



A Qualitative Model of the Indicators and Components of Internal Marketing, Organizational Intelligence, and Organizational Innovation in the Tax Administration of Iran

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Abstract

Today, marketing has become a fundamental and essential element for the success of both profit and non-profit organizations. Given the continuously changing environment and the increasing number of uncontrollable external factors and threats in the market, mere gradual improvement is no longer sufficient. All organizations and companies need to move toward creativity and innovation to ensure their survival and active presence in the market. On the other hand, the aim of organizational intelligence is to accelerate the decoding and transfer of organizational knowledge, identify opportunities, and solve business problems more quickly than in the past. This study aims to propose a qualitative model of the indicators and components of internal marketing, organizational intelligence, and organizational innovation in the Tax Administration of Iran. The research is applied in purpose and uses a thematic analysis method. The sampling method was snowball sampling, and the main data collection method was conducting in-depth interviews with 15 experts, managers, and specialists in the fields of marketing and tax administration until theoretical saturation was reached. The thematic analysis process, following the approach provided by Braun and Clarke (2006), was conducted in six stages. Initially, 213 primary codes were obtained, and after removing duplicate codes, 35 selective codes were extracted. By aggregating the selective codes into broader semantic domains, six main and sub-themes were identified and named. The data were analyzed using MAXQDA software, both separately and in general. In the findings, two sub-themes and 13 basic themes were identified for internal marketing, two sub-themes and 10 basic themes for organizational innovation, and two sub-themes and 11 basic themes for organizational intelligence.

Keywords: *Internal Marketing, Organizational Intelligence, Organizational Innovation, Thematic Analysis.*

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1. Introduction

Today, marketing has become a fundamental and essential component for the success of both profit and non-profit organizations. The success of an organization depends on its effectiveness and ability to meet both the explicit and implicit needs of its customers. Organizations face more than one market (employees as the internal market and customers as the external market), and success is a function of the organization's ability to manage the relationships between them effectively [1]. According to scholars, employees are the internal customers of a company, and their satisfaction reflects the satisfaction of external customers. Marketing researchers have focused on external marketing to promote products and retain customers. However, for service organizations, services are directly or indirectly provided by internal customers (employees) to external customers [2]. Internal marketing is one of the marketing topics that, around 30 years ago, was introduced as a method to solve employee-related issues and deliver high-quality services to them by Berry. The prevalent view among internal marketing experts is that employee satisfaction is essential for delivering high-quality services, and as a result, employees are the focal point of internal marketing activities [3]. Innovation in active sectors of today's society is one of the most important strategies studied in organizational management. Some scholars believe that organizational innovation, implemented through creativity, is a significant factor in the success and achievement of competitive results in organizations [4]. Achieving such a mission, in a way that transforms managers' perceptions into reality, requires individuals who are extraordinarily creative. Creativity and innovation are essential elements in sustaining the vitality and movement of any society within its organizational environment. In this context, human sciences scholars associate low economic growth and development with the lack of creativity and innovation in societies and their organizations [5]. From this perspective, what drives transformation and the formation of a new structure within the social system is innovation and the changes it generates. Innovation requires changes in the thinking and behavior of individuals. Innovation and change are considered necessary processes for organizations because they lead to growth, survival, and organizational demise [6].

Ahmadi (2024) developed a native model for organizational innovation in the industrial companies of Ilam, identifying seven dimensions that impact the model: internal and external research and development, core human

