

Applying Attride-Stirling Thematic Analysis to Explore the Indicators of the Value-Creation Model of Human Resource Management Functions in the Social Security Organization

Ghasem. Bayat¹, Farshad. Hajalian^{1*}, Niloofar. Imankhan², Mansoureh. Moradi Haghighi¹

¹ Department of Public Administration, Fi.C., Islamic Azad University, Firoozkooh, Iran

² Department of Business Administration Fi.C., Islamic Azad University, Firoozkooh, Iran

* Corresponding author email address: f.hajalian@iaufb.ac.ir

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ABSTRACT

The present study aimed to explore the indicators of a value-creation model for human resource management functions in the Social Security Organization using the Attride-Stirling thematic analysis method. In terms of approach, this study was qualitative, and methodologically, it employed thematic analysis. The study population consisted of university professors and experts in the fields of human resource management and the Social Security Organization. Participants were selected through criterion-based purposive sampling, and the sampling process continued until theoretical saturation was achieved. Ultimately, 22 experts participated in semi-structured interviews. Data analysis was conducted concurrently with data collection using ATLAS.ti software. During the coding process, 165 initial codes were extracted and, after refinement, 46 basic themes and 11 second-level organizing themes were identified, which were ultimately organized under one global theme entitled "The Value-Creation Model of Human Resource Management Functions in the Social Security Organization." The organizing themes included organizational strategy, recruitment policies, training and learning, performance appraisal, employee well-being, communication management, organizational culture, managerial support, organizational structure, technology and technological infrastructure, and ethics orientation. The findings showed that value creation through human resource management functions in the Social Security Organization results from the synergy among strategic alignment, merit-based selection, professional development, systematic appraisal, employee well-being and motivation, effective communication, an accountability-oriented culture, managerial support, a flexible structure, technological infrastructure, and adherence to ethical principles and organizational justice. Furthermore, the qualitative analysis quality-control indices, including Holsti's coefficient, Scott's pi, Cohen's kappa, and Krippendorff's alpha, were 0.887, 0.755, 0.725, and 0.817, respectively, indicating satisfactory validity and reliability of the analysis. Overall, the proposed model can provide a coherent framework for enhancing value creation through human resource management within the Social Security Organization.

Keywords: Attride-Stirling thematic analysis, value creation, human resource management, Social Security Organization

1. Introduction

Human resource management (HRM) has undergone a substantial transformation from an administrative and operational function into a strategic mechanism through which organizations create, sustain, and enhance value. In contemporary organizations, human resources are no longer viewed merely as a cost center responsible for recruitment, payroll, training, and personnel administration; rather, employees and the systems through which they are managed are increasingly recognized as central contributors to organizational effectiveness, resilience, innovation, stakeholder satisfaction, and long-term competitiveness. This shift has intensified the need to examine how HRM functions can contribute directly and indirectly to organizational value creation. In public and social-service organizations, this issue is particularly important because value creation must extend beyond financial or productivity outcomes and incorporate social welfare, service quality, fairness, accountability, employee well-being, and responsiveness to multiple stakeholder groups. Research on human resource value creation in public-sector contexts has emphasized that the contribution of HRM should be understood through a multidimensional framework that links employee capabilities, organizational processes, strategic objectives, and public value outcomes (Arabi et al., 2023). Similarly, strategic value co-creation research has shown that organizational value emerges when internal actors, structures, and stakeholders are aligned around shared objectives and mutually reinforcing practices (Azin Harandi et al., 2023). Accordingly, identifying the dimensions and indicators through which HRM creates value has become a critical issue for organizations seeking to align human capital practices with broader strategic and societal goals.

The importance of this issue is particularly evident in large social-service institutions such as the Social Security Organization, where human resource systems influence both internal organizational performance and the quality, accessibility, and continuity of services delivered to large populations. Such organizations operate under conditions characterized by extensive bureaucracy, regulatory requirements, heterogeneous employee groups, public accountability, changing citizen expectations, technological transformation, and pressure to improve efficiency without undermining social responsibility. Under these conditions, HRM must simultaneously support employee productivity, professional development, motivation, fairness, service orientation, and organizational adaptability. Evidence from

research conducted in the Social Security Organization of Iran has indicated that human resource productivity is associated with a set of interrelated organizational, managerial, individual, and structural components, suggesting that productivity cannot be improved through isolated interventions alone (Khoshnamak, 2023). In the same organizational context, the development of a high-performance HRM model has highlighted the significance of coherent HR practices that reinforce employee capability, motivation, participation, and organizational performance (Sehpour et al., 2023). These findings suggest that HRM effectiveness in the Social Security Organization requires an integrated value-creation perspective rather than a fragmented focus on individual practices such as recruitment, training, or appraisal.

A value-creation perspective on HRM also requires attention to the employee experience because organizational value cannot be sustainably generated when employees experience low satisfaction, weak support, perceived injustice, limited developmental opportunities, or insufficient recognition. Job satisfaction remains one of the central mechanisms through which HRM affects individual attitudes and organizational outcomes, as employees who perceive HR policies and managerial practices as supportive and fair are more likely to exhibit commitment, motivation, cooperation, and sustained performance (Monjezi & Pourmonjezi, 2025). Therefore, HR value creation should incorporate employee well-being, job satisfaction, work-life balance, career development, psychological support, and recognition as fundamental dimensions rather than peripheral benefits. This is consistent with the broader concept of sustainable HRM, which emphasizes the need to balance organizational performance objectives with employee health, dignity, employability, and long-term social sustainability (Griep et al., 2025). Sustainable HRM acknowledges that practices designed exclusively to maximize short-term performance may create adverse consequences such as exhaustion, disengagement, stress, reduced trust, and turnover, ultimately undermining the very value that organizations seek to generate. Consequently, an effective HRM value-creation model should integrate performance-oriented mechanisms with practices that protect employee well-being and support sustainable employment relationships.

Strategic alignment is another fundamental element of HRM-based value creation. HR functions create greater organizational value when recruitment, workforce planning, training, performance management, compensation,

communication, and employee development are explicitly aligned with organizational strategies and long-term priorities. In public and social-service organizations, this alignment must operate at multiple levels, connecting HR activities not only with organizational goals but also with national policies, social-development objectives, regulatory expectations, and principles of public accountability. Strategic value creation therefore depends on the extent to which HR policies are integrated across organizational units and coordinated with institutional priorities. The strategic value co-creation perspective indicates that organizational actors generate greater value when processes, knowledge, capabilities, and stakeholder relationships are integrated within a coherent strategic architecture (Azin Harandi et al., 2023). Likewise, evidence regarding HR value creation in governmental organizations suggests that value is produced through the interaction of strategic alignment, employee capabilities, organizational culture, managerial practices, and stakeholder-oriented outcomes (Arabi et al., 2023). These perspectives reinforce the argument that the identification of HR value-creation indicators should capture both the internal mechanisms of HR management and their connection to broader institutional purposes.

At the operational level, recruitment and selection represent one of the earliest and most consequential points at which HRM can create or diminish organizational value. Transparent, merit-based, competency-oriented recruitment contributes to person–job fit, organizational capability, fairness perceptions, and long-term workforce quality. The increasing use of artificial intelligence and data-driven tools in recruitment has further expanded the potential of HRM to improve screening, candidate matching, and decision quality. AI-driven resume screening tools, for example, can analyze applicant data systematically and support recommendation processes that improve the efficiency and consistency of selection decisions (Abhishek et al., 2025). However, the introduction of algorithmic systems also raises concerns regarding transparency, fairness, accountability, and the potential reproduction of bias. From a stakeholder perspective, AI-enabled HR decision-making should therefore be evaluated not solely according to efficiency gains but also according to its consequences for applicants, employees, managers, and the organization as a whole (Matthews et al., 2025). Thus, value creation in recruitment increasingly depends on the simultaneous achievement of technological efficiency, procedural justice, merit-based decision-making, and stakeholder legitimacy.

Training, learning, and employee empowerment constitute another central domain of HRM value creation. Organizations operating in dynamic environments require employees who can continuously acquire new skills, adapt to changing technologies, and respond to evolving service demands. This requirement has become particularly salient with the rapid diffusion of artificial intelligence and digital technologies across organizational functions. Research on HR empowerment in the insurance sector has emphasized the growing role of AI in shaping the competencies, development needs, and empowerment mechanisms required for future-oriented human resource systems (Baharvand, 2025). Similarly, emerging analyses of the future of human resources in the insurance industry indicate that artificial intelligence is transforming job roles, skill requirements, workforce planning, and HR decision-making processes (Heydari, 2026). These developments suggest that HR value creation increasingly depends on digital learning infrastructures, continuous professional development, reskilling, upskilling, and the capacity to integrate human expertise with technological systems. In this sense, training is no longer limited to periodic instruction but becomes a continuous organizational learning process linked directly to strategic capability and institutional adaptability.

Digital transformation has also reshaped how organizations collect, process, and use information across managerial functions. The application of digital technologies in reporting, auditing, and organizational information systems demonstrates how digitization can improve data accessibility, analytical capacity, transparency, and decision support (Ageeva et al., 2023). Similarly, the digitalization of management accounting illustrates the broader organizational shift toward technology-enabled information processing and data-driven management (Aripin et al., 2023). These developments have direct implications for HRM because human resource information systems, people analytics, electronic performance appraisal, digital communication platforms, and automated employee databases can strengthen the informational foundation of workforce decision-making. When effectively implemented, these systems can improve the timeliness, consistency, and transparency of HR processes. Nevertheless, technological infrastructure creates value only when it is integrated with appropriate organizational structures, managerial competencies, ethical safeguards, and employee acceptance. Digitalization therefore should not be conceptualized merely as the acquisition of technology but as an organizational

capability involving coordinated changes in systems, processes, skills, culture, and governance.

