




Qualitative Thematic Analysis of Key Dimensions in the Development of a Supervision-Oriented Culture: A Study in Iranian Governmental Organizations

Hanieh Pourkhodabakhshi¹, Mehran Mokhtari Bayekolaei^{1*}, Davood KiaKojouri¹

¹ Department of Management, Cha.C., Islamic Azad University, Chalus, Iran

* Corresponding author email address: Mehran.mokhtaribayekolaei@iau.ir

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ABSTRACT

This study aimed to develop a qualitative model of a supervision-oriented culture with an emphasis on transparency, accountability, and responsibility within Iranian governmental organizations. The research employed a qualitative methodology based on thematic analysis. The statistical population included experts familiar with the subject matter, including senior and middle-level government managers, public administration and human resource management specialists, academic researchers in public administration and organizational behavior, and policymakers in the field of civil service laws. Participants were selected using purposive and snowball sampling methods. Inclusion criteria required a minimum of 10 years of managerial experience or at least 5 years of relevant research background, along with deep familiarity with the bureaucratic and cultural challenges in Iranian public sector organizations. A total of 20 semi-structured interviews were conducted, with an average duration of 65 minutes, continuing until theoretical saturation was achieved. Data were recorded and documented with written consent from the participants. Data analysis was performed using MAXQDA 2020 software through three stages: open coding, axial coding, and selective coding. In the initial stage, 274 semantic units were extracted, reduced to 54 initial codes, then categorized into 9 sub-themes, and finally synthesized into 4 main themes: structural and organizational (transparency and accountability, internal control systems), cultural and behavioral (criticism acceptance, professional ethics, organizational learning), legal and institutional (legal framework, oversight institutions), and operational (information systems, citizen participation). The validity of the findings was assessed using credibility, transferability, confirmability, and dependability criteria, with an average coding reliability reported at 84.78%. By identifying the key dimensions of a supervision-oriented culture and elucidating its barriers and facilitators in the Iranian context, this study proposes a localized framework for enhancing transparency, reducing corruption, and building public trust. The proposed model may serve as a tool for policymaking, improving the management of public resources, and strengthening good governance in Iranian governmental organizations.

Keywords: supervision-oriented culture, transparency, accountability, governmental organizations, localized management

1. Introduction

In recent years, the demand for increased transparency, accountability, and efficiency in public administration has led to a global shift toward governance models rooted in supervision and evaluative oversight. Public sector organizations—particularly in developing countries—are under growing pressure to ensure responsible governance, uphold public trust, and deliver services effectively. This shift has underscored the critical importance of cultivating a supervision-oriented culture within governmental organizations. Such a culture aligns with principles of good governance and public value creation by institutionalizing practices that foster accountability, ethical conduct, and openness to scrutiny (Matei & Matei, 2018; Salminen & Ikola-Norrbacka, 2010).

The significance of this study lies in the pivotal role of a supervision-oriented culture in enhancing the performance of public organizations, preventing corruption, and strengthening public trust. Given that governmental bodies operate using public resources, they are inherently obligated to uphold standards of accountability and transparency (Salahi Kojour et al., 2024). In this context, accountability refers to the organization's and its employees' commitment to accept the consequences of their decisions and actions—particularly in relation to their duties and professional roles (Golrokh et al., 2025). This conceptualization emphasizes a dual responsibility: upward accountability to policy-makers and regulatory bodies, and outward accountability to the public and service recipients.

A supervision-oriented culture also interacts closely with the underlying organizational culture, which represents the beliefs, attitudes, traditions, and values shared within an institution. Organizational culture reflects the core concerns of organizational sociology and plays a decisive role in shaping employees' behavior and institutional resilience (Kiakojouri, 2024). Therefore, to make organizations more dynamic and, consequently, more innovative, it is necessary to identify and enhance the motivational and enabling factors that shape their internal culture (Firouzyar & KiaKojouri, 2013).

In the era of digital transformation, public sector organizations must also adapt to modern learning environments and equip themselves to align with the demands of the information age and the evolving structure of educational systems (MirTaghian Rudsari & Kiakojouri, 2016). Digital readiness, data literacy, and technology-driven feedback mechanisms are no longer optional but

essential for achieving real-time supervision, citizen engagement, and adaptive governance. The interplay between culture, structure, and technology thus defines the future of administrative accountability.

