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The Impact of Organizational Learning on Economic and Social Accountability of Tehran Municipality

(Case Study: Tehran Municipality Districts 1, 6, 8, 19, and 22)

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Abstract: Today, most people expect social demands from organizations. They move toward social expectations in line with accountability. Many social experts have emphasized on the importance of learning in organizations. The aim of this research is studying the impact of organizational learning on economic and social accountability of Tehran Municipality. Case study is Tehran Municipality districts 1, 6, 8, 19, and 22 and 255 high-ranked and average managers are the sample of population. The reliability of data analysis tool was assessed by Cronbach's alpha and estimated 0.98. Kolmogorov-Smirnov test, Pearson correlation coefficient, sample T test, T statistics in SPSS and LISREL were used for data collection. Confirmatory Factor analysis and Structural Equation Modeling were used for studying construct validity of the questionnaire and testing the hypothesis and model fitting concept respectively. According to the obtained results, there is a positive and significant relationship between organizational learning and social accountability. Multiple coefficient of determination (R^2) shows that the variable of organizational learning could predict 0.69 percent of social accountability (responsibility).

Keywords: urban management, economic accountability, organizational learning, social responsibility, Municipality of Tehran districts

JEL Classification: L39, M14, D83, R10

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1- Introduction

Planning and policy-making are important tasks in urban management plans. Correct accountability, quick handling to client's complaints, and being responsible for creating sustainable future for the society are of great importance. Social-organizational responsibility is a new managerial concept that has been created in order to socialize economic enterprises and create joint value between organizations and society. As people's expectations from companies and organizations are beyond the economic frameworks and have changed into social demands; therefore, the role of public institutions such as municipalities in policy-making has become important more than before considering practical concepts of social-organizational responsibility (demanding social expectations from organizations). The concept of social responsibility has been changed into social accountability in recent years. It refers to the power of organization's accountability against pressures and society's expectations. Organizations should adopt mechanisms and methods to meet the expectation. In this regard, the structure of organization and managers' capability play important role in social accountability of organization (Danayifard & Alvani, 2012). According to the concept of social accountability and since an organization as real person is considered as a member of society and is responsible for the surroundings, it is necessary to both improve economic and social performance and social living standards of the community as well (Aluchna, 2010). In order to achieve

social accountability for beneficiaries and other people in the society, organizations should care concerns of the society regarding the environment, social affairs, and philanthropy and develop organizational policies related to social accountability considering their specific organizational culture (Übüs & Alas, 2009). Today, learning is start point in the competitive world of business and organizations need to have a learning process for their adjustment to environmental changes (Kalantariyan et.al., 2012). Learning is defined as a permanent change in the experience and the results of repetitive behaviors leading to better performance and performing duties faster. From a strategic perspective, learning is a source for competitive advantage (Gunsel et al., 2011). One of the social issues and problems attracted the attention of many experts in different societies is negligence and non-compliance of organizations and managers to their social responsibility. This issue is of great importance because of specific conditions and need to economic and industrial development; therefore, if we accept that the final goal of humans for economic attempt and work is protecting and improving human dignity, we will find the reason that internationally reputable and large companies are concerned about social environment as a part of their strategy (Taleqani et.al., 2011). The purpose of this research is determining the degree of organizational learning impact on social accountability of Municipality of Tehran districts. Since municipalities, particularly Tehran Municipality, have broad powers in

different areas, many resources, and diverse operational range, they are expected to fulfill their social responsibility (accountability) with planning and systematic structure and to be responsible for their performances for the society and citizens. Municipalities have adopted single urban management approach. Neighborhood-based urban management was adopted as a strategy. It has started to operate at neighborhood level; urban managers face a long and complicated road ahead though. The expectations of the society and citizens from social accountability of municipalities, as the biggest public non-governmental organizations that play key role in the quality of life of public in different arenas have been increased. Researchers seek the answer to this fundamental question that whether organizational learning affects social responsibility of Tehran Municipality districts.

Subsidiary questions are:

- 1- Does acquisition of the knowledge affect social responsibility of Tehran Municipality districts?
- 2- Does knowledge sharing affect social responsibility of Tehran Municipality districts?
- 3- Does knowledge application affect social responsibility of Tehran Municipality districts?

2- Literature Review

Several researches have been done in the field of organizational learning and social responsibility. Some of them are going to be reviewed in the following. Kalani et.al (2013) did a research entitled “the relationship between organizational learning capabilities and organizational agility in Ministry of Sport and Youth of

Iran”. The main purpose of this research was determining the relationship between learning capabilities and organizational agility in Ministry of Sport and Youth of Iran. The findings showed that there was a significant relationship between organizational learning and organizational agility regarding collinearity relationship between variables and assumption of independence of errors from each other. Predictor variables (the capabilities of organizational learning) explain 64% of change in the amount of organizational agility.

Yu Yuan et.al (2010) studied the impacts of organizational learning on innovation in a research entitled “the impacts of organizational learning on innovation performance in large industries’. They concluded that organizational learning has positive and direct effects on innovation performance in organization. Thus, organizational learning increases organizational performance with the development of new capabilities of knowledge.

Wang & Ellinger (2011) in a research entitled “organizational learning” concluded that understanding the external environment has a significant relationship with organizational learning and learning with innovation performance at organizational and individual level.

Mohammadi et.al, (2013) did a research entitled “studying the role of organizational learning in increasing innovation performance”. The results showed that organizational learning has a positive, direct, and significant impact on innovation performance and it can have

an influential role in rising innovative performance.

