



ISSN Online: 2821-1936

Transactions on Data Analysis in Social Science

Journal Homepage: <https://transoscience.ir>

Effectiveness of spiritual leadership and organizational justice on the commitment and administrative integrity in Iranian National Tax Administration

M. Nedaei¹, G. Ramzgooyan^{2,*}¹ Faculty of Management, Tehran North Branch, Islamic Azad University, Tehran, Iran² Faculty of Management, Tehran North Branch, Islamic Azad University, Tehran, Iran

ARTICLE INFO	ABSTRACT
<p>Article History: Received 3 November 2020 Received in revised form 10 December 2020 Accepted 4 February 2021 Available online 1 March 2021</p> <p>Keywords: Spiritual Leadership, Organizational Justice, Organizational Commitment, Administrative integrity</p>	<p>The aim of this study was to investigate effectiveness of spiritual leadership and organizational justice on the commitment and administrative integrity in Iranian National Tax Administration. This study can be accounted as an applied research which is performed based on descriptive survey along with using field methods for collecting data. The data were collected by the use of standard questionnaires like Frye's Spiritual Leadership Questionnaire [1], Organizational Justice Questionnaire of Nijouf and Murman [2], then validity and reliability of data was proved the way in which the Cronbach's alpha equaled with 0.923. According to the latest statistics, the statistical population of the survey including employees of National Tax Administration of Tehran, were 265 people, out of which 153 of them were selected based on Cochran formula. SPSS22 and Lisrel 8.50 were used for data analysis. The results of information analysis show that spiritual leadership and organizational justice have a significant impact on commitment and administrative integrity.</p>

1. INTRODUCTION

Nowadays, spirituality is considered as the most important human aspect. The lack of recognition of the meaning of life in the current world has also led spirituality to be considered more than before. A workplace can be accounted as a spiritual friendly environment, and it recognizes that employees have an internal life which is improved by meaningful work and incorporated into the community. Spirituality is an experience of communication and mutual trust among those involved in a work process and is created by individual optimism and goodwill which leads to the creation of a motivational organizational culture and an increase in overall performance, and ultimately, it will be along with sustained organizational excellence in management [3].

* Corresponding author: gholamaliramzgooyan@yahoo.com
 Faculty of Management, Tehran North Branch, Islamic Azad University, Tehran, Iran



<http://dx.doi.org/10.47176/TDASS/2021.1>



© 2021 by the authors. Licensee T.D.A.S, Tehran, Iran. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC-BY) license (<http://creativecommons.org/licenses/by/4.0/>).

In this approach, the term of management refers to the process of leading and directing all or a part of an organization through the use of organizational resources (human, invisible and invisible capital) in order to achieve the goals and mission of the organization. Leadership is an influential process within individuals, the way in which they tend to work for group goals, and also the leadership style is important in which the leaders influence their followers and is the behavioral continuum pattern that a manager shows while he is directing others' activities and the organization [4]. There are different perspectives on leadership styles, but transformational and pragmatic leadership styles can be referred as the most important leadership styles that have recently been considered by many organizations. Obviously, each organization is designed to achieve its goals, and it needs a kind of leadership according to its structure. Spiritual leaders encourage people by making differences and focusing on a common or social goodness.

The dimensions of justice have been considered in spiritual study and have been one of man's basic desire throughout history. Organizational justice is a term to describe the role of justice which is directly related to the job position [5]. Especially, Organizational justice means treating the employee with perceive fairness [6]. In this approach, the expression of organizational citizen behavior is affected by the perception of individuals about the extent of observed justice in organization. It means that employees are sensitive about the distribution and allocation of organizational outcomes such as the level of payment to a person (distributive justice), the process by which rewards are distributed (procedural justice), and perceived fairness of the interpersonal treatment during the implementation of procedures (Interactional justice) because of these reasons the employees react to them [7,8].

While justice is managing and implementing in an organization, considering the function of employees, the areas of commitment and relationship with other organizational areas represent the process of management type and leadership that can be expressed through the extent of commitment in the organization and the success of the organization. The lack of commitment between employees and managers is one of the problems of today's organizations. Organizational commitment is an attitude towards employee's loyalty to the organization and a continuous process which reflects the participation of individuals in making decisions and also the individual's attention to the organization, and the organization's success and well-being. The definition of commitment is an obligation that limits the freedom of action.

Also, the organizational commitment based on Allen and Mayer's theory [2], is a psychological statement which states that: 1. Identifies employee relationships with the organization. 2. There implicitly refers to the continuation or discontinuation of individual membership in the organization. According to this theory, organizational commitment consists of three dimensions: affective, continuous, and normative. "Affective commitment" refers to the emotional attachment of the individual in the organization, "continuous commitment" refers to the desire to retain in the organization for the cost of leaving an organization or the rewards of staying there, and finally the "normative commitment" reflects a sense of obligation to the organization. Therefore, the types of commitment (affective, normative, and normative) can be imposed and this issue is an internal factor and this feeling usually intensifies when employees are being involved in the affairs.

External factors that affect the commitment towards their goal are: strength, peer influence and external rewards, the admission and acceptance of any form of power, for instance laboratory settings and field studies has shown that manager authority greatly decreases individual commitment to goals. When the form of power is in the form of physical presence, supportiveness and trust, commitment to the goal is greatly increased. Therefore, colleague pressure and external rewards, such as wage raising, increase the commitment to the goal.

