

# Developing a Conceptual Framework for Corporate Social Responsibility Enhancement with an Emphasis on Green Nudging in the Social Security Healthcare Management of Kurdistan Province

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## ABSTRACT

This study aims to develop a conceptual framework for enhancing corporate social responsibility (CSR) with an emphasis on green nudging in the Social Security Healthcare Management of Kurdistan Province. During this qualitative study, academic experts and managers actively engaged in the Social Security Healthcare Management of Kurdistan Province. A non-random purposive judgmental sampling method was employed and data collection continued until theoretical saturation was reached, which resulted in 15 interviews. As part of the phenomenological methodology, and in the absence of predefined structures and categories, data analysis was conducted using a three-stage coding process (open, axial, and selective coding). Findings from the interview analysis identified six primary dimensions influencing the development of the CSR framework with an emphasis on green nudging in social security healthcare management. The key dimensions of the model included: Cultural awareness requirements, Optimal utilization of organizational resources, Emphasis on collaboration and stakeholder engagement, Integration of best practices and successful experiences, Strategic policymaking, planning, and roadmap development, and Government and upstream institutions requirements.

**Keywords:** Corporate Social Responsibility Development, Green Nudging, Social Security Healthcare Management, Kurdistan Province.

## INTRODUCTION

While striving for their survival and continuity, organizations must move beyond a self-centered perspective and acknowledge their fundamental purpose, which stems from their social role and position, by considering the broader consequences and impacts of their actions on society. Accordingly, corporate social responsibility (CSR) has emerged as a critical factor for business success worldwide. CSR refers to a company's commitment to sustainable and equitable profitability that benefits both society and various stakeholders (Sung et al., 2020). Given the challenging landscape organizations navigate today, CSR has garnered significant attention and is now recognized as a key issue across various industries. Moreover, green and sustainable finance, CSR, and intellectual and human capital have become central to measuring organizational success, competitive advantage, and influence (Popescu & Popescu, 2019). Additionally, some researchers argue that there is a positive relationship between CSR and a firm's financial performance (Fatima & Elbanna, 2023). In line with promoting environmental consciousness and sustainable practices, CSR has become an essential component of corporate branding, with many companies leveraging it to present themselves as environmentally responsible entities (Ayayi & Wijesiri, 2022). Ultimately, CSR aims to achieve a competitive advantage by fostering customer trust (Yu et al., 2022).

One emerging approach to advancing this objective is the application of green nudging, a behavioral intervention strategy that encourages pro-environmental actions. When exposed to green nudges, the majority of citizens—at least in wealthy and industrialized nations—tend to express support for eco-friendly policies and actively strive for their implementation. In essence, the overarching goal of green nudging is to enhance social welfare (Schubert, 2017). The Social Security Healthcare Management system, an organization with tens of millions of stakeholders, plays a vital role in achieving its objectives. These include providing extensive healthcare services, equipping medical centers, and improving hospital facilities and affiliated healthcare institutions. However, ensuring social responsibility—particularly in relation to environmentally sustainable organizational behavior—has often been overlooked. This issue is particularly evident in the Social Security Healthcare Management of Kurdistan Province (the focal point of this study), where multiple factors, such as rising costs, an expanding and increasingly complex scope of responsibilities, suitable workforce shortages, and insufficient administrative, technical, and logistical resources, have contributed to a lack of emphasis on CSR. This oversight represents a missing link that, if left unaddressed, could compromise the organization's ability to meet stakeholder expectations and ensure their satisfaction. In the long run, this could result in an increase in complaints, heightened operational risks, and a decline in stakeholder trust and satisfaction. A practical and cost-effective solution to this challenge lies in leveraging behavioral sciences—specifically, the innovative approach of organizational nudging—to influence employees' cognitive processes and foster desirable behaviors, including environmentally responsible organizational conduct.

It should be noted that the concept of CSR, particularly in the context of public sector organizations, remains relatively novel, especially when integrated with green initiatives. This area of research holds significant potential, as its findings could provide valuable insights for government agencies in navigating their complex and multifaceted interactions with stakeholders. However, in many regions, including our own, this crucial aspect has often been neglected or received less attention, particularly from a governance perspective. Given the existing research gap in this field—especially in relation to the specific geographic and organizational context of the Kurdistan Province's Social Security Healthcare Management—this study aims to address this shortfall by investigating the following research question:

How can a CSR development model with an emphasis on green nudging be designed for the Social Security Healthcare Management of Kurdistan Province?

