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Designing a Paradigmatic Model of Ethical Governance in Iranian Governmental Organizations: Analysis of Causal, Contextual, and Intervening Factors Using Grounded Theory

Mohsen. Arab[1], Mohammad Javad. Kameli[2*], Zahra. Moghimi[3]

1 PhD Candidate, Department of Public Administration, Faculty of Management and Economics, SR.C., Islamic Azad University, Tehran, Iran
2 Associate Professor, Department of Human Resource Management, Amin Police University, Tehran, Iran
3 Assistant Professor, Department of Public Administration, Se.C., Islamic Azad University, Semnan, Iran

Corresponding author email address: P.h.d.kameli@iau.ac.ir

ABSTRACT

The present study was conducted with the aim of designing a paradigmatic model of ethical governance in Iranian governmental organizations, with emphasis on the analysis of causal, contextual, and intervening factors using a grounded theory approach. In terms of purpose, this research is applied, and in terms of nature, it is qualitative. The study was carried out using the Strauss and Corbin version of grounded theory. Data were collected through semi-structured interviews with 11 experts, including university professors, senior managers of governmental organizations, and specialists in public administration. Data analysis was performed in three stages of open, axial, and selective coding and led to the identification of 202 open codes, 18 sub-components, and 6 main categories. The findings showed that the paradigmatic model of ethical governance consists of six main categories: causal factors (deficiencies in organizational culture and commitment, managerial and structural limitations, environmental influences), contextual factors (economic and livelihood conditions, social and cultural factors, dysfunctional structures), intervening factors (supervision and laws, conflicts of interest and external influences, resources and managerial will), core factors (ethical leadership and management, culture-building and training, supportive and supervisory systems), strategies (establishing ethical infrastructures, strengthening organizational culture, supervision and accountability), and outcomes (organizational performance, trust and social capital, justice and employee satisfaction). Validation of the findings by participants and professors indicated an agreement rate of 85%, and theoretical saturation was achieved after the ninth interview. The proposed paradigmatic model can be used as a scientific framework for analyzing and improving ethical performance in Iranian governmental organizations and can facilitate the realization of ethical governance through coordinated interaction among the influential factors.

Keywords: Ethical governance; grounded theory; causal factors; contextual factors; intervening factors; Iranian governmental organizations.

Introduction

In recent decades, the concept of ethical governance has attracted increasing attention in academic and managerial circles as one of the essential pillars of sustainable development and the improvement of governmental organizational effectiveness.

Rapid political, economic, and social transformations at both global and national levels have made the need to rethink mechanisms of public administration and to attend to the value-oriented and normative dimensions of public management more evident than ever. Governmental organizations, as the main institutions responsible for providing public services and policymaking in society, play an irreplaceable role in securing social welfare, realizing justice, and creating public trust. However, the experiences of different countries show that relying merely on formal laws and regulations, without attention to ethical and cultural infrastructures, is not only incapable of solving the root problems of governmental organizations but may also increase the complexity of problems and reduce the legitimacy of the administrative system (Baafaghi et al., 2024). Ethical governance, as a comprehensive and systematic framework, relies on fundamental values such as honesty, justice, responsibility, transparency, and accountability and seeks to create a balance between economic efficiency, administrative effectiveness, and ethical commitments in public sector organizations (Navalehi et al., 2022). This concept goes beyond the mere observance of laws and regulations and emphasizes the institutionalization of ethical values at different organizational layers, from the individual level to the structural level. In fact, ethical governance can be regarded as a dynamic and multilevel process through which ethical principles and norms are internalized in decision-making, policymaking, implementation, and oversight processes in governmental organizations and are manifested as stable behavior among managers and employees (Rezaei & Touhidfam, 2018).

The importance and necessity of attending to ethical governance in Iranian governmental organizations can be explained from several perspectives. First, from the functional and performance perspective, empirical evidence shows that weakness in ethical and institutional frameworks in Iranian governmental organizations has led to reduced transparency, weakened accountability, the spread of administrative corruption, and decreased public trust (Ghorbanizadeh et al., 2020). Several domestic studies have pointed out that many governmental organizations lack coherent operational frameworks for ensuring professional ethics and responsibility. This has resulted in inefficiency in decision-making, waste of public resources, and opportunities for corruption and rent-seeking (Haghighat Shahrestani et al., 2021). From this perspective, designing and implementing an ethical governance system can act as an effective strategy for confronting these challenges and improving organizational performance. Second, from the social and cultural perspective, governmental organizations in Iran operate in a society with specific cultural values and norms, including rich Islamic teachings. These values have a high potential capacity for strengthening ethical behavior in organizations. At the same time, however, cultural challenges such as the acceptance of some forms of petty corruption, cronyism, and the weakening of meritocracy create serious barriers to the realization of ethical governance (Ranjbaran, 2023). Therefore, designing an indigenous model that can both draw on cultural and religious capacities and confront local challenges is an undeniable necessity. Several studies have emphasized the need to localize governance models and to consider Islamic teachings in designing managerial models in Iran (Kahya et al., 2024; Nabavian Hamzeh Kalaei et al., 2022).