Interactive factors that influence our commitment to achieve goals include: competition and opportunity to participate in setting goals.

The internal factors that facilitate commitment include the rewards of "autonomy" and the expectation of success, other personal factors and situations that affect commitment towards the goal, also the need for progress, sustainability, aggression, and competition, success in achieving stiff goals, high self-esteem, internal containment, these days organizations are influenced by factors such as increasing global competition, sudden changes, the need for quality, after sale services and limited resources, external and internal factors are considered in the process of human resources and workplace health for a healthy return, as a result of that if an organization wants to be first among others, it should have qualified, creative and motivated personnel. Employees are one of the indicators that organizations can use it in order to measure superiority in relation to each other the way in which the extent of

employee loyalty and their commitment cause to do their task with high quality and finally leads to increasing performance, efficiency and effectiveness.

One of the most important threats to economic stability, development and progress is the lack of administrative integrity, or corruption which is a major obstacle to economic growth and has a disproportionate effect on economic development, especially in open economies, and through inappropriate management of talent and potential and actual sources of human resources to misleading activities to achieve ease-of-money earnings provide a backdrop for all dimensions. The outbreak of corruption in the community has plagued many social and national developments and left huge costs for the country and, ultimately, the people. It reduces public's trust in organizations and destroys achievements, and may create an unfavorable image of the Islamic community in the minds of the people who make daily government departments (which represent the government). The prevalence of corruption leads to the degradation of the spirit of righteous people. The study of the effects of the existence of administrative health and the problem, if not found as corruption, reveals the importance of this research. If the administrative system is not healthy and efficient, in spite of the good intentions of policy makers, it may lead to conflict with the employee's goals and policies.

Accordingly, the main goal of the research is to investigate the effect of spiritual leadership and organizational justice on the commitment and administrative integrity in National Tax Administration.

2. RESEARCH OBJECTIVES

A) Main objective: Determining the role of spiritual leadership and organizational justice on commitment and administrative integrity

B) Sub goals

1. Determining the role of spiritual leadership on commitment and administrative integrity
2. Determining the role of Organizational Justice on Commitment and Administrative integrity

3. CONCEPTUAL FRAMEWORK OF THEORY

3.1. Conceptual model of Vedadi and Akhundi

Vedadi and Akhundi [9] conducted a research entitled relationship between organizational justice and administrative integrity in the Customs of the Islamic Republic of Iran. This study showed that there is a strong relationship between the various dimensions of organizational justice and administrative integrity, and it is sure to say that there is a positive and significant correlation between organizational justice and administrative integrity. The results of studying the effect of justice components on administrative integrity showed that procedural, distributive and interactivity justice are the three types of justice which have an effect on administrative integrity. In this study, the highest correlation between organizational justice and administrative integrity was related to procedural justice, interactive justice was posed in second place and had the least impact on administrative integrity and it was related to distributive justice.

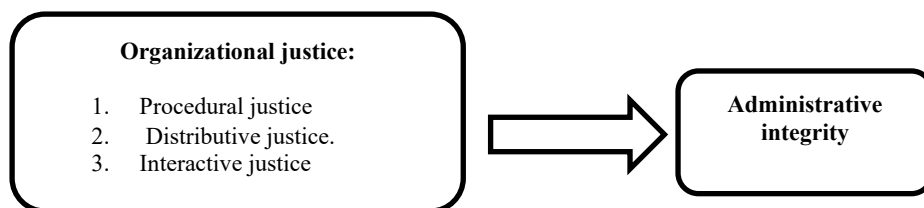


Fig. 1. Conceptual model of organizational justice and administrative integrity: Source: [9].

3.2. Organizational justice and organizational commitment

Crow and et al [10] suggested this conceptual model to study the organizational justice and commitment among police officers in South Korea.

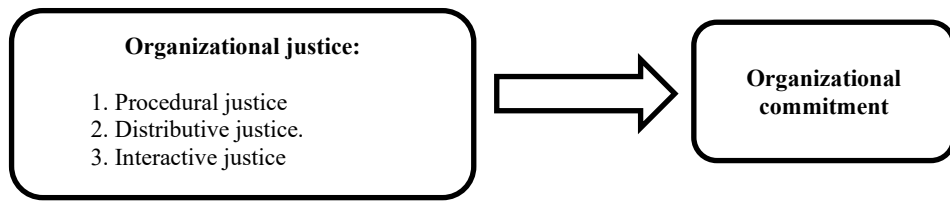


Fig. 2. Conceptual model of organizational justice and organizational commitment: Source: [10].

This study shows that the perception of the police officers' of organizational justice have a positive effect towards their organizational commitment.

3.3. Spiritual leadership and organizational commitment:

Mansour and et al [11] suggested this conceptual model to study the relationship between spiritual leadership and organizational commitment in Malaysian National Petroleum Company.

