



Developing a Strategic Sense-Making Model of Social Responsibility at Mashhad's Municipality

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ABSTRACT

Sense-making is a pivotal human process within organizations that contributes significantly to gaining key organizational outcomes such as strategic changes, organizational learning, and innovation. That said, this subject is a major and highly repeated theme in management research, as using sense-making in social responsibility is a new development. The main topic of this study was to develop a strategic sense-making model of social responsibility in the Municipality of Mashhad City, Iran, using the mixed research approach (a combination of quantitative and qualitative research). After reviewing the literature review and using the content and thematic analysis approaches, the researcher investigated the dimensions, components, and indicators of the strategic sense-making of social responsibility. The researcher also used the composite ISM-DEMATEL technique to rank and determine the type of variables and to investigate the relationship between the model variables, determine the intensity of the relations, and identify the extent to which the criteria affected and were affected by each other. The final model consisted of 251 basic themes, 16 organizing themes, and 4 inclusive themes. These indicators included the spiritual strategy of social responsibility (consistency with spiritual values, moral decision-making, spiritual leadership, society's spiritual engagement), the interpretation of the sense of social responsibility (definition and comprehension, social responsibility process, social communication and awareness, cultural sensitivity), the spiritual optimization of social responsibility (holistic approach to social responsibility, resource allocation, development of innovation and creativity, continuous improvement of social responsibility), and the understanding of the sense of social responsibility (citizenship welfare, social justice, consistency with policies, global spiritual citizenship). In the next stage, to investigate the validity of the developed model, the structural equation modeling and partial least squares methods, as well as factor analyses using SPSS and Smart PLS software were used. Finally, the existing and desirable situations as well as the difference between these two situations to make sense of social responsibility in Mashhad's Municipality were investigated by the components of the extracted model.

Keywords: strategic sense-making, social responsibility, Mashhad Municipality

INTRODUCTION

As a process, sense-making enables people to make sense of their experiences and conduct (Weick, 1995). Weick's fundamental research on sense-making has significantly contributed to our growing understanding of the dynamics of sense-making processes, especially in organizational work. In an organizational context, sense-making is described as the "process by which people make sense of novel, ambiguous, confusing, or otherwise expectation-defying subjects or events." (Maitlis & Christianson, 2014). Sense-making includes broadening (a retrospective approach) possible senses; therefore, sense-making is concerned with relevant clues and shaping them to create meaning and explain what has occurred (Maitlis & Sonenshein, 2010). Sense-making is a process by which the organization acquires and interprets some information about its environment and thus operates accordingly (Weick, 1995). As stated, sense-making is a multi-dimensional process that follows the interaction

between sense-giving and practice (Weick et al. 2005). As is known, an effective strategic program helps to understand the forces constituting the situation by involving collective efforts and interpreting events. In the meantime, organizations are seen as sense-making units where managers and employees interpret events and programs. In this connection, their subjective models and past experiences may influence the interpretation and understanding of the program (sense-making) and transference of their perception to others (sense-giving) (Hosseini et al. 2014).

