THE ROLE OF CORPORATE ORGANIZATIONAL CULTURE IN COMMITTING ENVIRONMENTAL CRIME: AN EMPIRICAL STUDY OF MASHHAD, IRAN

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Abstract
This paper has been done by evaluation purpose of the corporate institutional culture role in committing environmental crime. The statistical population is consisted of all workers of six factories with the highest rate of environmental crime in Mashhad that among them, 252 people were selected as the final sample size using proportional stratified random sampling method. The effect of the organization’s goals on the activities of the workers is more than average, and there is no significant difference between the scores of the role of institutional culture on the activities of workers in terms of gender, education, work experience, age, marital status, insurance coverage and criminal record. The results of Friedman’s test on the impact of the three dimensions of the role of institutional culture on environmental crime showed that the transfer of institutional culture has dedicated itself the highest rank and organizational learning has dedicated itself the lowest rank.

Keywords: cultural transfer, institutional encouragement, corporate environmental offenses, corporate culture, learning culture.

INTRODUCTION
Today, environmental issues have become a global concern. Increasing use of natural resources such as raw materials and energy production using fossil fuels has increased the pollution of the air, the production of toxic and radioactive wastes and industrial waste. Along with that, there are other emerging phenomena such as acid rains, hazardous substances leaching such as arsenic, mercury and lead from industrial wastewater and their entering to rivers and percolating the ozone layer has faced a challenge ecosystems capacity and natural environment conditions. Nonetheless, universalistic approaches have proven this point that in the environmental studies, every environmental challenge affected by the entire world. In the best words, the pollution and environmental problems around us, affect the entire world, and all environmental problems that have taken place in the world have changed the ecosystem around us. According to criminological research findings, nowadays, global warming, acid rain and water pollutions have become part of human life. This has led to an increase in the abortion statistics, the birth of disabled babies, the types of sensitivities, pain and many types of cancers.

One of the major missions of criminology is, to identify precisely the perpetrators of environmental crime. The findings of the studies in this area have proven that the major part of environmental crime is committed by powerful and wealthy companies. According to some other experts, transnational corporations, commit major environmental crimes, which is why today, along with the expanding domain and the multinational corporations influence, their responsibilities have expanded in different economic, social, environmental, moral dimensions and even human rights. As the studies have shown, the specific nature of environmental crime is such that the perpetrators of these crimes appear to be corporations. In the best words, although natural persons may also commit some forms of environmental crime, such as illegal waste disposal, but the major environmental offenses that may have created many consequences for the human society are committed by companies. In these circumstances, it seems that companies are committing environmental offenses due to the existence of commercial competition violating the principles of ethical competition and in order to profit more and more.

In order to analyze corporate environmental offenses, it should be noted to the fact that these crimes in the scope of corporate crimes are in a specific sense of the whole, because according to presented definitions, corporate offenses can be classified into three categories of employees’ crimes against the corporate, employees’ crimes are opposed to each other and the crimes that the organization benefits from it - the specific meaning of corporate crime. Therefore, according to the definitions, committing environmental crime seem to be committed by companies within the realm of the third part of corporate crimes, because companies violate environmental regulations in order to maximize profits and continue the production cycle. Obviously, in this case, the company benefits from the Committing a crime, although the company may perform Committing these behaviors through its activists, but the important point is that ultimately, workers do not profit from environmental crime, and only the company make a profit by survive in the world of commercial competition. Based on the above classification, it seems that the practical result of the distinction between offenses committed by the organization is as a low person and the workers as real persons in analyze criminalization of crimes in this area, that is, in corporate offenses sometimes a worker is a criminal offender and occasionally organization. In the light of the division of corporate crime, it should be said that in the case that real persons committing a crime – in worker's crimes against the company and against each other we can resort the general theory of criminology to analyze criminal behavior. But in the latter case, the organization commits a crime as a living creature. However, when an organization acts as a living, active, and
dynamic entity, for the analysis of behavior, one has to pay attention to theories of organizational behavior. Thus, presented
division of corporate offenses consider a good distinction
between law persons and real people criminal, and accordingly,
put up the pathology in a more correct way.

In addition, it seems that the committing a crime by the company
and the organization is more dangerous and more consequential
than other corporate offenses, because the ever-increasing
development and widespread expansion of organizations, is in a
way dimensions and various aspects of human life have been
over-shadowed that some scholars have called contemporary society, the society of organizations and they have assumed the
development of organizational behavior in this regard.

Therefore, today, not only the independence of the companies,
regardless of the personality of the actors and managers has
been confirmed, but also expelled others and believe that the fate
of most people is in the hands of organizations, because each is
specific of defined organization. Perhaps because of the growing
power of companies, the Legislation of Islamic Republic of Iran in the
Islamic Penal Code approved 1392 has explicitly recognized the
criminal liability of law persons. According to Article 20 referred to
"if a law person is known liable in accordance with Article 143 of this Law, according to the severity of the off-
and its harmful consequences, he (she) is condemned one to two
cases from items listed in above article, this does not preclude a
person from being punished," but Article 22 of the Islamic Penal
Code explicitly refers to the case in where existence of a crime
has been created in an organization and company. According to this article, "dissolution of a law person and
confiscation of property when applied to commit a crime, a
deviation from the first legitimate aim, has changed his activities
exclusively for committing a crime." In this case, the severe
penalty for liquidation and confiscation of the entire property is
specific to the company's crimes in a particular sense of the
word, and he (she) monitor the case that company is often
committing a crime. The regulation stipulates that the legislator
also considers the consequences of corporate crimes and looks
the type of intervention in criminal behaviors as specific
objective causes exacerbation of punishment, that results from
organizational behavior.

Specifically, one should point out that the analysis corporate
culture for etiology corporate crime is only used in the way that the
organization and the company benefit from the commission of a
crime. In other words, the only corollary of corporal crimes is
related to organizational theories in which the organization
benefits from crime, and activists may be the agents of
committing crimes and not profit itself from committing crime.
Accordingly, in this study focus on environmental crime as part
of the corporate offenses that the company benefits from. In
other words, because of the organization's environmental crime, it is the organization that benefits from the continuation of the
production cycle and competition from. Understanding corporate
culture as one of the important theories of organizational
behavior in this regard.