resource competencies, motivational factors, strategic thinking, organizational empowerment, and knowledge exchange [4]. Taher Hoshi and Aroni (2023) explored the influence of organizational intelligence, intellectual capital, and organizational innovation on business intelligence at Parsian Insurance Company, finding significant positive relationships between the variables [7]. Similarly, Taheri and Haji (2022) studied the effect of internal marketing and organizational learning on employee performance, with organizational innovation acting as a mediator, demonstrating that a supportive social environment fosters creativity and improved employee performance [8]. Mirzaei and Vafae (2021) examined the relationship between organizational intelligence and innovation in knowledge-based companies, revealing a significant correlation between the two, with "morale" having the highest correlation with innovation [9]. Derisavi Bahmanshir and colleagues (2021) focused on developing metrics for an internal marketing model based on corporate governance in the sugar industry, finding 88 significant indicators from an initial set of 108 [10]. Sarangal et al. (2024) investigated internal marketing, faculty participation, and innovative behavior in higher education, confirming that internal marketing positively influences faculty innovation through faculty engagement [11]. Azizi and Naeli (2024) emphasized the evolution of internal marketing practices, arguing that addressing employee feedback within internal marketing processes can improve internal procedures and enhance innovation, thus benefiting customer experience and loyalty [12]. Aggrawal et al. (2024) discussed organizational innovation as a business strategy, highlighting factors like learning, culture, human capital, and senior management as drivers of organizational innovation [13]. Nguyen et al. (2024) examined the interactive impact of online knowledge sharing and organizational innovation in leadership styles and creativity, identifying that transformational and creative leadership strongly influenced knowledge sharing, fostering organizational innovation [14]. Nasaf et al. (2022) studied internal marketing's effect on innovation in hotels, concluding that internal marketing creates an environment where employees feel valued, encouraging them to engage in innovation [15]. Finally, Pavlido and Stathis (2020) developed a conceptual model for internal marketing strategies in secondary education in Cyprus, highlighting how internal marketing can identify challenges and foster innovation through improved communication and collaboration across departments [16].

Given the constantly changing environment and the increasing number of uncontrollable external factors and threats in the market, merely maintaining a steady pace of continuous improvement is no longer enough. All organizations and companies need to move toward creativity and innovation to ensure their survival and active presence in the market [17]. For this reason, the Tax Administration of Iran, as the largest financial resource provider in the country, needs to garner support from all stakeholders in order to achieve its goals and create satisfaction among tax clients and employees, despite existing shortcomings. Intelligence is a part of business strategy aimed at enhancing the competitive advantage of companies and improving the effectiveness of strategic processes. Organizational intelligence refers to the talent and capacity of an organization to mobilize its intellectual potential and focus it towards fulfilling the organization's mission [5]. A notable feature of organizations with high intelligence is their ability to connect individuals who know how to meet market needs in an integrated process that involves analyzing market data, collecting necessary information, and analyzing trends [18]. This process ultimately converts data and information into knowledge about the business environment, which is then used in decision-making to add value to organizational activities in an intelligent manner. Therefore, organizational intelligence aims to accelerate the decoding and transfer of organizational knowledge, identify opportunities, and solve business problems more quickly than in the past [19]. For this reason, the Tax Administration of Iran, as one of the largest financial resource providers in the country, requires the application of the latest smart and creative methods to achieve its goals, increase satisfaction, enhance employee efficiency, and improve organizational performance despite existing shortcomings. Based on the above discussions, this paper aims to propose a qualitative model of the indicators and components of internal marketing, organizational intelligence, and organizational innovation in the Tax Administration of Iran.

2. Methodology

The present study, which aims to propose a qualitative model of the indicators and components of internal marketing, organizational intelligence, and organizational innovation in the Tax Administration of Iran, is applied in nature and employs a combination of thematic analysis and fuzzy Delphi method. In terms of data collection, this research falls under non-experimental studies. Data were

collected through face-to-face interviews with experts, managers, and specialists in the fields of marketing and tax administration. The term "expert interview" refers to interviews with individuals who are influential, well-known, and knowledgeable in their respective fields. The target population consists of 15 experts, managers, and specialists from the areas of marketing and tax administration, selected through snowball sampling. These individuals were chosen for their extensive experience in tax administration or expertise in marketing. All interviews were recorded, and the data were subsequently coded, revised, and utilized to obtain feedback. A total of 15 comprehensive interviews were conducted, each lasting between 30 to 75 minutes. Data collection continued until theoretical saturation was reached, meaning that no new information could be obtained. In the initial stages, 213 primary codes were identified, which were then reduced to 35 selective codes after eliminating duplicates and incomplete entries. No new codes were identified in interviews 13, 14, and 15, indicating the saturation point. In the next stage, the researcher aggregated the selective codes into broader semantic categories, leading to the identification of six sub-themes, and initial ideas for naming the main themes emerged.