Neyestani et.al, (2014) in research entitled “studying the impact of learning on psychological empowerment among employees in University of Medical Sciences of North Khorasan indicated that there is a significant and very strong relationship between empowerment factors with organizational learning of that organization.

Monavariyan et.al, (2009) wrote a paper entitled “the study of relationship among public accountability, public participation and public trust in governmental organizations of 22 districts of Tehran Municipality”. The purpose of this research was the study of relationship among public accountability, public participation and public trust. There is a positive relationship between public accountability and trust as well as public trust and public participation. In fact, citizen’s trust has a close relationship with government’s accountability in each society.

Basiri Lifshagerd et.al, (2012) did a research entitled “the relationship between citizenship awareness of citizenship rights with accountability and organizational transparency”. The main purpose was determining the relationship between citizenship awareness of citizenship rights with accountability and organizational transparency in five-district of Rasht Municipality.

Shafeie and Azizi (2013) in a study entitled “the situation of social-organizational accountability in universities and higher education institutions in the western areas of Iran” indicated that

studied universities have a significant difference regarding social accountability than other top universities in the world. They also indicated that related elements to social and economic consequences of accountability have obtained the highest score for measuring this concept in universities in their proposed model.

3- Theoretical Principles

Organizational Learning

One of the important problems at different management levels is increasing organizational learning power (Mohammadi, 1998). Organizational learning was used by Cyert & March for the first time in 1963. They believed that organizations produce, complete, and organize knowledge through organizational learning and they bring in their activity into their culture accordingly. Organizational learning is variability in goals, (Cyert & March, 1963) and increasing organization’s power to do efficient tasks (Arbabshirani, 2000). Learning is a process that intra-organizational groups are encouraged to improve skills and knowledge about the organization. Learning enables an organization to adjust itself with environmental changes (Lusier, 2002). One of the organizational capabilities which it was considered since organizational learning idea and learning organization by Senge (1990) is the ability of organizational learning recognized as one of the fundamental and necessary tools of organizations’ operation and performance (Senge, 1990), (Garvin, 2000). Organizational learning and development of organizational learning capability provide a base for survival and success of

organizations in the future (Lynn & Akgun, 2000), (Hult et al., 2004). Developing this capability inside an organization explains organization's ability to implement managerial measures, structures, and practices that facilitates and encourages learning process (Leonard-Barton, 1992), (Goh, 1998).

Organizational learning is all methods, mechanisms, and processes applied in the organization to achieve learning. Fayol and Layl mentioned organizational learning as "error detection and correction". Senge believes that faster learning than competitors is the only sustainable competitive advantage in long-term for organizations and it has a particular importance for creating organization's intended future (Senge, 1990). If an organization archives it, it will be more effective and efficient than other rival organizations. From the organizational point of view, learning occurs when data are collected and analyzed in order to produce and expand new facts; it creates new approach and transfers it through communication, teaching, discussion, and interaction to all organizational levels. In other words, organizational learning discusses about how to occur learning or knowledge element in an organization.

Pham & Swierczek Fredric (2006) mentioned organizational learning as a three-step process: acquiring knowledge, knowledge sharing, and knowledge application.

Capability of Organizational Learning

This capability is beyond the organizational learning and it shows organization's capability for developing

its abilities to acquire new information and capability of organizational learning to change the information into knowledge (Skerlavaj et al., 2007). This capability helps to organizations to bring in new progress into their business and thereby acquire new approach. As much as organizations increase their learning capacities, it will lead to better organizational strategies (Serge, 1990). In fact, the purpose of this capability is organizations or companies' abilities for learning constantly in order to develop through organizational learning cycle. Organizational learning can occur in different forms. It is possible that some organizations emphasize on learning in creating innovation and change. Some may perform corrective changes while others may direct learning to maintain the situation. When an organization uses conventional methods for solving problems, its capacity may not increase. It may decrease learning as a negative result (Dibbon, 1999).

Accountability and Social Accountability

Accountability is a set of social relationships that an individual plights for explanation and justification of his/her behavior to others accordingly. In other words, an individual insists to explain and justify his/her relationship with others. Accountability is one of the methods of creating public trust (Alvani & Danayifard, 2001). It includes various concepts in different languages in the world. It has been defined as responsibility in French, Spanish, and Italian while Uhr negates this issue and believes that these two terms are not equivalent to each other. It should be

considered as the image of responsibility in the mirror (Uhr, 1992). It is accepting responsibility whether against others or us. The capability of accountability is having ability to apply knowledge for justifying activities. For organization, it means accountability knowledge can generalize to units and roles as well as individual learning to others (Klimoski & Inks, 1990). The necessity to define social-organizational accountability is having correct definition and understanding of social accountability concept. The base of managing general issues is creating belief to the organizations' social responsibility (Ghahedi, 2010). Accountability is quite different in the public sector than in the private sector. It is often believed that governmental institutions are neither responsible nor accountable compared to private sector so it is a reason for their decrease in number and influence. Therefore it can be said that entrusting supply of goods and services to the private sector improves presenting service and efficiency through accepting conventional accountability mechanisms in private sector (Alvani & Danayifard, 2001).

The Concept of Social Responsibility

Social responsibility and accountability are two concepts that have close relationship with each other. Accountability means an individual's obligation to give a bill or explanation for his performance about every accepted responsibility and responsibility is a moral and legal commitment for caring something or performing tasks that a person in charge would be blamed because of his failure (Hupkes et. al., 2005).