Third, from the international and comparative perspective, the experiences of countries that have successfully implemented ethical governance show that creating strong and accountable institutions, ensuring full transparency and free access to information, enabling active participation of citizens and civil society in oversight and decision-making processes, and providing continuous ethical training for managers are key pillars of success in this field (Su et al., 2023). Scandinavian countries, Singapore, New Zealand, and some Western European countries have used these principles to minimize corruption and significantly increase public trust (Lyeonov et al., 2021). These experiences can serve as a guide for countries such as Iran in designing a localized model of ethical governance, but the important point is the necessity of considering contextual, cultural, and institutional differences in the localization process.

A systematic review of the literature on ethical governance in Iran indicates that, despite numerous valuable studies, important research gaps remain. On the one hand, many studies have addressed particular dimensions of ethical governance in a fragmented manner and lack a comprehensive and systematic view of the phenomenon. For example, some studies have emphasized the role of organizational culture in promoting administrative ethics (Baafaghi et al., 2024), others have focused on the importance of ethical leadership and ethical decision-making among managers (Zarrabi et al., 2021), and another group has examined the role of transparency and accountability in reducing corruption (Gholipour et al., 2019). Although each of these studies has contributed to the development of knowledge in this field, the lack of an integrated model that can explain the relationships among these different dimensions in a coherent framework remains evident.

On the other hand, most domestic studies in this field have been conducted using purely quantitative methods or limited qualitative approaches, and fewer studies have used mixed methods or grounded theory to discover and deeply explain the phenomenon of ethical governance in the specific context of Iran. The complexity and multidimensionality of ethical governance, especially in Iranian governmental organizations with their unique cultural, historical, and structural characteristics, require deep qualitative methods such as grounded theory to identify its dimensions and components and to explain the relationships among them. Grounded theory enables the researcher to immerse in field data and to interact continuously with participants in order to extract a contextualized and indigenous theory from the data that reflects empirical realities and the perceptions of real actors in the studied context (Corbin & Strauss, 2015).

In addition, the literature shows that most existing studies have identified factors affecting ethical governance but have paid less attention to causal relationships among these factors and to how they influence one another. The key question, therefore, is how causal, contextual, and intervening factors interact to create, sustain, or weaken ethical governance in Iranian governmental organizations. Answering this question requires a theoretical framework that can identify influential factors and explain their relationships at the same time. The paradigmatic model of grounded theory, by providing a framework including causal conditions, the central phenomenon, contextual conditions, intervening conditions, strategies, and consequences, makes such an analysis possible.

Given the above points, the present study was designed to fill existing research gaps and respond to scientific and practical needs in the field of ethical governance in Iranian governmental organizations. Using grounded theory and focusing on the in-depth analysis of the views and experiences of experts and executive managers, this study seeks to design a paradigmatic model of ethical governance in which causal, contextual, and intervening factors are systematically identified and their relationships are explained. The innovation of the present research is that it uses a deep qualitative methodology to analyze the complex interactions among factors affecting ethical governance in the specific context of Iranian governmental organizations and presents an indigenous and contextualized model. In terms of purpose, this research is applied because its results can be directly used by policymakers, managers, and planners in governmental organizations to design and implement programs for improving ethical governance. In terms of nature and method, the study is qualitative and uses grounded theory, whose primary aim is not to test existing theories but to discover and develop a new theory appropriate to the studied context. The main research question is: What is the paradigmatic model of ethical governance in Iranian governmental organizations, with emphasis on causal, contextual, and intervening factors?

Research Background

Several domestic studies have examined different dimensions of ethical governance in Iranian governmental organizations. Baafaghi, Heydari Gojani, and Salimi (2024), in a study entitled "Identifying the Components and Dimensions of Good Governance in Iranian Governmental Organizations with Emphasis on Ethical Issues", showed that transparency, accountability, justice, honesty, and responsibility are key indicators of ethical governance (Baafaghi et al., 2024). This study was conducted using a qualitative approach and interviews with experts, and its results emphasized the role of organizational culture in strengthening ethical behavior.

Rezaei and Touhidfam (2018), in a study entitled "Comparing the Model of Good Governance and Religious Democracy", concluded that harmony between ethical principles and religious values can improve the quality of decision-making and increase the legitimacy of governmental institutions (Rezaei & Touhidfam, 2018). This study emphasized the necessity of paying attention to cultural and religious contexts in designing governance models. Ghorbanizadeh, Shariati, Rezaeimanesh, and Khosropanah Dezfuli (2020), in their study entitled "Ethical Governance Based on the Typology of Military Classes from the Perspective of Nahj al-Balagha", analyzed ethical governance from the perspective of Islamic teachings (Ghorbanizadeh et al., 2020). Their findings showed that observing ethical principles and organizational justice strengthens institutional culture and responsibility and highlighted the importance of ethical leadership in governmental organizations.