In this research, thematic analysis was carried out based on the categorization of themes within a network of themes, dividing them into basic, organizing, and global themes. This categorization for the three variables—internal marketing, organizational intelligence, and organizational innovation—is presented in separate tables. The extracted global themes were internal marketing with two components (organizational citizenship and internal relationships), organizational intelligence with two components (smart interaction with the environment and smart human capital), and organizational innovation with two components (idea generation culture and innovation support). In total, 35 basic themes were identified and introduced. The qualitative model of internal marketing, organizational intelligence, and organizational innovation in the Tax Administration of Iran, based on the outputs from MAXQDA software for global and sub-themes, is presented at the final stage of analysis.

To ensure the validity of the coding process and quality control in the qualitative section, the dimensions and components of the model for the interactive relationships between internal marketing, organizational intelligence, and organizational innovation were validated using Cohen's Kappa index. For the calculation of the Kappa index, an expert in the subject matter was asked to independently code and categorize the themes, without knowledge of the

researcher's coding. The themes provided by the researcher were then compared with those provided by the expert using SPSS software. A high agreement between the two coders indicates reliability, and the Kappa value of 0.897 was calculated, which indicates excellent agreement. All stages of thematic analysis in the qualitative section of the study, based on the approach proposed by Braun and Clarke (2006), are thoroughly explained in the findings section.

After completing the thematic analysis, the examined indicators were refined using the fuzzy Delphi method. The use of the fuzzy Delphi method for group decision-making can lead to a shared understanding of the opinions of experts and specialists. In this study, the fuzzy Delphi method was initially used for screening alternative factors. The fuzzy nature of the shared understanding from experts can help solve issues and evaluate them in a more flexible scale using fuzzy theory. Moreover, this method can enhance the efficiency and quality of the questionnaire, and the analyses can be presented in a more objective manner based on statistical results.

3. Findings and Results

In the current study, before beginning the data coding process, the researcher transcribed all the recorded interviews into handwritten notes on paper. The researcher then listened to the interviews again and compared them with the notes to ensure that no sentences were missed. The transcriptions were subsequently typed into Microsoft Word, and the entire data set from the interviews was reviewed. From the beginning of this stage, note-taking and marking significant meanings that would be needed in later stages began. The next stage commenced when the researcher had familiarized themselves with the data. In this stage, the researcher transferred the typed interview text into MAXQDA software and began coding the interviews, which resulted in a total of 213 initial codes. [Table 1](#) shows the number of initial codes derived from each interview.

Table 1. Number of Initial Codes from Each Interview

Interviewee Code	Number of Initial Codes
1	17
2	21
3	17
4	16
5	17
6	15
7	17
8	9
9	13
10	11
11	11
12	13
13	8
14	12
15	16
Total Initial Codes	213

The next step involved categorizing the various codes into selective codes and organizing all the summarized coded data. In fact, the researcher began analyzing the codes and considering how different codes could be combined to form an overall theme. In this stage, the researchers

eliminated incomplete or irrelevant codes, as well as duplicate codes, resulting in 35 selective codes. The outcome of this stage is shown in [Table 2](#). In interviews 13, 14, and 15, no new codes were identified due to reaching code saturation.