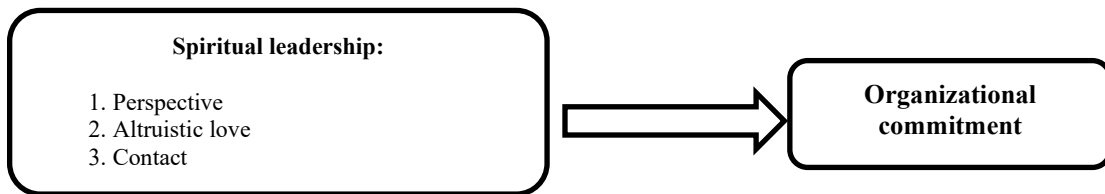


Fig. 3. Conceptual model of spiritual leadership and organizational commitment :Source: [11].

This study shows that spiritual leadership has a significant and positive effect on organizational commitment.

3.4. Spiritual leadership and administrative integrity:

Ghasemi and et al [12] suggested another conceptual model to study the effect of spiritual leadership on organizational integrity in employees of Tamin Egtemai organization in Zahedan, Iran.

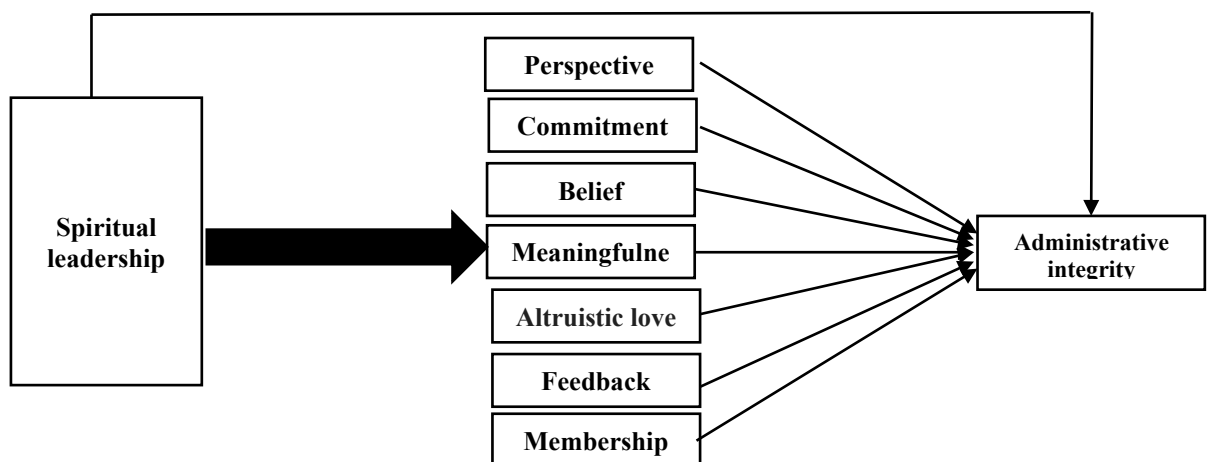


Fig. 4. Conceptual model of spiritual leadership and administrative integrity :Source: [12].

The results demonstrate that spiritual leadership has direct and significant effect on organizational integrity. Also feedback from the members among other spiritual leadership dimensions showed direct and significant effect on organizational integrity.

Therefore, the effects of spiritual leadership and organizational justice on commitment and administrative integrity can be illustrated in this conceptual model.

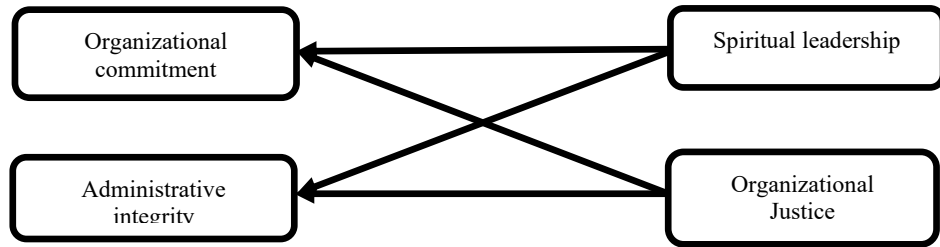


Fig. 5. Conceptual model of the research: Source: [13].