Artificial intelligence represents one of the most important contemporary drivers of change in HRM, yet its organizational value remains contingent on how it is implemented and experienced by employees. AI can support workforce analytics, recruitment, performance monitoring, training personalization, communication, and managerial decision-making, but these benefits are accompanied by challenges concerning trust, transparency, control, privacy, job insecurity, and resistance. Research on organizational decision-making has raised the question of when managers should rely on AI and has emphasized that effective AI use requires careful consideration of decision context, managerial judgment, and the division of responsibility between humans and technological systems (Brink et al., 2024). Studies of AI implementation in HRM have similarly identified technical, organizational, ethical, and human challenges that can restrict successful adoption (Lutfi & Mohammadi, 2025). These challenges are especially important in large public organizations, where employees may perceive AI systems as mechanisms of surveillance, control, or job replacement if implementation is not accompanied by transparent communication, participation, and adequate support.

Employee responses to AI have therefore become a key consideration in evaluating technology-enabled HR value creation. Workplace resistance to AI may emerge when employees perceive new technologies as threatening their autonomy, professional identity, competence, or employment security. An integrative review of AI resistance suggests that resistance is a process shaped by individual perceptions, organizational conditions, managerial communication, implementation practices, and opportunities for employee involvement (Golgeci et al., 2025). For HRM, this means that technological innovation must be accompanied by change-management mechanisms that build trust, clarify the role of AI, involve employees in implementation, and provide opportunities for reskilling and adaptation. Moreover, AI-mediated work processes may generate psychological strain when employees perceive algorithmic monitoring or control as excessive. Evidence based on analyses of human–AI team processes has highlighted the potential relationship between AI use, control mechanisms, and employee stress (Klonek & Parker, 2025). Therefore, technological value creation should not be assessed only through efficiency or productivity indicators but should also include employee well-being, autonomy,

psychological safety, and the quality of human–AI interaction.

These considerations further underscore the importance of organizational culture, communication, and managerial support in HRM value creation. Even technically advanced HR systems may fail to generate value when they are implemented within cultures characterized by low trust, weak communication, limited participation, or insufficient accountability. A value-oriented HRM system requires an organizational culture that promotes fairness, collaboration, responsibility, knowledge sharing, ethical conduct, and openness to learning. Managerial support is equally important because managers translate formal HR policies into everyday employee experiences. Through feedback, resource provision, participative decision-making, developmental support, and empathetic leadership, managers influence whether employees perceive HR practices as meaningful and credible. Effective communication connects these dimensions by enabling the transparent exchange of information, the clarification of expectations, the expression of concerns, and the integration of employee feedback into organizational processes. In the context of technological transformation, such communication becomes even more critical because employee acceptance of digital and AI-based systems depends substantially on how organizational leaders explain their purposes, limitations, and implications (Golgeci et al., 2025; Lutfi & Mohammadi, 2025).

Organizational structure also determines the extent to which HRM can function as a value-creating system. Highly rigid structures, excessive managerial layers, fragmented responsibilities, and weak interdepartmental coordination can obstruct information flows, slow decision-making, and reduce the responsiveness of HR processes. By contrast, more flexible and appropriately decentralized structures can facilitate collaboration, employee participation, cross-functional coordination, and adaptive decision-making. In a large organization such as the Social Security Organization, the relationship between HR strategy and organizational structure is particularly consequential because HR practices must operate consistently across multiple units, geographic areas, occupational groups, and managerial levels. Previous research on high-performance HRM in the Social Security Organization has emphasized the need for coherent organizational mechanisms that connect employee capabilities and motivation to institutional performance (Sehpour et al., 2023). Likewise, the identification of productivity components in this organization has shown that

workforce effectiveness is influenced by factors extending beyond individual employee characteristics to include organizational and managerial conditions (Khoshnamak, 2023). Accordingly, structural flexibility, integrated HR processes, effective communication across levels, and appropriate distribution of responsibilities should be treated as components of HR value creation rather than merely administrative design variables.

Ethics and organizational justice constitute another indispensable dimension of a comprehensive HRM value-creation framework. Decisions concerning recruitment, promotion, training, appraisal, compensation, access to opportunities, and employee data have direct consequences for perceptions of fairness and organizational legitimacy. The increased use of AI and algorithms in HRM further intensifies these concerns because automated systems can influence consequential employment decisions while reducing the visibility of decision processes. Stakeholder-oriented analyses of AI emphasize that organizational use of algorithms must account for the interests, rights, and potential harms experienced by different stakeholder groups (Matthews et al., 2025). Similarly, debates surrounding managerial use of AI stress the importance of maintaining human responsibility, judgment, and ethical oversight in technology-supported decisions (Brink et al., 2024). In this context, value creation cannot be separated from ethical principles such as transparency, nondiscrimination, respect for employee rights, responsible data use, and procedural justice. For social-security institutions in particular, whose legitimacy depends heavily on trust and public responsibility, ethical HRM is not only an employee-relations issue but also an organizational requirement.

The growing complexity of HRM also indicates that value creation should be conceptualized as a network of mutually reinforcing functions rather than as the sum of isolated HR practices. Recruitment determines the initial quality and suitability of human capital; training and learning enhance employee capabilities; performance appraisal provides information for improvement and development; reward systems influence motivation; employee well-being affects sustainability and engagement; communication shapes trust and coordination; culture influences behavior; managerial support translates policy into experience; organizational structure facilitates or constrains collaboration; technology enhances information processing and decision support; and ethical principles preserve fairness and legitimacy. These dimensions interact continuously. For example, digital recruitment technologies

may improve efficiency but will not create sustainable value if employees perceive them as unfair; performance appraisal may generate useful information but will have limited value if it is disconnected from professional development; and training may strengthen competencies but will not produce organizational outcomes unless it is aligned with strategic goals. A thematic and integrative analysis is therefore required to identify not only individual indicators but also the higher-order categories through which HRM functions collectively generate organizational value.

Despite the growing body of research on HR performance, productivity, digital transformation, AI-enabled HRM, employee empowerment, sustainable HRM, and organizational value creation, the literature remains fragmented across distinct functional domains. Existing studies have examined productivity components within the Social Security Organization (Khoshnamak, 2023), high-performance HRM in the same organizational setting (Sehpour et al., 2023), human resource value creation in governmental organizations (Arabi et al., 2023), and strategic value co-creation in other institutional contexts (Azin Harandi et al., 2023). More recent studies have addressed AI-supported recruitment (Abhishek et al., 2025), managerial AI decision-making (Brink et al., 2024), workplace AI resistance (Golgeci et al., 2025), AI-related stress (Klonek & Parker, 2025), sustainable HRM (Griep et al., 2025), employee satisfaction (Monjezi & Pourmonjezi, 2025), and AI-related HR empowerment and transformation (Baharvand, 2025; Heydari, 2026). Meanwhile, research on digital technologies has illustrated the wider organizational effects of digitalization on information, reporting, and management systems (Ageeva et al., 2023; Aripin et al., 2023). However, there remains a need for an integrated model that synthesizes these strategic, human, technological, structural, cultural, and ethical dimensions in a form specifically grounded in the operational realities of the Social Security Organization.

Such an integrated framework is particularly important because value creation in a social-security institution must simultaneously address internal efficiency and external social responsibility. The organization's employees are not merely organizational resources; they are the primary interface through which policies, services, and social-security commitments are translated into tangible outcomes for beneficiaries. Consequently, the quality of recruitment, training, appraisal, communication, support, technology, organizational design, and ethical governance can influence both employee outcomes and the quality of public service

delivery. A qualitative approach is particularly suitable for identifying these interconnected dimensions because experts and experienced organizational actors can articulate context-specific mechanisms that may not be adequately captured through predefined quantitative measures. Thematic analysis provides a systematic means of organizing such expert knowledge into initial codes, basic themes, organizing themes, and an overarching conceptual structure, thereby enabling the development of a model that is both theoretically informed and contextually grounded.

Therefore, the aim of the present study was to explore and identify the indicators and thematic dimensions of the value-creation model of human resource management functions in the Social Security Organization using the Attride-Stirling thematic analysis approach.

2. Methods and Materials

In terms of its approach, the present study is classified as qualitative research, and methodologically, it employs

thematic analysis. In the qualitative phase, the study population consisted of university professors and experts in the fields of human resource management and the Social Security Organization. The required sample was selected through criterion-based purposive sampling, and sampling continued until theoretical data saturation was achieved. Accordingly, the study participants comprised 22 professors and experts. The data collection instrument in this study was a semi-structured interview. Given the importance of data analysis within the Attride-Stirling thematic analysis approach, analysis of the interview transcripts was conducted concurrently with data collection through three stages of open coding, after which the data were classified into themes and subcategories. ATLAS.ti software was used for thematic analysis. The demographic characteristics of the experts are presented by frequency in Table 1.