For this reason, Environmental crimes as the domain of this
research were selected as corporate offenses that are capable of
analyzing through organizational theories. Accordingly, the most
important questions in this research are whether understanding
organizational relationships and the effectiveness of the
organization's goals play a role in the activities of workers? Is
there a significant difference between the scores of understanding organizational relationships and the effectiveness
of the organization's goals on the activities of workers in terms of
gender, education, work experience, age, marital status, insurance coverage and criminal record? What is the role of
understanding organizational relationships and the effectiveness
of organizational goals on the activities of workers in terms of
importance? And how to rank components of understanding
organizational relationships and the impact of organization goals
on workers' activities? And given that the subject of this research
is to explain the role of organizational culture in committing
crimes, a transient definition of organizational culture is
initially presented.

The reason for this is that in the lower law studies, the so-called
organizational culture has been considered and the inter-disciplinary approach of this study has led to a discussion of
the organizational culture as a separate paragraph. In the
following, and in the theoretical basis part, it is attempted, three
important theories were made to study organizational culture,
the transfer of organizational culture, and the system of
organizational punishment and encouragement from theories
of organizational culture and as research hypotheses. The main
reason for focusing on three dimensions, the transfer of
organizational culture, organizational learning, and the system of
organizational encouragement and punishment is that the
dimensions mentioned can well indicate the impact or lack of
influence of organizational culture. In other words, in the context
of the transfer of organizational culture, it is attempted to
examine if organizational culture is transferred from managers
to workers, or workers are involved in the formation of
organizational culture. If workers are involved in the formation
of organizational culture, it can be said that the organizational
culture of the company has been inspired by the views of the
various shareholders. On the contrary, if the organizational
culture is low to the bottom, we can easily evaluate role of
managers in the formation of organizational culture. Also, in
organizational behavior management studies, organizational
learning is another notable goal of organizations. In other words,
companies and organizations in different ways seek to educate
workers on organizational rules. Therefore, if the organizational
culture of a corporation is crime-fighting, then it should be
explained that the organization is trying to provide workers with
the training of the rules and norms of the organization. And
simultaneous, is it resorting to the system of rewards and
punishment for accepting an organizational culture by
confronting it? After presenting theoretical foundations, we will
study, the role of organizational culture in committing
environmental crimes in Mashhad factories with emphasis on the
three theories raised in the theoretical bases, in the form of a
field research.

ORGANIZATIONAL CULTURE

Before entering into the discussion and analyze about the role of
organizational culture in corporate committing environmental
crime, it is necessary to provide a definite definition of
organizational culture term. Organizational culture is considered
as one of the important issues in management science and in the
direction of organizational behavior management. Organizational
behavior, which itself is one of interdisciplinary knowledge, is
responsible to study individuals, groups and organizations the
behavior. This study orientation, has emerged since the 1960s,
uses from the findings of psychology, sociology, social
psychology, anthropology, clinical psychology, industrial
engineering, political science, economics and history. An
organizational culture consists of two terms: "culture" and
"organization". The term "culture" comes from a similar root,
from practice and cultivation in the field of biology. In biology,
cells grow on a field. In anthropology, culture is also the general
way of life of individuals in the environment in which they grow.
Therefore, the lexical definition and the linguistic origin of the
term culture denotes the idiosyncratic position. Hence, we can be
using the cognitive vocabulary discussion, say that culture is a
term that is rooted in anthropology studies. Although they hand
defined some culture as "shared beliefs in a group that is
supposed to be in the certain timespan", but it seems that this concept is very clear and abstract, and its definition is not simple.

According to some managers, organizational culture is merely "a way of doing things somewhere," while other managers believe that organizational culture is much more complex and "a set of shared values, beliefs and assumptions which directs all in one direction". Despite this conceptual definition and conceptual approach, organizational culture is a different opinion local. In other definition given by Shine as one of the most important organizational culture theorists, the organization culture is a pattern of fundamental assumptions that a certain group create, invent, and discover in order to cope with problems and adapt to the external environment and to achieve internal cohesion. According to the Shine definition, we can say that organizational culture is an environment variable that are affected widely all members of the organization to different rate, and hence, the proper understanding of this structure is important for the management of the organization and its efficiency.

Based on the definitions given, it can be said that organizational culture is a fundamental assumption of values, norms, beliefs, symbols, language, rituals and myths that make sense to the company and is collectively accepted by the group as a guide expected behaviors. Perhaps we can consider the organizational culture as an organization DNA. In the best words, as DNA encodes genetic and behavioral instructions in the human body, organizational culture also creates policies and behavioral guidelines in the organization. So, as the definitions above show, organizational culture is a combination of cultural and organizational theories. Despite the definitions provided by experts, organizational culture is a behavioral mechanism that transmits accepted norms and beliefs at the top of the organization to the entire collection. Simply put, the answer to the question "How should we behave in an organization?" is understood through organizational culture. Therefore, organizational culture is a social construct that is shared and disseminated through the process of socialization. At the same time, it should be said that organizational culture is an abstract and conceptual structure that shared by members of an organization and showing organizational reality. So the culture of the organization is a social system that provides cohesion and a model for the expected behaviors. Hence, it can be said that culture determines what behaviors are to be performed in the company. In other words, defining the basic patterns and definitions of the company is defined by the organization's culture.

THEORETICAL FOUNDATIONS

Competition is the basis of economic democracy. From this point of view, competition is considered a right; in the capitalist system, competition is the result of a free market, but it should be noted that mere supply and demand and the free market not leading to expected competition. Accordingly, competition law and competition law were formed. Indeed, competition law pursues two major goals. On the one hand, the equality of competitors and, on the other hand, the law and honesty in the competition. Nevertheless, one of the most important issues in corporate organizational culture, is to profit from non-scientific, impractical, illegal methods. The management patterns of the decade 1980s, for profit and organizational strength, it introduced Criminal organization culture as a dominant approach. In 2002 The United States saw the peak of a crisis of Business Ethics and dishonesty culture.

According to research, among some commercial practices, there is not only a culture of compliance with the law, but some companies support breaking the law and violating criminal law. In other words, some industrial spheres, having normative and cultural problems, tend to break the law, and thus offenses in these industrial spheres increases, regardless of the individual behaviors of the activists of the company. The cause of crime in companies and industrial spheres is the existence of a crime culture that leads to the normative validation of illegal behaviors and encouraging structures for doing these behaviors. The reason for the existence of a crime culture in commercial firms should be considered in the specific nature of the company's crimes; that is, crimes of this area are classified as crimes without offence, and have high black figure the reporting of these crimes is rarely done.

Hence, it can be said that the implementation of the mass culture in the core of the organizational structure leads to the institutionalization of the culture of crime and deviation. Therefore, the beginning of the thought and crime culture in the organization and the attempt to survive it can have named an institutionalization of deviation in organization.