One of the fundamental problems of social sciences is that scientists do not present a single definition about social phenomena in this science since it is because of its complexity on one hand and for different interpretations of a social phenomenon on the other hand. Social responsibility argues about ethical governance framework first of all under which organizations do activities that improve society conditions and avoid those which worsen them. Different definitions of organizations' social responsibility are as follows:

Bohlin & Ryan (1999) defined responsibility as: an individual's procedure for doing tasks and living with the results of decisions and mistakes. Doing what it is expected i.e. individual's accountability for what he does and accepting the results (Schessler, 2011).

Responsibility has been divided into three categories; moral, professional, and legal in another study. It is defined as ability and capability of explaining and interpreting a behavior or an attribute (Fisher, 2006). Carroll (1991) defined the pyramid of organizations' strategic responsibilities in following issues that organizations' moral and humanitarian responsibilities to be in line with responsibility and social accountability:

a. Economic responsibility: it is what an organization should do to maximize profit.

b. Legal responsibility: it is what an organization is obliged to do.

c. Moral responsibility: it is what an organization had better do.

d. Devotional and humanitarian responsibility: it is what an organization would rather do (Carroll, 1991).

The difference of social accountability is in how to answer and the way confronting general issues. Organizations' accountability has become a delicate issue in recent decades and organizations want to be more efficient and more social because of public pressures. Organizations should realize that society's problems are a part of their challenges and they should try to solve them and apply part of their financial and human resources in this path. Recently, the concept of social responsibility has changed into social accountability that refers to the power of organization's accountability against society's pressures (Alvani, 2007).

Urban Management and Social Accountability

Accountability is one of the key necessities of governmental and non-governmental management in current conditions. The best patterns of democratic governance are considered quite inefficient and vulnerable when they cannot make those who have power accountable for citizens. In fact, accountability is one of pillars of governmental management that suggests an image of justice, equality, trust, and impartiality. It can be used for improving conditions and effectiveness of governmental management (Vaezi & Azmandiyan, 2012). Accountability to social issues is proposed as a necessity and pressure from the society before moral issues to be proposed for organizations. The capability of organizations' social accountability has a close relationship with research. Managers should try to find new models for accountability to environmental issues

by the help of research (Alvani, 2009). The role of organizations' managers is of great importance about commitment and organizations' accountability to social issues and demand in addition to the necessity of organizations' accountability toward their social issues as well. Managers can motivate employees to increase accountability to social needs for appropriate performance by using appropriate leadership style (Saeid Razavi & Nik Aein, 2011). Today, organizations are responsible for society's expectations as well as doing their traditional tasks; it is called organizations' social responsibility. During this period, effective management is one that puts aside organization's thought and think of wider societies and environments (Iranzadeh & Shariat, 2013). Accountability is a tool to explain committed acts and an individual or organization's decisions to another person or institute that is necessary along with legal, political, and administrative effects. Sense of accountability for society prevents organizations from wrong path and having authoritarian attitudes (Ahmadi et.al, 2011).

Organizations are like partners beside society's institutions, try to solve society's problems, and finally increase people's welfare level and social quality of life by meeting all needs of beneficiaries' sides (Boone & Kurtz, 2002). Social accountability is a commitment for assigned responsibility. Therefore, accountability refers to a type of formal relationship in which authorities have been delegated from one side to the other (Fleming, 2002). The most important U.N.'s plan is urban management in the

field of the management of urban development that is developed and implemented under the supervision of the U.N. and the World Bank. This plan explains ten tasks of urban management as follows: attention to sustainable development, environment management, decreasing urban poverty, urban transport management, urban economy, urban land management, management of urban infrastructures, urban context management, supporting local potential capacities of development, and providing financial resources of municipalities (Center of Urban Studies and Planning of Ministry of Interior, 2000). The purpose of urban management is a system that is composed of custodians of the city administration that Tehran Municipality is on top of them, organizes city's activities, and supervises them to perform optimally (Hajiyani et.al, 2012). Based on the studies have been done globally, eight variables have been defined for good urban governance; participation, accountability, responsibility, rule of law, justice, consensus, and effectiveness.

The Responsibility of Municipality's Accountability

The range of public accountability of large organizations in public sector is detected and determined by analyzing rules and regulations for doing tasks of such organizations. Rules and regulations governing the Iran's municipalities will be analyzed in the following.

The Responsibility of Horizontal and Vertical Accountability

In Iran, mayors are selected by city council members (necessary condition) on one hand and by Ministry of Interior

or governor generals on the other hand (sufficient condition). Mayors should be accountable for members of city council and both mayors and members are accountable for citizens in such situation. Mayor accountability for city council like executive branch accountability to the legislative branch is horizontal accountability. Accountability of mayors and members of city council for citizens is vertical one. According to Clause 3 of Article 71 of the Islamic Councils, Iranian mayors are responsible for the quality of managers' accountability for Ministry of Interior and governance general. The mayors should report about their managing affairs. Sentence of paragraph 10 of Article 71 and Article 71 of the Municipal Councils Law confirms total income and expense for municipalities for every six months, it publishes to the public, and one issue is sent to the Interior Ministry. Clause 16 of the same Article approves the bills for taking and cancelling municipal dues with considering general policies of the government announced by Interior Ministry. Mentioned cases are the instances of horizontal-vertical and management accountability.

The Responsibility of Political Accountability

Generally, the accountability of executive officials for citizens' legal representatives including central or local (municipalities) governments is called political accountability. It can be followed-up in Islamic Councils' act, municipality's acts, and financial regulations of municipalities.

