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Presentation a Model for Employee Absenteeism Management Using Qualitative Method

Mahdi Nasr Esfahani ^a, Saeed Sharifi ^{*b}, Alborz Gheitani ^c, Mehrnaz Nasr Esfahani ^d

a Ph.D Student of Public Administration, Department of Management, Isfahan (Khorasgan) Branch, Islamic Azad University, Isfahan, Iran

b Assistant Professor, Department of Management, Isfahan (Khorasgan) Branch, Islamic Azad University, Isfahan, Iran*

c Assistant Professor, Department of Management, Isfahan (Khorasgan) Branch, Islamic Azad University, Isfahan, Iran

d Visiting Professor, Department of Management, Isfahan (Khorasgan) Branch, Islamic Azad University, Isfahan, Iran

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Abstract

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The purpose of this study is to present a model for employee absenteeism management using Grounded Theory (GT). Since there is a lack of study on theorizing this construct, this study aimed to conceptualize a theoretical model applying GT. This research is a qualitative research. The sample size was 11 interviewers who were knowledgeable human resource and organizational experts. Required data was collected through semi structured interviews. In this study, the data were analyzed by open coding, axial and selection coding based on the GT method. Coding was done in two steps and the reliability of the results of the research was confirmed by calculating the similarity index of codes by two methods. The proposed framework is presented in the form of a paradigmatic model and demonstrates a model for absenteeism management. The results showed that causal conditions affecting employee absenteeism management include non-flexible organizational structure, workplace deviance, and the inefficiency of controlling, normalization of absenteeism, organizational injustice and career path management. Intervening factors included economic problems and family-work conflict (FWC). The contextual factor is outer power. The offered strategies include facilities planning, health care plans, controlling and monitoring improvement, cultural strategies and considering locations of employees. The consequents of implementation of these strategies would be participatory of employees, employee self-controlling of absenteeism, performance improvement. Absenteeism management also increases the social satisfaction of Isfahan tax administration.

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*Corresponding author

Email address: saeedsharifi2003@gmail.com

Introduction

One of the major issues facing the managers of human resources is employee absenteeism. In some cases, it even changed to the nightmare of managers. This important problem which can occur in any organization has a negative impact on organizational function and causes waste of resources (Aishwariyashindhe S & Vijayalakshmi.P.S, 2019). Workplace absenteeism reduces productivity and enforces costs on society. It causes manpower instability, chaos in the workplace, management problems, customer dissatisfaction, morale issues; service quality decreasing, public mistrust, and ultimately, it will reduce the productivity, performance and financial balance of organizations (Kocakulah et al., 2016).

So, the need to analyses this phenomenon in different aspects is felt especially from a manager's point of view. Managers are the most powerful persons which can handle this problem. Actually, to control this problem not only skillful managers are needed but also a comprehensive model for recognizing the reason of absence and controlling and reducing them is needed. While lots of researches done on the work place absenteeism and factor related to absenteeism behaviors; there is no comprehensive study on absenteeism management by the researcher study and there is no model for helping managers to understand the casuals of absenteeism, the strategies for controlling and reducing this and the consequents of using these strategies. So, it is really necessary to introduces the concept of absenteeism management and present a model for managing this phenomenon. The definition of absenteeism management shows it as recognizing, planning and controlling actions to reduce staffs work absenteeism.

Absenteeism management aimed to enhance employee well-being, organizational performance and organizational competitiveness in different areas (Kozioł et al., 2016). By the importance of this issue it is important to manage absenteeism in different organizations. One of these organizations is governmental sectors with routine stressful work hours. Services well-functioning of these companies creates trust in the government (Van de Walle & Bouckaert, 2013). This paper analyses absenteeism management in Tax Administration if Isfahan, Iran. This public sector is one of the service companies that is directly in contact with customers and absenteeism in work place can destroy the face of this company in society. So it is necessary to present a comprehensive absenteeism management model to reduce negative consequents of absence behavior.

Definition of absenteeism management

The absence from workplace by a worker during a normal day's work is identified as absenteeism (Silva et al., 2020). It is one of the problems of any companies that may occur every day. Absenteeism may happen in short-term or long term. Temporary removal from work causes by issues such as illness, death in the family, or other personal matters (Arezes et al., 2020), considered as an intentional absence (Cucchiella et al., 2014). Another distinction type is the involuntary and voluntary absenteeism that the involuntary type occurs by reasons such as certified sickness and funeral attendance. The voluntary absenteeism consists of situations such as vacation and uncertified sickness (Arezes et al., 2020). There are other category types of absenteeism for instance authorized and unauthorized absenteeism (Blau, 1985), organizationally excused and organizationally unexcused collections (Arezes et al., 2020). The cases

of excused absenteeism are bad health situations, panel responsibility, religious holidays, funeral ceremony, and passage issues (Arezes et al., 2020). With these different reasons of absenteeism, it is one of the most significant problems of managers to manage their staff's absence behavior (Cikes et al., 2018). Actually, a better understanding of absence behavior can lead to successful management of this phenomenon (Mathis & Jackson, 2004).

