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AN INVESTIGATION OF THE APPLICATION OF LEARNING ORGANIZATION COMPONENT AMONG SARI CITY TAX AFFAIR OFFICE STAFF

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ABSTRACT

A learning organization is a place where people continually expand their abilities to create the results they are seeking for. Peter Senge argues that LO is where new patterns of thinking are grown and spread, collective thoughts are extended and people are continually learning how to learn together. In other words, a learning organization is an organization where is expanding to attain future success by rapid creating and fostering needed capabilities. The main research question is the extent of use of the components of a learning organization in Tax Affair Administration of Mazandaran province. The type of survey, considering its goal, is applied and its nature is descriptive. The population consists of assistants, managers and employees of different status in tax affair administration in Mazandaran province including 461 people and the sample size was determined 214 people based on *Krejcie & Morgan* table which were selected by stratified random sampling method. Data collection tool is also a researcher-made questionnaire composed of 40 questions in Likert Spectrum (very *much*, *much*, OK, low, very low) which was collected after distribution and completion by respondents. Then data was defined in SPSS and analyzed by descriptive and inferential statistics (T Test, binomial test, ANOVA, the Mann-Whitney test and Kruskal-Wallis test). The results show that apart from the factor of individual capabilities, other components of learning organization (mental patterns, shared vision perspective, collective learning, and thinking-oriented system) were not desirable in Tax Affair Administration in Mazandaran (moderate to low). Also according to the views of respondents: 1) there is no significant difference in terms of gender,2)There is a difference of opinion regarding the organizational position so that in their ideas, the factors of individual capabilities and mental patterns are identical but they do not have the same views about other components. 3) There is a difference of opinion on education so that in their ideas factors of individual capabilities, mental patterns and collective learning are identical but they do not have the same ideas about other components.

Keywords: Learning Organization, Mental Paradigm, Vision, Shared Goal, Collective Learning, Thinking-Oriented System

INTRODUCTION

Learning organization is a paradigm shift which leans forward a new way of thinking about organizations and it is discussed in management literature as a perspective or philosophy about an organization and the role of its employees. This viewpoint believes that like a living creature, an organization needs to learn permanently and fast to survive and make benefits of its learning (Sanjar, 2010). Learning organization is an organization that its functions are improved by a better understanding. One can argue that an organization is learning when one can change and improve its potential behaviors through the process of communication. Organizations are learning and knowledge-creating when they gain inferences from their history and experiences and use them practically in their behaviors (Alvani, 2005).

There are many differences between past and present organizations, and in this regard, "Charles Hindi" one of the experts in Management field, says: "Today's managers deal with organizations that have no resemblance to the past organizations." One of the key features of the new organizations is their formation based on learning. So the managers and staff are constantly learning new skills because the power of each

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organization is proportional to permanent training of its managers and employees. Learning organizations are organizations where people continually increase their capabilities to achieve the desired results, where new patterns of thinking are grown, collective and group thoughts are promoted and people learn how to learn together. Learning organizations in another sense can be called the knowledge-creating organizations that creating new knowledge, innovation and creativity are not research and specific actions but it is a universal behavior, the way in which all its members act according to. Today, many organizations are subject to early technological and information. This phenomenon has caused changes in the structure of the organization and the conditions for decision making have been met with uncertainty. The lack of attention to such changes may cost high expenses for the organization and achieving goals would be difficult. The prevailing attitudes of most organizations today recognize the environment variables in order to provide a competitive environment for their survival. Therefore, many business leaders in any other time think about strengthening the most important production factor i.e. labor force. To achieve this, a serious effort has been made to focus on the efficiency of the sub-systems of human resources (selection, training and optimization, storage and use) and through organizational culture i.e. Organizational learning as organizational value, they are trying to entitle the characteristics of a learning organization. That is why they only think about yield (efficiency) of organizational performance and by passing vertical structure to horizontal ones, provide participation among human resources.

Organizational Learning

As learning is needed for human growth and development, organizational learning is also important. Arjeris and Sean define organizational learning as "the discovery and correction of error". Agson, Fayol and Laylz believe that organizational learning is more than the sum of individual learning capabilities because an organization does not lose its learning capabilities when people leave that organization. Garvin suggests the creation of learning organization is a result of the formation of organizational learning process which is capable of creating, acquiring and transmitting knowledge and adjusts its behavior so that it reflexes new knowledge and insights. And, according to Senge, it enables organizational learning to react quickly and faster in a dynamic, complicated and turbulent environment. So learning is a conscious effort by the organization to improve its power of competing, productivity and innovation (Rahnavard, 2006).