In this condition, resorting to distortive solutions in companies will become part of the life of the organization. Hence, the workers later think of their behaviors as legitimate and feel guilty and not ashamed due to criminal behavior. In other words, the motives and ideas of the workers are to conquer the thoughts of the organization. In all organizations, perpetrators of crime and deviation are faced with a change of position after some time. This shows that criminal behavior is part of corporate organizational culture. In this regard, new workers will drown in the culture of the organization and will carry out the expected behaviors of the company. In this situation, the Committing a crime is so tightly intertwined with the organization that the workers consider the Committing a crime to be a lawful act and perform it as something natural and every day. Therefore, considering the existing theoretical literature, in continue, we examine the organizational culture on committing companies in the form of three organizational learning theories, the transfer of organizational culture, and the system of encouraging and punishing the organization.

Learning organizational culture

Due to the interdisciplinary nature of organizational learning, its various definitions have been proposed, but it can be said that all definitions contain two cognitive and behavioral approaches. Then, cognitive concepts deal with concepts such as acquiring knowledge, understanding, and new insights, and the behavioral aspect refers to making potential or actual changes in the actions of individuals in an organization. Some of the definitions of organizational learning emphasize the cognitive approach. For example, West attributes the difference in the definitions provided by organizational learning to the difference in descriptive-analytical and prescriptive approaches, and states: Based on a descriptive-analytic approach, it is enough to have new ways of thinking to learn, but based on the prescriptive approach, changing behavior is essential for learning". Sinkila also recognizes organizational learning as a tool which is protected knowledge, so that other people can use it. In Slater and Naiver view, organizational learning is the development of knowledge with insights that can potentially affect behavior. So, it can be said that organizational learning is the creation of conditions in an organization that

Each individual accepts the conditions and changes that are being made and welcomes it as a permanent process. The total definitions presented show that organizational learning is a way in which organizations generate, complete, and organize knowledge, build their activities on the basis of it and bring it into the corporate culture, in the best words, organizational learning is an experience-based process through which knowledge of behavior-outcome relationships develops and gradually becomes normal.
Here it is appropriate to look at Sutherland's famous theory named differential associational theory. Sutherland, in explaining his theory, claims that people susceptible to bending in a companion with people in the community, learn definitions that sometimes agree and sometimes oppose erroneously behaviors. In his view, if the definitions that accept delinquent practices, is induced the person with stronger backing than the definitions that are inconsistent with the erroneously behavior, and person encounters these definitions more often, the probability of committing deviation is more. Of course, it seems that the realization of this requires the direct co-ordination of the individual with criminals and delinquents, but even this may be through observation. Therefore, it can be said that learning crime is the result of individual socialization in criminal subcultures that are the product and support for crime. So, it can be said that Sutherland's theory has two basic elements. First, the content of what is learned that includes specific techniques for committing a crime, namely, proportional motives, drives, rationalizations, and attitudes, and more generally, definitions compliant with laws violations. Second, the process that learning involves socializing with other individuals in their own groups. In general, differential associational theory justifies crime and deviant behavior that is learned through communication with other people. Hence, it can be said that the basic assumption of this theory is that deviant behavior is learned as a result of interconnection with other people.

Sutherland, studying the documents of the 70 largest companies in the United States, was seeking the corollary of the criminal behavior of corporations. Another important point is that the presentation of the differential conjugacy theory was the result of his studies of corporate crime. However, the non-delineation between workers’ crimes and organization crimes seems to have caused his theory in practice to be dealt with in a difficult way because according to the differential conjugacy theory models, criminal behavior is teachable. In the context of traditional criminal offenses, with the emphasis on juvenile offenders, it has been suggested that young people learn techniques of committing crimes. Now, what is the explanation of this theory about corporate crimes? Sutherland’s theory confirms that companies learn each other techniques of committing a crime. However, it seems that this is not so accurate, because companies do not disclose their performance based on professional principles. This is especially true in the case of committing a crime. Thus, it seems that the lack of separation between the organization’s crimes and workers’ crimes in Sutherland’s general theory has led us to face the challenge of the ontology of corporate crimes and in differential conjugacy theory analysis of this field. However, Sutherland’s differential conjugacy theory have function in another way in corporate crimes, in which it can be said criminal behaviors is transmitted to actors through organizational processes. In other words, learning committing a crime and its techniques is passed to actors through the company. So, if we apply the differential conjugacy theory about people's crimes, we discuss its interaction and learning which there are two real people on both sides, but the application of the differential conjugacy theory is a relationship in corporate crime analysis that one side is the company and the organization, and on the other hand, there are workers and activists of the company. Of course, workers may also learn from their colleagues when they see patterns of learning criminal behaviors, but what is clear, is the organization's important role in teaching criminal behavior. In this context, workers, on the one hand, based on the principles of organizational learning, commit only to the extent to which their crime range are accepted by the organizational culture and, on the other hand, be identified by managers as elite activists.

Transferring organizational culture

In organizational culture studies, it has been suggested that culture and organizational environment can play a positive and negative role in employees’ attitudes and behaviors. In other words, organizational culture at the beginning is a neutral conjugacy. But, after the formation of its indicators in the organization, it can be likened to oxygen or carbon monoxide. Hence, just as breathing oxygen by a person who is breathing hard can be life-giving, the impact of a positive organizational culture can be an exhilarating and vibrant force on the part of the organization’s members. In contrast, as carbon monoxide inhaling can be deadly, a negative organizational culture can also be detrimental to the organization. However, in the assumption of the formation of a crime culture in an organization, a negative organizational culture is overcome on a positive or healthy organizational culture by poisoning. In this case, we can say that the internal structures and corporate culture dominated by organizations, have a criminality index and a key role in the incidence of criminal behavior. In this case, we can talk about the transfer of criminal organization culture. However, we should point out that organizational culture is initially neutral and may be similar to the air. As the air may be an oxygen releasing with carbon monoxide, organizational culture can also be as toxic, life-threatening or as carbon monoxide is deadly. In healthy working environments, managers are more likely to identify toxins and eliminate them from the workplace, but in crime-making companies, not only did administrators avoid this problem, but may cause even to spread it. In this case, organization managers consider the existence of a criminal culture not as a problem, but as a way of obtaining the most profitable possible. Therefore, the transfer of this culture will be possible if criminality comes in the form of a criminal lead. The main reason for this, it should be the formation of an organizational culture that is mostly up-to-date and is regulated by managers.