Table 2. Number of Selective Codes

Selective Codes	Interviewee Codes
Changeability	1-3-5-6-7-9-10-11-12-14-15
Linkage and transfer of information between internal and external parts of the organization	1-2-4-5-6-8-13
Predicting changes and quick learning	2-3-5-6-8-10-13-14-15
Quick response to environmental challenges	1-4-5-7-9-10-11-14-15

Utilizing environmental opportunities by creating and leveraging knowledge	1-2-4-5-6-8-11-12-13
Adhering to organizational rules and regulations	6-9-10-13-14-15
Voluntarily accepting extra duties	4-5-7-8-9-10-12-15
Being punctual in organizational matters	6-9-10-12-14-15
Enduring unavoidable distressing conditions	1-3-5-6-7-9-10-11-12-14-15
Face-to-face communication with employees	3-5-6-8-10-13
Employee surveys	1-2-4-5-6-8-13
Group activities	3-5-6-8-10-13-14-15
Providing career guidance to employees	8-9-10-12-14-15
Resolving job conflicts	4-5-7-9-10-11-14-15
Responding to employee family-related requests	3-5-6-8-10-13-15
Managers' field presence	1-2-4-5-6-7-13
Level of expertise among organizational knowledge workers	1-2-4-5-6-8-11-12-13
Effectiveness of knowledge utilization by employees	1-3-5-6-7-9-10-11-12-14-15
Updating employees' skills	1-2-4-5-6-8-13
Increasing participation in knowledge exchanges among employees	1-2-4-5-6-8-14
Existence of specialized teams for leveraging information systems	2-3-5-6-8-10-13-14-15
Creating structured training programs for new employees	2-3-5-6-8-10
Financial incentives for idea generation	5-9-10-12-14-15
Transforming knowledge and experience into service	3-5-6-8-10-13-15
A new approach to process content	2-4-7-12
Enhancing research and development capacity	4-5-7-9-10-11-12
Research collaborations with other organizations	1-2-4-5-6-8-11-12-13
Idea exchange within the organization	5-6-8-10-13-15
Teamwork and collaboration	3-5-6-8-10
Collaboration with startups	3-5-6-7-9-10
Utilization of new technologies	8-9-10-12-14-15
Managerial stability	1-2-4-5-6-8

At this current stage, the researcher aggregated the selective codes into broader semantic ranges, which resulted in the identification of six sub-themes. Ideas for naming the main themes emerged. It should be noted that each sub-theme must be supported by sufficient data and should not

overlap significantly with other themes. Moreover, the basic themes should not relate to a separate or distinct topic. Table 3 shows how the data corresponding to each theme were identified in the analyzed sample.

Table 3. Creation of Sub-themes

Basic Themes (Pillars)	Sub-themes (Organizing Themes)
Changeability	Smart interaction with the environment
Linkage and transfer of information between internal and external parts of the organization	
Predicting changes and quick learning	Organizational citizenship
Quick response to environmental challenges	
Utilizing environmental opportunities by creating and leveraging knowledge	
Adhering to organizational rules and regulations	
Voluntarily accepting extra duties	
Loyalty to organizational interests	Internal relationships
Accepting job descriptions and personnel policies	
Being punctual in organizational matters	
Enduring unavoidable distressing conditions	
Face-to-face communication with employees	
Employee surveys	
Group activities	
Providing career guidance to employees	
Resolving job conflicts	Smart human capital
Responding to employee family-related requests	
Managers' field presence	
Level of expertise among organizational knowledge workers	
Effectiveness of knowledge utilization by employees	

Updating employees' skills	
Increasing participation in knowledge exchanges among employees	
Existence of specialized teams for leveraging information systems	
Creating structured training programs for new employees	
Idea exchange within the organization	Culture of idea generation and innovation in the organization
Teamwork and collaboration	
Financial incentives for idea generation	
Transforming knowledge and experience into service	
A new approach to process content	
Enhancing research and development capacity	Innovation support
Research collaborations with other organizations	
Collaboration with startups	
Utilization of new technologies	
Managerial stability	

The next stage begins when a satisfactory image of the sub-themes is available. In this study, the thematic analysis is based on dividing the themes within a network of concepts, which are classified into basic, organizing, and

overarching themes. In the following tables, the extracted sub-themes, also referred to as organizing themes, are categorized into three main themes, which are the overarching concepts of the study.