Learning Organization

Learning organization is a phenomenon of the 90s which was suggested by Peter Senge. It can be said about the creation of learning organizations that changes in organizational environments caused such organizations to emerge. To maintain themselves in today`s changing environment, organizations need to exit static structures and be transformed into learning organizations. In other words, to succeed in creating a better future, one need to train an organization this seeks to learn. Managers, for their organizations` survival, need to coordinate with transformations and developments and see learning as a valuable phenomenon (Nekuyi Moghadam). As learning is needed for human growth and development, organizational learning is also important. Arjeris and Sean define organizational learning as "the discovery and correction of error". Agson, Fayol and Laylz believe that organizational learning is more than the sum of individual learning capabilities because an organization does not lose its learning capabilities when people leave that organization. Garvin suggests the creation of learning organization is a result of the formation of organizational learning process which is capable of creating, acquiring and transmitting knowledge and adjusts its behavior so that it reflexes new knowledge and insights. Marquardt in his valuable book entitled "Creating a learning organization" has provided a comprehensive definition: in systematic definition, a learning organization is an organization that learns powerfully and collectively and is constantly changing itself so as to collect, manage and use data better with the goal of organization success (Marquardt, 2002). According to Finger and Brand a learning organization is an organization that focuses on the development of learning in three learning levels: individual, group and organizational learning. Individual and group learning is the key to building a learning organization. Also, the theoretical bases suggest that organizational learning is a means to achieve a learning organization

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(Finger and Brand, 1999). A learning organization is an organization that its functions improve through awareness and understanding (Fiyul and Slice, 1985).

Characteristics of a Learning Organization

Today, organizations need the ability to adapt to ongoing changes to achieve their success. The increasing development of science and technology and more complex social, cultural and economic conditions, Introducing new ideas, different environmental uncertainty, uncertainty and changes and challenges of the business environment require organizations to equip themselves with new techniques and strategies by the power of learning and updating and be able to coordinate themselves with fast changes and answer environmental stimuli in time and by acquiring vast knowledge and understanding, in a dynamic and lively manner, continue to live in the area of Improvement and development of organization (Salek, 2013).

1. The learning organization is willing and eager to learn. The learning organization feels the need to learn and seek to learn it.

2. The learning organization is not disappointed by problems. The learning organization is sensitive and alert and as soon as it feels a problem, it will seek to resolve it and finds a remedy for each obstacle.

3. The learning organization paradigm has a sustainable mental paradigm. It identifies its mental paradigm and constantly analyzes and examines it.

4. The learning organization has learning and creative employees. Organization realizes the process of learning through staff and members.

5. The learning organization learns from its experiences but it does not solely rely on them.

6. The learning organization seeks the cause for problems. It must examine and investigate its own role at the time of problems and analyze the problem without any biased and prejudiced intentions.

7. The learning organization facilitates group learning. Collective learning is a process which develops the capacities of members and it coordinates in a way that results be the same as every ones` desire.

8. The learning organization is a modulator for individual and organizational goals. The learning organization will not be realized unless the goals of creative and knowledge-creating people are integrated into organization`s goals and growth and learning will appear in this coordination and integration (Faghihi, 2003).

Nevertheless learning organizations are experienced in five main activities:

1. Problem solving in an organized manner: relying on scientific methods instead of guesses and intuitions for diagnosing problems. The use of simple statistical tools (histogram charts, correlations) for the purpose of organizing information and gaining results are applied in organizations.

2. Test of new approaches: These activities include organized search for testing new knowledge. The use of new knowledge is essential and there are similarities with the process of problem solving in an organized way but unlike the process of problem solving, experimentation is stimulated by opportunities and development of horizons not by current problems.

3. Learning from past experiences and tests: it includes systematically analyzing every successful or unsuccessful past, finding its reasons and using the results.

4. Learn from others' experiences and best practices: sometimes, the strongest understandings are achieved by looking at the environment to get a new image. Ignoring outer beliefs, whatever they are, learning only occurs in a welcoming environment. Managers cannot be placed in a protective and intervening situation and must have an open mind to bad or good news.

5. Fast and effective transfer of knowledge within the organization: for learning to be more than a local and contemporary issue, knowledge needs to be transferred fast and effectively within the organization. When ideas and thoughts are widely consulted, they would have the greatest influence (Garvin, 1993).

The Fundamentals of Learning Organization

In general, there are five principles or commands in learning organizations which systemic thinking process is among very important principles of these organizations. The five principles are: mental models, shared vision, team learning, individual capability and systemic thinking.

