Investigating the Relationship between Employees' Financial Performance and Spiritual Capital According to Mediating Role of Organizational Citizenship Behavior

Case Study: Khuzestan Water and Wastewater Engineering Company

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ABSTRACT

Given the growing expansion of competition in the business world and response to existing conditions for durability and sustainable competition in today's vibrant modern market, the existence of spiritual capital in organizations can create a new look at business markets, and thus it will guarantee sustainable competitiveness and profitability of organizations. The present study was
conducted using a questionnaire and random sampling on the relationship between employees' financial performance and spiritual capital according to mediating role of organizational citizenship behavior (OCB) in Khuzestan Water and Wastewater Engineering Company. Statistical population of this research consisted of official employees in Khuzestan Water and Wastewater Engineering Company. A sample of 338 employees was selected by simple random sampling. SPSS19 regression and structural equations were used to test hypotheses and achieve appropriate research model. Results of research indicated that there were significant positive relationships between spiritual capital and financial performance as well as organizational citizenship behavior and financial performance.

**Keywords:** Spiritual capital, financial performance, organizational citizenship behavior (OCB)

**Statement of problem**

Since today's organizations focus on value creation for their stakeholders as their long-term goals, financial performance measurement only for an accounting-based financial index does not fulfill this need. Accordingly, value-based measures have been invented for explicit inclusion of capital costs in performance calculations (Vananzi, 2012). Obtained results are based on organizational activities. This idea or definition can be attributed to numerous authors (Taghizadeh, 2011) who preferred measuring performance by application of indices such as profit rate, income from investment, net profit or sales revenue. Financial performance concept is one of major challenges for organizations. Performance measurement systems play key roles in development of strategic plans, assessment of organizational goal achievement, and reward management (Vananzi, 2012). Given the increasing competition in the business world, a response to existing conditions for durability and sustainable competition in today's vibrant modern market in the presence of intellectual capital in organizations can create a new look in business markets and ensure competitiveness and sustainable profitability of organizations. This kind of capital does not consist of money, but it is much more valuable and important than money in terms of semantic dimension because in addition to cause of increase in public wealth, it increases their spiritual wealth. Intellectual capital is a factor which creates mobility and produces energy in organizations and enables them to achieve excellence and development (Danah Zohar; and Ian Marshall,
employees' financial performance and spiritual capital

2002). Concept of spiritual capital means awareness of self-abilities, identification of existing potential in the environment, ability to see problems and issues in terms of different dimensions, understanding supreme human values, owning feeling and empathy, and understanding other humans, respect for differences in humans, belief in purposefulness of these differences and ability to utilize them, and ultimately ability to change threats to opportunities, and owning a win-win attitude at all life levels (Frye, 2004). Nowadays, we live in a world and era with the following most prominent features: growing population; villagers' migration to city, and attraction to urbanization according to momentary technology development; and expansion of communications, and in other words, removal of geographical boundaries all of which have made people more close and intensified competitive environment among individuals (Organ, 1990). Since organizational citizenship behavior is one of the most important factors in the world and personal and organizational life, it has attracted most behavioral and management scientists' attention to "organizational citizenship behavior" term. Considering that organizational citizenship behavior and its survival can go beyond the role and affect organizational productivity in order to maximize positive behavior (Katzel and Iankelevich, 1975: 12). Concept of organizational citizenship behavior has developed organizational behavior. This concept has definitely made flexible and productive organizations which are responsible for their survival and success. Recent studies have investigated organizational citizenship behavior (OCB) with ethical behavior which is significantly important and increases employee performance in organizations (Batman and Organ, 1983). Therefore, this research seeks to answer the following question:

Is there any relationship between spiritual capital with financial performance and organizational citizenship behavior?

