Investigating the Relationship between Organizational Factors and Administrative Corruption in the Municipalities of Gilan Province

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Abstract: *The main goal of the research is to investigate the relationship between organizational factors and administrative corruption in the municipalities of Gilan province. The statistical population of the research is all the employees of the municipalities of Gilan province. Statistical sample size is obtained through Cochran's formula. The method of determining the sample is simple random sampling. According to this formula, the sample size for the present study is estimated at 384 people. The time domain of the research has been carried out from the second half of the year 2023. The main variables of the research include the level of control and supervision in the organization, the level of transparency of work processes and procedures, and the extent of duties in the organization, the number of salaries and benefits paid to employees in the organization as independent variables, and administrative corruption as a dependent variable. Simple linear regression test was used to determine the significant relationship between the independent and dependent variables of the research. The results of the research showed that the level of control and supervision in the organization is effective on administrative corruption in the municipalities of Gilan province. The degree of transparency of work processes and procedures and the limitation of duties in the organization is effective on administrative corruption in the municipalities of Gilan province. The number of salaries and benefits paid to employees in the organization is effective on administrative corruption in the municipalities of Gilan province.*

Keywords: *Control and Supervision, Process Transparency, Work Procedures, Administrative Corruption.*

I.   Introduction

Administrative corruption is a pervasive problem affecting many developing countries, including Iran, and it wastes substantial time, energy, and resources. The breeding ground for

administrative corruption lies within the country's administrative system and public governance. The Islamic Republic of Iran inherited an inefficient and corrupt administrative system from the previous regime, along with its sub-systems. Naturally, part of this corruption is a legacy from the former regime, while another part is the result of the inevitable conditions and performance of the years following the Islamic Revolution. After the revolution's victory, for various reasons, the Islamic Republic and its successive governments were unable to implement the necessary positive reforms to identify and combat corruption-inducing factors. The conditions of the imposed war on the country also played a significant role in exacerbating this issue. In other words, both internal factors and external pressures from colonial countries, particularly the conspiracies and sanctions imposed by the United States, were influential external factors.

There is ample evidence suggesting that as societies progress, corruption becomes an increasingly significant social issue, and the approach of "greasing the wheels of development" to address corruption loses its relevance. Instead, the perspective that corruption functions primarily as a disruptive force in the developmental process gains prominence. Most experts believe that the success or failure of governments depends on how public affairs are managed, to the extent that Brooks Adams links the survival of civilization to public administration, and Vincent Ostrom associates the health of any society with the management of its public affairs (Namagh, 1997, p. 59). According to most thinkers, corruption in general, and administrative corruption within government offices specifically, is an undeniable ailment in all governments. It is not confined to any particular continent, region, or ethnic group. Corruption is found in both democratic and dictatorial political regimes, as well as in socialist, capitalist, and feudal economies. Corrupt practices are not a phenomenon of the present; their history is as old as the world itself. Thus, the existence of corruption is as ancient as the concept of the state. Wherever power and wealth are concentrated, and wherever there is a government, there is also corruption (Rabiei, 2002, p. 17). Consequently, combating administrative corruption is vital for the survival of the system and government and for steering society toward prosperity and well-being. However, to fight corruption or any other social and human ailment, one must first understand the factors and causes that give rise to the disease. After identifying these causes, efforts must be made to correct and eliminate them to address the issue, including corruption. Based on the above explanations, the main research question is: What is the relationship between organizational factors and administrative corruption in the municipalities of Gilan Province?

The timeframe of the research is limited to the first six months of 2023.The main objective of this research is to investigate the relationship between organizational factors and administrative corruption in the municipalities of Gilan Province.

Accordingly, the main hypothesis of the research is organizational factors have a significant impact on administrative corruption in the municipalities of Gilan Province.

The secondary hypotheses of the research are:

i. Control and supervision within the organization have a significant impact on administrative corruption.
ii. Transparency of processes, work procedures, and task monopolization have a significant impact on administrative corruption.
iii. Salaries and benefits provided to employees have a significant impact on administrative corruption.

II.   Literature review

An organization is a complex and multifaceted concept that has been defined in various ways across different disciplines, including management, sociology, and economics. At its core, an organization can be understood as a structured social system composed of a group of individuals who coordinate their activities in pursuit of a common goal or set of goals. This definition underscores the idea that organizations are not merely collections of individuals but are entities characterized by a certain degree of order, structure, and coherence. The concept of an organization implies a deliberate arrangement of roles, responsibilities, and relationships among members, all of which are designed to facilitate the achievement of specific objectives. The structure of an organization is often formalized through a hierarchy of authority and responsibility. This hierarchical arrangement is essential for maintaining order and ensuring that the organization's activities are aligned with its goals. In many organizations, this hierarchy is depicted in an organizational chart, which visually represents the various levels of authority and the relationships between different positions within the organization. The hierarchical structure helps in the delegation of tasks and decision-making processes, allowing for efficient management and coordination of activities. Organizations also rely on established procedures and rules to guide the behavior of their members. These rules and procedures are designed to ensure that activities are carried out in a consistent and predictable manner, which is essential for achieving the organization's goals. The existence of formal rules and procedures is a key

