

## **A COMPARATIVE STUDY OF ORGANIZATIONAL DNA IN PRIVATE COMPANIES IN TERMS OF TAX EVASION BASED ON HONALD AND SILVERMAN'S MODEL**

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### **ABSTRACT**

The present study aimed to identify differences in organizational DNA in private companies in the city of Isfahan in terms of tax evasion. The research kind in terms of purpose was applied, and methodologically it was a descriptive survey. The statistic population of the research was all the VAT payer private companies in the city of Isfahan that their reported number in the year 2012 was 1947 companies. Among the members of the referred community, a list with the number of 150 companies as creditworthy and untrustworthy companies was given to the researcher among which 80 companies were creditworthy and a number of 70 companies were untrustworthy. The sampling method was of convenient sampling kind. For studying the data, descriptive and inferential statistical methods were used Kolmogorov-Smirnov test and normality or non- normality of the variables were also used. And to test the hypotheses, independent t-test was used. The data collection tool was a questionnaire designed by the researcher based on Honald and Silverman's model. In this model, the organizational DNA is presented in four DNA types of objective-orientation, Individual-orientation, field-orientation, and sense-orientation. Content validity of the questionnaire was confirmed based on the experts and scholars' view. The questionnaire reliability was calculated 0.94 based on Cronbach's alpha. The study results showed that organizational DNA in untrustworthy companies significantly in all dimensions of objective-orientation, Individual-orientation, field-orientation, and sense-orientation had higher mean than in creditworthy companies. There is a direct relationship between the history of private companies and tax evasion. There is no direct relationship between activity type and organizations size and tax evasion. The dominant DNA in creditworthy and untrustworthy companies was field-orientation.

### **INTRODUCTION**

The issue of tax revenues and lack of balance in the costs and revenues of the state's budget is among the most important economic issues that have been considered. Goals such as increasing tax revenue, encouraging the production and Investment, reducing inequalities, and promoting social well-being are among the main topics related to the tax system and the economic performance.

Organizational DNA represents a kind of thinking method and thought about the organizations and organizational ideas and the organizational managers and leaders' styles and measures and other fields related to them. In order to explain and describe patterns or organizational faces and issues such as teamwork, decision-making, and human resource, different approaches are used which instead of many of them organizational DNA can be used (Honald and Silverman, 2010).

Accordingly, it seems that identifying the organizational DNA of the companies with tax evasion and creditworthy companies for understanding the company's behavior in this field is worth investigating. In the current study, identification and organizational DNA differences of creditworthy and untrustworthy companies is explained.

DNA innovative organizational model is based on the principle that each organization is like a living organism's has unique genetic characteristics, and these characteristics are shown by constituting, natural, and principle elements of DNA. These genetic characteristics are the basis of the organization behavior (Naderi, 2009). Since tax evasion is also a socio-economic behavior, if the genes of private companies that have tax evasion can be identified, through classifying them a kind of economic behavior, namely tax evasion, can be identified that can be used to identify the manner of tax evasion in private companies and

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treat this behavior. And on the other hand, asset management experts will better identify the companies that have tax evasion.

The current study studying the genes through organizational DNA for the first time is trying to investigate tax evasion in private organizations. Thus, the main problem of the present study is the organizational DNA difference between credit worthy and untrustworthy companies from the perspective of tax evasion. Tax evasion happens in many countries of the world including Iran for cultural reasons and makes the government lack revenues needed for their development programs, and thus interferes with the execution process of the government long-term goals. This study is important because it has a new look on tax evasion and the expected results of this research can help to predict the tax treatment of the private organizations.

The hypotheses of the current study are as follows:

- There is a significant difference between organizational DNA of the private companies in the dimension of organizational mission on the basis of tax evasion.
- There is a significant difference between organizational DNA of the private companies in the dimension of organizational structure on the basis of tax evasion.
- There is a significant difference between organizational DNA of the private companies in the dimension of management style on the basis of tax evasion.
- There is a significant difference between organizational DNA of the private companies in the dimension of planning on the basis of tax evasion.
- There is a significant difference between organizational DNA of the private companies in the dimension of group working on the basis of tax evasion.

