



A Model for Assessment of Organizational Culture Based on a Mixed Approach (Case Study: Kurdistan Provincial government)

Aboubakr Karimi ^a*

^a Educational Management from Allameh Tabataba'i University, Tehran, Iran.

Author's contribution

The sole author designed, analyzed, interpreted and prepared the manuscript.

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ABSTRACT

The study aim is suggesting an appropriate model for identification and measurement of organizational culture in Kurdistan Provincial government. The research method is a combination of an exploratory sequential design which is at the first level qualitative and then at the second level goes quantitative. The final model at the first level was comprised of 5 dimensions, 14 components and 54 indicators. For modeling, the semi-structured interviews were conducted with experts in the organization where using Fuzzy Delphi Technique the qualitative validation performed. In gathering the data a researcher-made questionnaire at the second level (quantitative) was applied. For quantitative model validation, the first and second order Confirmatory Factor Analysis and Structural Equation Modeling were used. The results indicate that all organizational culture model coefficients in Kurdistan state-government office were significant and acceptable with a confidence level more than 99%.

Keywords: Organizational culture model; kurdistan Provincial government; Mixed method; exploration; structural equation modeling.

1. INTRODUCTION

Despite the fact that scientific circles and business owners are increasingly aware of

culture importance in the organization, there is still no culture understanding [1-3]. Organizational culture is a multidimensional and complex subject, and there is a controversy

[‡]Advisor to the Governor of Kurdistan;

*Corresponding author: Email: aboubakr.karimi@yahoo.com;

among experts in definitions, actions, and organizational culture analysis levels [4,5]. Dominant behavioural pattern, systematic [6] a set of values and beliefs [7] commonality and supporting of these norms and values by the organization members [8] and distinguishing organizations from each other [9]. Common feature is a part of organizational culture definitions.

Today, government organizations are confronted with problems and failures that arise mainly from lack of knowledge and lack of a model for organizational culture or changes [10]. In the third millennium, instead of focusing and emphasizing on their devices and equipment, organizations have focused on human resources, seeking to create a sustainable competitive advantage over other organizations. Therefore, recognizing organizational culture and its management for long-term goals and identifying the strategies can have a significant impact on organizations growth and development and can provide the basis in creating a competitive advantage depending on human resources [11].

A review in background of researches and studies conducted in organizational culture show that many of internal and external studies focus on identifying the organizational culture of the institution, investigated quantitatively and only on the Schein models basis [12] Cameron and Quinn [13] Denison [14-16]. Goffee and Jones [17] and often address issues such as transformation and stability, attention to capabilities and empowerment, adaptability to engagement, convergence versus divergence, how to respond to ambiguity and uncertainty. Noticing that every organization culture actually forms an organization personality and each organization culture is unique to that organization [18] failure in belief recognition, values, rituals and native characteristics of the examined organization through qualitative method will not be able to make it impossible to comprehensively identify the organizational current culture. In other words, the existence of significant differences in values and philosophical foundations of various societies confirms the need to recognize the organizational culture dimensions and components in indigenous areas.

Kurdistan Provincial Government has 10 governership, 31 regions and 19 administration with the governors' change, many managers and

experts are transferred from different organizations, new experts and employees are employed without regard to socialization thought which indicate many subcultures. Therefore, the lack of organizational culture awareness in Kurdistan State-Government is considered as a priority organizational issue. Due to the lack of organizational culture model in Iranian State-Government offices, having a suitable pattern in culture measuring is necessary. So the research questions are, what is the appropriate model for identifying and measuring the organizational culture of Kurdistan province State-Government? What will be the model dimensions and components?

2. THEORETICAL BASICS

2.1 Research on Organizational Culture in the World

The definition of organizational culture is difficult because of its abstract nature [19]. Early studies of culture were based on the language, beliefs and rituals assumptions [20,21]. Mentions that there are two methods for defining organizational culture: the anthropological definition which illustrates that organisations have cultures; and the sociological definition which describes that organisations are cultures.

Definition of culture: in terms of definitions all organizational culture models fall into two basic thought schools [22]. The adaptationists view culture in the broad sense of all physical and immaterial aspects of the organization. The ideational school limits organizational culture to the underlying unseen values, beliefs and assumptions that drive the organization [12]. However, according to [23] organizational culture is the system of beliefs, governing values and behavioural patterns that the members of the organization are committed to it which created and developed over time. [24] defined organizational culture as a set of shared values, beliefs, and norms that influence the employees' thoughts, feels, and behaviors in an organization.

In the study of culture there are different attitudes and approaches and accordingly various theories and models are used in determining and explaining an organization cultural components. In Table 1, referring to the theories and cultural components a summary of organizational culture types is presented:

Table 1. Summarizing organizational culture models along with cultural components

Researchers	Dimensions of culture	Cultural components
Hofstede [25]	Role play Emphasize on the outcome Power actions	Hierarchical and official organization The high expectations of employees and emphasis only on purpose acquisition The managers' power and authority determine the organization conditions
	Protection	The organization does not agree with the hierarchy and bureaucracy. Employee satisfaction through human communication, collaborate, create a sense of belonging and solidarity with organization
Harrison and Stokes [26]	Powerful Employee-oriented	Competitive, responsive to person and not to the specialty Social, emphasizing relationships, Limited management control
	Task-oriented Role-playing Role Culture	Focus on competence and dynamism Focus on legality, legitimacy and bureaucracy The emphasis on bureaucratic structure, Defining the exact tasks
Handy [27]	Task Culture	Emphasis on functional criteria, a great effort to achieve goals
	Power	Excessive loyalty to power owners in organization, move according to law
	Personal	Supporting for professional and specialized people, existence of professional independence
Marsick and Watkins [28]	Truth	Rationality in the organization
	Stability versus change Control	Innovation, personal growth Coordination and responsibility
Cameron and Quinn [10]	Orientation to work Adhocracy Clan	Internal or external orientation and focus Emphasis on creativity and risk taking Friendly and family environment
	Market-supported stability and control Flexible	Outside environment of organization as a threat factor, competitive advantage Emphasizing flexible administrative processes, a fast and correct response to environmental changes, attention to the customers' needs
Denison [6]	Mission	Paying attention to the external environment needs, emphasizing on maintaining the current status, explaining the organization's movement by managers
	Collaborative	Absorbing the employee participation, paying attention to external environment developments
O'Reilly III et al. [29]	Continuity of the procedure Transformational	Strong attention to doing business process, trying to maintain stability, a lack of employee participation Environments in which the public's sense of purpose, family, and commitment
	Transactional	Focusing on behaviors and norms, defining contractual relationships
Schein [24]	Artifacts	Organizational structure and processes visible such as clothing, ceremonies, logos and symbols of enterprise products
	Espoused values	Strategy, goals and philosophy, valuation criteria like ugly and beautiful, good and bad
	Basic underlying assumptions	Unconscious organization section; beliefs, perceptions, thoughts, feelings and so on, which are the basis of all values and as a result of organizational actions and behaviors

