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Developing a Model for Authentic Leadership (Self-Awareness, Coherence Cultural and Surrogacy & …) in the tax Administration of the Country

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Abstract

Purpose: The present study was conducted by designing and presenting a model for authentic leadership in Delphi (Qualitative-Qualitative) Tax Administration.

Methodology: The research method was content analysis and Delphi technique and first-hand research environment of valid databases and databases in the field of authentic leadership in 2009-2020. In order to gather the initial themes by purposeful criterion-based sampling, the title of the article and the internal and external book were studied to the extent of saturation. In the quantitative phase, the research environment was 1205 employees of the Tax Administration of Isfahan in the two provinces of Isfahan and Chaharmahal va Khattiar in the year 2018-2019. Using simple random sampling method 296 were selected and 161 items of researcher list made about authentic leadership. In the organization.

Findings: The face and content validity of the logs in this study were evaluated by experts and construct validity using factor analysis. Cronbach's alpha was used to measure its reliability. Values corresponding to Cronbach's alpha coefficient were obtained for themes higher than 0.5%, indicating high internal correlation in the base codes. The results showed that genuine leadership dimensions and components in the organization can be divided into 16 main dimensions and 161 components including self-awareness, balanced processing, internal conscience, relationship transparency, strategic vision, transcendence, adherence to ethical values, value creation, coherence Categorized as cultural, trusting, inspiring, empowering, advancing, spiritual management and surrogacy.

Conclusion: Due to the main loads, the research model has good validity. Strategic factor vision (0.98) is

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1. Introduction

The recent ethical scandals in organizational issues have caused an increasing trend and interest in topics such as organizational ethics and social responsibility of the organization, and according to this interest, a special trend and attention has been paid to the issue of virtue in the organization. One of the operational goals and its solutions in the fundamental transformation of organizations is to establish a system of creativity and innovation in the organization in line with comprehensive education and spiritual and moral growth. On the other hand; Authentic leadership is one of the new theories that have been proposed to inspire and use the psychological capacity of subordinates and create innovation capabilities. Authentic leadership is a specific style of leadership that has a new concept in the organization, this concept includes moral values and expected behaviors from employees as a new structure. Due to the fact that so far, different theories have been proposed about leadership (Behrosh, Hoj, Rotroyol-Bein, 2018). The theory of authentic leadership is the latest theory of leadership that has become operational and helps to improve performance and create empathy in employees (Adnan, Chad and Mahmoud, 2019).

Authentic leadership is a leadership style that has a new concept in education (Parandeh, Wang, Watson, & Murray, 2012), which includes moral values and behaviors (Youkel, Mehsud, Hasan, Prous, & Presta, 2013). As a new construct, this authoritative leadership is still in the development stage, with the emergence of different perspectives on this leadership still underway. Also, different perspectives support the theory of authentic leadership and say that a true leader establishes a trusting relationship with his employees and his followers are satisfied to work in such organizations. An organization known as a great workplace emphasizes the quality of communication between employees with their leader, between employees with their duties and responsibilities, and with their colleagues (Router, 2019).

The research of Algot, Erkot, Flatavalbaz, (2017) also supports the theory of authentic leadership. In these theories, the real leader establishes reliable relationships with his employees, and the employees are satisfied with the leadership's behavior and performance, and the organization is known as an excellent workplace. In authentic leadership, the quality of the relationship between employees and the leader is emphasized. Authentic leadership, which has recently entered the literature of leadership, was mentioned for the first time in 1990 in the field of sociology and education, and due to its position as an emerging concept, it has received a lot of attention from the leadership studies community (academic journals, leadership quarterly Management and the European Journal of Management) and the development of the main work framework was accepted by the Gallup Leadership Institute (Ladkin and Taylor, 2010). Authentic leadership as a behavioral pattern results from positive psychological capacities and positive moral atmosphere of the organization, and it provides opportunities for cultivating self-awareness, internal moral aspects, balanced processing of information and transparency of relationships in working with followers (Walomba et al., 2008).

Authentic leadership is rooted in the authenticity of the individual. Authenticity means being honest with ourselves and in general in different fields such as humanistic psychology (Maslow and Rogers), developmental psychology (Erikson), existential philosophy (Heidegger) and religious and historical studies. Is taken into consideration. When a person acknowledges his originality, he can accept his weaknesses, mistakes, secrets and parts of himself that he has hidden in the shadow of what exists due to the fear of society and even himself. It is an authentic behavior that is in accordance with values, preferences and needs, and not just to get a reward or to avoid punishment (Klenk, 2007).

Authentic leadership has been proposed as a complement to ethical leadership and transformational leadership. Authentic leaders are not necessarily transformational, idealistic, or charismatic, and authentic leadership is not synonymous with transformational, idealistic, or charismatic leadership, but at the same time, transformational, idealistic, or charismatic leaders can also be original. Authentic leadership is a combination of transformational leadership and ethical leadership, or it can be known as the process of increasing ethical leadership competencies with the aim of creating transformational leadership. At the same

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time, it should be noted that authentic leadership is different from transformational leadership and has its own components and tools. has the The key difference between authentic leadership and transformational leadership is that the influence of authentic leaders comes from their high intelligence, strong feeling, and adherence to their values and beliefs, while the influence of transformational leaders comes from their positive and powerful outlook. Transformational leaders may have strong emotions, but what sets them apart is their vision; On the other hand, although authentic leaders may also have a positive perspective, this characteristic is a necessary condition for authentic leadership (Badri and Nodehi, 2015).