Encouragement system and organizational punishment

Holstede, one of the well-known organizational behaviorist, has proposed a limited organizational culture pattern. There is a limited pattern of this mentality in individuals that the values and norms of the organization, has been surrounded their working environment and lives, and also, the organization prioritizes the background, history, and alignment with organizational culture in front of job opportunities, and this means not looking to the future. However, in a professional pattern, workers regard their organization as meritorious and pay attention to the future of the organization. At the same time, we should mention this point that limited organizational culture creates unequal and asymmetric relationships among the organizational structure. In this type of culture, the ways in which organizational culture influences is that the values and norms governing the organization’s culture penetrate on the system. In this situation, the workers feel that they are surrounded by the values and norms of the organization, because in a limited organizational culture, organizational relationships set up vertically and spread to the whole system. In this case, the existence of a criminal organization culture causes the values and norms existing within the organizational culture to affect all aspects of the organizational life of the workers.
Another important dimension of the limited organizational culture that has been mentioned in Hofstede’s theory, is the indicators governing performance evaluation. According to the definition of the field, the background and consistency with organizational culture can improve the status of the employees, and therefore, core expertise not have a place in performance evaluation. Therefore, it can be said that if criminal organization culture is formed in managerial categories, a limited organizational culture defines the value of crime as an agent of organizational progress, and based on this, the coherence with the culture of the supporter of crime promotes organizational excellence and on the contrary, the resistance to mentioned culture, leads to regression and even dismissal. Therefore, we can consider coherence with the criminal organization’s corporate culture and the realization of the organization’s corporate culture and the realization of the culture of the supporter of crime promotes organizational excellence and effectiveness and even dismiss. Therefore, it can be said that coherence with the criminal organization’s corporate culture and the realization of the culture of the supporter of crime promotes organizational excellence and effectiveness.

THE PROPOSED METHOD
Considering the theoretical foundations in this research, we can say that this research from the point of view type, is application and method is descriptive-survey. To understand the impact of corporate culture on corporate environmental crime, it was necessary to be selected the workers as a statistical society who’s operating in hazardous factories. Hence, six factories selected that have the highest environmental crime rates in the city of Mashhad and after appropriate stratified random sampling, 252 were selected as the final sample, from total number of members of the statistical society that was 8354. Considering that this employee’s efficiency and effectiveness of 2017. The statistics related to the year 2016: the companies mentioned have established in industrial town, Phase 1 (three company), Kalat industrial town (a company), Mashhad industrial town (a company) and kaveian industrial town (a company) and they have been activated in the fields of cement, aluminum, glass, brick machine, Sand and polymer generation.

The data gathering tool was a researcher-made questionnaire. It should be noted that content validity and form of the questionnaire were calculated using three expert opinions and its reliability was calculated to be 0.83 with Cronbach’s alpha coefficient. For a better explanation discussion should be noted that in order to assess the impact of organizational culture on committing environmental crimes was necessary to select companies that have the culture of crime in this area, because a positive organizational culture not only of illegality does not justify, but deal with lawbreaker workers. Accordingly, we put the crime rate in this area as decisive index and selected six companies with the highest environmental crime rates in terms of official criminal statistics as the statistical community. It should be noted that in the research, organizational culture tries to the role of corporate culture in three dimensions’ researcher-made questionnaire transfer corporate culture, organizational learning, organizational encourage and punishment on the follow-taking and violation of organizational culture as outlined in the theoretical foundations, are studied in the form of indirect expressions. In other words, in questionnaire, the questions have scattered around the three important debate and thus is tried, in addition to the effect of each variable is characterized, by Friedman test is measured effect of three dimensions and compare them with each other.

The reason for emphasizing these three theories, was attention to the role and the dynamic nature of the organization and its effect on the environment. It should be noted that in the research, organizational culture tries to influence in the realm of organizational structure and culture is such that workers are conquered by the organization. In addition, organizations learn their normative and value models and influence in the form of organizational learning theories. Therefore, the focus of the questions in the researcher-made questionnaire is around these three dimensions. It should be noted that questions 1, 2, 8 and 10 related to organizational learning, questions 3, 5, 9 and 11 related to the transfer of organizational culture and questions 6, 4 and 9 related to organizational punishment and encouragement.

EXPERIMENTAL RESULTS
Using descriptive statistics, first were analyzed, demographic data of the questionnaire and then data related to questions of questionnaire.

Table 1. Frequency distribution of sample groups according to gender

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Abundance</th>
</tr>
</thead>
<tbody>
<tr>
<td>62.7</td>
<td>158</td>
</tr>
<tr>
<td>37.3</td>
<td>94</td>
</tr>
<tr>
<td>100</td>
<td>252</td>
</tr>
</tbody>
</table>

According to the findings of Table 1, 62.7% of the participants are male and 37.3% are female in the research.

Table 2. Frequency distribution of sample groups by age

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Abundance</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>48</td>
</tr>
<tr>
<td>39.7</td>
<td>100</td>
</tr>
<tr>
<td>31.7</td>
<td>80</td>
</tr>
<tr>
<td>9.5</td>
<td>24</td>
</tr>
<tr>
<td>100</td>
<td>252</td>
</tr>
</tbody>
</table>

Table 3. Frequency distribution of sample groups by education

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Abundance</th>
</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>48</td>
</tr>
<tr>
<td>30.2</td>
<td>76</td>
</tr>
<tr>
<td>34.1</td>
<td>86</td>
</tr>
</tbody>
</table>

According to the findings of Table 3, 62.7% of the participants are male and 37.3% are female in the research.
According to the findings of Table (3), education 34.1% of the participants in the research is diploma.

**Table. 4. Frequency distribution of sample groups based on work experience**

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Abundance</th>
</tr>
</thead>
<tbody>
<tr>
<td>18.3</td>
<td>46</td>
</tr>
<tr>
<td>41.7</td>
<td>105</td>
</tr>
<tr>
<td>30.6</td>
<td>77</td>
</tr>
<tr>
<td>9.5</td>
<td>24</td>
</tr>
<tr>
<td>100</td>
<td>252</td>
</tr>
</tbody>
</table>

Based on the findings of Table (4), the work experience 41.7% of the participants in the research are 6 to 10 years.

**Table. 5. Frequency distribution of sample groups according to marital status**

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Abundance</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.8</td>
<td>2</td>
</tr>
<tr>
<td>44.4</td>
<td>112</td>
</tr>
<tr>
<td>54.8</td>
<td>138</td>
</tr>
<tr>
<td>100</td>
<td>252</td>
</tr>
</tbody>
</table>

Based on the findings of Table (5), marital status, 54.8% of married participants in the study.

