Explaining psychological empowerment and job performance, according to the tax affairs of Gilan perceived organizational support staff

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Abstract One of the most important factors of development of proactive organization is human resources. Therefore, the main objective of this research is to answer whether, psychological empowerment and perceived organizational support regarding to the organizational citizenship behavior can affect employee's Job performance of Tax Administration of Guilan province or not. The research is applied and fundamental in terms of objective. Its methodology is descriptive. Method of data collection was field. Statistical population composed of 1010 people of Tax administration of Guilan province, in which based on limited Cochran formula, 255 employees were ed through simple random sampling method. The data were collected by guestionnaire and confirmed by validity and reliability. Data were analyzed using SPSS 22 and Lisrel 8.50 software. Results showed that perceived organizational support and psychological empowerment have effect on organizational citizenship behavior. Perceived organizational support and psychological empowerment have affect on employee's job performance. Organizational citizenship behavior has effect on employee's job performance. Perceived organizational support and psychological empowerment through mediated role of organizational citizenship behavior have effect on job performance. According to the findings, organizational citizenship behavior as a spontaneous behavior of employees has effect on job performance and their psychological empowerment make more flexible and quickly answering to the changes and on the other hand, perceived organizational support refers to the impression of employee's attention of organization to the efforts and comforts. Keywords: Job performance, Psychological empowerment, Perceived organizational

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