The concept of a supervision-oriented culture comprises a range of interrelated components, including transparency, internal controls, ethical professionalism, participatory mechanisms, and legal safeguards. Collectively, these dimensions encourage public organizations to become open to oversight, responsive to feedback, and committed to ethical governance (Grimmelikhuijsen et al., 2013; Jeong & Yoon, 2022). Transparency, for instance, promotes legitimacy and trust by making government actions visible and understandable to the public, thereby reducing opportunities for corruption and mismanagement (Elemes & Filip, 2022; Houston & Harding, 2013).

Nonetheless, transparency on its own is not sufficient. It must be supported by robust mechanisms of accountability, clearly defined performance indicators, and institutional systems that reinforce ethical behavior. Accountability mechanisms ensure that public officials and entities are answerable for their decisions, and that there are consequences—both formal and informal—for misconduct (Andrews & Boyne, 2022; Jeong & Yoon, 2022). In systems where performance is not clearly monitored or sanctioned, the absence of supervision can contribute to administrative complacency, inefficiency, or even corruption (Burgess et al., 2020).

This challenge is compounded by bureaucratic inertia, vague performance expectations, and insufficient managerial autonomy—all of which undermine reform efforts. Research has shown that task ambiguity, low motivation, and overbearing red tape contribute to poor responsiveness and undermine public service delivery (Leisink et al., 2021; Page, 2005). These structural deficiencies highlight the need for comprehensive models that address not only institutional mechanisms but also human behavior and organizational learning (Boxall & Purcell, 2022; Ma & Wu, 2019).

Within this broader framework, ethical professionalism is essential for institutionalizing a culture of supervision. Organizational behavior is greatly shaped by leadership conduct, code of ethics, and values communicated through formal and informal channels (Robbins & Judge, 2017; Van der Wal et al., 2017). Encouraging ethical sensitivity, integrity, and public service motivation has been associated with better compliance and reduced incidence of unethical

behavior in public institutions (Katz & Kahn, 2015; Kim & Kim, 2017).

A legal and institutional framework that supports transparency, reporting, and enforcement is also vital. Legal frameworks not only define the boundaries of acceptable behavior but also empower organizations and individuals to act in alignment with oversight requirements (Julie & Schneider, 2022; Ouchi, 1979). For example, policies that safeguard whistleblowers and mandate the publication of audit reports are crucial for reinforcing a culture of accountability and discouraging opportunistic behavior (Golrokh et al., 2025; Salahi Kojour et al., 2024).

In addition, information systems and digital technologies facilitate a supervision-oriented environment by providing tools for real-time monitoring, process automation, and citizen reporting (Park & Jo, 2018; Toutian Esfahani et al., 2021). Digital portals can streamline communication, reduce reporting delays, and allow for citizen feedback through transparent dashboards and complaint systems (Matei & Matei, 2018). However, the effectiveness of digital tools depends on their accessibility, interoperability, and alignment with organizational routines (Kanyamuna et al., 2019; Persaud & Dagher, 2021).

Furthermore, citizen participation enhances the supervision process by holding public institutions accountable to the people they serve. Mechanisms such as citizen advisory boards, open hearings, and participatory budgeting ensure that voices from various segments of society contribute to shaping public policy and administrative oversight (Houston & Harding, 2013; Salminen & Ikola-Norrbacka, 2010). Increased participation is not only linked to higher levels of public satisfaction but also to the prevention of elite capture and administrative arbitrariness (Grimmelikhuijsen et al., 2013; Van der Wal et al., 2017).

Despite growing recognition of these factors, public institutions in Iran face unique challenges that hinder the establishment of a supervision-oriented culture. These include centralized power structures, administrative rigidity, politicized appointments, and fragmented oversight mechanisms (Mahdavi et al., 2023; MirTaghian Rudsari & Kiakojouri, 2016). Addressing these issues requires a localized approach that incorporates international best practices while respecting domestic realities and institutional constraints (Firouzyar & KiaKojouri, 2013; Kiakojouri, 2024). Therefore, the current study aimed to develop a qualitative model of a supervision-oriented culture

with an emphasis on transparency, accountability, and responsibility within Iranian governmental organizations.

2. Methods and Materials

The present study employs a qualitative approach based on thematic analysis and utilizes structured interviews to examine the key themes involved in the development of a supervision-oriented culture in Iranian governmental organizations. The aim of this study is to design a qualitative model of a supervision-oriented culture with a focus on transparency, accountability, and responsibility within Iran's public sector. Therefore, it is considered an applied research study.