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Mental Paradigm

Mental paradigms are deep insights or understandings which affect our perception of the world and the way we react against it. Mental model is the individual attitude to the world and it is a framework which shows way of thinking, attitude, belief and performance of each individual. In other words, they are mental paradigm i.e. the ability to explore each individual`s inner images of the world, in order to analyze the images and tools for those images to affect others.

Shared Vision

From "Peter Senge" point of view, creating shared vision (insight or perspective) is the act of exploring shared images from future which strengthens real commitment in people. Shared insight or vision, is a mental image of the current and desirable situation of the organization which draws a real, acceptable and attractive prospect for organization`s future. From another perspective, shared vision or sense of identity, purposefulness and being oriented for members of the organization is very important in team learning because teams, not individuals, are the cornerstone of learning in modern organizations. Organizations won`t learn unless teams learn.

Team Learning

Collective learning is a process in which members develop capacity so that the results be what all were seeking. This learning is based on a principle which is shared vision. However, the other main component is personal capabilities, because mighty groups are formed of mighty people. However, we should never forget the importance of learning element. It should be noted that individual learning in some levels is not directly proportional to collective learning, each individual can constantly be learning but collective learning may not happen. But if a team learns, it will form the nucleus of learning throughout the organization.

Individual Capabilities

Individual capabilities is defined as a system by which a person makes her personal views clearer and deeper and focuses his or her energy , increases her or his power and finally percepts reality without any bias and impartiality. With this definition, personal capabilities and mastery is one of the fundamental principles in learning organizations , in other words the ability of clarifying and deepening one`s individual insights (Ghorbanizadeh, 2000).

Systematic Thinking

Management literature is full of commands for managers to aid people to see bigger and more complete images of the facts surrounding them. But the real skills that leaders should acquire for this are poorly understood. Peter Senge calls all these skills as systemic thinking. In his view, successful leaders are efficient systemic thinkers. Instead of focusing on daily events, they focus on main forces of change, in other words, in three-leveled hierarchy of facts, the attention of the learning organization`s leaders is mostly to higher levels i.e. "behavioral patterns" and " systemic structure".

Barriers to Creating a Learning Organization

The Barriers to creating a learning organization are briefly mentioned below:

Incomplete solution, overemphasis on competition rather than cooperation based on trust, organizations` willingness for experiment and innovation (Ghorbanizadeh, 2000) also from Senge's point of view, seven organizational disabilities are inhibiting creation of a learning organization (Walton, 2007).

I am my position: a person by focusing solely on his or her success and organizational position, in collaboration with other posts, will feel little responsibility for outcomes.

The enemy is out there: within each of us, there is a tendency to find someone or something other than ourselves to shift the blame as soon as some problems happen.

The illusion of taking charge: all proactivity and being active, are in fact a kind of reflective action. Valid proactivity comes from our attitude of the kind of participation in resolving our own issues.

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The fixation of events: The main threats to our life arise from slow and gradual processes not from accidental events.

The Parable of the Boiling frog: If you put a frog in a pot of water on the flames and heat it gradually the frog will spare no effort to escape the situation. Why? Because the internal (organs and limbs) of the frog which feel threatened by environment, are synchronized with changes.

The Delusion of Learning from Experience: The best learning comes from our experiences, but a lot of times we never directly see the results of our important decisions.

The Myth of the Management Team: most of the time, there`s the claim that all people move toward team`s social strategy and follow it.

Human Resources Training and Development

Today, one of the main tasks of human resource management is to provide and administer education and training programs for employees. Employees training shall begin immediately after the selection of people and prior to assigning any responsibilities to them. There are major reasons for linking training and strategies of the organization, the most important ones can be noted as follows:

-Technology changes put an intense pressure on organization, management and its operational strategies so that dealing with them needs employees with specific types of skills and special abilities. For instance, moving toward nanotechnology and replacing hardware technologies with software ones have remarkable skills for various skills needed for current labor force and employees who enter organization in next few years.

- The ability to substitute different skills, relative demand of variable for learning and finally retraining staff`s existing skills are stimulating aspects of training system of advanced or developing organization which should be considered as the starting point for the integration or strategy.

- Research conducted by education experts suggest that continuous quality improvement is an important requirement for a link between the education system and organization`s strategy as a big goal because it is necessary for education to be consistent with policy and strategy of organization for creating work quality.

- Rapid and continuous development of new technologies requires organizations to use them. In such circumstances, the flexibility and versatility of organization and employees with internal and external environment via training programs that are consistent with general policy of the organization will be done quickly and well. Ultimately, the key to realizing organization`s strategy is its academic and capable staff.