Research importance and necessity

In today's challenging world, organizations are trying to compete in the global world, meet customers' needs and expectations, and adapt to changing nature of their jobs in order to recruit employees who work beyond their duties and roles in job descriptions. It is believed that this behavior is reflected beyond role in performance evaluation. It affects employees' participation in programs, job involvement, organizational commitment and self-esteem. In 1983", the organizational citizenship behavior" term was first introduced and considered as a useful behavior which was not mentioned in job descriptions. (Batman and
Considering that intellectual capital is considered as a capability for organizations, its effective factors should be identified for its implementation. Effective factors are factors which prevent creation of spiritual capital or help its creation in organizations. Leaders' viewpoints in organizations are among the most important factors in creation of these capabilities in organizations. Organizations' leaders' attitudes affect acceptance of importance of spiritual capital indices and components and understanding their necessity in organizations and how to create this capability in organizations. Spiritual capital enables people to access to a profound meaning, fundamental values and understanding of permanent life purpose. Using spiritual intelligence, people first decide whether they wish to stay in particular situations, if not, they will break existing conditions, rules, values, or frameworks, and then create new conditions, rules, values, or frameworks and lead circumstances to what they want (Danah Zohar & Ian Marshall, 2004). Given the increasing expansion of competition in the business world and responsiveness of existing conditions for durability and sustainable competition in today's vibrant modern market, existence of spiritual capital in organizations can create a new look in business market and ensure sustainable competition and profitability of organizations. However, it is important that we will never achieve great achievements and development without real understanding of spiritual capital. Achievement of spiritual capital requires a fundamental change in mental framework of business philosophy (Danah Zohar & Ian Marshall, 2004). At the organizational level, spiritual capital can create a new business perspective, so that a sustainable competitive advantage and dynamic and innovative environment can be achieved for organizations through implementation and institutionalization of three indices which indicate existence of spiritual capital in organizations. Organizational citizenship behavior (OCB) has created an evolution in organizational behavior. This concept has definitely led organizations to be innovative, flexible, and productive as well as responsible for their survival and success. Spiritual capital and effects of its creation on organizational citizenship behavior provide an innovative and dynamic, productive and flexible space in organizations. Numerous authors have investigated spiritual capital and effects of its creation on employees' financial performance and results of organizational activities (Taghizadeh, 2011) and they have preferred to measure performance in addition to indices such as earnings rate, investment income, net profit, or sales revenue. Accordingly, performance can be considered synonym for merit and efficiency. Momeni studied spiritual capital and its creation on employees' financial performance, results of relevant
groups and individuals through assessment and management of performance based on accepted frameworks in terms of required goals and competencies, performance evaluation and improvement, identification and fulfillment of development and educational needs in addition to creation of more suitable performance complexity. (Momeni, 2002)

Individuals' duties are beyond duty and the roles in their job descriptions. Organizations achieve desired outcomes in their system and performance through organizational citizenship behavior. Organizational citizenship behavior refers to beyond-role behavior which increases efficiency of organizations. In the 1930s, Chester Barnard described OCB phenomenon, which he called environmentally responsible behavior (ERB), as spontaneous and self-motivated behavior. OCB can help to achieve organizational success by the following ways: Increasing management and colleagues' efficiency; release of resources and thus their application for more beneficial goals; and increase stability of employee performance (Gorge & Bettenkausen, 1991; Karambayya, 1990, Mackenzie, 1991). The union managers and leaders have acknowledged that there are factors which lead to beyond-role negative and positive behavior that affects productivity of organizations. Chester Barnard (1930) emphasizes individuals' willingness to sacrifice themselves for organizations. These people have tendencies towards self-motivated behavior and measures which promote organizational reputation and position. Financial performance is associated with organizational citizenship behavior. Satisfaction is a response. Performance means "doing any work in a certain way by setting a certain goal for it." Spiritual capital means increase in individual duties and job description which lead to enrichment and deepened job, and increase in job authorities and workload. Spiritual capital is associated with aspects of human and social capital with holistic religion, spirituality and immaterial beliefs. Spiritual capital is a reserve of the public assets such as views on the world, lifestyle, physical symptoms, mental resources, measures, and texts of stories. Citizenship behavior is a positive feeling which a person experience in evaluation of his job. Such a positive and satisfactory feeling will lead to mental health and motivation for continuation of work. Spiritual capital and effects of its creation on organizational citizenship will lead to innovation and dynamic, productive and flexible organizations. There is a relationship between spiritual capital and organizational citizenship behavior (Podsakoff, 2000).
Research objectives
1- Identification and description of relationship between spiritual capital and organizational financial performance.
2- Identification and description of relationship between spiritual capital and organizational citizenship behavior.
3- Identification and description of relationship between organizational citizenship behavior and financial performance.
4- Identification and description of relationship between self-awareness and organizational citizenship behavior.