The research population includes senior and middle managers of governmental organizations with at least 10 years of managerial experience; public administration and human resource management experts specializing in organizational culture and transparency development; academic researchers in the fields of public administration, political science, or organizational behavior with a minimum of 5 years of relevant research background; and policymakers involved in civil service regulations.

Inclusion criteria required participants to have practical or research experience related to organizational supervision and transparency, deep familiarity with bureaucratic and cultural challenges in Iranian public organizations, and the ability to provide analytical and applied insights regarding the culture of supervision. To ensure the comprehensiveness of perspectives, the selection of experts emphasized diversity across different governmental institutions (such as ministries, executive agencies, and oversight bodies) and various geographic regions of Iran. Individuals lacking direct public sector experience or relevant specialized knowledge were excluded to ensure the credibility and relevance of the data to the research objectives.

Theoretical saturation was reached through 20 structured interviews. Experts were selected using purposive and snowball sampling; six participants were chosen based on the research team's knowledge and review of academic publications, while the remaining fourteen were recruited through referrals from the initial group. Interviews began with the study's core research questions and concluded with an open-ended question such as, "Is there any topic related to this area that we have not yet addressed?" The interviews lasted between 50 and 100 minutes, with an average duration of 65 minutes. To ensure accurate data collection, both note-taking and audio recording were used, with written consent

from participants. Interviews were conducted at locations agreed upon by the interviewees. To facilitate participant readiness, a letter outlining the research objectives, study details, and interview questions was sent via email or social media platforms. The interview questions were adjusted before or during the interviews according to each participant's context, in order to explore specific and deeper aspects of the subject.

Data analysis was conducted using MAXQDA 2020 software and followed three coding stages: open coding, axial coding, and selective coding. The core phenomenon—supervision-oriented culture—was identified, and codes were categorized within the aforementioned frameworks. To ensure research validity, four criteria were assessed: credibility, transferability, confirmability, and dependability. For credibility, interview transcripts and

codes were sent to some participants for confirmation. Transferability was ensured through detailed documentation, demographic reporting, expert experience descriptions, and a thorough explanation of the research environment. For dependability, inter-coder agreement was calculated, with an agreement percentage of 85% reported (Table 1).

This rigorous process ensured the credibility and trustworthiness of the findings and provided a comprehensive framework for designing a supervision-oriented culture model in Iranian governmental organizations.

Reliability Percentage Formula:

$$(\text{Reliability \%} = (\text{Number of Agreements} \times 2) / \text{Total Number of Codes} \times 100)$$

Table 1

Results of Inter-Coder Reliability Assessment

Interview Number	Total Number of Codes	Number of Agreements	Number of Disagreements	Reliability Percentage
4	28	12	16	85.71%
10	30	13	17	86.67%
16	34	14	20	82.35%
Total	92	39	53	84.78%

3. Findings and Results

Table 2 presents the demographic information of the interview participants.

Table 2

Demographic Information of Research Participants

No.	Role/Occupation	Education Level	Age	Gender	Field and Specialization	Executive	Academic
C1	University Professor	PhD	46	Male	Public Administration and Supervisability		*
C2	Senior Government Manager	PhD	53	Male	Public Management	*	
C3	Public Management Expert	MA	41	Female	Transparency and Accountability	*	
C4	Academic Researcher	PhD	44	Female	Organizational Culture		*
C5	Middle Government Manager	MA	42	Male	Executive Management	*	
C6	Policy-Maker	PhD	51	Male	Civil Service Laws	*	
C7	University Professor	PhD	43	Female	Organizational Behavior		*
C8	Senior Ministry Manager	PhD	56	Male	Oversight and Performance Evaluation	*	
C9	Academic Researcher	PhD	40	Female	Organizational Transparency		*
C10	HR Expert	MA	39	Male	Organizational Culture Development	*	
C11	University Professor	PhD	47	Male	Bureaucratic Management		*
C12	Oversight Organization Head	PhD	52	Female	Oversight and Anti-Corruption	*	
C13	Academic Researcher	PhD	42	Female	Organizational Ethics		*
C14	Middle Executive Manager	MA	45	Male	Change Management and Supervisability	*	
C15	Policy-Maker (National Law)	PhD	50	Male	Public Policy	*	
C16	University Professor	PhD	44	Female	Public Administration and Transparency		*
C17	Senior Executive Manager	PhD	54	Male	Human Resource Management	*	
C18	Academic Researcher	PhD	41	Female	Organizational Behavior and Supervisability		*
C19	Audit and Oversight Expert	MA	40	Male	Organizational Performance Evaluation	*	
C20	Middle Ministry Manager	PhD	49	Female	Organizational Transparency and Accountability	*	