Kahya, Nanij, and Mazaheri (2023), in a study entitled "The Model of Ethical Governance from the Islamic Perspective According to Ayatollah Khamenei", presented a model in which transparency, accountability, and public participation were introduced as essential dimensions of any indigenous model of ethical governance (Kahya et al., 2024). Nabavian Hamzeh Kalaei and colleagues (2022), in a study entitled "Designing and Validating an Indigenous Model of Good Governance Based on Religious Teachings Using a Mixed Approach", showed that integrating ethical foundations and institutional structures is necessary for improving organizational performance (Nabavian Hamzeh Kalaei et al., 2022). Navalehi and colleagues (2022), in a study entitled "Components of Ethical Governance from the Perspective of the Holy Qur'an", analyzed religious and value-based criteria for improving transparency, justice, and accountability in public management and concluded that Qur'anic teachings have a high capacity to strengthen ethical governance in governmental organizations (Navalehi et al., 2022).

Haghighat Shahrestani and colleagues (2021), in a study entitled "Designing a Model of Organizational Ethical Excellence for Iranian Governmental Organizations", presented a model focused on creating an ethical organizational culture, increasing accountability, and promoting public trust (Haghighat Shahrestani et al., 2021). This mixed-methods study highlighted the role of ethical education in institutionalizing ethical behavior. Zarrabi, Memarzadeh Tehran, and Hamidi (2021), in a study entitled "Presenting a Model of Ethical Decision-Making for Managers of Iranian Governmental Organizations", concluded that the presence of ethical frameworks and managerial training in ethical decision-making strengthens organizational accountability and transparency (Zarrabi et al., 2021). Gholipour, Monavarian, and Elahiari Dobon (2019), in a study entitled "Designing an E-Government Model within the Ethical Framework of Good Governance", showed that modern technologies can strengthen transparency and accountability mechanisms and improve organizational performance (Gholipour et al., 2019).

At the international level, Lyeonov, Vasilyeva, Bilan, and Bagmet (2021), in a study entitled "Convergence of the Institutional Quality of the Social Sector: The Path to Inclusive Growth", showed that the convergence of institutional quality in the social sector can facilitate inclusive growth and that efficient institutional frameworks are vital for improving organizational performance and social justice (Lyeonov et al., 2021). Ginevičius, Szczepanska-Woszczyna, Szarucki, and Stasiukynas (2021) emphasized the importance of assessing alternatives for the development of administrative-economic units using modern analytical methods and clarified the role of appropriate institutional structures in improving managerial decision-making and economic productivity (Ginevičius et al., 2021).

Dang, Nguyen, and Tran (2022), in a study entitled "Corruption, Institutional Quality and Shadow Economy in Asian Countries", concluded that institutional quality, transparency, and citizen participation play a key role in reducing corruption and improving organizational performance (Dang et al., 2022). Su, Lu, Lyulyov, and Pimonenko (2023), in a study entitled "Good Governance within Public Participation and National Audit for Reducing Corruption", concluded that public participation and national auditing play an important role in reducing corruption and improving accountability (Su et al., 2023). Their panel data study of 63 countries showed that the combination of citizen participation and independent supervisory institutions increases governance effectiveness. Vrydagh (2022) showed that consultative citizen participation and the use of social media can empower citizens and improve governance processes (Vrydagh, 2022). Gandía and Huguet (2020) emphasized the role of auditing in strengthening transparency and the credibility of managerial decisions (Gandía & Huguet, 2020). Tan (2022) also showed that auditing strengthens transparency and the credibility of managerial decisions and plays a key role in organizational accountability (Tan, 2022). Almustafa, Nguyen, Liu, and Dang (2023) showed that national and institutional governance quality reduces corruption and increases accountability in organizations (Nguyen & Dang, 2022).

The literature on organizational ethics and governance also indicates that formal rules alone are insufficient for sustainable ethical behavior. Ethics programs become effective when they are supported by executive commitment and are designed as both compliance-based and values-based control systems (Weaver et al., 1999). Research on behavioral ethics further shows that ethical conduct is shaped by individual, group, and organizational influences rather than by individual morality alone (Trevino et al., 2006). Similarly, the Corporate Ethical Virtues model emphasizes that clarity, managerial congruence, feasibility, supportability, transparency, discussability, and sanctionability are essential dimensions of an ethical organizational culture (Kaptein, 2008). These findings support the central assumption of the present study: designing a paradigmatic model of ethical governance in governmental organizations requires a simultaneous explanation of structural mechanisms, managerial commitment, cultural conditions, and intervening pressures.