Preparing an efficient management model in Islamic systems is extensively based on the worldview and the values of that system in the workplace. Accordingly, in order to explain the organizational culture pattern, the Islam intellectual and ideological foundations must be considered. Although God's management in the universe is based on his both general and special mercy, Allah investigates the wrongdoers and offenders. Order and discipline can be observed the best way in nature and among creatures. Hence, order must play main role in the system [30].

2.2 Research on Organizational Culture with the Peculiarities of the Islamic Worldview

2.2.1 Islamic culture dimensions are as follows

Trust in Allah: in Islamic culture not only both employees and employers must try hard, but also they must depend on Almighty Allah (SWTA) for the outcome of any action (Surah Al-Imran, Verse-159).

Being hardworking: In Islam, work is considered as an act of worship. Mohammed, the prophet (peace be upon him) was a hardworking man and he used to attend worship, work and life on balance [31].

Honesty: The Muslims need to be honest in an organization, at home or in the society. As a result people will trust each other and a preferred atmosphere will be created [32].

Morality: According to Mohammed, the prophet (peace be upon him) he was sent to complete the ethical values (Quran, 68:4).

Consultative decision making: Quran has made it clear that Muslims are obligated to consult those who have knowledge or those who can provide sound advice and those who answer the call of their Lord and establish prayer (Quran, 42:38). Consulting increases the decisions quality, makes stronger confidence between manager and workers, eliminates selfishness and results in decision accomplishment by subalterns.

Justice: Islamic culture is based on justice. The Qur'an orders you to treat people regardless of colour, race, gender, or just religion (Almaydlah 4, 8).

Mutual trust: Islam encourages Muslims to trust each other, never suspect, and not to judge others on the basis of gossip unless there is certain evidence (Yusuf, 49).

Being neat and cleanliness: The Muslims life style should be based on cleanliness both at home and at work. Prophet Muhammad (peace be upon him) says "cleanliness is half of faith" (Muslim).

In analysis the culture dimensions and culture types of organizational culture in China (Tsui et al., 2006) three studies addressed the questions of whether organizational culture varies among firms with different ownership structures and whether it relates to firm performance or employee attitudes as it has been observed in US firms. The first study applied an inductive approach to identify culture dimensions and found five common dimensions across these different types of firms. In the second study, an empirical taxonomy of four organizational culture types involving different configurations of five organizational culture dimensions derived, and a systematic relationship between these culture types and a measure of perceived firm performance was found. The third study confirmed the relationship between organizational culture types and middle-manager attitudes. Khan and Afzal (2011) study aims to elaborate the cultural construct dimensions in organizations of diversified sectors and their implications in Pakistan. The results are revealed in two models: according to the first model, organization performance increases from negative 56% to positive 92% due to organizational culture regarding the education. The second model is also significant at the 95% of confidence level ($p < 0.05$), and there is a positive relationship between independent and dependent variables. Core organizational values typically emphasize special themes such as performance excellence, innovation, social responsibility, worker involvement, and work life quality. Fang [33] proposed an indigenous Chinese philosophy of Yin Yang perspective as an alternative to the Hofstede paradigm to understand culture. This project contributes to the cross-cultural theory building by proposing a Yin Yang perspective to understand cultural dynamics. Zare et al. [34] and colleagues conducted a study entitled Organizational Culture Management: they presented a coherent qualitative-quantitative framework as a guide in designing an organizational culture model. As a result of the theme analysis, five dimensions

were identified including the culture relationship, knowledge-based culture, market-centered culture, bureaucratic culture, and value-centered culture with 14 components and 42 indicators. Farahi et al. [35] investigated the design of a favourite organizational culture model for “Bank Day” and evaluated its status. The optimal model of organizational culture of the bank consisted of 5 dimensions, 26 components and 218 indicators. The results of the fieldwork showed that the bank corporate culture was in an acceptable position. Value-oriented culture was in a more favourable position than other aspects of organizational culture. In addition, human-centered culture showed the greatest impact on the bank’s organizational culture. Shkunova et al. [36] investigated Russian organizations’ organizational culture characteristics in the Nizhny Novgorod region, including the position and shape of its emergence based on system analysis and interviewing methods. The authors pointed out, there are significant changes in structure and nature of institutions in Russia. Parameters, organizational activities, orientation of values, personal characteristics of employees, facilitating or preventing the establishment of relationships with colleagues were investigated. They found out having the common goals and the employees involvement led to activation of their positive characteristics, motivating and enhancing the ideal behaviours which stimulate an innovative approach for working and increasing the teamwork effectiveness. In a doctoral thesis [37] examined the relationship between organizational culture and the Sigma Six Act implementation in public section, a monetary organization in California, based on the Cameron-Quinn Competing Values Framework. His results showed that Clan and hierarchical cultures were dominant. Napitupulu [38] concluded with a hypothesis that organizational culture can stop accounting information management problems in Indonesia social organizations in public companies (SOEs) to prevent user misunderstandings with an impact on MAIS quality. The results showed that organizational culture affects the institution quality. The dimensions and indicators used to construct the study model have a strong significance, too. Jamali et al. [39] Found that leadership styles have different effects on employee performance. Also, that Transformational (TF) leadership has a positive significant relation with faculty performance at MUET, Jamshoro. And Organizational Culture (OC) as moderator negatively moderates the relation between Laissez-faire (LF) leadership