The measurement and management of absenteeism outcomes can not only decrease the additional costs, but also causes the organization's development and sustainability (Cikes et al., 2018). High rate of absenteeism indicated the dissatisfaction among personnel, poor works relations and a lack of management leadership (Yendi, 2005). While there is no conceptual framework for absenteeism management, there are some reviewing papers discuss this concept (Gajda, 2015; Kozioł et al., 2016). Kozioł et al., (2016) introduce absenteeism management as one of the managerial efforts to improve employees' well-being and reduces their absenteeism with continuing the strategic development predictions of the organization (Kozioł et al., 2016). Absenteeism can be seen as a work place epidemic that managers are unable to control it. In some cases, high absenteeism rates are the clue of management failure to control it. By the way some researcher believe that absenteeism can managed by a systematic, planned program that focuses on employee's problems in work place in order to reducing the negative behaviors that lead to absenteeism (Yendi, 2005).

Besides the above, increasing absence shows the worse overall organizational health. In such organizations employees have high levels of stress, poor communication, and the connection between management and staff are poor

(Mchugh, 2002). Absenteeism management is an important and critical issue for this kind of organizations (Week, 2004). Researchers also shows that most reason of stress related absenteeism is the amount of work (68%), management relationships (60%) and pressure to gain the goals of organization (41%) (Yendi, 2005).

One of the organizations with stressful work environment is tax administration. This company likes the other public sectors has bureaucracy in its levels and has higher rates of absenteeism than private sector (Mastekaasa, 2020). This company is under governmental pressure to greater their incomes, employees have to deal with lot of works to do and information to analysis, consequently, a cloud of stress is surrounding them to meet this goal. This stressful work place increase stress related sickness issues and raise the absenteeism rate in this organization. By increasing absence from work the customers get more dissatisfied. In fact, services well-functioning of such a kind of companies creates trust in the government (Van de Walle & Bouckaert, 2013). One of the long-standing issues for tax administrator in Isfahan, Iran, is to create a comprehensive model to managing employee absence from work and increase productivity and significantly decrease related opportunity costs.

Literature Review and Research Background

Lots of researches on absenteeism have been done in organizations, schools, hospitals and other places. Most of them focus on determining the factors affect absenteeism, in order to controlling and managing absenteeism proactivity. Some of these researches are discussed in follow:

Mohebi and Sharifiyan (2006) in a study in a national industry company recognized absenteeism reasons in these categories: serious accidents and illness, poor working conditions, lack of job satisfaction, boredom on the job, inadequate leadership and poor supervision, personal problems, poor physical fitness, inadequate health surveillances, transportation problems, stress and workload (Mohebi & Sharifiyan, 2006). Rezvan et al. (2016) indicated that sleep disorders have a negative impact on job performance. Consequently, there is a strong positive correlation between sleep quality and sickness absence. For instance, along with decline in sleep quality and incline in sleepiness, the personnel's sickness absence increased (Zare et al., 2016). Ebrahimi et al. (2016) determined the relationship between psychological and personality factors with absenteeism from work among university staff. Results showed that absenteeism had a positive significant relationship with stress level, neuroticism, age, work experience, number of children, and employment type (Ebrahimi et al., 2016). Evidence from Brummelhuis et al. (2016) emphasized on this issue that employees imitate the absenteeism. Actually, individual employees adjust their absence levels with their co-workers' absence behavior (Brummelhuis et al., 2016). Allisey et al. (2016) examined the difference between effort and rewards and its impact on absence of Australian police officers. The findings of this study showed that in addition to feeling balance between the effort made and the amount of reward received by police officers, irrelevant rewards such as social support can also reduce the rate of absenteeism (Allisey et al., 2016). Losina et al. (2017) in a study confirmed the relationship between physical activity and unplanned illness-related absenteeism from work (Losina et

al., 2017). Schaumberg and Flynn (2017) examined the relationship between job satisfaction and absenteeism depends moderately on guilt proneness. They discussed that people with low guilt-prone are more ruled. These employees accomplish their own egoistic desires by comply others' normative expectations (Schaumberg & Flynn, 2017). Vickie L. Edwards (2017) examining the motivation factors of absenteeism in public and non-profit sectors and showed the differentiation of absenteeism in the public and non-profit sectors is significant. The results confirm this differentiation between genders, too. The results also confirmed the negative relationship between organizational commitment and absenteeism. Finally, results showed that perceived flexibility was positively associated with absenteeism (Edwards, 2017). MacGregor and Cunningham (2018) analyzed organizational antecedents and health consequences of sickness presenteeism in two public sector organizations. The results confirmed the direct relationship between leader support, goal clarity and trust by indirect moderator role of sickness presenteeism. Results also confirmed the indirect relationship between presenteeism and sickness absence and better health. By using this results managers and scholars should attended that costs of sickness presenteeism are higher than costs of absenteeism (MacGregor & Cunningham, 2018). Kottwitz et al. (2018) show the relationship among time pressure and lack of time autonomy with repeated staff sickness absenteeism. In another study, Jacobsen and Fjeldbraaten (2019) indicated that part-time workers spends less time in the organization have lower work-family conflict (WFC) and lower absenteeism (Jacobsen & Fjeldbraaten, 2019).