The Responsibility of Legal Accountability

Since according to Article 147 of the constitution of Iran, the Judiciary has the right to supervise the proper implementation of the rules on the administration's affairs and this right is applied by GIO, therefore Iranian municipalities will be subject to supervision. They will have legal accountability for the proper implementation of laws and regulations for the Judiciary.

The Responsibility of Financial Accountability

According to the laws and regulations governing municipalities, the analysis of financial resources includes dues and other resources are dependent on legal licenses and they are inevitable by observing regulations and applying budget constraints. Mayors should be accountable both for the people and their legal representatives and Interior Ministry on the other hand.

The Responsibility of Operational Accountability

Predicting the verdict in the last part of Article 71 of the municipality shows that the mayor should publish the statistics of all performed operations such as constructing street and house building and other health and social affairs to the public every six month and a copy of it should be sent to the Interior Ministry (research and planning center of Tehran, 2009).

Good Urban Governance

It is a concept that is associated with government's responsibility and the obligation of citizens. It has been proposed and replaced for urban management and governance since 1990s as a new and suitable approach in urban

management. Good governance is based on the concepts such as participation, responsibility, accountability, rule of law, transparency, receptiveness and responsiveness, consensus, and justice. These concepts are counted as indexes and basis of good governance (Razavi et.al, 2013). A complex, dynamic, and diverse urban environment requires high management capacity that good urban governance is able to provide it (Salehi, 2013).

According to the studies, researchers and different organizations have investigated the criteria of good governance and exposed to discussion named criteria and indexes of good governance as follows:

- Participation: it means the power of influential people on decisions and citizens' participation in power.

- Effectiveness and efficiency: it is based on using available resources for providing citizens' needs, presenting urban services, and people's satisfaction.

- Accountability: it includes two complementary points; urban officials should realize and accept citizens' needs and demands, and they should react appropriately toward them.

- Responsibility and accountability: This criterion is based on being responsible or in other words accountability of officials and decision-makers for citizens.

- Transparency: it is based on free flow of information and easy access to it, clearness of measures, and constant awareness of citizens' current trends.

- Rule of law: it means ruling law in urban decisions, efficient laws, observe

legal frameworks fairly, and irresponsible people not to have access to decision-making.

- Adaptive orientation: city is the area for groups and different benefits and sometimes in conflict with each other. It means adjustment and creating agreement among the various interests.

- Justice: it is creation of appropriate opportunities for all citizens for improving their welfare situation, attempt to fair allocation of resources, and participation of poor groups in opinion and decision-making.

Theoretical issues of the research were analyzed briefly. Part of them were related to theoretical principles of organizational learning, accountability, and social responsibility of organizations and some others have covered experimental experiences in this field. According to the presented subjects, measured variables in this research as organizational learning and their impact on social responsibility of organizations are knowledge acquisition, knowledge sharing, and applying it. They were by using Tai Pham

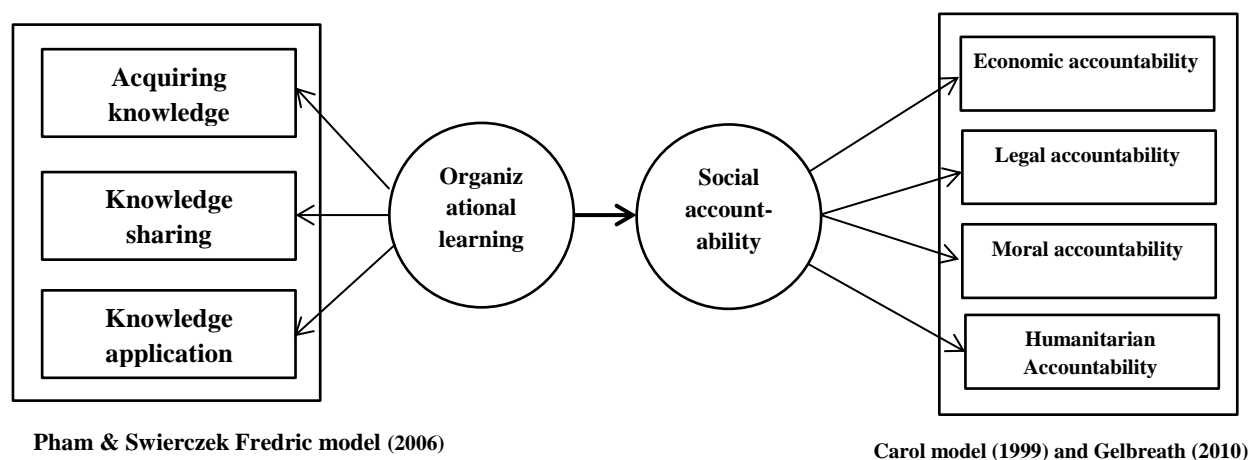
and Frederick William model. Thus theoretical framework of this research is based on Carol theory and model for social responsibility of organizations and Tai Pham and Frederick William model was used for organizational learning.

Hypotheses

The main hypothesis of this study is organizational learning is effective on social responsibility of Municipality of Tehran districts. Sub-hypotheses include: 1- knowledge acquisition affects social accountability of Municipality of Tehran districts 2- Knowledge sharing affects social accountability of Municipality of Tehran districts 3. Knowledge application affects social accountability of Municipality of Tehran districts.