### **Theoretical Background**

Corporate Social Responsibility (CSR) is a broad and evolving concept that encompasses diverse perspectives and ideas. This concept is inherently linked to an organization's responsibility toward society, individuals, and the environment in which it operates, and extends beyond economic and financial considerations (Licandro et al., 2023). Essentially, CSR encompasses activities that promote social welfare, going beyond mere corporate interests and legal obligations. It includes a wide range of actions such as reducing environmental impact, investing in human resource management and development, supporting communities, and ensuring economic sustainability (Salam & Bajaba, 2022). In the contemporary era, public sector organizations interact with a broad spectrum of stakeholders and significantly influence the lives and destinies of many individuals. Consequently, they bear a greater responsibility than private companies in achieving public welfare (Ahmadzadeh et al., 2023). In this regard, El-Mallah et al. (2019) argue that from a strategic perspective, public organizations responsible for managing public affairs should avoid solving one problem at the expense of creating new societal challenges. Stakeholders now expect organizations to actively participate in addressing social issues and to positively impact society. Thus, the responsiveness of public organizations to various social concerns is considered a valuable attribute, which can only be effectively realized through the mechanisms of CSR (Rezaeian et al., 2020).

At the same time, the concept of "nudging" originates from behavioral economics and pertains to aspects of choice theory that enhance the predictability of behavior. This concept and its various applications have garnered significant attention in developed countries. Nudging refers to a form of intentional intervention aimed to encourage individuals to make better decisions (Shirin et al., 2021). Nudges attempt to facilitate target behaviors by modifying an individual's environment. The theory behind nudging is fundamentally based on two principles: guidance and freedom, which form the core philosophy of the nudge theory (Miłaszewicz, 2022). Nudging creates behavioral

pathways that help address organizational issues by influencing factors such as competitive dynamics, social norms, and/or ethical behavior. However, one of the critical concerns regarding nudge strategies is their potential to subtly and inevitably influence individuals' cognitive processes, thereby affecting their autonomy (Parker et al., 2016).

In the meantime, a more recent approach to fostering pro-environmental behavior is the concept of "green nudging," which has proven to be an effective strategy for encouraging environmentally friendly actions. Within organizational behavior, green nudging is regarded as a policy tool that strategically targets critical decision-making points to cultivate sustainable values in green behavior (Mertens et al., 2022). This approach leverages behavioral insights to address environmental challenges while optimizing resource utilization, ultimately enhancing long-term human resource support for environmental sustainability (Karsten, 2018). According to Hakimi Far et al. (2023), despite the growing environmental concerns among consumers, these concerns do not always translate into actual purchasing behavior. This discrepancy has created a gap between consumers' intent to purchase eco-friendly products and their actual purchasing decisions—a gap that can, in some cases, be bridged through minor green nudges. Similarly, Safarmohammadlou et al. (2022) emphasize that with climate change and rising pollution levels, environmental sustainability has become a fundamental challenge for companies, compelling them to mobilize essential resources and capabilities to achieve sustainability and environmental protection. Therefore, organizations, drawing upon theories such as green nudge theory, are increasingly shifting leadership paradigms from traditional frameworks to modern approaches, such as salutogenic leadership, to implement more effective measures for fostering sustainable environmental behaviors among their workforce.

### **Empirical Background**

According to Wirba (2024), developing nations lag behind in advancing CSR initiatives. Both developed and developing countries need to share best practices in corporate social responsibility (CSR) and establish human-centered institutions capable of strengthening CSR programs. However, instead of merely replicating models from developed countries, they should adopt CSR agendas that are sensitive to the sustainable and equitable development needs of multiple nations. In their research, Fatima and Elbanna (2023) assert that as CSR continues to gain a stronger foothold in organizational strategies, both academia and industry need to enhance their understanding of its implementation. The researchers developed a research agenda within an integrated framework that highlights the multidimensional and multilevel nature of CSR implementation. Drawing on operant conditioning theory, Pan et al. (2022) examined the relationship between CSR and organizational green nudging and analyzed their role in employees' responsible behavior toward the environment and society, both within and beyond the organization. Their findings indicate only a weak relationship between CSR activities and employees' responsible behavior toward the environment and society, which suggests that employees tend to exhibit such behaviors primarily within the organizational context. In their study "Employees' Perception of CSR, Job Engagement, and Organizational Citizenship Behavior", Farid et al. (2019) found that the more employees are encouraged to engage in cooperative and participatory workplace behaviors, the more positive the impact on CSR. Additionally, there is a positive correlation between job engagement and organizational citizenship behavior. Furthermore, organizational justice plays a crucial mediating role in linking CSR, organizational citizenship behavior, and job engagement. Employees' perceptions significantly influence their behavior and level of engagement.

