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# Designing an Interpretive Structural Model of Organizational Generosity in Governmental Organizations

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A B S T R A C T

Organizational generosity, as one of the moral virtues and fundamental values in workplace environments, plays a pivotal role in improving human relations, enhancing social capital, and increasing organizational efficiency. In governmental organizations, which due to the nature of their public services require greater trust, transparency, and accountability, attention to the concept of organizational generosity is of particular importance. The present study aimed at designing a model of organizational generosity in governmental organizations based on interpretive structural modeling. This research, in terms of purpose, is exploratory, and in terms of approach, qualitative. In this study, 15 experts were interviewed. A snowball sampling method was used to collect information, and then, through thematic analysis, the data extracted from texts and interviews were categorized and analyzed. Considering the intended objectives, semi-structured interviews and literature reviews were applied based on a thematic analysis strategy for data collection. Ultimately, the findings were classified into one overarching theme, five organizing themes, twelve basic themes, and fifty-five initial codes. The organizing themes included cultural-leadership factors, organizational credibility factors, political-economic factors, legal-social factors, and participatory-competitive educational factors, which together formed the final model using the interpretive structural modeling method. It can be concluded that the proposed model can serve as a strategic framework for managers and policymakers to foster a culture of generosity, improve human interactions, and enhance efficiency in governmental organizations.

***Keywords:*** *Organizational generosity, governmental organizations, interpretive structural modeling*

## 1. Introduction

In contemporary management and organizational studies, the concept of organizational generosity has emerged as a critical factor shaping the social, cultural, and economic sustainability of institutions. Organizational generosity refers not only to financial or material philanthropy but also to a broad set of behaviors and values that encompass fairness, altruism, ethical responsibility, and the creation of trust-based interactions among employees, stakeholders, and the wider community (Amiri Shahroudi & Amani, 2020). This multidimensional construct is increasingly regarded as a strategic imperative for organizations, particularly in public and governmental sectors where accountability, transparency, and trust-building are central to legitimacy and effectiveness (Kialashki et al., 2024).

The importance of generosity within organizations is not limited to moral or ethical imperatives but extends to measurable outcomes such as employee satisfaction, innovation, performance improvement, and social well-being (Hosseini & Kashavarz, 2024). Research has demonstrated that organizations with a generosity-oriented culture are better positioned to adapt to environmental changes, maintain strong stakeholder relationships, and build resilience during times of crisis (Hampton et al., 2023). This perspective is consistent with broader discussions on corporate social responsibility (CSR) and philanthropy, which highlight the strategic value of integrating social good into organizational missions (Velte, 2022).

Organizational generosity has been theorized in relation to leadership approaches, organizational culture, and institutional frameworks. From the leadership perspective, studies indicate that admired leadership and servant leadership styles play decisive roles in fostering generosity among employees and teams (Hoch et al., 2018; Hosseini & Kashavarz, 2024). Ethical and transformational leaders create environments where fairness, inclusivity, and compassion are practiced, ultimately promoting the willingness of individuals to contribute beyond their contractual obligations (Paghah et al., 2020). This connects to the broader notion of organizational citizenship behavior, where acts of altruism and cooperation predict higher levels of performance, creativity, and efficiency (Yaakobi & Weisberg, 2020).

From a cultural standpoint, generosity is embedded in shared values, norms, and beliefs that guide collective behavior (Karamatian & Kivanshahi, 2020). A culture oriented toward generosity enhances collaboration, reduces conflict, and fosters mutual trust, which is particularly crucial in educational and governmental organizations that are tasked with public service delivery (Kiakojouri, 2024). Moreover, the institutional context—such as laws, regulations, and governance mechanisms—plays a significant role in shaping how generosity manifests at the organizational level (Ben Selma et al., 2020). Organizations operating within institutional frameworks that encourage philanthropy and ethical conduct are more likely to engage in socially responsible activities (Yang & Babiak, 2023).

Public organizations face unique challenges due to their service-oriented missions, political scrutiny, and dependence on public trust. The presence or absence of generosity in these organizations directly affects their legitimacy and capacity to fulfill social mandates (Bagchi, 2019). For instance, when public-sector institutions exhibit generosity through transparent communication, fair distribution of resources, and community engagement, they not only strengthen internal cohesion but also foster trust with external stakeholders (Barwise & Liebow, 2019). Conversely, the lack of generosity in decision-making or resource allocation can lead to inefficiency, distrust, and even systemic crises (Stanley et al., 2023).