Table 1

Demographic Characteristics of the Experts

No.	Gender	Education	Age (years)
1	Male	Master's degree	46
2	Male	Doctoral degree	52
3	Female	Doctoral degree	43
4	Male	Doctoral degree	55
5	Male	Master's degree	48
6	Female	Master's degree	41
7	Male	Doctoral degree	59
8	Male	Doctoral degree	51
9	Female	Doctoral degree	47
10	Male	Doctoral degree	44
11	Male	Doctoral degree	57
12	Female	Doctoral degree	45
13	Male	Doctoral degree	50
14	Male	Doctoral degree	62
15	Female	Doctoral degree	49
16	Male	Doctoral degree	53
17	Male	Master's degree	42
18	Female	Doctoral degree	54
19	Male	Doctoral degree	58
20	Male	Doctoral degree	47
21	Female	Doctoral degree	44
22	Male	Doctoral degree	56

An examination of the demographic characteristics of the experts participating in the study shows that, of the 22 selected experts and managers, 16 participants, equivalent to 72.73%, were men and 6 participants, equivalent to 27.27%, were women. The participants ranged in age from 41 to 62 years, with a mean age of approximately 50 years, indicating

that the panel members possessed an appropriate level of professional experience and maturity in the field of human resource management.

3. Findings and Results

In the present study, thematic analysis was used to analyze the qualitative data. Thematic analysis is a method used to identify, analyze, and report patterns or themes within data. This method organizes data and describes them in detail. Clarke and Braun (2006) proposed six stages for thematic analysis.

The first stage involves familiarization with the data; at this stage, the researcher becomes deeply familiar with the content of the data. The second stage concerns generating initial codes; the codes identify characteristics of the data that the researcher considers interesting. At this stage, 77 initial codes were extracted from texts and articles. The third stage, referred to as searching for selective codes, aims to classify different codes into selective codes and organize all summaries of the coded data; 46 selective codes were obtained at this stage. In the fourth stage, subthemes are developed. This stage includes two processes: reviewing and refining the themes and forming subthemes. The first process involves reviewing the coded data extracts. In the second process, the validity of the subthemes is considered in relation to the entire dataset. At this stage, 13 subthemes were obtained.

The fifth stage concerns defining and naming the main themes. At this stage, the main themes proposed for the analysis are defined and reviewed again, after which the data contained within them are analyzed. Through the processes of definition and review, the essence of what each theme addresses is clarified, and the aspect of the data represented by each main theme is determined. At this stage, one main theme was derived from the subthemes. In the final stage, the report is prepared. The sixth stage begins when the

researcher has developed a set of highly abstract main themes that are consistent with the contextual structures of the research. This stage involves the final analysis and preparation of the report.

The thematic analysis process begins when the analyst considers patterns of meaning and issues that have potential analytical significance. The analysis involves continuous movement back and forth between the entire dataset, the coded extracts, and the analysis of the data that emerge. Writing the analysis begins from the first stage. In general, there is no single prescribed way to begin a thematic analysis. Thematic analysis is a recursive process in which the researcher moves back and forth among the aforementioned stages. Furthermore, thematic analysis is a process that must be conducted over time, meaning that the researcher collects and analyzes the data progressively. The six stages of thematic analysis based on the approach proposed by Clarke and Braun (2006) are described below.

Stage 1. Familiarization with the data: To become familiar with the depth and breadth of the data content, the researcher must become sufficiently immersed in the data. Data immersion generally involves “repeated reading of the data” and active reading of the data, that is, searching for meanings and patterns.

Stage 2. Generating initial codes: The second stage begins when the researcher has read the data and become familiar with them. This stage involves generating initial codes from the data. Codes identify features of the data that appear interesting to the analyst. Coded data differ from units of analysis, or themes. Coding may be performed manually or through software applications. In this study, coding was conducted using software. Some examples from the interviews are presented below.

Table 2

Examples of Interviews and Selected Extracted Codes

Initial Theme	Interview Excerpt
Alignment of human resource management activities with national macro-level policies	This criterion means that all activities carried out in the human resources department, such as recruitment, training, and employee incentives, must be aligned with the country’s macro-level programs. For example, if the government has decided to provide greater support to employees in rural and disadvantaged areas, the Social Security Organization should also take this into account and orient its employees in the same direction.
Alignment of recruitment programs with social and economic development objectives	This criterion means that when the Social Security Organization recruits a new employee, the recruitment should be consistent with broader objectives such as reducing unemployment, increasing productivity, or supporting vulnerable groups. In other words, recruitment should not merely involve hiring one individual; it should also benefit society and contribute to economic and social development.
Empowering human resources to implement national policies	This criterion means that employees should be capable of effectively implementing policies adopted by the government. They should not merely follow a set of instructions; rather, they should possess the necessary skills to perform their responsibilities optimally. This also includes training, empowerment, and the development of a positive work culture.
Assessing the impact of human resource management activities on national objectives	This criterion means that, after implementing any human resource program or activity, it should be determined to what extent the initiative has contributed to broader national objectives. For example, if a training course is conducted, it should be examined whether the training has improved public services or increased employee productivity.

Fair and transparent implementation of rules and decisions	This criterion means that all decisions, such as recruitment, promotion, or training decisions, should be made transparently and fairly. All employees should know which rules apply and what criteria are used in decision-making. This contributes to employee trust and satisfaction.
Preventing unlawful discrimination in recruitment and career advancement	This criterion means that during recruitment or career advancement, no individual should receive an advantage or disadvantage because of gender, race, social background, or personal relationships. Everyone should be assessed under equal conditions and in a fair manner. This promotes employee trust and satisfaction and creates a fairer work environment.
Equitable distribution of training and advancement opportunities	This criterion means that all employees should have equitable and nondiscriminatory access to training opportunities, empowerment programs, and career advancement pathways. No individual should receive more training than others because of position or personal relationships. This improves employees' skills and enhances organizational productivity.
Creating an open environment free from gender, racial, and social discrimination	This criterion means that the work environment should be open and inclusive for everyone, and no individual should experience discrimination because of gender, race, or social status. Everyone should be able to work confidently and without unnecessary restrictions. This contributes to a positive work culture and stronger cooperation among employees.
Directing human resource management activities toward Social Security Organization objectives	This criterion means that all human resource activities, including recruitment, training, and career development, should be directed toward the primary objectives of the Social Security Organization. For example, if the organization's primary objective is to provide better services to vulnerable groups in society, human resource activities should also contribute to this objective.
Aligning human resource development programs with organizational programs	This criterion means that programs designed to improve employee skills and empowerment should be aligned with the organization's overall programs. Thus, if the organization intends to provide better services to the public, training programs should also be oriented toward this objective so that employees can effectively deliver such services.
Assessing the success of human resource development activities in achieving objectives	This criterion means that following the implementation of any development program, such as training or empowerment, its contribution to organizational objectives should be assessed. For example, after a training course, it should be determined whether the training improved public services or increased employee satisfaction.
Alignment of human resource development activities with the organization's long-term policies	All human resource activities, such as training, recruitment, and career advancement, should be aligned with the organization's long-term plans. For example, if the organization has decided to provide better services to the public, human resource activities should also be directed toward this objective so that employees are prepared accordingly.
Appropriate workforce allocation based on organizational needs	The number and type of employees recruited or transferred to different units should correspond to the organization's actual needs. Recruitment should not simply involve hiring an individual; it should be determined whether the employee actually addresses an organizational need. This helps prevent resource waste and improves service quality.
Forecasting future workforce requirements	The organization should effectively anticipate the number and types of employees it will require in the future. For example, if the organization plans to introduce new services, it should prepare the required workforce before implementing those services. This helps prevent workforce shortages and improves organizational performance.
Periodic evaluation and updating of human resource plans	Human resource plans, such as training or recruitment plans, should be reviewed regularly and updated when necessary. Planning should not be a one-time activity; rather, plans should be periodically reviewed to determine whether they remain useful and appropriate.
Merit development	The organization should effectively train employees and develop their required competencies so that they can perform better. Recruitment alone is insufficient; newly recruited employees should be prepared to understand how to perform their jobs effectively. This improves service quality and employee satisfaction.
Creating integration in human resource management activities across all departments	All organizational departments should coordinate their human resource activities, including training, recruitment, and career development. For instance, if one department has a training program, other relevant departments should also coordinate with that program to ensure that employees are appropriately prepared.
Effective collaboration between the human resources department and other organizational departments	The human resources department should collaborate effectively with other organizational units, such as public service, accounting, or information technology departments. If a department requires an employee or wants to provide training to its personnel, it should coordinate with human resources so that the necessary support can be provided. This collaboration improves work quality and employee satisfaction.
Exchange of information and resources among different departments	An appropriate system should be established so that information regarding staffing needs, training programs, or job changes can be effectively shared among different departments. This helps avoid duplication, reduces resource waste, and increases productivity.
Digital learning platforms	The organization should use digital training systems such as online courses, instructional videos, and learning platforms. These tools enable employees to acquire new skills easily, regardless of location. This approach reduces time constraints and contributes to improving employee competencies.
Remote work	The organization should establish an appropriate system for remote work. Employees should be able to perform their duties without being physically present in the office. This can reduce commuting costs, increase employee satisfaction, and improve work-life balance.
Flexible working hours	Instead of fixed working hours, the organization should implement a flexible working-hours system. Employees should be able to adjust their working hours according to their personal and occupational circumstances. This can reduce stress, increase satisfaction, and improve employee productivity.