To develop a qualitative model for the cultivation of a supervision-oriented culture in Iran's public sector, 20 semi-structured interviews were conducted with experts. From the content analysis of these interviews, 274 semantic units were extracted. During the open coding phase, these units were

categorized into 54 groups. Subsequently, through deeper analysis, the codes were reduced to 9 sub-themes. Ultimately, these 9 sub-themes were classified under 4 main themes. The results of the interviews, organized as codes and themes, are presented in Table 3 below:

Table 3
Open Codes and Sub-Themes

Sub-Theme	Open Codes	Interviewee Codes
Transparency and Accountability	Regular publication of performance reports	C3, C11, C2, C7
	Transparency in decision-making processes	C1, C5, C14, C10, C6
	Free access to public information	C4, C15, C12, C13
	Managerial accountability for performance	C8, C17, C9, C18, C19
	Public explanatory meetings	C20, C11, C3, C2
Internal Control Systems	Publication of KPIs and statistics	C7, C1, C5, C14, C10, C6
	Active internal audit units	C4, C15, C12, C13
	Financial and budget control systems	C8, C17, C9, C18, C19
	Oversight of administrative processes	C20, C11, C3, C2, C7
	Organizational risk assessment	C1, C5, C14, C10, C6, C4
Culture of Criticism Acceptance	Early warning systems	C15, C12, C13, C8
	Periodic internal inspections	C17, C9, C18, C19, C20
	Positive attitude toward external audits	C11, C3, C2, C7, C1
	Acceptance of constructive criticism	C5, C14, C10, C6
	Culture of encouraging whistleblowing	C4, C15, C12, C13, C8
Professional Ethics	Fear-free work environment	C17, C9, C18, C19, C20
	Respect for opposing views	C11, C3, C2, C7
	Receptiveness to citizen feedback	C1, C5, C14, C10, C6
	Commitment to ethical codes	C4, C15, C12, C13, C8
	Honesty and truthfulness	C17, C9, C18, C19
Organizational Learning	Avoidance of conflict of interest	C20, C11, C3, C2, C7
	Commitment to public service	C1, C5, C14, C10, C6
	Justice and impartiality	C4, C15, C12, C13, C8, C17
	Individual and collective responsibility	C9, C18, C19, C20, C11
	Using feedback for improvement	C3, C2, C7, C1, C5
Legal Framework	Conducting training programs on oversight	C14, C10, C6, C4, C15
	Inter-unit experience exchange	C12, C13, C8, C17, C9, C18
	Documenting lessons learned	C19, C20, C11, C3, C2
	Continuous process improvement	C7, C1, C5, C14, C10
	Culture of innovation and creativity	C6, C4, C15, C12, C13
Oversight Institutions	Laws on oversight and accountability	C8, C17, C9, C18, C19
	Transparent executive regulations	C20, C11, C3, C2, C7, C1
	Defined roles and responsibilities	C5, C14, C10, C6, C4
	Legal penalties for violations	C15, C12, C13, C8, C17
	Legal protection for whistleblowers	C9, C18, C19, C20, C11, C3
Information Systems	Legal obligations for data disclosure	C2, C7, C1, C5, C14
	Collaboration with Supreme Audit Court	C10, C6, C4, C15, C12
	Acceptance of external inspections	C13, C8, C17, C9, C18
	Constructive interaction with oversight bodies	C19, C20, C11, C3, C2, C7
	Implementation of oversight recommendations	C1, C5, C14, C10, C6
Citizen Participation	Regular reporting to higher authorities	C4, C15, C12, C13, C8, C17
	Transparency in relations with oversight bodies	C9, C18, C19, C20, C11
	Information management systems	C3, C2, C7, C1, C5
	Transparency portals	C14, C10, C6, C4, C15, C12
	Automated reporting systems	C13, C8, C17, C9, C18
	Online access to services	C19, C20, C11, C3, C2
	Electronic monitoring of processes	C7, C1, C5, C14, C10
	Information security protection	C6, C4, C15, C12, C13
	Complaint receipt mechanisms	C8, C17, C9, C18, C19
	Citizen satisfaction surveys	C20, C11, C3, C2, C7, C1
	Participation in decision-making	C5, C14, C10, C6, C4
	Citizen oversight committees	C15, C12, C13, C8, C17, C9
	Suggestion and complaint systems	C18, C19, C20, C11, C3
	Public feedback on criticisms	C2, C7, C1, C5, C14, C10

Based on the results derived from the sub-themes and shared concepts among the identified categories (Table 3), four main themes were identified for the development model

of a supervision-oriented culture in Iranian governmental organizations. This categorization is presented in Table 4.