4. LITERATURE

Table 1. Demotic researches

Researcher / date	Title	Main hypothesis	Result
Gol parvar et al [14]	Investigating the relationship of organizational justice components with organizational commitment among employees of Isfahan municipality	Investigating the relationship of organizational justice with organizational commitment among employees of central and areal municipalities in Isfahan.	Organizational justice and its three components had a positive and significant correlation with organizational, affective, normative and continuous commitment. The three kinds of organizational justice: distributive, procedural and interactional justice had a significant and multiple correlation.
Rabiei et al [15]	Cultural pathology in improving administrative integrity in governmental and private organizations	Official corruption is a challenging problem in societies and disciplinary actions should be taken to tackle it. In this regard, paying attention to prevent wrong doings can reduce the social, political and economic costs of combating against corruption and bring less of an impact to the governments.	Organizational culture was an effective factor to improve administrative integrity. It can be said that among all cultural factors, organizational patterns have been reinforced and traditional values have been vital components to eliminate official corruption. It has been proven that there is no significant difference between the effects of components in eliminating official corruption from women and men perspectives or their educational degrees. Cultural strategies such as emphasis on ethical and traditional values, corporative management, are proposed in this study.
Shabani et al [16]	investigating the relationship between organizational justice and organizational commitment (case study: tax departments of Khorasan Razavi)	investigating the relationship between organizational justice and organizational commitment of senior experts and chiefs of tax administration of Khorasan Razavi	There is a significant and positive correlation between organizational justice and its divisions (distributive, procedural, interactional) and organizational commitment and its divisions (normative, affective and continues). Among all divisions, interactional justice and affective commitment obtained the highest score in relation to others.
Rastegar et al [17]	Investigating the role of spiritual leadership in organizational identity	Organizational identification has a significant impact on staff's behavior and performance and achieving goals. This research examines the role of spiritual leadership on organizational identification.	All aspects of spiritual leadership are influential on organizational identification. Therefore, assessing the status of spiritual leadership's divisions and organizational identification in the educational admiration of Qom province, it was concluded that the spiritual leadership and organizational identification are in a desirable status
Allameh et al [18]	Presentation of the model of the relationship structure between perceived spiritual leadership with commitment, citizenship behavior and nurses' performance	Examining the connectional model between divisions of spiritual leadership (perspective, belief/ hope and Altruistic love) and organizational outcomes (commitment, citizenship behavior and its performance) among clinical nurses	Nurses' positive perception about spiritual leadership and commitment has bought an effective change on their exhibiting citizenship behavior and their performance. As a result of that, administrators should try to improve nurse's perception about spiritual leadership, firstly, by providing clear work plans (creating prospects) then establishing human communication (altruistic behaviors). By this way, they can facilitate exhibiting citizenship behaviors and can improve the quality of their caring functionality.

Table2. International researches

Researcher / date	Title	Main hypothesis	Result
Sutherland [19]	An examination of Ethical leadership & Organizational Commitment	An ethical leadership has an effect on organizational commitment	In this research, an ethical leadership is an independent variable and the organizational justice is dependent on it. A survey was conducted with over 250 people through questionnaires of different age, educational backgrounds and over 130 departments such as industries, professional businessman’s, different organizational levels and responsibilities of supervisors, The results of the research showed that affective commitment has a positive and significant correlation with the ethical leadership. As a result of that, higher levels of ethical leadership is directly related to higher levels of ethical leadership. This study proved that there is no significant correlation between continuous commitment and ethical leadership. Although there is a significant and positive correlation between normative commitment and ethical leadership. And also this study revealed that there is a significant correlation between ethical leadership and gender of managers, but no correlation was found between ethical leadership and employees’ gender. In spite of that, a relationship was found as a result of that younger managers (50 years and below) evaluated more ethically. In addition, no correlation was found between ethical leadership and the level of education of managers.
Nadiri et al [20]	The relationship between organizational justice and organizational citizenship behavior	There is a significant relationship between justice and organizational citizenship behavior.	The results indicate that distributive and procedural justice has the most impact on organizational citizenship behavior which has led to organizational commitment and job satisfaction.

5. METHOD

The method of this research is practical as the result meets the needs of everyone through the knowledge gained during the research. In addition, this study is also descriptive because it contributes to better understanding of making a decision and the variables needn’t be changed. The use of questionnaire tool makes this research to be a survey research. Using the exact methods of science, by studying a sample to generalize its results to a larger society is achievable

Statistical population: The statistical population of the study was performed on the employees from National Tax Administration in Tehran, which are about 265 people based on the latest statistics.

Sample size and sampling method: Cluster sampling was used in this study mainly owing to the wide scope of the study population. The number of staff were 265 people. For this purpose, a number of Tehran district divisions were divided into five different places (north-south-center-east -west) then a number of them were selected as a cluster and examined as a statistical sample.

Firstly, the sample size was obtained through the Cochran sampling formula (the volume of the society is determined) and then, it was distributed to different places of Tehran (north-south-center-east-east) and commensurate with the size of society.

$$n = \frac{\frac{z^2 pq}{d^2}}{1 + \frac{1}{N} \left(\frac{z^2 pq}{d^2} - 1 \right)} \tag{1}$$

N = size of statistical population

n = sample size

Z = the value of the normal unit of the standard unit which is 95% at a confidence level of 1.96.

P = the attribute value in the community. If it is not available, it can be considered as 0.5. In this case, the value of the variance reaches its maximum value.

q = Percentage of people who do not have that attribute in society. 1. p = q

In the above formula, the maximal permissible error of d is 0.05, the confidence coefficient is 0.95, $t = 1.96$, and the values of p and q each are equal to 0.5, and community size = N . The value of p is 0.5, If P is equal to 0.5, then n will take its maximum possible value and it will cause the sample to be large enough [4].

According to the Cochran formula, the sample size is 154 people.

Data analysis method: Different statistical methods are used to analyze the data from the questionnaire, for this purpose and in accordance with the needs of the analysis, Spss and Lisrel software were used for descriptive and inferential statistics.

6. DATA ANALYSIS

6.1. Kolmogorov-Smirnov test

Firstly, it is necessary to determine the normal or abnormal distribution of the data in order to investigate the research hypotheses and other analysis. In this research, Kolmogorov-Smirnov test was used to verify the normal distribution. The result of this test is shown in Table 3. As it can be seen in table 2, significant level of all variables is larger than 0.05 and it can be concluded that the distribution of the data is normal.