In 2014, Rigo et al., during a study conducted among 203 employees working in Portuguese organizations, showed that authentic leadership has an effect on employee creativity both directly and through the two variables of employees' hope and positive emotions. . Rigo et al. in 2014 explain the relationship between authentic leadership and employee creativity using the two concepts of psychological security and intrinsic motivation; They believe that the existence of psychological security makes a person believe that he can engage in creative activities without fear of being blamed and without any specific threat; In this context, authentic leadership increases the sense of trust, respect and identity in employees by showing transparency and internal ethical standards. The feeling of trust, respect and identity in the employees, in turn, will increase their psychological security and allow them to come up with creative and unusual ideas with more courage and without fear. Rigo et al. in 2014 also believe that employees' intrinsic motivation increases their creativity, because intrinsically motivated employees show more curiosity and interest in learning and are willing to take risks. The theoretical framework around the research topic is taken from Behrosh's research (2018). The main research variable is authentic leadership, which has 4 dimensions: self-awareness, balanced processing, ethical aspects, and transparency of relationships. Authentic leadership is one of the new theories proposed to inspire and use the psychological capacity of subordinates and create innovation capabilities. In authentic leadership, the quality of the relationship between employees and the leader is emphasized. This authentic leadership is in the form of behavioral leadership that strengthens positive mental and moral abilities in order to increase self-awareness, balanced information processing, relationship transparency, and inner conscience.

Yousefi et al. (2014) conducted a research on the relationship between authentic leadership style and job attachment of the employees of the general sports and youth departments of the western provinces of the country. The results showed: The purpose of this research is to investigate the relationship between authentic leadership style and job attachment of the employees of the general departments of sports and youth in the western provinces of the country. The results of multiple regression also showed that authentic leadership has the ability to predict and explain 0.344 of the changes in job attachment of employees; Therefore, it is suggested to the managers of these organizations that in order to improve the attitudes and views of the employees towards the job and to increase their attachment to the organization and correspondingly to increase the performance of the organization, they should provide the ground for the use of authentic leadership style in their organizations.

Badri and Nodehi (2015) conducted a research titled "Prediction of innovation capabilities based on authentic leadership style in education. The results showed: One of the operational goals and solutions in the document of the fundamental transformation of education is the establishment of a system of creativity and innovation in education in line with comprehensive education and spiritual and moral growth. On the other hand; Authentic leadership is one of the new theories that have been proposed to inspire and use the psychological capacity of subordinates and create innovation capabilities. Considering the existence of the relationship and prediction of innovation capabilities based on the original leadership style, it is suggested that managers and leaders of education, by applying this leadership style and its appropriate implementation approaches, provide the basis for the creation of innovation capabilities in subordinates.

Bahrami et al. (2016) conducted a research titled "Explaining the model of authentic leadership, organizational citizenship behavior and work addiction" (case study: sports teachers of Lorestan and

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Kermanshah provinces). The results showed: In general, considering the effect of authentic leadership on work addiction from its positive and constructive aspect, as well as performing extra-role and citizenship actions in teachers, it is recommended that school administrators express their expectations from employees clearly and unambiguously and with Increasing authentic leadership has a positive effect on citizenship behavior and teachers' interest in their work. Soltani et al. (2016) in a research entitled "Study the effect of authentic leadership on gaining competitive advantage by explaining the mediating role of psychological empowerment of employees." The results showed: The purpose of this research is to study and investigate the effect of authentic leadership on gaining competitive advantage with the mediating role of psychological empowerment of employees in insurance companies in Ilam province. In order to check the research model, structural equation modeling approach and PLS software have been used. Research findings show that authentic leadership has a significant positive effect on competitive advantage. Also, authentic leadership through psychological empowerment of employees has a significant positive effect on competitive advantage in insurance companies in Ilam province.

Derakhshan et al. (2016) conducted a research titled "The relationship between authentic leadership and organizational transparency (case study: Kerman Province General Road and Urban Development Department)" and the results showed: authentic leadership has a significant effect on social performance and organizational culture. Also, organizational culture has had a significant impact on social performance. The mediating role of organizational culture was also confirmed due to the meaningfulness of relationships

Zardashtian and Hosseini (2017) conducted a research entitled "The role of the components of authentic leadership style on spirituality in the work of the employees of sports and youth departments of Kermanshah province". The results showed: In today's world, which is the world of organizations, by creating spirituality at work, employees have a great desire to try hard and become more connected with the goals of the organization and its mission. Therefore, this research was conducted with the aim of investigating the role of authentic leadership style components on spirituality in the work of the employees of sports and youth departments in Kermanshah province.