At this stage, 165 initial codes were extracted from the texts and articles. The tables above present the initial concepts obtained from thematic analysis, the review of the research literature, and the development and explanation of the value-creation model of human resource management functions in the Social Security Organization, as derived

from articles and books. The identified indicators represent the verbal statements obtained from responses to the questions. After extracting all such verbal statements, several were found to overlap and were therefore classified on the basis of the existing literature and theoretical foundations, leading to the formation of secondary concepts.

Stage 3. Searching for selective codes (basic themes):

This stage involves classifying different codes into selective codes and organizing all summaries of the coded data. In effect, the researcher begins analyzing the codes and considers how different codes may be combined to form an

overarching theme. At this stage, 32 selective codes were identified by the researcher. The researchers eliminated incomplete, irrelevant, and duplicate codes in order to arrive at this number of selective codes.

Table 3

Components Identified Through the Interviews

No.	Initial Themes
1	Alignment of human resource management activities with national macro-level policies
2	Alignment of recruitment programs with social and economic development objectives
3	Empowering human resources to implement national policies
4	Assessing the impact of human resource management activities on national objectives
5	Fair and transparent implementation of rules and decisions
6	Preventing unlawful discrimination in recruitment and career advancement
7	Equitable distribution of training and advancement opportunities
8	Creating an open environment free from gender, racial, and social discrimination
9	Directing human resource management activities toward Social Security Organization objectives
10	Aligning human resource development programs with organizational programs
11	Assessing the success of human resource development activities in achieving objectives
12	Aligning human resource development activities with the organization's long-term policies
13	Appropriate workforce allocation based on organizational needs
14	Forecasting future workforce requirements
15	Periodic evaluation and updating of human resource plans
16	Merit development
17	Creating integration in human resource management activities across all departments
18	Effective collaboration between the human resources department and other organizational departments
19	Exchange of information and resources among different departments
20	Personnel selection based on transparency and fairness
21	Public disclosure of recruitment conditions and criteria
22	Transparent disclosure of examination and interview results
23	Planning to recruit personnel aligned with organizational policies
24	Determining the number and type of personnel required in future periods
25	Aligning recruitment activities with organizational development programs
26	Periodically updating recruitment programs in accordance with emerging needs
27	Personnel selection based on merit and competence criteria
28	Using valid tests and interviews for assessment
29	Matching employees' skills and experience with organizational needs
30	Providing opportunities for feedback to individuals participating in the recruitment process
31	Emphasizing technical and managerial skills in the recruitment process
32	Assessing individual skills at different stages of recruitment
33	Recruiting personnel with skills required by the organization
34	Designing career advancement programs based on skills
35	Providing advancement opportunities transparently and systematically
36	Aligning development programs with individual and organizational objectives
37	Creating an environment for continuous organizational learning
38	Sustained use of internal and external learning resources
39	Assessing the impact of learning on employee performance
40	Designing training courses aligned with organizational needs
41	Regularly providing technical and managerial training
42	Using modern training methods such as e-learning
43	Providing up-to-date in-service training
44	Encouraging the sharing of knowledge and experience
45	Establishing systems to support collective and individual learning
46	Recording organizational data
47	Establishing a periodic performance appraisal system
48	Establishing clear and transparent appraisal criteria
49	Using standardized forms for employee appraisal

50	Updating the appraisal system based on feedback
51	Evaluating performance through feedback from managers, colleagues, and employees themselves
52	Creating an open environment for receiving honest feedback
53	Conducting comprehensive performance analysis from multiple perspectives
54	Using 360-degree appraisal results in individual development programs
55	Providing appropriate rewards based on employee performance
56	Enhancing motivation based on performance appraisal results
57	Ensuring fairness in reward distribution
58	Aligning the reward system with individual and organizational objectives
59	Evaluating individual progress over a specified period
60	Assessing the development of employees' skills and competencies
61	Using appraisal results for professional development programs
62	Creating an environment for feedback and continuous improvement
63	Providing counseling and psychological services to employees
64	Creating a healthy and low-stress work environment
65	Providing physical and mental health education
66	Establishing programs to prevent psychological and physical illnesses
67	Providing remote-work or appropriate shift-work opportunities
68	Supporting balance between work and family responsibilities
69	Establishing a healthy working-time management system
70	Providing appropriate and flexible leave arrangements
71	Organizing cultural and social activities in the workplace
72	Establishing recreational and artistic groups among employees
73	Supporting sports and wellness activities
74	Providing opportunities to participate in cultural events outside the workplace
75	Providing feedback to employees and addressing their problems
76	Creating an open environment for dialogue and expression of opinions
77	Periodically administering job satisfaction surveys
78	Enhancing motivation through financial and nonfinancial rewards
79	Providing opportunities for career advancement and professional development
80	Encouraging participation in organizational decision-making
81	Recognizing and valuing employees within the organization
82	Using standardized forms for information transfer
83	Transferring information through administrative and management systems
84	Ensuring transparency and accessibility of official information
85	Encouraging open dialogue among employees in the workplace
86	Using social spaces for informal communication
87	Creating a culture of trust and honest communication among employees
88	Establishing regular and continuous feedback systems
89	Evaluating feedback and using it to improve processes
90	Encouraging the open and free expression of opinions and suggestions
91	Creating opportunities for two-way feedback between managers and employees
92	Effective communication between managers and employees at different organizational levels
93	Ensuring coordination between managerial communication and organizational processes
94	Promoting core values such as fairness, transparency, and accountability
95	Establishing a culture based on ethical and human values
96	Reinforcing core values in everyday organizational activities
97	Encouraging desirable behaviors such as cooperation, respect, and kindness
98	Establishing positive behavioral role models in the workplace
99	Evaluating and rewarding desirable individual and group behaviors
100	Empowering employees to transmit desirable behaviors to others
101	Creating an environment that encourages cooperation and coordination among employees
102	Establishing cross-functional work teams to improve collaboration
103	Encouraging active participation in group decision-making
104	Creating an open environment for dialogue and exchange of views among employees
105	Encouraging timely and responsible responses to the needs of others
106	Establishing a culture of responsibility and accountability at different organizational levels
107	Providing timely responses to employee problems and suggestions
108	Establishing transparent and reliable accountability systems within the organization
109	Providing opportunities for learning and individual skill development
110	Designing personalized career development programs

111	Supporting participation in training courses and professional workshops
112	Creating opportunities for positive feedback and employees' personal growth
113	Encouraging employees' active participation in organizational decision-making
114	Establishing multilevel work groups to obtain employee input
115	Establishing open and continuous employee feedback systems
116	Empowering employees to submit suggestions and innovative ideas
117	Providing the resources required for employees to perform their duties more effectively
118	Providing the technical and software tools required by employees
119	Allocating sufficient financial resources
120	Providing information resources
121	Encouraging compassionate and empathetic behaviors in the workplace
122	Supporting employees during difficult circumstances and personal problems
123	Organizing group activities to strengthen relationships and empathy among employees
124	Designing appropriate hierarchical levels to control and direct activities
125	Preventing the excessive proliferation of management levels
126	Ensuring effective communication among different organizational levels
127	Establishing reporting and accountability systems across organizational levels
128	Enabling restructuring and role modification under new conditions
129	Establishing temporary work groups for specific projects
130	Encouraging collaboration across departments and groups
131	Reducing organizational hierarchy and increasing integration
132	Creating an environment with minimal managerial layers and maximum collaboration
133	Encouraging decision-making at lower organizational levels
134	Preventing the excessive proliferation of management levels
135	Ensuring effective communication among different organizational levels
136	Establishing reporting and accountability systems across organizational levels
137	Using human resource management systems to control and improve processes
138	Establishing comprehensive employee information databases
139	Automatically and transparently updating employee information
140	Establishing data-driven management systems for improved decision-making
141	Providing high-quality e-learning courses
142	Using learning platforms to develop employee skills
143	Creating learning environments based on occupational and individual needs
144	Evaluating and monitoring employee progress in e-learning courses
145	Using electronic appraisal systems to assess employee performance
146	Establishing transparent and reliable appraisal systems
147	Providing employees with automated and timely feedback
148	Analyzing appraisal data to improve managerial processes
149	Using digital platforms for internal and external communication
150	Establishing information technology-based communication channels
151	Ensuring rapid and transparent access to information
152	Improving communication between employees and managers through digital tools
153	Collecting and analyzing employee-related data
154	Using data analytics to improve managerial decision-making
155	Producing data-driven reports to improve organizational performance
156	Applying artificial intelligence to analyze employee behavior and improve processes
157	Applying principles of fairness in allocating resources and employment opportunities
158	Establishing transparent reporting and accountability systems
159	Avoiding discrimination
160	Promoting professional ethics in decision-making and behavior
161	Providing regular professional ethics training
162	Evaluating employee performance based on ethical criteria
163	Encouraging responsible and compassionate workplace behavior
164	Fully respecting employees' legal and contractual rights
165	Ensuring fair implementation of employment rights and benefits

Stage 4. Formation of organizing themes: The fourth stage begins when the researcher has generated a set of themes and proceeds to review them. This stage consists of two processes: reviewing and refining the themes and

developing the subthemes. The first process involves reviewing the coded data extracts. The second process evaluates the validity of the subthemes in relation to the

entire dataset. At this stage, the researchers identified the organizing themes.

The results of the factor analysis indicate that, among the 165 existing indicators (items), 46 basic themes could be

identified and 11 categories of organizing themes were obtained. Based on the literature, previous studies, and existing theories, these components were named as shown in the following table.

