Abstract
Social capital and organizational commitment and performance have long been the subjects of many studies as these concepts drive organizational outputs. This study aims to investigate the relationships between these concepts. The study collected data using a questionnaire survey comprising 26 questions conducted with 308 officers working in the tax offices of the provinces of Diyarbakır, Batman and Mardin in Southeastern Turkey. A separate form was used to collect some demographic variables from the respondents. The findings indicate a positive and significant relationship between social capital and performance. This study also confirmed that organizational commitment has a mediating effect between social capital and performance.

Keywords: social capital, organizational commitment, organizational performance, tax office, structural equation modeling.

AN ANALYSIS OF THE SOCIAL CAPITAL, ORGANIZATIONAL COMMITMENT AND PERFORMANCE IN THE PUBLIC SECTOR OF SOUTHEASTERN TURKEY

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1. Introduction

For this study, a Structural Equation Modeling (SEM) was developed to analyze the relationships between social capital and organizational capital, and performance, and whether organizational commitment has a mediating effect on such relationships.

If an organization is to succeed and reach its targets, its staff must consistently perform at a high level. To maintain high productivity, an organization must have a high degree of organizational commitment. One premise of this study is that the perceptions of the tax officers who participated in this study must exhibit a positive attitude toward performance, organizational commitment, and social capital to facilitate the collecting of a greater level of taxes to enhance the revenue of the country. To test this premise, we examined the amount of taxes collected in a particular area of Southeastern Turkey where a much lower than the average amount of taxes are collected compared with the rest of Turkey. Provinces like Diyarbakır, Batman and Mardin collect a lower level of tax revenues compared with the other provinces of Turkey (Turkish Revenue Administration, 2013). If tax officials are to effectively explain to tax payers that the collected taxes are used to provide public services, and motivate and facilitate taxpayers to undertake their responsibilities in an appropriate and timely manner, tax officers must be committed to higher performance and have a sense of responsibility and duty to inform and help taxpayers. Such attitudes and performance may motivate more taxpayers to pay their taxes, which in turn, would provide the country with more capital for economic development.

The provinces of Diyarbakır, Batman and Mardin are priority development areas in Turkey. However, this study was designed to be implemented in other provinces that are also priority development areas, especially in Southeastern Turkey, where there is a great deal of separatist activity. One of the goals of this study is to provide a successful demonstration of how the use of a SEM could be nationally generalized to acquire more reliable and valid scores for analyses that could be used to improve the decision-making process for changes to maximize profits in public sectors.

Over the last several years, social capital and organizational commitment and performance, and their positive contributions to the productivity of organizations have been the key concepts of studies in public administration. These concepts have been the subject of more studies than ever before because their benefits and advantages in the efficiency and effectiveness of organizations have been explicitly seen and proven. These concepts have been studied individually or in different combinations; however, there have not been any studies in which all of these concepts have been examined for how they are associated with one another, especially in tax offices.

This study analyzes the synergism between these concepts, and how it can increase the potential to bring greater development to organizations, thus increasing their profitability. Conceptually, this study is original and unique as it analyzes social capital and organizational commitment and performance all together. In this study, we tried to answer the question: Are there any differences in the perception levels of
the study subjects from Diyarbakır, Batman and Mardin regarding social capital and organizational commitment or/and performance?

The effectiveness of tax offices and how they relate to the level of social capital may have an important role in the economic development of the country. A sense of trust, sincerity, commitment to work, and attention to details by employees constitute the foundation for a higher level of organizational commitment. Officers, administrators and other management people in leadership roles, who demonstrate commitment to organizational norms, can have positive effects on other staff members and can encourage them to strive for a higher level of performance in their own positions. One assumption of this study is that if officers working in tax offices achieve higher levels of performance, the rate of tax evasion will diminish and awareness about the importance of taxpaying will be developed, resulting in a significant increase in the amount of revenue from taxes collected for the country. If this study produces reliable and repeatable data, it can make a positive contribution to the related literature and will assist public sector decision makers and other scholars studying these issues.

