and the prior studies made by like Givarian (2003), Wellington, Shila et al (2005) were given to the specialized people, who omitted the questions that are considered invalid with respect to their purpose. Besides, in order to determine the validity of the proposed questions the questionnaires were distributed among a group of thirty people and the questions with low validity rate were omitted. For the purpose of examining the validity or internal uniformity of the test questions the Cronbach's alpha was used in a decreasing method. In other words, the questions of which omission contributes to the validity rate of the questionnaire were identified and omitted from the final questionnaire. The calculated Cronbach's Alpha was 0.8492, which is meaningful at the rate of 0.01.

Analysis and Presentation of Findings

For the purpose of the qualitative analysis of the general data from the first part of the questionnaire a descriptive statistical method was used, including the frequency, percentage, mean and deductive statistics. In order to determine the significant relationship between the general questions of the questionnaire and the assumptions of the research the T- Test and Variance Analysis were employed.

Assumption Test & Data Analysis

Assumption (1): There is a significant relationship between the impediments to the women's progress at the organization, organizational commitment and employees' job satisfaction. For the purpose of examining the assumption Pearson's Correlation Coefficient was used.

Table 3: Pearson's Correlation Coefficient for impacts of the impediments to women's progress on job satisfaction

Job satisfaction				
		Pearson's Correlation Coefficient	Significance rate	Number
	1	-0.281	0.001	120
	2	-0.369	0.002	120
	3	-0.291	0.001	120
	4	-0.31	0.001	120
	5	-0.289	0.003	120
	6	-0.305	0.001	120
Question	7	-0.297	0.001	120
	8	-0.252	0.005	120
	9	-0.292	0.001	120
	10	-0.284	0.004	120
	11	-0.277	0.002	120
	12	-0.228	0.012	120
	13	-0.239	0.009	120
	14	-0.249	0.008	120
	15	-0.288	0.002	120

As we can see the obtained correlation coefficient for the research questions is significant at the rate of 0.05 negatively. In other words, as the impediments to the women's progress at the organization increases their job satisfaction level decreases proportionally. The conclusion is that there is a significant negative relationship between the obstacles hindering the women's progress and their job satisfaction level.

Table 4: Pearson's Correlation Coefficient for impacts of the impediments to women's progress on organizational commitment

Organizational commitment				
		Pearson's Correlation Coefficient	Significance rate	Number
Question	1	-0.204	0.025	120
	2	-0.275	0.002	120
	3	-0.241	0.008	120
	4	-0.213	0.019	120
	5	-0.206	0.024	120
	6	-0.259	0.001	120
	7	-0.24	0.008	120
	8	-0.182	0.048	120
	9	-0.237	0.009	120
	10	-0.191	0.037	120
	11	-0.216	0.018	120
	12	-0.192	0.035	120
	13	-0.181	0.048	120
	14	-0.21	0.021	120
	15	-0.239	0.009	120

As we can see the obtained correlation coefficient for the research questions is significant at the rate of 0.05 negatively. In other words, as the impediments to the women's progress at the organization increases their organizational commitment level decreases proportionally. The conclusion is that there is a significant negative relationship between the obstacles hindering the women's progress and their organizational commitment.

Hence, the first assumption of the research i.e. the presence of a relationship between the impediments to the women's progress at the organization, organizational commitment and employees' job satisfaction, is supported.

Assumption (2): There is a significant difference between the organizational commitment of the male and female employees and employees. For the purpose of examining the assumption T- Test was used.

Table 5: T- Test by gender and organizational commitment

Variable	Gender	Number	Mean	Standard deviation	T value	Degree of freedom	Significance rate
Organizational Commitment	Female	43	78.651	13.923	4.0166	118	0.001
	Male	77	88.831	12.968			
Organizational Commitment	Female	43	78.651	13.923	4.01	118	0.001
	Male	77	88.831	12.968			

As shown above the mean for male employees' organizational commitment (88.831) is higher than that for the females (78.651) and the calculated t value ($t = 4.016$) shows that there is a significant relationship between the organizational commitment of the female and male employees.