Using the sense-making perspective in corporate social responsibility has been a novel albeit promising development (Richter & Arndt, 2018). The fast integration of developing countries into global business creates the need for continuous institutional modification. These institutional changes may cause organizational incompatibility, which would prompt organizations to adapt to the new environment (May et al., 2000; Sheng, 2017). In the environment, organizational fit depends on strategic sense-making (Thomas et al., 1993), and requires scanning, interpretation, practice, and performance measures. This process enables organizations to enjoy competitive advantages amid top-to-bottom changes and barriers (Nigam & Ocasio, 2010; Sheng, 2017), thereby establishing an organizational legitimacy balance in the environment once again (Klarin & Sharmelly, 2019). In organizations, the sense-making of social responsibility methods (Making sense of Corporate Social Responsibility (CSR)) is seen as a basic perspective at the micro-organizational scale (Aguinis & Glavas, 2012; Glavas, 2016). This subject suggests how employees adjust their social responsibility in a discursive form from a cognitive and social perspective (Basu & Palazzo, 2008; Maon et al., 2008; Onkila & Siltäoja, 2017; Sonenshein, 2006). The importance of social responsibility sense-making comes from many factors. Accordingly, this helps to perceive and predict organizational behavior against social issues (Byrch et al., 2007). Social responsibility at the Cultural Department of Mashhad's Municipality has been a critical subject that has attracted attention over the last few years. As a responsible organization, the Cultural Department of Mashhad's Municipality expresses its commitment to social responsibility through its values to account for transparency and responsiveness to stakeholders against their performances. The department needs to also ensure that the commitment is executed across the entire organizational structure, and social responsibility will promise bilateral advantages. Meantime, the organization will thus benefit from a more coherent moral approach and the society and stakeholders will have a better perception of organizational weak and strong points (Azhdari et al., 2015).

The main gaps in the study include the lack of research about the outcomes of sense-making, the failure to develop a relevant strategy, and the lack of literature about the distinct properties of strategic sense-making. Our analysis of the subject could contribute to understanding the role of strategic concepts, i.e., certain words with fixed and partly common meanings within the organizational strategic process. We will demonstrate how adopting the concept of "responsibility-taking" enables urban organizational managers to perceive environmental challenges and promote changes at different levels. Our analysis also demonstrates how these concepts could prevent the execution of certain decisions or measures.

As stated above, the objective of the present study was to develop a model of strategic sense-making in social responsibility (CSR) at the Municipality of Mashhad City, Iran; the study also aimed to determine the relationships between the [components] of the model and analyze the existing and the desirable situations and the relevant gaps between the two with regards to the strategic sense-making components of social responsibility (CSR) at the municipality.

Theoretical Foundations of the Study

Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) aims to encourage companies to engage in sustainable development to ensure the social, environmental, and financial interests of society (Fawaz, 2018). Corporate Social Responsibility (CSR) is a voluntary practice by which organizations perform and direct their business activities with great care and by considering the interest of all stakeholders as reflected in the decision-making process (Osagie et al. 2016). Social responsibility is the product of a moral contract established between an organization and its stakeholders; a contract that covers the organization's responsibilities against environmental, moral, and social issues, which are beyond simple financial outcomes (Otto, 2021). Social responsibility is understood as a challenging subject because employees are expected to take part in and respond to their respective company's projects, social and environmental issues, and generally mundanely complicated issues. In sum, social responsibility can be perceived as a tool to create meaning and value. Social responsibility concerns the "process of communicating social and environmental impacts arising from organizations' economic measures to certain stakeholder groups in society and the society as a whole" (Cruz, 2020).

Strategic Sense-Making

Strategic sense-making refers to an activity by which managers and other members of an organization respond to strategic subjects to create a common perspective of the issues under study and the measures taken by the organization (Rouleau, 2005; Rouleau & Balogun, 2011) so that they would increase their capabilities (Krush et al., 2013). A study of sense-making on social responsibility reveals that senses (meanings) are made by using external and socially credible information. When retrieving data, people perceive themselves and unconsciously give meaning to the organization's internal and external environments (Berger & Luckmann, 1966). An organizational environment is a topic of research and is a social context for negotiating fundamental senses used in decisions and measures taken (Daft & Weick, 1984; Thomas et al., 1993). The organizational environment is made of several constituting elements that affect each other from a psychological perspective, thus making the social sense-making of social responsibility a socially intrinsic and inevitable activity (Sonenshein, 2006). Hence, the senses of social responsibility are worked out and confirmed by members of the organization, before being implemented (Cramer et al. 2004).