characteristic that distinguishes organizations from informal groups, where behavior is often more spontaneous and less regulated. In addition to formal structures and rules, organizations are also shaped by their cultures. Organizational culture refers to the shared values, beliefs, and norms that influence the behavior of individuals within the organization. Culture plays a crucial role in shaping the identity of an organization and can have a significant impact on its effectiveness. A strong organizational culture can foster a sense of commitment and loyalty among members, which can enhance motivation and productivity. Conversely, a weak or dysfunctional culture can lead to conflicts, low morale, and inefficiency. Another important aspect of organizations is their ability to adapt to changes in their external environment. Organizations operate within a larger context that includes various external factors such as economic conditions, technological advancements, regulatory frameworks, and social trends. To survive and thrive, organizations must be able to respond to these external influences by adjusting their strategies, structures, and processes. This ability to adapt is often referred to as organizational agility, and it is a critical factor in the long-term success of an organization. Organizations can take many forms, depending on their purpose, size, and structure. Common types of organizations include businesses, government agencies, non-profit organizations, and educational institutions. Each of these types of organizations has its own unique characteristics and operates within its own specific context. For example, businesses are typically profit-driven and operate in competitive markets, while non-profit organizations focus on social or charitable objectives and often rely on donations and grants for funding. In summary, an organization is a structured social system designed to achieve specific goals through the coordinated efforts of its members. It is characterized by formal structures, rules, and procedures, as well as by its culture and ability to adapt to external changes. Organizations play a vital role in modern society, serving as the engines of economic activity, providers of essential services, and vehicles for social change.

Organizations are dynamic entities that are influenced by a variety of internal and external factors. These factors, often referred to as organizational factors, play a crucial role in shaping the functioning and performance of an organization. Understanding these factors is essential for effective management and for ensuring that the organization can achieve its goals. One of the most important organizational factors is leadership. Leadership refers to the ability of individuals in positions of authority to guide and influence the behavior of others within the organization. Effective leadership is essential for creating a clear vision, setting strategic goals, and motivating employees to work towards achieving those goals. Leaders play a key role in

shaping the culture of the organization and in establishing the values and norms that guide behavior. Leadership style can vary significantly from one organization to another, with some leaders adopting a more autocratic approach, while others prefer a more democratic or participative style. The effectiveness of a particular leadership style often depends on the specific context and the needs of the organization. Another critical organizational factor is communication. Communication within an organization refers to the exchange of information between individuals and groups. Effective communication is essential for ensuring that everyone within the organization is on the same page and working towards the same objectives. It involves not only the transmission of information but also the ability to listen and respond to feedback. Poor communication can lead to misunderstandings, conflicts, and inefficiencies, which can undermine the performance of the organization. On the other hand, strong communication channels can facilitate collaboration, innovation, and problem-solving. Organizational structure is another key factor that influences how an organization operates. The structure of an organization determines how tasks are divided, how authority is distributed, and how decisions are made. There are various types of organizational structures, including hierarchical, flat, matrix, and networked structures. Each type of structure has its own advantages and disadvantages, and the choice of structure often depends on the size of the organization, its goals, and the nature of its activities. For example, a hierarchical structure, with its clear lines of authority and control, may be well-suited to large organizations with complex operations. In contrast, a flat structure, with fewer layers of management, may be more appropriate for smaller organizations that require greater flexibility and faster decision-making. Organizational culture, as mentioned earlier, is another important factor that shapes the behavior of individuals within an organization. Culture influences how employees interact with each other, how they approach their work, and how they respond to challenges and opportunities. A positive organizational culture can foster a sense of belonging and commitment, leading to higher levels of engagement and productivity. Conversely, a negative or toxic culture can lead to disengagement, high turnover, and decreased performance. Managers play a crucial role in shaping and maintaining the culture of an organization by modeling desired behaviors, reinforcing positive values, and addressing cultural issues when they arise. External factors, such as the economic environment, technological advancements, and regulatory changes, also play a significant role in shaping organizational behavior. Organizations do not operate in a vacuum; they are part of a larger ecosystem that is constantly evolving. Economic conditions, such as inflation, unemployment, and interest rates, can impact

an organization's financial performance and influence its strategic decisions. Technological advancements can create new opportunities for innovation but can also pose challenges in terms of adapting to new ways of working. Regulatory changes can impose new requirements on organizations, requiring them to adjust their processes and practices to remain compliant. In addition to these factors, organizations are also influenced by their workforce. The skills, knowledge, and attitudes of employees are critical determinants of organizational performance. Organizations must invest in the development of their workforce through training, professional development, and career advancement opportunities. A skilled and motivated workforce can drive innovation, improve efficiency, and enhance the overall competitiveness of the organization. Conversely, a lack of investment in employee development can lead to skill gaps, low morale, and high turnover, which can have a negative impact on organizational performance. In conclusion, organizations are shaped by a complex interplay of internal and external factors. Leadership, communication, organizational structure, culture, and external influences all play a crucial role in determining how an organization functions and how well it can achieve its goals. Understanding and effectively managing these factors is essential for the success and sustainability of any organization.