Table 4

Main and Sub-Themes

Main Themes	Sub-Themes
Structural and Organizational	Transparency and Accountability Internal Control Systems
Cultural and Behavioral	Culture of Criticism Acceptance Professional Ethics Organizational Learning
Legal and Institutional	Legal Framework Oversight Institutions
Operational	Information Systems Citizen Participation

Figure 1

Paradigmatic Model of Key Themes in the Development of a Supervision-Oriented Culture in Iranian Governmental Organizations



According to the research findings, the proposed theory for developing a supervision-oriented culture in Iranian governmental organizations is based on an integrated model that systematically combines four main themes: structural and organizational, cultural and behavioral, legal and institutional, and operational. This theory posits that a supervision-oriented culture in Iranian public organizations can only be effectively institutionalized when the structural dimensions (transparency and accountability, internal control systems), cultural dimensions (criticism acceptance, professional ethics, organizational learning), legal dimensions (legal frameworks, oversight institutions), and operational dimensions (information systems, citizen

participation) function synergistically and in coordination with one another.

This integrated model, emphasizing the dynamic interaction among these dimensions, enables Iranian governmental organizations to enhance transparency, accountability, and responsibility, thereby fostering public trust, reducing corruption, and improving the efficiency of public services.

4. Discussion and Conclusion

The purpose of this study was to develop a qualitative model for a supervision-oriented culture in Iranian governmental organizations through the identification of key

themes emerging from expert interviews. Based on the content analysis of 20 semi-structured interviews, 274 semantic units were identified and coded into 54 open codes. These were further categorized into nine sub-themes and ultimately synthesized into four overarching themes: (1) structural and organizational, (2) cultural and behavioral, (3) legal and institutional, and (4) operational. These four themes provide a coherent and contextually grounded framework for promoting transparency, accountability, and responsiveness in public sector organizations in Iran.

The first main theme—structural and organizational—emphasizes transparency and internal control systems. Participants highlighted practices such as the regular publication of performance reports, transparency in decision-making processes, open access to public information, and the use of internal auditing and risk assessment systems. These elements collectively reinforce structural readiness for oversight and signal a commitment to accountability. These findings resonate with existing literature asserting that clear reporting frameworks, risk monitoring, and administrative transparency are key levers for institutional integrity (Julie & Schneider, 2022; Matei & Matei, 2018). Transparency is a powerful determinant of trust in public institutions, and several studies have shown that making decision-making processes and performance data publicly available leads to reduced corruption and increased public confidence (Elemes & Filip, 2022; Grimmelikhuijsen et al., 2013).

The cultural and behavioral dimension emerged as equally critical. This includes acceptance of criticism, professional ethics, and organizational learning. Participants consistently stressed the value of cultivating a workplace environment that encourages feedback, supports ethical integrity, and fosters ongoing learning and innovation. These results align with findings from other scholars who have shown that cultures promoting openness, ethical conduct, and psychological safety are more likely to internalize norms of accountability and supervision (Robbins & Judge, 2017; Van der Wal et al., 2017). Notably, the emphasis on constructive criticism and whistleblower encouragement mirrors Persaud and Dagher's (2021) argument that organizational learning is inseparable from a culture of reflective practice and performance evaluation (Persaud & Dagher, 2021).

The role of professional ethics as a driver of supervision orientation is further emphasized by respondents who highlighted adherence to ethical codes, honesty, avoidance of conflict of interest, and public service commitment. This

mirrors findings from Kim and Kim (2017), who argued that public service motivation is closely tied to ethical clarity and personal integrity (Kim & Kim, 2017). Moreover, Van der Wal et al. (2017) demonstrated that public employees with high ethical commitment are more likely to accept external evaluations and align their actions with organizational values (Van der Wal et al., 2017).