Social Responsibility at Mashhad's Municipality

A mayor's responsibility to cities' Islamic Councils is like the Power of the Executive's responsibility to the Power of Legislature and it is a kind of horizontal responsibility. Meanwhile, vertical responsibility includes the responsibility of the mayors and members of city councils to respond to citizens. As per Note 3 of Article 71 of Islamic Council Laws, it is incumbent on the urban management of cities across Iran to respond to the Ministry of the Interior, city governor's office, and provincial governor-general's office, and these mayors must report their affairs to the bodies mentioned above. Clause 10 of Article 71 of Islamic Council Laws and Article 71 of Municipality on the approval of the municipality's comprehensive statement of income and expenditure for every six months, and its publication and sending one copy of it to the Ministry of the Interior, as well as Clause 16 of the forgoing Article on the adoption of the legislations on establishing or revoking urban levies by considering the government's public policies, announced by the Ministry of the Interior, are some examples of vertical-horizontal responsibility by management (Ghahremani & Mostafavi, 2015).

Conventionally, the authorities' responsibility to respond to legal representatives of citizens, whether in central or local governments (municipalities), is known as a political responsibility. This responsibility shall be pursued in some cases of Islamic Laws, Municipality Laws, and Financial Codes of Municipalities (Ghahremani & Mostafavi, 2015). According to the laws regulating municipalities, analyzing financial sources could include the following: levies and taxes, depending on the issuance of legal permissions and by the rule of laws, and applying inevitable budgetary limitations. Mayors in all municipalities are held responsible to the public and their legal representatives, on the one hand, and to the Ministry of the Interior, on the other hand (Ghahremani & Mostafavi, 2015). As per Principle 147 of the Islamic Republic of Iran's Constitution, since the Power of the Judiciary is entitled to oversee the proper enforcement of laws at administrative bodies, and wields this power by the National General Department of Inspection, municipalities across Iran shall also be subjected to this oversight, and thereby be held responsible to account to the Power of the Judiciary against the proper enforcement of rules and regulations (Ghahremani & Mostafavi, 2015).

METHODOLOGY

This study falls under fundamental research that discovers and investigates the interrelationships between phenomena. On the other hand, because the situation of the society under study is investigated, it is somehow regarded as theory testing. From an objective perspective, this study was an applied one, and methodologically, it was a mixed quantitative and qualitative study. Since this study aimed to develop a model, it was exploratory. The strategies used in the qualitative section included content and thematic analyses and data collected from experts. Meanwhile, Mashhad's 13 districts and the cultural deputies of each region comprised the statistical population in the qualitative section. Here in this section, sampling was made theoretically based on purposive and snowball methods. This study also conducted interviews with 26 mayors of the 13 districts of the city and the cultural deputies of each region, which resulted in theoretical saturation. On the other hand, all managers of different levels in the municipalities of the 13 districts of the city of Mashhad comprised the statistical population in the quantitative section. Here in this section, Cochran's formula was used to calculate the sample size, as 200 people were selected as the statistical sample. Qualitative methods were used to collect data from the interview methods, and a close-ended questionnaire of the Likert scale was used for the quantitative section. Supervisor professors' and experts' views were used to investigate the validity of the interview items (qualitative section) and the questionnaires (quantitative section). As for the reliability of the qualitative section, the primary draft of the

study's findings was provided to the research colleagues (e.g., the supervisor professor), and the researcher compared the codes extracted and research documentation (interviews). The researcher also tried to provide the necessary modifications for the final output. The reliability of the quantitative section (the questionnaire) was also confirmed by using Cronbach's alpha, which was 0.82.

In the quantitative section, after data were collected, they were analyzed by the SPSS and Smart PLS software.

RESULTS AND DISCUSSION

A review of the data obtained from the interviews revealed that the frequency of the interviewees (falling in two positions of the presidency and cultural deputyship) based on their scope of service activities showed a selection rate of 50% each. Sixteen interviewees held M.A. education degrees (65%) and 10 subjects held PhD degrees (45%). Twelve interviewees had a working record of 15-20 years (45%), and 14 had a working record of over 20 years (55%). All the interviewees were men (100%).