Table 4

Classification and Categorization of the Components of the Value-Creation Model of Human Resource Management Functions in the Social Security Organization

First-Level Organizing Themes	Initial Themes
Alignment with national objectives	Alignment of human resource management activities with national macro-level policies
	Alignment of recruitment programs with social and economic development objectives
	Empowering human resources to implement national policies
	Assessing the impact of human resource management activities on national objectives
Justice orientation in planning	Fair and transparent implementation of rules and decisions
	Preventing unlawful discrimination in recruitment and career advancement
	Equitable distribution of training and advancement opportunities
	Creating an open environment free from gender, racial, and social discrimination
Alignment with organizational objectives	Directing human resource management activities toward Social Security Organization objectives
	Aligning human resource development programs with organizational programs
	Assessing the success of human resource development activities in achieving objectives
	Aligning human resource development activities with the organization's long-term policies
Human resource planning	Appropriate workforce allocation based on organizational needs
	Forecasting future workforce requirements
	Periodic evaluation and updating of human resource plans
	Merit development
Interdepartmental coordination	Creating integration in human resource management activities across all departments
	Effective collaboration between the human resources department and other organizational departments
	Exchange of information and resources among different departments
Transparency in the recruitment process	Personnel selection based on transparency and fairness
	Public disclosure of recruitment conditions and criteria
	Transparent disclosure of examination and interview results
Long-term recruitment planning	Planning to recruit personnel aligned with organizational policies
	Determining the number and type of personnel required in future periods
	Aligning recruitment activities with organizational development programs
	Periodically updating recruitment programs in accordance with emerging needs
Merit-based selection	Personnel selection based on merit and competence criteria
	Using valid tests and interviews for assessment
	Matching employees' skills and experience with organizational needs
	Providing opportunities for feedback to individuals participating in the recruitment process
Skills orientation	Emphasizing technical and managerial skills in the recruitment process
	Assessing individual skills at different stages of recruitment
	Recruiting personnel with skills required by the organization
	Designing career advancement programs based on skills
Professional development programs	Providing advancement opportunities transparently and systematically
	Aligning development programs with individual and organizational objectives
	Creating an environment for continuous organizational learning
	Sustained use of internal and external learning resources
Sustainable learning	Assessing the impact of learning on employee performance
	Designing training courses aligned with organizational needs
	Regularly providing technical and managerial training
	Using modern training methods such as e-learning
Skills-based training	Providing up-to-date in-service training
	Encouraging the sharing of knowledge and experience
	Establishing systems to support collective and individual learning
	Recording organizational data
Learning organization	Establishing a periodic performance appraisal system
	Establishing clear and transparent appraisal criteria

	Using standardized forms for employee appraisal
	Updating the appraisal system based on feedback
360-degree appraisal	Evaluating performance through feedback from managers, colleagues, and employees themselves
	Creating an open environment for receiving honest feedback
	Conducting comprehensive performance analysis from multiple perspectives
	Using 360-degree appraisal results in individual development programs
Alignment between performance and rewards	Providing appropriate rewards based on employee performance
	Enhancing motivation based on performance appraisal results
	Ensuring fairness in reward distribution
	Aligning the reward system with individual and organizational objectives
Evaluation of individual growth	Evaluating individual progress over a specified period
	Assessing the development of employees' skills and competencies
	Using appraisal results for professional development programs
	Creating an environment for feedback and continuous improvement
Mental and physical health	Providing counseling and psychological services to employees
	Creating a healthy and low-stress work environment
	Providing physical and mental health education
	Establishing programs to prevent psychological and physical illnesses
Work-life balance	Providing remote-work or appropriate shift-work opportunities
	Supporting balance between work and family responsibilities
	Establishing a healthy working-time management system
	Providing appropriate and flexible leave arrangements
Cultural and recreational opportunities	Organizing cultural and social activities in the workplace
	Establishing recreational and artistic groups among employees
	Supporting sports and wellness activities
	Providing opportunities to participate in cultural events outside the workplace
Employee satisfaction	Providing feedback to employees and addressing their problems
	Creating an open environment for dialogue and expression of opinions
	Periodically administering job satisfaction surveys
Employee motivation	Enhancing motivation through financial and nonfinancial rewards
	Providing opportunities for career advancement and professional development
	Encouraging participation in organizational decision-making
	Recognizing and valuing employees within the organization
Formal communication	Using standardized forms for information transfer
	Transferring information through administrative and management systems
	Ensuring transparency and accessibility of official information
Informal communication	Encouraging open dialogue among employees in the workplace
	Using social spaces for informal communication
	Creating a culture of trust and honest communication among employees
Reciprocal feedback	Establishing regular and continuous feedback systems
	Evaluating feedback and using it to improve processes
	Encouraging the open and free expression of opinions and suggestions
Managerial communication	Creating opportunities for two-way feedback between managers and employees
	Effective communication between managers and employees at different organizational levels
	Ensuring coordination between managerial communication and organizational processes
Core values	Promoting core values such as fairness, transparency, and accountability
	Establishing a culture based on ethical and human values
	Reinforcing core values in everyday organizational activities
Desirable behaviors	Encouraging desirable behaviors such as cooperation, respect, and kindness
	Establishing positive behavioral role models in the workplace
	Evaluating and rewarding desirable individual and group behaviors
	Empowering employees to transmit desirable behaviors to others
Collaborative culture	Creating an environment that encourages cooperation and coordination among employees
	Establishing cross-functional work teams to improve collaboration
	Encouraging active participation in group decision-making
	Creating an open environment for dialogue and exchange of views among employees
Accountability culture	Encouraging timely and responsible responses to the needs of others
	Establishing a culture of responsibility and accountability at different organizational levels
	Providing timely responses to employee problems and suggestions
	Establishing transparent and reliable accountability systems within the organization
Support for individual growth	Providing opportunities for learning and individual skill development

	Designing personalized career development programs
	Supporting participation in training courses and professional workshops
	Creating opportunities for positive feedback and employees' personal growth
Participative management	Encouraging employees' active participation in organizational decision-making
	Establishing multilevel work groups to obtain employee input
	Establishing open and continuous employee feedback systems
	Empowering employees to submit suggestions and innovative ideas
Provision of employee resources	Providing the resources required for employees to perform their duties more effectively
	Providing the technical and software tools required by employees
	Allocating sufficient financial resources
	Providing information resources
Empathy toward employees	Encouraging compassionate and empathetic behaviors in the workplace
	Supporting employees during difficult circumstances and personal problems
	Organizing group activities to strengthen relationships and empathy among employees
Division of work and responsibilities	Designing appropriate hierarchical levels to control and direct activities
	Preventing the excessive proliferation of management levels
	Ensuring effective communication among different organizational levels
	Establishing reporting and accountability systems across organizational levels
Structural flexibility	Enabling restructuring and role modification under new conditions
	Establishing temporary work groups for specific projects
	Encouraging collaboration across departments and groups
Decentralized structure	Reducing organizational hierarchy and increasing integration
	Creating an environment with minimal managerial layers and maximum collaboration
	Encouraging decision-making at lower organizational levels
Organizational hierarchy	Preventing the excessive proliferation of management levels
	Ensuring effective communication among different organizational levels
	Establishing reporting and accountability systems across organizational levels
Human resource management systems	Using human resource management systems to control and improve processes
	Establishing comprehensive employee information databases
	Automatically and transparently updating employee information
	Establishing data-driven management systems for improved decision-making
E-learning facilities	Providing high-quality e-learning courses
	Using learning platforms to develop employee skills
	Creating learning environments based on occupational and individual needs
	Evaluating and monitoring employee progress in e-learning courses
Electronic appraisal systems	Using electronic appraisal systems to assess employee performance
	Establishing transparent and reliable appraisal systems
	Providing employees with automated and timely feedback
	Analyzing appraisal data to improve managerial processes
Digital communication	Using digital platforms for internal and external communication
	Establishing information technology-based communication channels
	Ensuring rapid and transparent access to information
	Improving communication between employees and managers through digital tools
People analytics	Collecting and analyzing employee-related data
	Using data analytics to improve managerial decision-making
	Producing data-driven reports to improve organizational performance
	Applying artificial intelligence to analyze employee behavior and improve processes
Transparency and justice	Applying principles of fairness in allocating resources and employment opportunities
	Establishing transparent reporting and accountability systems
	Avoiding discrimination
Professional work ethics	Promoting professional ethics in decision-making and behavior
	Providing regular professional ethics training
	Evaluating employee performance based on ethical criteria
	Encouraging responsible and compassionate workplace behavior
Respect for employee rights	Fully respecting employees' legal and contractual rights
	Ensuring fair implementation of employment rights and benefits

Stage 5. Defining and naming the main themes: The fifth stage begins once a satisfactory representation of the themes has been developed. At this stage, the researcher defines and

further reviews the main themes proposed for the analysis and then analyzes the data contained within them. Through defining and reviewing the themes, the essence of what each

theme addresses is clarified, and it is determined which aspect of the data is represented by each main theme. At this stage, after repeatedly moving back and forth among the subthemes, the researcher ultimately identified one main

theme that could explain the research context. Some of the subthemes from which the main themes were extracted are presented below.