In transitional economies, organizational generosity is also tied to broader political and economic structures. Research shows that corporate philanthropy and generosity practices can be influenced by political connections and regulatory environments (Dai et al., 2022). This underscores the interconnectedness between generosity and institutional forces, as organizations often navigate complex environments where generosity must align with political, legal, and economic realities (Yang & Babiak, 2023). The governmental sector, therefore, provides an especially relevant context for studying generosity, given its reliance on legitimacy and public accountability (Rafei Jozi et al., 2022).

At the individual level, generosity has been studied in relation to spirituality, resilience, and psychological well-being. Generosity enhances employees' sense of purpose and belonging, contributing to improved morale and motivation (Malik et al., 2024). In workplace environments, generous leadership—characterized by empathy, fairness, and selflessness—promotes stronger interpersonal bonds and reduces turnover intentions (Paghah et al., 2020). Moreover, studies highlight that generosity can sometimes have paradoxical effects; while it promotes collaboration, employees who develop reputations for generosity may also become targets for exploitation by colleagues or institutions (Stanley et al., 2023). This duality reflects the complexity of organizational generosity as both a resource and a potential vulnerability.

Generosity also interacts with employee efficacy and organizational citizenship behavior. Research indicates that when employees perceive fairness and reciprocity, they are more likely to engage in altruistic actions that benefit the organization as a whole (Yaakobi & Weisberg, 2020). This suggests that generosity, whether at the organizational or individual level, contributes to a virtuous cycle where trust, cooperation, and performance reinforce each other (Wee et al., 2023).

The significance of organizational generosity has been amplified in times of global crises, such as the COVID-19 pandemic. Philanthropic organizations and governments across different countries demonstrated varying degrees of generosity, which directly influenced resilience, public trust, and recovery efforts (Hampton et al., 2023). Global generosity in such crises highlights the necessity for structured and strategic approaches to giving, ensuring that generosity is not merely reactive but also sustainable and impactful (Babiak & Yang, 2022).

Comparative studies further indicate that institutional forces and cultural norms shape how generosity is expressed across different regions (Yang & Babiak, 2023). In some contexts, corporate philanthropy is viewed as an obligation tied to governance and legitimacy, while in others it reflects voluntary acts of social responsibility (Ben Selma et al., 2020). These variations underscore the importance of contextualizing generosity in relation to institutional diversity, stakeholder expectations, and cultural traditions (MirTaghian Rudsari & Kiakojouri, 2016).

Despite the growing body of literature, there remains a need to develop structured models that capture the dimensions, antecedents, and outcomes of organizational generosity in a systematic way (Seyedi et al., 2025). Previous studies have examined generosity from psychological (Malik et al., 2024), cultural (Karamatian & Kivanshahi, 2020), and institutional (Yang & Babiak, 2023) perspectives, but few have integrated these insights into a comprehensive interpretive structural model. The interpretive structural modeling (ISM) approach provides an effective methodology for mapping complex interrelations among organizational factors such as leadership, culture, resources, and stakeholder engagement (Agheli et al., 2023).

For instance, dimensions such as supportive policies, financial resources, and social effects interact with higher-order constructs like employee satisfaction and organizational justice to create a holistic understanding of generosity in organizational settings (Amiri Shahroudi & Amani, 2020; Hosseini & Kashavarz, 2024). By applying ISM, it becomes possible to determine hierarchical levels of influence, identify key drivers, and design strategic interventions aimed at embedding generosity within organizational structures (Kialashki et al., 2024).

The relevance of ISM in this domain also lies in its ability to combine qualitative insights from expert interviews with systematic modeling of relationships among factors (Agheli et al., 2023). This pluralistic methodological orientation ensures both theoretical depth and practical applicability, addressing gaps in the existing literature on organizational generosity (Salehi Koocheh et al., 2021).

Although generosity has been widely discussed in fields such as CSR, philanthropy, and leadership studies, the literature lacks integrative frameworks that specifically address generosity in public-sector organizations (Velte, 2022). Much of the existing research has focused on corporate or private-sector contexts (Babiak & Yang, 2022; Dai et al., 2022), while fewer studies have investigated how governmental institutions conceptualize and practice generosity (Bagchi, 2019). Given the vital role of generosity in building trust, sustaining legitimacy, and enhancing organizational performance, there is a pressing need for systematic research that identifies its dimensions, interactions, and implications in the public sector (Seyedi et al., 2025).

This study seeks to fill this gap by developing an interpretive structural model of organizational generosity tailored to governmental organizations.