Hadian Nesab (2017) conducted a research entitled "Investigation of the effect of authentic leadership on the social performance of the organization with regard to the mediating role of organizational culture (case study: General Directorate of Ports and Maritime Affairs of Gilan Province)" The results showed that between authentic leadership and its dimensions with Organizational transparency had a positive and significant relationship. The findings also showed that the balanced processing dimension of authentic leadership is a significant predictor of organizational transparency, but the regression effect of other dimensions was not significant. Karimi et al. (2017) conducted a research entitled "Effect of authentic leadership on mental health: the mediating role of work life domains and self-efficacy of job coping". The results showed: authentic leadership had a significant direct effect on the areas of work life, the areas of work life had a significant direct effect on the self-efficacy of occupational coping and mental health, and the self-efficacy of occupational coping had a significant direct effect on mental health.

Moradi Moghadam et al. (2017) conducted a research titled structural relationships of authentic leadership style with job enthusiasm and positive organizational behavior of teachers. The results showed: there is a positive and significant relationship between authentic leadership and teachers' job enthusiasm and positive organizational behavior. Authentic leadership has a positive and meaningful effect on teachers' job enthusiasm. Also, authentic leadership has a positive and significant effect on positive organizational behavior. Discussion and conclusion: Authentic leadership can directly affect teachers' job enthusiasm and positive organizational behavior. Also, by increasing this type of leadership in education and training, it is possible to increase positive variables (job enthusiasm and positive organizational behavior) in this important organization.

Behrosh (2018) conducted a research titled "Examination of the challenge of authentic leadership in the workplace". The results showed: contemporary organizations need employees who are psychologically

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connected with their work, active and achieve high performance standards, those who are energetic and dedicate themselves to work, such people are involved and attached to their work. Hoj (2018) conducted a research titled "Investigation of ethical and authentic leadership in the workplace". The results showed a positive relationship between training and employee performance. The effective role of training and authentic leadership is to the higher performance of employees; In other words, leadership is critical to the impact of employee training and employee performance. Adnan (2018) conducted a study titled "Investigation of authentic leadership and psychological capital among teachers". The present study suggests that the current framework should lend credibility to other Middle Eastern countries, particularly in the public sector. In addition, the current study adopted a cross-sectional approach and future studies should adopt a longitudinal approach to validate the current study results. Additionally, future studies could examine authentic leadership as a follow-up to the present studies framework. Chad (2018) conducted a study titled "Investigating the effect of authentic leadership on employee morale". The results showed: authentic leadership is not necessarily transformative. For example, it does not seek to convert followers into leaders. In most cases, authentic leadership conveys its meaning to others through actions, not through words, and in the form of principles, values, and ethics, while, for example, charismatic leadership seeks to influence and convince others through rhetoric.

Mahmoud (2018) conducted a research titled "Investigation of the effect of authentic leadership on employee relations and performance". The results showed: Although the theoretical conceptualization of authentic leadership has been relatively well developed, the empirical research in the field of this phenomenon is in the initial stage of development. The research of Algot, Erkot, Flatavalbaz, (2017) also supports the theory of authentic leadership. In these theories, the real leader establishes reliable relationships with his employees, and the employees are satisfied with the leadership's behavior and performance, and the organization is known as an excellent workplace. In authentic leadership, the quality of the relationship between employees and the leader is emphasized. This authentic leadership is in the form of behavioral leadership that strengthens positive mental and moral abilities in order to increase self-awareness, balanced information processing, relationship transparency, and inner conscience. Namsivayam et al. (2014) concluded in their research that the powerful behavior of leaders is considered as an effective factor in empowering employees. Bihamedi and Khalidalmsfir (2014) concluded that strategic leadership capabilities have a significant positive effect on competitive advantage. Leo et al. (2012) concluded that ethical leadership has a significant positive effect on competitive advantage. Psychological empowerment of employees Dared Farmanzik (2010) Many studies have been done on authentic leadership and its organizational consequences, the most important result of which is the growth and improvement of mutual trust between the leader and the followers; In addition, researchers have stated that authentic leadership plays a significant role in strengthening the positive attitudes of followers, including commitment, involvement in work and passion for work, improvement of individual and organizational performance, sense of security and job satisfaction. Also, authentic leadership is very effective in discovering talents and using them to achieve the goals of the organization. Finally, the aim of the current research was to investigate the key components of the authentic leadership model in the country's tax affairs organization, to investigate the key indicators of the authentic leadership model in the country's tax affairs organization, and to investigate the importance and priority of the components and indicators of the authentic leadership model in the country's tax affairs organization.

Methodoloy

In terms of the purpose, the current research was an applied and mixed research (quantitative and qualitative). In the first phase, the qualitative method of thematic analysis using the Delphi method was used, the result of this part was 16 main indicators and 160 sub-branches, which were used in the construction of the main research tool (questionnaire) and also drawing the network of themes. In the

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second phase, descriptive and inferential statistics methods were used to analyze the quantitative data obtained from the questionnaire. In the descriptive part, frequency distribution tables and graphs were used to describe the research variables. For the inferential analysis of the data, the method of the structural model of the axial covariance structural equations and second-order confirmatory factor analysis was used; This research is cross-sectional because data collection is done in it about several traits at a point in time from the community sampling plan. The data and information of this research was collected in 1388-1398. The sequential exploratory plan is a plan according to figure (1).