Theoretical Model of the Research

Figure 1 shows conceptual framework of this research. According to the provided descriptions in the literature review, conceptual framework was used in this research for measuring the impact of organizational culture on social responsibility of organizations.



Shape1. Conceptual model of the research

Source: (researchers' findings)

4- Research Method

Municipalities of 1, 6, 8, 19 and 22 of Tehran are population of this research. To determine statistical society, Municipalities of Tehran districts were divided into five general regions; north, south, east, west, and central. Then, a district was selected from each region by possible random cluster. 255 top and average managers of studied districts were determined based on Morgan table. The time interval of the research is in 2014-15. Library method as well as referring to foreign and domestic valid scientific databases was used for data collection in the preliminary studies and the development of theoretical foundations. Structured questionnaires to a sample population were used to test research hypotheses by field method. The analysis of descriptive data was accomplished by using table, frequency, percentage, mean and charts. Kolmogorov-Smirnov 1, Pearson correlation coefficient 2, T statistic, F tests, Toki, SEM, SPSS and LISREL were used for inferential analysis (test hypotheses). Structured questionnaires were used for data collection as follows: organizational learning questionnaire with 12 questions and 3 variables for organizational learning

variable based on the pattern Tai Pham and William Frederick (2006) and the questionnaire of social responsibility was used with 24 questions and 4 variables based on Carol and Jeremy Gelbreath Model (2002) for the variable of social accountability. The impact of organizational learning on social responsibility of Tehran Municipality districts was studied and measured in this research. Organizational learning (dependent variable) is measured with the indexes of knowledge acquisition, knowledge sharing, and knowledge application. 255 people as sample size were taken into account by data collection and determination of the population. The frequency of top managers was 50 people and 20 of them were staff and 30 others were administrative. 205 managers were middle ones; 75 of them were in staff and 130 of them were administrative. Structured questionnaire on social responsibility as well as organizational learning was used for the validity of research instruments. Cronbach's alpha was used to determine the reliability. 25 final Questionnaire were completed by sample population and the values of Cronbach's alpha were calculated as shown in Table1:

Table1. the values of Cronbach's alpha in final questionnaire and the number of questions

Factors	Number of Questions	Cronbach's Alpha
Knowledge acquisition	5	0.93%
Knowledge sharing	4	0.92%
Knowledge application	3	0.92%
Organizational learning	12	0.96%
Moral accountability	7	0.93%
Legal accountability	7	0.93%
Humanitarian accountability	4	0.87%
Economic accountability	6	0.85%
Social accountability	24	0.96%
Total Cronbach's alpha: 0.98%		

Source: (Researchers' calculations)

These numbers show that each of research variables is variables and finally the numbers of variables have high reliability.

5- Research Findings

Total respondents were 255 people, 224 of them were men and 31 others were women. 50 deputies and successor, 174 heads of departments, and 31 district

mayors were in terms of administrative post. Regarding respondents' work experience, 9 of them less than 5 years, 54 people between 5 to 10 years, 78 of them between 15 to 20 years, and 60 people were more than 20 years. 40 managers in district 1, 56 managers in district 6, 48 managers in district 8, 55 of them in district 19, and 56 of them were managers in district 22.

Table2. The average of organizational learning factors

Factors	Mean
Knowledge Acquisition	3.94
Knowledge Application	3.68
Knowledge Sharing	3.52
Average	3.71

Source: (researchers' calculations)

The obtained results of the above tables show that knowledge acquisition has the highest mean and knowledge sharing has the least. The findings also show that respondents' comment and overall assessment of organizational learning in Municipality of Tehran

districts was high. It means that situation of organizational learning in the studied population and its impact on social accountability of municipalities was reported satisfactorily in terms of respondents' point of view (table2).

Table3. The average of social responsibility factors

Factors	Average
Legal Responsibility	3.78
Moral Responsibility	3.81
Humanitarian Responsibility	3.64
Economic Responsibility	3.52
Total Average	3.71

Source: (Researchers' findings)

These results show that legal responsibility has the highest average and economic responsibility has the least. In

other words, the findings show that social accountability status is desirable.

Descriptive Analysis of Data

Hypotheses will be examined after description of variables and obtained responses from the population in this section by using the results and statistical tests of the research.

Tests for Normality of the Research Variables

It is necessary to be informed of the normality of data based on being normal

or not to use tests before entering into testing the hypotheses. If the obtained significance level of the test is more than error amount i.e. $\alpha = 0.05$, H_1 will be confirmed and otherwise so will H_0 .

H_0 : Data are not normal (they have not been from a normal population).

H_1 : Data are normal (they are from normal population)

Table4. Kolmogorov-Smirnov test

Variables	Significance Level
Social Accountability	0.54
Organizational Learning	0.58

Source: (Researchers' findings)

Since significance level is more than 0.5% for the research variables, H_1 is confirmed and it is concluded that collected data are normal for the research variables (table4).

The Correlation Coefficient among Research Variables

Table 5 shows Pearson correlation coefficient among research variables.