## 2. Methods and Materials

The present study is exploratory in nature (aiming at the construction of concepts, models, and frameworks). In terms of orientation, it is fundamental, in terms of research philosophy, interpretivist, and its main strategy is methodological pluralism, simultaneously using two approaches. It is based on a qualitative approach and integrates two methods: thematic analysis and interpretive structural modeling (ISM). In the first stage, by applying thematic analysis, the main themes related to the concept of organizational generosity were extracted. Then, in the next step, the extracted themes were leveled and the model of relationships among the main themes was derived according to the procedure recommended in ISM. Data required for a research design can be collected both through library methods and literature reviews, as well as field methods such as questionnaires and interviews. For data collection in the thematic analysis part of this study, expert interviews were used, and in the ISM part, a researcher-made questionnaire was applied. Considering the research objectives, the questionnaire was tailored to the subject of the study and presented to experts and specialists. Therefore, the statistical population of this research included experts and specialists in the field of marketing management. In the thematic analysis section, expert interviews were conducted using the snowball sampling method and based on the principle of theoretical saturation. Theoretical saturation refers to the point at which no new information is provided by participants, and subsequent data become repetitive. Additionally, to implement the ISM methodology, questionnaires were distributed among experts, and a total of 15 questionnaires were collected and used as the basis of this research. Qualitative researchers, in order to increase the validity of their studies, must use at least two strategies (Agheli et al., 2023). In this study, the following measures were taken to achieve this goal:

*Member checking:* Opinions from two faculty members and two PhD students in marketing were obtained regarding the reporting process and data, and the titles of several concepts were revised according to their corrective feedback.

*Prolonged engagement with the subject:* Due to the attractiveness of the subject and the researcher's thorough exploration of the concepts under discussion, the literature review process took relatively more time.

*Pluralism:* To create diversity in the reviewed literature, efforts were made to analyze all types of textual data, including books, articles, projects, and analyses published in various databases.

Furthermore, according to Creswell (2003), to ensure the reliability of the research, two methods were applied: (a) detailed and precise note-taking, and (b) anonymous coding conducted by a coder outside of the research team.

The analysis of information in thematic analysis is based on the coding process. A theme represents the concept of the underlying pattern in the data and is related to the research questions. This method is a process for analyzing textual data (obtained from interviews) that transforms scattered and diverse data into rich and detailed data (Agheli et al., 2023). The thematic network is formed according to a specific procedure in four stages: reading the text, interpreting and understanding apparently unrelated information, analyzing qualitative information, and finally, systematically observing individuals, interactions, groups, organizational situations, or cultures. These stages systematize the following themes: basic themes (codes and key points derived from interviews), organizing themes (categories obtained from the combination and synthesis of basic themes), and global themes (overarching themes encompassing the governing principles of the text as a whole). Then, these themes are drawn in the form of web-like network maps, in which prominent themes at each of the three levels mentioned, along with the relationships among them, are illustrated. The thematic network is not merely a preparatory or final presentation tool but a strategy to break down the text and find logical and significant points within it.

Interpretive Structural Modeling (ISM) is an interactive learning process in which a set of different and interrelated elements are structured into a comprehensive systematic model. This method falls under mathematics, graph theory, social sciences, group decision-making, and computer science. ISM helps to organize complex relationships among system elements and identify the interrelationships among variables, making it a suitable technique for analyzing the influence of one variable on others. As an interpretive method, ISM aims to provide a collective judgment on the relationships among variables. It is interpretive because the group's judgment determines which elements are related and how those relationships are structured. It is structural because, based on the existing relationships, an overall structure of the complex set of elements is extracted. Finally, the relationships among elements and the overall structure are depicted and presented in a graphical model.

## 3. Findings and Results

In the first step, to become familiar with the data, all interview data related to tactics of exercising power and organizational participation, employee retention, and workforce productivity were reviewed. After repeated readings, in the second step, initial codes were extracted. In the next step, basic themes emerged from the analysis and synthesis of annotated sentences. Following that, in the fourth step, one global theme, five organizing themes, twelve basic themes, and fifty-five initial codes were identified. In the fifth step, based on the organizing themes and the researcher's developed perspective during the study, a total of seven global themes were specified.

Themes and patterns within the data can be identified through one of two approaches: inductive (bottom-up) or theoretical-deductive (top-down). In the inductive approach, identified themes are closely connected to the data themselves and emerge from the collected information, while in the theoretical-deductive approach, data are shaped by the researcher's theoretical interest in the subject and extracted through prior literature and their research background. Typically, research is conducted inductively when limited theories exist on the subject matter. In such cases, the inductive approach is preferable. Therefore, in this study, the inductive method was applied to extract the basic, organizing, and global themes. The themes are presented in the following table.