Table 4. Overarching Theme: Organizational Innovation

Basic Themes (Pillars)	Sub-themes (Organizing Themes)	Overarching Themes
Idea exchange within the organization	Culture of idea generation and innovation in the organization	Organizational Innovation
Teamwork and collaboration		
Financial incentives for increasing ideas		
Transforming knowledge and experience into service		
A new approach to process content		
Enhancing research and development capacity	Support for innovation	
Research collaborations with other organizations		
Collaboration with startups		
Utilization of new technologies		
Managerial stability		

Table 5. Overarching Theme: Internal Marketing

Basic Themes (Pillars)	Sub-themes (Organizing Themes)	Overarching Themes
Adhering to organizational rules and regulations	Organizational citizenship	Internal Marketing
Accepting job descriptions and personnel policies		
Loyalty to organizational interests		
Voluntarily accepting extra duties		
Being punctual in organizational matters		
Enduring unavoidable distressing conditions		
Face-to-face communication with employees	Internal relationships	
Employee surveys		
Group activities		
Providing career guidance to employees		
Resolving job conflicts		
Responding to family-related requests from employees		
Managers' field presence		

Table 6. Overarching Theme: Organizational Intelligence

Basic Themes (Pillars)	Sub-themes (Organizing Themes)	Overarching Themes
Changeability	Smart interaction with the environment	Organizational Intelligence
Linkage and transfer of information between internal and external parts of the organization		
Predicting changes and quick learning		

Quick response to environmental challenges	Smart human capital
Utilizing environmental opportunities by creating and leveraging knowledge	
Level of expertise among organizational knowledge workers	
Effectiveness of knowledge utilization by employees	
Updating employees' skills	
Increasing participation in knowledge exchanges among employees	
Existence of specialized teams for leveraging information systems	
Creating structured training programs for new employees	

The final stage begins when the researcher has a set of fully abstract main themes that align with the contextual structures of the study. This stage involves final analysis and report writing. The extracted overarching themes, such as internal marketing (with two components: organizational citizenship and internal relationships), organizational intelligence (with two components: smart interaction with the environment and smart human capital), and

organizational innovation (with two components: culture of idea generation and innovation in the organization, and support for innovation), as well as the 35 basic themes, have been determined and introduced.

As shown in Table 7, the Cohen's Kappa index was calculated to be 0.897, which indicates an excellent level of agreement.

Table 7. Status of Cohen's Kappa Index and Results of Cohen's Kappa Agreement Coefficient

Statistical Results (Cohen's Kappa Agreement Coefficient)	Cohen's Kappa Value	Agreement Status
Value	0.897	Excellent
Sample Size	35	
Significance	0.0003	