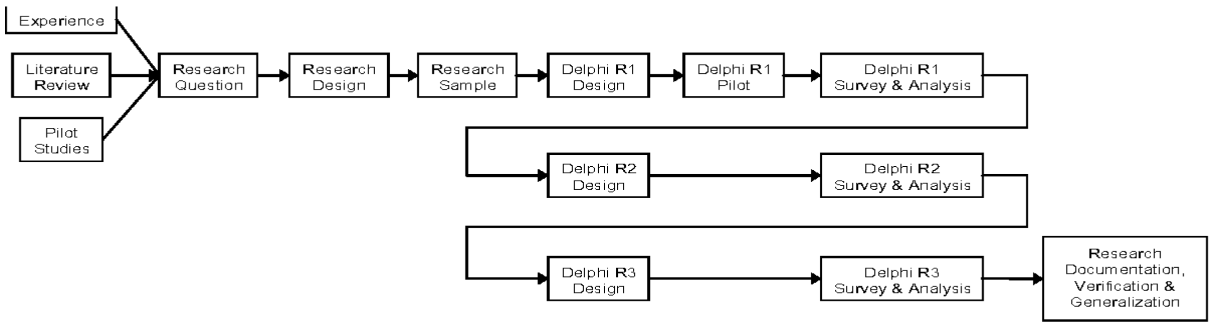

Figure 1. Sequential exploratory design of the Delphi process

To design and explain the model, to design and present a model to present an authentic leadership model, first by referring to the subject literature, the various models presented in this review area and while identifying the dimensions, components and indicators of the results obtained by implementing the Delphi method in order to comment and receive comments. The experts and experts of the country's tax affairs organization have been provided and the final model has been extracted and finalized based on the opinions of the experts and has been tested in the country's tax affairs organization. The research environment in the qualitative part of this study consists of all foreign articles included in the international databases of Elsevier, Emerald, ScienceDirect, Springer and other databases and websites and passages between 2006 and 2019 and domestic articles between 1387 and 1398. It is indexed in the field of authentic leadership studies; Based on this, the research environment included 50 articles, including 14 foreign articles, 32 domestic articles, and 4 books. The statistical population of the research in the testing and testing phase of the model includes all the employees of the country's tax affairs organization (in two provinces of Isfahan and Chahar Mahal and Bakhtiari) and includes all the employees whose duty is related to the diagnosis in the country and in the number of 1205 people. The selection of qualified members for the Delphi board is one of the most important steps of this method; Because the validity of work results depends on the competence and knowledge of these people. In this way, first the researcher selected expert and elite people by using the judgmental sampling method and then used the snowball method for other experts, in which a participant in the board of experts guided the researcher to other participants. Based on this, eight people who were identified by the researcher and found suitable for participation in the research and the Delphi board were selected.

The data collection method is content analysis and Delphi technique. The tool for collecting information in the test phase is the questionnaire and it includes four main parts of the cover letter, individual characteristics, organizational characteristics and the main and specialized questions of the research. In all the questions of the questionnaire used to test and test the model, a five-point Likert scale has been used. The Delphi method has been widely used in human resources researches and to identify and rank issues and

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key factors in management actions. This method is done with the participation of people who have knowledge and expertise in the field of research. These people are known as the Delphi Board of Directors. This stage includes the following: 1-Collecting library information (coding). 2-Collecting information from the first interview (determining validity and reliability). 3-Collecting information from the second interview (determining validity and reliability).

Table 1. Review of library dimensions

Characteristics (concepts) - open codes	category
Awareness of weaknesses and strengths Awareness of feelings and thoughts Personal knowledge of identity Personal knowledge of emotions Targeted development of activities Welcoming staff feedback	(1)Self-awareness
Analysis of all information related to the subject Simultaneous processing of attitudes and positive and negative qualities of fair judgment Not having prejudice and bias and unmeasured judgments A realistic view in evaluations	(2)Balanced processing
Creating justice and trust in the organization Having a moral index inner conscience Conformity between standards and results	(3)inner conscience
Establishing an open and transparent dialogue with your followers Transparent sharing of information Strengthening trust among followers Creating social capital in the organization	(4)Transparency of the relationship

In this stage, the codes obtained from library sources were provided to the professors and experts, and the components of the first stage were presented as follows after confirming the validity and reliability.