and faculty performance (FP). Alfazl [40] reported There is an inverse correlation between the prevailing organizational culture with the government agencies in Saudi Arabia and the building systems of the learning organization. Also, Bahari and Rahman [41] showed, organizational culture had a significant influence on the employee performance variables at the Civil Service Police Unit and South Bengkulu Damkar. This means that if the organizational culture increase, it will increase performance.

2.3 approaches to the study of organizational culture

Deeply looking at the set of organizational culture typologies one can find some commonly agreed rules and considerations which are being considered at a glance by the experts; this means that in most of these studies, on environmental dimension and adaptability the organization on the one hand an emphasis is placed on the integrity, unity and stability of the organization [42]. Also, in spite of focusing on the value of human resources in many of these patterns, upon long-term strategies, planning, and organizational objectives have been emphasized at the same time. For example; Charles Handy and Hersey-Blanchard have insisted on environmental factors affecting organizational culture. Some have also studied organizational culture with an intercultural approach as Hofstede, Kluckhohn and Estradic. Others like Richard Hall and Robert Quinn have focused on the spotlight of the organization. Others looked at the organization internal structure and its reward systems and internal mechanisms, like Wisboard, Gordon, and Harvey. Stanley Davis has focused more on psychological and strategic issues [43].

Studying the literature, three approaches in organizational culture are recognizable [44]. In the first approach, we examine organizational subcultures and different categories of organizational culture based on dominant subcultures. For example in [45] model four types of culture (rational, ideological, consensual, and hierarchical) can be identified. Cook and Laferti have introduced three types of organizational culture: constructive, passive/defensive, and offensive/defensive [46]. The second category of studies refers to the characteristics of organizational culture, especially those that contribute to accomplishment of the organization goals or its obstacles [25]. Separated national cultures are

based on the five power distance, individualism, masculinity, avoidance of uncertainty and a long-term approach dimensions. The organizational culture studies third chapter is the combining studies of type 1 and 2, first the characteristics of the organizational culture are discussed and then these attributes are reduced to distinct Table 2.

3. METHODS

This research is based on an objective, developmental, applied, and in terms of nature, a combination which design is an exploratory sequential .This design starts with the compilation of tools and the measurement of culture with qualitative data .Then the secondary stage is made with a quantitative [48]. In the third stage, collected data of the previous steps are combined; It means, at first with qualitative research method and exploratory interview, the dimensions, components and indices of the native model of organizational culture in Kurdistan province were extracted. And qualitative methods for model validation and modification were used. After designing the model, its dimensions and components were prioritized. Then a tool for operating the model and its components and quantitative validation of the model was prepared.

3.1 Qualitative Stage

Participants consists of 16 experts familiar with the concepts of organizational culture of Kurdistan Provincial Governorate. The sampling method was a combination of Purposeful Sampling with Maximal Variation and snowball. Sampling up to 16 people, which the process of exploration and analysis reached a theoretical saturation point, continued. The data collection tool was a semi-structured interview (39 questions). The data obtained from the interview

subcultures. Denison encompasses four main axes, including Involvement, Consistency, Adaptability, and Mission dimensions; each one is measured with 3 components. The comparison of organizational culture different study types is presented in

are analysed using a Thematic Analysis that includes coding, identifying themes or patterns of meanings, categorizing data based on themes, and finally interpreting the resulting Thematic Structures based on similarities, relationships, common patterns, theoretical structures, or the principles of analysis. Finally, considering the identified themes, the dimensions, components and indices of the original research model were drawn [49].

Fuzzy Delphi questionnaire was used to qualitative validation of the components and indexes of the model .After the fuzzy Delphi phase, the list of dimensions, components and identified indicators was shared with several university professors and departmental managers who specialize in organizational culture. Which ensured the correctness and appropriateness of the selected equivalents and terms for naming the dimensions, components and indicators.

In order to increase the validity of the research, it was tried to use the participants who are competent in the field concerned and have sufficient motivation and desire; several phases of the Delphi questionnaire were used. The apparent validity of interview questions and Delphi preparatory phase questionnaire was verified by a number of management professors, organizational behavior and educational science [50]. In order to calculate the reliability of the interviews, the Re-Test Reliability and inter-Coder Reliability were used.

Table 2. The comparison study types of organizational culture

Type	Appropriate research approach	Purpose of the study	Ontological assumptions	Research intervention
Subculture studies	Quantitative	Identify the right culture	Objective-functional	quantitative-positivist
Study features	Qualitative	Description (Cultural Profiles)	Mentality-interpretation	Qualitative-interpretive
Two-level study	Mixed (Types of Combined Designs)	Exploration, build and correct the theory	Moving from subjectivism to objectivism	Qualitative – quantitative

Resource: Khakpour, [47]

3.2 Quantitative Stage

The statistical population, which is 694 employees, includes all Kurdistan provincial staffs and affiliated governorates in 2019. The probabilistic sampling method (random number table), which requires random selection of individuals based on a systematic procedure, has been used. According to Morgan's table, 250 people were selected as samples. The data gathering tool was a researcher-made questionnaire. The researcher designed a question for each of the indicators of organizational culture model. In designing questions, validated questionnaires such as Cameron and Quinn [10] Denison and Mishra [51] Robbins and Coulter [52] and subject literature were also used. The questionnaire contains 54 questions 5 options. For quantitative validation, the first and second order Confirmatory Factor Analysis and Structural Equation Modelling (SEM) were used. For estimating Variance Based Structural Equation Modelling and generalized least squared were used from Amos version 24.