Applied objective of this research is to investigate relationships between three variables namely workload, access to information, interpersonal relationships, and spiritual capital with financial performance according to mediating role of organizational citizenship behavior.

Research hypotheses
- **First hypothesis**: There is a relationship between self-awareness and organizational citizenship behavior.
- **Second hypothesis**: There is a relationship between change in mental framework and organizational citizenship behavior.
- **Third hypothesis**: There is a relationship between self-motivation and organizational citizenship behavior.
- **Fourth hypothesis**: There is a relationship between perspective and value orientation and organizational citizenship behavior.
- **Fifth hypothesis**: There is a relationship between holistic view and organizational citizenship behavior.
- **Sixth hypothesis**: There is a relationship between altruism and organizational citizenship behavior.
- **Seventh hypothesis**: There is a relationship between humility and organizational citizenship behavior.
- **Eighth hypothesis**: There is a relationship between asking fundamental why questions and organizational citizenship behavior.
- **Ninth hypothesis**: There is a relationship between organizational citizenship behavior and financial performance.
- **Tenth hypothesis**: There is a relationship between self-awareness and financial performance.
- **Eleventh hypothesis**: There is a relationship between change in mental framework and financial performance.
- **Twelfth hypothesis**: There is a relationship between self-motivation and financial performance.
- **Thirteenth hypothesis**: There is a relationship between perspective and value-orientation with financial performance.
- **Fourteenth hypothesis**: There is a relationship between holistic view and financial performance.
- **Fifteenth hypothesis**: There is a relationship between altruism and financial performance.
- **Sixteenth hypothesis**: There is a relationship between humility and financial performance.
- **Seventeenth hypothesis**: There is a relationship between asking fundamental why questions with financial performance.

**Research conceptual model**

![Diagram](image)

Figure 1: Research conceptual model
Research method
Scientific research can be divided into two categories based on data collection method: Descriptive and experimental studies. Each of these two categories is performed by different methods. In general, the present research has descriptive-survey type. This research has quantitative method in which members of the statistical population answer questions about research subject by responding to questionnaires or interviews. This type of research method examines nature of relationship between phenomena (Sarmad et al., 2011)

Statistical population of study
Statistical population is a set of individuals or elements (depending on research subject) that have common features or attributes and are investigated in studies (Sarmad, Zohreh; Bazargan, Tehran: Agah, 2005). Statistical population of present study consisted of 2798 official employees in Khuzestan Water and Wastewater Engineering Company.

Sample determination method
At the top of planning for any study or research, this question raises that how many samples should we have? Number of samples is important because if a researcher selects a sample which is larger than necessary, this will lead to loss of resources including financial and time resources. On the other hand, selection of a smaller sample than the necessary size misleads researcher about understanding characteristics of population and reduces power of test. (Momeni, Azar, 2004).
In the present research, number of population was 2798 and it was obtained equal to 338 according to Morgan table, but 297 questionnaires were returned. Morgan statistical formula was used to measure sample size.

Sampling method
After determination of sample size, 338 samples were selected using simple random sampling (SRS) and interviews.