Table 5

Identification of the Global Theme of the Value-Creation Model of Human Resource Management Functions in the Social Security Organization

Second-Level Organizing Themes	First-Level Organizing Themes	Initial Themes
Organizational strategy	Alignment with national objectives	Alignment of human resource management activities with national macro-level policies
		Alignment of recruitment programs with social and economic development objectives
		Empowering human resources to implement national policies
		Assessing the impact of human resource management activities on national objectives
	Justice orientation in planning	Fair and transparent implementation of rules and decisions
		Preventing unlawful discrimination in recruitment and career advancement
		Equitable distribution of training and advancement opportunities
		Creating an open environment free from gender, racial, and social discrimination
	Alignment with organizational objectives	Directing human resource management activities toward Social Security Organization objectives
		Aligning human resource development programs with organizational programs
Assessing the success of human resource development activities in achieving objectives		
Aligning human resource development activities with the organization’s long-term policies		
Human resource planning	Human resource planning	Appropriate workforce allocation based on organizational needs
		Forecasting future workforce requirements
		Periodic evaluation and updating of human resource plans
		Merit development
		Interdepartmental coordination
Effective collaboration between the human resources department and other organizational departments		
Exchange of information and resources among different departments		
Recruitment policies	Transparency in the recruitment process	
		Public disclosure of recruitment conditions and criteria
		Transparent disclosure of examination and interview results
	Long-term recruitment planning	Planning to recruit personnel aligned with organizational policies
		Determining the number and type of personnel required in future periods
		Aligning recruitment activities with organizational development programs
		Periodically updating recruitment programs in accordance with emerging needs
	Merit-based selection	Personnel selection based on merit and competence criteria
		Using valid tests and interviews for assessment
		Matching employees’ skills and experience with organizational needs
Providing opportunities for feedback to individuals participating in the recruitment process		
Skills orientation	Skills orientation	Emphasizing technical and managerial skills in the recruitment process
		Assessing individual skills at different stages of recruitment
		Recruiting personnel with skills required by the organization
Training and learning	Professional development programs	Designing career advancement programs based on skills
		Providing advancement opportunities transparently and systematically

		Aligning development programs with individual and organizational objectives
	Sustainable learning	Creating an environment for continuous organizational learning
		Sustained use of internal and external learning resources
		Assessing the impact of learning on employee performance
	Skills-based training	Designing training courses aligned with organizational needs
		Regularly providing technical and managerial training
		Using modern training methods such as e-learning
		Providing up-to-date in-service training
	Learning organization	Encouraging the sharing of knowledge and experience
		Establishing systems to support collective and individual learning
		Recording organizational data
Performance appraisal	Systematic appraisal systems	Establishing a periodic performance appraisal system
		Establishing clear and transparent appraisal criteria
		Using standardized forms for employee appraisal
		Updating the appraisal system based on feedback
	360-degree appraisal	Evaluating performance through feedback from managers, colleagues, and employees themselves
		Creating an open environment for receiving honest feedback
		Conducting comprehensive performance analysis from multiple perspectives
		Using 360-degree appraisal results in individual development programs
	Alignment between performance and rewards	Providing appropriate rewards based on employee performance
		Enhancing motivation based on performance appraisal results
		Ensuring fairness in reward distribution
		Aligning the reward system with individual and organizational objectives
	Evaluation of individual growth	Evaluating individual progress over a specified period
		Assessing the development of employees' skills and competencies
		Using appraisal results for professional development programs
		Creating an environment for feedback and continuous improvement
Employee well-being	Mental and physical health	Providing counseling and psychological services to employees
		Creating a healthy and low-stress work environment
		Providing physical and mental health education
		Establishing programs to prevent psychological and physical illnesses
	Work-life balance	Providing remote-work or appropriate shift-work opportunities
		Supporting balance between work and family responsibilities
		Establishing a healthy working-time management system
		Providing appropriate and flexible leave arrangements
	Cultural and recreational opportunities	Organizing cultural and social activities in the workplace
		Establishing recreational and artistic groups among employees
		Supporting sports and wellness activities
		Providing opportunities to participate in cultural events outside the workplace
	Employee satisfaction	Providing feedback to employees and addressing their problems
		Creating an open environment for dialogue and expression of opinions
		Periodically administering job satisfaction surveys
	Employee motivation	Enhancing motivation through financial and nonfinancial rewards
		Providing opportunities for career advancement and professional development
		Encouraging participation in organizational decision-making
		Recognizing and valuing employees within the organization
Communication management	Formal communication	Using standardized forms for information transfer
		Transferring information through administrative and management systems
		Ensuring transparency and accessibility of official information
	Informal communication	Encouraging open dialogue among employees in the workplace
		Using social spaces for informal communication
		Creating a culture of trust and honest communication among employees
	Reciprocal feedback	Establishing regular and continuous feedback systems

		Evaluating feedback and using it to improve processes
		Encouraging the open and free expression of opinions and suggestions
	Managerial communication	Creating opportunities for two-way feedback between managers and employees
		Effective communication between managers and employees at different organizational levels
		Ensuring coordination between managerial communication and organizational processes
Organizational culture	Core values	Promoting core values such as fairness, transparency, and accountability
		Establishing a culture based on ethical and human values
		Reinforcing core values in everyday organizational activities
	Desirable behaviors	Encouraging desirable behaviors such as cooperation, respect, and kindness
		Establishing positive behavioral role models in the workplace
		Evaluating and rewarding desirable individual and group behaviors
		Empowering employees to transmit desirable behaviors to others
	Collaborative culture	Creating an environment that encourages cooperation and coordination among employees
		Establishing cross-functional work teams to improve collaboration
		Encouraging active participation in group decision-making
		Creating an open environment for dialogue and exchange of views among employees
	Accountability culture	Encouraging timely and responsible responses to the needs of others
		Establishing a culture of responsibility and accountability at different organizational levels
		Providing timely responses to employee problems and suggestions
		Establishing transparent and reliable accountability systems within the organization
Managerial support	Support for individual growth	Providing opportunities for learning and individual skill development
		Designing personalized career development programs
		Supporting participation in training courses and professional workshops
		Creating opportunities for positive feedback and employees' personal growth
	Participative management	Encouraging employees' active participation in organizational decision-making
		Establishing multilevel work groups to obtain employee input
		Establishing open and continuous employee feedback systems
		Empowering employees to submit suggestions and innovative ideas
	Provision of employee resources	Providing the resources required for employees to perform their duties more effectively
		Providing the technical and software tools required by employees
		Allocating sufficient financial resources
		Providing information resources
	Empathy toward employees	Encouraging compassionate and empathetic behaviors in the workplace
		Supporting employees during difficult circumstances and personal problems
		Organizing group activities to strengthen relationships and empathy among employees
Organizational structure	Division of work and responsibilities	Designing appropriate hierarchical levels to control and direct activities
		Preventing the excessive proliferation of management levels
		Ensuring effective communication among different organizational levels
		Establishing reporting and accountability systems across organizational levels
	Structural flexibility	Enabling restructuring and role modification under new conditions
		Establishing temporary work groups for specific projects
		Encouraging collaboration across departments and groups
	Decentralized structure	Reducing organizational hierarchy and increasing integration
		Creating an environment with minimal managerial layers and maximum collaboration
		Encouraging decision-making at lower organizational levels
	Organizational hierarchy	Preventing the excessive proliferation of management levels

Technology and technological infrastructure	Human resource management systems	Ensuring effective communication among different organizational levels
		Establishing reporting and accountability systems across organizational levels
Technology and technological infrastructure	Human resource management systems	Using human resource management systems to control and improve processes
		Establishing comprehensive employee information databases
		Automatically and transparently updating employee information
		Establishing data-driven management systems for improved decision-making
	E-learning facilities	Providing high-quality e-learning courses
		Using learning platforms to develop employee skills
		Creating learning environments based on occupational and individual needs
	Electronic appraisal systems	Evaluating and monitoring employee progress in e-learning courses
		Using electronic appraisal systems to assess employee performance
		Establishing transparent and reliable appraisal systems
Technology and technological infrastructure	Digital communication	Providing employees with automated and timely feedback
		Analyzing appraisal data to improve managerial processes
		Using digital platforms for internal and external communication
		Establishing information technology-based communication channels
	People analytics	Ensuring rapid and transparent access to information
		Improving communication between employees and managers through digital tools
		Collecting and analyzing employee-related data
		Using data analytics to improve managerial decision-making
		Producing data-driven reports to improve organizational performance
		Applying artificial intelligence to analyze employee behavior and improve processes
Ethics orientation	Transparency and justice	Applying principles of fairness in allocating resources and employment opportunities
		Establishing transparent reporting and accountability systems
		Avoiding discrimination
	Professional work ethics	Promoting professional ethics in decision-making and behavior
		Providing regular professional ethics training
		Evaluating employee performance based on ethical criteria
	Respect for employee rights	Encouraging responsible and compassionate workplace behavior
		Fully respecting employees' legal and contractual rights
		Ensuring fair implementation of employment rights and benefits