Overall, the review of the literature shows that domestic studies have mostly adopted cultural and normative approaches and have focused on explaining the role of religious teachings in shaping ethical governance. These studies are often qualitative and theory-building and have designed indigenous models based on Islamic values. In contrast, international studies are mostly empirical and data-driven and have examined relationships among variables using quantitative indicators such as institutional quality, competitiveness, innovation, and corruption. Despite these valuable studies, there is a significant research gap in designing an integrated model of ethical governance that simultaneously considers causal, contextual, and intervening factors in the specific context of Iranian governmental organizations. Previous studies have either addressed some dimensions separately or lacked a coherent theoretical framework for explaining the relationships among influential factors. The present research aims to fill this gap by designing a paradigmatic model of ethical governance through grounded theory.

Related Theoretical Foundations

Ethical governance in governmental organizations is a multidimensional phenomenon that can be scientifically explained using several theoretical frameworks. Each of these theories addresses one aspect of the factors influencing the formation and continuity of ethical behavior in public sector organizations and provides a comprehensive understanding of the phenomenon under study. New institutionalism theory (DiMaggio & Powell, 1983) is one of the most important theoretical frameworks for explaining ethical governance. According to this theory, organizations operate in an environment influenced by institutional pressures, including coercive pressures (laws and regulations), mimetic pressures (imitating successful organizations), and normative pressures (professional values and norms). From this perspective, the institutionalization of ethics in governmental organizations becomes possible when ethical values are internalized in organizational structures, processes, and culture and operate as accepted norms of organizational behavior.

Ethical leadership theory (Brown & Treviño, 2006) emphasizes the central role of leaders in shaping employees' ethical behavior. This theory states that ethical leaders influence their followers through two main mechanisms: first, by modeling ethical behavior in daily interactions; and second, by creating reward and punishment systems that encourage ethical behavior and restrain unethical behavior. Ethical leaders create trust, fairness, and transparency and thereby provide a foundation for the institutionalization of ethical values in the organization.

Organizational ethical learning theory (Argyris & Schon, 1978) states that organizations, like individuals, have the capacity for ethical learning. This learning occurs through a cycle of experience, reflection, conceptualization, and active experimentation. Organizations that have internalized a culture of learning and ethical dialogue are more capable of recognizing ethical dilemmas, making responsible decisions, and continuously correcting their behavior. This theory emphasizes the importance of continuous training and creating an open environment for discussing ethical issues.

Social trust and social capital theory (Putnam, 1993) examines the role of trust as one of the key outcomes of ethical governance. According to this theory, public trust in governmental institutions is formed when citizens observe transparent, accountable, and fair behavior by these institutions. Social capital resulting from trust provides a foundation for cooperation, participation, and social cohesion and increases the legitimacy of governance institutions. Stakeholder theory (Freeman, 1984) is based on the principle that organizations are responsible to various stakeholder groups, including employees, citizens, government, and society. Ethical governance is realized when managers consider the interests of all stakeholders in a balanced manner in their decision-making and are accountable to them. This theory emphasizes the need to balance sometimes conflicting stakeholder interests.

Organizational justice theory (Greenberg, 1990) deals with employees' perceptions of the fairness of organizational behaviors and decisions. This theory distinguishes three types of justice: distributive justice (fairness of outcomes), procedural justice (fairness of processes), and interactional justice (fairness of interpersonal treatment). The realization of organizational justice increases job satisfaction, organizational commitment, and citizenship behaviors among employees.

Institutional pressure theory (Scott, 2001), as a development of new institutionalism, emphasizes three types of institutional pressures: regulative pressures (laws and regulations), normative pressures (values and norms), and cognitive pressures (shared beliefs and assumptions). This theory explains how the institutional environment shapes and constrains organizational behavior.

Methodology

The present study is applied in terms of purpose and qualitative in terms of nature. It was conducted using the grounded theory approach in the Strauss and Corbin tradition. This approach is appropriate for identifying and explaining social phenomena in their natural context and for presenting a contextual theory. The selection of this method enabled the researcher to immerse in field data and interact continuously with participants in order to discover concepts and categories that have received limited attention in existing theories. The Strauss and Corbin approach, with its emphasis on systematic coding and the use of the paradigmatic model, provides a coherent framework for data analysis and the presentation of the final theory (Corbin & Strauss, 2015). The statistical population of the study included university professors in the field of public administration, experts in governance and organizational ethics, and senior managers with experience in Iranian governmental organizations. Sampling was carried out using purposive and snowball methods. The inclusion criteria were: having a doctoral degree in relevant fields (for academic experts), having publications or research projects in the field of governance, and having at least 15 years of managerial experience in governmental organizations (for executive managers). Based on the principle of theoretical saturation, interviews with 11 experts continued until no new data emerged. The characteristics of the participants are presented in Table 1.

The main instrument for data collection was the semi-structured interview. Interview questions were designed based on the paradigmatic model of grounded theory in six main axes: causal factors, contextual factors, intervening factors, strategies, core factors, and outcomes. Examples of interview questions included: What factors, in your view, cause ethical principles to be observed or ignored in decision-making and in the performance of managers in governmental organizations? To what extent do the cultural, social, or political conditions of society influence the implementation of ethical principles in governmental organizations? What factors, such as political influence, systemic corruption, or lack of resources, can prevent the realization of ethical governance?