Research Background

Khosh (2011) in a study called "a comparison of the degree of use of learning organization `s components in Azad and State University of Sari" has investigated components of learning organization. Research findings show that the use of components of learning organization`s components in Azad university is higher than State university.

Behroozi and colleagues (2010) in a study has investigated "factors affecting the willingness of members of educational-cultural organizations to become learning organizations". The result of study showed that there is a significant relationship in a reliability level of 95% among factors such as having informed leaders in organization, dynamic structure, encouraging innovation and creativity, shared vision, teamwork and cooperation, authority, ongoing relationship with the environment and staff willingness to change their organization to a learning organization.

Kohansal (2010) in a study investigated "Feasibility of a learning organization in the Education organization of Mazandaran Province" whose results show that education organization of Mazandaran benefits the characteristics of a learning organization. Angle (2006) in a paper entitled "Evaluation of the learning organization for developing Ohio University by using an organizational model associated with systems" investigated learning organizations. The results showed that the highest degrees presented by employees belonged to organization`s sub-system while the lowest one belonged to technological system.

James (2005) in a study investigated "the structure of teachers' professional development, knowledge transfer to educational settings, ways of understanding students` learning, professional collaboration and the quality of organizational support of teachers". The results showed that learning opportunities,

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conditions of learning, collaboration, feedback and appropriate space for questions empower teachers and eventually will lead to their professional development.

Research Questions

1: How much individual ability component is applied in Mazandaran Tax Affair Organization?
2: How many mental paradigms are applied in Mazandaran Tax Affair Organization?
3: How much shared vision and insight is applied in Mazandaran Tax Affair Organization?
4: How much collective learning is applied in Mazandaran Tax Affair Organization?
5: How much systemic thinking (system-oriented) is applied in Mazandaran Tax Affair Organization?
6: how many components of learning organization in terms of gender, organizational position and education are applied in Mazandaran Tax Affair Organization?

Type of Survey Regarding Purpose and Nature

The present study is an applied one regarding its purpose and regarding its nature it is a descriptive research. In this method, by referring to people and their attitudes, learning organization`s components are measured.

Data Collection Tool

A research-made questionnaire is this study`s tool for gathering information. The questionnaire regarding the components of learning organization (Individual ability, mental paradigms, shared vision, team learning and systemic thinking) has four options which respondents after studying complete it based on Likert spectrum (very high, high, somewhat high, low, very low).

Statistical Methods to Analyze Data

First Kolmogorov-Smirnov test was done to determine normality/non normality of data distribution. Then, parametric and non-parametric statistics such as t-test, binominal test, ANOVA test, Mann-Whitney and Kruskal-Wallis test were used to generalize data from sample to population of the study.

RESULTS AND DISCUSSION

Findings

First question: How much individual ability component is applied in Mazandaran Tax Affair Organization?

Research findings show that about 47.7 percent of respondents (very high and high) agreed to apply individual capabilities component in Mazandaran province and 36.5 percent had moderate ideas and 15.9 percent disagreed (low and very low). On the other hand, the computed mean is higher than theoretical mean and calculated significant level (Sig = 0.000) in the binomial test is less than 0/05 so it can be concluded that the use of individual capabilities component in Mazandaran province is acceptable.

Second question: How many mental paradigms are applied in Mazandaran Tax Affair Organization?

Research findings show that 17.3 percent of respondents (high and very high) agreed to apply mental paradigms components in Mazandaran Tax Affair Organization, 32 percent had moderate ideas and 17.3 disagreed (low and very low). On the other hand, the computed mean is lower than theoretical mean and calculated significant level (Sig = 0.000) in t-test strongly rejects HO and regarding measured confidence intervals, it can be stated that the use of mental models among employees is moderate to low.

Third question: How much shared vision and insight is applied in Mazandaran Tax Affair Organization?

Research findings showed that 1.5 percent of respondents agreed (high and very high) about applying shared vision and goal components in Mazandaran Tax Affair Organization, 30.8 percent had moderate ideas and 54.7 percent disagreed (low and very low). On the other hand, the computed mean is lower than theoretical mean and calculated significant level (Sig = 0.000) in t-test strongly rejects HO and regarding measured confidence intervals, it can be concluded that the use of shared vision and shared goal in Mazandaran Tax Affair Organization is moderate to low.

Forth question: How much collective learning is applied in Mazandaran Tax Affair Organization?

Research findings showed that 21 percent of respondents agreed (high and very high) about collective learning component in Mazandaran Tax Affair Organization, 34.1 percent had moderate ideas and 44.9 percent disagreed (low and very low). On the other hand, the computed mean is lower than theoretical

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mean and calculated significant level (Sig = 0.000) in binominal test (Sig=0.139) is higher than 0.05 so we can not reject null assumption so it can be claimed that The use of collective learning component in Mazandaran Tax Affair Organization is moderate to low.