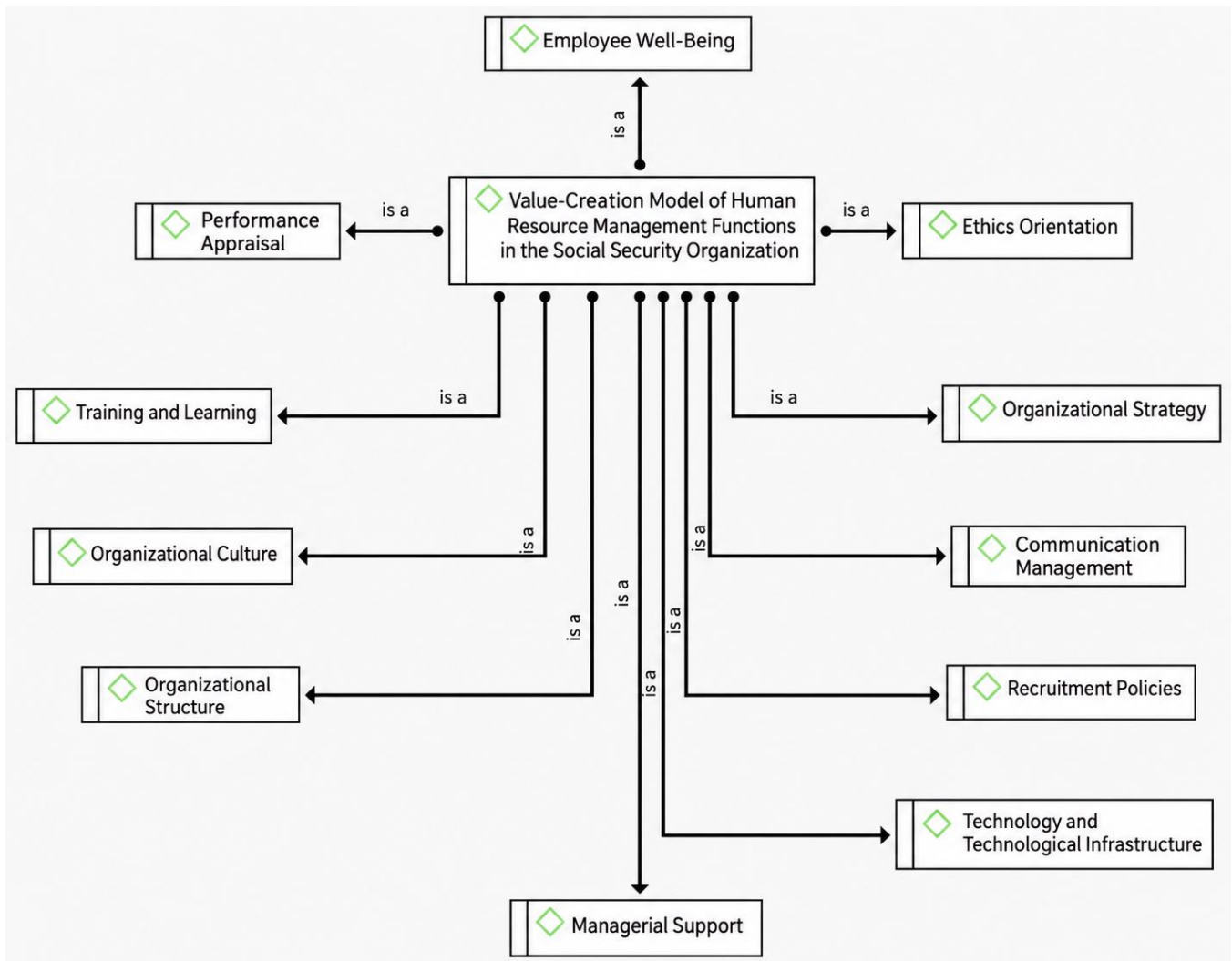
Stage 6. Preparing the report: The sixth stage begins when the researcher has obtained a set of highly abstract main themes that are consistent with the contextual structures of the research. This stage includes the final analysis and preparation of the report, which is presented at the end. Following the review and analysis of the texts using thematic analysis and completion of the six stages, the

subthemes and main themes presented in the table were obtained.

Based on the table above, the research model comprised one global theme, 11 second-level organizing themes, and 46 first-level organizing themes. Finally, based on the final categories, the research model was developed.

Figure 1

Development and Explanation of the Value-Creation Model of Human Resource Management Functions in the Social Security Organization and Quality Control of the Conducted Qualitative Analysis (ATLAS.ti Output)



Four quantitative criteria were used to assess credibility, transferability, confirmability, and dependability: Holsti's coefficient, Scott's pi coefficient, Cohen's kappa index, and Krippendorff's alpha.

The degree of agreement among the experts' perspectives, calculated using Holsti's coefficient (PAO), or the "percentage of observed agreement," was 0.887, which represents a substantial level of agreement. Given the limitations associated with Holsti's method, Scott's pi was also calculated and yielded a value of 0.755. Another index used to estimate the reliability of qualitative research was Cohen's kappa. Cohen's kappa in this study was 0.725. Finally, Krippendorff's alpha was calculated, with an estimated value of 0.817 in the present study.

4. Discussion and Conclusion

The present study aimed to explore the indicators and thematic dimensions of the value-creation model of human resource management functions in the Social Security Organization using the Attride-Stirling thematic analysis approach. The findings showed that the final model was organized around one overarching theme, namely the value-creation model of human resource management functions in the Social Security Organization, and 11 second-level organizing themes: organizational strategy, recruitment policies, training and learning, performance appraisal, employee well-being, communication management, organizational culture, managerial support, organizational structure, technology and technological infrastructure, and

ethics orientation. These themes were derived from 46 first-level organizing themes and 165 initial indicators. Collectively, the findings indicate that value creation through HRM is not attributable to a single function or isolated practice; rather, it emerges from the interaction of strategic alignment, merit-based staffing, continuous learning, systematic appraisal, employee support, effective communication, appropriate organizational structures, technological capabilities, and ethical governance. This multidimensional interpretation is consistent with previous research emphasizing that human resource value creation in public organizations depends on the integration of strategic, structural, cultural, and human factors rather than on narrowly defined personnel practices (Arabi et al., 2023). It is also in line with findings showing that high-performance HRM systems in the Social Security Organization require coherent and mutually reinforcing practices that enhance capability, motivation, and organizational effectiveness (Sehpour et al., 2023).

One of the most prominent findings was the importance of organizational strategy as a central dimension of HRM value creation. This theme included alignment with national objectives, justice-oriented planning, alignment with organizational objectives, human resource planning, and interdepartmental coordination. These findings suggest that HRM can create value only when its policies and practices are explicitly connected to broader organizational and societal goals. In the context of the Social Security Organization, such alignment is especially important because the organization simultaneously pursues administrative, economic, and social objectives and must therefore ensure that staffing, development, and performance systems support these goals. This result is consistent with research on strategic value co-creation, which emphasizes that value is generated when organizational activities are aligned with institutional objectives and stakeholder expectations (Azin Harandi et al., 2023). It also corresponds with evidence that human resource value creation in governmental organizations depends on the strategic integration of HR processes with organizational priorities (Arabi et al., 2023). Furthermore, the finding that workforce planning and interdepartmental coordination are essential supports previous evidence from the Social Security Organization indicating that productivity is affected by organizational alignment, managerial coordination, and the effective deployment of human resources (Khoshnamak, 2023).

Recruitment policies constituted another major dimension of the model. The results showed that transparency in recruitment, long-term recruitment planning, merit-based selection, and skills orientation are necessary for HRM to generate organizational value. This indicates that recruitment should not be approached merely as filling vacancies but as a strategic process for acquiring competencies that support long-term organizational performance. Transparent criteria, validated selection methods, and alignment between candidate capabilities and organizational needs can strengthen person–job fit, fairness perceptions, and institutional trust. These findings are particularly relevant in light of the increasing adoption of artificial intelligence in recruitment and selection. AI-based resume screening and recommendation systems have demonstrated the potential to improve the efficiency and consistency of candidate evaluation (Abhishek et al., 2025). However, the findings of the current study also imply that technological efficiency must be combined with transparency and fairness. This interpretation is consistent with stakeholder-oriented analyses of algorithmic decision-making, which emphasize that AI-enabled HR processes must account for the interests and rights of applicants and employees, not merely managerial efficiency (Matthews et al., 2025). Therefore, the present findings reinforce the importance of combining merit-based recruitment with procedural transparency and ethical safeguards.

Training and learning emerged as another key organizing theme, comprising professional development programs, sustainable learning, skills-based training, and the learning organization. These findings indicate that continuous development is central to HR value creation because employees must constantly update their competencies in response to organizational, technological, and environmental changes. In particular, the importance assigned to e-learning, continuous skill development, and knowledge sharing reflects the growing need for adaptive and digitally capable workforces. This finding is consistent with research emphasizing the role of AI and digitalization in reshaping competency requirements and human resource development priorities (Baharvand, 2025). Similarly, studies of the future of human resources in technology-intensive sectors have shown that AI is transforming job roles, learning needs, and workforce planning, requiring organizations to invest more heavily in reskilling and upskilling (Heydari, 2026). The present findings therefore suggest that value creation through training is not limited to the transfer of technical knowledge; it also requires the

institutionalization of learning, access to development opportunities, and alignment between employee growth and organizational needs.

Performance appraisal was identified as another essential component of the value-creation model. The subthemes included systematic appraisal systems, 360-degree appraisal, alignment between performance and rewards, and evaluation of individual growth. These findings indicate that performance management creates value when it is continuous, transparent, developmental, and connected to motivation and professional advancement. The emphasis on 360-degree appraisal further suggests that multidimensional feedback can provide a more comprehensive understanding of employee performance and support individualized development. This is consistent with the broader high-performance HRM literature, which emphasizes the role of systematic appraisal and reward systems in strengthening performance and organizational outcomes (Sehpour et al., 2023). The finding also complements evidence that job satisfaction improves when HR practices are perceived as fair, meaningful, and supportive of employee development (Monjezi & Pourmonjezi, 2025). In this regard, the current study extends previous findings by showing that appraisal should not be treated merely as a control mechanism but as a value-creation process that informs rewards, development, and continuous improvement.