Table 2. Examining the components of the first step of converting code into concepts

Final components	Deletion components	P	Kendall test	Components of the first stage
self-awareness	-	0/000	0/526	self-awareness
Balanced processing	-	0/000	0/234	Balanced processing
inner conscience	-	0/000	0/364	inner conscience
Transparency of the relationship	-	0/000	0/713	Transparency of the relationship
Strategic vision	-	0/000	0/658	Strategic vision
Transcendentalism	-	0/000	0/173	Transcendentalism

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Adherence to moral values	-	0/000	0/354	Adherence to moral values
Creates value	-	0/000	0/621	Creates value
Creating cultural cohesion	-	0/000	0/257	Creating cultural cohesion
trust builder	-	0/000	0/367	trust builder
an inspiration	-	0/000	0/497	an inspiration
Empowerment	-	0/000	0/225	Empowerment
to be the driving force				
Spiritual management		New codes		
Succession				

Review of the second step: In this step, the components of the previous step are provided to the experts and the results can be reported as described in the following table:

Qualitative validity check means measuring whether the information obtained through qualitative data collection is accurate or not. The question of validity in qualitative research can be posed as whether what the researcher thinks or knows or understands is the same. In this research, a simple random sampling method was used in the selection of subjects. In this research, "Cochran" formula was used to select the sample size of employees. Therefore, the following formula is used to determine the sample size:

$$n=\frac{N.Z^2_{\frac{\alpha}{2}}.p.q}{\varepsilon^2(N-1)+Z^2_{\frac{\alpha}{2}}.p.q}$$

where in:

Sample size =n

Statistical Society = N

Success rate in the statistical population =p

Failure ratio in the statistical population =q

Estimate accuracy = Ɛ

Normal population distribution $= Z_{\frac{\alpha}{2}}$

Based on Cochran's formula, ۲۹۶ employees were selected as the statistical sample of the research.

Table 3. Statistical population

Statistical Society	The number of distributed questionnaires	Sample selection	The number of human resources
general manager	2	2	2
Deputy General Manager	10	10	14
Head of Tax Affairs	25	25	58
Chief tax auditor	134	134	197
Tax auditor	125	125	934
Total	296	296	1205

The most important methods of collecting information in this research are as follows: library studies in this part, in order to collect information in the field of theoretical foundations and research literature, library sources, articles, and required books have been used. Field research in this section is used to collect data and information for analysis from the questionnaire. In this research, a questionnaire is used to measure the

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variables. Questions (items) of the questionnaire: This part of the questionnaire consists of 2 parts: a) General questions: In the general questions, an attempt has been made to collect general and demographic information about the respondents, such as gender, education and work experience. b) Specialized questions: This section includes specialized questions. The scoring of these tools is based on a five-point Likert scale.

Table 4. Sub-variables and questions related to the questionnaire

Variable	Row	Questions
self-awareness	1	10 questions
Balanced processing	2	10 questions
inner conscience	3	10 questions
Transparency of the relationship	4	10 questions
Strategic vision	5	10 questions
Transcendentalism	6	10 questions
Adherence to moral values	7	10 questions
Creates value	8	10 questions
Creating cultural cohesion	9	10 questions
trust builder	10	10 questions
an inspiration	11	10 questions
Empowerment	12	10 questions
to be the driving force	13	10 questions
Spiritual management	14	10 questions
Succession	15	10 questions
Transformational management	16	11 questions

Determining the validity and reliability of the research measurement tools: The validity and reliability of the measurement tools is one of the most important factors that the researcher must ensure in order to guide his research work in the right direction. Reliability is measured using Cronbach's alpha method and SPSS 18 software. Using the data obtained from the questionnaire and with the help of SPSS statistical software, the reliability coefficient is calculated by Cronbach's alpha method. The listed results show that because the alpha values obtained for the questions corresponding to the research variables and the entire research questionnaire are greater than 0.7, the reliability of the measurement tool is confirmed.

Table 5. Reliability results of the questionnaire and questions corresponding to the research variables

Variables	Cronbach's alpha values	Questions
self-awareness	0.846	10 questions
Balanced processing	849/	10 questions
inner conscience	0.877	10 questions
Transparency of the relationship	0.851	10 questions
Strategic vision	0.839	10 questions
Transcendentalism	0.915	10 questions
Adherence to moral values	0.841	10 questions
Creates value	٠,٨٤٠	10 questions
Creating cultural cohesion	0.841	10 questions
trust builder	0.832	10 questions
an inspiration	0.832	10 questions
Empowerment	0.910	10 questions

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to be the driving force	0.841	10 questions
Spiritual management	۰,۸٤٤	10 questions
Succession	0.870	10 questions
	0856	11 questions

Findings

Before testing the main model and also checking the hypotheses, using the first-order confirmatory factor analysis method, the ability to measure the research variables was measured by the questionnaire questions. Tables (4-20) and (4-21) show the results of first-order confirmatory factor analysis by Lisrel software based on the research questionnaire. The results of the fit of the first-order confirmatory factor analysis model by Lisrel software show that the RMSEA value is 0.074 and because it is less than 0.08, the model has a small error. The root mean square index of the RMR residual is also equal to 0.043 and is a small value that indicates an acceptable fit. The ratio of the chi-square value to the degree of freedom, which is equal to 2.76 and has a value less than 3, also indicates the appropriateness of the model fit. The GFI suitability index and the adjusted AGFI suitability index are 0.91 and 0.90, respectively, and are close to the value of one, the PGFI frugal suitability index is also calculated as 0.66 and is greater than the 0.5 value, so it is considered favorable. Will be According to the mentioned indicators, it can be said that the questionnaire items measure the research variables well.