Table 1. Literature of Absenteeism

Author(s)	Related Variable	Absenteeism type
Mohebi and Sharifiyan (2006)	serious accidents and illness, working conditions, satisfaction, boredom on the job, leadership and supervision, personal problems, physical fitness, transportation problems, stress and workload	industry company absenteeism
Rezvan et al. (2016)	sleep disorders, sleep quality	sickness absence
Ebrahimi et al. (2016)	stress level, neuroticism, age, work experience, number of children, employment type	psychological and personality factors of absenteeism
Brummelhuis et al. (2016)	adjust absence levels with co-workers: imitation	absenteeism imitation
Allisey et al. (2016)	effort and rewards, social support	Absenteeism in police officers
Losina et al. (2017)	physical activity	unplanned illness-related absenteeism
Schaumberg and Flynn (2017)	guilt proneness, job satisfaction	absenteeism
Vickie L. Edwards (2017)	Genders, organizational commitment, perceived flexibility	absenteeism in public and non-profit sectors
MacGregor and Cunningham (2018)	leader support, goal clarity, trust, sickness presenteeism	sickness presenteeism or absenteeism in public sector
Kottwitz et al. (2018)	time pressure, lack of time autonomy	sickness absenteeism
Jacobsen and Fjeldbraaten (2019)	work-family conflict (WFC)	part-time job workers absenteeism
Mastekaasa (2020)	motivational factors: individual features, motivation attendance	short-term absenteeism of public sectors employees

Recently, however, Mastekaasa (2020) investigated higher rates of absenteeism seen in public sectors versus private sectors which is more prevalent in short-term absenteeism. Thus, the high level of short-term absenteeism in the public sectors seems to be due to the motivational factors. These motivational factors are related to the individual features in which people with low attendance motivation select the public sector, since the work attendance incentives are weaker there (Mastekaasa, 2020).

Research methodology

This research is done by qualitative approach, since this approach is a better one to identifying complex social processes over quantitative approaches (Mason, 2017; Rasti Borazjani Faghat et al., 2020). Qualitative researches try to explore different dimensions of a concept from social world with no use of statistical

methods (Mason, 2017). In this aim a multiple case study plan is used to provide a broader theoretical definition (Yin, 2017). This plan resulted to a paradigmatic model. one of the methods for collecting and analyzing qualitative researches is grounded theory. This method is a systematic approach that data is collected through interviewing, reviewing documents and observation (Rasti Borazjani Faghat et al., 2020). By using this method, researchers usually use not structured - open interviews. The advantages of this kind of interviewing are the ability of exploring something new with no need of presumptive hypotheses (Rasti Borazjani Faghat et al., 2020).

This study was done by qualitative approach and since there is lack of study on absenteeism management, basic components of this concept was extracted from theoretical literature as a guide for designing interview questions and a semi-structured open questionnaire was

provided. Then, this semi-structured open questionnaire was used to interviewing with statistical sample.

The statistical society of this research was human resources experts and staffs who have repeatedly been absent themselves in tax administration of Isfahan province, Iran. It should be mentioned here that choosing employees with frequent absences, should be one of the most important stages of such researches, because the validity of the results would be depending on their experience of absence phenomenon. By using grounded theory the number of samples is not known at the start point of interviewing, it would be decided during the interviewing when the information saturation be reached (Yin, 2017). Grounded theory is known as a coherent approach that extracts systematic guidelines for gathering, synthesizing, analyzing, and conceptualizing qualitative data for the determination of theory building (Glaser & Strauss, 1968). This method has been used in many researches (Mombeini et al., 2017). In this research the sample size determines during the research process. By improvement the research process and interviewing more and more, the sampling gets more focused. Interviewing continued till the sampling reaches the saturation point, which is the point that new data are not seen during the interviews (Rasti Borazjani Faghat et al., 2020).

For this research, semi-structured interviews were conducted with a total of 11 expert's human resources and staffs who were repeatedly been absent from work (offenders) in tax administration of Isfahan province, Iran. During the 10th and 11th interviews, it was found that the responses are repeated, which means the

information saturation point was identified.

Data Collection

In this research existing literature is extracted from some research gats such as: Google Scholar, Science Direct, Taylor & Francis Online, Emerald, civilica, Country Journals Database, Jihad Academic Database, Human Resources Comprehensive Portal, Imam Hussein University Electronic Journals, System Database of Management Science Papers, Irandac, specialized libraries of universities and organizations. These extracted data are used for designing semi-structured open interview. The interview done in two sections: personal information and identification of factors affecting employee absenteeism management. Interview is done after initial coordination with employees and scheduling meetings among personnel of this office. A few minutes before each interview, a full explanation of research purpose was presented. After that, the interview started. Each interview took an average time between 40 to 60 minutes. Interviewees made sure that their identities were kept confidential, then transcribed. However, some interviewees refused to record their conversations.