**Table. 6. Frequency distribution of sample groups according to insurance coverage**

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Abundance</th>
</tr>
</thead>
<tbody>
<tr>
<td>96</td>
<td>242</td>
</tr>
<tr>
<td>4</td>
<td>10</td>
</tr>
<tr>
<td>100</td>
<td>252</td>
</tr>
</tbody>
</table>

According to the findings of Table (6), 96% of the participants in the research are covered by insurance, and only 4% of them are not covered by insurance.

**Table. 7. Frequency distribution of sample groups according to criminal record**

<table>
<thead>
<tr>
<th>Frequency</th>
<th>Abundance</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.2</td>
<td>13</td>
</tr>
<tr>
<td>94.8</td>
<td>239</td>
</tr>
<tr>
<td>100</td>
<td>252</td>
</tr>
</tbody>
</table>

According to the findings of Table (7), 94.8% of the participants in the research had no criminal records, and only 5.2% had a criminal record.

**Descriptive data of questionnaire questions**
In table (8), has been explained frequency distribution and the percentage of questionnaire questions.

**Table. 8. Frequency distribution and response percentage of questions related to the impact of the organization's goals on the activities of workers**

<table>
<thead>
<tr>
<th>R</th>
<th>Items</th>
<th>Statistical indicators</th>
<th>very little</th>
<th>Low</th>
<th>medium</th>
<th>Much</th>
<th>too much</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The organization trains its fashion rules</td>
<td>Frequency %</td>
<td>72.7</td>
<td>41.6</td>
<td>10.4</td>
<td>1355.3</td>
<td>10541.7</td>
<td>4.29</td>
</tr>
<tr>
<td>2</td>
<td>The goals and objectives of the organization are taken into consideration at the recruitment stage</td>
<td>Frequency %</td>
<td>8031.7</td>
<td>197.5</td>
<td>41.6</td>
<td>7429</td>
<td>7630.2</td>
<td>3.18</td>
</tr>
<tr>
<td>3</td>
<td>Workers are solved in the organization's culture</td>
<td>Frequency %</td>
<td>197.5</td>
<td>3½</td>
<td>41.6</td>
<td>12449.2</td>
<td>10240.5</td>
<td>4.13</td>
</tr>
<tr>
<td>4</td>
<td>If employees do not comply with the organization's orders, they will be faced with operational guarantees</td>
<td>Frequency %</td>
<td>62.4</td>
<td>83.2</td>
<td>3½</td>
<td>11846.8</td>
<td>11746.4</td>
<td>4.31</td>
</tr>
</tbody>
</table>
such as expulsion and organizational descent

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Goals and ideals of the organization are transferred from the managers to the workers</td>
<td>Frequency</td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Resistance to organizational culture is rarely done by workers</td>
<td>Frequency</td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>The language and concepts of the organization are explained in terms of management</td>
<td>Frequency</td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Learning the goals of the organization through observation, modeling and imitation</td>
<td>Frequency</td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Workers who follow the goals of the organization are encouraged</td>
<td>Frequency</td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>The organization’s ideals are mainly transmitted through workers with experienced and trusted managers to the workers</td>
<td>Frequency</td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Workers have no role in shaping the goals and rules of the organization</td>
<td>Frequency</td>
<td>%</td>
<td></td>
</tr>
</tbody>
</table>

Findings of Table 8 indicate that the highest average score in the hostility to the effect of the organization’s goals on the activities of the workers, with 4.44 related to question 11th item "Workers have no role in the formation of the goals and rules of the organization" from after transfer culture organizational and the lowest mean score of the answer with 3.17 pertaining to question 8 item is "Learning the goals of the organization is done through observation, modeling and imitation". has been from the organizational learning dimension.

The findings of Table 8 clearly illustrate the formation of up-to-bottom organizational culture and the ineffectiveness of workers in determining the governing indicators. In addition to Question 11, the cuts 1, 4, 3, 7.5 and 9 also have a significantly higher mean. Accordingly, the high means of "goals and ideals of the organization are transferred from the managers to the workers", "the language and concepts of the organization are explained in terms of management, and the ideals and goals of the organization are taken into consideration at the recruitment stage." clearly indicates that organizational culture is vertically in study case corporate, because, as the meanings items show, employees’ concerns and opinions do not play any role in the formation of organizational culture. In other words, in the companies studied, the corrupted organizational culture is formed by managers and transmitted to workers, and on this basis, as nearly as 41% of the sample size of item "workers in the organization’s culture are solved" completely agree and approximately fifty percent have agreed to this item. This percentage indicates that nearly 90% of members of the statistical community believe that organizational culture solves workers in itself. In other words, workers in the same situation act with organizational culture, and so it can be said that the dissolution of workers in an organizational culture is not the result of committing an environmental crime.

At the same time, it should be noted that the companies studied have taken incentive and punitive measures to adhere to or abandon the organizational culture. This was achieved through answers to questions 6, 4 and 9. In Question 4, with the words "If workers do not follow the organization’s orders, they are faced with performance bans such as expulsion and organizational descent," the findings suggest that workers have understand well the psychological foundations of non-compliance with organizational culture. In the above question (question 4), 46.4% of the statistical population is fully agrees it. 46.8% agreed. In other words, 46.4% of the statistical population have highlighted the effect of the above-mentioned item, very much and 46.8% of the effects have been high. Along with punitive measures, we must consider the incentive mechanisms of companies to interaction workers with organizational culture. This considered in the "workers who pursue the goals of the organization, are encouraged". Based on the findings, 50.4% of the members of the statistical society, has been fully agree with the above-mentioned proposition, and the effect was very high and 42.9% agree with it and its effect is high. This average percentage indicates that more than 92% of the members of the statistical community agree at least with the idea that, if workers are overlapping with organizational culture, they will be encouraged, as opposed to the dominant organizational culture factors organizational and expelled (question 4). So, here I have to point out that companies are turning into a system of rewards and penalties in the organization in order to strengthen their organizational culture, which means that compliance with organizational culture deserves a reward and defies it as a punishment. Perhaps this is why resistance to a corrupt organizational culture is being done by less workers. The average response to the statement "Resistance to organizational culture by workers is rarely done" confirms the fact that workers, by solving in the organizational culture and fearing the loss of jobs and positions, are responding to the demands of managers.
Fig. 1. Comparison of the average score of responses related to the effect of the organization’s goals on the activities of workers.