Administrative corruption is a pervasive issue that affects organizations, governments, and societies around the world. It refers to the misuse of public office or organizational power for personal gain, often at the expense of the public good or organizational integrity. Corruption can take many forms, including bribery, embezzlement, nepotism, favoritism, and fraud. The presence of corruption within an organization or governmental body can have far-reaching consequences, undermining trust, efficiency, and effectiveness. One of the most common forms of administrative corruption is bribery. Bribery occurs when an individual offers, gives, receives, or solicits something of value to influence the actions of an official or employee. This could involve paying a public official to secure a contract, expedite a permit, or avoid legal penalties. Bribery distorts decision-making processes and leads to outcomes that favor the interests of a few over the common good. It undermines the principles of fairness and transparency that are essential for the functioning of any organization or government. Embezzlement is another form of administrative corruption, where individuals entrusted with the management of funds or assets unlawfully appropriate them for personal use. This form of corruption is particularly damaging in organizations where financial resources are limited, as it directly depletes the resources available for legitimate purposes. Embezzlement not only results in financial losses but also erodes trust within the organization and can lead to a loss of

credibility with stakeholders, including donors, investors, and the public. Nepotism and favoritism are forms of administrative corruption that involve the abuse of power to favor friends, relatives, or associates in employment, promotions, or other organizational benefits. Nepotism undermines meritocracy by allowing individuals to gain positions of power or privilege not based on their qualifications or performance but on their personal connections. This can lead to inefficiencies, as unqualified individuals may be placed in roles where they are unable to perform effectively. Favoritism, like nepotism, can create a toxic work environment, leading to resentment, low morale, and reduced productivity among employees. Fraud is another significant form of administrative corruption, involving deceit or dishonest practices to gain an unfair advantage. In organizational contexts, fraud can manifest in various ways, such as falsifying financial records, submitting false claims for reimbursement, or manipulating performance data. Fraudulent activities can be difficult to detect and can cause substantial harm to an organization, including financial losses, legal repercussions, and reputational damage. The consequences of administrative corruption extend beyond the immediate financial and operational impacts. Corruption erodes trust in public institutions and organizations, leading to a loss of confidence among citizens, employees, and other stakeholders. When corruption is widespread, it can create a culture of cynicism and resignation, where individuals come to believe that unethical behavior is the norm rather than the exception. This can further entrench corrupt practices, making it even more difficult to root out corruption and restore integrity. Corruption also has broader social and economic consequences. In the public sector, corruption can lead to the misallocation of resources, where funds intended for public services such as healthcare, education, and infrastructure are diverted for private gain. This undermines the quality of public services and exacerbates social inequalities, as those who can afford to pay bribes receive preferential treatment while others are left without access to essential services. In the private sector, corruption can distort markets, leading to unfair competition, reduced investment, and lower economic growth. Combating administrative corruption requires a multi-faceted approach. Strong legal frameworks and enforcement mechanisms are essential for holding corrupt individuals accountable and deterring others from engaging in corrupt practices. Transparency and accountability are also critical in reducing opportunities for corruption. This can be achieved through measures such as open procurement processes, financial audits, and whistleblower protections. In addition, fostering a culture of integrity within organizations and public institutions is vital. This involves promoting ethical behavior, providing training on anti-corruption policies, and

encouraging employees to report suspicious activities. In summary, administrative corruption is a serious issue that undermines the functioning of organizations and public institutions. It takes various forms, including bribery, embezzlement, nepotism, favoritism, and fraud, and has far-reaching consequences for individuals, organizations, and society as a whole. Addressing corruption requires strong legal frameworks, transparency, accountability, and a commitment to fostering a culture of integrity.

The relationship between administrative corruption and organizational factors is complex and multifaceted. Organizational factors, such as leadership, culture, structure, and communication, can either contribute to or mitigate the occurrence of corruption within an organization. Understanding how these factors influence corruption is essential for developing effective strategies to prevent and combat corrupt practices. Leadership is one of the most significant organizational factors that can influence the prevalence of corruption. Leaders set the tone for the entire organization, and their behavior serves as a model for others to follow. When leaders engage in or tolerate corrupt practices, it sends a signal to employees that such behavior is acceptable. This can create an environment where corruption becomes normalized, leading to a proliferation of unethical practices throughout the organization. Conversely, leaders who demonstrate a strong commitment to ethical behavior and integrity can help foster a culture of honesty and accountability. By setting clear expectations, enforcing anti-corruption policies, and taking swift action against wrongdoing, ethical leaders can significantly reduce the likelihood of corruption within the organization. Organizational culture is another critical factor that influences corruption. A culture that emphasizes ethical behavior, transparency, and accountability can serve as a powerful deterrent to corruption. In such a culture, employees are more likely to adhere to ethical standards and are less likely to engage in or tolerate corrupt practices. On the other hand, a culture that is characterized by a lack of accountability, pressure to achieve results at any cost, or an emphasis on short-term gains can create an environment where corruption is more likely to occur. Organizational culture is shaped by a variety of factors, including leadership, policies, and practices, as well as the behavior of employees at all levels. Creating and maintaining a positive organizational culture requires ongoing effort and a commitment to upholding ethical standards. The structure of an organization can also influence the occurrence of corruption. Organizational structures that are highly centralized, with power concentrated in the hands of a few individuals, may be more susceptible to corruption. In such structures, decision-making processes are often opaque, and there may be fewer checks and balances to prevent the abuse of power. Decentralized structures, where

