



Survey the Relationship between Managers' Behavioral Skills with their Effectiveness and Efficiency at the University of Guilan, Iran

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ABSTRACT: The purpose of this research is Investigation of The Relationship Between Audit Fees, Auditor Independence and Audit Quality in the Context of Listed Companies in Tehran Stock Exchange. We use of Discretionary Accruals as measurement indexes of Auditor Independence and Audit Quality. Research has two hypotheses that investigation the relationship between rat of Audit Fees change and Auditor Independence and Audit Quality. In this research, sample is 58 firms listed in Tehran stock exchange that are analyzed for the period of 2006-2010 by using of the Panel Data system and Ordinary Least Square Regressions (OLS) Model. The results show that Audit Fees change is significantly associated with the Auditor Independence and Audit Quality.

Key words: Audit Fees, Discretionary Accruals, Audit Quality, Auditor Independence

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INTRODUCTION

Nowadays, management effectiveness is one of the elements of development in the world system. According to Sharif et al. (2006) efficient and capable management can create an appropriate place for permanent and multi-lateral development through applying potentials, virtual and capable facilities of organization. Organizational effectiveness as the most important purpose of every organization is a destination which all the efforts of organizational are made to reach it. Vaezi et al. (2009) implied that the intellectuals of readership and management believe that various factors (organizational, peripheral, personal) have a relationship with organization effectiveness. In this case, behavioral characteristics of manager can have an important role in increasing and decreasing of organizational effectiveness.

An efficient manager will achieve to long-term purpose or perpetual success. It is not enough a working unity has a high performance in a day, but it should be able to achieve this performance every day. Researchers know the effectiveness subject to agreement and compatibility of behavior with organizational expectations (Sayed Javadin, 2006).

Although for several years researchers work on higher education environment, consider many changes in university staff morale and in some cases, saw how through attention to experience and academic specialization of managers, their attachment to work in staff and academic level is improved, and have got positive influence. On the contrary for the sake of academic capability of some managers and inappropriate use of some individuals in management position in higher education, efficiency and effectiveness have been reduced. Because with regard

to above-mentioned points, the effort is made to consider major factors which are related to psychological behaviors of managers and academically survey the relationship with their effectiveness and efficiency.

Luthans and Peterson (2002) emphasized that role of human resource and management of these resources in organizations has got much attention. They believe that managerial effectiveness facilitates the relationship between staff association and managerial effectiveness. In their viewpoints, both staff cooperation and managerial effectiveness influence on managerial effectiveness. Herman and Renz (2004) believe that organizational effectiveness of uncritical organization is evaluated and judged at different times by different persons and different methods. Analoui and Hosseini (2001) implied that managerial knowledge and skills in three cases depending on task, individuals and self has a role in their increase of effectiveness and a mixture of these three cases will able the managers to do their managerial tasks more effectively. Moghimi et al. (2006) pointed out that days in employing and using human resource it necessitates mental and personality traits of applied job with refer to position and job. Among personality models, four styles were selected which include activist, rational, friend group and creative. Research results confirmed the relationship between certain types of personality styles and management effectiveness. In another research they found that the most effective personality style in superior managers is observational-rational (activist). Khosravizadeh et al. (2008) found that there is a significant relationship between managerial emotional commitment and type of organization, organization,

ability and managerial academic major, emotional commitment and work experience, emotional commitment and management experience and organizational support and management experience with managerial motivation. Osanloo et al. (2006) showed that personal traits (age, gender, sportive experience, work experience, education degree, and academic discipline) have no effect on the extent of creativity and type of management of under study organizations managers. Monafi (2003) concluded that there is not significant relationship between personal traits (age, work experience, organizational position) and creativity. Khoshbakhti et al. (2006) found that there is a significant difference between styles so of managerial selective leadership and the effectiveness, but a tangible difference which is not managerial motivation and type of meaningful mist between leadership styles and quality of staff work life. Also, there is a significant relationship between quality of staff work life and managerial effectiveness. Hamidi et al. (2006) found that essential skills of managers are the sake of effectiveness in quality management performance, enabling creating effective group, giving authority, attracting staff cooperation, honesty and justice, staff and leadership style selection. Omid et al. (2007) Concluded that there is a significant relationship between organizational structure and staff managers creativity, but there is no significant relationship between complexity and creativity of staff managers. According to research findings, the most important factors related to decrease of staff managers creativity in physical education organizations include focusing on the personal decision making instead of cooperation in decision making and disporting between job with academic major and education degree. Shabani et al. (2004) found that there is no relationship between personality traits (introversion- extroversion) of managers with their effectiveness, but to some extent extroversion managers have suitable effectiveness which there is a meaningful relationship between personality traits (stable and unstable) of managers with their effectiveness, that is stable managers have better effectiveness, there a meaningful relationship between extroversion personality trait and managerial stability with their effectiveness, there is a significant relationship between educational degree and managerial effectiveness and work experience of sport coaches and finally there is a significant relationship between management experience of managers and their effectiveness. Tavakoli and Etemadi (2007) found that cooperation in budgeting has a considerable role in managerial access to job related information and results in increase of their efficiency. Sharif et al. (2006) showed that there is a significant correlation between position powers, task structure and leader-member

relation with managerial effectiveness Multi- variance Regression showed a meaningful correlation between leader-member relation and task structure with managerial effectiveness.