Data collection method and tool
Data collection stage is the beginning of a process under which researchers collect field and desk findings and classify and analyze data by inductive method, and then they evaluate hypotheses or questions. In this research, two methods were used to collect data:

Desk study
Desk method was used to study nature of spiritual capital and investigate research literature. In addition to desk studies, electronic information sources (the Internet), domestic research as well as professors' viewpoints on spiritual capital are used to study theoretical literature.
Questionnaire
Since the present study was descriptive, and most similar descriptive studies used questionnaires to collect data to test questions, this study applied 12 questionnaires. It used and validated spiritual capital measurement questionnaire developed by Danah Zohar & Ian Marshall (2000). This questionnaire consisted of 19 questions and measured components including self-awareness, change in mental framework, self-motivation, perspective and value-orientation, holistic view, acceptance of differences, humility and positive use of challenges, sense of mission, independence of vote, altruism, and asking fundamental why questions. It also applied organizational citizenship behavior measurement questionnaire which was used and validated by Podsakoff (2000). The questionnaire also included 20 questions and measured 5 components namely altruism, chivalry, conscientiousness, civic virtue, and politeness and courtesy.

Reliability and validity of questionnaires
Cronbach's alpha method is used to calculate reliability of measurement tool such as questionnaires or tests which measure different characteristics (Nanalie, 2004). According to Nanalie (2004), if Cronbach's alpha coefficient is more than 0.7, tool has good reliability. Accordingly, Cronbach's alpha was used to assess reliability of questionnaires in this research. Results of Cronbach's alpha analysis for evaluation of reliability were assessed using SPSS 19 software for all components of two questionnaires, and it was above equal to 0.8. Results of Podsakoff's research (2000) were used to assess content validity of spiritual capital, financial performance and organizational citizenship behavior questionnaires.

Research results
In terms of descriptive aspect, mean of all components does not have any positive difference with average value (value of 3), and thus the significance of this difference should be examined. Results of sample t-test are presented as follows. Significance level of test on components of spiritual capital (self-awareness, change in mental framework, self-motivation, perspective and value-orientation, holistic view, altruism, humility, and asking fundamental why design), financial performance, and organizational citizenship behavior is less than 0.05 (value of 0.000 or the fourth decimal digit is rounded off and three decimal digits are zero). The null hypothesis is then rejected for all five components, and thus the mean status of spiritual capital components (self-awareness, change in mental framework, self-motivation, perspective and value-orientation, holistic view,
altruism, humility, and asking fundamental why design), financial performance and organizational citizenship behavior are actually (and non-randomly) higher than 3 (above average) in studied population. Based on the above-mentioned results, answers to sub-hypotheses are summarized as follows:

Table 1: Regression coefficients of spiritual capital components with financial performance in Khuzestan Water and Wastewater Engineering Company

<table>
<thead>
<tr>
<th>Predictors</th>
<th>Non-standardized beta coefficient</th>
<th>Standardized beta coefficient</th>
<th>t-value</th>
<th>Significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constant</td>
<td>3411</td>
<td>-0.131</td>
<td>5.34</td>
<td>0.000</td>
</tr>
<tr>
<td>Self-awareness</td>
<td>6199</td>
<td>0.101</td>
<td>1.988</td>
<td>0.048</td>
</tr>
<tr>
<td>Change in mental framework</td>
<td>1178</td>
<td>0.101</td>
<td>1.739</td>
<td>0.040</td>
</tr>
<tr>
<td>Self-motivation</td>
<td>1071</td>
<td>0.010</td>
<td>0.166</td>
<td>0.568</td>
</tr>
<tr>
<td>Perspective and value orientation</td>
<td>1712</td>
<td>0.015</td>
<td>0.251</td>
<td>0.802</td>
</tr>
<tr>
<td>Holistic view</td>
<td>1241</td>
<td>0.125</td>
<td>2.09</td>
<td>0.037</td>
</tr>
<tr>
<td>Altruism</td>
<td>2396</td>
<td>0.013</td>
<td>0.233</td>
<td>0.417</td>
</tr>
<tr>
<td>Humility</td>
<td>2259</td>
<td>0.192</td>
<td>3.132</td>
<td>0.002</td>
</tr>
<tr>
<td>Asking fundamental why questions</td>
<td>8797</td>
<td>0.048</td>
<td>0.944</td>
<td>0.399</td>
</tr>
</tbody>
</table>