decision-making authority is distributed more widely, can reduce the opportunities for corruption by increasing transparency and accountability. However, decentralization can also pose challenges, as it may lead to inconsistencies in the application of anti-corruption policies and a lack of coordination across different parts of the organization. The effectiveness of a particular organizational structure in preventing corruption often depends on the specific context and the measures in place to ensure accountability. Communication within an organization plays a crucial role in preventing and addressing corruption. Effective communication channels allow for the timely exchange of information and can help ensure that employees are aware of the organization's policies and expectations regarding ethical behavior. Open and transparent communication can also encourage employees to report suspicious activities or unethical behavior, which is essential for detecting and addressing corruption. Conversely, poor communication can create an environment where corruption is more likely to occur. When information is not shared openly, or when there are barriers to communication between different levels of the organization, it can be more difficult to identify and address corrupt practices. Promoting open communication and providing safe channels for reporting concerns are important strategies for preventing corruption. In addition to these internal factors, external influences can also impact the relationship between organizational factors and corruption. For example, the regulatory environment in which an organization operates can either constrain or enable corrupt practices. In contexts where regulations are weak or enforcement is lax, there may be more opportunities for corruption to occur. On the other hand, strong regulatory frameworks and effective enforcement can serve as a deterrent to corruption. Organizations must be aware of the external factors that influence their operations and take proactive steps to ensure compliance with relevant laws and regulations. In conclusion, the relationship between administrative corruption and organizational factors is influenced by a variety of internal and external elements. Leadership, culture, structure, and communication all play a critical role in shaping the likelihood of corruption within an organization. By understanding and addressing these factors, organizations can create an environment that promotes ethical behavior and reduces the risk of corruption.

Control and supervision are essential mechanisms for maintaining order and ensuring that organizations operate in accordance with established policies, procedures, and ethical standards. These mechanisms play a crucial role in preventing and detecting corruption, which is the abuse of power for personal gain at the expense of the organization or the public interest. The relationship between control, supervision, and corruption is complex, as the effectiveness

of control and supervision measures can significantly influence the likelihood of corrupt practices occurring within an organization. Control refers to the processes and systems that organizations use to monitor and regulate activities to ensure that they align with the organization's goals and objectives. These controls can be classified into several types, including financial controls, operational controls, and compliance controls. Financial controls involve measures to ensure the accuracy and integrity of financial transactions and records, such as audits, reconciliations, and budget monitoring. Operational controls focus on the efficiency and effectiveness of the organization's processes, ensuring that resources are used appropriately and that activities contribute to the organization's objectives. Compliance controls are designed to ensure that the organization adheres to relevant laws, regulations, and internal policies. Supervision, on the other hand, involves the direct oversight of employees and their activities by managers or supervisors. Effective supervision ensures that employees understand their responsibilities, follow established procedures, and perform their duties in a manner that aligns with the organization's values and objectives. Supervision also involves monitoring employee behavior, providing guidance and feedback, and taking corrective action when necessary. The presence of active and engaged supervisors can serve as a deterrent to corruption, as employees are less likely to engage in unethical behavior when they know they are being closely monitored. The relationship between control, supervision, and corruption is evident in the way these mechanisms can either prevent or enable corrupt practices. When control and supervision measures are robust and effectively implemented, they create an environment where corruption is less likely to occur. For example, regular financial audits and reconciliations can help detect discrepancies or irregularities in financial records, which may indicate fraudulent activities. Similarly, close supervision of employees can deter them from engaging in unethical behavior, as they are aware that their actions are being monitored and that there are consequences for misconduct. However, the effectiveness of control and supervision measures depends on several factors. One of the key factors is the adequacy of the controls in place. In some organizations, controls may be insufficient or poorly designed, leaving gaps that can be exploited by individuals seeking to engage in corrupt practices. For example, if there are weak controls over cash handling or procurement processes, it may be easier for employees to embezzle funds or engage in bribery. To prevent corruption, it is essential for organizations to regularly review and update their control measures to ensure they are comprehensive and effective. Another factor that influences the effectiveness of control and supervision is the level of enforcement. Even the best-designed controls and supervision