The main question: Is understanding of organizational relationships and the effectiveness of the organization’s goals play a role on the activities of workers?

Table. 9. Comparison of Average effectiveness role of the Organization’s Objectives on Workers’ Activities with a Hypothetical Average 3

<table>
<thead>
<tr>
<th>Component</th>
<th>Avg</th>
<th>Std</th>
<th>mean</th>
<th>t</th>
<th>freedom</th>
<th>Sig level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effectiveness of Organization Goals on Workers’ Activities</td>
<td>3.89</td>
<td>0.59</td>
<td>0.037</td>
<td>23.916</td>
<td>251</td>
<td>0.001</td>
</tr>
</tbody>
</table>

Based on the findings of Table 9, the average of the role of understanding organizational relationships and the effect of the organization’s goals on the activities of workers is 3.89. Since the calculated t is larger than of t table, then the effect of the organization’s goals on the activities of the workers is greater than the average level. Considering the obtained mean and the significance level of 001.0, it can be said that organizational goals and culture of the companies studied on workers are over-average. In other words, in these companies, criminal organizational culture overcomes the variables and individual beliefs of the workers, and prioritizes the organization’s basic goals.

Question 2: Is there any significant difference between the scores of understanding organizational relationships and the effect of organizational goals on workers’ activities by gender, education, work experience, age, marital status, insurance coverage and criminal record?

Table. 10. Multivariate Analysis of scores of Understanding Organizational Relationships and Effects of Organizational Objectives on Workers’ Activities According to Demographic Variables.

<table>
<thead>
<tr>
<th>Source</th>
<th>Total Roots</th>
<th>Freedom</th>
<th>Average squares</th>
<th>F</th>
<th>Sig level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sex</td>
<td>0.572</td>
<td>1</td>
<td>0.572</td>
<td>1.724</td>
<td>0.191</td>
</tr>
<tr>
<td>Age</td>
<td>0.239</td>
<td>3</td>
<td>0.080</td>
<td>0.240</td>
<td>0.869</td>
</tr>
<tr>
<td>education</td>
<td>18.860</td>
<td>3</td>
<td>0.620</td>
<td>1.868</td>
<td>0.136</td>
</tr>
<tr>
<td>work experience</td>
<td>1.338</td>
<td>3</td>
<td>0.446</td>
<td>1.344</td>
<td>0.261</td>
</tr>
<tr>
<td>marital status</td>
<td>0.813</td>
<td>1</td>
<td>0.813</td>
<td>2.451</td>
<td>0.0119</td>
</tr>
<tr>
<td>Under insurance coverage</td>
<td>0.016</td>
<td>1</td>
<td>0.016</td>
<td>0.049</td>
<td>0.825</td>
</tr>
<tr>
<td>Criminal record</td>
<td>0.325</td>
<td>1</td>
<td>0.325</td>
<td>0.981</td>
<td>0.323</td>
</tr>
</tbody>
</table>

The results Stated in Table (10) show that there is no significant difference between the scores of the role of understanding the organizational relationship and the effectiveness of the organization’s goals on the activities of workers in terms of sex, education, work experience, age, marital status, insurance coverage and criminal record. However, it must be considered existence more and less differences in this area.

Question 3: What is the role of understanding organizational relationships and the effectiveness of the organization’s goals on the activities of workers in terms of their importance?
Table 11. T-test and ranking of questions related to the understanding of organizational relationships and the effectiveness of the organization’s goals on the activities of workers

<table>
<thead>
<tr>
<th>R</th>
<th>Items</th>
<th>Avg</th>
<th>Std</th>
<th>t</th>
<th>Freedom</th>
<th>Sig level</th>
<th>Average rating</th>
<th>Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The organization trains its rules</td>
<td>4.29</td>
<td>0.80</td>
<td>25.587</td>
<td>251</td>
<td>0.001</td>
<td>6.82</td>
<td>Fourth</td>
</tr>
<tr>
<td>2</td>
<td>The goals and objectives of the organization are taken into consideration at the recruitment stage</td>
<td>3.18</td>
<td>1.67</td>
<td>1.726</td>
<td>251</td>
<td>0.086</td>
<td>4.55</td>
<td>ninth</td>
</tr>
<tr>
<td>3</td>
<td>Workers are solved in the organization’s culture</td>
<td>4.13</td>
<td>1.06</td>
<td>16.992</td>
<td>251</td>
<td>0.001</td>
<td>6.49</td>
<td>Sixth</td>
</tr>
<tr>
<td>4</td>
<td>If workers do not comply with the organization’s orders, they will be faced with operational guarantees such as expulsion and organizational descent</td>
<td>4.31</td>
<td>0.84</td>
<td>24.655</td>
<td>231</td>
<td>0.001</td>
<td>6.92</td>
<td>Third</td>
</tr>
<tr>
<td>5</td>
<td>Goals and ideals of the organization are transferred from the managers to the workers</td>
<td>4.15</td>
<td>0.86</td>
<td>19.028</td>
<td>251</td>
<td>0.001</td>
<td>6.43</td>
<td>Seventh</td>
</tr>
<tr>
<td>6</td>
<td>The language and concepts of the organization are explained in terms of management</td>
<td>4.23</td>
<td>6.91</td>
<td>21.426</td>
<td>251</td>
<td>0.001</td>
<td>6.67</td>
<td>Eighth</td>
</tr>
<tr>
<td>7</td>
<td>Learning the goals of the organization through observation, modeling and imitation</td>
<td>3.17</td>
<td>1.50</td>
<td>1.880</td>
<td>251</td>
<td>0.361</td>
<td>4.38</td>
<td>Fifth</td>
</tr>
<tr>
<td>8</td>
<td>Workers who pursue the goals of the organization are encouraged</td>
<td>3.22</td>
<td>1.58</td>
<td>2.231</td>
<td>251</td>
<td>0.0027</td>
<td>4.70</td>
<td>Eleventh</td>
</tr>
<tr>
<td>9</td>
<td>The organization’s ideals are mainly transmitted through workers with experienced and trusted managers to the workers</td>
<td>3.25</td>
<td>1.39</td>
<td>2.886</td>
<td>251</td>
<td>0.0061</td>
<td>4.48</td>
<td>Second</td>
</tr>
<tr>
<td>10</td>
<td>Workers have no role in shaping the goals and rules of the organization</td>
<td>4.37</td>
<td>0.80</td>
<td>27.277</td>
<td>251</td>
<td>0.001</td>
<td>7.08</td>
<td>Tenth</td>
</tr>
</tbody>
</table>

The findings of Table 11 indicate that the meanings of items 1, 3, 4, 5, 6, 7, 9, 10, 11, in a part related to understanding organizational relationships and the effect of the organization’s goals on the activities of the workers significantly is higher than average and average grades 2 and 8 are modest. Accordingly, in the total sum, it became clear that “the workers do not play any
role in the formation of the goals and rules of the organization. First rating, and item "workers who pursue the goals of the organization, they are encouraged." Second rating, item of "so that workers do not comply with the organization’s orders, they face the performance guarantees such as expulsion and organizational descent." Third rating, and item "The organization trains its rules" is ranked first. Fourth rating, and item of "The language and concepts of the organization are explained in terms of management." Fifth rank, "Workers in the organization’s culture are solved".