Today, the success or failure of a company in the market is not because of the strategy but often for, and implementation is resulted from organizational DNA (Booz Allen & Hamilton, 2004) four main types of organizational DNA are presented in the organizations (Honald and Silverman, 2010).

### **Types of DNA in the Organization**

According to the daily affairs and actions of the organizations, four types of organizational DNA are identifiable.

1-*Objective-Orientation DNA*: It is based on linear models and quantitative calculations and predictions, and related to that group of organizations that use internal and external facts to identify and evaluate themselves and their environment (Honald and Silverman, 2010).

2- *Sense-Orientation DNA*: It is based on the theories and concepts of theoretical paradigm. And related to those organizations that provide the formation ground of broad statements prospects and other sense and value elements through a series of exciting and attractive provocative ideas (Honald and Silverman, 2010).

3-*Field-Orientation DNA*: It attracts the attentions to the problems and issues faced and to the strategies in relation to each other (Naderee, 2009). Field-orientation DNA is based on communication inside and outside environment of the organization and related to those organizations that focus on the context in which the tasks are done (Honald and Silverman, 2010).

4- *Individual-Orientation DNA*: It is based on the individuals either as an individual or as a member of the group, and related to organizations that focus on individual either as a member of the group or as an individual with unique interests and ambitions. These are organizations that with individual-orientation DNA help to satisfy these deep and internal needs.

Each type of the DNA leads to different attitudes and actions. Objective-orientation leads to collecting data, speculating and, predicting, sense-orientation to believing, disagreeing, denying, and obtruding, field-orientation to revealing, learning, and understanding, individual-orientation to yearning, hoping, and adopting (Honald and Silverman, 2010).

### **What is Tax Evasion?**

Tax evasion is called any illegal attempts to avoid paying taxes such as withholding required information about revenue and taxable benefits from the authorities in charge of tax evasion. The definition of tax

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evasion is not the same for all types of taxes. In the tax evasion, despite the activities adaptation with law, one or more criteria adopted by the relevant authorities are deliberately ignored during activity implementation.

Income tax evasion causes the revenues not to be distributed properly at the community level, and the wealth accumulation in the hands of certain groups not only provides the political power supporting field of these groups but the class gap increases political and social tensions in the community, and finally the required economic security for developing economic activities and business investment is impaired (Aziz Khani and Afshari, 2005).

As the idea that tax is an additional cost and leads to the company backwardness will increase, tax evasion also increases. Therefore, the analysis must go towards the direction that these beliefs largely should be controlled (Baum *et al.*, 2011).

### **Factors Affecting Tax Evasion**

These factors include education level, the marginal tax rate, inflation, self-assessment of tax system, income source, fairness, tax spirits. The regression results in the present study showed that low levels of complexity and high level of education, income, fairness, and tax spirit create the lowest level of tax evasion between countries (Nielsen 2004).

The researchers linked vastness of a company to the level of corruption and tax evasion. Smaller businesses and private companies decided to illegally avoid taxes. The evidence confirms the theory that people who are self-employed generally their income levels far lower (Dobini *et al.*, 2008).

Tax culture being low (Aziz Khani and Afshari, 2005), large and diverse breaks by the government (Bord, 2002), non-delivery of statements (NasirMashayekh, 2002), tax officials' corruption (Toy and Moore, 2003), the high tax intervention or delay in taxes collecting (Zamani and Kalantari, 1999), problems related to on time diagnosis (Aziz Khani and Afshari, 2005), numerous and complex rules of tax (Silvani, 2002), weak information system: Lack of people awareness of tax laws (Rezaian and Mohammad Taghi, 1999), the tax authorities failure in accurate diagnosis of the taxpayer (Zare, 2001), intentional evasion of taxes (Aziz Khani and Afshari, 2005) are among the factors that provide context of creating tax evasion (Aziz Khaneh and Afshari, 2005).