In their study titled "Provide a Model of CSR Model in the Field of Green Marketing with Emphasis on Brand Affiliation from the Perspective of Organic Products' Consumers with a Data-Based Approach", Taati et al. (2023) proposed a research model consisting of: (1) causal conditions (acceptance of social responsibilities, social awareness, public acceptance of social activities, health-oriented commerce, and community members' responsibility); (2) the central phenomenon (healthy production, environmental preservation, CSR implementation, environmental marketing, and social marketing); (3) contextual conditions (business environment, customer brand perception, trust in organic brands, and attachment to organic brands); (4) intervening factors (adherence to ethical principles, customers' payments, and the value of organic products); (5) strategies (stakeholder rights compliance, customer relationship management, green marketing development, social action transparency, and brand equity enhancement); and (6) outcomes (improved green and organic purchasing behavior, customer satisfaction, sustainable business development, and commercial success). In their study "Presenting a Model of Sustainable

Consumption Behavior using Nudge Theory”, Hakimi Far et al. (2023) introduced a model comprising six core categories: causal conditions, sustainable consumption behavior, nudge marketing, contextual conditions, intervening factors, and outcomes. Research findings indicated that applying green nudges in alignment with environmental regulations and green marketing strategies can have a significant and positive impact on customer satisfaction, green product purchases, and natural resource conservation.

In a study Keshavarz et al. (2021) found that environmental sensitivity has a significant positive effect on employees' pro-environmental behaviors. Moreover, environmental sensitivity positively influences both social comparison nudge and green nudge. At the same time, while social comparison nudge negatively affects employees' pro-environmental behaviors, green nudge has a significant positive impact. Additionally, neither social comparison nudge nor green nudge mediate the relationship between environmental sensitivity and employees' pro-environmental behaviors. In other study Shamsi et al. (2021) highlighted that nudge management presents valuable and innovative opportunities for improving employee productivity by refining and optimizing the organizational environment. The advantages of nudge management include the fact that employees are not required to make extensive changes to their work habits, it requires minimal public funding, it is not mandatory, and there is always the option to opt out. also, Rajabpour and Moradi (2021) identified seven key concepts derived from data analysis: ethical norms and principles, social legitimacy, cultural awareness, legal and regulatory compliance, institutional pressures, societal characteristics, and material/physical conditions of the community.

## **RESEARCH METHODOLOGY**

This descriptive-analytical research was conducted in Kurdistan from 2023 to 2025. The phenomenological method was adopted to identify key dimensions and components and subsequently develop a conceptual model to enrich the research content and gain a deeper understanding of the concept of corporate social responsibility (CSR) development with an emphasis on green nudges, the researcher conducted a review of relevant domestic and international research sources. A semi-structured interview method was used to collect data, and the collected codes were analyzed to shape the conceptual model of CSR development with a focus on green nudges in the Social Security Treatment Management Organization of Kurdistan Province.

The study participants included university experts and active managers in the Social Security Treatment Management Organization of Kurdistan Province who possessed deep knowledge and broad insight regarding the research problem and theoretical framework. Since the exact number of participants was not predetermined, a purposive non-probability sampling method was employed. The selection process continued until theoretical saturation was reached, meaning that sampling proceeded until no new concepts emerged, and the research attained theoretical saturation. Ultimately, conducted interviews with 15 experts. The demographic characteristics of the interviewees are presented in Table 1.