The review of the data in the quantitative section reveals the number of the subjects based on their level of education as follows: 85 subjects (42.5%) held B.A., 93 (46.5%) held M.A., and 22 (11%) held PhD degrees. Also, in this section, 16 subjects (8%) had a working record of under 5 years, 35 (17.5%) between 5-15 years, 82 (41%) between 15-20 years, and 67 (33.5%) over 20 years. 175 subjects (87.5%) were men and 25 subjects (12.5%) were women.

According to the thematic analysis method, the literature review was first investigated and databases were searched to identify the primary concepts, with data later analyzed by interviewing experts using the thematic analysis method. Findings showed that out of the concepts obtained from the interviews, 137 primary themes were provided. After being analyzed, the basic themes were combined and their combination was considered for developing general themes; also, the themes, which were most similar to each other and created a single sense semantically, were placed in a class and led to classes of themes, with all the basic themes falling in 16 classes. According to the findings, the identified themes included 137 basic themes, falling under 16 organizing themes after being coded. In the final stage. The organizing themes obtained were classified into similar and coherent groups and constituted the inclusive themes.

As shown, by the end of the thematic analysis process, the identified themes included 137 basic themes, 16 organizing themes, and 4 inclusive themes. The final model was then developed and provided later. These indicators included the spiritual strategy of social responsibility (consistency with spiritual values, moral decision-making, spiritual leadership, society's spiritual engagement), the interpretation of the sense of social responsibility (definition and comprehension, social responsibility process, social communication and awareness, cultural sensitivity), the spiritual optimization of social responsibility (holistic approach to social responsibility, resource allocation, development of innovation and creativity, continuous improvement of social responsibility), and the understanding of the sense of social responsibility (citizenship welfare, social justice, consistency with policies, global spiritual citizenship).

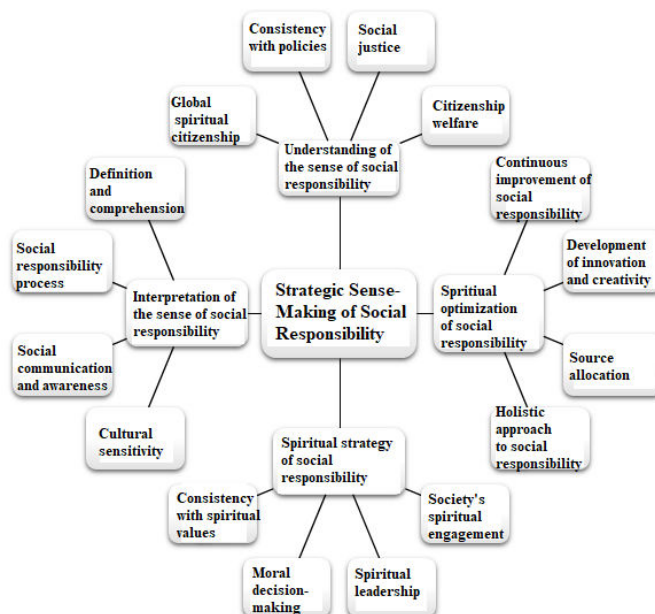


Figure 1: The output model of the study's qualitative stage based on MAXQDA software using identified themes

The research tool, first developed by the 16 components, was investigated, and then evaluated by confirmatory factor analysis.

Table 1: KMO and Bartlett's Test results

KMO size	Bartlett's Test chi-square	Sig.
0.911	0.961	0.0001

The table above gives data significance indexes, with the KMO index of the study instruments being close to one. Also, according to Bartlett's statistics value (which is an approximation of the Chi-square statistics) and the significance coefficient value that is smaller than 5%, factor analysis seems to be appropriate to identify the questionnaires' constructs, as the number of the samples selected for the instrument's factor analysis is sufficient (Table 1).