To ensure validity and reliability in the qualitative phase, Lincoln and Guba's criteria (1985), including credibility, transferability, dependability, and confirmability, were used (Lincoln & Guba, 1985). Accordingly, member checking, triangulation of data sources, peer review, and process auditing were employed. To calculate test-retest reliability, part of the interviews was coded again after two weeks, and an agreement rate of 82% was obtained. In addition, Cohen's kappa coefficient for agreement between two independent coders was calculated at 0.79, indicating desirable reliability.

Data analysis was performed in three stages: open coding, axial coding, and selective coding. In the open coding stage, initial concepts were extracted from the data and labeled. In axial coding, relationships among categories were established based on the paradigmatic model, including causal conditions, the central phenomenon, contextual conditions, intervening conditions, strategies, and consequences. In selective coding, the core category was selected and the other categories were organized around it, leading to the final research model.

Table 1. Demographic Characteristics of Participants in the Qualitative Phase

Code	Job Title	Experience (years)	Age	Gender	Education	Interview Duration
1	Faculty member	16	44	Female	PhD in Public Administration	60 minutes
2	Faculty member	15	46	Female	PhD in Public Administration	40 minutes
3	Faculty member	25	60	Female	PhD in Public Administration	45 minutes
4	Human resources manager	16	49	Male	MA in Human Resource Management	50 minutes

5	CEO	17	52	Male	PhD in Economics	90 minutes
6	CEO	21	55	Male	PhD in Strategic Management	100 minutes
7	Deputy for innovation	25	58	Male	PhD in Civil Engineering	60 minutes
8	Production manager	23	60	Male	PhD in Industrial Engineering	45 minutes
9	Planning manager	17	52	Male	PhD in Industrial Engineering	50 minutes
10	Logistics manager	25	60	Male	PhD in Industrial Management	30 minutes
11	CEO	22	58	Male	PhD in Public Administration	75 minutes

Research Findings

Analysis of the data obtained from semi-structured interviews with 11 experts and specialists in public administration and ethical governance, using grounded theory and the three stages of open, axial, and selective coding, led to the identification of 6 main categories and 18 sub-components. In this section, the research findings are presented in detail. The participants in this study included university professors, senior managers of governmental organizations, and specialists in public administration who were selected using purposive and snowball sampling. The demographic characteristics of the participants were presented in Table 1.

Open Coding

In the open coding stage, the interview data were examined line by line, and initial concepts were extracted. In total, 202 open codes were identified from the interview analysis. Table 2 shows an example of the open coding process.

Table 2. Example of Open Coding of Interviews

Interviewee	Key Statement	Open Code	Concept
Participant A	When ethical commitment is weak at managerial levels and effective monitoring and incentive structures do not exist, even good laws remain ineffective because of the absence of decisive and transparent implementation.	Weak ethical commitment among managers	Lack of ethical commitment
Participant A	A transparent structure and clear decision-making processes reduce opportunities for conflicts of interest and unethical behaviors.	Transparency in decision-making	Importance of transparency
Participant B	Complex structures, unclear authorities, and the absence of transparent evaluation criteria increase the possibility of abuse of power.	Complex bureaucracy	Structural limitation
Participant C	The social and political environment shapes expectations and external pressures; in societies where transparency and accountability standards are weak, organizations face greater difficulty in implementing ethical standards.	Environmental pressures	Environmental influences
Participant D	Political influence and conflicts of interest, systemic corruption, and resource limitations are the three main barriers to the realization of ethical governance.	Political influence	Conflict of interest
Participant E	Key actions include developing and promoting a code of ethics, creating ethical evaluation and reward mechanisms, and establishing independent ethics units.	Developing a code of ethics	Ethical infrastructures
Participant F	Ethical leadership and continuous cultural messaging are the point of	Ethical leadership	Managerial role modeling

	reliance for the institutionalization of ethical behaviors.		
Participant G	Successful implementation of ethical governance has three key simultaneous effects: increased efficiency, improved employee satisfaction, and stronger public trust.	Outcomes of ethical governance	Organizational performance

Axial Coding

In axial coding, the identified open codes were classified into higher-level categories based on conceptual similarities and relationships. This process led to the formation of 18 sub-components and 6 main categories. Table 3 shows the frequency distribution of codes in different categories.

Table 3. Frequency of Codes Identified in Interviews

Main Category	Number of Codes	Percentage
Causal factors	42	20.8%
Contextual factors	35	17.3%
Intervening factors	38	18.8%
Strategies	31	15.3%
Core factors	29	14.4%
Outcomes	27	13.4%
Total	202	100%

Main Categories of the Model

The main categories of the model are described below together with their sub-components and selected quotations from participants.