The sixth rank, "The goals and goals of the organization are transferred from the managers to the workers." The seventh rank "The resistance to organizational culture is rarely done by the workers." Rank eighth, the "Goal and goals of the organization at the recruitment stage. Ranked ninth, the grade "The ideas of the organization are mainly passed through the workers who are experienced and trusted by the managers to the workers." Finally, the grade "Learning the goals of the organization through observation of the modeling and imitation" is ranked Eleventh Has been allocated.

As shown in Table (11), the first three questions relate to Questions 9, 11 and 4. Accordingly, the propositions of "workers do not play any role in the formation of the goals and rules of the organization" from the transfer of organizational culture, "workers who pursue the goals of the organization, are encouraged" and "so that workers do not comply with the orders of the organization. Faced with executions such as expulsion and organizational descent, both were the highest in terms of encouragement and organizational punishment. Among the above propositions, Guideline 11 refers to the formation of organizational culture at the management level, which translates into a top-down organizational culture, and two cries of 9 and 4 on the system of rewards and penalties in organizations that In terms of adherence to the organization’s culture and resistance to it, the last three ranks were related to Questions 10, 2 and 8.

Therefore, the "organizational goals and objectives of the organization are taken into consideration at the recruitment stage", "the organization's ideals are mainly passed on to workers through experienced and trusted managers" and "learning the goals of the organization through observation, modeling and Imitation". All three of the organizational learning dimensions had the lowest average. In Question 2, it may be possible to justify a low average on the basis that offenders in the recruitment process do not introduce all the details of their culture, since, on the one hand, the person may not have the terms of participation in the recruitment process, and On the other hand, the company cannot trust the person who is at the recruitment stage and give him basic and confidential pre-forms. Perhaps the reason for this is that companies are seeking to make them aware of the basic and confidential presumptions of the company, once they are fully trusted. In questions 8 and 10, we should also point out that the above questions relate to understanding organizational relationships and attention to organizational learning patterns. In other words, on the basis of these two indicators, we were trying to explain whether companies were teaching their rules to workers. Although these two questions averaged a moderate average. But it was found that with increasing work experience and the level of education, responses tended to affect the work of the many patterns of learning.

**Question 4:** How to assess the components of understanding organizational relationships and the impact of the organization’s goals on workers’ activities?

In this section, we tried to compare the effect of three dimensions of research (organizational culture transfer, organizational learning, and organizational rewards and discipline). Therefore, Friedman test was used to rank the components.

*Table. 12. The Average Ranking of Components of Understanding Organizational Relationships and Effects of Organization Goals on Workers’ Activities*

<table>
<thead>
<tr>
<th>Components</th>
<th>Average rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organizational Learning</td>
<td>1.50</td>
</tr>
<tr>
<td>Transferring organizational culture</td>
<td>2.24</td>
</tr>
<tr>
<td>Encouragement and organizational punishment</td>
<td>2.06</td>
</tr>
</tbody>
</table>

Findings from the Friedman test show that the transfer organizational culture has the greatest effect and afterwards, organizational encouragement and punishment and organizational learning will be ranked next.

*Table. 13. Friedman test Components of Understanding Organizational Relationships and Effects of Organization Goals on Workers’ Activities*

<table>
<thead>
<tr>
<th>Number</th>
<th>252</th>
</tr>
</thead>
<tbody>
<tr>
<td>The amount of Xi two</td>
<td>127.299</td>
</tr>
<tr>
<td>Degrees of freedom</td>
<td>2</td>
</tr>
<tr>
<td>Significance level</td>
<td>0.001</td>
</tr>
</tbody>
</table>

The results of Table (13) show that the results of the three categories of components of understanding organizational relationships and the effectiveness of the organization’s goals on workers’ activities are significant at P <0.05 level (Xi value 127.99). Therefore, the idea is confirmed that there is a significant difference between the scores of components of the understanding organizational relationships and the effectiveness of the organization’s goals on the activities of workers.
CONCLUSION
One of the main problems in the corporate sphere, is the process of facilitating the committing of crimes, despite the observance of organizational procedures and institutional standards. In the first step, we need to point out that corporate organizational culture determines the boundary between acceptable and unacceptable behaviors. Hence, it may sometimes be possible for employees to consider a specific behavior as a violation of law. But the company is allowed to do that. In other words, when criminal life becomes the core of a corporate culture of a company, it must redefine cost-benefit analyses in light of the idea of this. Thus, it can be said that deviation in an organization begins when the basic assumptions of this strategy are recognized in organizational culture. However, the implementation of criminal culture in the core of the organizational structure leads to the institutionalization of the culture of crime and deviation. Therefore, the beginning of the life of thought and culture of crime in the organization and its survival under any circumstances can be called the organization of deviations in the organization. Resorting to distracting solutions in companies to solve problems is largely a part of the organization’s life. Hence, the workers later think of their actions as legitimate and do not feel guilty and shameful because of criminal behavior. In other words, the motives and ideas of the workers are to conquer the thoughts of the organization. In all organizations, perpetrators of crime and deviations will face change after a time. This shows that criminal behavior is part of corporate culture. In this regard, new workers will drown in the culture of the organization and will carry out the expected behaviors of the company. In this way, we can say about institutionalization of crime and diversion in the company. In this situation, the committing crime is so tightly intertwined with the organization that the workers consider the committing a crime to be a lawful act and perform it as something natural and every day. Criminal organization culture, in the light of the pattern of learning and reading, and Sutherland’s differential congruence theory, in some commercial practices, makes law-makers turn into perpetrators. On this basis, it can be said that most people are healthy people. But the existence of anti-ethical culture in the organization causes corruption to engage healthy people in criminal behavior, so although human beings have the ability to make decisions in different circumstances, and recognize good and bad, but the cultural pressures of an organization lead people toward the dominant organizational culture. So, with the corruption of a point, corruption from this place are spreading all other places. The frequency distribution table and the percentage of questions answered in the light of the field study also showed that organizational learning, organizational culture transfer and organizational encouraging and punishing system in committing environmental crimes played an important role in the factories.