Hence, the second assumptions of the research i.e. the presence of a difference between the organizational commitment of the male and female employees.

Table 6: T-Test for job satisfaction among male and female employees

Aspects of job satisfaction	Gender	Number	Mean	Standard deviation	T value	Degree of freedom	Significance rate
Salary	Male	77	19.389	4.164	3.275	118	0.001
	Female	43	16.697	4.580			
Colleagues	Male	77	19.636	4.065	3.533	118	0.001
	Female	43	16.767	4.607			
Job promotion	Male	77	19.194	4.145	3.538	118	0.001
	Female	43	16.255	4.731			
Job nature	Male	77	19.714	4.097	4.286	118	0.001
	Female	43	16.139	4.853			
Management	Male	77	20.350	4.260	4.664	118	0.001
	Female	43	16.372	4.855			
General satisfaction	Male	77	96.454	21.561	2.883	118	0.005
	Female		84.069	24.281			

Assumption (3): There is a significant relationship between the job satisfaction of the male and female employees. For examining this assumption the T-Test was employed. To this end, each of five aspects of

the job satisfaction i.e. salary, colleagues, job promotion, job nature and management was given a score and, then, the general scores given to the employees were compared.

According to the above table the mean for the job satisfaction among the male employees is higher (19.389) than that for the females in terms of the *salary*, and as regards the salary the calculated t value ($t = 3.275$) shows a significant difference in the job satisfaction of the male and female employees at the significance rate of 0.001. In other words, in terms of the salary level the male employees show higher level of job satisfaction compared to their female colleagues.

With respect to the aspect of *colleagues* the job satisfaction level among the men (19.936) is higher compared to the females (16.767) and the calculated t value ($t = 3.533$) shows that there is a significant difference in the job satisfaction among the male and female employees at 0.001 significance rate. In other words, the male employees are more satisfied than the female employees in respect this respect.

In terms of the job promotion opportunities the female employees (16.255) show a lower degree of job satisfaction than the male employees (19.194) and the calculated t value ($t = 3.538$) shows that there is a significant difference in the job satisfaction among the male and female employees at 0.001 significance rate. In other words, the male employees are more satisfied than the female employees in respect this respect.

In terms of the job nature the female employees (19.714) show a lower degree of job satisfaction than the male employees (16.139) and the calculated t value ($t = 4.286$) shows that there is a significant difference in the job satisfaction among the male and female employees at 0.001 significance rate. In other words, the male employees are more satisfied than the female employees in respect this respect too.

In terms of the management the female employees (16.372) show a lower degree of job satisfaction than the male employees (20.350) the calculated t value ($t = 4.664$) shows that there is a significant difference in the job satisfaction among the male and female employees at 0.001 significance rate. In other words, the male employees are more satisfied than the female employees in respect this respect.

Eventually, with respect to the general job satisfaction the female employees (84.069) show a lower degree of job satisfaction than the male employees (96.454) the calculated t value ($t = 2.883$) shows that there is a significant difference in the job satisfaction among the male and female

employees at the significance rate of 0.005. In other words, the male employees are more satisfied than the female employees in respect this respect.

And therefore the third assumption of the research i.e. the presence of a difference in the job satisfaction among the male and female employees.

Assumption (4): There is a significant relationship between the employees' educational level and organizational commitment of the male and female employees. In order to examine the relationship between the employees' organizational commitment and different levels of education the variance analysis was employed of which related results have been shown below:

Table 7: The mean and standard deviation of the organizational commitment for different educational levels

Variable	High School Diploma		Associate's Degree		Bachelor's Degree		Master's Degree	
	Mean	Standard deviation	Mean	Standard deviation	Mean	Standard deviation	Mean	Standard deviation
Organizational commitment	69.888	13.163	66.444	7.212	66.611	13.584	45.125	10.682

Table 8: The results of variance analysis test for educational level – organizational commitment relationship

Significance level	F	Total of square roots	Degree of freedom	Mean square roots	Change Resource
0.001	8.443	1257.546	116	3772.637	Intra-group
		148.942		17277.230	inter-group