Fifth question: How much systemic thinking (system-oriented) is applied in Mazandaran Tax Affair Organization?

Research findings show that 5.6 percent of respondents (high and very high) agreed to apply systemic thinking (system-oriented) component in Mazandaran Tax Affair Organization, 32.2 percent had moderate ideas and 62.1 disagreed (low and very low). On the other hand, the computed mean is lower than theoretical mean and calculated significant level (Sig = 0.000) in t-test rejects HO and regarding measured confidence intervals, it can be stated that the use of systemic thinking component in Mazandaran Tax Affair Organization is moderate to low.

Sixth question: How many components of learning organization in terms of gender, organizational position and education are applied in Mazandaran Tax Affair Organization?

A: Research findings show that the use of individual capabilities component, mental paradigms, shared vision and goal, collective learning, systemic thinking is the same in female and male opinions in Mazandaran Tax Affair Organization.

B: Research findings show that the use of components of individual capabilities and mental paradigms is the same among respondents with different organizational positions in Mazandaran Tax Affair Organization but components of shared vision and goal, collective learning and systemic thinking are not the same among respondents with different organizational positions in Mazandaran Tax Affair Organization and managers more than experts believe in applying these components.

C: Research findings show that the use of components of individual capabilities, mental paradigms and collective learning among respondents with different educational levels in Mazandaran Tax Affair Organization is the same but applying components of shared vision and goal and systemic thinking is not the same in their views and respondents with higher educational levels believe that these components are not highly applied.

Conclusion

Today, in dynamic environments, the only successful organizations are the ones which try to improve their learning levels compared to their competitors and thereby gain a competitive advantage over their competitors. Research findings show that the ruling culture in Mazandaran Tax Affair Organization is encouraging individual capabilities in their jobs and to accomplish this goal by participating in training courses and using their abilities in solving organizational problems. Therefore, learning and constant training are their concerns and learning is thought to be every body`s duty. Also the use of mental paradigms show that the efforts of managers in applying employees' ideas and participating them in organizational fate and also encouraging them to offer new opinions are moderate to low. In addition, the use of shared vision and shared goal components in Mazandaran Tax Affair Organization show that in spite of creating a shared vision among people and freedom of employees in choosing different methods for realizing organizational goals, its amount is moderate to low.

Analyzing the application of collective learning shows that in spite of participating of people in decision making and management`s emphasis on people`s participation in collective activities to develop their skills, its use is moderate to low.

The component of systemic thinking (system-oriented), noting that people while preserving their position and independence in a unified and coordinated unit move toward organizational goals, despite the emphasis on on solving organizational problems with systemic approach, unfortunately its application is moderate to low.

Finally, the findings of the present study resulted from comparing five components of learning organization according to gender show that the application of all components from male and female perspective is the same in Mazandaran Tax Affair Organization. While findings of the study and the comparison of the five components of a learning organization according to organizational position indicates that applying the mental paradigms components among different respondents with different

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organizational positions is the same in Mazandaran Tax Affair Organization. But in other components (mental models, shared vision and goals, collective learning and systemic thinking) they are not the same from respondents` point of view and managers more than experts and group leaders believe in applying these components.

The results of data analysis show that study`s population uses the components of learning organization less than average. Therefore, paying attention to some guidelines in order to raise organization`s demand for applying learning components in organization will be effective. It is necessary to provide people`s learning identification to increase the individual capabilities of staff in Mazandaran Tax Affair Organization and based on this, plan some training courses for employees and also for empowering the organization, the management will offer organizational issues as a case study and receives its feedbacks from working groups. Units` management in order to increase perceptual skills of employee and transfer people`s experience must be studied by brainstorming in working groups of organizations. For a Common understanding of organizational issues of management of Mazandaran Tax Affair Organization, they should examine testing issues by participatory decision making and to institutionalize a shared vision among the staff, identify their shared goals and inform working groups by their leaders. They also need to transfer organizational

issues to the staff so that they can offer practical solutions through participation and delegate some of their power to working groups so that they gain collective learning by studying that power in working groups. It is necessary for management to investigate various aspects of organizational issues with a systemic-oriented approach in order to gain effectiveness. The last point is that creating and maintaining a learning organization is a competitive advantage which can make the organization stand against other competitor organizations and be powerful, stable and firm.Learning organization is an organization that provides its members' learning so that brings valuable outcomes such as innovation, efficiency, and better alignment with the environment.

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