**Table 1**

*Results of Thematic Analysis*

| Global Theme | Organizing Themes | Basic Themes | Initial Codes |
|---|---|---|---|
| Organizational generosity in education-oriented governmental organizations in Iran | Cultural-leadership factors | Shared organizational culture and values | Ethical values / Cultural principles / Reciprocal behaviors / Cultural policies / Strengthening the culture of generosity |
| | | Leadership styles | Transformational leadership / Supportive management / Strategic decision-making / Managerial support |
| | Organizational credibility factors | Employee satisfaction | Increasing motivation / Improving morale / Reducing turnover / Enhancing quality of life / Improving overall morale / Job satisfaction |
| | | Organizational image and reputation | Social reputation / Attracting new resources / Strengthening relationships |
| | Political-economic factors | Supportive policies | Welfare programs / Motivational policies / Non-financial rewards / Development of support programs |
| | | Financial resources | Financial management / Resource allocation / Financial sustainability |
| | Legal-social factors | Laws and regulations | Supportive laws / Legal restrictions / Tax regulations / Impact of laws on generosity |
| | | Social effects | Social expectations / Media influence / Social pressures / Public reactions / Social awareness / Social needs |
| | | Organizational justice | Fair distribution of resources / Respect for employee rights / Transparency in decision-making |
| | Participatory-competitive educational factors | Stakeholder collaboration and interaction | Family participation / Collaboration with educational institutions / Meeting needs / Community engagement / Social partnership / Cooperation with other organizations |
| | | Competition and educational strategies | Competitive pressure / Improving organizational image / Competitive advantage / Attracting attention to activities / Competitive policies / Competitive strategies |
| | | Educational community needs | Educational needs / Specific problems / Developmental projects / Specific issues in the educational community / Educational priorities |

Structural Self-Interaction Matrix (SSIM) is the first matrix in interpretive structural modeling (ISM). This matrix is used to identify the internal relationships of indicators based on expert opinions. The resulting matrix at this stage shows which variable influences other variables and which variables it is influenced by. Conventionally, to identify the pattern of relationships among elements, symbols such as those in Table 3 are used.

**Table 2**

*States and Symbols Used to Express the Relationship of Variables*

| Symbol | V | A | X | O |
|---|---|---|---|---|
| Relationship | Variable i influences j | Variable j influences i | Bidirectional relationship | No relationship |

The SSIM is formed from the dimensions and indicators of the study and compares them using four types of conceptual relationships. The information obtained is summarized based on the ISM method, and the final SSIM is created. According to the symbols in Table 2, the SSIM is presented in Table 3.

**Table 3**

*Structural Self-Interaction Matrix (SSIM)*

| SSIM | C01 | C02 | C03 | C04 | C05 | C06 | C07 | C08 | C09 | C10 | C11 | C12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| C01 | | V | V | V | V | V | V | V | V | V | V | V |
| C02 | A | | V | V | V | V | V | A | V | V | V | V |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| C03 | A | A | | V | A | A | A | V | V | O | O | |
| C04 | A | A | A | | A | A | A | V | A | V | O | A |
| C05 | A | A | A | V | | V | A | O | A | V | O | A |
| C06 | A | A | V | V | A | | V | O | A | O | A | A |
| C07 | A | A | V | V | V | A | | O | V | A | A | A |
| C08 | A | V | V | A | O | O | O | | A | A | V | V |
| C09 | A | A | A | V | V | A | A | V | | V | O | A |
| C10 | A | A | A | A | A | A | A | A | A | | V | V |
| C11 | A | A | V | A | V | A | A | A | A | A | | V |
| C12 | A | A | V | V | V | A | A | A | | | | |

The reachability matrix is obtained by converting the SSIM into a binary (0 and 1) matrix. In the reachability matrix, the diagonal entries are set equal to one. Moreover, secondary relationships must be checked. This means that if A leads to B and B leads to C, then A must lead to C as well. If, in practice, this condition is not satisfied, the table must be corrected to reflect the secondary relationship. Accordingly, the reachability matrix of the variables is presented in Table 4.

**Table 4**

*Reachability Matrix of Variables*

| RM | C01 | C02 | C03 | C04 | C05 | C06 | C07 | C08 | C09 | C10 | C11 | C12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| C01 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| C02 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 |
| C03 | 0 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 0 |
| C04 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 |
| C05 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| C06 | 0 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| C07 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 |
| C08 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 |
| C09 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 1 | 1 | 1 | 0 | 0 |
| C10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 |
| C12 | 0 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |

After obtaining the initial reachability matrix, by incorporating transitivity into the relationships among variables, the final reachability matrix is derived. This is a square matrix in which each entry equals one if an element is reachable from another element with any path length; otherwise, it equals zero. The method of obtaining the reachability matrix is based on Euler's theory, in which the adjacency matrix is added to the identity matrix. Then, this matrix is raised to the power of n until no changes occur in its entries. The following formula illustrates the method of determining accessibility using the adjacency matrix:

Equation 1. Determination of the Final Reachability Matrix

(A+I @M=(A+I)^n )

Matrix A is the initial reachability matrix, I is the identity matrix, and M is the final reachability matrix. The exponentiation of the matrix is performed according to Boolean algebra rules.