measures will be ineffective if they are not consistently enforced. This requires a commitment from leadership to uphold the organization's policies and to take prompt and decisive action when corruption is detected. In some cases, organizations may have adequate controls in place, but a lack of enforcement or accountability allows corrupt practices to persist. Ensuring that there are consequences for unethical behavior and that those responsible are held accountable is critical for maintaining the integrity of control and supervision measures. The relationship between control, supervision, and corruption is also influenced by the organizational culture. In organizations where there is a strong culture of integrity and ethical behavior, control and supervision measures are more likely to be effective in preventing corruption. Employees in such organizations are more likely to adhere to established procedures and to report any suspicious activities. Conversely, in organizations where there is a culture of complacency or where unethical behavior is tolerated, control and supervision measures may be less effective. In such environments, employees may find ways to circumvent controls or may not take supervision seriously, increasing the risk of corruption. In addition to internal factors, external influences can also impact the effectiveness of control and supervision measures in preventing corruption. For example, the regulatory environment in which an organization operates can affect the design and implementation of control measures. Organizations in highly regulated industries, such as finance or healthcare, may be subject to more stringent controls and oversight, which can help prevent corruption. On the other hand, organizations operating in environments with weak regulatory frameworks may face challenges in implementing effective control measures, making them more vulnerable to corrupt practices. In conclusion, control and supervision are critical components of an organization's efforts to prevent and detect corruption. The effectiveness of these measures depends on the adequacy of the controls in place, the level of enforcement, the organizational culture, and external influences. By strengthening control and supervision measures and fostering a culture of integrity, organizations can reduce the risk of corruption and ensure that they operate in a manner that aligns with their values and objectives.

Work processes refer to the standardized methods and procedures that organizations use to carry out their activities and achieve their goals. These processes are designed to ensure efficiency, consistency, and quality in the delivery of products or services. However, the design and implementation of work processes can also influence the likelihood of corruption occurring within an organization. The relationship between work processes and corruption is complex, as poorly designed or implemented processes can create opportunities for corrupt practices,

while well-designed processes can serve as a deterrent to corruption. One of the ways in which work processes can influence corruption is through the level of transparency and accountability they provide. Work processes that are transparent, with clear documentation and visible decision-making, reduce the opportunities for corruption by making it more difficult for individuals to engage in unethical behavior without being detected. For example, in procurement processes, transparency can be enhanced by ensuring that all bids are publicly opened and reviewed by multiple parties, reducing the likelihood of favoritism or bribery. Similarly, in financial processes, maintaining accurate and up-to-date records that are regularly audited can help detect and prevent fraudulent activities. Accountability is another critical aspect of work processes that can influence corruption. Processes that clearly define roles and responsibilities, with specific individuals accountable for each step, reduce the likelihood of corruption by making it easier to identify who is responsible for any irregularities or misconduct. When accountability is diffused or unclear, it can create opportunities for corruption, as individuals may feel less likely to be held responsible for their actions. Implementing clear lines of accountability within work processes is essential for preventing corruption and ensuring that employees adhere to ethical standards. The complexity of work processes can also impact the likelihood of corruption. Highly complex or overly bureaucratic processes can create confusion and frustration among employees, leading to opportunities for corruption. For example, if a process for approving expenditures involves multiple layers of approval and extensive paperwork, employees may be more inclined to circumvent the process by offering bribes or engaging in other unethical practices to expedite approvals. Simplifying processes and removing unnecessary bureaucratic hurdles can reduce the opportunities for corruption by making it easier for employees to follow established procedures. In addition to transparency, accountability, and complexity, the design of work processes can also influence the occurrence of corruption through the level of control and oversight they provide. Processes that include regular checks, audits, and monitoring are more likely to detect and prevent corrupt practices. For example, in financial processes, implementing controls such as dual signatures for large transactions or regular reconciliations of accounts can help prevent embezzlement and other forms of financial corruption. Similarly, in hiring processes, conducting background checks and involving multiple parties in the decision-making process can reduce the likelihood of nepotism or favoritism. However, the effectiveness of these controls and oversight measures depends on how they are implemented and enforced. Even the best-designed processes will be ineffective if they are not consistently followed or if there is a lack of commitment to

enforcement. Ensuring that work processes are implemented effectively requires ongoing training, communication, and supervision. Employees need to understand the importance of following established processes and be aware of the consequences of not doing so. In addition, organizations need to ensure that there are mechanisms in place for monitoring compliance with work processes and for taking corrective action when necessary. The relationship between work processes and corruption is also influenced by the organizational culture. In organizations where there is a strong culture of ethical behavior and integrity, work processes are more likely to be followed consistently and effectively, reducing the likelihood of corruption. In contrast, in organizations where there is a culture of cutting corners or where unethical behavior is tolerated, work processes may be more likely to be circumvented, increasing the risk of corruption. Fostering a culture of integrity is essential for ensuring that work processes are effective in preventing corruption. In conclusion, work processes play a critical role in influencing the likelihood of corruption within an organization. Processes that are transparent, accountable, and well-designed can serve as a deterrent to corruption, while poorly designed or implemented processes can create opportunities for corrupt practices. Ensuring that work processes are effective in preventing corruption requires a commitment to transparency, accountability, control, and oversight, as well as a strong organizational culture that promotes ethical behavior.