2. Social capital

Although the concept of social capital has attracted a significant attention over the last few years, there is no commonly accepted definition. Some scholars accept that social capital has three dimensions that form internal and external connections (Adler and Kwon, 2002; Lin, 2001; Putnam, 2000). Cohen and Prusak (2001) define social capital as networks of people who create financial gains through cooperation based on trust, sharing and dynamic relationships. Nahapiet and Ghoshal (1998) studied the role of social capital as an intellectual capital developed within organizations, and define the concept as the total net of relationships formed by individuals and social groups. These scholars investigated social capital in three dimensions which are structural, relational and cognitive. In their work on social capital, Leana and Pil (2006) addressed it as internal and external constructs that have the same three dimensions. Internal social capital is the construction and content of relationships among organizational actors. External social capital is the entry of data from external sources (Burt, 2000).

This study addresses how structural, relational and cognitive relationships affect organizational performance and the mediating effect of organizational commitment. The premise is that trust is derived from cooperation and is the foundation of the unity and effectiveness that lead to the development of organizational commitment (Töremen, 2002). In the literature, it is proven that strong intellectual capital has a positive effect on organizational performance and productivity. These studies have also proven that this positive effect facilitates organizational activities (Nahapiet and Ghoshal, 1998; Karagül and Masca 2005; Leana and Pil, 2006). Social capital enables the organization to take advantage of coordination and information sharing among different sectors that inspire innovations while reducing costs for the participating organizations (Öğüt and Erbil, 2009). As seen in the literature, discussions and inves-
tigations on social capital mainly focus on communication networks, social norms and trust building, and how these aspects have infiltrated organizational culture and the climate that guides community (Karagül and Masca, 2005). Based on these sources, another assumption of this study is that structural, relational and cognitive social capital exert positive effects on organizational performance.

3. Organizational commitment

Studies have indicated that employees with a higher level of organizational commitment have higher levels of performance and more success in achieving organizational goals. Organizations investing in human resources and retaining employees are more likely to see improvements in the level of employee commitment and achievement. Of particular importance is that employees are retained most often when employees have a high level of job satisfaction. These employees also have lower levels of absenteeism and turnover intention (Bateman and Strasser, 1984; Suliman, 2002).

Different scholars from different research areas have defined organizational commitment in different ways (Becker, 1960; Kanter, 1968; O’Reilly, 1989; Meyer and Allen, 1991). For example, Morrow (1983) defined organizational commitment as the employees’ intention to stay and keep working in an organization and their adoption of organizational goals and values. Meyer and Allen (1991) use the three most accepted dimensions to explain organizational commitment: emotional, normative, and continuance. Emotional commitment is the positive emotional relationship of an employee with the organization. Continuance commitment is the awareness of cost associated with leaving the organization. The normative commitment is an employee’s sense of ethical responsibility and commitment toward the organization. The first of these factors is based on how an employee internalizes and supports organizational goals and values. The second one is when an employee works at a higher performance level, doing their best for the organization. The third represents an employee’s determination to make great efforts on behalf of the organization, and the presence of a personal wish to stay and keep working in the organization (Durna and Eren, 2005).

4. Organizational performance

In the literature, organizational performance is discussed on two levels: individual and organizational. It is further defined as the evaluation of an organization’s activities according to organizational standards. Evaluation is performed by collecting data and systematically analyzing the data to generate meaningful reports that can be used to make improvements (Aktaş, 2014; Tongur, 2011). Today, to compete in the global market, apart from providing a diversity of products, businesses must efficiently and effectively produce high quality products and marketing. To make good decisions to stay ahead of the competition, administrators must measure and evaluate activities under their supervision and conduct meaningful analyses to inform successful development (Zerenler, 2005). Regardless of the position, an employee’s performance eval-
uation reviews his/her levels of effort, effectiveness, deficiencies, qualifications and proficiencies, and should consider the person’s abilities and personal characteristics. The main objective of measuring and evaluating employee’s performance is to help administrators make good decisions about employee’s salaries, promotions, trials and transfers. In other words, measuring organizational performance is to measure the distance between the targeted position and the current one (Akal, 2005; Tongur, 2011).