In the present study, a semi-structured interview was employed to identify the factors and components influencing the development of a CSR model. To this end, after coordinating with the selected participants, they were asked predefined and structured questions and were requested to provide their responses and share their perspectives. Typically, each interview lasted between 40 to 50 minutes, during which the interviewer meticulously recorded the relevant data. The collected data were then entered into the analysis process.

The interview process in the present study included the following stages:

a) Designing the Questions: At this stage, after providing initial information regarding the research objectives, the interviewees were asked the following predetermined questions:

1. What are your experiences regarding the development of CSR with an emphasis on green nudging?
2. In your opinion, what are the obstacles and challenges faced in developing CSR with an emphasis on green nudging in the Social Security Treatment Management?

3. What advantages and outcomes do you think CSR development with an emphasis on green nudging could bring to the Social Security Treatment Management?
4. In your view, what (internal and external) organizational conditions are essential for achieving CSR with an emphasis on green nudging in the Social Security Treatment Management?
5. Please share any additional comments regarding the topic under discussion.

#### b) Selecting Participants

#### c) Recording and Transcribing Interview Content for Future Coding Analysis

It is worth noting that, the interviews were conducted individually at the participants' workplaces by prior appointment, and their content was recorded with their consent. Moreover, to ensure the scientific rigor of the qualitative study, the four criteria proposed by Guba and Lincoln (1982)—credibility, transferability, dependability, and confirmability—were applied as follows:

1. **Credibility:** To achieve credibility, participants with the highest possible diversity in experience were selected. Sampling continued until data saturation was reached and the most appropriate semantic unit was identified. To establish internal validity, member checking was used, whereby the interview transcripts and extracted codes were presented to the participants for validation. Any discrepancies were reviewed and addressed accordingly. Additionally, the researcher clarified any ambiguities or misinterpretations through follow-up telephone conversations.
2. **Dependability:** This criterion refers to the stability of data over time and under different conditions, meaning the extent to which data can be replicated in similar settings and times. In this study, an external auditor meticulously reviewed the data to enhance research dependability.
3. **Confirmability:** A detailed explanation of the research steps, including data collection, analysis, and theme formation, was provided to facilitate auditability. Additionally, the research process was shared with several colleagues to confirm the accuracy of its execution.
4. **Transferability:** Transferability assesses the extent to which the study's findings can be applied to other groups or settings. The principle of maximum variation in participants' perspectives and experiences regarding the phenomenon contributes to enhancing the transferability of the findings.

Since this study involved examining and analyzing the views, experiences, and opinions of experts (both academic and executive), a phenomenological approach was adopted. Based on this approach, the data analysis method employed is inductive content analysis—a method suitable when no predefined structure or categories exist. For this purpose, three-stage coding (open, axial, and selective coding) was used to analyze textual data. In this process, interview data were first collected and then coded, followed by data reduction and condensation to identify broader categories and classifications, encompassing finer subcodes as well. The coding process and the development of the conceptual model of the research are detailed in the following section.

### RESEARCH FINDINGS

Fifteen participants were interviewed. Ten were male and five were female. Seven had PhDs, six had MDs, and two had Master's degrees. Table 1 shows the characteristics of the interviewees.

Table 1: The demographic characteristics of the interviewees

Gender	Education Level			Organizational Position					Work Experience
	Number			Number					(Mean ±SD)
	PhD	MD	Master's	Uni/AP	Uni/AF	HS	HSC	HGC	Years
<b>Female</b>	4	1	0	1	2	0	1	1	19.25 ±3.71
<b>Male</b>	3	5	2	3	0	2	3	2	16.74 ±2.49
<b>All</b>	7	6	2	4	2	2	4	3	17.92 ±3.47



Note: Uni/AP: University Faculty / Associate Professor, Uni/AF: University Faculty / Full Professor/ Assistant Professor, HS; Head of Hospital, HSC; Head of Specialized Clinic, HGC; Head of General Clinic

Ultimately, the study's conceptual model was developed based on the identified categories and concepts. The qualitative data analysis process followed these steps:

1. Open Coding: As the first step in the coding process, interview transcripts were analyzed line by line, and relevant open codes were extracted accordingly (Table 2). A sample of the open coding is provided in the table below.