Interviews analysis

After each interview, the results were conducted to the MaxQDA software and coding was done. According to grounded theory principles (Haig, 2018), three coding types that are open coding, axial coding and selective coding are used in analyzing interviews with MaxQDA software. Table 2 shows the interviews with the participants' background.

Table 2. Interviews participants' background

Abbrv	Edu	Age	Participants Role
P1	Ph.D Student	45	Offender
P2	Bachelor	47	Offender
P3	Associate Degree	28	Offender
P4	Ph.D Student	32	Expert
P5	M.A	47	Expert
P6	M.A	51	Expert
P7	Ph.D Student	27	Expert
P8	M.A	39	Expert
P9	Bachelor	40	Expert
P10	M.A	46	Expert
P11	M.A	44	Expert
P12	M.A	32	Offender
P13	M.A	35	Offender
P14	Bachelor	46	Expert
P15	M.A	50	Expert
P16	Bachelor	39	Offender
P17	M.A	52	Expert
P18	M.A	48	Expert
P19	M.A	40	Offender

In table 2 participant roles have divided in to the experts and persons how absence in several times (offenders).

Validity and Reliability

In this study, the validity of collected data was confirmed by the participants in interviewing process, and their attitude was applied for next interview. In final of interviewing, collected data was reviewed by the university professors and their advice is used to modify the final theory.

A specific index reliability testing in qualitative researches is not reported, by the way the most repetitive method is Holsti PAO reliability formula because it is to understanding and calculating of it is easy (Wang, 2011). The Holsti formula is used to test the reliability of this research. In the mention method a secondary researcher coded interviews again, and the results are compared with the first one. In this research, number of extracting codes in the first stage was 383 and in the second stage was 315. The same cods also were

273 cods. In below formula the PAO is calculated.

$$PAO = \frac{2 \times m}{n_1 + n_2} = \frac{2 \times 273}{381 + 315} = 0.7822$$

In which:

PAO: similarity coefficient (coefficient of reliability),

n1: number of codes in the first stage,

n2: number of codes in the second stage,

m: the same cods in both interviews.

According to equation (1), the reliability of the research results was calculated as 78.22 percent which is a desirable value (Holsti, 1969).

For more confident, the reliability of the research was tested again by Miles and Huberman (1994) method (Miles & Huberman, 1994).

$$R = \frac{100 \times n}{n+m} = \frac{100 \times 273}{273+110} = 71.27$$

In which:

R: coefficient of reliability
n: numbers of similar codes,
m: number of differences.

In equation (2), the reliability coefficient was calculated as 71.27 that is above 70 and acceptable.

Paradigmatic model for absenteeism management

Managing absence in work place is one of the important issues that is rarely attracts

the researcher's attention. In this research the paradigmatic model (Malakouti & Talebi, 2018) is used to present a model for absenteeism management. In this part, extracted codes for the model are shown in detail and some example quotes are given in each section.

Causal conditions

The causal conditions are positions that lead to the occurrence or growth of core phenomena (Corbin & Strauss, 2015). The coding of the causal conditions is shown in Table 3.

Table 3. Axial and selective coding and qualitative data analysis

Main Categories (paradigm)	Main Concepts	Codes
Causal Conditions	Non-flexible organizational structure	Lack of floating work hours low job rotation repetitive work process Non flexible bureaucracy in public sectors boredom and monotony at work
	Work place deviance	unhealthy competitive climate negative behaviors (Envy, distrust, slander, wrestling) restricted work relations
	Inefficiency of controlling	Lack of proper feedback Little control over the higher posts Inadequate implementation of overall control due to relationships with managers management weakness in using control tools Membership in informal groups and waiver in dealing with offender
	Normalization of absenteeism	Normalizing the misdeed Forming an agreement to legitimize absenteeism Shedding the guilt of sin Not prioritizing on time job presence Membership in informal groups
	Organizational injustice	Non-compliance with distributive and procedural justice Low procedural justice low explanatory justice Perceptions of distributive injustice Perception of injustice
	Career path management	No qualified career path management Lack of planning for employment and retirement

The results of this study show that the causal factors affecting employee absenteeism management includes non-flexible organizational structure, work deviations miss controlling, inefficiency of controlling and monitoring, normalization

of absenteeism, organizational injustice and career path management.

Non-flexible organizational structure

In order to reduce the work absenteeism managers should change working

conditions such as boredom on the job (Mohebi & Sharifiyan, 2006). Also it is important to create a flexible structure since workers perceived flexibility of organization changes absenteeism behavior (Edwards, 2017). For this aimed designs floating work hours and job rotation can help to manage this issue. One of the reviewers about the boredom and monotony at work says:

In my view, some of the other factors that have led to employee absenteeism are the fix environment we work in, the duplication of work that you have to do around the work hours, and lack of variety in our work. (p12)

Work place deviance

The worker's perceptions of organization have mistreated them to do in some manner that causes misbehaviors. Work deviances miss controlling may be articulated as unnecessary absenteeism (Litzky et al., 2006).