The first category is causal factors. Causal factors refer to the set of conditions and contexts that operate as the roots and initial drivers in the formation of ethical governance. Data analysis revealed three main components in this category. The first component is deficiencies in organizational culture and commitment. This includes weakness in adherence to ethical principles, lack of clear ethical guidelines, insufficient attention to ethical values in organizational culture, and lack of practical managerial commitment to ethical behavior. One participant stated: "When ethical commitment is weak at managerial levels and effective monitoring and incentive structures do not exist, even good laws remain ineffective because of the absence of decisive and transparent implementation."

The second component is managerial and structural limitations. This includes complex bureaucracy, lack of transparency in processes, concentration of power, unfair appointment systems, and absence of transparent performance evaluation criteria. Participant B stated: "A transparent structure and clear decision-making processes reduce opportunities for conflicts of interest and unethical behaviors; conversely, complex structures, unclear authorities, and the absence of transparent evaluation criteria increase the possibility of abuse of power."

The third component is environmental influences, including political pressures, influence of stakeholders, economic conditions, and social expectations. Participant C stated: "The social and political environment shapes expectations and external pressures; in societies where transparency and accountability standards are weak or political pressure is high, governmental organizations face greater difficulty in implementing ethical standards."

The second category is contextual factors. Contextual factors refer to the backgrounds and environmental conditions that provide the ground for ethical behavior in organizations. These factors include economic and livelihood factors, social and cultural factors, and dysfunctional structures. Economic and livelihood factors include employees' economic conditions, livelihood problems, and financial pressures that may affect ethical decision-making. Participant D stated: "When employees struggle with livelihood problems, they may engage in unethical behavior to meet their basic needs." Social and cultural factors include dominant societal values, public culture, tolerance of corruption, and social norms affecting organizational behavior. Dysfunctional structures include inflexible bureaucracies, complex administrative systems, and centralized decision-making processes that prevent the implementation of ethical principles.

The third category is intervening factors. Intervening factors play a moderating role in the relationship between causal factors and strategies. They include supervision and laws, conflicts of interest and external influences, and resources and managerial will. Supervision and laws refer to the existence or absence of effective monitoring systems, independence of supervisory institutions, clarity of laws, and enforcement guarantees. Participant E stated: "Internal supervision and laws are effective when they have two conditions: independence and sustainable implementation. The mere existence of laws, without investigative capacities and enforcement of results, does not help." Conflicts of interest and external influences include the influence of stakeholder groups, political pressures, informal relationships, and conflicts between individual and organizational interests. Resources and managerial will include shortages of human and financial resources, budget constraints, and the presence or absence of strong managerial will to implement ethical policies.

The fourth category is strategies, or action-interaction strategies. Strategies include the actions and policies that organizations adopt to confront causal factors and improve their ethical situation. These strategies include establishing ethical infrastructures, strengthening organizational culture, and supervision and accountability. Establishing ethical infrastructures includes developing a code of ethics, creating ethics committees, establishing independent ethics units, and designing secure reporting systems. Participant F stated: "Key actions include developing and promoting a code of ethics, creating ethical evaluation and reward mechanisms, and establishing independent ethics units." Strengthening organizational culture includes promoting ethical values, role modeling by managers, creating an open dialogue environment, and encouraging ethical behavior. Supervision and accountability include creating effective monitoring mechanisms, ethical performance evaluation systems, and transparency in decision-making processes.

The fifth category is core factors. Core factors constitute the central nucleus of the ethical governance model. These include ethical leadership and management, culture-building and training, and supportive and supervisory systems. Ethical leadership and management refer to managers' behavior as role models, practical commitment to ethical values, transparency in decision-making, and justice in dealing with employees. Participant G emphasized: "Ethical leadership and continuous cultural messaging are the point of reliance for the institutionalization of ethical behaviors." Culture-building and training include continuous training in professional ethics, empowering employees to recognize ethical situations, and developing ethical decision-making skills. Supportive and supervisory systems include protection for whistleblowers, transparent reward and punishment systems, and mechanisms that ensure the sustainability of ethical behaviors.

The sixth category is outcomes. Outcomes refer to the results of the interaction among different factors and the implementation of strategies. These outcomes include organizational performance, trust and social capital, and justice and employee satisfaction. Organizational performance includes increased productivity, reduced corruption, improved service quality, and enhanced organizational efficiency. Participant H stated: "Successful implementation of ethical governance has three key simultaneous effects: increased efficiency and productivity, improved employee satisfaction, and stronger public trust." Trust and social capital include increased public trust in the organization, strengthened institutional legitimacy, and improved social capital. Justice and employee satisfaction include increased job satisfaction, strengthened organizational justice, and improved motivation and commitment among employees.

Table 4 provides a complete summary of the main categories, sub-components, key concepts, and frequency of codes related to each component.