Table 2. Sample open coding of the conducted interviews (interviews with three experts)

Interview with the First Participant		
Interview Text	Extracted Open Codes	Assigned Code
In recent years, there has been a wave of efforts regarding CSR in most organizations across the country, as most managers have realized that such responsibilities are beneficial and socially advantageous.	Managers' understanding of CSR benefits	A1
Personally, in the organizations I have worked with, I have not explicitly observed that the management is particularly sensitive about resource conservation, environmental respect, and promoting a behavioral vision.	Management's concern for environmental issues	A2
The first barrier, in my opinion, is the lack of proper understanding by senior management regarding the importance of the issue and the necessity of taking more effective actions for environmental sustainability.	Need for effective actions for environmental sustainability	A3
The second barrier, in my view, is the lack of concern among employees, which can be partially resolved through awareness-raising and structured training.	Awareness-raising and structured training	A4
	Creating environmental concern among employees	A5
Another barrier, in my opinion, is the need to appreciate environmentally responsible behaviors in the organization, which is unfortunately overlooked due to the heavy workload.	Organizational recognition of employees' environmentally responsible behaviors	A6
In any case, the green through resource conservation, nudge approach can also help reduce organizational costs in the long run.	Green nudge's role in cost reduction	A7
First, managers must understand the importance of the issue, which can only be achieved through reliance on experienced external consultants specializing in corporate social responsibility.	Using experienced external consultants	A8
Second, learning from successful experiences of other domestic or international public organizations. Third, adopting an organizational transparency approach to assess what has been done in CSR and the current status of the organization.	Learning from successful experiences of other public organizations in environmental protection	A9
	Adopting an organizational transparency approach	A10
Given the importance of environmental issues and the promotion of environmentally friendly behaviors, a national commitment must be established. At the macro-	National commitment to promoting environmentally friendly behaviors	A11

management level, there should be a serious and system-thinking approach to this matter. However, this process will certainly take time and cannot be achieved overnight.

Macro-level, system-thinking approach A12

#### Interview with the Second Participant

Interview Text	Extracted Open Codes	Assigned Code
In governmental organizations in our country, CSR is a relatively new concept. Although it has been a global topic for over 50 years, it remains overlooked in our country. Some managers perceive it as a trivial matter.	Shift in managerial perspectives toward environmental issues	B1
Many of our organizations have not been successful in creating a systematic and comprehensive roadmap for improving an eco-friendly organizational identity.	Developing a systematic and comprehensive roadmap for environmental issues	B2
The importance of the green nudge method in encouraging effective environmental behaviors is a thought-provoking issue that requires greater attention.	Encouraging environmentally friendly behaviors	B3
It is crucial to recognize that the green nudge method, when used for promoting desirable behaviors, is a core aspect of environmental policy in many countries. It is widely employed to encourage citizens to adopt sustainable lifestyles and show greater respect for the environment.	Focus on environmental policies	B4
Several barriers exist, including: the lack of academic research on the subject, preventing governmental or semi-governmental organizations from utilizing relevant findings; the absence of knowledge about various methods and approaches in the green nudge domain that could influence employees' mindsets; the lack of clear and specific models and strategies for CSR in the country; and the absence of incentive mechanisms at the organizational level to promote positive environmental behaviors.	Emphasis on academic research on environmental issues	B5
	Understanding existing methods and approaches in the green nudge domain	B6
	Attention to clear and well-defined models and strategies for CSR	B7
	Consideration of incentive mechanisms to promote desirable environmental behaviors	B8
Addressing the demands and needs of organizational stakeholders, as well as leveraging the potential of employees who are enthusiastic and interested in environmental activities at the organizational level.	Utilizing the potential of employees interested in environmental activities	B9
	Addressing the demands and needs of organizational stakeholders	B10
Utilizing findings from reputable international research in the relevant field, participation of organizational managers in workshops, training courses, and seminars both domestically and abroad, and emphasizing collaboration and knowledge exchange with successful organizations in the field of CSR.	Utilizing findings from reputable international research	B11
	Participation of organizational managers in relevant workshops, training courses, and seminars	B12
	Emphasizing collaboration and knowledge exchange with successful organizations in CSR	B13