The present study is applied in terms of purpose and is descriptive, measurable in terms of nature. This methodology is done to discover existing facts or what is done. Statistical population of present study includes all private companies of Isfahan which are value added tax payers. Number of these companies was reported to be 1497 companies in Isfahan in year 2012 that selected sample consist of 150 value added taxpayers companies that by using researcher made questionnaire organizational DNA was evaluated.

Referring to the Finance Department, value added tax and necessary tools to pursue such request and information of 80 creditworthy companies and 70 non creditworthy companies made available. As we wanted to compare creditworthy companies and non-creditworthy companies by distributing 150 questionnaires in these companies and 130 of them were returned so return percentage of questionnaire was 86 percent that 57 questionnaires were returned from non-creditworthy companies and 73 questionnaires were returned by non-creditworthy companies.

In this study content validity is considered therefore based on theoretical principles and (Honald Silverman, 2002) and experts' views content validity of questionnaires was confirmed. Cronbach's alpha coefficient and reliability of the questionnaire were calculated and it was 94 percent.

### **Inferential Statistics (Testing Hypotheses)**

#### **Test of the First Research Hypothesis**

The first research hypothesis suggests identification of organizational DNA in organizational function and duty aspects based on tax evasion. To examine this hypothesis t test is used. Before analyzing based on t test, homogeneity of variance of two groups must be investigated by using Lovin's test. In table 1 results of Lovin's test for homogeneity of variance are presented. Considering obtained significance level value, null hypothesis indicating homogeneity of variances is not ruled out in context oriented aspect. Therefore,

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it is possible to use t test in case of homogeneity of variances of two populations in sense of objectivism individualism and sense- oriented aspects.

In table 2 results of t test are presented if obtained significance level value is less than 0.05 null hypothesis in other word equality of means in two populations is ruled out otherwise when significance level value is more than 0.05, equality of means is accepted in two populations. However, there is no significant difference in components of organizational function and duty in aspects of sense and context oriented in terms of tax evasion. Because calculated significance level value in individualism aspect is 0.009 and is less than 0.05 assumption of equality of means in this aspect is ruled out for creditworthy and non-creditworthy companies and considering mean of organizational function and duty components, non-creditworthy companies have higher mean in individualism aspect in comparison to creditworthy companies.

**Table 1: Lovin's Test to Check Homogeneity of Variances Assumptions in Components of Organizational Function and Duty**

	F test statistics	Significance level
Objectivism	3.960	0.049
Sense Orientation	8.025	0.005
Context Orientation	0.421	0.518
Individualism	5.093	0.026

**Table 2: T Test in Organizational Function and Duty Components**

		Mean Value	T Test Statistics	Significance Level
Objectivism	Non Creditworthy	4.0273	1.756	0.081
	Creditworthy	3.8529		
Sense Orientation	Non Creditworthy	0.2608	0.058	0.954
	Creditworthy	3.2535		
Context Orientation	Non Creditworthy	3.5788	0.726	0.469
	Creditworthy	3.4829		
Individualism	Non Creditworthy	3.9678	2.642	0.009
	Creditworthy	3.6761		

### Test of the Second Research Hypothesis

The second research hypothesis suggests identification of organizational DNA at organizational structure aspect based on tax evasion studied companies in objectivism, individualism, sense and context oriented aspects.

To examine this hypothesis t test is used. Results of Lovin's test for homogeneity of variances are presented in table 3. Considering obtained significance level value null hypothesis indicating homogeneity of variance is ruled out for individualism aspect. Therefore t test can be used in case of lack of homogeneity of variances in two populations and t test is used for analysis in case of homogeneity of variances of two populations in objectivism, sense and context oriented aspects.

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**Table 3: Lovine's Test to Check Assumptions of Homogeneity of Variance in Organizational Structure**

	F Test Statistics	Significance Level
Objectivism	0.015	0.0903
Sense Orientation	0.544	0.1216
Context Orientation	0.043	0.2155
Individualism	0.242	0.8005

Results of t test are presented in table 4. If obtained significance level value is less than 0.05 null hypothesis is rejected for two populations otherwise when significance level value is more than 0.05 assumption of equivalence of means is accepted. Based on this interpretation there is no significant difference in terms of tax evasion in organizational structure component in objectivism, individualism, context and sense oriented aspects.