The Content validity ratio (CVR) was used to determine the validity of the questionnaire. To assess reliability, at first, the questionnaire was delivered to 60 samples. 54 completed

questionnaires and returned. The reliability of questionnaires was calculated by spss software and Cronbach's alpha method. The Cronbach's alpha value is (0.970), which indicates acceptable and verified reliability.

4. RESULTS

After each interview, the data collected in the Word file format and was imported into QSR Nvivo 10 software and codified for analysis. This is done for each interview and if there were sections with similar themes, the same code was used. After 16 interviews, the codes reached the saturation level and the interviews stopped. In the context of 16 interviews, 325 coding were carried out which 268 codes were unique. The average number of initial encodings was 17 for each one of the participants and the average number of referrals was 20 for each person.

The next step after coding the texts was analysis, combination and integration of codes in the form of concepts. In this step, identifiable codes are categorized and combined based on the conceptual similarity, and 60 concepts are identified which defined in the software as free node. The sum of these concepts, along with the number of referrals and source, is derived from the software output in Table 3.

Table 3. Summary of extracted concepts

Concepts title	Number of referrals	Number of resources
Long-term planning of the organization	3	3
Efficiency	3	3
Economic issues		2
Implementing Government Policies	8	7
Maintaining people's safety	3	3
Bright and clear goals for the staff	5	3
Alignment of affairs with goals set	2	2
Sociability	5	5
Job Satisfaction	4	4
Interest in work	4	3
responsibility	5	5
Organization loyalty to employee	4	4
Employee loyalty to the organization	4	4
Organizational identity of the members	2	2
Training and training of expert human resources	12	9
Self-control	3	2
Growth and prosperity of employees	11	7
Identification of staffing abilities	4	3
Training Needs Assessment	8	7
respect to customer	9	6
Productive communication and intimacy between employees	8	7
Accept criticism	9	6
Holding ceremonies	2	2
Admin interaction with employees	10	7

Concepts title	Number of referrals	Number of resources
Staff privacy	4	4
Maintaining staff dignity	2	2
Moral Values	9	8
Should be the organization	3	3
Compilation of proper performance evaluation indicators	4	3
Appropriate encouragement and rewards	13	11
Performance evaluation system	2	2
Supervision	7	6
Staff compliance	1	1
Deciding at the top	5	5
Observe the rules	4	4
Administrative hierarchy	5	5
Meritocracy	13	9
Transparency of the upgrade process	3	3
Order and organized things	7	6
Consensus on important issues	1	1
Targeted communication under subsystems	2	2
Coherence between organizational units	1	1
Intelligent information network	1	1
Pay attention to specialty	6	5
Attention to scientific issues	2	2
Learning	5	3
motivating	4	3
Create a trusty atmosphere	3	3
Team building	10	8
Conductive leadership	5	5
Contributing employees to decision making	6	5
Ideological	9	6
Encouragement of risk	4	4
The desire to change	8	7
Divine Reverence	2	2
Honesty	7	5
Organizational Justice	8	4
Affecting employees	5	2
Earn power	6	4
Political groups	5	4

Finally, the identified concepts were categorized based on the intuition and the researcher's perception of the subject in the form of sub themes, according to the fact of sharing concepts. This process continued until all the concepts were assigned to the relevant themes. In this research, after allocating all concepts to sub themes, and then categorizing sub themes in the form of main themes, the process has been reviewed several times. Finally, a satisfying thematic map of the data was obtained. This thematic map contains 60 concepts, 15 sub themes and 5 main themes.

4.1 Fuzzy Delphi Results for Qualitative Validation of the Designed Pattern

To ensure that the dimensions, components and indicators derived from the interviews are real. A fuzzy Delphi technique was used to reach

consensus on identified components and indicators and validating the original model. Fuzzy Delphi technique was used both at the level of components and at the level of indicators. Subsequent stages and results of fuzzy Delphi are presented at the component level.

The Fuzzy Delphi Questionnaire was designed with the aim of obtaining expert opinions about the degree of their agreement with identified components. Therefore, the experts expressed their agreement through verbal variables such as very low, low, moderate, high and a lot. Since the different characteristics of individuals have an impact on their mental representations of the qualitative variables, therefore, by defining the domain of qualitative variables, experts with the same mind-set answered the questions.

Fuzzy fixed numbers are calculated using the Minkowski formula as follows:

Formula (1) Minkowski formula:

$$x = m + \frac{\beta - \alpha}{4}$$

In the first step, identified components, sent to the experts in a questionnaire format to extent their confirmation about the components. According to the proposed options and language variables defined in the questionnaire, using the formulas 2 and 3, the fuzzy mean of each component has been calculated.

Formula (2) $A_i = (a_1^{(i)}, a_2^{(i)}, a_3^{(i)}), i = 1, 2, 3, \dots, n$

Formula (3)

$$A_{ave} = (m_1, m_2, m_3) = \left(\frac{1}{n} \sum_{i=1}^n a_1^{(i)}, \frac{1}{n} \sum_{i=1}^n a_2^{(i)}, \frac{1}{n} \sum_{i=1}^n a_3^{(i)} \right)$$

In this regard, A_i represents the expert opinion i and A_{ave} represent the average views of the experts.

In the next step, the second questionnaire was prepared and sent back to the expert group along with the previous point of view of each person with the extent of the different opinions among several experts. The experts also reiterated their views on the components. The results of the responses counting presented in the second stage are analysed using formulas (1, 2 and 3) and are presented in Table 4.