#### Interview with the Third Participant

Interview Text	Extracted Open Codes	Assigned Code
Nowadays, many experts in this field believe that CSR is one of the key components of the relationship between companies and their environment, which can serve as a competitive advantage. In our country, CSR—especially with an emphasis on green nudging—is considered insignificant in many organizations. However, as far as I know, in some sectors, such as petrochemical industries, it has recently gained importance.	Emphasizing the importance of green nudging	C1
The significance of this issue is such that developed countries have seriously incorporated CSR programs to address ethical and environmental challenges. They have adopted extensive action plans to promote CSR.	Strengthening CSR programs with an emphasis on green nudging	C2
Given our lag in this area, we must take this matter seriously. By studying successful experiences, we should adopt CSR policies using green nudging to achieve sustainable and equitable development within our organizations.	Studying successful experiences	C3
in general, the Social Security Organization, particularly its healthcare management sector, serves a vast number of stakeholders and clients, making it necessary to meet their expectations. This calls for a strong and action-oriented CSR approach, free from superficial slogans.	Addressing stakeholder expectations	C4
	Avoiding superficiality in CSR	C5
However, in this journey, I have observed negligence and inaction from some managers who deem this issue unimportant. Many of them are overwhelmed with daily operational problems and fail to prioritize CSR.	Managerial negligence and inaction in CSR	C6
Another barrier, in my view, is the absence of an integrated framework for CSR implementation—specifically with a focus on green nudging—across organizations. Such a framework should effectively define its multidimensional and multi-level nature, provide a clear picture of the current CSR landscape, and outline future directions.	Developing an integrated framework for CSR implementation with an emphasis on green nudging	C7
	Examining the multidimensional and multi-level nature of CSR with a focus on green nudging	C8
	Creating a clear picture of the current CSR implementation status	C9
	Defining a future vision for CSR implementation	C10
Several factors can influence the realization of CSR with an emphasis on green nudging in the Social Security Organization, such as government-level support, inter-organizational cooperation, the existence of necessary infrastructure, allocation of dedicated financial resources, documentation of successful experiences, and the development of specific strategies for CSR activities in short-, medium-, and long-term plans.	Government-level support	C11
	Inter-organizational cooperation	C12
	Availability of necessary infrastructure	C13
	Allocation of dedicated financial resources	C14
	Documentation of successful experiences within the organization	C15



	Designing and formulating specific strategies for CSR implementation	C16
<b>In today's complex and competitive world, where many organizations focus solely on profitability without considering environmental values and norms, the organizations that will thrive in the long run are those that, in addition to their production, service, and economic performance, show sensitivity and commitment to environmental issues and the application of green nudging in CSR. This sensitivity can play a major role in promoting environmental awareness and make these organizations a pioneer in conducting research and promoting the concept of organizational responsibility, and inspire other organizations to follow suit.</b>	Organizational sensitivity and commitment to environmental issues and green nudging	C17
	Promoting environmental awareness and fostering organizational responsibility	C18

After conducting 15 interviews, a total of 218 initial codes were extracted.

## 2. Axial Coding:

After the open coding process (Table 2), the identified codes were systematically organized and reconstructed, and related concepts were grouped in a more structured manner. In fact, closely related codes and categories were merged using axial coding techniques, ultimately leading to the final stage of selective coding (Table 3).

Table 3. Findings from Axial Coding

Row	Subcategories (Aggregated Open Codes)	Main Categories (Aggregated Subcategories)
1	Collective Awareness-raising	Consideration of Cultural Awareness Requirements
2	Managers' Perspectives on Green Nudging	
3	Continuous and Structured Training	
4	Managers' Concerns and Beliefs about Green Nudging	
5	Collective Encouragement and Motivation	
6	Establishing Accountability and Transparency Mechanisms	
7	Mobilization of Core Resources and Capabilities	Consideration of Optimal Organizational Resource Utilization
8	Engaging Experienced External Consultants	
9	Utilizing Skilled Internal Human Resources	
10	Employing Experienced and Competent Managers	
11	Infrastructure Development	
12	Addressing Stakeholder Demands and Expectations	Consideration of Cooperation and Interaction Requirements
13	Interaction with External Stakeholders	
14	Internal Organizational Cooperation and Collaboration	
15	Synergy with Other Environmental Institutions	
16	Sharing Best Practices	Consideration of Utilizing Scientific and Practical Experiences
17	Identifying and Utilizing Credible Models and Theories	
18	Learning from Successful Experiences	
19	Applying Research Findings	
20	Understanding the Importance and Function of Green Nudging	
21	Strategy Development	Consideration of Policy-Making, Planning, and Strategy Development
22	Clear and Structured Planning	
23	Policy Formulation and Decision-Making	
24	Adopting an Appropriate Leadership Style	