The system of wages and salaries within an organization plays a significant role in influencing employee behavior, including the likelihood of engaging in corrupt practices. Compensation systems that are perceived as fair, transparent, and aligned with the organization's goals can serve as a deterrent to corruption, while systems that are seen as unfair or inadequate can create incentives for employees to engage in unethical behavior. The relationship between corruption and the system of wages and salaries is complex, as compensation not only affects employees' financial well-being but also their motivation, job satisfaction, and loyalty to the organization. One of the key ways in which the system of wages and salaries can influence corruption is through the level of compensation provided to employees. In organizations where wages are low or insufficient to meet employees' basic needs, there may be a greater temptation for individuals to engage in corrupt practices as a means of supplementing their income. For example, employees who are struggling to make ends meet may be more likely to accept bribes, embezzle funds, or engage in other forms of corruption to improve their financial situation. Ensuring that employees are paid a fair and adequate wage is essential for reducing the financial pressures that can lead to corruption. In addition to the level of compensation, the fairness and

transparency of the wage and salary system are also critical factors that influence corruption. Employees are more likely to adhere to ethical standards and avoid corrupt practices when they perceive that the compensation system is fair and that their efforts are rewarded appropriately. Conversely, when employees believe that the system is biased, arbitrary, or influenced by favoritism, they may become disillusioned and more likely to engage in unethical behavior. For example, if promotions and salary increases are based on personal connections rather than merit, employees who feel unfairly treated may resort to corruption as a way of advancing their careers or improving their financial situation. The relationship between corruption and the system of wages and salaries is also influenced by the degree of transparency in the compensation process. When the criteria for determining wages, bonuses, and promotions are clear and transparent, employees are more likely to trust the system and to adhere to ethical behavior. Transparency in compensation helps to reduce the perception of unfairness and can deter employees from engaging in corrupt practices. On the other hand, a lack of transparency in the compensation system can lead to suspicion, resentment, and a greater likelihood of corruption. Employees who do not understand how their compensation is determined may feel that they are being treated unfairly and may seek to compensate for this perceived injustice through unethical means. Another important aspect of the relationship between corruption and the system of wages and salaries is the alignment of compensation with organizational goals and values. Compensation systems that are designed to reward behaviors that align with the organization's ethical standards and long-term objectives can help reinforce a culture of integrity. For example, organizations can implement performance-based incentives that reward employees for achieving goals that are consistent with the organization's mission and values, such as customer satisfaction, innovation, or compliance with ethical standards. By aligning compensation with ethical behavior, organizations can reduce the likelihood of corruption and promote a culture of integrity. However, if the compensation system is designed in a way that rewards short-term gains or encourages risk-taking, it can create incentives for employees to engage in unethical behavior. For example, if bonuses are tied solely to financial performance, employees may be more likely to engage in fraudulent activities to meet targets and receive higher rewards. Similarly, if promotions are based on achieving specific metrics without considering the means by which they are achieved, employees may resort to unethical practices to meet those metrics. It is important for organizations to design compensation systems that balance the need for performance incentives with the need to maintain ethical standards.

In conclusion, the system of wages and salaries plays a crucial role in influencing the likelihood of corruption within an organization. Compensation that is fair, transparent, and aligned with organizational goals can serve as a deterrent to corruption, while systems that are perceived as unfair or inadequate can create incentives for unethical behavior. By ensuring that the compensation system is designed to promote ethical behavior and align with the organization's values, organizations can reduce the risk of corruption and foster a culture of integrity.

III.   Materials and Methods

The statistical population of the research includes all employees of the municipalities in Gilan Province. The sample size was determined using Cochran's formula. The method of selecting the sample was accessible simple random sampling. The sample size for the present study was considered to be 384 individuals according to this formula. In this study, respondents were asked to provide the necessary information to the researcher by completing the questionnaires. To this end, a questionnaire was developed to measure the variables under investigation, based on a review of the literature and theoretical foundations, as well as previous related studies, and with the assistance of advisors and experts in the field. The necessary information for this research was obtained using a questionnaire containing 26 questions. In this research, to assess the validity of the designed questionnaire, it was provided to three experts in the research field, and the final questionnaire was prepared based on their corrective comments. To calculate the reliability of the questionnaires used, 15 questionnaires were completed in a pre-test, and using SPSS software, Cronbach's alpha was calculated to be 0.758, which, given that it is above 0.7, indicates that the questionnaire possesses the necessary reliability. To determine the significance of the relationship between the independent and dependent variables of the research, a simple linear regression test was used.