The third major theme—legal and institutional factors—relates to regulatory structures that enable and legitimize supervisory practices. These include oversight agencies, legal mandates, clear job descriptions, enforcement policies, and legal protections for whistleblowers. These results reinforce the argument that institutionalizing oversight practices requires more than technical mechanisms; it necessitates a supportive legal environment that mandates and protects transparency-related behaviors (Julie & Schneider, 2022; Salahi Kojour et al., 2024). According to Ouchi (1979), such frameworks are crucial in shaping behavior through formalized expectations and accountability structures (Ouchi, 1979). The current study's findings are also in line with Page's (2005) critique of "new public management," which emphasizes that legal legitimacy is fundamental for any administrative change in the public sector (Page, 2005).

The final category—operational dimensions—involves the role of information systems and citizen participation. Respondents emphasized the importance of IT-based monitoring tools, automated reporting systems, transparency portals, and real-time access to services. Moreover, mechanisms such as feedback systems, complaint portals, citizen oversight committees, and public satisfaction surveys were identified as essential for fostering participatory supervision. These findings support the work of Toutian Esfahani et al. (2021), who argued that integrated monitoring and evaluation systems increase government responsiveness and reduce information asymmetries (Toutian Esfahani et al., 2021). Moreover, the role of citizen engagement aligns with studies that have shown public involvement enhances accountability, democratizes governance, and builds institutional legitimacy (Grimmelikhuijsen et al., 2013; Salminen & Ikola-Norrbacka, 2010).

Overall, the study's findings reinforce the conceptual premise that the supervision-oriented culture is inherently multidimensional and requires the integration of structural mechanisms, behavioral norms, legal enablers, and technological tools. This model is consistent with systems thinking and contingency theories in public administration, which emphasize the interaction between organizational

components and external expectations (Boxall & Purcell, 2022; Katz & Kahn, 2015). It also extends the work of Andrews and Boyne (2022), who demonstrated that performance clarity, autonomy, and publicness significantly influence administrative behavior and outcomes (Andrews & Boyne, 2022).

The findings also contribute to Iranian literature by contextualizing the mechanisms of supervisory culture within the unique bureaucratic, political, and social conditions of the country. Specifically, they validate previous arguments made by Iranian scholars emphasizing the importance of adapting administrative models to cultural and institutional realities (Firouzyar & KiaKojouri, 2013; Golrokh et al., 2025; MirTaghian Rudsari & Kiakojouri, 2016). The model proposed here, by integrating the views of a diverse range of public experts and policymakers, provides a pragmatic roadmap for strengthening transparency, reducing corruption, and enhancing trust in public institutions.

Despite its strengths, this study has several limitations. First, the sample size was limited to 20 experts, which—although sufficient for achieving theoretical saturation—may not capture the full diversity of perspectives across different provinces and institutional levels in Iran. Second, the qualitative nature of the study relies on subjective interpretations and thematic coding, which can introduce researcher bias despite efforts to ensure validity through intercoder reliability. Third, while the study focused on Iranian public organizations, the findings may not be directly generalizable to private sector organizations or to governmental systems in other socio-political contexts without substantial adaptation. Lastly, the absence of a quantitative validation phase limits the ability to statistically test the robustness or predictive capacity of the proposed model.

Future research should aim to build upon the qualitative model developed in this study by applying quantitative methods to test its structural validity and generalizability. A mixed-methods approach could enhance the explanatory power of the model and allow for the measurement of the impact of supervision-oriented culture on concrete outcomes such as employee performance, corruption reduction, or public satisfaction. Comparative studies across countries or between sectors (e.g., health, education, infrastructure) could also reveal how contextual variables influence the implementation and effectiveness of supervisory practices. Furthermore, longitudinal research could track changes in organizational behavior and culture over time, especially in

response to reform policies or the introduction of new monitoring technologies.

From a practical standpoint, policymakers and public managers should use the proposed model as a blueprint for institutional reform. Developing a supervision-oriented culture requires synchronized interventions at multiple levels—structural, cultural, legal, and operational. This includes designing transparent reporting mechanisms, reinforcing ethical codes through training, implementing supportive legal frameworks, and promoting digital infrastructure for oversight. Engaging employees through participatory processes and protecting those who report misconduct are also essential to ensure sustainability. Finally, leadership commitment and cross-sector collaboration must be prioritized to institutionalize change and embed supervision deeply into the organizational DNA of Iran's public sector.

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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Declaration of Interest

The authors report no conflict of interest.

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Ethics Considerations

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

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