Considering the views presented in the first level and comparing them with the results of this stage, If the difference between the two steps is less than the threshold is very low (0.1), then the polling process stops [53] According to Formula (4), the difference between the first and second stages is described in Table 5

Formula (4)

$$s(A_{m2}, A_{m1}) = \left| \frac{1}{3} [(a_{m21} + a_{m22} + a_{m23}) - (a_{m11} + a_{m12} + a_{m13})] \right|$$

As Table 4 shows, in 13 components, the members of the expert group have come to terms with unity, and the differences between the first and second stages were less than the threshold of very low (0.1), so the polls on the above components were stopped.

At the last stage, a third questionnaire was prepared and sent back to the experts. With a difference in new stage in components in comparison with previous stage, 13 cases were stopped, and a survey was conducted on the 2 remaining components. As Table 5 shows, the level of controversy between experts in the second and third stages for the rule of law component is less than the threshold of a very low (0.1). Therefore, the poll is stopped at this stage; but due to the discrepancy obtained for the Orbital value component, which is more than 0.1, the component mentioned above is excluded.

Fuzzy Delphi results showed that there was consensus on the 14 components extracted from the interviews, therefore, these components can be considered as components of the finalized model of organizational culture. Fuzzy Delphi calculations were also performed for 60 indexes, which, due to the high number of indices, were not mentioned in their calculations. But it should be noted that the difference between the average of comments from the second and third stages of the experts for indicators; ethical values, organizational needs, administrative hierarchy, attention to scientific issues, leadership, and divine reverence above 1.10, These results indicate that these are not indicators of organizational culture and are excluded from the model indexes. Therefore, the fuzzy Delphi-approved model consists of 5 dimensions, 14 components and 54 indicators.

4.2 Standardization of Dimensions and Components through Subject Specialists

After the fuzzy Delphi, the list of dimensions, components and indicators was distributed to 10 experts outside the organization (7 faculty members and 3 managers of the Interior Ministry) who were available and familiar with theoretical foundations of organizational culture. They reflected their comments to the researcher; the reforms were as follows: Policy instead of strategic direction; prospective culture rather than an idealist culture; intimacy among employees instead of constructive relationships and intimacy among employees; the culture of citizenship instead of humanistic culture; Islamic values rather than the Islamic worldview; job satisfaction rather than job satisfaction and having vitality; From employee rather than loyalty of organization to employee; focus on making decisions rather than making decisions at the top

Table 4. Average views of the experts from the second stage survey on the components

Row	Components	Triangular fuzzy mean (m, α , β)				Defuzzification Average	The difference between the first and second stages			
1	Strategic direction	(	0.1583	,	0.2	,	0.75	)	0.739575	0.0367
2	Organization Missions	(	0.1166	,	0.1791	,	0.7083	)	0.692675	0
3	Circuit purpose	(	0.0833	,	0.1875	,	0.7708	)	0.74475	0.0365
4	The sense of belonging, satisfaction and behavior of the corporate citizen	(	0.1166	,	0.2	,	0.75	)	0.72915	0
5	Development and empowerment of human resources	(	0.1166	,	0.1791	,	0.666	)	0.650975	0.099
6	Human relationships	(	0.1291	,	0.1708	,	0.75	)	0.739575	0.0577
7	Orbital value	(	0.075	,	0.2	,	0.7333	)	0.79205	0.13585
8	Evaluation and control	(	0.0916	,	0.2166	,	0.7916	)	0.76035	0.0209
9	The rule of law	(	0.1375	,	0.1791	,	0.625	)	0.6146	0.16665
10	Integrated and systematic systems	(	0.1125	,	0.175	,	0.666	)	0.650975	0
11	Axial Knowledge	(	0.0958	,	0.1791	,	0.666	)	0.645775	0.0834
12	The role of leadership in the organization	(	0.0875	,	0.2125	,	0.7916	)	0.76035	0.0937
13	Innovation and creativity	(	0.1041	,	0.1666	,	0.6875	)	0.671875	0.005225
14	Islamic worldview	(	0.075	,	0.2	,	0.8333	)	0.80205	0.093775
15	Political work	(	0.1375	,	0.2	,	0.7083	)	0.692675	0.0417

Table 5. Average views of the experts from the third component polls

Row	Components	Triangular fuzzy mean (m, α, β)	Defuzzification Average	The difference between the second and third stages
7	The rule of law	(0.1166 , 0.1791 , 0.666)	0.650975	0.036375
9	Orbital value	(0.966 , 0.1791 , 0.1464)	0.680975	0.111075

Table 6. Dimensions, components and indices of the final model of organizational culture of Kurdistan provincial governorate

Row	Dimension	Component	Indicator
1	prospective culture	Policy	Long-term planning of the organization, Efficiency, Economic
		Organization Missions	Implementing Government Policies, Maintaining people's safety
		Circuit purpose	Bright and clear goals for the staff, Alignment of affairs with goals set
2	Culture of Citizenship	Human relationships	respect to customer, intimacy between employees, Accept criticism, Holding ceremonies, Admin interaction with employees, Staff privacy, Maintaining staff dignity
		Development and empowerment of human resources	Training and training of expert human resources, Self-control, Growth and prosperity of employees, Identification of staffing abilities, Training Needs Assessment
		The sense of belonging, satisfaction and behavior of the corporate citizen	Sociability, Job Satisfaction, Interest in work, responsibility, Organization support of the employee, Employee loyalty to the organization, Organizational identity of the members
3	Bureaucratic culture	The rule of law	Staff compliance, Focus on decision making, Observe the rules, Meritocracy, Transparency of the upgrade process, Order and organized things
		Evaluation and control	Compilation of proper performance evaluation indicators, Appropriate encouragement and rewards, Performance evaluation system, Supervision
		Integrated and systematic systems	Consensus on important issues, Targeted communication under subsystems, Coherence between organizational units, Intelligent information network
4	Transformational culture	Innovation and creativity	Ideological, Encouragement of risk, The desire to change
		Axial Knowledge The role of leadership in the organization	Pay attention to specialty, Learning Motivating, Create a trusty atmosphere, Team building, Contributing employees to decision making
5	Islamic-political culture	Political work	Affecting employees, Earn power, Political groups
		Islamic values	Honesty, Organizational Justice

With the corrections made, the correctness and appropriateness of the selected equivalents and terms were used to designate the dimensions, components, and indicators of the designed

model. Accordingly, the final model of organizational culture assessment of the Kurdistan Provincial Governorate is presented in Table 6.