Table 2: Convergent reliability and validity

Variable	Cronbach's alpha	Composite reliability	AVE
Spiritual strategy of social responsibility	0.821	0.912	0.764
Interpretation of the sense of social responsibility	0.816	0.913	0.720
Spiritual optimization of social responsibility	0.810	0.888	0.714
Understanding of the sense of social responsibility	0.799	0.813	0.721

According to Table 2, since Cronbach's alpha, composite reliability, and AVE are 0.7, 0.7, and 0.5, respectively, and all criteria involve good values in the section where factor loadings are measured, one would confirm the convergent validity and reliability of the study.

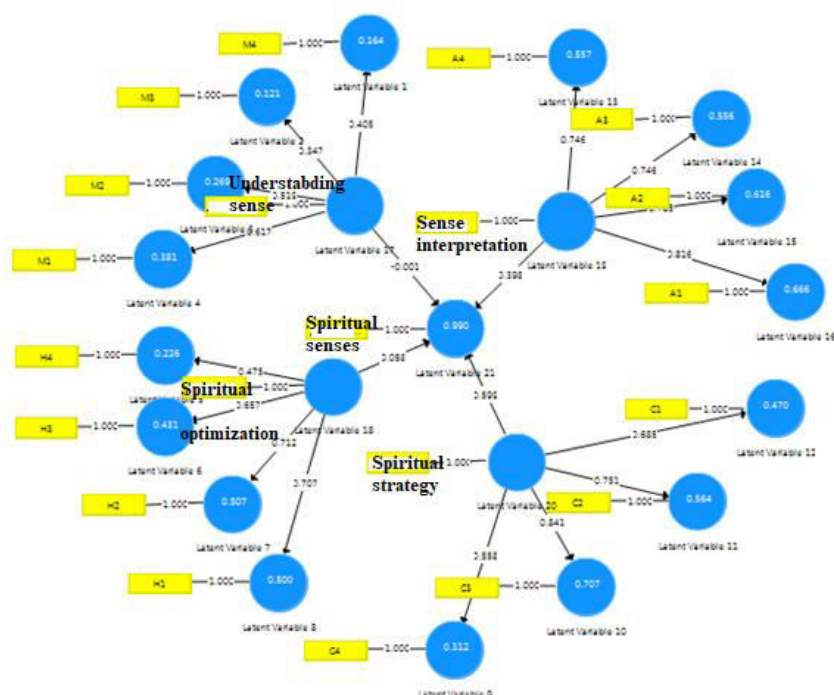


Figure 2: Model under a significance state

Table 3 shows that independent variables enjoy a greater predictive power; therefore, the model is said to be strongly predictive.

Table 3: Coefficient of determination values and predictive fit index

Variable	R ²	Q ²
Spiritual strategy of social responsibility	0.402	0.216
Interpretation of the sense of social responsibility	0.416	0.230
Spiritual optimization of social responsibility	0.451	0.220
Understanding of the sense of social responsibility	0.410	0.204

In Partial Least Squares, the commonality value with AVE is equal to:

$$GOF = \sqrt{\text{average (AVE)} \times \text{average (R}^2\text{)}}$$

This value in this study is equal to:

$$GOF = \sqrt{\text{average (AVE)} \times \text{average (R}^2\text{)}} = 0.416$$

The GOF index of the study is equal to 0.416, suggesting a strong structural model fit.