**Table 4: T Test in Organizational Structure Component**

		Mean Value	T Test Statistics	Significance Level
Objectivism	Non Creditworthy	3.8413	0.707	0.481
	Creditworthy	3.7466		
Sense Orientation	Non Creditworthy	0.8977	1.211	0.228
	Creditworthy	3.7329		
Context Orientation	Non Creditworthy	3.2912	-0.819	0.414
	Creditworthy	3.3938		
Individualism	Non Creditworthy	3.0539	0.876	0.383
	Creditworthy	3.9384		

### Test of the Third Research Hypothesis

The third research hypothesis suggests identification of organizational DNA in leadership style aspect based on tax evasion of studied companies in objectivism, individualism, context and sense oriented aspects. To examine this hypothesis, t test is used. Results of Lovin's test to for checking homogeneity of variances are presented in table 5, considering obtained significance level null hypothesis indicating homogeneity of variances is accepted in all aspects. Therefore it is possible to use t test for homogeneity of variances in two populations.

**Table 5: Lovine's Test to Check Assumptions of Homogeneity of Variance in Leadership Style Component**

	F Test Statistics	Significance Level
Objectivism	0.132	0.2147
Sense Orientation	0.370	0.0544
Context Orientation	0.301	0.0584
Individualism	0.169	0.0682

Results of t test are presented in table. Null hypothesis of equality of means in leadership style component in terms of objectivism, individualism and sense oriented aspects is rejected so there is significant



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difference in terms of tax evasion in these aspects. But in individualism aspect calculated significance level value is about 0.195 and is more than 0.05 equality of means assumption in this aspect is not rejected for creditworthy and non-creditworthy companies. Considering mean value in leadership style non creditworthy companies have higher mean in comparison to creditworthy companies in objectivism, individualism and sense oriented aspects.

**Table 6: T Test in Leadership Style Component**

		Mean Value	T Test Statistics	Significance Level
Objectivism	Non Creditworthy	4.1287	2.791	0.006
	Creditworthy	3.8386		
Sense Orientation	Non Creditworthy	3.7544	2.707	0.008
	Creditworthy	3.4726		
Context Orientation	Non Creditworthy	4.1533	1.303	0.195
	Creditworthy	4.0063		
Individualism	Non Creditworthy	4.1813	3.141	0.002
	Creditworthy	3.8630		

### Test of the Fourth Research Hypothesis

The fourth research hypothesis suggests identification of organizational DNA in planning aspect based on tax evasion. T test is used to examine this hypothesis. Results of Lovin's test to for checking homogeneity of variances are presented in table 6, considering obtained significance level value null hypothesis indicating homogeneity of variances is accepted in objectivism, individualism, context and sense oriented aspects. Therefore, it is possible to use t test for homogeneity of variances in two populations.

**Table 7: Lovine's Test to Check Assumptions of Homogeneity of Variance in Planning Component**

	F Test Statistics	Significance Level
Objectivism	0.296	1.102
Sense Orientation	2.029	0.157
Context Orientation	3.108	0.080
Individualism	0.575	0.450

Results of t test are presented in table 8 if obtained significance level value is less than 0.05 null hypothesis of equality of means is rejected in two populations and otherwise when significance level is more than 0.05, equality of means is accepted in two populations. Based on this interpretation there is significant difference in terms of tax evasion in organizational planning component in individualism and context oriented aspects. Because calculated significance level value is 0.3999 and is more than 0.05 assumption of equality of means in this aspect is not rejected for creditworthy and non-creditworthy companies. Considering obtained mean value in planning component non creditworthy companies have less mean in sense oriented aspectbut in individualism and context oriented aspects mean value is significantly higher for non-creditworthy companies in comparison to creditworthy companies.