4.3 Quantitative Validation and Investigation of the Research Model

4.3.1 Structural validity

Structural validity is seen in two ways: convergent validity and Discriminant. To measure the convergent validity index, Fornell and Larcker (1981) suggests the use of Average Variance Extracted (AVE). This indicator shows the correlation of a structure with its indexes. For this index, a minimum of 0.5 is considered. Also, another convergent validity index is Composite Reliability. The researchers suggest a value of 0.7 as a moderate criterion for composite credit. Also, based on the criteria of Squared Multiple Correlation (R2) in Table 7, the effect of the internal variables of the questionnaire's measurement model on the external variable (organizational culture) is significant for the dimensions of the Culture of citizenship, bureaucratic, transformational and Islamic - political culture, and for the medium of prosperity culture medium. Also, based on the criteria of Squared Multiple Correlation (R2) in Table 7, the effect of the internal variables of the questionnaire's measurement model on the external variable (organizational culture) is significant for the dimensions of the Culture of citizenship, bureaucratic, transformational and Islamic-political culture, for the dimension of prospective culture is moderate. Also, in order to measure Discriminant Reliability, the [54] criteria have been used. According to this criterion, the

output of the Amos software showed that the markers of each structure had the most effect on their structure and the least burden on other structures.

4.3.2 Structural equation modeling

The results of structural equation statistics and final model coefficients of organizational culture of Kurdistan governorate (including all its dimensions and components) and selected indicators for fitting the model are presented in Table 8.

According to the data in Table 9, the following results can be deduced: In the context of absolute indices, the chi square meaningful index (CMIN) with a value of 98.38 and a significant level (P) of 0.032, does not show good results in relation to the model under study. In the case of relative indices, the 0.037 for the Root Mean Square Error of Approximation (RMSEA) reports the model in a very good condition. And Goodness of Fit Index (GFI) is 0.939 which is considered as a good fitness index. Also, the relative chi square (CMIN / DF) is calculated to be 1.325, which also indicates the ideal state for the model under study. The IFI comparisons with the value of 0.873 represent the model's inappropriateness and the CFI with a value of 0.860 indicates a lack of goodness of the fit of the model. Also, each construct with observed variables is an acceptable coefficient, with a value of over 0.3 and the structures are

Table 7. Structural validity indicators

Hidden variables	Average Variance Extracted	Composite Reliability	Squared Correlation	Multiple	Cronbach's alpha
Policy	0.51	0.74	0.930		0.806
missions	0.50	0.70	0.312		0.811
Circuit purpose	0.50	0.70	1.000		0.748
prospective culture	0.55	0.75	0.591		0.883
Human relationships	0.62	0.77	0.582		0.866
Empowerment	0.57	0.76	0.692		0.838
Feeling of belonging	0.59	0.82	0.574		0.857
Culture of Citizenship	0.55	0.73	1.000		0.933
The rule of law	0.55	0.73	0.619		0.798
assessment	0.54	0.75	0.645		0.798
integration	0.54	0.75	0.720		0.844
Bureaucratic culture	0.55	0.74	1.000		0.910
Leadership role	0.54	0.76	0.772		0.851
Innovation	0.52	0.72	0.771		0.790
knowledge	0.48	0.69	0.742		0.870
Transformational culture	0.58	0.72	0.826		0.933
Political work	0.50	0.70	0.114		0.718
Islamic values	0.50	0.70	0.668		0.829
Islamic-political culture	0.49	0.69	1.000		0.709

Table 8. Description of selected indicators for good reporting appropriateness of the organizational culture model of kurdistan provincial governorate

Indicator	The calculated value for the model	Acceptable amount to confirm the fitness of the model	Result
CMIN	98.038	P (greater than 0.05)	Failure to confirm the goodness of fit the model
DF	74		
P	0.032		
RMSEA	0.037	Smaller than 0.08	Confirmation of goodness fit the model
GFI	0.939	0.9	Confirmation of goodness fit the model
CMIN/DF	1.325	Between 1 and 3	Confirmation of goodness fit the model
PNFI	0.510	Larger than 0.5	Confirmation of goodness fit the model
PCFI	0.699	Larger than 0.5	Confirmation of goodness fit the model
IFI	0.873	Larger than 0.9	Failure to confirm the goodness of fit the model
CFI	0.860	Larger than 0.9	Failure to confirm the goodness of fit the model

correlated. Therefore, in the overall goodness of fit the final model of research is confirmed.

In response to the main research question, the results of Table 9 show that all coefficients of the model with a confidence level of more than 99% are significant and acceptable. Significantly, the coefficients show that (A) the organizational culture model of the Kurdistan Provincial Governorate is composed of five cultural dimensions (prospective, bureaucratic, transformational, Islamic-political and citizen-oriented). Also, bureaucratic, Islamic-political cultures with a standard rate of 1.000 standard have the most explanation as compared to the organizational culture model. The most important component of the policy component is the coefficient of 0.964 on the dimension of prospective culture. (B) Prospective culture consists of three policy components, organizational missions and Circuit purpose. Also, the Circuit purpose structure with a path coefficient of 1.000 is the most explicit explanation for the perspective of prospective culture. (C) The culture of citizenship is composed of the components of human relations, empowerment and sense of belonging. Also, the empowerment structure with a path coefficient of 0.832 has the most explanation for the dimension of the culture of citizenship. (D) Transformational culture consists of three components of the role of leader, knowledge and innovation, which has the constructive role of leader and innovation with a coefficient of 0.878. The most explicit explanation is the dimension of

transformational culture. (E) Bureaucratic culture is also composed of components of integration, assessment, and the rule of law; the structure of integration with the path coefficient of 0.848 has the most explanation as compared to the dimension of bureaucratic culture. (F) Also Islamic-political culture is composed of political components and Islamic values that has the structure of Islamic values with the coefficient of 0.817 is the most explanation to the dimension of Islamic-political culture. The total results indicate that the choice of concepts, dimensions and indicators has a high accuracy the above model has a high level of organizational culture in Kurdistan Province.