Table 3. Significant level of Kolmogorov-Smirnov test

Components	Significant level
Spiritual Leadership	0.417
Organizational Justice	0.259
Normative Commitment	0.202
Administrative integrity	0.444

The possibility of performing factor analysis on data:

Factor analysis had been done based on the main components of collected data. Two tests were conducted in order to find out whether relative data could be reduced to several scales or all 57 statements of scale should be evaluated,

1. Kaiser-Meyer-Olkin (KMO) test
2. Bartlett's Test

Table 4. Bartlett and KMO test results

Sufficient Sample (KMO)		0.741
1252.129	Bartlett test	443.531
Significant level		0.000

Sample sufficiency of KMO test is equal to the variance of inner data and it is acceptable if it would be larger than 0.6 and if it would be closer to 1, it is better. As you can see, this value is equal to 0.741, so using a factor analysis for these statements and reducing research data to a number of fundamental factors, will be acceptable. Therefore, owing to the significant level in table 3, which is less than 0.05, it can be said that at 95% interval, it is not an identify matrix but there is a correlation in extent variables.

7. RESEARCH HYPOTHESES

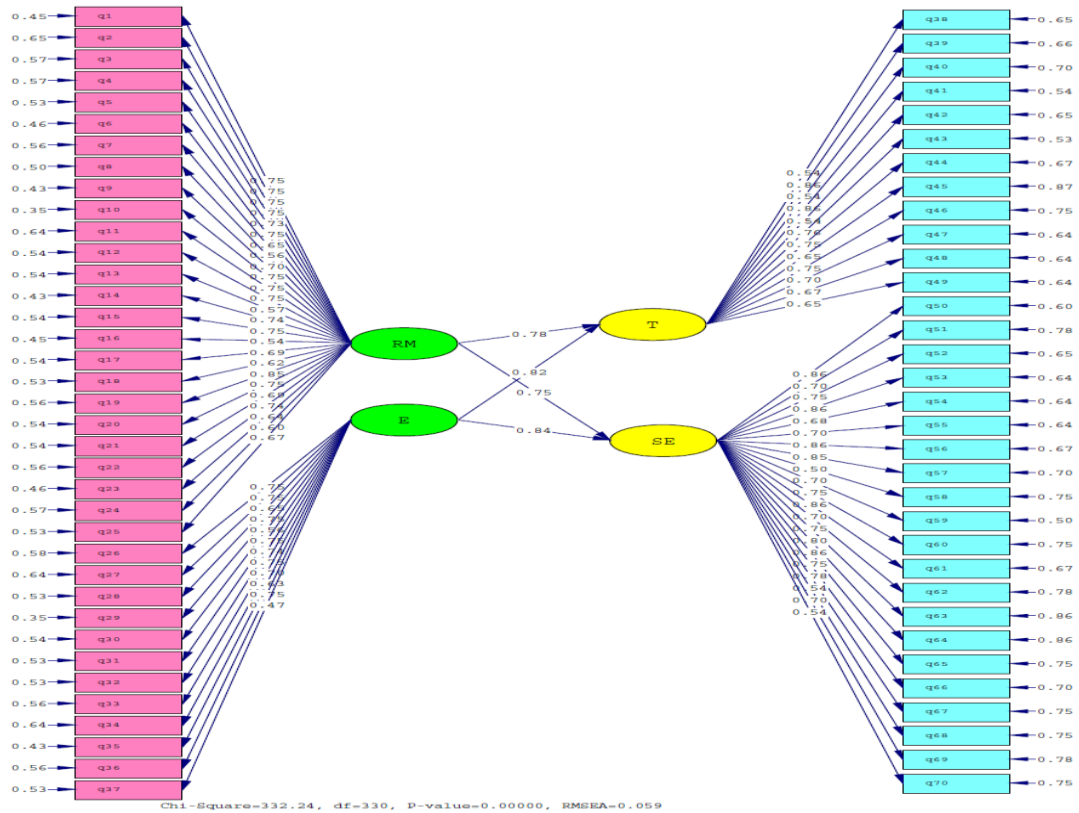


Chart1. Study model in standard estimation state

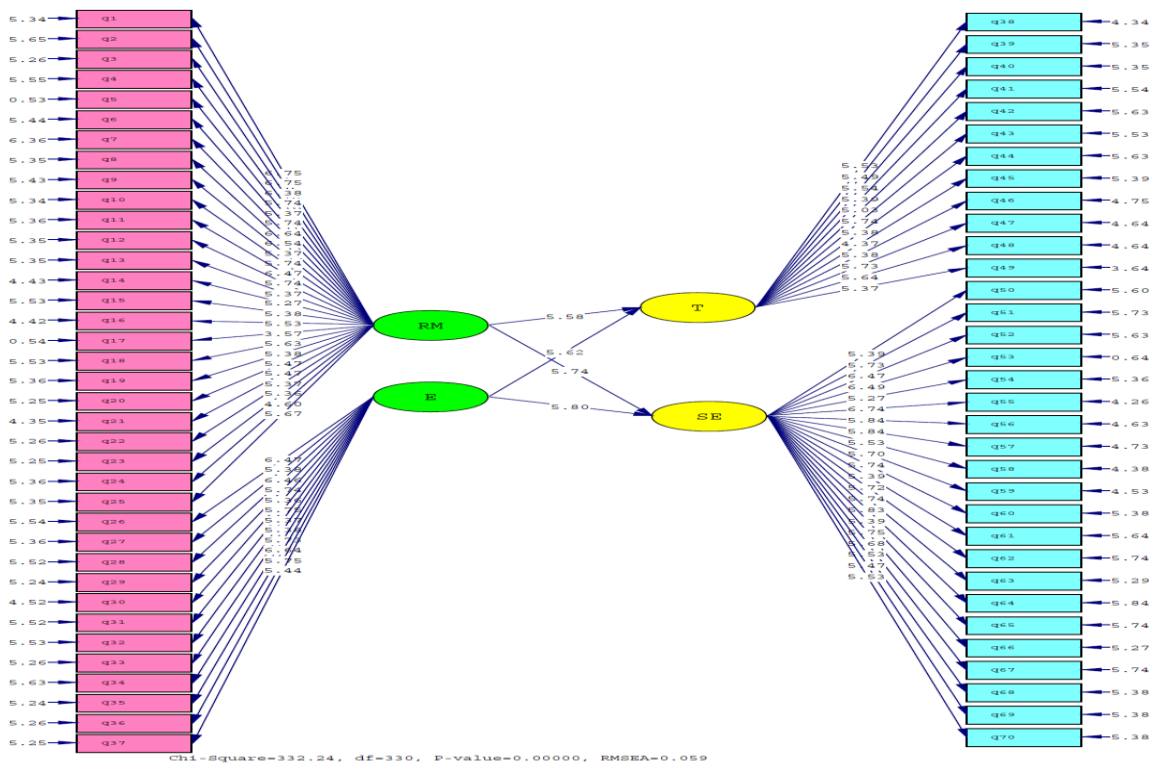


Chart 2. Study model in significant numbers state

Table 5. Result

Result	Review	Hypotheses
Proved	Spiritual leadership and organizational justice has a significant effect on commitment and administrative integrity.	General hypothesis
Proved	According to the approved structural equation in 12-4 chart, 13-4 chart shows that on a bases of t-test $1.96 < 5.58$ at 0.05 significant level, the path coefficient between spiritual leadership and customer organizational commitment is 78, 0 and the null hypothesis disproved. As a result, the scholar's claim is supported by confidence of 0.95 and a 5% error rate, hence it can be said that spiritual leadership has a significant effect on organizational commitment.	First sub hypothesis
Proved	According to the obtained structural equation in 12-4 chart, 13-4 chart shows that on a bases of t-test $1.96 < 5.58$ at 0.05 significant level, the path coefficient between spiritual leadership and administrative integrity is 75, and the null hypothesis disproved. As a result, the scholar's claim is supported by confidence of 0.95 and a 5% error rate, hence it can be said that spiritual leadership has a significant effect on administrative integrity.	Second sub hypothesis