[...] In retaliation for this secrecy, he/she provides a fake formal sick leave and in some way looking for his/her lost right. This kind of absenteeism has bad consequences for the job and the office. This occurs for lack of information to the employee about his / her legal rights. (P4)

Inefficiency of controlling

Leader controlling always cases the organizational discipline (MacGregor & Cunningham, 2018). If leaders came to work late, other employee imitation this treat and absence from work (Brummelhuis et al., 2016).

Some of the posts in our office are less responsive since they are in the top post; they have more organizational freedom,

leave their work environments, work absenteeism, and many more. No one understands, because they have a high power in the office and cover their absence with titles on watch missions. (P11)

Normalization of absenteeism

The absence of staff in this organization is very common and it has become a common behavior. It can be come back to the motivational factors of person. The research of Mastekaasa (2020) shown that people with more desire for absenteeism are trying to get a job in governmental agencies (Mastekaasa, 2020).

We see the person missing, but due to membership in informal groups and working relationships, that absenteeism has turned into sick leave, and a type of abuse of relationships occurs. (P9)

Organizational injustice

According to the social exchange theory presented by Gouldner (1960), both employees and employers have undetermined responsibilities in social exchange. These exchanges are expected to be accomplished by both parties consistently, but if one part plays its part and the other fails, especially management, then employees may perceive imbalanced treatment and this will further create interpersonal conflicts (Gouldner, 1960). So it is obvious that if the employee see injustice in organization actually from the manager side, it would react in ways such as absenteeism.

The results of Chênevert et al. (2013) reveal that distributive injustice is indirectly linked to short-term absences through exhaustion. By contrast, the relationship between distributive injustice and long-term absence can be explained by two mediating variables, namely,

exhaustion and psychosomatic complaints (Chênevert et al., 2013).

[...] Right now, there is widespread discrimination among employees, since most bosses are involved in personal relationships, and if they like someone, he/she will reward more. (P2)

Career path management

One of the other important issues that really need to manage is the Career path that needs long term planning. No qualified career path management and Lack of planning for employment and retirement cases the employee confusing and impact on their perceived.

Most of the issues related to staff promotion and motivation can be related

To the fact that about one hundred and fifty people were hired at the same time; while it was twenty in other periods. (P7)

Phenomenon

Main phenomena: main phenomenon appears permanently in interviews, this item is the event, idea, thought or the situation that is studying and all other major categories can be related to it (Corbin & Strauss, 2015). The coding of the phenomenon is shown in Table 4.

Table 4. Main concept and codes of phenomena

Main Categories (paradigm)	Main Concepts	Codes
Phenomena	Absenteeism management	Absenteeism reduction Absenteeism controlling Employee well-being planning

According to the table 4, the management of employees' absenteeism is the main phenomenon that consists of sub codes such as absenteeism reduction, absenteeism controlling and employee well-being planning. One of the interviewers about the importance of controlling and planning of employee's wellbeing says:

In this organization the managers focus on short term plans that their results seen in their manager's period, but the thing that

is really needs in this organization is the long term that focuses on well-being of staffs and reduce their stress. Such a kind of plans get the employees back confidence to organization and less their absenteeism for any little problem. (P3)

Strategies

Strategies are identified as actions for controlling and managing the main phenomenon under existing environmental conditions (Corbin & Strauss, 2015). The coding of strategies is shown in Table 5.

Table 5. Main concept and codes of strategies

Main Categories (paradigm)	Main Concepts	Codes
Strategies	Facilities planning	Financial facilities Healthcare facilities Providing insurance facilities
	Health care plans	Provide psychological services Providing health services in the organization Consider counseling services for employees with disabilities Provide nutritional advice Consider sports facilities and encourage employees to use them Providing health a welfare services
	Controlling and monitoring improvement	Controlling and providing accurate feedback Timely and prompt warning after the violation Legal action against offenders Dealing with offenders without exception Intensify monitoring and using of external monitoring devices Continuous controlling and monitoring
	Cultural strategies	Culturing by educational programs for individuals and their families Creating a culture of correcting absenteeism Culturing with an emphasis on religious values Encouraging group pressure on offenders Provide training related to cultural issues Strengthening one's positive personality Cultural strengthening Strengthen the sense of conscientiousness through cultural and religious education Use methods to correct cultural values instead of physical control Long-term planning for the formation of appropriate cultural values
	Considering locations of employees	Considering the wishes and opinions of employees in determining the work-place Recruitment and appointment based on residence Moving staffs to the branches near the residence place Spatial movement facilitate for staffs with special problems

Facilities planning

One of the most important issues were mentioned in reviewing with staffs was the lack of facilities in this organization. These facilities contain a spread range from financial to healthcare facilities that need a comprehensive planning. One of reviewer's remarks:

In my opinion, some of the measures that the General Administration should take are the welfare and service facilities and the financial security of its employees, which this office should consider at least a minimum welfare for its employees. It is not good for an employee to go home and not be able to provide himself and his family's needs. (P11)

Health care plans

One of the most reasonable issues for employee absenteeism is the sickness related absence (MacGregor & Cunningham, 2018), which really needs to manage. Existence of a health care plan can help managers to reduce the sickness related absence. One of the reviewers about the importance of this issue say:

Here, the office must have a plan to solve the employee's problems, for example, a consultant who comes every month to examine the employee's problems and solve their problems. The office should bring doctors to check on the employee's condition. (P17)

Controlling and monitoring improvement

Monitoring and controlling of staffs is the other mentioned strategy by interviewers. In their point of view, the employee controlling in this office is very week and the managers do not monitor the staff's absenteeism and do not ask them for the reasons. So, it causes to increasing of this behavior. As one of the reviewers about this miss controlling says:

Strategies for dealing with such absences, in my opinion, are that the boss controls and monitors the addict's co-worker; he can control and minimize such absences. (P18)

Cultural strategies

In order to reduce the absenteeism behaviors, the use of controlling and monitoring plans is not useful until a good

cultural strategy protect it. In this purpose lot of interviewers mention to this issue in different ways such as:

They have to use cultural tools, and due to our work structure and type of work, controlling by camera is not very effective, and instead, if they pay attention to the employees and see the employee's needs and do the division of work correctly, it would be better. (P1)

Considering locations of employees

Lots of short term absenteeism problems (for example coming late in morning) would be solved if the managers consider the employee residence place.

It is very effective to provided transportation service or bring the employee's workplace closer to the place of residence, and it is true that some employees are close to the office, but some are away from the workplace, which can be solved by a service. (P2)

Contextual factors

Contextual factors are special conditions that indirectly influence on presented strategy and provide a suitable condition for get it more effectiveness (Corbin & Strauss, 2015). The contextual factors introduced to managing absenteeism are: extra-organizational power, supervisory authorities such as the inspection agency and the court of accounts, pressure of groups and unions, governmental pressure on appointments and ordination, media viewpoint about the company. The coding of the contextual factors is shown in Table 6.

Table 6. Main concept and codes of contextual factors

Main Categories (paradigm)	Main Concepts	Codes
Contextual factors	Outer power	Extra-organizational power Supervisory authorities such as the inspection agency and the court of accounts Pressure of groups and unions Governmental pressure on appointments and ordination Media view point about company

Outer power

In the process of strategy designing, the organization must take account of external environmental opportunities and threats. As the Tax Administration is a governmental company the most influential contextual factors on the strategies of this company are the outers power such as inspection agency and the court of accounts, groups and unions pressure and media view point about the company.

In my opinion, some lobbying, which exists in some cities, has led to the selection of a manager who did not have the necessary ability for this job and its selection is due to the pressure from the people who are outside of the company and have power.

This influences causes the person who is in charge of the General Administration goes aside and the person who is confirmed by external pressure and does not have the necessary conditions to be promoted will be appointed and it will be seen that this person is unable to control his subordinate forces, and his employees come and go whenever they want. (P7)

Intervening factors

Intervening factors are known as intermediary factors that influence on strategies to achieve the phenomenon (Corbin & Strauss, 2015). In the present study economic problems and family work conflict (FWC) identified as interventions factors. The coding of intervening factors is shown in Table 7.

Table 7. Main concept and codes of intervening factors

Main Categories (paradigm)	Main Concepts	Codes
Intervening factors	Economic problems	Lack of focus on work causes by economic and financial problems Economic problems and lack of focus at home
	Family work conflict (FWC)	Family work conflict in youth Family work conflict in older persons Family work conflict with little child Family work conflict for women social responsibilities / work Conflict work family conflict Education work conflict

Economic problems:

Economic problems in this study that are mentioned as intervening factors are: lack of focus on work causes by economic and financial problems and economic problems and lack of focus at home, for instance one of the reviewers says:

There are a number of colleagues who have found good accounting skills and are going to use it for the benefit of the organization's founders and against the organization, and they have forgotten their obligations to the organization, and they have given their minds, time and thought to this new work. They give up and even leave the workplace during the day, or they are at work, but they are doing their new job. (P8)

Family work conflict (FWC)

Conflict between family work is getting more attention in recent years and consists of reasons such as woman entering the work place, single mothers working and number of elderly persons in a family (L.Boyara et al., 2005). In this research some of these conflicts are introduced by interviewers, for instance one of them about the Family work conflict in youth says:

It has been seen that individuals who are younger come to work later because they sleep late at night and maybe see a movie, sitting at night, etc., and this delay causes them to go to bed late and get up late in the morning. But about older persons, because they have reached the required maturity have more regular movement. (P1)

Interviewers mention emphasis on family work conflict in older persons in another way:

In my opinion, employee's age and work experience are more effective in absenteeism. Because the older persons are tired more and have more personal problems. For example, they have bride and groom, and their children are older and, of course, their problems have increased. (P18)

Conflict between family and work in women is the other issue that mentions:

I have seen a number of colleagues, especially women, who, due to having small children, have to spend more time to taking care of them and preparing their child to go to kindergarten or school, or even rushing out to bring their children from kindergarten or school and it influences on their works. (P13)

Or even about the education work conflict stated:

The most sought-after topics I have discussed are personal issues, and in fact married and single colleagues have different problems and it may even cause both men and women to have personal problems that have caused them to be absent from work. For example, a woman in the house is in charge of her parents and she has to take care of them and she comes late in the morning or the employee is studying and she is awake late and she comes to work late in the morning. (P13)

Consequences

The consequences are the outcomes of using the mentioned strategies to deal with the phenomenon or to managing and to controlling the phenomenon (Corbin & Strauss, 2015). In the present study, the consequences categories are: improvement of management style, increasing employee satisfaction, improving staff performance and social satisfaction. The results are shown in Table 8.