Table5. Pearson correlation coefficient among research variables

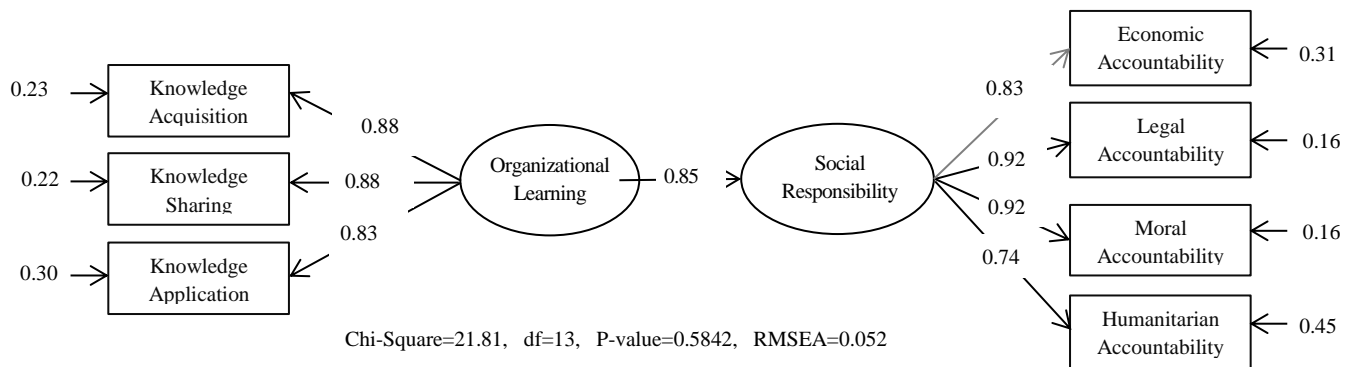
Research Variables	Social Accountability	Knowledge Acquisition	Knowledge Sharing	Knowledge Application
Social Responsibility	1.00			
Knowledge Acquisition	0.711**	1.00		
Knowledge Sharing	0.743**	0.774**	1.00	
Knowledge Application	0.686**	0.746**	0.723**	1.00
p<0.05 *p<0.01**				

Source: (researchers' findings)

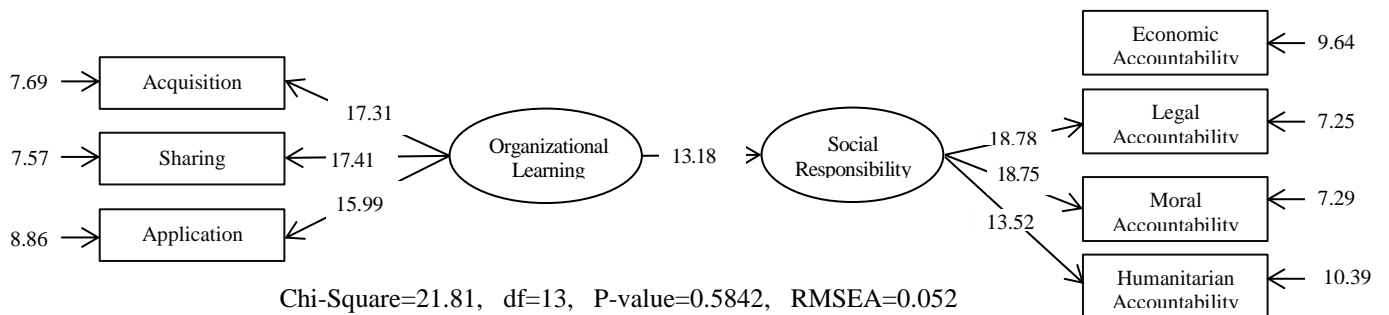
According to the obtained Pearson correlation coefficient, it can be stated that there is a positive and significant relationship between organizational learning dimensions and social

responsibility at a confidence level of 99%.

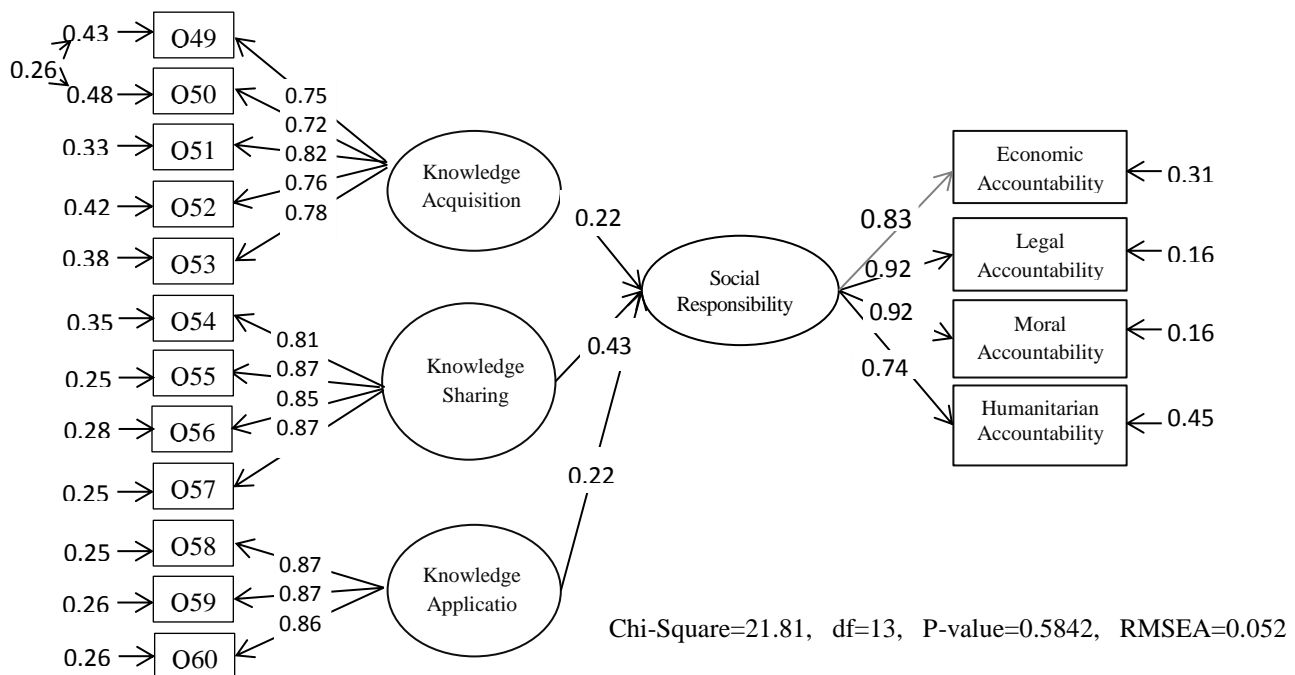
Confirmatory factor analysis and charts of track of conceptual model (standard and significant weight coefficients) is presented in this part.