Basic standards of evaluation and measurement of organizational performance may vary according to the activities, location or time involved in production. For example, performance standards for a production company are different from a bank’s performance standards. Moreover, performance standards for a company from 20 years ago cannot be expected to be the same now, even for the same company (Şimşek and Çelik, 2011). Businesses evaluate activity results according to outputs that are considered performance indicators, such as profit levels, efficiency and effectiveness. When outputs exceed inputs, a higher level of performance has been achieved in terms of profit, efficiency and effectiveness. If the inputs outweigh the outputs, the result is loss, inefficiency and poor performance (Şimşek and Çelik, 2011).

How organizations achieve higher performance levels is the focus of this study and is based on the assumption that organizational performance is defined as the level of success needed for an organization to reach its targeted goals (Szilagyi and Wallace, 1987; Kim, 2005). High performing organizations are creative and involved with their employees. For example, they may provide flexible organizational structures and have better communication within the organization (Chun and Rainey, 2005). Because of their awareness and organizational commitment, such businesses enjoy advantages such as doing a better job at overcoming crises in terms of production, lowering production costs, reducing work in processing inventory, decreasing needs for storing and transporting goods, improving delivery times, generating higher quality products, lower rates of employee turnover, and lower costs of doing business (Zerenler, 2005).

With these assumptions about social capital, and organizational commitment and performance this study investigates the following hypotheses:

H₁: There is a positive and linear relationship between social capital and performance.

H₂: There is a positive and linear relationship between social capital and organizational commitment.

H₃: Organizational commitment has a mediating effect between social capital and organizational performance.

These hypotheses were derived from assumptions made in the literature and were used to develop the following conceptual model (Figure 1).
5. Methodology

To test the research model, except for the demographic variables, a questionnaire survey comprising 26 questions was used. Data was developed and analyzed from the results of the collected surveys from the tax offices in Diyarbakır, Batman and Mardin in Southeastern Turkey. The required legal permissions and approval of exempt human research (approval of the ethics board of Dicle University, Medical School was acquired on December 25, 2013) to collect the data was secured for this study.

6. Sampling

To test the research model, except for the demographic variables, a survey was delivered to 450 tax officers working in tax offices in the three selected provinces of Diyarbakır, Batman and Mardin in Southeastern Turkey. There are nine other provinces in Southeastern Turkey that operate under almost the same conditions. Furthermore, the ratio of officers to clients is very similar in all three tax offices. Any of these provinces had an equal probability of being chosen for this study. Thus, a level of randomness was provided in the selection of the provinces of Diyarbakır, Batman and Mardin according to the simple random selection method. Of all of the officers, 308 voluntarily participated in the survey. These 308 surveys were analyzed in this study.

7. Data collection tools

Except for the demographic variables, three different scales were used to rate employees’ social capital, organizational commitment and organizational performance levels.

7.1. Demographic data form

A different form was used to collect employees’ demographic data from the respondents for age, gender, education level, marital status, job experience level, position title and what department the employee works in. Of the 308 participants 100
were from Diyarbakır, 64 from Batman, and 144 from Mardin. Table 1 shows the demographic characteristics of the respondents.

7.2. Social capital

According to Nahapiet and Ghoshal (1998), social capital has three dimensions: structural, relational and cognitive. All these three dimensions were measured on three different scales, each based on five questions. The structural dimension of social capital (team work, informality, socialization, interaction and change) relates to the level of relationships and social ties among employees. The relational dimension of social capital (respect, honesty, integrity, trust and keeping promises) reveals the underlying quality of employee relationships. The cognitive dimension of social capital (understanding, communication, shared opinions, positive and motivational perceptions and shared visions) focuses on employees’ understanding, communication and positive organizational perceptions. This scale was adapted into the Turkish language by Sahin (2010). A 5-point Likert scale was used as the instrument for a 15-item social capital scale. The definition of the available points used in the scale are: (1) strongly disagree, (2) disagree, (3) neither agree nor disagree, (4) agree, and (5) strongly agree. As a result of the reliability analysis, the Cronbach Alpha score was determined to be 0.82. The significance level for this study is .05. In the Kolmogorov-Smirnov test, as p> 0.5, the distribution is normal. As one of the survey questions did not align with the measurement statistics, it was excluded from the analysis.