IV.   Results and Discussion

Hypothesis 1: The level of control and supervision in organizations affects administrative corruption in the municipalities of Gilan province.

According to the results obtained from the estimated regression equation and the coefficient of the independent variable in the equation of the first hypothesis, which was obtained using the SPSS software package, the regression coefficient for control and supervision is approximately -0.36. Assuming a significance level of 0.05, this coefficient is statistically significant. Consequently, this hypothesis is accepted at the 0.05 significance level. In other words, there

is a significant relationship between control, supervision, and administrative corruption. Furthermore, it is observed that the nature of the relationship is inverse, such that an increase in control and supervision leads to a decrease in administrative corruption.

Table 1: Regression Coefficients for Hypothesis 1

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.753		.302	7.157	
Control	-.363		.081	.395	

Dependent Variable: Corruption

The table below shows the results of the ANOVA test for the first hypothesis. The ANOVA test and its p-value also confirm the significance of the regression coefficient of this hypothesis. The P-Value in the ANOVA table is approximately zero. Therefore, it can be concluded that the correlation between control, supervision, and administrative corruption is statistically significant.

Table 2: ANOVA Results for Hypothesis 1

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	146.021	1	125.249	157.528	
Residual	351.324	383	.833		
Total	497.345	384			

Dependent Variable: Corruption/ Predictors: (Constant), Control

The results of the coefficient of determination and the adjusted coefficient of determination are presented in the table below:

Table 3: Coefficient of Determination Results for Hypothesis 1

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.734	.686	.565	.818

Predictors: (Constant), Corruption

The coefficient of determination and the adjusted coefficient of determination indicate the probability of correlation between two sets of data in the future. The adjusted coefficient of

determination in the hypothesis test 1 is equal to 0.56. Therefore, with 95% confidence, it can be stated that the probability of correlation between control, supervision, and administrative corruption is approximately 0.55. This correlation is inverse, meaning that with an increase in control and supervision, administrative corruption decreases.

Hypothesis 2: Transparency of processes, work procedures, and task monopolization have a significant impact on administrative corruption.

According to the results obtained from the estimated regression equation and the coefficient of the independent variable in the equation of the second hypothesis, which was obtained using the SPSS software package, the regression coefficient for the transparency of processes is approximately -0.29. Assuming a significance level of 0.05, this coefficient is statistically significant. Consequently, this hypothesis is accepted at the 0.05 significance level. In other words, there is a significant relationship between the lack of transparency in processes and administrative corruption. Furthermore, it is observed that the nature of the relationship is inverse, such that improving process transparency has a significant effect on administrative corruption.

Table 4: Regression Coefficients for Hypothesis 2

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	1.218		1.361	2.390
	Transparency	-.287	.036	-.294	

Dependent Variable: Corruption

The table below shows the results of the ANOVA test for the second hypothesis. The ANOVA test and its p-value also confirm the significance of the regression coefficient of this hypothesis. The P-Value in the ANOVA table is approximately zero. Therefore, it can be concluded that the correlation between the lack of transparency in processes and administrative corruption is statistically significant.

Table 5: ANOVA Results for Hypothesis 2

Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	185.015	1	187.752	159.357

Model Sum of Squares	df	Mean Square F	Sig.
Residual	223.372 383	.438	
Total	368.387 384		

Dependent Variable: Corruption/ Predictors: (Constant), Transparency

The results of the coefficient of determination and the adjusted coefficient of determination are presented in the table below:

Table 6: Coefficient of Determination Results for Hypothesis 2

Model R	R Square	Adjusted R Square	Std. Error of the Estimate
1 .537	.447	.371	.609

Predictors: (Constant), Transparency

The coefficient of determination and the adjusted coefficient of determination indicate the probability of correlation between two sets of data in the future. The adjusted coefficient of determination in the hypothesis test 2 is equal to 0.37. Therefore, with 95% confidence, it can be stated that the probability of correlation between transparency in processes and administrative corruption is approximately 0.37. Consequently, with an increase in the transparency of processes, the level of administrative corruption decreases.

Hypothesis 3: Salaries and benefits provided to employees have a significant impact on administrative corruption.

According to the results obtained from the estimated regression equation and the coefficient of the independent variable in the equation of the third hypothesis, which was obtained using the SPSS software package, the regression coefficient for wages and benefits paid is approximately -0.65. Assuming a significance level of 0.05, this coefficient is statistically significant. Consequently, this hypothesis is accepted at the 0.05 significance level. In other words, there is a significant relationship between wages and benefits paid and administrative corruption. Furthermore, it is observed that the nature of the relationship is direct, such that an increase in wages and benefits paid has a significant effect on administrative corruption.

Table 7: Regression Coefficients for Hypothesis 3

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.573	.365		6.587	
	Wages	-.562	.081	-.651		

Dependent Variable: Corruption

The table below shows the results of the ANOVA test for the third hypothesis. The ANOVA test and its p-value also confirm the significance of the regression coefficient of this hypothesis. The P-Value in the ANOVA table is approximately zero. Therefore, it can be concluded that the correlation between wages and benefits paid and administrative corruption is statistically significant.