Table 9: The results from Tuki Test for relationship between the educational level and organizational commitment

2	1	Number	Educational level
	69.888	18	High School Diploma
	66.444	67	Associate's Degree
	66.611	27	Bachelor's Degree
45.125		8	Master's Degree

According to the Table 7 the average of the employees' organizational commitment for the High School Diploma (69.888) is higher than that for the Associate's Degree (66.444), Bachelor's Degree (66.611) and Master's Degree (40.125). As it can be seen the results from the variance analysis test in the Table 8 show that there is a significant difference in the employees' organizational commitment depending on their educational level. For the purpose of finding such difference Tuki Test was used which, as shown in the Table 9, the degree of organizational commitment among the employees with High School Diploma, Associate's Degree and Bachelor's Degree is higher than that for those who are holding a Master's Degree. However, there was no meaningful difference in the organizational commitment among the employees with a High School Diploma, Associate's Degree and Bachelor's Degree.

Assumption (5): There is a significant difference in the male and female employees' job satisfaction by their educational level. In order to examine the relationship between the employees' job satisfaction and their educational level the variance analysis test was used for which the following results were obtained:

Table 10: The mean and standard deviation of the job satisfaction for different educational levels

Variable	High School Diploma		Associate's Degree		Bachelor's Degree		Master's Degree	
	Mean	Standard deviation	Mean	Standard deviation	Mean	Standard deviation	Mean	Standard deviation
Organizational commitment	92.556	6.608	81.407	12.899	91.597	10.229	61.250	6.627

Table 11: The results of variance analysis test for educational level – job satisfaction relationship

Significance level	F	Total of square roots	Degree of freedom	Mean square roots	Change Resource
0.001	25.496	2699.581	116	8098.743	Intra-group
		105.884		12282.582	inter-group

Table 12: The results from Tuki Test for relationship between the educational level and job satisfaction

2	1	Number	Educational level
	92.555	18	High School Diploma
	91.597	67	Bachelor's Degree
	81.407	27	Associate's Degree
61.250		8	Master's Degree

According to the Table 10 the average of the employees' job satisfaction for the High School Diploma (92.556) is higher than that for the Associate's Degree (81.407), Bachelor's Degree (91.597) and Master's Degree (61.250). As it can be seen the results from the variance analysis test in the Table 11 show that there is a significant difference in the employees' job satisfaction depending on their educational level. For the purpose of finding such difference Tuki Test was used which, as shown in the Table 12, the degree of job satisfaction among the employees with High School Diploma is higher than that for those who are holding an Associate's Degree and Bachelor's Degree and Master's Degree. However, there was no meaningful difference in the job satisfaction among the employees with a High School Diploma, Associate's Degree and Bachelor's Degree. At the same time, the lowest degree of the job satisfaction related to the employees with a Master's Degree.

Assumption (6): There is a significant relationship between the employees' job satisfaction and their organizational commitment.

Table 13: The Pearson's Correlation Coefficient for the organizational commitment and job satisfaction scores

Organizational commitment	Number	Pearson's Correlation Coefficient	Significance rate
Job satisfaction	201	0.833	0.001

As it can be seen from the above table the obtained Pearson's Correlation Coefficient equals 0.833, which is considered significant at the rate of 0.001. In other words, the more the employees' job satisfaction is the more their organizational commitment will be. Hence, the sixth assumption of the research i.e. the presence of relationship between the employees' organizational commitment and job satisfaction is supported.

Conclusions

All six assumptions of the research were influences at the reliability rate of 95% and, hence, the impact of the managers' (negative) attitude on the women's job promotion was supported. In this connection, the highest correlation coefficient has related to the relationship between the managers' negative attitude and female gender and the lowest rate was for the relationship between the managers' negative attitude and women's technical skills and abilities. Besides, the results of the correlation coefficient show that the most important factor hindering the women's job promotion are the cultural, socio-cultural and social factors affecting the managers' views and attitude.