Table 4. Categories, Components, and Frequency of Ethical Governance Codes

Main Category	Components	Key Concepts	Number of Codes	Percentage
Causal factors	Deficiencies in organizational culture and commitment	Weak managerial commitment, lack of ethical guidelines, insufficient attention to values	18	8.9%
Causal factors	Managerial and structural limitations	Complex bureaucracy, concentration of power, unfair appointments	14	6.9%
Causal factors	Environmental influences	Political pressures, influence of stakeholders, economic conditions	10	5.0%
Contextual factors	Economic and livelihood conditions	Financial pressure, livelihood problems, income inequality	13	6.4%
Contextual factors	Social and cultural factors	Social values, cultural norms, acceptance of corruption	12	5.9%
Contextual factors	Dysfunctional structures	Inflexible bureaucracy, complex administrative systems	10	5.0%
Intervening factors	Supervision and laws	Weak supervision, lack of independence, unclear laws	14	6.9%
Intervening factors	Conflicts of interest and external influences	Pressure from stakeholder groups, informal relationships	13	6.4%
Intervening factors	Resources and managerial will	Lack of resources, weak will, budget constraints	11	5.4%
Strategies	Establishing ethical infrastructures	Code of ethics, ethics committees, reporting systems	11	5.4%
Strategies	Strengthening organizational culture	Role modeling, promotion of values, dialogue space	10	5.0%
Strategies	Supervision and accountability	Performance evaluation, transparency, reward system	10	5.0%
Core factors	Ethical leadership and management	Managerial role modeling, practical commitment, justice in behavior	12	5.9%
Core factors	Culture-building and training	Continuous training, empowerment, skills development	9	4.5%
Core factors	Supportive and supervisory systems	Protection of whistleblowers, transparent reward and punishment	8	4.0%
Outcomes	Organizational performance	Productivity, reduced corruption, service quality	10	5.0%
Outcomes	Trust and social capital	Public trust, institutional legitimacy	9	4.5%
Outcomes	Justice and employee satisfaction	Job satisfaction, motivation, organizational commitment	8	4.0%
Total			202	100%

Selective Coding and the Final Paradigmatic Model

In selective coding, the category of core factors was selected as the central nucleus of the model, and the other categories were organized around it. The model shows that causal factors - including cultural deficiencies, managerial limitations, and environmental influences - affect core factors. Contextual factors - including economic, cultural, and structural conditions -

also influence core factors. Intervening factors - including supervision, conflicts of interest, and resources - play a moderating role. Core factors - including leadership, culture-building, and supportive systems - shape strategies. Strategies - including ethical infrastructures, cultural strengthening, and supervision - lead to outcomes. Outcomes - including performance, trust, and justice - provide feedback to causal factors.

Table 5. Theoretical Saturation Process in Interviews

Interview Number	Number of New Codes	Cumulative Codes
1	32	32
2	28	60
3	25	85
4	23	108
5	20	128
6	18	146
7	16	162
8	14	176
9	12	188
10	8	196
11	6	202

To validate the findings, the coding results were provided to three participants (codes 1, 5, and 9), and an agreement level of 85% was obtained. In addition, two professors in the field of public administration approved the final model. Theoretical saturation was achieved after the ninth interview, and the two subsequent interviews (interviews 10 and 11) were conducted to confirm the findings. No new concept was added to the extracted codes.

Table 6. Explanation of Relationships in the Paradigmatic Model

Model Path	Explanation
Causal factors -> Core factors	Deficiencies in culture, managerial limitations, and environmental influences shape ethical leadership, culture-building, and support systems.
Contextual factors -> Core factors	Economic, cultural, and structural conditions provide the background that strengthens or weakens ethical governance.
Intervening factors -> Strategies	Supervision, conflicts of interest, and resources moderate the design and effectiveness of strategies.
Core factors -> Strategies	Ethical leadership, training, and supportive systems determine the type and quality of organizational strategies.
Strategies -> Outcomes	Ethical infrastructures, cultural strengthening, and accountability mechanisms lead to performance, trust, and justice.
Outcomes -> Causal factors	Improved performance, public trust, and justice create feedback that can reduce causal barriers and reinforce ethical governance.

Discussion

The findings of this study have practical and research implications for improving ethical governance in Iranian governmental organizations. Because the model shows that ethical governance is shaped by causal, contextual, intervening, and core factors, recommendations should address both organizational practice and future empirical validation. The practical implications and directions for future research are therefore discussed below rather than being presented as independent sections.

Based on the findings, the following practical recommendations are proposed for governmental organizations: First, a comprehensive code of ethics should be developed and implemented with the participation of all stakeholders and communicated to all organizational levels. Second, independent ethics committees should be established in governmental organizations with the authority to monitor ethical behavior and report directly to the highest organizational authority. Third, a transparent reward and punishment system based on measurable ethical and performance criteria should be designed and implemented. Fourth, continuous professional ethics training courses should be held for managers and employees with an emphasis on simulating ethical decision-making situations. Fifth, secure and confidential reporting systems should be created, accompanied by legal support for whistleblowers. Sixth, organizational structures should be reviewed and complex bureaucracies that prevent transparency and accountability should be reduced. Seventh, ethical performance indicators should be designed and incorporated into promotion and appointment processes for managers. Eighth, organizational culture based on ethical values should be strengthened through managerial role modeling and recognition of outstanding ethical behavior. Ninth, independent and effective monitoring mechanisms should be created with the participation of civil institutions and independent inspectors. Tenth, a comprehensive conflict-of-interest management program should be developed, and managers should be required to disclose personal interests in key decisions.