Equation 2. Boolean Algebra Rules

$1 \times 1 = 1; 1 + 1 = 1$

Therefore, secondary relationships must be checked. This means that if A leads to B and B leads to C, then A must lead to C. If, in practice, this condition is not satisfied, the table must be corrected to reflect the secondary relationship. The final reachability matrix of the model variables is presented in Table 5.

**Table 5**

*Final Reachability Matrix of Variables*

| RM | C01 | C02 | C03 | C04 | C05 | C06 | C07 | C08 | C09 | C10 | C11 | C12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| C01 | 1 | 1 | 1 | 1 | 1* | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| C02 | 0 | 1 | 0 | 0 | 1* | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| C03 | 0 | 1 | 1 | 0 | 0 | 1 | 1 | 0 | 1 | 1* | 0 | 0 |
| C04 | 1 | 1 | 1 | 1 | 1* | 1 | 1 | 0 | 1 | 1* | 0 | 1 |
| C05 | 0 | 0 | 1* | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| C06 | 1* | 1 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 0 |
| C07 | 0 | 1 | 0 | 1* | 1* | 1 | 1 | 0 | 1 | 0 | 1* | 0 |
| C08 | 0 | 1 | 0 | 1 | 1* | 1 | 1 | 1 | 0 | 0 | 1* | 0 |
| C09 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1* | 1 | 0 | 0 | 0 |
| C10 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 |
| C11 | 0 | 0 | 1* | 1* | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 |
| C12 | 0 | 0 | 1* | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 |

To determine the relationships and hierarchy of the criteria, the output set and the input set for each criterion must be extracted from the reachability matrix.

The reachability set (row elements, outputs, or influences): the variables that can be reached through this variable.

The antecedent set (column elements, inputs, or dependencies): the variables through which this variable can be reached.

**Table 6**

*Input and Output Sets for Level Determination*

| Variables | Symbol | Output: Influences (Rows) | Input: Dependencies (Columns) | Intersection | Level |
|---|---|---|---|---|---|
| Shared organizational culture and values | C01 | C01, C02, C11, C12 | C01, C04 | C01 | 1 |
| Leadership styles | C02 | C02, C05, C09 | C01, C02, C03, C05 | C02, C05 | 2 |
| Laws and regulations | C03 | C02, C03, C06, C10 | C06, C10, C11, C12 | C06, C10 | 2 |
| Supportive policies | C04 | C01, C02, C03, C04, C06, C07 | C04, C06, C08, C10, C11 | C04, C06 | 2 |
| Stakeholder collaboration and interaction | C05 | C03, C05, C09 | C01, C02, C03, C05, C06, C07, C09, C10 | C03, C05, C09 | 3 |
| Financial resources | C06 | C01, C02, C03, C05, C06, C07 | C04, C05, C06, C07, C10 | C05, C06, C07 | 3 |
| Social effects | C07 | C03, C04, C05, C06, C07, C09, C11 | C03, C04, C05, C08, C10, C12 | C03, C04, C05 | 3 |
| Competition and educational strategies | C08 | C01, C03, C04, C05, C06, C07, C08, C09, C10 | C01, C08, C09, C10, C12 | C01, C08, C09, C10 | 4 |
| Organizational justice | C09 | C02, C08, C09, C11, C12 | C01, C03, C04, C05, C06, C08, C09, C11, C12 | C08, C09, C11, C12 | 4 |
| Organizational image and reputation | C10 | C02, C04, C06, C08, C11, C12 | C04, C06, C08, C11, C12 | C04, C06, C08, C11, C12 | 5 |
| Employee satisfaction | C11 | C01, C03, C04, C06, C08, C09, C11 | C01, C03, C04, C06, C11 | C01, C03, C04, C06, C11 | 5 |
| Educational community needs | C12 | C01, C02, C03, C04, C06, C08, C09, C11 | C01, C02, C04, C09, C11 | C01, C02, C04, C09, C11 | 5 |