About 23 percent of changes in organizational citizenship behavior as dependent variable in Khuzestan Water and Wastewater Engineering Company can be explained by variables namely change in mental framework, perspective and value orientation, altruism, and asking fundamental why questions. Significant level also indicates significance of regression model at confidence level of 95%. Therefore, the following hypotheses can be obtained based on the above-mentioned results:

**Hypothesis (1-1):** A significant relationship between self-awareness and organizational citizenship behavior is confirmed at confidence level of 95% in Khuzestan Water and Wastewater Engineering Company. In other words, there is a significant relationship between self-awareness and organizational citizenship behavior.

**Hypothesis (1-2):** A significant relationship between change in mental framework and organizational citizenship behavior is confirmed at confidence level of 95% in Khuzestan Water and Wastewater Engineering Company. In other words, there is a significant relationship between change in mental framework and organizational citizenship behavior.

**Hypothesis (1-3):** A significant relationship between self-motivation and organizational citizenship behavior is confirmed at confidence level of 95% in Engineering Company of Khuzestan Water and Wastewater Organization. In
other words, there is a significant relationship between self-motivation and organizational citizenship behavior.

**Hypothesis (1-4):** A significant relationship between perspective and value orientation with organizational citizenship behavior is confirmed at confidence level of 95% in Khuzestan Water and Wastewater Engineering Company. In other words, there is a significant relationship between perspective and value orientation and organizational citizenship behavior.

**Hypothesis (1-5):** A significant relationship between holistic view and organizational citizenship behavior is confirmed at confidence level of 95% in Khuzestan Water and Wastewater Engineering Company. In other words, there is a significant relationship between holistic view and organizational citizenship behavior.

**Hypothesis (1-6):** A significant relationship between altruism and organizational citizenship behavior is confirmed at confidence level of 95% in Khuzestan Water and Wastewater Engineering Company. In other words, there is a significant relationship between altruism and organizational citizenship behavior.

**Hypothesis (1-7):** A significant relationship between humility and organizational citizenship behavior is confirmed at confidence level of 95% in Khuzestan Water and Wastewater Engineering Company. In other words, there is a significant relationship between humility and organizational citizenship behavior.

**Hypothesis (1-8):** A significant relationship between asking fundamental why questions and organizational citizenship behavior is confirmed at confidence level of 95% in Khuzestan Water and Wastewater Engineering Company. In other words, there is a significant relationship between asking fundamental why questions and organizational citizenship behavior.

**Results of confirmatory factor analysis**

**Results of exploratory factor analysis for validity of questionnaire items:** Table of goodness of fit criteria results is first presented. Results are presented in the following table:
Table 2: Results of factor analysis for fit of financial performance and organizational citizenship behavior questionnaires

<table>
<thead>
<tr>
<th>Fit criteria Factors (components)</th>
<th>KMO</th>
<th>Bartlett's significance test</th>
<th>Percentage of explained variance (communalities)</th>
<th>Number of extracted factors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spiritual capital</td>
<td>0.799</td>
<td>0.013</td>
<td>15.8</td>
<td>1</td>
</tr>
<tr>
<td>Organizational citizenship behavior</td>
<td>0.805</td>
<td>0.025</td>
<td>12.4</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total explanation percentage</strong></td>
<td>60.84</td>
<td>--</td>
<td>--</td>
<td>--</td>
</tr>
</tbody>
</table>