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**Table 8: T Test for Planning Component**

		Mean Value	T Test Statistics	Significance Level
Objectivism	Non Creditworthy	3.6520	0.845	0.0399
	Creditworthy	3.5137		
Sense Orientation	Non Creditworthy	2.6754	3.367	0.001
	Creditworthy	3.2329		
Context Orientation	Non Creditworthy	4.1343	0.064	0.3003
	Creditworthy	3.8110		
Individualism	Non Creditworthy	3.9094	3.131	0.002
	Creditworthy	3.5025		

### Test of the Fifth Hypothesis Research

The fifth hypothesis research suggests identification of organizational DNA in group work based on tax evasion in individualism, objectivism, sense and context oriented aspects. Results of Lovin's test for homogeneity of variances are presented, considering obtained significance level value null hypothesis indicating homogeneity of variances is rejected in individualism aspect.

**Table 9: Lovine's Test to Check Assumptions of Homogeneity of Variance in Group Work**

	F Test Statistics	Significance Level
Objectivism	0.729	0.0375
Sense Orientation	0.803	0.1182
Context Orientation	0.002	0.0969
Individualism	0.373	0.9003

Results of t test are presented in table 10 if obtained significance level value is less than 0.05 null hypothesis on other word equality of mean assumption is rejected in two populations otherwise when this value is more than 0.05 equality of mean in two populations is accepted. Based on this interpretation in group work component there is only significant difference in sense oriented aspect in terms of tax evasion. Considering mean in group work component mean of non-creditworthy companies are significantly more than mean of creditworthy companies in sense oriented aspect.

**Table 10: T Test for Group Work**

		Mean Value	T Test Statistics	Significance Level
Objectivism	Non Creditworthy	3.3772	1.827	0.070
	Creditworthy	3.1298		
Sense Orientation	Non Creditworthy	3.8926	2.328	0.021
	Creditworthy	3.5744		
Context Orientation	Non Creditworthy	3.5658	0.974	0.332
	Creditworthy	3.4383		
Individualism	Non Creditworthy	3.9474	-0.222	0.824
	Creditworthy	2.9854		

### Conclusion and explanation of research findings

There is significant difference between the organizational DNA in the private companies in the dimension of organizational mission on the basis of tax evasion.

According to table (2), there is no significant difference in the elements of organizational mission in the dimensions of objective-orientation, sense-orientation, and field-orientation in terms of tax evasion. However, significant level of individual-orientation dimension was calculated 0.009 and was less than

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0.05. The mean equity assumption in this dimension was rejected for creditworthy and untrustworthy companies. And according to the mean of the dimension of organizational mission, the untrustworthy companies significantly had higher mean than the creditworthy companies in individual-orientation dimension.

Since the organizational mission is to investigate the reason of a company existence and be used for identifying threats and opportunities of the organization weak and strong points. When an organization is posited in individual-orientation dimension, it can be described as follows: the prominent standard function indexes are to align the direction of each of the staffs. Special activities design is done during the work (Honald and Silverman, 2002).

It seems one of the causes of tax evasion of this group of companies is their being individualistic in the mission dimension because in this dimension individualistic interpretation of organizational mission is based on function and performance and pave the way for headstrong activities and desertion.

There is significant difference between the organizational DNA in the private companies in the dimension of organizational structure on the basis of tax evasion. As the t-test results were shown in table (4), if the obtained value for significance level will be less than 0.05, the null hypothesis, namely the means equality, in two communities will be rejected, and otherwise, when the significance level will be higher than 0.05, the means equality in two communities will be confirmed. According to this explanation in the component of organizational structure, there is no significant difference in any dimensions of objective-orientation, sense-orientation, and field-orientation, and individual-orientation in terms of tax evasion. This means that the organizational DNA in organizational structure is the same in creditworthy and untrustworthy companies.

Hariri and Jafari (2012) in a research have indicated that there is significant and positive co-relationship between the components of organizational culture and dimensions of organizational structure in particular mechanical structure. From other perspective, the organizational DNA represents organizational culture, thus the similarity between organizational structure in both groups of companies can be justified based on the results of the study by Hariri and Jafari (2012) and claimed that results of both of these two studies implicitly can confirm each other.