Now, however, it is proved important role of corporate culture in committing corporate crime in the light of the field study, we should be noted that prevention of offenses in this area needed based on organizational conditions. One of the most important indicators in the field of corporate crime prevention can be considered. The discussion is about professional ethics and, consequently, codes of conduct. Professional ethics is a set of principles and standards that defines the individuals and groups behavior. In fact, professional ethics are a set of thought-based processes and processes for realizing these thoughts. In other words, professional ethics determine how to live and how to behave in a specialty and in a specialized environment, both individual and organizational. Professional ethics, a series of accepted responses and behaviors that important sections of them in various specializations comes by professional organizations, professional and professional associations for the purpose of social relations, in the form of regulations and law. In general, the foundations of professional ethics and social expectations derived from it include honesty, justice, trust, and loyalty in the business process. Specifically, ethics can be interpreted professionally, in addition to observing these issues, in the mirror of social responsibility, social commitment, and social adaptation. With this explanation, entering into these discussions it turns out that being ethical in a profession or occupation is not mere knowing, but it is seeking, learning and finding insight. There are many oaths and moral charter letters for many public and private organizations and institutions in the domestic arena. Oath and compliance with the ethical and administrative charter when entering the executive agencies are under Article 25 of the Law of Services for the Management of Civil Services, approved in 2007. According to this article, "executive directors and employees of executive agencies are servants of the people and must, in accordance with the rules of Islamic and a administrative ethics and according to the oaths they have signed and the signed moral and administrative charters, to perform their duties efficiently, in the service of the people, taking into account their legal rights and wishes. Also, in the law on material reform, of the Fourth Economic Development Plan Act, Social, and Cultural Development Law of the Islamic Republic of Iran and the implementation of the general policies of the forty-fourth principle of the Constitution refer to the establishment of associations for the implementation of the principles of professional ethics. In the last instance, the Law on "Promoting Administrative Health and Confronting Corruption", adopted in 2011, referred to Article 7 of this law as the drafting of the "Charter of Professional Ethics of System Operators". According to this article, the government is obliged, in cooperation with other forces, to cooperate with other forces in order to promote the development and promotion of the health of the administrative system on the basis of Islamic resources and in line with the development of science and experiences of the World Day during six months after the adoption of this Law, formulate Charter of Professional Ethics of System Brokers.

Another issue that can be useful in preventing and controlling corporate offenses in the business environment is the issue of crime reporting; that is, individuals voluntarily or in terms of legal assignment, report to the top officials 'offenses committed in its industrial and work areas'. The fact that it is an expression of popular participation in crime detection, is explicitly recognized in the law on the promotion of public health. In this law, various people who are involved in industrial areas are required to inform to superiors, report crimes committed under specific circumstances, For example, Article 13 of the law states that "all authorities of the facility the provisions of this law shall be without delay from the commencement or occurrence of offenses involving bribery, embezzlement, fraud, collusion in government transactions, obtaining a percentage in domestic or foreign transactions, exercising influence contrary to law and regulation, interference in Government transactions in cases where there is a statutory prohibition, illicit proceeds from government transactions, obtaining money or illegally or to obtain it, to make a profit for themselves or another under any heading such as commission, remuneration, royalties, or commission in a transaction; or Auctions or tenders and other crimes related to economic corruption in the field of their mission should immediately be reported to the judicial and administrative authorities dealing with crimes and offenses, otherwise they will be subject to the penalties provided for in Article 604 of the Islamic Penal Code. Article 14 of the Act also provides that "Inspectors, experts, auditors, accountants, auditors, accountants, supervisors, and other persons responsible for registering or processing documents, offices and activities of natural and legal persons within their sphere, are
responsible, case of any corruption of the subject matter of this law, they shall be obligated to notify the supervisory authority or the competent judicial authority, if not in accordance with other laws. Offenders for three years of deprivation or separation from service in the devices covered by this law or a fine of two to ten times the amount of the large transactions specified in the law on holding tenders, as well as the cancellation of membership in associations, professional associations and trade unions, and or both penalties are condemned."

Changing organizational culture in the light of strategic plans can also help to reduce crime rates in this area. The first step in the strategic model of organizational culture change, is teaching the rule of law to corporate actors. In this assumption, the ways of adhering to the law are learned through various mechanisms - from religious speeches to the expression of guarantees of criminal acts by lawyers - to employees. In the elementary stage, all efforts of the organization are to turn actors into lawful citizens by providing appropriate programs. After teaching the rule of law to employees, turning to a performance evaluation system in the light of the principles of organizational behavior management. At this stage, corporate executives evaluate the impact of educational programs on employees through a variety of ways, such as installing CCTV cameras and using obsessed monitors, and revising the system of punishment and reward. Organizational Punishment and reward system includes all official performance guarantees - including crime reports to prosecutors - and informal ones - such as organizational progress or failure and the introduction of offenders. Suppose, at the stage of performance appraisal, the investigators identify the offender as a guilty party and face him with a performance guarantee - including organizational failure with the introduction of other employees. If, after applying the guarantee, the same person once again commits a crime and the obsessive observers realize this is the appropriate solution for dismissal. Therefore, despite the formation of a legal organizational culture, every person breaking the law must be excluded from the environment it is assumed that the perpetrators turn them into professional criminals by interacting with the victims of crime. In the next step, which is called process evaluation, is measured the direct impact of training programs on reducing the rate of crime. Accordingly, at this stage, by choosing the subject-tested community, we analyze the impact of the programs on the process. In this step, if the community of subjects and witnesses are in the same conditions, and the only difference between them is not to provide educational programs, the effect of training can be assessed in reducing the crime rate. An important point in evaluating the process, is the organization’s next reaction. If evaluated indicates that targeted policies are considered ineffective, they should be changed and, if the programs are effective, they should take measures to maintain and strengthen the desired organizational culture. Hence, proving the effectiveness of programs is not the final stage of the process. Maintaining and enhancing a desirable approach in this field, as the last step in fostering a culture of organization, is lead to sustain the culture of the law and the reduction of corporate crime rates.

REFERENCES