Proved	According to obtained structural equation in 12-4 chart, 13-4 chart shows that on a bases of t-test $1.96 < 5.58$ at 0.05 significant level, the path coefficient between spiritual leadership and administrative integrity is 82, and the null hypothesis disproved. As a result, the scholar's claim is supported by confidence of 0.95 and a 5% error rate, hence it can be said that organizational justice has a significant effect on organizational commitment.	Third sub hypothesis
Proved	According to obtained structural equation in 12-4 chart, 13-4 chart shows that on a bases of t-test $1.96 < 5.58$ at 0.05 significant level, the path coefficient between spiritual leadership and administrative integrity is 84, and the null hypothesis disproved. As a result, the scholar's claim is supported by confidence of 0.95 and a 5% error rate, hence it can be said that organizational justice has a significant effect on administrative integrity.	Fourth sub hypothesis

8. STUDYING THE DEMOGRAPHIC CHARACTERISTICS

Table 6. Two- dimensional description corresponding to hypothesis (based on gender)

Significant level	T - test	Gender	Hypothesis
0.000	18.349		Spiritual leadership has a significant effect on organizational commitment.
0.000	29.828		Spiritual leadership has a significant effect on administrative integrity
0.000	4.837		Organizational justice has a significant effect on organizational commitment
0.000	19.948		has a significant effect on administrative integrity

The results of ANOVA test showed that the gender factor has a significant effect on the confirmation of the first sub- hypothesis, second sub-hypothesis, third sub-hypothesis and the fourth sub hypothesis in the National Tax Administration.

Table 7. Two-dimensional description of the effect of independent variables on dependent variables (organizational commitment and organizational health) (in terms of gender)

Female		Male		Gender	Hypotheses
Percent agreement	Average	Percent agreement	Average		
%66.54	3.327	%73.10	3.655		Spiritual leadership
%67.00	3.350	%73.48	3.674		Organizational justice

The results demonstrate that in terms of gender, male employees with 73.10% agreement and female employees with 66.54% agreement believe that spiritual leadership effects dependent variables (organizational commitment and organizational integrity).

And also, the results show that in terms of gender, male employees with 73.48% agreement and female employees with 67.00% agreement believe that organizational justice affects dependent variables (organizational commitment and organizational integrity).