Table 8: ANOVA Results for Hypothesis 3

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	127.664	1	235.028	146.834	
	Residual	425.967	383	.686		
	Total	553.631	384			

Dependent Variable: Corruption/ Predictors: (Constant), Wages

The results of the coefficient of determination and the adjusted coefficient of determination are presented in the table below:

Table 9: Coefficient of Determination Results for Hypothesis 3

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.683	.624	.633	.635

Predictors: (Constant), Corruption

The coefficient of determination and the adjusted coefficient of determination indicate the probability of correlation between two sets of data in the future. The adjusted coefficient of determination in the hypothesis test 3 is equal to 0.63. Therefore, with 95% confidence, it can be stated that the probability of correlation between wages and benefits paid and administrative corruption is approximately 0.63. This correlation is inverse, meaning that with an increase in wages and benefits paid, administrative corruption decreases.

V. Conclusion

Based on the results obtained from the estimated regression equation and the coefficient of the independent variable in the first hypothesis equation, the regression coefficient of control and supervision is approximately -0.36. With a significance level of 0.05, this coefficient is statistically significant. Consequently, this hypothesis is accepted at the 0.05 significance level. In other words, there is a significant relationship between control, supervision, and administrative corruption. Additionally, it is observed that the relationship is inverse; increasing control and supervision leads to a reduction in administrative corruption. The ANOVA test and its p-value also confirm the significance of the regression coefficient for this hypothesis. The p-value in the ANOVA table is approximately zero, leading to the conclusion that the correlation between control, supervision, and administrative corruption is statistically significant. The adjusted coefficient of determination in the first hypothesis test is 0.56. Therefore, with 95% confidence, it can be stated that the probability of correlation between control, supervision, and administrative corruption is 0.55. This correlation is inverse, meaning that with an increase in control and supervision, administrative corruption decreases.

Based on the results obtained from the estimated regression equation and the coefficient of the independent variable in the second hypothesis equation, the regression coefficient for process transparency is approximately -0.29. With a significance level of 0.05, this coefficient is statistically significant. Consequently, this hypothesis is accepted at the 0.05 significance level. In other words, there is a significant relationship between process transparency and administrative corruption. Additionally, it is observed that the relationship is inverse; improving process transparency has a significant impact on reducing administrative corruption. The ANOVA test and its p-value also confirm the significance of the regression coefficient for this hypothesis. The p-value in the ANOVA table is approximately zero, leading to the conclusion that the correlation between process transparency and administrative corruption is statistically significant. The adjusted coefficient of determination in the second hypothesis test is 0.37. Therefore, with 95% confidence, it can be stated that the probability of correlation between process transparency and administrative corruption is 0.37. This correlation is inverse, meaning that with an increase in process transparency, the level of administrative corruption decreases.

Based on the results obtained from the estimated regression equation and the coefficient of the independent variable in the third hypothesis equation, the regression coefficient for wages and

benefits is approximately -0.65. With a significance level of 0.05, this coefficient is statistically significant. Consequently, this hypothesis is accepted at the 0.05 significance level. In other words, there is a significant relationship between wages and benefits and administrative corruption. Additionally, it is observed that the relationship is inverse; increasing wages and benefits has a significant impact on reducing administrative corruption. The ANOVA test and its p-value also confirm the significance of the regression coefficient for this hypothesis. The p-value in the ANOVA table is approximately zero, leading to the conclusion that the correlation between wages and benefits and administrative corruption is statistically significant. The adjusted coefficient of determination in the third hypothesis test is 0.63. Therefore, with 95% confidence, it can be stated that the probability of correlation between wages and benefits and administrative corruption is 0.63. This correlation is inverse, meaning that with an increase in wages and benefits, administrative corruption decreases.

General Findings and Practical Recommendations

The findings of this study generally confirm previous research, indicating the reliability of the results and the consensus among researchers on the subject. Based on the results of this research, the following practical recommendations can be made:

1. **Enhancing Efficiency and Effectiveness**: Strengthen the efficiency and effectiveness of municipalities through improving internal controls, establishing credible complaint mechanisms for citizens, and monitoring employees who may face dismissal, transfer, or demotion due to refusal to comply with illegal orders or failure to cooperate with corrupt officials, which will lead to a reduction in corruption.

2. **Administrative Reform**: Propose the reform of municipal administrative systems by eliminating unnecessary, redundant, and ineffective bureaucracy as a factor for improving processes and work methods.

3. **Improving Living Standards**: Ensure a reasonable standard of living for municipal employees by improving their wage conditions and balancing their incomes with their living expenses. Managers in the administrative system should be aware that informal rewards can sometimes offer stronger and more cost-effective tools for improving employee performance compared to formal reward systems. Examples of such informal rewards include positive feedback through evaluations, positive internal and external publicity, symbolic gifts, and recognition as an exemplary employee.

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