MATERIALS AND METHODS

A. Hypotheses:

1- There is a relationship between managerial rational decision making and amount of their effectiveness and efficiency at University of Guilan

2- There is a relationship between managerial motivating and amount of their effectiveness and efficiency at University of Guilan.

3- There is a relationship between managerial creativity and amount of their effectiveness and efficiency at University of Guilan.

4- There is a relationship between managerial support and amount of their effectiveness and efficiency at University of Guilan.

5- There is a relationship between managerial attention to informal groups and amount of their effectiveness and efficiency at University of Guilan.

B. Questions:

1- Is there any difference between managers from gender view point?

2- Is there any difference between managers from academic degree viewpoint?

3- Is there any difference between managers from work experience view point?

Research Methodology: The method of this research is descriptive-analytical. Statistical population of the research was all the managers, deputies and experts of University of Guilan (nearly 350) in the 2010-2011 academic year and the samples 122 have been selected through a random sampling method. For gathering data, research made questionnaire with Likert scale has been used. Also, for permanent assessment, secondary study was done among 30 persons, which Cronbach alpha coefficient 0.78 was obtained for reliability and also validity of the questionnaire was considered through three experts of psychology, social science and management viewpoints. Also, for analyzing data, T test, Leven Test, ANOVAs Test, Pearson correlation Coefficient have been used.

RESULTS

Research Hypothesis: Hypothesis 1: There is a relationship between managerial rational decision making and amount of their effectiveness and efficiency at University of Guilan.

Research Questions: Research Questions (1): Is there any difference between managers from gender viewpoint? Research Question (3): Is there any

difference between managers from work experience view point?

Table 1. Effectiveness and Efficiency with Rational decision making

Effectiveness and Efficiency		
Rational decision making	Pearson correlation coefficient	0.17
	Sig. level	0.415
	Number	167

Table 2. Effectiveness and Efficiency with Motivation

Effectiveness and Efficiency		
motivation	Pearson correlation coefficient	0.142
	Sig. level	0.33
	Number	167

Table 3. Effectiveness and Efficiency with Creativity

Effectiveness and Efficiency		
Creativity	Pearson correlation coefficient	0.25
	Sig level	0.374
	Number	167

Table 4. Effectiveness and Efficiency with Support

Effectiveness and Efficiency		
Support	Pearson correlation coefficient	0.27
	Sig. level	0.366
	Number	167

Table 5. Effectiveness and Efficiency with Informal Organization

Effectiveness and Efficiency		
Informal organization	Pearson correlation coefficient	0.20
	Sig. level	0.399
	Number	167

Table 7. Managers split to Gender

	Gender	Number	Mean	SD	mean error of standard
Effectiveness and Efficiency	Female	64	3.5566	10489.0	0.1311
	Male	103	3.5190	12435.0	0.1225

Table 8. Leven Test

Leven Test		
	F	Sig. level
Equal variances Effectiveness unequal variances	1.823	0.179

Table 9. T Test

T-test			
	T	DF	Sig. level
Equal variances Effectiveness unequal variances	2.016	165	0.45
	2.098	150.291	0.38

Table 10. Managers split to Academic Degree

	Sum of squares	DF	Squares Mean	F	Significant level
Between groups	14	2	0.007	0.507	0.603
Within groups	213.2	164	0.14		
Total	2.326	166			

Table 11. Managers split to Academic Degree

	Sum of squares	Freedom degree	Squares Median	F	Meaningful level
Between groups	54	5	11	0.763	0.578
Within groups	272.2	161	14		
Total	2.326	166			

Table 12. Pearson correlation coefficient among managerial behaviors

	Variables	correlation coefficient
1	managerial rational decision making and intent of their effectiveness and efficiency	0.17
2	managerial motivate and intent of their effectiveness and efficiency	0.142
3	managers creativity and intent of their effectiveness and efficiency	0.25
4	managerial support and intent of their effectiveness and efficiency	0.27
5	managerial attention to informal organization and intent of their effectiveness and efficiency	0.20

Table 1 shows in 95% significant level, there was no relationship between managerial rational decision making and amount of their effectiveness and efficiency.

Hypothesis 2: There is a relationship between managerial motivating and amount of their effectiveness and efficiency at University of Guilan.

Table 2 shows in 95% significant level, that there wasn't a relationship between managerial motivate and their effectiveness and efficiency.

Hypothesis 3: There is a relationship between managerial creativity and amount of their effectiveness and efficiency at University of Guilan.

Table 3 shows in 95% significant level; there is no relationship between managerial creativity and their effectiveness and efficiency at University of Guilan.