25	Recognizing the Supportive Role of Government and Regulatory Bodies	Consideration of Governance and Higher-Level Institutions
26	Developing and Implementing Relevant National-Level Regulations	
27	Avoiding Sloganeering, Conservatism, and Political Opportunism by Managers	

The findings in the table above show that six dimensions (main categories) and twenty-seven components (subcategories) are effective in the development of CSR with an emphasis on green nudging.

### 3. Selective Coding:

After identifying the categories, the selective coding phase identified relationships and linkages between them in form of a defined model. The aim of this phase was to establish relationships between categories developed in previous phase that would provide main research outcome. The results of this coding are presented in the conceptual model shown in Figure 1 below.

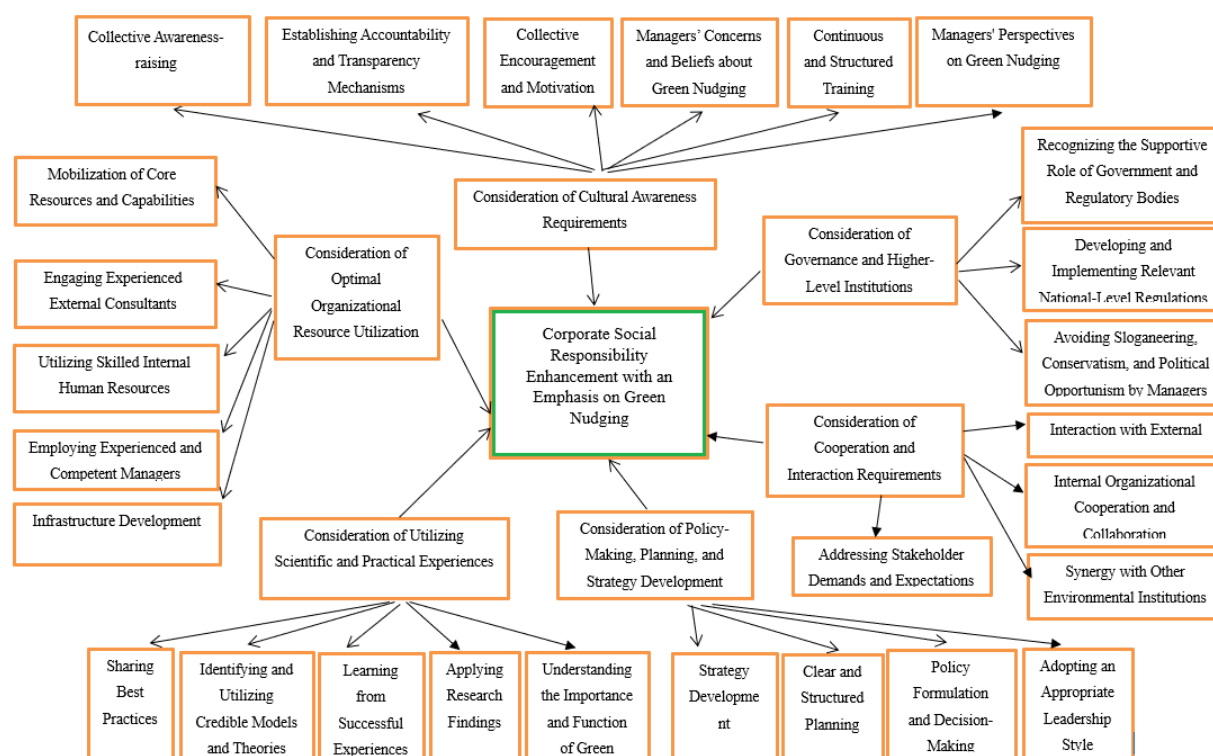


Diagram 1. The Proposed Conceptual Research Model

## DISCUSSION AND CONCLUSION

This study was conducted with the aim of presenting a conceptual model for the development of CSR with an emphasis on green nudging in the Social Security Treatment Management of Kurdistan Province. The findings derived from the textual analysis of the interviews, utilizing the phenomenological approach and a three-stage coding process, revealed that six dimensions and 27 components shape the development model of corporate social responsibility with an emphasis on green nudging in the Social Security Treatment Management of Kurdistan Province.