Table 4: One-Sample t-Test

Indexes	T statistics	Sig.	Mean diff.	Confidence interval of 95%	
				Lowest	Highest

Consistency with spiritual values	7.326	0.000	0.669	0.49	0.85
Moral decision-making	11.491	0.000	0.800	0.66	0.94
Spiritual leadership	8.508	0.000	0.662	0.51	0.82
Society's spiritual engagement	3.740	0.000	0.338	0.16	0.52
Definition and comprehension	5.514	0.000	0.434	0.28	0.59
Social responsibility	7.106	0.000	0.552	0.40	0.71
Social communication and awareness	2.873	0.005	0.345	0.11	0.58
Cultural sensitivity	4.827	0.000	0.524	0.31	0.74
Holistic approach to social responsibility	3.565	0.000	0.372	0.17	0.58
Resource allocation	5.414	0.000	0.614	0.39	0.84
Innovation and creativity development	5.744	0.000	0.690	0.45	0.93
Continuous improvement of social responsibility	3.873	0.000	0.469	0.23	0.71
Citizenship welfare	3.104	0.002	0.366	0.13	0.60
Social justice	5.502	0.000	0.476	0.30	0.65
Consistency with policies	4.616	0.000	0.517	0.30	0.74
Global spiritual citizenship	5.191	0.000	0.552	0.34	0.76
Spiritual strategy of social responsibility	2.652	0.009	0.248	0.06	0.43
Interpretation of the sense of social responsibility	4.743	0.000	0.469	0.27	0.66
Spiritual optimization of social responsibility	4.304	0.000	0.490	0.26	0.71
Understanding of the sense of social responsibility	3.091	0.002	0.297	0.11	0.49

According to Table 4, the significance value of all the indexes is less than 0.05, indicating that the mean is always higher than 3. Therefore, at a confidence level of 95%, all the indexes held a mean value of over 3.

Table 5: Comparison of the existing and desirable situations by the T-test

Variable	F statistic	T statistic	Sig.	Lower bound	Upper bound
Spiritual strategy of social responsibility	1.58	13.54	0.000	2.20	3.78
Interpretation of the sense of social responsibility	1.68	16.28	0.000	2.41	3.81
Spiritual optimization of social responsibility	1.46	13.61	0.000	2.12	3.91

Understanding of the sense of social responsibility	4.89	20.18	0.000	2.19	3.58
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According to the findings, in all variables under study, there is a significant difference between the existing and desirable situation, with the significance level being less than the alpha level. It is thus concluded that the studied components of the existing situation saw a significant difference from those of the desirable situation, and measures should be taken to reach the desirable situation (Table 5).

CONCLUSION

This study aimed to provide a strategic sense-making model of social responsibility at the Municipality of Mashhad City, Iran. According to the findings, by the end of the thematic analysis process, the identified themes included 137 basic themes, 16 organizing themes, and 4 inclusive themes. These indicators included the spiritual strategy of social responsibility (consistency with spiritual values, moral decision-making, spiritual leadership, society's spiritual engagement), the interpretation of the sense of social responsibility (definition and comprehension, social responsibility process, social communication and awareness, cultural sensitivity), the spiritual optimization of social responsibility (holistic approach to social responsibility, resource allocation, development of innovation and creativity, continuous improvement of social responsibility), and the understanding of the sense of social responsibility (citizenship welfare, social justice, consistency with policies, global spiritual citizenship).

According to the findings, the spiritual strategy of social responsibility, the interpretation of the sense of social responsibility, the spiritual optimization of social responsibility, and understanding the sense of social responsibility were dependent factors. The validity of the extracted model was also confirmed. Also, it was found that in all variables under study, a significant difference was noted between the existing situation and the desirable situation, with the significance level being lower than the alpha level. It was thus concluded that in the components under study, the existing situation saw a significant difference from those in the desirable situation.

The spiritual strategy of social responsibility (consistency with spiritual values, moral decision-making, spiritual leadership, and society's spiritual engagement) is seen as one of the core categories of strategic sense-making in social responsibility. Today, organizations are operating in a highly dynamic and competitive environment, which causes customers to have various impressions about the organizational outputs. For this, organizations are suggested to broaden their sense-making measures and activities to gain insight into customers' perceptions and strengthen management abilities. Organizations with higher sense-making capabilities are more likely to communicate with the environment and receive their required strategic information (Patriotta & Brown, 2011).