5. DISCUSSION

Dimensions and components of organizational culture model in Kurdistan province are as follows:

The first dimension; Prospective culture, including policy components, missions, and Circuit purpose. For each organization, a unique existential mission is defined. According to this, more attention of the management theorists in creating organizational culture patterns toward targeting and fulfilling the mission of the organization is considered in terms of vocabulary such as Customer Orientation Peters et al. [55] Quinn rational dimension [45] and Denison's mission culture [51] Is. The findings of this section are consistent with the results of Jamali et al. [39].

Table 9. Results from structural research findings

Relationships Indicators		Path coefficient (non-parametr)	Path coefficient (standard)	Standard error rate	Critical ration	The significance level	Result
Organizational Culture	prospective culture	0.970	0.769	0.090	10.790	0.000	Confirmation
Organizational Culture	Bureaucratic culture	0.989	1.000	0.071	13.845	0.000	Confirmation
Organizational Culture	Transformational culture	1.000	0.763	-	-	-	-
Organizational Culture	Islamic-political culture	0.531	1.000	0.115	4.597	0.000	Confirmation
Organizational Culture	Culture of Citizenship	0.832	1.000	0.069	12.045	0.000	Confirmation
prospective culture	Policy	1.000	0.964	-	-	-	-
prospective culture	missions	0.504	0.558	0.068	7.425	0.000	Confirmation
prospective culture	Circuit purpose	1.039	1.000	0.079	13.117	0.000	Confirmation
Culture of Citizenship	Human relationships	1.000	0.763	-	-	-	-
Culture of Citizenship	Empowerment	1.179	0.832	0.099	11.933	0.000	Confirmation
Culture of Citizenship	Feeling of belonging	1.012	0.758	0.101	10.059	0.000	Confirmation
Transformational culture	Leadership role	1.000	0.878	-	-	-	-
Transformational culture	Innovation	1.078	0.861	0.065	14.980	0.000	Confirmation
Transformational culture	knowledge	1.019	0.878	0.068	14.980	0.000	Confirmation
Bureaucratic culture	integration	1.000	0.848	-	-	-	-
Bureaucratic culture	assessment	0.928	0.803	0.074	12.595	0.000	Confirmation
Bureaucratic culture	The rule of law	0.800	0.787	0.084	9.511	0.000	Confirmation
Islamic-political culture	Political work	1.000	0.338	-	-	-	-
Islamic-political culture	Islamic values	2.172	0.817	0.452	4.804	0.000	Confirmation

The second dimension is the culture of citizenship, which has three components called human relationships, the development and empowerment of human resources the sense of belonging, satisfaction and behaviour of the corporate citizen. Managers of organizations have believed in the importance of human resources, have done extensive activities in relation to the growth, development and guidance of the organization's employees. The humanistic humanist culture, derived from the human relationships movement, is "Elton Mayo"; the core of the values of this culture is the attention to human needs and affections in the organization [56]. A look at models that are designed to measure organizational culture reveals the fact that often patterns have focused on human resources and their importance in organizational fertility and maturity. And with themes such as human productivity, Peters et al. [55], Quinn [45] agreement, then Sonnenfeld Club and [10] the collaborative dimension of Denison and Mishra [51] And Collective [57].

The third dimension is bureaucratic culture, three components of this dimension, law-governedness, assessment and control, integrity and systematic systems. One of the often prominent features of large organizations is the existence of a bureaucratic and administrative system. In large organizations, in order to achieve the necessary coordination and coordination between the units of the organization, the formal procedures and principles that can be ensured by ensuring that the flow of operations is guaranteed in a peaceful process. In often organizational culture patterns, this axis is referred to as a variety of terms; for example, the culture of the role of Handy [27], the Quinn hierarchy culture [45] and the culture based on the continuity or adaptation of Denison and Mishra [51]. The findings of Bahari and Rahman [41] confirm the results of this section.

Fourth dimension; Transformational culture, including components of innovation and creativity, central knowledge and leadership in the organization. The topics that have been considered by managers of successful organizations over the last few years have been the subject of how the organization interacts with its environment. The turbulent world of today creates many opportunities and threats for organizations. To this end, managers have been encouraged to take advantage of environmental opportunities to cope with the threats and

appropriate use of the environment by creating a suitable culture, connecting with the environment, and optimizing their organizational interests (Khan and Afzal, 2011). Looking at the different patterns of organizational culture, it can be seen that the subject of adaptation to the environment with titles such as adaptability, flexibility, risky and learner is considered as one of the most important dimensions of organizational culture (Nikoukar et al., 2013: 151). For example, this is a Hofstede model called Risk taking [25]. Alfazl [40] results are consistent with this dimension.

The fifth dimension is Islamic-political culture. This dimension includes political components with three indicators: affecting employees, gaining power and political groups, and Islamic values with two indicators of honesty and organizational justice. In order to explain the pattern of organizational culture, the intellectual and ideological foundations of Islam must be considered [30]. The Islamic-political culture, which has been added to the basic conceptual model, refers to the internal context of the organization. In this culture, goals, policies, plans and organizational tasks are based on the principles of the school of Islam, the constitution and government policies [58]. Stated that the lack of Islamic values in organizational culture is the reason for many problems of today's organizations. The presence of this dimension in the organizational culture model of the Kurdistan Provincial Governorate is consistent with this research finding.