The research model comprises six dimensions: Attention to the requirements of cultural development, Attention to the optimal utilization of organizational resources, Attention to the requirements of cooperation and interactions,

Attention to the requirements of leveraging successful scientific and practical experiences, Attention to the requirements of policymaking, planning, and strategy formulation, and Attention to the requirements of governance and higher-level institutions. The results of this research correspond to the findings of Wirba (2024) (regarding the requirements of governance and higher-level institutions and the use of successful scientific and practical experiences), Fatima and Elbanna (2023) (regarding policymaking, planning, and strategy formulation), Farid et al. (2019) (regarding cooperation and interactions), Taati et al. (2023) (regarding cultural development and cooperation requirements), Hakimi Far et al. (2023) (regarding governance and higher-level institutions), Shamsi et al. (2021) (regarding policymaking, planning, strategy formulation, and cooperation requirements), and Rajabpour and Moradi (2021) (regarding cultural development and the optimal utilization of organizational resources). In interpreting these findings, it can be stated that the current conditions in our country indicate that although awareness about CSR has increased among organizational managers, a significant gap remains to achieve the desired state. Therefore, developing clear mechanisms and practical measures in corporate social responsibility, utilizing various tools—including the green nudge approach, which has received limited attention in the country (both in academic research and at the executive level)—should be prioritized.

The six identified dimensions of the research model can play a crucial role in the different areas.: Laying the groundwork and fostering a culture of corporate social responsibility, b) Promoting coordination and collaboration at various organizational levels and among internal and organizational stakeholders, c) Structuring strategic planning to integrate green nudging as a novel approach for environmental protection, d) Enhancing mutual interaction between organizations and society in CSR and environmental issues under managerial leadership, and e) Systematically implementing green nudging to modify negative behaviors, promote positive norms, and strengthen environmental respect and values within organizations.

Furthermore, the research findings indicate that the CSR development model with an emphasis on green nudging comprises 27 components associated with the six dimensions. These results correspond to the findings of Wirba (2024) (regarding the supportive role of the government, policymaking, and strengthening CSR programs), Fatima and Elbanna (2023) (regarding strategy formulation), Pan et al. (2022) (regarding internal organizational cooperation, leveraging experienced human resources, and managerial attitudes), Farid et al. (2019) (regarding collective encouragement, training programs, and stakeholder engagement), and Keshavarz et al. (2021) (regarding stakeholder interactions and cooperation, managerial awareness, strategic planning, and policy formulation). In explaining these findings, it can be stated that based on the components of the proposed model, organizations can ensure the effective and timely delivery of well-structured green nudges, utilize incentive-based tools, establish appropriate organizational policies, incorporate stakeholder perspectives, and integrate scientific insights on aligning environmental initiatives with human behavioral characteristics. These measures will help overcome various barriers to achieving CSR, including behavioral barriers (related to managerial and organizational leadership behavior), structural barriers (related to organizational mechanisms, structure, and processes), and environmental barriers (including external barriers such as high service demand in the Social Security Treatment Management of Kurdistan Province).

This research had limitations, including: A scarcity of domestic studies related to the concept of corporate social responsibility development with an emphasis on green nudging. The model proposed in this study is based on a case study of the Social Security Health Management in Kurdistan Province; therefore, the results cannot be generalized to other public or private organizations. This research employs a phenomenological qualitative approach. The lack of utilization of alternative qualitative research methods may also be considered a limitation of the present study.

## CONCLUSION

Our findings have shown the impact of cultural development, utilization of organizational resources, cooperation and interactions, leveraging successful scientific and practical experiences, policymaking, planning, and strategy formulation and requirements of governance and higher-level institutions on the development of corporate social responsibility with an emphasis on green innovation.

It is recommended that similar studies be conducted on a larger scale in the future and that the findings be compared with the results of the present study in order to increase the generalizability of the findings. A comparative study should be conducted to examine the present model with other similar models in advanced and developing countries regarding corporate social responsibility. Examining and addressing challenges related to the implementation of the proposed dimensions and components in the current model can help facilitate its practical application and institutionalization.

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