Future studies are recommended to quantitatively test the paradigmatic model designed in this study in different governmental organizations using structural equation modeling. Comparative studies should also examine ethical governance in Iranian governmental and private organizations and identify their similarities and differences. Additional research can investigate the role of modern technologies and artificial intelligence in improving ethical transparency and accountability in governmental organizations. Further studies may also examine the influence of Islamic-Iranian organizational culture on the formation and continuity of ethical behavior in governmental organizations. Finally, longitudinal studies are recommended to examine the long-term sustainability of ethical governance outcomes and the factors affecting them.

Conclusion

The present study was conducted with the aim of designing a paradigmatic model of ethical governance in Iranian governmental organizations, with emphasis on analyzing causal, contextual, and intervening factors using a grounded theory approach. The findings led to the identification of 6 main categories and 18 sub-components, which were presented within a paradigmatic model including causal factors, contextual factors, intervening factors, core factors, strategies, and outcomes.

The results showed that ethical governance in Iranian governmental organizations is a multidimensional phenomenon influenced by the interaction of a set of factors at different levels. Causal factors, including deficiencies in organizational culture and commitment, managerial and structural limitations, and environmental influences, function as roots and initial drivers in the formation of ethical governance. These factors indicate that weakness in managers' ethical beliefs and values, dysfunctional bureaucratic structures, and environmental pressures are among the most important barriers to ethical behavior in governmental organizations.

Contextual factors, including economic and livelihood conditions, social and cultural factors, and dysfunctional structures, were identified as the background conditions affecting ethical governance. Employees' livelihood situation, dominant societal values, and structural complexity provide the ground for either strengthening or weakening ethical behavior in organizations. This finding shows that any attempt to improve organizational ethics will face limitations if economic, cultural, and structural contexts are ignored.

Intervening factors, including supervision and laws, conflicts of interest and external influences, and resources and managerial will, act as moderating variables in the relationships between causal factors and strategies. Effective supervisory systems, transparent laws, management of conflicts of interest, and strong managerial will can pave the way for the realization of ethical governance. In their absence, even with positive causal factors, achieving stable ethical behavior will be difficult.

Core factors, including ethical leadership and management, culture-building and training, and supportive and supervisory systems, were identified as the central nucleus of the model and as the factors that exert the greatest influence on strategies and outcomes. Managers' role-modeling behavior, continuous training in professional ethics, and transparent supportive and supervisory mechanisms form the main foundation for the institutionalization of ethical values in organizations.

Strategies, including establishing ethical infrastructures, strengthening organizational culture, and supervision and accountability, were identified as the actions and policies that organizations adopt to confront causal factors and improve the ethical situation. Developing a code of ethics, creating ethics committees, promoting ethical values, and establishing effective monitoring systems are the most important practical strategies for realizing ethical governance.

The outcomes of ethical governance are observable at three levels: organizational performance, trust and social capital, and justice and employee satisfaction. Establishing an ethical governance system leads to increased productivity and reduced corruption, strengthened public trust and institutional legitimacy, and improved job satisfaction and organizational justice. The paradigmatic model presented in this study can be used as a scientific framework for analyzing and improving ethical performance in Iranian governmental organizations. The model shows that realizing ethical governance requires simultaneous attention to causal, contextual, and intervening factors and the design of appropriate strategies based on core factors. Overall, ethical governance in Iranian governmental organizations can be understood as a dynamic and multilevel process whose implementation requires coordinated interaction among managers' ethical will, organizational learning capacity, organizational culture, and supervisory and supportive mechanisms.

The main limitation of this study is its qualitative design and its reliance on expert interviews within Iranian governmental organizations. Therefore, although the model is theoretically grounded and contextually rich, its statistical generalizability should be tested in future quantitative studies. Future research may examine the proposed model using structural equation modeling, compare public and private organizations, and investigate the role of digital technologies and artificial intelligence in strengthening ethical transparency and accountability.

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Authors’ Contributions

Authors equally contributed to this study.

Declaration of Interest

The authors of this article declared no conflict of interest.

AI use statement

Artificial intelligence tools were used only to support language editing, translation refinement, formatting, and consistency checks. The authors take full responsibility for the accuracy of the data, analyses, interpretations, citations, and final content of the manuscript.

Ethical Considerations

All ethical principles related to qualitative research were observed. Participation in the interviews was voluntary, informed consent was obtained from all participants, and the confidentiality of their information and identities was preserved throughout the research process. The data were used only for scientific purposes.

Transparency of Data

Reasonable requests for research materials should be directed to the corresponding author, subject to university policies and participant confidentiality.

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