**Shape2. Modeling structural equations of conceptual model (standard estimation)**

Source: (Researchers' findings)

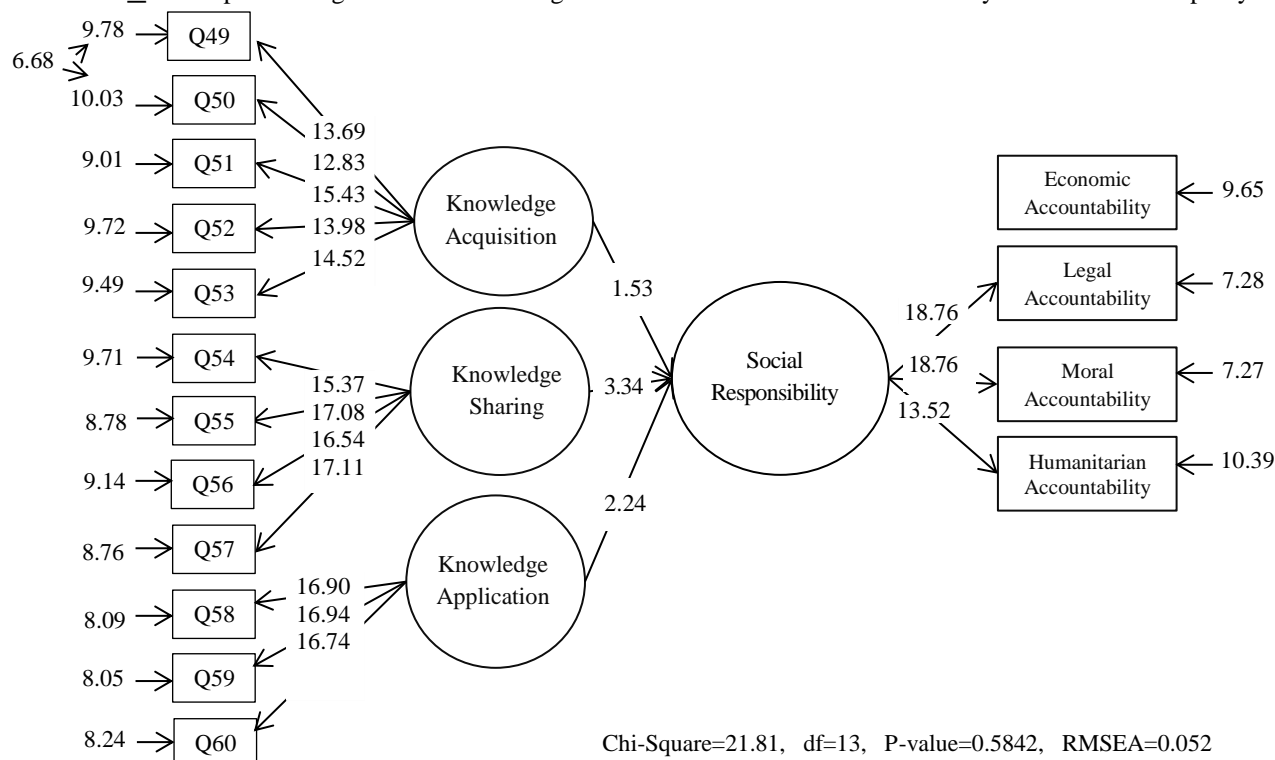
**Shape3. Modeling structural equations of conceptual model (significance of coefficients)**

Source: (researchers' findings)

**Shape4. Modeling structural equations of conceptual model of sub-hypothesis (standards estimation)**

Source: (researchers' finding)

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Shape5. Modeling structural equations of conceptual model of sub-hypothesis (significance of coefficients)

Source: (Researchers' finding)

The results of factor analysis in figures 2 and 3 three show that all indexes related to organizational learning of t amounts is more than 1.96 and they have acceptable factor load; more than 0.4 and they are appropriate indexes for organizational learning.

The Proportionality of Conceptual Model

Different indexes were used to measure the proportionality of studied model in this research such as: the root mean of second error of approximation: the first criterion for determining the proportionality of total model. The root mean square is the error of approximation shown as RMSEA. When the amount of this statistic is less than 5%, it shows that the model has a good proportionality. The indices of two next criteria are popular as absolute fit indices. These criteria appear

named GFI3 and AGFI4 in the output. The indexes are between zero and one and the amounts more than 0.9 shows acceptable proportionality. Relative indices of proportionality show the extent that the model proportionality is more appropriate compared to the baseline that in fact is an independence model. These indices are NFI5, NNFI6, and CFI7. With the exception of NNFI index, the amounts of all indices in this group are between zero and one. As it is closer to one, it shows good proportionality of the model (the amount of NNFI can be more than one). Generally, working with LISREL program, each obtained indices for model is not a reason for propriety of the model solely, but the indexes should be interpreted together.