Table 8. Two- dimensional description corresponding to hypothesis (based on education)

Significant level	T - test	Education
		Hypothesis
0.000	19.138	Spiritual leadership has a significant effect on organizational commitment.
0.000	29.499	Spiritual leadership has a significant effect on administrative integrity
0.000	4.520	Organizational justice has a significant effect on organizational commitment
0.000	19.150	has a significant effect on administrative integrity

The results of ANOVA test showed that the education factor has a significant effect on the confirmation of the first sub-hypothesis, second sub-hypothesis, third sub-hypothesis and the fourth sub hypothesis in the National Tax Administration.

Table 9. Two-dimensional description of the effect of independent variables on dependent variables (organizational commitment and organizational health) (in terms of education)

Doctoral degrees		Master's degree		bachelor's degree		Education Hypothesis
Percent agreement	Average	Percent agreement	Average	Percent agreement	Average	
%74.00	3.700	%72.48	3.624	%67.30	3.365	Spiritual leadership
%79.72	3.986	%77.68	3.884	%69.52	3.476	Organizational justice

The results reveal that, employees with bachelor's degree with 67.30% agreement, employees with a degree in Masters of Science with 72.48% agreement and employees with Doctoral degrees with 74.00% agreement believe that spiritual leadership has an effect on dependent variables like Organizational commitment and Organizational integrity. The results also illustrate that by considering employees with Bachelor's degree with 69,42% agreement, employees with degree in Masters of Science with 77.68% agreement and employees with Doctoral degrees with 79.72% agreement believe that Organizational justice has an effect on dependent variables like Organizational commitment and organizational integrity.

9. FINDING AND RESULTS

The required data was obtained by distributing the questionnaire among the members of statistical sample in order to test hypotheses. The researcher examined all their views. According to descriptive analysis of collected data, it became clear that 63.40% and 36.60% of respondents were men and women, respectively. In addition, studying demographic data showed that a significant percentage of statistical sample had academic education. (42.48%, 53.59% and 3.93% of them had bachelor's degree, master's degree and doctoral degrees, respectively).

- The reliability of the questionnaire is good and acceptable due to the result of calculating Cronbach's alpha coefficient (Alpha= 0.923%) which was more than 0.70.
- The researches final model based on the structural equations is as follows:

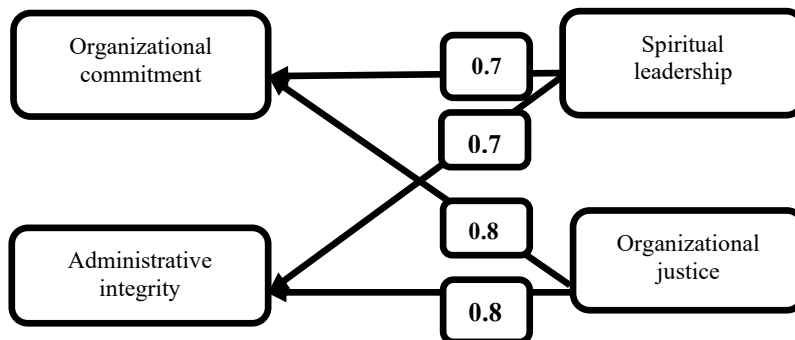


Fig. 6. Research final model

10. HYPOTHESES

Main hypothesis: The results of information analysis show that spiritual leadership and Organizational justice have a significant effect on commitment and administrative integrity.

First sub-hypothesis: The results of analysis reveal that spiritual leadership has a significant effect on organizational commitment. The value of this effect in standard model was equal to + 78.80, which is consistent with the findings of Mansour et al [11].

Second sub-hypothesis: The results of analysis demonstrate that spiritual leadership has a significant effect on administrative integrity. The value of this effect in standard model was equal to +0.75 which is consistent with the findings of Ghasemi et al [12].

Third sub-hypothesis: The results of analysis show that organizational justice has a significant effect on organizational commitment. The value of this effect in standard model was equal to +0.82 which is consistent with the findings of Crew et al [10].

Fourth sub-hypothesis: The results of analysis show that organizational justice has a significant effect on administrative integrity. It was observed the value of this effect in standard model was equal to +0.84 which is consistent with the findings of Vedadi and Khandani [9].

11. SUGGESTIONS BASED ON FINDINGS

11.1. Suggestions based on First sub-hypothesis

It is suggested that the organization should provide their employees with their values and expectations in writing or in the form of through the Directorate General for Human Resources or the Administration of Organizations and Methods so that they adapt themselves to these values and make a kind of feeling The pride of identifying with the organization will be created

It is suggested that organization should provide values and expectations in the form of public circulars and letters and then human resource administration should share them with employees so that they adopt themselves to these values. Therefore, the employees will experience a kind of feeling as a pride of identifying with the organization.

As much as the organization cares about work problems, especially familial problems, employees will feel more committed and willing to work. Therefore, it is recommended that the human resources administration, headquarters and chief executives in each department pay close attention to recognizing their personnel problems so that the sense of employee belonging to the organization can be increased.

11.2. Suggestions based on the second sub-hypothesis

Due to the importance of spiritual leadership and administrative integrity as well as the positive atmosphere that spiritual leadership has created to promote administrative integrity, it is suggested that should be paid attention to the managerial and spiritual experiences of those who are candidates to be managers, and also carrying out activities in the organization needs the atmosphere of integrity and clarification accompany with the delegation of by proper control.