Table 6. Examining the adequacy of the measurement model

Indicators	Reported value
chi square	3243/01
Degrees of freedom	1175
Chi square to degrees of freedom	2/76
RMSEA	0/074
RMR	0/043
GFI	0/91
AGFI	0/90
PGFI	0/66

The results listed in Table 6 show that all the t values corresponding to the factor loadings of each of the questionnaire items are large values and their absolute value is greater than the critical value of 1.96. Therefore, all factor loadings (coefficients) are significant at the error level of 0.05. The large values of the factor loadings related to each of the questionnaire items (standard coefficients) in the first-order confirmatory factor analysis model confirm the measurement of the research variables.

Table 7. The results of the factor analysis of the measurement model of the research variables

Component and index	p	t-value	factor load	
Knowing and knowing your goals	***	7/81	0/45	self-awareness
Awareness of weaknesses and strengths	***	11/21	0/62	
Awareness and recognition of thoughts and feelings	***	11/76	0/64	
Awareness and recognition of physical characteristics	***	8/18	0/47	
Awareness and recognition of abilities	***	15/33	0/78	
Knowledge and understanding of values and beliefs	***	11/15	0/62	
Awareness and recognition of their skills	***	14/32	0/74	

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Awareness and recognition of physical and emotional characteristics	***	16/40	0/82	
Setting realistic goals for life	***	9/04	0/52	
Control and manage emotions	***	10/11	0/57	
Analysis of all information related to various topics	***	7/54	0/44	Balanced processing
Simultaneous processing of positive and negative attitudes and qualities	***	11/41	0/54	
Not having prejudice and bias and unmeasured judgments	***	11/54	0/61	
Having a realistic view in evaluations	***	8/14	0/51	
Central justice	***	15/30	0/71	
Creating justice and trust in the organization	***	8/10	0/75	
Belief in transparency and non-distortion and concealment	***	10/41	0/81	
Ability to make logical decisions	***	16/32	0/82	
Information processing according to experiences and knowledge	***	10/14	0/42	
Not having the ability to analyze information before making a decision	***	11/11	0/47	

***It means significant at the error level of 0.05 or the t-value is greater than the critical value of 1.96.

The graphs below are the first-order factor analysis for self-awareness with the first 10 questions of the questionnaire. The highest coefficient related to question 8 indicates the highest impact on self-awareness.

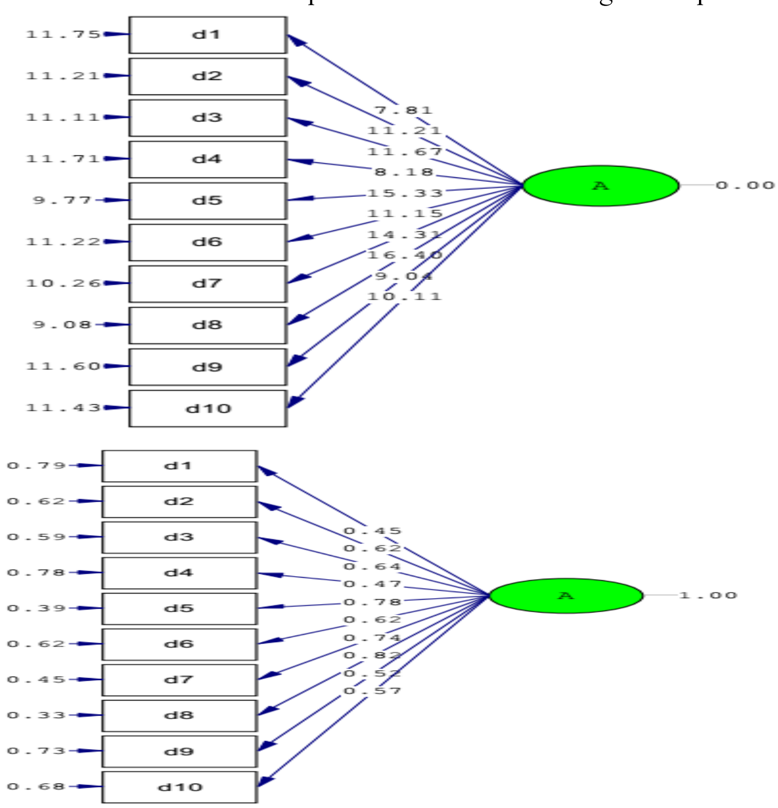

Figure 2. Factor analysis of self-awareness with stand

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Table 8. The results of the factor analysis of the measurement model of the research variablesard coefficients

Components	p	t-value	factor load
Having a moral index	***	6/77	0/51
Having a positive sense of commitment towards organizational tasks	***	10/20	0/54
Compliance with work standards and requirements	***	11/41	0/65
Being ethical	***	8/68	0/85
Adherence to values	***	14/14	0/51
Central honesty and integrity	***	8/35	0/64
Following the ethical charter of the organization and promoting it	***	14/39	0/61
Interest in performing organizational tasks	***	11/29	0/35
Capable of meeting their own needs and organizational requirements	***	10/38	0/51
A sense of obligation towards colleagues and superiors	***	10/85	0/48
Able to establish open and sincere communication	***	8/50	0/46
Transparent sharing of information	***	11/39	0/57
Develops trust between colleagues	***	10/44	0/68
Capable of establishing transparent organizational communication	***	8/69	0/58
Being optimistic about others	***	17/25	0/74
Capable of creating stable relationships with others	***	9/18	0/79
Capable of establishing informal relationships	***	12/28	0/78
Use of effective communication symbols and signs	***	11/30	0/81
Using multiple communication paths (horizontal, vertical and diagonal)	***	10/10	0/49
Having a moral index	***	11/38	0/40