Hypothesis (4): There is a relationship between managerial support and amount of their effectiveness and efficiency at University of Guilan.

Table 4 shows in 95% significant level; there is no relationship between support and their effectiveness and efficiency. Hypothesis (5): There is a relationship between managerial attention to informal groups and

According to the results of the research, in the hypothesis 1, there is a relationship between managerial rational decision making and intent of their effectiveness and efficiency. For surveying above mentioned hypothesis which in questionnaire include 1 to 4 items. The relationship between these two cases is Pearson correlation coefficient and it showed correlation coefficient 0.17 which is indicator of low correlation intensity between them .so , it becomes clear that there is no relationship in this case.

In the hypothesis 2, there is a relationship between managerial motivation and their effectiveness and efficiency at university of Guilan .According to research which is done through Pearson correlation coefficient, obtained result showed 0.142 which shows normal correlation intensity between them. So, there is a relationship and hypothesis will be proved which is related to 5 to 7 items of questionnaire.

Hypothesis 3 has been confirmed because; there is a relationship between managerial creativity and their effectiveness and efficiency of employees in university of Guilan. The calculation was done through Pearson correlation coefficient formula which showed

amount of their effectiveness and efficiency at University of Guilan.

Table 5 shows in 95% significant level; there is no relationship between managerial attention to informal groups and their effectiveness and efficiency.

Table9 show that in an equal variance, there is significant differences between male and female managers.

Research Questions (2):

Is there any difference between managers from academic degree viewpoint?

According to table 9, there is no significant difference between managers' attitude from academic degree viewpoint about their intent of effectiveness and efficiency.

Research Question (3):

Is there any difference between managers from work experience view point?

According to table 9, there is no significant difference between managers' attitude from work experience viewpoint about their intent of effectiveness and efficiency.

DISCUSSION

correlation 0.25, that is indicator of low correlation intensity and it is concluded that there is no relationship in this hypothesis which is related to 8 to 10 items of questionnaire.

Also, in hypothesis 4, there is a relationship between managerial support and their effectiveness and efficiency at university of Guilan. In this hypothesis according to dun researches 11 to 14 items of questionnaire and Pearson correlation coefficient, obtained result is 0.27 which is indicator of low correlation intensity that is there is no relationship.

In hypothesis 5, there is a relationship between managerial attentions to informal organization with their effectiveness and efficiency at university of Guilan. For surveying above -mentioned hypothesis include 15 to 17 items in questionnaire. The relationship between them was used and researched through Pearson correlation coefficient which has shown correlation coefficient 0.20 and indicates low correlation intensity. So, it becomes clear that there is no relationship between them.

Finally, according to the research results of first question showed that male managers' attitude is

different from female managers. There is no meaningful relationship between managers from academic degree viewpoint. There is no significant relationship between managers from work experience viewpoint

This research surveyed the relationship between managerial behavioral skills and their efficiency at University level and following results are obtained. In spite of managerial rational decision making and intent of their effectiveness and efficiency, this research shows that correlation coefficient of these two cases shows 0.17 which is indicator of low correlation intensity. In the case of managerial motivation with their effectiveness and efficiency, correlation coefficient of them shows 0.142 that is, indicator of normal correlation intensity. In spite of managerial creativity with their effectiveness and efficiency, correlation coefficient of them shows 0.25 which is indicator of low correlation intensity. In the case of managerial morale with their effectiveness and efficiency correlation coefficient of them shows 0.27 which is indicator of low correlation intensity. In the case of managerial attention to informal organization with their effectiveness and efficiency, correlation coefficient of them shows 0.20 which is indicator of low correlation intensity. According to Seif, Seddiqi (2009) there are major factors which help a person to grow up as a leader and have a high effectiveness and efficiency. This observable collection of abilities could be congenital, innate or an acquisitive. These factors are different from one person to person, for this reason under equal environmental conditions; some managers may show more efficiency and effectiveness toward others. Peter Gloor et al. (2009) recommended a new method for managers to increase creativity in their groups by evaluation of certain personal traits. They evaluated interpersonal interactions with equipped signs to sensor which is hanged to body. In a research project with 22 persons under study which they hanged medals for one month during work period, they predicted introversion, neurosis, freedom and compatibility on the basis of world analysis of small society. It seems, management is frequently used as descriptive category for performance outputs (for example failure and success). This process can support or weaken management support, because of their efficiencies, managers may lose or get subject support with providing management social personality analysis, they assumed that management group sample and performance information alternatively influence on prediction of subjects understandings from management effectiveness. Because eminent (outstanding) leaders are reliable to their subjects, they assumed that eminent leaders in groups will be evaluated more effective after creation of incorrect

information from non-sample leaders. Frokjær et al. (2000) have done an empirical research about correlation among effectiveness, efficiency and job satisfaction and they found that because of complicated organizational tasks these correlations are not achieved very well and applying these organizational three-dimensions will create harmony and compatibility between them.

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