In the table above, KMO and Bartlett's test indicate that the number of applied sample is sufficient for factor analysis of all components because KMO coefficient is over 0.6 for all of them. As shown in the table, significance level of Bartlett's test is lower than 0.05 for all factors indicating that all extracted factors by factors analysis are significant. In other words, all components could generally explain the mentioned component. These questions have validity for building desired component (It should be noted that the fourth column (percentage of commonalities) along with Bartlett's significance level are a kind of validity coefficient test for questions). In addition, these 8 components generally explain 53.3% of total variance of spiritual capital. KMO and Bartlett's test values for spiritual capital and organizational citizenship behavior questionnaires indicate in Table (5-3) indicate that there is a sufficient number of applied samples for implementation of factor analysis in this research because the KMO is higher than 0.6 for all of them. As presented in the table above, significance level of Bartlett's test is smaller than 0.05 for all factors indicating that all extracted factors by factor analysis are significant. In other words, all questions could generally explain mentioned component. These questions have validity for building desired component (It should be noted that the fourth column (percentage of commonalities) along with Bartlett's significance level are a kind of validity coefficient test for questions). In this section, we should confirm accuracy of measurement tool using confirmatory factor analysis. It is possible by advanced statistical methods entitled structural equation modeling methods. Conceptual research model can be also tested by the same method. Structural equation modeling is a kind of multivariate linear and nonlinear regression methods which simultaneously consider and test a large number of equations.

**First hypothesis results**

*Self-awareness has a relationship with organizational citizenship behavior.*

According to obtained results of the first hypothesis, there was a correlation of 0.054 between self-awareness and organizational citizenship behavior at the significance level of 95%. These two variables had a positive relationship, and it
was expected that an increase in self-awareness will increase organizational citizenship behavior.

**Second hypothesis results**
*Change in mental framework has a relationship with organizational citizenship behavior.*

According to obtained results of the second hypothesis, there was a correlation of 0.138 between change in mental framework and organizational citizenship behavior at the significance level of 95%. These two variables had a positive relationship, and it was expected that an increase in change in mental framework will increase organizational citizenship behavior.

**Third hypothesis results**
*Self-motivation has a relationship with organizational citizenship behavior.*

According to obtained results of the third hypothesis, there was a correlation of 0.037 between self-motivation and organizational citizenship behavior at the significance level of 95%. These two variables had a positive relationship, and it was expected that an increase in self-motivation will increase organizational citizenship behavior.

**Fourth hypothesis results**
*Perspective and value orientation has a relationship with organizational citizenship behavior.*

According to obtained results of the fourth hypothesis, there was a correlation of 0.0242 between perspective and value orientation with organizational citizenship behavior at the significance level of 95%. These two variables had a positive relationship, and it was expected that an increase in perspective and value orientation will increase organizational citizenship behavior.

**Fifth hypothesis results**
*Holistic view has a relationship with organizational citizenship behavior.*

According to obtained results of the fifth hypothesis, there was a correlation of 0.054 between holistic view and organizational citizenship behavior at the significance level of 95%. These two variables had a positive relationship, and it was expected that an increase in holistic view will increase organizational citizenship behavior.

**Sixth hypothesis results**
*Altruism has a relationship with organizational citizenship behavior.*

According to obtained results of the sixth hypothesis, there was a correlation of 0.179 between altruism and organizational citizenship behavior at the significance level of 95%. These two variables had a positive relationship, and it
was expected that an increase in altruism will increase organizational citizenship behavior.

**Seventh hypothesis results**

*Humility has a relationship with organizational citizenship behavior.*

According to obtained results of the seventh hypothesis, there was a correlation of -0.027 between humility and organizational citizenship behavior. These two variables had a negative relationship, and it was expected that an increase in humility will decrease organizational citizenship behavior.

**Eighth hypothesis results**

*Asking fundamental why questions has a relationship with organizational citizenship behavior.*

According to obtained results of the eighth hypothesis, there was a correlation of 0.179 between asking fundamental why questions and organizational citizenship behavior at the significance level of 95%. These two variables had a positive relationship, and it was expected that an increase in asking fundamental why questions will increase organizational citizenship behavior.

