

**The study of social capital on organizational efficiency with the mediating role of organizational creativity: General Administration of Tax Affairs of South Khorasan Province**

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**Abstract**

Social capital is a fundamental concept in understanding innovation, creativity and organizational dynamics, because it affects the process of innovation, creativity, team learning and so on, it facilitates them. The purpose of this study was to determine the effect of social capital on organizational efficiency with the mediating role of organizational creativity in South Khorasan Tax Administration. This study is an applied one in terms of purpose and a descriptive and survey method. The statistical population of this study was all 210 employees of the Tax Office of South Khorasan Province. According to Cochran formula, 136 people were selected by simple random sampling. The tools used in this study were three standard questionnaires including organizational performance of Pin Priyang and Singh Sai (2012), Dick's Organizational Creativity (2001) and Nahapit & Guchal's Social Capital (1998). The validity of the questionnaire was confirmed by content validity and its reliability was obtained through Cronbach's alpha for the questionnaires of efficiency, organizational creativity and social capital respectively 0.82, 0.77 and 0.85. Lisrel software was used to analyze the data. The results showed that social capital had a significant effect on organizational efficiency and creativity. But the impact of social capital through organizational creativity on organizational performance was not significant. According to the findings of the study, it can be said that social capital, like other funds, has provided a suitable platform for access to life opportunities and goals, and is one of the important sources of organizational and social success.

**Keywords:** Social Capital, Organizational Efficiency, Organizational Creativity, South Khorasan General Tax Office.

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