Table 8. Coding of consequences

Main Categories (paradigm)	Main concepts	Codes
Consequences	Improving participatory management	Increasing interaction between employee and manager Efficient administrative system Participatory bureaucratic system Participatory administrative system
	Employee self-controlling of absenteeism	Employee self-management absenteeism Reduce the employees lying for absenteeism Work interest increasing Personal happiness Increased intimacy and friendship More desire to be at work
	Performance improvement	Increasing work efficiency increasing work skills Increasing communication skills Service quality increasing
	Social satisfaction	Increased public trust Reduced traffic to the organization Increased response speed Increased taxes incomes Moth to moth advertising Proper image of the organization Citizen administrative system

Improving participatory management:

Participatory management includes empowering the employees of a company to participate in organizational decision making (Guyot, 2011). A good absenteeism management strategy increases the interaction between employee and manager and changes the bureaucratic system into the participatory bureaucratic system. Its result is more participation of employees in decision making.

This calmness resulted in better interaction between the colleagues and boss, and even if unforeseen problems arise, they can better think together and find solutions and help to solve the problems. This cooperation makes it easy to solve the problems. (P4)

Employee self-controlling of absenteeism

When an employee likes his work, he would be more desired to be at work. This person comes to work on time and would be happy to do his work. One of the reviewers about the consequences of employee self-controlling of absenteeism says:

When the employee reaches calmness, it is much easier to do the assigned tasks, in the opposite way, when an employee is forced to do a work under stress, his absence of work in any way increases. (p2)

This calmness resulted in better interaction between the colleagues and boss, and even if unforeseen problems arise, they can better think together and find solutions and help to solve the

problems. This cooperation makes it easy to solve the problems. (P1)

one of the reviewers mention to the self-management absenteeism:

And ultimately, employees will work on their own, and they will not need to train and hire very strong managers. (P11)

Performance improvement

In this category interviewers mention to the consequents such as increasing work skills and communication skills. By these tow skills the service quality and subsequently the work efficiency would be raised up. For example, one of the interviewers says:

If this solution implement, it resulted to elimination of my mental worries, and I will pay less for life costs. If this problem solved, naturally I will be more regular in my work and my mind will not be busy anymore. I will not thoughtful at work for

stresses such as how to take my child to home this afternoon, and I will use this energy for work and career. Of course the result is better service to my fellow citizens. (P9)

Social satisfaction

Social satisfaction is another consequences of absenteeism management strategies implementation. One of the interviewers says:

In my opinion, it has definitely positive result for the society, because in our office, when I am at amity, I can more easily communicate with the clients. When my body and my soul and my mind are in the office, and I work with my all power and the clients get more pleasure. (P2)

Paradigmatic model

Based on the above results, a paradigmatic model for absenteeism management is given in Figure 1.