***It means significant at the error level of 0.05 or the t-value is greater than the critical value of 1.96.

Table 9. The results of the factor analysis of the measurement model of the research variables

Components	p	t-value	factor load
Able to communicate effectively with competitors	***	7/41	0/74
Capable of creating organizational vision	***	7/11	0/68
Having the science of foresight	***	6/42	0/65
Having a strategic thinking model	***	7/74	0/85
Capable of monitoring the future	***	8/10	0/51
Identify your strengths and weaknesses	***	7/38	0/64
Having systemic thinking	***	14/74	0/61
Having realistic views	***	14/38	0/35
comprehensiveness	***	7/85	0/51

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Able to establish open and sincere communication	***	8/74	0/53
Transparent sharing of information	***	9/38	0/41
Develops trust between colleagues	***	10/41	0/51
Capable of establishing transparent organizational communication	***	8/74	0/54
Being optimistic about others	***	8/74	0/74
Capable of creating stable relationships with others	***	11/11	0/70
Capable of establishing informal relationships	***	9/10	0/74
Use of effective communication symbols and signs	***	12/10	0/72
Using multiple communication paths (horizontal, vertical and diagonal)	***	11/14	0/84
Having a moral index	***	10/24	0/43
Capable of turning threats into opportunities	***	11/37	0/40

Discussion

In the descriptive statistics part of the research and according to the sample size of 296 respondents, 254 (85.8) percent are men and 42 (14.2) percent are women. Regarding the age of the respondents, 42.6% of the respondents are in the age range of 31 to 40 years. In terms of age, the sample size has considerable organizational experience, most of the respondents in this organization are experienced, which helps that the end of the research is as expected. According to Table 3-4 regarding the distribution of the frequency of responses according to the level of education, it can be seen that the largest number, i.e., 43.2%, have a bachelor's degree, and the lowest number, i.e., 0.3%, have a doctoral education. According to the results, the largest number, i.e. 53.0%, have work experience from 20 to 30 years, and the lowest number, i.e. 9.5%, have work experience from 1 to 10 years. Therefore, the work history of the respondents is also acceptable and the respondents are often experienced and have many years of service in the organization. In the descriptive analysis of the items of the questionnaire, the results of the calculations made from the mean test and the standard deviation of the items showed that the highest average with a value of 4.5073 is related to the component "awareness and recognition of one's goals" from the subcategory of "self-awareness". The lowest average with a value of 4.09 is related to the item "Insight in the design of organizational strategies and processes" from the "Being a driver" subcategory. The average of all the corresponding items is higher than the average of the Likert scale (value 3) and indicates a favorable attitude towards the dimensions of the variables. The standard deviations are also close to each other, which is a sign of equal precision in the values. The obtained results showed that the fit of the first-order factor analysis model has a small error (RMSEA value) of 0.74, which is less than 0.08. The obtained square is equal to 0.043, which is a small value and indicates the acceptable value of the model. The goodness index of GFi and AGFi are 0.91 and 0.90, respectively, and are close to the value of one. Therefore, in total, the suitability index of the model is accepted and confirmed, and the result is that the questionnaire items measure the research variables well. The obtained results show that all the standard coefficients in the structural equation model are significant and all the t values corresponding to factor loadings in the paths of the structural equation model are large values and their absolute value is greater than the critical value of 1.96.

The current research was conducted with the aim of identifying the key components of the authentic leadership model in the country's tax affairs organization in order to provide a suitable conceptual model for the country's tax affairs organization. In the first step, the qualitative method was used to gather the opinions of experts and library sources to collect the related items. In the second step, experts' opinions and library resources were collected from 2008 to 2019 in the field of authentic leadership. In order to collect

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the primary themes, more than 50 domestic and foreign articles and books were studied using the criterion-based purposeful sampling method, and with this number of samples, the researcher reached theoretical saturation. After coding and categorizing 16 basic themes, its content validity was done by two qualitative methods (opinion of 11 experts) and quantitative (checking using Kendall's coefficient). The research model was drawn with one primary theme and 16 secondary themes and 161 basic themes. In the second step of quantitative data collection, the research environment includes all the employees of the Tax Affairs Organization of the country in the two provinces of Isfahan, Chahar Mahal and Bakhtiari, and it includes all the employees whose duties are related to tax affairs, in the number of 1205 people. Based on Cochran's formula, 296 employees were selected as the statistical sample of the research. Of these, 296 people filled the questionnaire. The research tool consists of 16 researcher-made items that were adjusted based on a five-point Likert scale. In this research, the face and content validity of the checklist was examined by experts and the construct validity was examined using factor analysis. Cronbach's alpha was used to measure its reliability. Cronbach's alpha coefficient values for themes were reported to be higher than 0.7, which indicates high internal correlation in the indicators of basic themes. In order to analyze information, descriptive statistical methods were used in quantitative data analysis, including frequency distribution tables and graphs, and in the inferential part, confirmatory factor analysis method and covariance-based structural equation modeling approach were used. The results will be discussed further.