There is significant difference between the organizational DNA in the leadership style based on tax evasion. The t-test results were shown in table (4), in the component of leadership style in the dimensions of objective-orientation, sense-orientation, and individual-orientation the null hypothesis of mean equality in two communities has been rejected. Thus, there is significant difference from the perspective of tax evasion among these dimensions. But in the dimension of field-orientation since the estimated significance level was equal to .0195 and more than 0.05, the mean equity assumption in this dimension was not rejected for creditworthy and untrustworthy companies.

In all dimensions of objective-orientation, sense-orientation, and individual-orientation regarding the mean value in the component of leadership style, the untrustworthy companies have higher mean in these dimensions. This means that untrustworthy organizations in leadership dimension are less field-orientation. Description of untrustworthy organizations from the perspective of leadership style is as follows: in the objective-oriented DNA based organization, the leader is responsible for shaping and arranging the workplace supervising on laws and regulations enforcement. In the sense-oriented DNA based organization, the leader is often charismatic. The leader role in rearranging the issues and affairs is in a way that they will get in line with the philosophy of the organization.

In the individual-orientation DNA organization the organization that is based on the individual where harmony is important. The leader's role is to clarify and resolve issues.

So, it can be said that the leader in untrustworthy companies in terms of tax evasion has a decisive role, and taking the leader's charismatic characteristic into consideration, they monitor all performances and all documentation and illegal escapes will be based on the organization will.

The creditworthy organizations from the perspective of leadership style are as follows: In the field-orientation DNA organization, the leader answers to the issues resulted from internal and external



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environment (Honald and Silverman, 2010). Since the leader in creditworthy companies is responsible for issues, so, they will do their best for paying the tax to the authorities.

There is significant difference between the organizational DNA in the planning dimension based on tax evasion. In table 8 the t-test results have been given. In the component of organizational planning in the dimensions of individual-orientation, sense-orientation, and field-orientation, there is significant difference from the perspective of tax evasion among these dimensions. But since in the dimension of objective-orientation the estimated significance level was equal to 0.399 and more than 0.05, the mean equity assumption in this dimension was not rejected for creditworthy and untrustworthy companies.

According to the obtained mean values in the component of organizational planning, the untrustworthy companies have lower mean in the dimension of objective-orientation. However, in the dimensions of field-orientation and individual-orientation the mean values of untrustworthy companies were significantly higher than the obtained mean values of the creditworthy companies.

Planning is to design and imagine an ideal situation and find out and predict ways and means to achieve that (Rezaeian, 2008).

According to the above definition of the planning and the findings of the present study, the creditworthy companies can be described as follows:

Regarding that these organizations are based on sense-oriented DNA, the planning process is flexible, mobile, and compatible with current issues that influence on the organization. As untrustworthy companies are based on field-oriented DNA, it leads the process of planning and takes the final decision from different subgroups after receiving feedback. Since they are based on individual-oriented DNA, planning is a continuous process because the designed indexes in the mission announcement are projected and determined, and the staffs in order to match their performances refer to them when required.

As stated in the leadership part, the main issue in the untrustworthy companies is the process of planning and implementation of the leader tasks, and regarding the obtained feedbacks, the leader in these organizations decide to evade tax and continuously comply themselves with its new tax laws and regulations so that they can have tax evasion.

However, since there was no significant difference between creditworthy and untrustworthy companies in the dimension of objective-orientation, planning in both groups of organizations will be done through regular and repetitious order.

There is significant difference between the organizational DNA in the teamwork dimension based on tax evasion. According table 10, in the teamwork component, there is significant difference only in the dimension of sense-orientation in terms of tax evasion. Based on the obtained means of the teamwork component, the untrustworthy companies significantly have higher mean than the creditworthy companies in the dimension of sense-orientation.

The untrustworthy companies can be described as follows: the teams can be used in place where they are likely to assist in the execution of a great idea or corporate philosophy.

In untrustworthy organizations, specific teams are used for tax evasion that paying some part of the tax to the intendant and assigning the finance expert in that team is also one of those manners.

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