Employee well-being was also identified as a major component of HR value creation and included mental and physical health, work–life balance, cultural and recreational opportunities, employee satisfaction, and employee motivation. This is an important finding because it confirms that organizational value creation cannot be sustainable if employee welfare is neglected. The results suggest that counseling services, psychological support, flexible work arrangements, appropriate leave, cultural activities, and recognition mechanisms contribute to both employee experience and organizational effectiveness. This interpretation is strongly aligned with sustainable HRM, which emphasizes that long-term organizational performance must be balanced with employee health, dignity, and sustainable employment conditions (Griep et al., 2025). The findings also agree with research showing that HRM contributes to job satisfaction through supportive practices, career development, recognition, and fair treatment (Monjezi & Pourmonjezi, 2025). Moreover, the inclusion of well-being in the model is particularly relevant in the context of technological change, because AI-mediated work may create additional psychological demands. Studies

have shown that AI-related control and human–AI interaction may increase stress under certain workplace conditions (Klonek & Parker, 2025). Therefore, organizations seeking to create value through digital HR systems should simultaneously monitor and protect employee well-being.

Communication management and organizational culture were likewise identified as central to the model. Communication management included formal and informal communication, reciprocal feedback, and managerial communication, whereas organizational culture included core values, desirable behaviors, collaborative culture, and accountability culture. These findings demonstrate that HRM value creation depends heavily on the social and relational environment within which formal HR practices operate. Even technically sophisticated HR systems may fail if employees do not trust management, information is not communicated transparently, or feedback mechanisms are weak. This finding is consistent with research on resistance to AI in the workplace, which shows that employee acceptance of technological change is shaped by communication quality, participation, trust, and organizational context (Golgeci et al., 2025). Similarly, the challenges associated with implementing AI in HRM are not exclusively technical but also cultural and behavioral, particularly when employees are uncertain about how new systems will affect their roles and evaluation (Lutfi & Mohammadi, 2025). The present study therefore confirms that open communication, shared values, accountability, and collaboration are essential enabling conditions for HRM-based value creation.

Managerial support emerged as another major dimension and included support for individual growth, participative management, provision of employee resources, and empathy toward employees. This finding highlights the critical role of line managers and organizational leaders in translating formal HR policies into everyday employee experiences. Employees are more likely to perceive HR systems as valuable when managers provide resources, encourage participation, support professional development, and respond empathetically to difficulties. The importance of managerial support is also consistent with studies examining whether managers should use AI in organizational decision-making. Such studies emphasize that managerial judgment, accountability, and the appropriate division of decision responsibility remain essential even when advanced technologies are available (Brink et al., 2024). Therefore, technological advancement does not diminish the role of

managers; rather, it increases the need for responsible, supportive, and context-sensitive managerial behavior. This result also complements the stakeholder perspective on AI, which emphasizes that managerial decisions should balance efficiency with the needs and interests of affected stakeholders (Matthews et al., 2025).

Organizational structure was identified as another significant component of the model and included division of work and responsibilities, structural flexibility, decentralization, and organizational hierarchy. These findings indicate that value creation depends partly on whether the organizational structure enables timely decision-making, interdepartmental collaboration, and effective communication. Excessive hierarchy can delay decisions and reduce responsiveness, whereas flexible structures can facilitate adaptation and coordination. This is particularly important for a large organization such as the Social Security Organization, in which multiple administrative levels may otherwise contribute to fragmentation and procedural rigidity. The findings align with prior evidence showing that organizational and structural factors are important determinants of human resource productivity in the Social Security Organization (Khoshnamak, 2023). They also support the broader argument that high-performance HRM requires organizational structures that enable rather than obstruct the implementation of integrated HR practices (Sehpour et al., 2023).

Technology and technological infrastructure formed another core component of the model. The identified subthemes included HRM systems, e-learning facilities, electronic appraisal systems, digital communication, and people analytics. This result reflects the increasing importance of digital transformation in modern HRM. The use of comprehensive HR databases, automated appraisal systems, digital platforms, and analytical tools can improve access to information, increase decision speed, and support more evidence-based HR practices. These findings are consistent with research demonstrating that digital technologies can improve reporting, information processing, and organizational transparency (Ageeva et al., 2023). They also correspond with studies showing that digitalization transforms managerial information systems and supports data-driven decision-making (Aripin et al., 2023). In HRM specifically, AI-based tools can enhance recruitment, analytics, and recommendation processes (Abhishek et al., 2025). However, the present findings suggest that technology should be treated as an enabling infrastructure

rather than an independent source of value. Its effectiveness depends on employee acceptance, managerial capability, appropriate governance, and integration with other HR functions.

Finally, ethics orientation emerged as a distinct and central theme comprising transparency and justice, professional work ethics, and respect for employee rights. This finding indicates that value creation in HRM is inseparable from ethical legitimacy. Fair allocation of opportunities, nondiscrimination, transparent accountability, and respect for legal and contractual rights are necessary not only for employee satisfaction but also for institutional trust and sustainability. This is especially important as AI and digital systems become more deeply embedded in HR decisions. Stakeholder-based research on AI emphasizes the importance of fairness, accountability, and responsible use of algorithms because technologically efficient systems can still create harm if they produce biased or opaque outcomes (Matthews et al., 2025). Similarly, the use of AI in management requires continued human oversight and ethical judgment rather than unconditional reliance on automated recommendations (Brink et al., 2024). The current study therefore confirms that ethical orientation is not a peripheral component but a foundational condition for sustainable HRM value creation.

Overall, the findings support a holistic interpretation of HRM value creation in which strategic, human, technological, structural, cultural, managerial, and ethical mechanisms operate as an interconnected system. The identified themes are consistent with earlier research on HR value creation in governmental organizations (Arabi et al., 2023), high-performance HRM in the Social Security Organization (Sehpour et al., 2023), workforce productivity (Khoshnamak, 2023), sustainable HRM (Griep et al., 2025), and digital and AI-enabled HR transformation (Baharvand, 2025; Heydari, 2026). At the same time, the present study contributes by integrating these dimensions within a single context-specific framework and by demonstrating that value creation requires synergy across functions rather than optimization of isolated HR activities. This integrated perspective is particularly relevant for the Social Security Organization, where effective HRM must simultaneously support workforce performance, employee well-being, technological adaptation, institutional accountability, and the broader social mission of the organization.

The present study has several limitations that should be considered when interpreting its findings. First, the qualitative design relied on the views of 22 experts and

university professors, which provided rich and specialized insights but may not fully represent the perspectives of all organizational stakeholders, particularly frontline employees, middle managers, service beneficiaries, and regional units. Second, purposive and criterion-based sampling, although appropriate for expert-oriented qualitative research, may introduce selection bias because participants are chosen according to predetermined expertise criteria. Third, the findings are context-specific to the Social Security Organization and may not be directly generalizable to private-sector organizations or other public institutions with different missions, structures, and governance systems. Fourth, the study relied primarily on interview data and thematic interpretation, and therefore participants' responses may have been influenced by personal experiences, organizational norms, or social desirability. Finally, although multiple reliability coefficients were used to support the credibility and dependability of the analysis, qualitative coding inevitably involves a degree of researcher interpretation.

Future studies should quantitatively validate the proposed model using a larger and more diverse sample of employees and managers across different branches and organizational levels of the Social Security Organization. Structural equation modeling could be used to examine the relationships among the 11 organizing themes and determine their direct and indirect effects on organizational performance, employee satisfaction, service quality, and value creation. Comparative studies across public, private, and nonprofit organizations would also help determine whether the identified dimensions are context-specific or broadly applicable. Longitudinal research is recommended to investigate how HRM value creation changes over time, particularly as digitalization and artificial intelligence become more deeply integrated into organizational processes. Future research could also examine the mediating or moderating roles of organizational trust, digital readiness, leadership style, employee engagement, and organizational justice. In addition, incorporating the perspectives of frontline employees, beneficiaries, and other stakeholders would provide a more comprehensive understanding of how HRM value is perceived and experienced across the organization.

Managers and HR policymakers in the Social Security Organization should use the proposed model as an integrated framework rather than addressing each HR function independently. Strategic alignment should guide workforce planning, recruitment, training, appraisal, and reward

systems, while transparency and merit-based criteria should be embedded in all employment-related decisions. The organization should invest in continuous professional development, digital learning, and competency-based training to prepare employees for changing technological and service requirements. Performance appraisal systems should be regular, multidimensional, developmental, and clearly linked to fair rewards and career advancement. Greater attention should also be given to employee well-being through flexible work arrangements, psychological support, appropriate workload management, and work-life balance initiatives. Managers should strengthen participative decision-making, open feedback, interdepartmental coordination, and empathetic supervision. At the same time, investment in HR information systems, people analytics, digital communication, and AI-supported decision tools should be accompanied by clear ethical standards, data governance mechanisms, transparency, and human oversight. Finally, organizational structures should be reviewed to reduce unnecessary hierarchy, improve responsiveness, and facilitate collaboration, thereby enabling HRM functions to contribute more effectively to sustainable organizational and social value creation.

Authors' Contributions

Authors contributed equally to this article.

Declaration

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

Transparency Statement

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

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