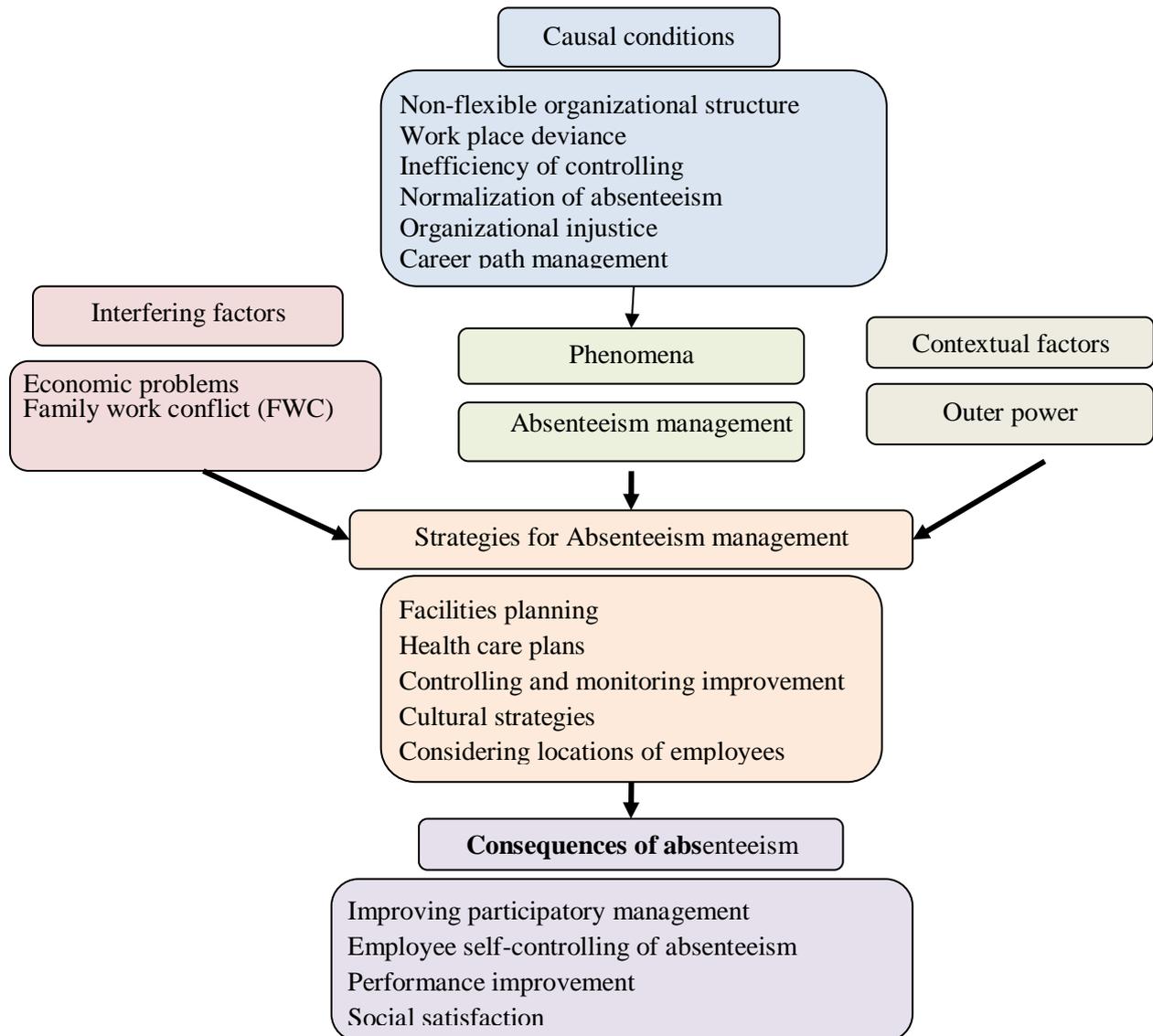


Figure 1. Paradigmatic model for Absenteeism Management in Tax Administration of Isfahan, Iran

Figure 1 show the conceptual model of absenteeism management, this model is presented by interview results and show the reasons, strategies and consequents of managing work absenteeism in Isfahan Tax Administration.

Conclusion

Although some studies have shown the importance of absenteeism management in different ways, no research has been providing a framework or model for

absenteeism management. The purpose of this research was to propose a paradigmatic model for absenteeism management. The approach of this research was qualitative and had been carried out in the framework of the grounded theory. Required data for the research was collected through semi-structured interviews. Coding was done in two steps and the reliability of the results of the research was confirmed by calculating the similarity index of codes by two methods. The proposed

framework was presented in the form of a paradigmatic model and demonstrated how to manage absenteeism in work place. This model was presented by data collected from Tax Administration of Isfahan, Iran. In service oriented industries, such as Tax Administration, absenteeism may be a factor that influence on service quality and customer satisfaction in this stressful work environment (Ehsanifar & Rasi, 2017; Mollaei et al., 2017). In compare to the other researches on employee absenteeism, this research presents a comprehensive model for absenteeism management that take into account most of the factors affecting employee absenteeism and the strategies for managing them. This study is a small step in linking theory to the practical status. The model presented in this study consists of both strategies and consequences of absenteeism management by emphasizes on factors influence in employee absenteeism including causal, contextual, and interfering factors. In this study the *managerial causal conditions for absenteeism management are identified as inefficiency of controlling, organizational injustice, and career path management, normalization of absenteeism, Non-flexible organizational structure, Work place deviance and Economic problems of workers. These conditions can be better by using strategies for managing the absenteeism. The interviewers introduce some strategies that are facilities planning, health care plans, controlling and monitoring improvement, cultural strategies and considering locations of employees. If these strategies used, there would be some consequences for organization such as improving participatory management, employee self-controlling of absenteeism, performance improvement and social satisfaction. By the way, this study tries to introduce most important factors related to absenteeism*

management.

Based on the findings of this study it is recommended that: 1. Managers in the organization design and implement a participatory administrative system among their employees; 2- Senior management create a healthy working environment to reduce rat of absenteeism. 3- *The organizational managers should pay precise attention to issues such as creating employee vitality, enhancing employee dignity, and intimate friendships between colleagues and managers.* 4. *They should pay attention to topics such as increasing work efficiency, enhancing work skills, enhancing communication skills. To this end, implementing integrated online tax software can enhance work efficiency that increase the customer satisfactions. Satisfaction of the organizational customers will increase the popularity of the organization at the community level.* 6- *The managers of organization should give special attention on changing in organizational structure in order to create organizational agility, human resource alignment, job placement, floating working hours and teleworking;* 7- *Considering the problems of employees and forming committees for solving their problems.* 8- *In order to manage the absenteeism, it is need to reduce spiritual pressure on employees by taking some supportive works, such as judicial protections and occupational insurance. In final, this is recommending to the future researchers to analyze the different aspects of absenteeism management by quantitative methods to prove the relations of the conceptual model presented in this study.*

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