11.3. Suggestions based on the third sub-hypothesis of the research

Preserving and establishing a procedural justice require clarification in organizational guidelines and procedures. On the other hand, due to collectivized culture in Iran, attention to justice is significant. Decisions made should be addressed to the employees with good treatment and appropriate interactions in order to perform justice in organization,.

11.4. Suggestions based on the fourth sub-hypothesis of research

The tax administration can achieve to have high commitment employees through creating and facilitating continuous communication between colleagues and clerks; clear and transparent outline of the organization's vision; employee participation in program development; motivating employees; appointing capable managers; observing

more procedural justice in the organization; encouraging efficient staff, dealing with employees by fairness and justice, and engaging employees in decision making.

CONFLICTS OF INTEREST

The authors declare no conflict of interest.

REFERENCES

- [1] Fry, L. W. (2005). Toward a theory of ethical and spiritual well-being. *Positive Psychology in Business Ethics and Corporate Responsibility*.
- [2] Niehoff, B. P., & Moorman, R. H. (1993). Justice as a mediator of the relationship between methods of organizational citizenship behavior. *Academy of Management Journal*, 36(3), 527–556. <https://doi.org/10.2307/256591>
- [3] Marques, J. F. (2006). The spiritual worker. *Journal of Management Development*, 25(9), 884–895. <https://doi.org/10.1108/02621710610692089>
- [4] Rabieci, A., & Bigdeli, M. (2011a). Cultural pathology in improving administrative integrity in governmental and private organizations. *Journal of Religious and Cultural Relations*.
- [5] Abu Elanain, H. M. (2010). Testing the direct and indirect relationship between organizational justice and work outcomes in a non-Western context of the UAE. *Journal of Management Development*, 29(1), 5–27. <https://doi.org/10.1108/02621711011009045>
- [6] Naiami, A. Z., & Shokreshkan, H. (2006). A study of simple and multiple relationships of organizational justice with organizational civic behavior in employees of an industrial organization in Ahvaz. *Journal of Educational Sciences and Psychology, Shahid Chamran University*, 3(13), 79–92.
- [7] Colquitt, J. A. (2001). On the dimensionality of organizational justice: A construct validation of a measure. *Journal of Applied Psychology*, 86(3), 386–400. <https://doi.org/10.1037/0021-9010.86.3.386>
- [8] Forret, M., & Love, M. S. (2008). Employee justice perceptions and coworker relationships. *Leadership & Organization Development Journal*, 29(3), 248–260. <https://doi.org/10.1108/01437730810861308>
- [9] Vedadi, A., & Akhundi, F. (2010). Investigating the relationship between organizational justice and administrative integrity in the Customs of the Islamic Republic of Iran. *Resalat Administrative Management*, 1(2), 79–97.
- [10] Crow, M. S., Lee, C.-B., & Joo, J.-J. (2012). Organizational justice and organizational commitment among South Korean police officers. *Policing: An International Journal of Police Strategies & Management*, 35(2), 402–423. <https://doi.org/10.1108/13639511211230156>
- [11] Mansor, N., Ismail, A. H., Alwi, M. A. M., & Anwar, N. (2013). Relationship between spiritual leadership and organizational commitment in Malaysians' oil and gas industry. *Asian Social Science*, 9(7), 179–192. <https://doi.org/10.5539/ass.v9n7p179>
- [12] Ghasemi, M. F., & Judzadeh Mehta, M. (2014). The effect of spiritual leadership on organizational integrity: A study among employees of Zahedan Social Security Organization. *Public Management Studies*, 7(26), 135–156.
- [13] Allameh, S. M., Shabani Khalili, J., Khazai Money, J., Varyj Kazemi, R., & Amani, M. (2014). Presentation of the model of the relationship structure between perceived spiritual leadership with commitment, citizenship behavior, and nurses' performance. *Quarterly Journal of Nursing Management*, 3(2), 52–60.

- [14] Golparvar, M., & Varnosfaderani, M. (2009). Investigating the relationship between organizational justice ratio and organizational commitment among employees in the municipality of Isfahan. *Journal of Psychological Studies*, 5(4), 139–148.
- [15] Rabiei, A., & Bigdeli, M. (2011b). Cultural pathology in improving administrative integrity in governmental and private organizations. *Journal of Religious and Cultural Relations*.
- [16] Kalateh, S., Ali, M., Mohammad Gholi, H., & Ahmadi, Y. (2012). Investigating the effectiveness of organizational justice on organizational commitment: A case study of Khorasan Razavi's Tax Administration. *Tax Release*, 103–120.
- [17] Rastegar, A. A., Jangholi, M., Heydari, F., & Heydari, H. (2012). Investigating the role of spiritual leadership in organizational identity. *Quarterly Journal of Public Administration Research*, 5(16), 39–63.
- [18] Sutherland, M. (2010). *An examination of ethical leadership & organizational commitment* (Doctoral dissertation, Doctor of Business Administration).
- [19] Nadiri, H., & Tanova, C. (2010). An investigation of the role of justice in turnover intentions, job satisfaction, and organizational citizenship behavior in the hospitality industry. *International Journal of Hospitality Management*, 29(1), 33–41. <https://doi.org/10.1016/j.ijhm.2009.05.001>