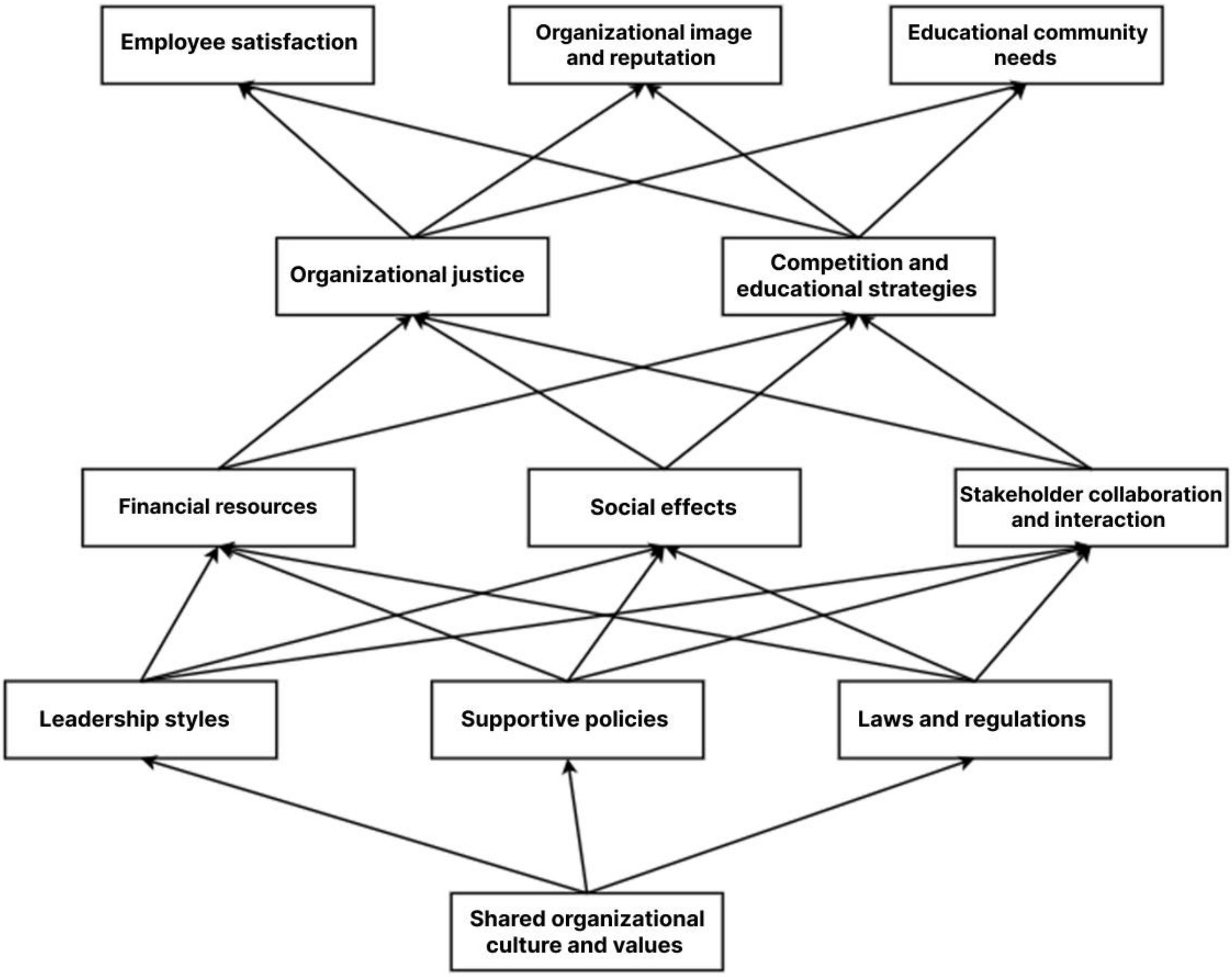
The output set includes the criterion itself and the criteria it influences. The input set includes the criterion itself and the criteria that influence it. Then, the bidirectional relationships of the criteria are identified. For variable $C_i$, the reachability set (outputs or influences) consists of the variables that can be reached through $C_i$. The antecedent set (inputs or dependencies) consists of the variables through which $C_i$ can be reached. After determining the reachability and antecedent sets, the intersection of the two is calculated. The first variable for which the intersection equals the reachability set (outputs) will be at the first level. Therefore, the elements at the first level have the highest dependency in the model. After determining the level, the criterion with a known level is removed from all sets, and the input and output sets are recalculated to determine the next level.

The final hierarchical model of the identified variables is shown in Figure 1. In this figure, only meaningful relationships of elements at each level with the elements of the level below, as well as the significant internal relationships of elements within each row, are considered.

After determining the levels of factors, and to better understand their relationships, the mentioned relationships can be represented as a model in graphical form (Figure 1).