7.3. Organizational commitment

This scale was adapted by Bakiev (2011) and considers scale used in Nyhan’s (2000) and Porter and Smith’s (1970) studies. In this study, the scale was measured using five questions on a 5-point Likert scale. The definition of the available points in the scale are: (1) never/almost never, (2) rarely, (3) sometimes, (4) often, and (5) always/almost always. As a result of the reliability analysis, the Cronbach Alpha score for reliability for this study is 0.81. In the Kolmogorov-Smirnov test, as p> 0.05, the distribution is normal.

7.4. Organizational performance

To measure organizational performance, the scale was measured using six questions on a 5-point Likert scale. This scale was developed by Brewer and Selden (2000), modified by Park et al. (2001), and adapted into the Turkish language by Şahin (2010). The definition of the available points on the scale are: (1) never/almost never, (2) rarely, (3) sometimes, (4) often, and (5) always/almost always. As a result of the reliability analysis, the Cronbach Alpha score for reliability for this study is 0.88. In the Kolmogorov-Smirnov test, as p> 0.05, the distribution is normal. As one of the survey questions did not align with the measurement statistics; it was excluded from the analysis.
8. Statistical data analysis

To evaluate the collected data, SPSS18.0 software was used along with the SEM method by taking advantage of AMOS 18.0 software. To compare the study variables, parametrical difference tests (t-test, ANOVA) were used. The level for statistical significance is accepted as $p<0.05$.

9. Findings

Demographic data of the participants are provided in Table 1. Of the total 308 participants, 100 were from Diyarbakır, 64 from Batman, and 144 from Mardin.

<table>
<thead>
<tr>
<th>Variables</th>
<th>Diyarbakır</th>
<th>Batman</th>
<th>Mardin</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Frequency (%)</td>
<td>Frequency (%)</td>
<td>Frequency (%)</td>
</tr>
<tr>
<td></td>
<td>n =100</td>
<td>n =64</td>
<td>n =144</td>
</tr>
<tr>
<td>Gender</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Male</td>
<td>58 (58)</td>
<td>46 (76.6)</td>
<td>104 (69.1)</td>
</tr>
<tr>
<td>Female</td>
<td>42 (42)</td>
<td>18 (23.4)</td>
<td>40 (30.9)</td>
</tr>
<tr>
<td>Age</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20–30</td>
<td>30 (30)</td>
<td>15 (23.4)</td>
<td>51 (35.4)</td>
</tr>
<tr>
<td>31–40</td>
<td>27 (27)</td>
<td>29 (45.3)</td>
<td>38 (26.4)</td>
</tr>
<tr>
<td>41–50</td>
<td>35 (35)</td>
<td>17 (26.6)</td>
<td>34 (23.6)</td>
</tr>
<tr>
<td>51+</td>
<td>8 (8)</td>
<td>3 (4.7)</td>
<td>21 (14.6)</td>
</tr>
<tr>
<td>Marital Status</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Married</td>
<td>75 (75)</td>
<td>46 (71.9)</td>
<td>104 (72.2)</td>
</tr>
<tr>
<td>Single</td>
<td>25 (25)</td>
<td>18 (28.1)</td>
<td>40 (27.8)</td>
</tr>
<tr>
<td>Education Level</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>High School</td>
<td>17 (17)</td>
<td>12 (18.8)</td>
<td>33 (22.9)</td>
</tr>
<tr>
<td>Bachelor’s Degree</td>
<td>80 (80)</td>
<td>48 (75)</td>
<td>105 (72.9)</td>
</tr>
<tr>
<td>Graduate Level</td>
<td>3 (3)</td>
<td>4 (6.3)</td>
<td>6 (4.2)</td>
</tr>
<tr>
<td>Position</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Officer</td>
<td>35 (35)</td>
<td>31 (48.4)</td>
<td>69 (47.9)</td>
</tr>
<tr>
<td>Expert</td>
<td>55 (55)</td>
<td>28 (43.8)</td>
<td>59 (41)</td>
</tr>
<tr>
<td>Supervisor</td>
<td>6 (6)</td>
<td>3 (4.7)</td>
<td>11 (7.6)</td>
</tr>
<tr>
<td>Administrator</td>
<td>4 (4)</td>
<td>2 (3.1)</td>
<td>5 (3.5)</td>
</tr>
<tr>
<td>Tenure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1–5</td>
<td>32 (32)</td>
<td>13 (20.3)</td>
<td>50 (30.7)</td>
</tr>
<tr>
<td>6–10</td>
<td>4 (4)</td>
<td>11 (17.2)</td>
<td>11 (7.6)</td>
</tr>
<tr>
<td>11–15</td>
<td>19 (19)</td>
<td>18 (28.1)</td>
<td>30 (20.8)</td>
</tr>
<tr>
<td>16–20</td>
<td>8 (8)</td>
<td>9 (14.1)</td>
<td>11 (7.6)</td>
</tr>
<tr>
<td>21+</td>
<td>37 (37)</td>
<td>13 (20.3)</td>
<td>42 (29.2)</td>
</tr>
</tbody>
</table>