Despite the availability of the equal access to the present job, economic, social and political opportunities in the country and the fact that there is no difference between the men and women in respect of the performance of most works the men usually are more likely to reach upper occupational, social, economic, etc. standings compared to the women and, instead, the female social classes are measured according to the male social classes. This is related to the public cultural understandings to some extent, and religious/ideological believes and biological characteristics of the men and women. Generally, the conducted studies are connected with some variables like level of literacy, income, wealth and social standing and/or other factors that influence the inequality.

According to the assumption (1) there is a significant relationship between the impediments to the women's progress at the organization, organizational commitment and employees' job satisfaction. For the purpose of examining the assumption Pearson's Correlation Coefficient was used. Tables 3 and 4 shows an analysis of the data relating to the impact of the obstacles impeding the women's job promotion and the employees' job satisfaction.

As we can see the obtained correlation coefficient for the research questions is significant at the rate of 0.05 negatively. In other words, as the impediments to the women's progress at the organization increases their organizational commitment level decreases proportionally. The conclusion is that there is a significant negative relationship between the obstacles hindering the women's progress and their organizational commitment.

Hence, the first assumption of the research i.e. the presence of a relationship between the impediments to the women's progress at the

organization, organizational commitment and employees' job satisfaction, is supported.

According to the assumption (2) there is a significant difference between the organizational commitment of the male and female employees. For the purpose of examining the assumption T- Test was used.

The Table 5 shows the analysis of data relating to the employees' organizational commitment. As it can be seen the mean for male employees' organizational commitment (88.831) is higher than that for the females (78.651) and the calculated t value ($t = 4.016$) shows that there is a significant relationship between the organizational commitment of the female employees and male employees.

Hence, the second assumptions of the research i.e. the presence of a difference between the organizational commitment of the male and female employees. In other words, the male employees show a higher degree of organizational commitment than the females.

Under the assumption (3) there is a significant relationship between the job satisfaction of the male and female employees and type of their gender. For examining this assumption the T-Test was employed. To this end, each of five aspects of the job satisfaction i.e. salary, colleagues, job promotion, job nature and management was given a score and, then, the general scores given to the employees were compared. Then, a general comparison of the employees' general satisfaction was made.

According to Table 6 the mean for the job satisfaction among the male employees is higher than that for the females in all five aspects of the employees' job satisfaction i.e. salary, colleagues, job promotion, job nature, management and general satisfaction and the calculated t value shows a significant difference in the job satisfaction of the male and female employees in relation to all five aspects at the significance rate of 0.001.

Assumption (4): There is a significant relationship between the employees' educational level and organizational commitment of the male and female employees. In order to examine the relationship between the employees' organizational commitment and different levels of education the variance analysis was employed.

According to the Table 7 the average of the employees' organizational commitment for the High School Diploma (69.888) is higher than that for the Associate's Degree (66.444), Bachelor's Degree (66.611) and Master's Degree (40.125). As it can be seen the results from the variance analysis test in the Table 8 show that there is a significant

difference in the employees' organizational commitment at the significance rate of 0.001 depending on their educational level. For the purpose of finding such difference Tuki Test was used which, as shown in the Table 8, the degree of organizational commitment among the employees with High School Diploma, Associate's Degree and Bachelor's Degree is higher than that for those who are holding a Master's Degree. However, there was no meaningful difference in the organizational commitment among the employees with a High School Diploma, Associate's Degree and Bachelor's Degree.

One of the notable reasons for the decreased degree of organizational commitment among the employees with a Master's Degree or higher educational level is the (incorrect) macro policies adopted by the government in lowering the social gap between the employees' paid salary and equalizing it so that the employees with a Master's Degree are given nearly the same salary for other employees. On the other hand, the different salary levels paid by different bodies have resulted in a decreased organizational commitment.

Assumption (5): There is a significant difference in the male and female employees' job satisfaction by their educational level. In order to examine the relationship between the employees' job satisfaction and their educational level the variance analysis test was used.