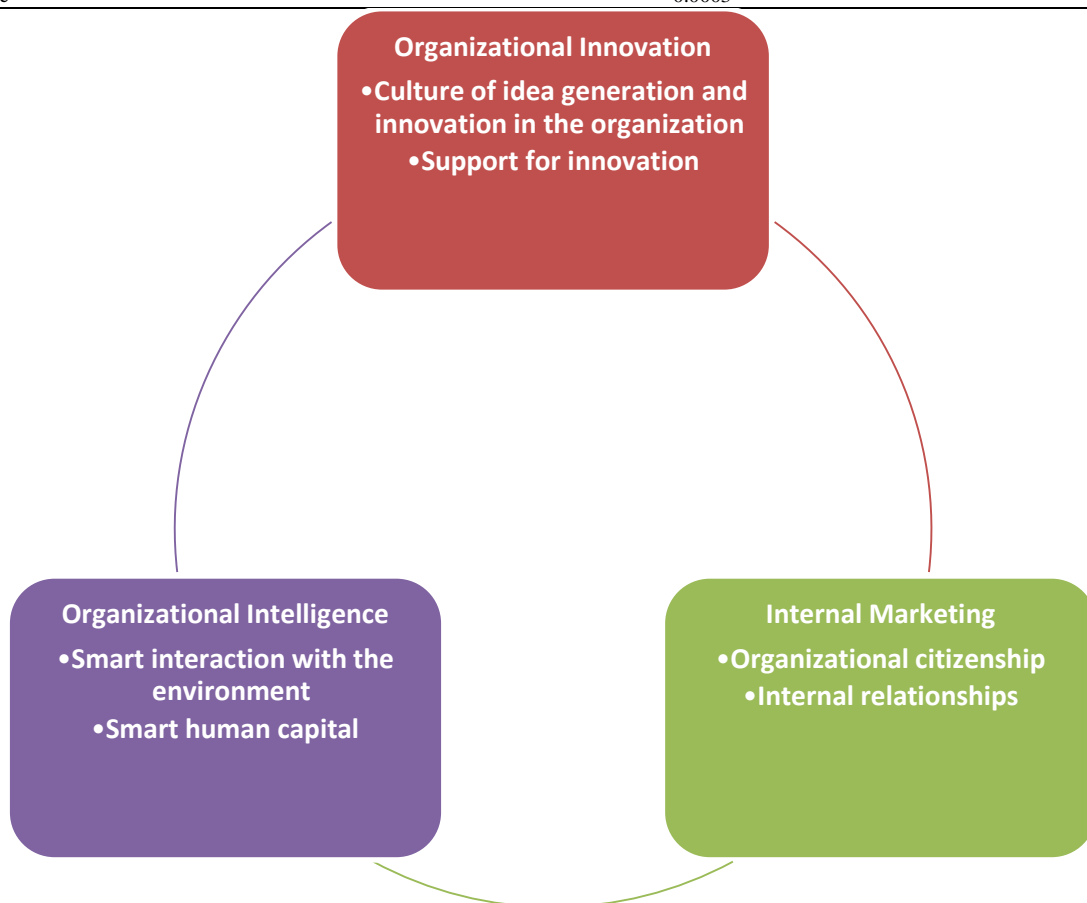


Figure 1. Mechanism of the MOGWO algorithm

4. Discussion and Conclusion

To extract the indices and components of internal marketing in the Tax Administration of the country, thematic analysis was used based on the approach of Braun and Clarke (2006), and MAXQDA software was employed for data analysis. The target population included the managers of the Tax Administration and academic professors who had conducted research on the topic of this study. The sampling method used was snowball sampling. Thus, 15 experts were selected through snowball sampling until data saturation was achieved. Of the 15 participants, 53% (8) held a PhD, 47% (7) had a Master's degree, 13% (2) had 1 to 10 years of experience, 54% (8) had 11 to 20 years of experience, and 33% (5) had more than 21 years of experience. Furthermore, 27% (4) were aged between 30 and 40 years, 46% (7) were aged between 41 and 50 years, and 27% (4) were aged 51 years and above. In terms of gender, 7% (1) were female, and 93% (14) were male. For data collection, an open-ended, unstructured interview method was used. All recorded interviews were first transcribed manually on paper, and the interview recordings were then re-listened to and compared with the written notes to ensure no sentences were missed. The transcriptions were typed in Word and transferred to MAXQDA software, where the interviews were coded, resulting in 213 initial open codes. Incomplete, irrelevant, and duplicate codes were discarded, leaving 35 selective codes. The researcher, by aggregating these selective codes into broader semantic categories, arrived at sub-themes and main themes. Six sub-themes were identified and categorized under three main variables of the study.

In this study, internal marketing was identified with the component of organizational citizenship, which includes indicators such as (adherence to organizational rules and regulations, acceptance of job descriptions and personnel policies, loyalty to the organization's interests, voluntary acceptance of extra duties, punctuality in organizational matters, and enduring unavoidable distressing conditions) and the component of internal organizational relationships, which includes indicators such as (face-to-face communication with employees, employee surveys, group activities, career guidance to employees, resolving work-related conflicts, responding to family-related requests from employees, and managers' field presence).