The measurement model was revised as adequate scores were not provided for the generic measurement model. The goodness-of-fit statistical scores for a generic and revised model are provided in Table 2 (Schumacker and Lomax, 2004; Schreiber et al., 2006).
Table 2: The goodness-of-fit statistical scores for a generic and revised model

<table>
<thead>
<tr>
<th>Index</th>
<th>Cut-off Criteria</th>
<th>Measurement Model</th>
<th>Revised Model</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chi-square (CMIN) or (χ²)</td>
<td>Smaller the best</td>
<td>861</td>
<td>895</td>
</tr>
<tr>
<td>Chi-square Associated p Value (p)</td>
<td>Value &gt; .05</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Chi-square/Degree of Freedom (χ²/df)</td>
<td>Value &lt; 4</td>
<td>2.34</td>
<td>1.90</td>
</tr>
<tr>
<td>Root Mean Square Error of Approximation (RMSEA)</td>
<td>.05 &lt; Value &lt; .08; acceptable</td>
<td>0.083</td>
<td>0.054</td>
</tr>
<tr>
<td></td>
<td>&lt; .05; good</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Root Mean Square Error of Approximation (RMSEA)</td>
<td>Value &gt; .05</td>
<td>0</td>
<td>0.10</td>
</tr>
<tr>
<td>Tucker-Lewis Index (TLI)</td>
<td>.90 &lt; value &lt; .95; acceptable</td>
<td>0.83</td>
<td>0.91</td>
</tr>
<tr>
<td></td>
<td>&gt; .95; good</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comparative Fit Index (CFI)</td>
<td>.90 &lt; value &lt; .95; acceptable</td>
<td>0.85</td>
<td>0.92</td>
</tr>
<tr>
<td></td>
<td>&gt; .95; good</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hoelter’s Critical N (HOELTER INDEX)</td>
<td>75 &lt; value &lt; 200; acceptable</td>
<td>95</td>
<td>180</td>
</tr>
<tr>
<td></td>
<td>&gt; 200; good</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

As the variables for social capital, organizational commitment and organizational performance are latent variables, to analyze the relationships among them, the SEM method was used. The mediating role of organizational commitment on the relationship between social capital and organizational performance was also investigated. The developed model is presented in Figure 2.

Figure 2: The structural equation model of the relationships between social capital, organizational commitment and organizational performance

The revised structural equation model reveals that all of the indicators have significant relationships between their latent variables (factors). This means that all of the
indicators are significantly loaded to the latent variables (p<0.5). There is a positive significant relationship between social capital and performance (p<0.5). There is also a positive significant relationship between social capital and organizational commitment (p<0.5). Moreover, in this model, the mediating effect between organizational commitment and social capital is evident.

According to the SEM scores, there is a very significant relationship between social capital, organizational performance and organizational commitment (p<0.001). The standardized regression weight between social capital and performance is 0.64. It is 0.57 between social capital and organizational commitment. As a result, a 70% variance in performance comes from social capital and organizational commitment. Thus, the unexplained value (Z₁) is 30%. There is a variance of 32% in organizational commitment coming from social capital.

Results for analysis of some demographic variables are presented below.