**Figure 1**

*Model Design Based on Dimensions and Components*




## 4. Discussion and Conclusion

The findings of the present study highlight the multidimensional nature of organizational generosity in governmental organizations. Through the use of thematic analysis and interpretive structural modeling, twelve primary dimensions, five organizing themes, and one overarching theme were identified. The results reveal that organizational generosity is not a single construct limited to financial or philanthropic contributions; rather, it incorporates cultural-leadership factors, organizational credibility, political-economic conditions, legal-social influences, and participatory-competitive educational factors. The interpretive structural model indicated that shared organizational culture and values, leadership styles, and supportive policies serve as foundational drivers, whereas higher-level constructs such as organizational justice, employee satisfaction, and educational community needs emerge as outcomes of generosity-oriented structures. This layered hierarchy confirms that generosity is simultaneously an antecedent, a process, and an outcome within public-sector organizations.

The first significant outcome is the recognition of cultural and leadership elements as primary enablers of organizational generosity. The results demonstrated that transformational leadership, ethical leadership, and supportive managerial behaviors foster a culture where generosity becomes a norm. These findings align with previous meta-analytic evidence demonstrating that servant, ethical, and authentic leadership styles predict generosity-related outcomes beyond the effects of transformational leadership alone (Hoch et al., 2018). Similarly, admired leadership within industrial enterprises has been empirically shown to strengthen organizational generosity by embedding fairness, empathy, and responsibility in managerial practices (Hosseini & Kashavarz, 2024). Moreover, generous leadership is directly tied to spirituality and altruism, which enhance resilience and psychological well-being among employees (Malik et al., 2024; Paghah et al., 2020). Together, these results emphasize the necessity of cultivating leadership that is both inspirational and value-driven in governmental organizations where employee engagement and trust are vital.

Another central result concerns the role of organizational culture and shared values in shaping generosity. This study found that ethical norms, reciprocal behaviors, and a culture of fairness directly influence the willingness of employees and managers to act generously. This is consistent with prior work on organizational culture as a driver of innovation and change, which demonstrates that cultures emphasizing collective values stimulate proactive and altruistic behaviors (Karamatian & Kivanshahi, 2020). Likewise, research on cooperative structures rooted in waqf and charitable affairs in Iran has indicated that charitable traditions, when institutionalized into organizational culture, contribute to sustainable generosity and cooperative performance (Kiakojouri, 2024). The findings therefore reinforce the view that culture is not merely a background factor but an active determinant of how generosity is practiced and sustained.

The results also underscored the importance of organizational credibility and reputation as both outcomes and reinforcers of generosity. Employee satisfaction emerged as a crucial factor influenced by generous practices such as transparent decision-making, supportive policies, and fair distribution of resources. Prior research has shown that generosity correlates positively with occupational efficacy and collective creativity, leading to improvements in quality and efficiency performance (Yaakobi & Weisberg, 2020). In addition, organizations that are perceived as generous often build reputational capital that enables them to attract resources and strengthen external relations (Ben Selma et al., 2020). This finding is supported by studies indicating that philanthropic practices enhance corporate image and legitimacy, particularly in transitional economies where institutional trust may be fragile (Dai et al., 2022). Hence, generosity operates not only internally by improving employee morale but also externally by shaping positive stakeholder perceptions.

The political and economic dimensions identified in this study demonstrate that organizational generosity cannot be isolated from broader structural forces. Supportive governmental policies, welfare programs, and non-financial incentives were found to encourage generosity within public organizations. Conversely, financial constraints and unsustainable resource allocation were barriers to institutionalizing generosity. This result is consistent with evidence from transitional economies showing that corporate philanthropy and generosity are often conditioned by political connections and policy environments (Dai et al., 2022). In addition, comparative research across countries has revealed that global crises, such as the COVID-19 pandemic, intensified the reliance of organizations and governments on generosity-based initiatives, reinforcing the significance of institutional policies that support such behaviors (Hampton et al., 2023). These findings suggest that generosity in governmental organizations is deeply intertwined with macroeconomic and political contexts, making supportive policy frameworks essential.

Another prominent outcome relates to legal and social factors. The study found that regulations, social expectations, and justice mechanisms are critical in shaping organizational generosity. Legal restrictions and tax policies can either encourage or limit philanthropic practices, while societal pressures and public expectations hold organizations accountable for generous behavior. These findings are consistent with research indicating that institutional context, including laws and governance systems, significantly influences corporate philanthropic giving (Ben Selma et al., 2020). Furthermore, evidence from universities and nonprofit organizations suggests that longevity and legitimacy are closely tied to perceptions of fairness, justice, and social responsibility (Rafei Jozi et al., 2022). Hence, the legal-social dimension underscores that generosity is not merely voluntary but is also enforced and reinforced through institutional mechanisms.