The confirmatory factor analysis and t-test of the indexes and components of the spiritual strategy of social responsibility revealed that the components of consistency with spiritual values, moral decision-making, spiritual leadership, and society's spiritual engagement were critical to measure their constructs, and thus enjoyed strong predictive power based on their coefficient of determination and predictive indexes. Organizations with higher social responsibility could establish desirable communication between stakeholders and employees. Here in these organizations, stakeholders tend to support employees and reduce their losses (Foroughi et al., 2018).

The confirmatory factor analysis and t-test of the indexes and components of the interpretation of the sense of social responsibility revealed that the components of definition and comprehension, the social responsibility process, social communication and awareness, and cultural sensitivity were critical to measure their constructs, and thus enjoyed strong predictive power based on their coefficient of determination and predictive indexes. Today, organizations are operating in a highly dynamic and competitive environment, which causes customers to have various impressions about the organizational outputs. For this, organizations need to broaden their sense-making measures and activities to gain insight into customers' perceptions and strengthen management abilities. Organizations with higher sense-making capabilities are more likely to communicate with the environment and receive their required strategic information (Vares et al., 2018).

The confirmatory factor analysis and t-test of the indexes and components of the spiritual optimization of social responsibility revealed that the components of a holistic approach to social responsibility, resource

allocation, innovation, and creativity development, and the continuous improvement of social responsibility were critical to measure their constructs, and thus enjoyed strong predictive power based on their coefficient of determination and predictive indexes. As key organizations of the public sector that manage cities, municipalities are responsible for managing urban affairs and communicating with various dimensions of the city. For this, by regularly measuring the various dimensions of the city, they can monitor the city's situation and improve its situation, as one of the main outcomes of the principles of social responsibility are economic growth, sustainable development, and social welfare. Companies are expected to not only meet the interests of their shareholders but also meet the interests of their stakeholders. Concerning the theory of corporate social responsibility stakeholders, companies are expected to meet similar moral standards in all the countries where they operate (Poudel, 2018).

The confirmatory factor analysis and t-test of the indexes and components of understanding the sense of social responsibility revealed that the components of citizenship welfare, social justice, consistency with policies, and global spiritual citizenship were critical to measure their constructs, and thus enjoyed strong predictive power based on their coefficient of determination and predictive indexes.

According to the findings, the spiritual strategy of social responsibility, the interpretation of the sense of social responsibility, the spiritual optimization of social responsibility, and understanding the sense of social responsibility were dependent factors. Thomas et al.'s study (1993) defined sense-making as a bilateral interaction for searching information, analysis, and practice. Another study considered sense-making as a set of mechanisms that define, interpret, and practice organizational standards and laws. Dutton (1991) and Holt et al. (2014) consider sense-making to be a set of activities related to new knowledge and technological information about interpreting information and determining the measures to be taken to achieve organizational strategies (Mokhtarzadeh & Rashidi-Astaneh, 2016).

Also, it was found that in all variables under study, a significant difference was noted between the existing situation and the desirable situation, with the significance level being lower than the alpha level. It was thus concluded that in the components under study, the existing situation saw a significant difference from those in the desirable situation. Since the Cultural Department of Mashhad's Municipality is seen as a member of the community, like real persons, and takes responsibility like other members of society to their surrounding environment, they need to improve their social and economic performance and promote the social living standards of the people in society, also (Rajabi-Farjad & Akrami, 2018).

According to the findings, it is recommended that the identified components be taken seriously to improve the strategic sense-making of social responsibility in organizations, especially municipalities, which could lead to more success in this regard. Also, a system of learning and sharing knowledge, and an inter-cultural dialogue mechanism are recommended to be used in such organizations. In sum, as the organization taking charge of urban management, Mashhad's Municipality is required to establish moral counseling committees, encourage moral disclosure, and determine moral frameworks to take measures that would lead to more organizational success.

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