Internal marketing refers to the promotion of interactions and communication among members of the organization and helps create a positive and creative space for employees.

Internal marketing systems include programs aimed at improving job satisfaction, employee training and development, and fostering effective intra-organizational relationships. Since the Tax Administration is connected with various government and public sectors, improving internal relationships can facilitate processes and increase service delivery efficiency. Many studies [8, 10, 15, 16], in alignment with the present study, found that employee performance is a function of ability, motivation, and opportunity to participate, and can also create a positive social environment that encourages employees to act in alignment with the organization's goals. The social environment for innovation, internal marketing, and organizational learning provides favorable constructs for enhancing innovation at both individual and organizational levels, which can lead to creative ideas from employees, ultimately improving performance. Moreover, Azizi and Naeli (2024), in line with this study, found that addressing employees' needs and feedback in internal marketing processes can help identify and improve internal processes, leading to increased efficiency and effectiveness of innovations [12]. Furthermore, internal marketing can assist employees in generating innovative ideas in products and services by educating them about customer needs and behaviors, which can improve customer experience and increase loyalty.

Organizational intelligence refers to the collection and analysis of information related to both the internal and external environment of the organization for strategic decision-making. This includes identifying market trends, customer opinions, and the needs of stakeholders. In the Tax Administration, intelligence can lead to better identification of taxpayer needs, the forecasting of legal and economic changes, and the improvement of existing services. Organizational innovation refers to the development and implementation of new ideas in processes, products, and services. In the Tax Administration, innovation can contribute to improving registration processes, data processing, electronic communications, and other services. These innovations ultimately lead to increased taxpayer satisfaction and improved tax management.

Based on the findings of this study, the following recommendations are suggested:

- **Formation of Joint Teams:** Creating teams composed of members from various sectors, such as marketing, IT, and innovation, can help foster information exchange and the generation of new

ideas. These teams can work towards shared goals and exchange experiences.

- **Implementation of Information Management Systems:** The use of Customer Relationship Management (CRM) software and Business Intelligence tools can help employees access necessary information for quick and informed decision-making. These tools can facilitate communication between different departments and increase transparency.
- **Specialized Training Programs:** Organizing training courses for employees in the areas of innovation, organizational intelligence, and marketing techniques can improve employees' awareness and skills. These trainings can empower individuals to actively participate in innovative processes.
- **Feedback Systems:** Establishing regular feedback systems through which employees can offer their views and suggestions on processes and organizational policies can help identify weaknesses and areas for improvement.
- **Encouragement and Rewarding Innovation:** Creating an innovation culture in the organization by offering appropriate rewards and recognition to employees who contribute innovative ideas can foster motivation and healthy competition among employees.
- **Customer Data Analysis:** Leveraging data collected from taxpayers to analyze their needs and problems, and using these insights in internal marketing approaches and organizational innovations. For example, data can help identify customer behaviors and preferences.
- **Creation of Collaborative Platforms:** Utilizing online tools and platforms to facilitate communication, collaboration, and information sharing among employees in different departments. These tools can help employees easily share their ideas and feedback.
- **Marketing Strategy Replication:** Designing internal marketing strategies that promote the organization's values and goals, and build positive trust among employees. This can include organizing internal events and campaigns.
- **Increasing Operational Transparency:** Establishing clear structures in work processes and

making information accessible to employees allows them to participate in decision-making and innovative processes.

- **Surveys of Taxpayers:** Conducting regular surveys with taxpayers to identify their needs and concerns can help the organization improve its services and innovate according to customer needs.

Authors' Contributions

Authors equally contributed to this article.

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Declaration of Interest

The authors report no conflict of interest.

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Ethical Considerations

All procedures performed in this study were under the ethical standards.

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