Table6. The indexes of (organizational learning) proportionality of conceptual model

Index	Limit	Amount
X^2/df	3 and less	42.2
NFI	9.0 and more	94.0
NNFI	9.0 and more	95.0
IFI	9.0 and more	96.0
CFI	9.0 and more	96.0
GFI	9.0 and more	90.0
RMSEA	Less than 0.8	75.0

Source: (researchers' findings)

The purpose of model proportionality is to specify whether theoretical relationships, among the variables in the theoretical framework intended by researchers, have been confirmed by obtained data or not. In other words, the conformity of the model with experimental data is determined. Obtained amount of fitness indexes

presented in table 6 shows that the research model has good and appropriate fitness.

Hypothesis Testing

The main hypothesis: organizational learning affects social responsibility (social accountability) of Municipality of Tehran districts.

Table7. Path coefficients, statistical t, Coefficient of Determination (dependent variable: social responsibility)

Predictor Variable	Path Coefficient (β)	t	Coefficient (R^2) Total of Determination
Organizational Learning	0.85	18.13**	0.72

Source: (researchers' findings)

Sub-hypotheses: 1- knowledge acquisition affects social accountability of Municipality of Tehran districts

2- Knowledge sharing affects social accountability of Municipality of Tehran districts

3- Knowledge application affects social accountability of Municipality of Tehran districts

Table8. Path coefficients, t statistic, and coefficient of determination

Predictive Variable	Path Coefficients (β)	t	Total Coefficient of Determination (R^2)
Knowledge Acquisition	0.22	1.53	0.69
Knowledge Sharing	0.43	3.34**	
Knowledge Application	0.22	2.24*	

Source: (Researchers' findings)

According to the path coefficient of 0.22 and t statistic of 1.53, it can be said that knowledge acquisition with confidence level of 95 percent does not have a significant impact on social responsibility (social accountability) of Tehran Municipality districts. Since t statistic is less than 1.96, the first sub-hypothesis is not confirmed (table8).

According to the path coefficient of 0.43 and t statistic of 3.43, it can be said that knowledge sharing with confidence level of 95 percent has a significant impact on social responsibility (social accountability) of Tehran Municipality districts. Since t statistic is more than 1.96, the second sub-hypothesis is confirmed (table8).

According to the path coefficient of 0.22 and t statistic of 2.24, it can be said that knowledge application with confidence level of 95 percent has a significant and positive impact on social responsibility (social accountability) of Tehran Municipality districts. Since t statistic is less than 1.96, the third sub-hypothesis is confirmed (table8).

Multiple coefficient of determination (R^2) is 0.69. This coefficient studies the ability of predicting dependent variable by an independent variable. Therefore, the variables of sharing and knowledge application could predict 69 percent of

the changes of social responsibility (social accountability) in total. The variable of knowledge acquisition does not have a significant share in predicting social responsibility (social accountability).

6- Conclusion and suggestion

This research was done in order to study the impact of organizational learning on social responsibility (accountability) of Tehran Municipality (case study: Tehran Municipality districts 1, 6, 8, 19, and 22).

The results show that the respondents assessed greatly the variables of organizational learning; knowledge acquisition, knowledge application, and knowledge sharing. Knowledge acquisition has the highest mean and knowledge sharing has the least. The findings also show that respondents' comment and overall assessment of organizational learning in Municipality of Tehran districts was high. It means that situation of organizational learning in the studied population and its impact on social accountability of municipalities was reported satisfactorily in terms of respondents' point of view. Also, the respondents extremely assessed the status and the quality of social responsibility components; legal, moral, humanitarian,

and economic responsibilities. Legal responsibility has the most and economic responsibility has the least average. In other words, the results show that the status of social accountability in the population is favorable in respondents' point of view.

Organizational learning with confidence level of 95 percent has a positive and significant impact on social responsibility (accountability). Since t statistic is more than 1.96, the main hypothesis was confirmed. Second and third sub-hypotheses were also confirmed. In fact, knowledge sharing affects social accountability of municipality of districts. Knowledge application affects social accountability of Tehran Municipality districts as well. The rate of effectiveness of these components on the accountability of Tehran Municipality is 0.69.

Organizational learning has a particular role in today's organizations and many positive consequences as well. Acceptance ability, confronting with changes and problems and employees' organizational commitment affect job satisfaction and leads to improve employees' professional competency. Organizational capabilities are based on organizational learning. The results showed that organizational learning influences on social accountability. Therefore, it is recommended:

- As the results showed, organizational learning influences on social accountability. It means that as managers of Tehran Municipality at different levels especially top managers invest more in policy-

making, strategies, operational planning for employees' organizational learning, social accountability, counted as an important and key variables of urban governance, will improve and develop by municipality's staff.

- Municipality of districts should invest in growth and culture fields of organizational learning i.e. acquisition, sharing, and application of knowledge for managers and employees and provide required mechanisms, including software and hardware, in order to move toward learner organization to reach to desirable condition.

- In order to improve organizational learning in municipalities, it is suggested that teamwork to be attended more thereby employees can easily share their knowledge, skill, and experiences. Organizations should have an updated data base for maintaining knowledge, information, and experiences to be used efficiently in the future.

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