The results further revealed the role of participatory and competitive educational factors, highlighting that collaboration with stakeholders, families, and educational institutions, as well as the pursuit of competitive strategies, enhances organizational generosity. This finding is particularly important for educationally oriented governmental organizations, which must balance their social responsibilities with competitive pressures for resources and legitimacy. It is aligned with recent studies on blockchain adoption and ethics in public banks, which emphasize that technological and strategic adaptation must be guided by ethical and generous frameworks to be sustainable (Berenji et al., 2024; Kialashki et al., 2024). Moreover, empirical findings suggest that jolts and disruptions in organizational environments often alter generosity patterns, sometimes reducing inclusivity or fairness, which highlights the importance of embedding generosity into organizational strategy (Wee et al., 2023).

A striking insight of this research is that organizational justice occupies a central hierarchical position in the interpretive structural model. The results showed that justice not only influences satisfaction and reputation but also mediates the relationship between cultural values, leadership, and outcomes. This finding aligns with prior literature demonstrating that fairness and justice are fundamental determinants of organizational citizenship behaviors and cooperative performance (Yaakobi & Weisberg, 2020). It also resonates with evidence that generous leadership practices, when aligned with justice, prevent exploitation and ensure that generosity is sustainable rather than burdensome (Stanley et al., 2023). Justice thus represents the mechanism through which generosity becomes institutionalized rather than episodic.

The overall results of this study support the growing consensus in the literature that organizational generosity is both a virtue and a strategy. As shown in prior work on CSR meta-analyses, generosity enhances legitimacy, social capital, and long-term sustainability (Velte, 2022). At the same time, it remains vulnerable to contextual constraints, reputational exploitation, and leadership deficiencies (Barwise & Liebow, 2019; Stanley et al., 2023). This study contributes to the field by integrating these insights into a hierarchical interpretive structural model tailored to governmental organizations, thereby bridging theoretical perspectives from leadership, culture, CSR, and institutional studies.

Despite its contributions, this research has several limitations. First, the reliance on qualitative methods, including thematic analysis and expert interviews, limits the generalizability of the results. While the interpretive structural modeling provided a structured framework, the conclusions are context-specific to governmental organizations in a particular cultural and institutional setting. Second, the use of snowball sampling and the relatively small expert pool (15 participants) may have introduced selection bias, as the perspectives gathered could disproportionately reflect certain managerial or academic orientations. Third, the study primarily focused on organizational-level factors and did not extensively analyze how individual psychological differences, such as personality traits or cultural orientations, may moderate generosity-related behaviors. Finally, given the dynamic nature of political, economic, and social environments, the static modeling of relationships may not fully capture temporal shifts in generosity practices during crises or periods of rapid reform.

Future studies should expand on this work by employing mixed-methods designs that integrate quantitative surveys with structural equation modeling to validate the proposed interpretive structural model across larger and more diverse samples. Longitudinal designs would also help capture how organizational generosity evolves over time in response to crises, policy changes, or cultural shifts. Comparative cross-country analyses could further enrich understanding by revealing how different institutional contexts, governance systems, and cultural traditions influence the practice of generosity. Additionally, future research should explore the dark side of generosity more explicitly, examining how reputational exploitation, opportunism, or political manipulation may undermine its sustainability. Finally, integrating technological perspectives—for instance, exploring how digital transformation, artificial intelligence, or blockchain-based systems mediate generosity practices—could provide novel insights into the modernization of public organizations.

For practitioners, this study offers a framework that can be applied in organizational strategy and policy. Managers and policymakers in governmental organizations should prioritize embedding generosity into organizational culture through leadership development, supportive policies, and justice mechanisms. Generosity should be operationalized not only as philanthropic giving but also as fairness, transparency, and employee empowerment. Training programs should be implemented to sensitize leaders to the psychological and social dimensions of generosity, ensuring that it becomes a sustainable cultural norm. Moreover, policymakers should design supportive regulatory and economic environments that incentivize generosity while safeguarding against exploitation. Ultimately, organizational generosity should be treated as a strategic asset that enhances trust, legitimacy, and long-term efficiency in governmental service delivery.

## Authors' Contributions

Authors contributed equally to this article.

## Declaration

In order to correct and improve the academic writing of our paper, we have used the language model ChatGPT.

## Transparency Statement

Data are available for research purposes upon reasonable request to the corresponding author.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The authors report no conflict of interest.


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In this research, ethical standards including obtaining informed consent, ensuring privacy and confidentiality were considered.

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