According to the Table 10 the average of the employees' job satisfaction for the High School Diploma (92.556) is higher than that for the Associate's Degree (81.407), Bachelor's Degree (91.597) and Master's Degree (61.250). As it can be seen the results from the variance analysis test in the Table 11 show that there is a significant difference in the employees' job satisfaction depending on their educational level at the significance rate of 0.001. For the purpose of finding such difference Tuki Test was used which, as shown in the Table 12, the degree of job satisfaction among the employees with High School Diploma is higher than that for those who are holding an Associate's Degree and Bachelor's Degree and Master's Degree. At the same time, the lowest degree of the job satisfaction related to the employees with a Master's Degree.

Assumption (6): There is a significant relationship between the employees' job satisfaction and their organizational commitment.

Table 13 shows an analysis of the data relating to the relationship between the organizational commitment and job satisfaction. As it is observed the obtained Pearson's Correlation Coefficient equals 0.833,

which is considered significant at the rate of 0.001. In other words, the more the employees' job satisfaction is the more their organizational commitment will be. Hence, the sixth assumption of the research i.e. the presence of relationship between the employees' organizational commitment and job satisfaction is supported.

Suggestions

1. Due to the lack of an empirical experience in most of the upper level jobs among the women and also for the purpose of making improvements in this index it is necessary for the related authorities to provide training course in order to fill the gap among the women community.

2. It is up to the related responsible authorities to make proper arrangements to provide an open clear horizons by creating equitable job opportunities for all the member of the society (irrespective of the type of gender) so that the women could gain more self-confidence and motivation.

3. By introducing successful female managers and encouraging other women to model themselves on them the authorities should pave the ground for the women's acceptance of the managerial positions.

4. It is recommended that in order to change the men's and women's attitude gradually the related responsible authorities should provide the women community with equal managerial job opportunities at organizations so that their self-confidence could be restored and their abilities be accepted by the men.

5. The involved responsible officials should take steps as to remove present obstacles and pave the way for women's participation and their membership in high rank managerial and decision making positions by passing proper laws and regulations.

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Proučavanje ograničenja sa kojima se suočavaju žene u organizaciji i njihov uticaj na posvećenost organizaciji i zadovoljstvo poslom: Analiza slučaja u poreskoj organizaciji u Teheranu

A P S T R A K T

Istraživanja pokazuju da je samo 14% žena na rukovodećim položajima u Iranu. Ova stopa je veoma niska u poređenju sa drugim zemljama. U vezi sa ovim problemom, ovaj rad ima za cilj da prouči prepreke sa kojima se žene suočavaju u organizaciji i odredi njihov uticaj na posvećenost i zadovoljstvo poslom u okviru jedne poreske organizacije u Teheranu. Za istraživanje je korišćen metod korelacije.

Uzorak čini 120 lica pomenute organizacije. Upitnik koji je korišćen za potrebe ovog istraživanja sastoji se iz dva dela. Prvi deo obuhvata demografska pitanja, dok se drugi deo odnosi na upitnike koji sadrže pitanja u vezi sa zadovoljstvom poslom ($\alpha = 0.76.8$), organizacione posvećenosti ($\alpha = 0.87$) i ograničenja u pogledu napretka žena u okviru organizacije ($\alpha = 0.8492$). Za potrebe kvalitativne analize opštih podataka iz prvog dela upitnika, korišćen je deskriptivni statistički metod u cilju određivanja značaja odnosa između opštih pitanja u upitniku i hipoteza istraživanja (korišćeni su T-test i analiza varijanse). Nalazi ovog istraživanja pokazuju da je najveći koeficijent korelacije između menadžera koji imaju negativni stav prema ženama generalno, a najmanji je negativni stav prema tehničkim veštinama i sposobnostima žena. Pored toga, rezultati pokazuju da su najvažniji faktori koji se pojavljuju kao prepreka promociji žena na poslu kulturni, socio-kulturni i društveni faktori. Svi oni opredeljuju stav menadžera prema ženama u organizaciji.

KLJUČNE REČI: *prepreke u napredovanju žena, promocija na poslu, zadovoljstvo poslom*

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