These results coincide with some of the findings of [34] which identified five dimensions in their study, including related culture, knowledge-based culture, market-oriented culture, bureaucratic culture and value-based culture. It seems that the difference in the nature and mission of the two organizations has led to the emergence of a knowledgeable and market-oriented culture in the research of Zare et al. [34] as the dominant cultural dimensions of that organization. It was also suggested by Nikoukar et al. [42] that the Islamic Republic of Iran's military and law enforcement agencies proposed a five-dimensional native model, idealistic culture, culture of transcendence, transformational culture, law-making culture and school culture for understanding and measuring organizational culture. And Parker and Bradley study [59] aimed at understanding organizational culture in the six Australian public sector organizations of Queensland, found that

government agencies continue to emphasize the values of a bureaucratic or hierarchical organizational culture. Is the same. Also, these results are in line with the results of the Napitupulu Study [38]. The results of the findings by [60] in line with the results of the component of the leadership role in the organization, this study, [30] concluded that the developed organizational culture model has features such as justice and honesty from the perspective of Islam. It is consistent with the results of indices of the components of Islamic values.

6. CONCLUSION

The final model for identifying and measuring the organizational culture of the Kurdistan Provincial Governorate is described in Fig. 1. The model has been designed with dimensions, components and indicators for Kurdistan Governorate for the

first time, which can promote organizational culture in the Kurdistan governorate. They also face the challenges of organizational culture and repel them. The researcher has been serving in the organization under study for 11 years. On the one hand, this facilitates the process of interviewing and collecting data, but the researcher's membership in the organization, from a perspective, because he is accustomed to the conditions and culture of the organization under study, previous perceptions and human errors can be imagined in conducting research. . To counteract the negative effects of bias or uniformity that may arise in the interpretation of events, the researcher used strategies such as collaboration, which always questioned the researcher's analysis, and the researcher constantly monitored and reviewed the data with respect to questions Adopted.

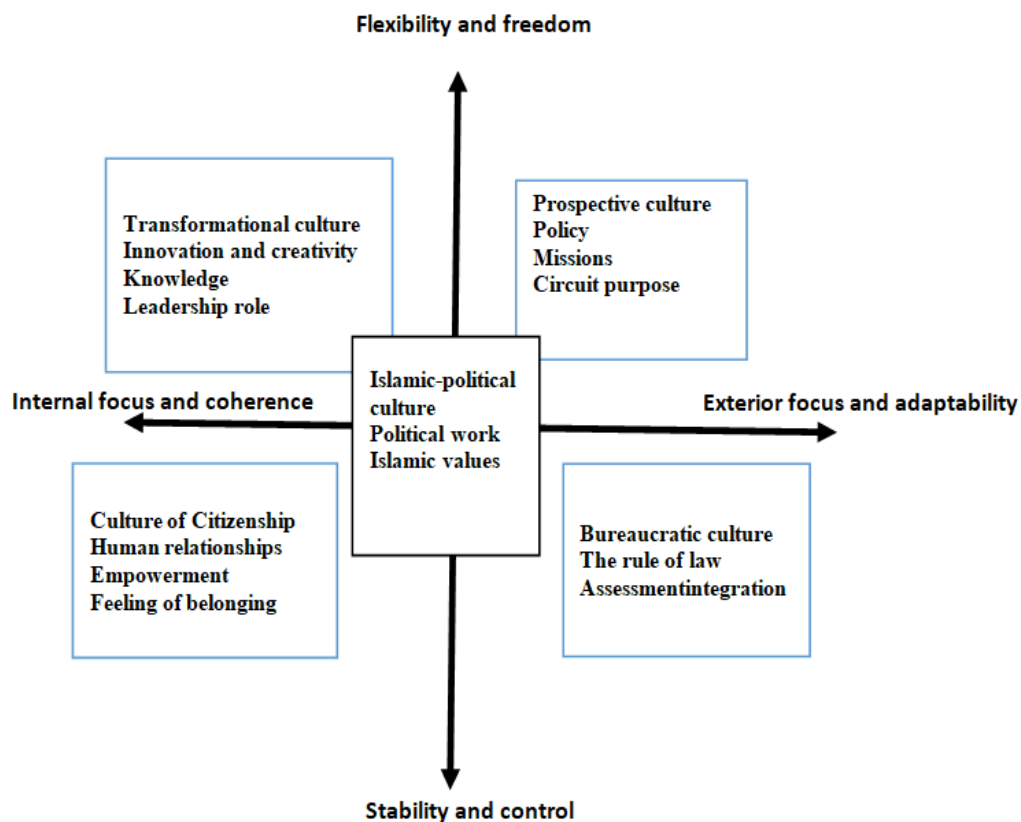


Fig. 1. The final model of the organizational culture of the Kurdistan Provincial Governorate

SUPPLEMENTARY MATERIALS

Supplementary materials are available in this link:
<https://www.journalajess.com/index.php/AJESS/libraryFiles/downloadPublic/6>

SUGGESTIONS

-
- The senior managers of Kurdistan Governorate can use the results of this research in making decisions to change the organizational culture and the way of constructive interactions with the organization's human resources.
- It is suggested that this research be conducted in other governorates of Iran.
- Through the indigenously designed model of organizational culture of Kurdistan province, the current situation of organizational culture of the province in the coming years will be measured and the results will be compared with the findings of this study to strengthen the weak dimensions of organizational culture.
- Explain the reasons for the weakness of the transformational culture in the governorship of Kurdistan and its subordinate governorates

NOTES

- (1) SAWS meaning Allah's blessings and peace be upon him.
- (2) SWTA meaning His (Allah's) top most sacredness and highness.
- (3) Sunna – practices of Hazrat Muhammad SAWSS.

CONSENT

As per international standard or university standard, Participants' written consent has been collected and preserved by the author(s).

COMPETING INTERESTS

Author has declared that no competing interests exist.

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