**Ninth hypothesis results**

*Organizational citizenship behavior has a relationship with financial performance.*

According to obtained results of the ninth hypothesis, there was a correlation of 0.145 between organizational citizenship behavior and financial performance at the significance level of 95%. These two variables had a positive relationship, and it was expected that an increase in organizational citizenship behavior will increase financial performance.

**Tenth hypothesis results**

*Self-awareness has a relationship with financial performance.*

According to obtained results of the tenth hypothesis, there was a correlation of -0.131 between self-awareness and financial performance. These two variables had a negative relationship, and it was expected that an increase in self-awareness will decrease financial performance.

**Eleventh hypothesis results**

*Change in mental framework has a relationship with financial performance.*

According to obtained results of the eleventh hypothesis, there was a correlation of 0.101 between change in mental framework and financial performance at the significance level of 95%. These two variables had a positive relationship, and it was expected that an increase in change in mental framework will increase financial performance.
Twelfth hypothesis results
*Self-motivation has a relationship with financial performance.*
According to obtained results of the twelfth hypothesis, there was a correlation of 0.010 between self-motivation and financial performance at the significance level of 95%. These two variables had a positive relationship, and it was expected that an increase in self-motivation will increase financial performance.

Thirteenth hypothesis results
*Perspective and value orientation has a relationship with financial performance.*
According to obtained results of the thirteenth hypothesis, there was a correlation of 0.015 between perspective and value orientation and financial performance at the significance level of 95%. These two variables had a positive relationship, and it was expected that an increase in perspective and value orientation will increase financial performance.

Fourteenth hypothesis results
*Holistic view has a relationship with financial performance.*
According to obtained results of the fourteenth hypothesis, there was a correlation of 0.125 between holistic view and financial performance at the significance level of 95%. These two variables had a positive relationship, and it was expected that an increase in holistic view will increase financial performance.

Fifteenth hypothesis results
*Altruism has a relationship with financial performance.*
According to obtained results of the fifteenth hypothesis, there was a correlation of 0.013 between altruism and financial performance at the significance level of 95%. These two variables had a positive relationship, and it was expected that an increase in altruism will increase financial performance.

Sixteenth hypothesis results
*Humility has a relationship with financial performance.*
According to obtained results of the sixteenth hypothesis, there was a correlation of 0.192 between humility and financial performance at the significance level of 95%. These two variables had a positive relationship, and it was expected that an increase in humility will increase financial performance.

Seventeenth hypothesis results
*Asking fundamental why questions has a relationship with financial performance.*
According to obtained results of the seventeenth hypothesis, there was a correlation of 0.048 between asking fundamental why questions and financial performance at the significance level of 95%. These two variables had a positive
relationship, and it was expected that an increase in asking fundamental why questions will increase financial performance.

**Practical suggestions**

Necessary conditions can be created to increase job satisfaction given the effect of change in theoretical framework on financial performance through establishment of educational facilities, employee encouragement to participate in courses, or even holding mandatory training courses for employees; and employees' job satisfaction can be increased by enhancing levels of their awareness, knowledge and skills. According to the approved self-motivation, we can perceive that there is not any sufficient organizational self-motivation because there is a lack of sufficient flexibility as one of the main components of self-motivation index. According to the approved perspective and value orientation, there is a sufficient organizational perspective and value orientation, but it should be institutionalized at all organizational levels. According to the approved holistic view, it exists in organizations, but it has not achieved any appropriate situation among all organizational dimensions. Given the responses to acceptance of differences, this index was insignificant in target organization. Based on the approved asked fundamental why questions as a component of spiritual capital, processes have been done for creation of this index in organizations, but these measures are unsystematic, in other words, it cannot be considered as an obvious and applicable matte at all levels, and thus it is insignificant in organizations.

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