As the results of this part of the research showed, the dimensions and components of authentic leadership in the tax organization can be divided into 16 main dimensions and 161 components, including self-awareness, balanced processing, inner conscience, relationship transparency, strategic vision, excellence, adherence to moral values. , creating value, creating cultural cohesion, building confidence, inspiring, empowering, driving, spiritual management and succession. The results of this part of the research are in line with the results of Moradi Moghadam et al., Karimi et al., Hadian Nasab, Zardashtian and Hosseini, Derakhshan et al. (2016). Also, Yousefi et al. (2014) showed: increasing job attachment, improving employees' attitudes and views towards the job and increasing their attachment to the organization and correspondingly increasing the organization's performance, provide the basis for applying authentic leadership style in their organizations, as well as Badri and Nodehi (2015) in a research titled "Prediction of innovation capabilities based on authentic leadership style in education". The results showed: One of the operational goals and its solutions in the document of fundamental transformation in organizations is to establish a system of creativity and innovation in the organization in line with comprehensive education and spiritual and moral growth. On the other hand; Authentic leadership is one of the new theories that have been proposed to inspire and use the psychological capacity of subordinates and create innovation capabilities. And Bahrami et al.'s research (2016) showed: In general, according to the effectiveness of authentic leadership in the organization, components such as adherence to moral values, value creation and creating cultural cohesion are the most important components. In Soltani et al.'s research (2016), the research findings show that authentic leadership has a significant positive effect on competitive advantage. Also, authentic leadership through the psychological empowerment of employees has a significant positive effect on competitive advantage in companies, and self-awareness, balanced processing, inner conscience, and transparency of relationships are among the most important aspects of authentic leadership.

Also, in the research of Derakhshan et al. (2016), it was shown that authentic leadership has a significant effect on social performance and organizational culture; And in this case, authentic leadership is somehow related to spiritual management and succession. In the research of Zardashtian and Hosseini (2017), it is stated that in today's world, which is the world of organizations, by creating spirituality at work, employees tend to put in a lot of effort and are more closely related to the goals of the organization and its mission. Also, Hadian Nasab's research (2017) showed that there was a positive and significant relationship between authentic leadership and its dimensions with organizational transparency. The findings also showed that the balanced processing dimension of authentic leadership is a significant predictor of organizational

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transparency. Karimi et al.'s research (2017) showed that authentic leadership has a significant direct effect on work life areas, work life areas have a significant direct effect on the effectiveness of job coping and mental health. Also, the results of this research showed: Contemporary organizations need employees who are psychologically connected with their work, active and achieve high performance standards, those who are energetic and dedicate themselves to work, such people are involved and attached to their work. are. In this regard, the effective role of training and authentic leadership is to the higher performance of employees. In other words, leadership is critical to the impact of employee training and employee performance.

Although the theoretical conceptualization of authentic leadership has been relatively well developed, empirical research in the field of this phenomenon is in the initial stage of development. This exploratory study contributes to this effort by investigating the nature of the relationship between authentic leadership and two related concepts: the psychological capital of followers under leadership and the influence of the leader on the luck (wealth) and well-being of the organization (leadership influence).

The research of Algot, Erkot, Flatavalbaz, (2017) supports the theory of authentic leadership. In these theories, the real leader establishes reliable relationships with his employees, and the employees are satisfied with the leadership's behavior and performance, and the organization is recognized as an excellent workplace. Authentic leadership emphasizes the quality of the relationship between employees and the leader. This authentic leadership is in the form of behavioral leadership that strengthens positive mental and moral abilities in order to increase self-awareness, balanced information processing, relationship transparency, and inner conscience. Today, along with challenges such as competition and stressful factors around the world, leadership has become more difficult than ever. Such challenges need to restore self-confidence, hope and optimism in people, and it is necessary for leaders to help people to find and nurture themselves; Therefore, today needs leaders who are familiar with goals, values and integrity. Namsivayam et al. (2014) concluded in their research that the powerful behavior of leaders is considered as an effective factor in empowering employees. Farmanzik (2010) has done many studies on authentic leadership and its organizational consequences, the most important result of which is the growth and improvement of mutual trust between the leader and the followers. In addition, researchers have stated that authentic leadership plays a significant role in strengthening the positive attitudes of followers, including commitment, involvement in work and passion for work, improvement of individual and organizational performance, sense of security and job satisfaction. Also, authentic leadership is very effective in discovering talents and using them to achieve the goals of the organization. Authentic leadership theory focuses on self-control and self-awareness of the leader and followers, positive psychological capital, and the role of organizational positive moderator. The theory of authentic leadership can be called the most comprehensive and complete theory in the field of leadership. Today, with challenges such as competition and stressors around the world

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