To determine some precise differences in the demographic variables, a t test and an ANOVA test were applied, and yielded the following findings:

1. Employees aged between 20 and 30 years old demonstrated lower levels of organizational commitment and performance than other age groups (F: 5.30, p<0.001; F: 3.73, p<0.05).
2. Employees with high school education demonstrated a higher level of organizational commitment and performance than employees graduating from a university (F: 5.09, p<0.001; F: 3.20, p<0.05; F: 2.96, p<0.05).
3. Employees working in the Diyarbakır tax offices had lower levels of social capital, and organizational commitment and performance than employees working in the offices in Batman and Mardin (F: 14.5, p<0.0001; F: 6.2, p<0.005; F: 12.9, p<0.0001).
4. Employees having a tenure level of 1-5 years had lower level of organizational commitment and performance than employees at other tenure levels (F: 3.81, p<0.005; F: 4.46, p<0.005; F: 3.51, p<0.05).
5. Scores for organizational performance and commitment were higher for males than for females (t:2.1, p<0.05; t:2.17, p<0.05; t:3.3, p<0.005).
6. Married employees have higher levels of organizational commitment and performance than single employees (t:2.23, p<0.05; t:2.2, p<0.05; t:2.61, p<0.05).

10. Discussion

As presented in Figure 2, the results of this study confirm a 70% variance in performance coming from social capital and organizational commitment, thereby illustrating that organizational commitment has a descending mediating effect between these factors. Furthermore, even though no specific data was gathered, it is possible that demonstrations and separatist events in the region may be affecting general motivation and organizational commitment levels in certain populations in the provinces of Southeastern Turkey.

The t test and ANOVA test indicated that employees aged between 20 and 30 years old exhibited lower levels of organizational commitment and performance. Possible
explanations for this finding include: employees in this age group are in the early years of their business life; they are still in the learning period of their business and daily life; and they are still maturing their development in terms of skills and experiments. The t test and ANOVA test also indicated that high school graduates demonstrated higher levels of organizational commitment and performance. This may be due to a perception or reality that these employees have less of a chance to find new jobs than employees who have graduated from a university.

Respondent employees working in the Diyarbakır tax office had lower levels of social capital and organizational performance compared with the other respondents. This could be due to differences in the population sizes of the provinces. Diyarbakır is a larger province than the other two selected provinces. As a result of this difference, people living in larger cities may have more social relationships, and they are more social than people living in smaller cities. Employees with 1-5 years of tenure demonstrated a lower level of organizational commitment and performance that might be explained by a curvilinear relationship. From this perspective, the dominant view is that the level of organizational commitment, performance and satisfaction in older employees is higher than in younger employees (Gibson and Klein, 1970; Güneri et al., 2011). This is because employees with 1-5 years of tenure level are likely in the early years of their business life. They are still in the learning period of their life. They may have yet to complete their development in terms of skills and experimentation to demonstrate a better level of performance. Furthermore, employees in this respondent age group were younger than employees in the other age groups. These could be important factors affecting employee commitment and performance.

In this study, the t test and ANOVA test scores for social capital and organizational commitment and performance in males is higher than in females. This may be because of the more dominant role of men in the society in the region. In this cultural environment, males have more advantages, such as better career opportunities, more prestigious positions and higher salaries than females. These are likely strong factors resulting in the higher level of men’s commitment to the organization found in this study. This result is consistent with the findings of Karrasch (2003) and Arbak and Kesken (2005). Another culturally related factor is the additional responsibilities in the home for women that could diminish their levels of organizational commitment and performance (Aydin et al., 2011). However, married employees scored higher on organizational commitment than unmarried employees, possibly because married employees have different and additional priorities and life responsibilities. These results are consistent with those reported by Boylu et al. (2007) and Bozkurt and Yurt (2013).

In this study, the data analyses reveal that there is a positive and significant relationship between social capital and performance as charted in Figure 2 regarding the mediating effect of organizational commitment on the interaction between social capital and organizational performance. In general, the study provides specific information on the lower performance levels regarding social capital and organizational commitment and performance of employees working in Diyarbakır tax office com-
pared with employees working in Batman and Mardin. Such validated information can be very beneficial for decision makers working at different levels, especially in the Ministry of Finance. It is also beneficial for scholars conducting research in similar and related areas.

This study was conducted in only three provinces of Southeastern Turkey and with only a limited number of surveys for analyses. These issues are basic limitations of the study. Another limitation was that this study evaluated the perceptions of employees rather than objective values linked to the study variables, as in most other studies.

References:


