Identify and prioritize the factors affecting the alignment of strategic sense making among managers of the organization

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ABSTRACT

The purpose of this study is to identify and prioritize the factors affecting the alignment of strategic sense making among managers of the organization. The present study is in terms of development-applied purpose and in terms of how to implement the mix and how to collect data in the field. The population of the qualitative section of 14 managers and expert professors by snowball method and in the quantitative section of the research community of middle managers of industrial companies in Tehran, which finally selected 122 people as a sample (available-random method). According to the findings, 71 components were finally extracted, which are based on the factor load among the factors affecting the alignment of strategic sense making among managers in the factors of managerial factors (0.115), control factors (0.109), individual factors (0.070). 0), organizational factors (0.097), program related factors (0.090), organizational sense makingful factors (0.179), individual sense makingful factors (0.144), environmental factors (0.060), related factors Human resources (0.123) and communication factors (0.132). Also, among the identified components, the highest importance is related to the development

and maturity of human resources (0.917), awareness and information of the competitive environment (0.906), increasing customer interaction and customer orientation (0.903), competitive advantage (/ 900). 0), system integration and vision (0.899), increased interaction between managers (0.893), awareness (0.886) and program interpretation and analysis in strategic brochures (0.864).
Keywords: Alignment, alignment of managers, strategic sense making

Introduction

Organizations invest a lot of time and resources in strategy planning, but very few of these programs are implemented successfully. It is debatable that strategic planning and its drawbacks can be understood by understanding their underlying philosophy, which is Cartesian philosophy. Cartesian philosophy that distinguishes between the soul and the body. Most of the literature forms the current strategic planning (Clegg et al., 2004). When we talk about the duality of mind and body, the first person whose name comes to mind before anyone else in the history of Western philosophy is Rene Descartes. Cartesian duality is one of the most important parts of his legacy, both in the seventeenth century and in contemporary philosophy on the subject of mind-body (Jamei and Akrami, 2009). According to Descartes (1642) the soul or mind is active and perceives and controls. But the body simply executes the commands and controls of the mind without thinking. This view of Descartes originated from the philosophy of dualism that dates back to Plato, but in the new philosophy, Descartes revived it. The same distinction and distance between the soul and the body has been reproduced in strategic management and manifests itself in the form of a vacuum and the distance between strategy and action. In fact, management as the "soul or mind" creates strategies, visions and programs to guide the control of the organization (body) (Clegg et al., 2004). The Cartesian roots of strategy have given rise to seven challenges in strategic management: 1) the gap between managerial perceptions and real organizational capabilities 2) the gap between clear and realistic goals and the unpredictable possible future 3) the gap between planning and execution 4) The gap between designed change and realized evolution 5) The gap between methods and goals 6) The gap between the planning soul (management) and the planned body (organization) 7) The gap between order and disorder (Clegg et al. , 2004). To bridge the gap between body and soul in strategic management research, attention to strategy has been developed in practice (Clegg et al., 2004). Strategy in action and attention to the linguistic parts of the strategy is part of the operational rotation that has emerged in management and sociological theories over the past 20 years (Noor Steina, 2001; Balogan et al. 2014). These approaches are part of the broader responses that strategic management has sought to address the problems and challenges that exist in strategic process approaches, resource-oriented vision, and dynamic capabilities (Jarzabkovsky, 2005).

Sense makings, on the other hand, allows us to relate the linguistic parts of strategy and perception (Belogan et al., 2014). Wake et al. (2005) also believe that sense making research fills important gaps in organizational theory in various ways. This research links micro-level mechanisms to macro-level changes, and as a result, instead of distinguishing between mind and action, this research focuses on the relationship between the two. Strategy is no longer what organizations "have" but strategy is what organizations "do" (Hardy and Thomas, 2014). The proposed study of the present study with a strategy approach in practice intends to examine the difference between the sense making of employees with the strategic plans of the organization. Various studies that have examined the perception of change have concluded that the perception of the change process is the key to change (Balogan and Johnson, 2005), but none of this research ultimately provides a model for approaching employee perception. It does not deal with strategic documents. With several theoretical perspectives, this issue can be examined with a strategic approach in practice; Complexity theory (Campbell Hunt, 2007), activity theory (Jarzabkovsky, 2003; 2005), data foundation theory (Glazer, 2003) are among these approaches. Iranian organizations are no exception to the rule of implementation problems and as stated in various studies, because the implementation of the strategy requires more time and is more difficult and complex than the formulation, it is more challenging for organizations. Numerous studies in the country have examined and identified the problems and obstacles to the implementation of the strategy in Iranian organizations (Elahi et al., 92; Rahimnia et al., 91; Shourini and Mohazari, 93; Pour Sadegh, 93; Seyed Hashemi and Mamdouhi, 89).

Barriers that have been addressed in numerous studies cover a wide range that cover different parts of the organization. Kazemi Rezaei et al. (2017) have identified and prioritized the obstacles to the implementation of the strategy. They have considered perceptual barriers as one of the most important and effective barriers in the strategic management of Iranian organizations and have identified the most important component as "poor understanding or unfamiliarity with the concepts of strategic management by managers and employees." Also, "lack of understanding of goals, mission statement and visions and strategies by employees" have been identified as other important perceptual barriers. The common denominator between all these researches is the approach of separation between formulation and execution based on Cartesian philosophy, while, as mentioned, with the strategy approach in practice, the gap between the formulation and implementation of strategy is eliminated through strategy making. Second, existing research Most of these studies have focused on organizational and structural elements as problems and obstacles to implementation. However, paying attention to the linguistic and interpersonal issues of strategy implementation can be a missing link in the failure of organizations in implementation. Finally, the present research has not provided a practical and integrated model for approximation and alignment between strategy formulation and implementation with emphasis on linguistic issues and interpersonal differences that can affect the sense making. Since one of the major problems in organizations is the mismatch between strategic sense makings between middle managers and top managers. For this reason, strategic plans are generally not implemented properly or are implemented incompletely, which is due to the lack of proper understanding of the middle management of the organization's strategic plans, goals and operational content. Such a problem is possible only by creating a link between these two levels of operations and planning in management by means of strategic sense making links, so providing a framework to facilitate this problem can solve problems in implementing the plan and reduce the view to the implementation of strategic plans. Therefore, the purpose of this study is to identify and prioritize the factors affecting the alignment of strategic sense making among managers of the organization.

Methodology
The present research is in terms of development-applied purpose and in terms of how to implement the mix and how to collect data in the field. The community was the qualitative section of experienced managers and university professors. Sampling method in the first part of the research (qualitative part) which was done by interviewing tools that lead to injury and modification of the components of factors affecting the alignment of strategic sense making between managers in two targeted ways and snowball technique and theoretical saturation. Finally, a total of 14 people were interviewed. In a small part of the research community were the middle managers of industrial companies in Tehran. To determine the statistical sample size due to the large volume, lack of access and the uncertainty of the number of middle managers, according to the use of exploratory factor analysis method continued until the sample size is sufficient for this test. Finally, 122 people were selected as a sample (by available-random method). Also, a sample of 20 elites in the field of strategy implementation and university professors was used for proportional sampling by proportional sampling method. In this research, through exploratory interviews, the hidden aspects of strategic sense making alignment between managers were analyzed from the data-driven method and in a systematic way (open, axial and selective coding). Regarding structural validity, the structural equation modeling method and Smart PLS software were used and confirmed. The results indicate that the divergent validity of the structures is acceptable.

Table 1- Investigation of divergent and convergent validity

Factors	Communication factors	Organizational factors	Individual factors	Environmental factors	Management factors	Factors related to the program	Factors related to human resources	Significant organizational factors	Sense makingful factors of individuals	Controlling factors	Sense making alienation	AVE
Communication factors	0.814											0.662
Organizational factors	0.9	0.74										0.558
Individual factors	0.822	0.82	0.66									0.731
Environmental factors	0.823	0.81	0.74	0.85								0.559
Management factors	0.844	083	0.87	0.73	0.71							0.632
Related to the program	0.875	0.92	0.81	0.82	0.86	0.76						0.583
human resources	0.902	085	0.86	0.86	0.81	0.88	0.76					0.558
Organizational sense making	0.865	0.88	0.80	0.87	0.74	0.93	0.88	0.74				0.501
Individual sense making	0.895	0.90	0.79	0.80	0.79	0.88	0.84	0.89	0.79			0.502
Control factors	0.814	0.82	0.85	0.71	0.77	0.79	0.72	0.72	0.79	0.66		0.502
Elienation	0.845	0.90	0.90	0.88	0.90	0.96	0.94	0.94	0.94	0.87	1.00	0.536

The reliability of the questionnaire was determined by selecting 20 people outside the main sample using Cronbach's alpha coefficient and SPSS software. Then, the results obtained for the whole questionnaire and also for each of the dimensions were presented separately. The alpha coefficient obtained for the dimensions of strategic sense making alignment and also the whole strategic sense making alignment questionnaire is higher than 0.70. Therefore, the questionnaire of strategic alignment dimensions has the necessary reliability. In qualitative research, the reliability (validity) of the data refers to the extent to which the research findings reflect reality. In this study, to determine the reliability of the data findings, the foundation to determine the reliability of the findings from the three-way method, i.e. using several methods of data collection and also further interviews after repeating the content and teachers' experience to confirm and validate the interview. In addition, the method of reconstruction of reality was used. In order to increase the reliability of this study, in order to make the interviews reliable, the rules and framework of conducting a good interview were observed as follows. Finally, from exploratory factor analysis tests (for structural validity), confirmatory factor analysis test for model presentation and factor weighting, and from one-sample t-test (to determine the degree of fit of the proposed model) in SPSS software and model fit test in software PLS was used.

Findings

Skewness and elongation tests were used to determine the normality or abnormality of the statistical sample distribution. The reason for using this test to check for normality is that in the sample size low and less than 5000, the skewness and elongation test is more suitable than the Kolmogorov-Smirnov test (Hir et al., 2009). In general, if the skewness and elongation are not in the range (2, 2-), the data are far from the normal distribution and must be assumed to be normal before any test is performed (of course, some statisticians may consider this range to be smaller or larger).

Table 2 - Descriptive results of skewness-elongation test

Variables	Mean	Standard deviation	skewness		Elongation	
			statistics	error	statstics	erroe
Management factors	22.4167	5.52243	.101	.221	-.771	.438
Control factors	30.4667	6.09854	-.434	.221	.623	.438
Individual factors	16.8750	3.47757	.048	.221	-.106	.438
Organizational factors	22.9583	4.56401	-.187	.221	-.688	.438
Factors related to the program	17.1417	3.97322	-.291	.221	-.420	.438
Significant organizational factors	39.6750	9.12579	-.496	.221	.177	.438
Individual sense makingful factors	26.3833	6.52363	-.364	.221	.270	.438
Environmental factors	10.0750	2.66052	-.172	.221	-.820	.438
Factors related to human resources	21.2667	5.82624	.069	.221	-.847	.438
Communication factors	26.2333	6.74597	-.168	.221	-.305	.438
General framework	233.4917	48.90945	-.236	.221	-.396	.438

According to the results of Table 2, the amount of skewness observed for the studied variables is in the range (2, 2-). That is, in terms of skewness, the research variables are normal and its distribution is symmetric. The elongation of the variables is also in the range (2, 2-). This indicates that the distribution of variables has a normal elongation. Therefore, due to the normality of the data, parametric tests are used to explain the research hypotheses. Kaiser-Meyer test and Bartlett test were used for factor analysis for data. The data matrix must contain significant information for factor analysis. Significance of information in a matrix is obtained through the Bartlett chi-square test. Significance of Chi-square (Chi-square) and Bartlett test is the minimum necessary condition for factor analysis. In Bartlett test, the null hypothesis is that the variables are only correlated with themselves. Rejection of the null hypothesis indicates that the correlation matrix has significant information and that there are at least some conditions for factor analysis. This test is also called the Sphericity test. Also, the KMO test value above 0.6 is acceptable and above 0.9 is very appropriate.

Table 3: KMO rate and Bartlett test

		alignment
KMO measurement adequacy index		.726
Bartlett spherical test	X^2	9120.622
	Degrees of freedom	2023
	Sig.	.000

The results of calculations in Table 3 show that Kaiser index 0.726 and Bartlett (P = 0.000) indicate the appropriateness of factor analysis for the present study. Also, based on the results of the table of values of eigenvalue, percentage of variance and percentage of variance of density extracted factors, the eigenvalues of 6 larger factors are equal to two. The percentage of variance coverage of the variance between the variables for these 6 factors explains 66.42% of the total variance of the variables. In other words, if 6 factors are extracted from the set of components based on the above, 66.42% of the total variance is explained. The next output of the table is the rotated factor structure, which shows the factor loads of each item after the varimax rotation. Due to the small number of samples and the multi-level nature of some variables, the confirmatory factor analysis (CFA) technique of partial least squares (PLS) method has been used to confirm the model. According to the literature, interviews and data analysis of the foundation, to align the strategic sense making among managers in three causal conditions, a total ten-dimensional contextual intervention with 71 sub-components was identified and extracted to determine the factor structure and confirm the validity of each Confirmatory factor analysis was used for these conditions. First, it shows the confirmatory factor analysis model and structural equations in the case of estimating standard coefficients. Strategic sense making alignment variables between exogenous (independent) managers and managerial factors are control factors, individual factors, organizational factors, program related factors, organizational sense making factors, individual sense making factors, environmental factors, human resource related factors and endogenous communication factors. In this diagram, numbers or coefficients are divided into two categories. The first category is called second-order measurement equations, which are the relationships between hidden variables and their dimensions (the variable of strategic significance between managers and its dimensions in this model are two-tier). These equations are called second-order factor loads. The second category is the first-order factor loads, which are the relationships between hidden variables and their dimensions. All factor loads less than 0.5 need to be excluded from the model and the model re-evaluated without considering these indicators.
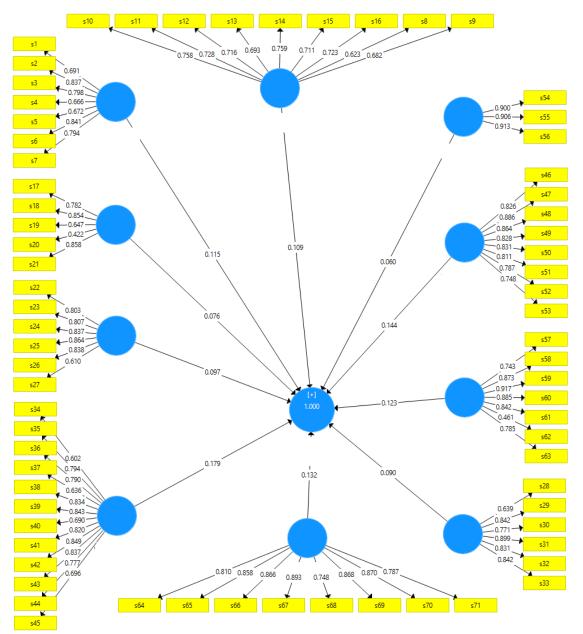
Figure 1- Modified model in standard coefficient estimation mode

In order to analyze the structure of the questionnaire and discover the factors that make up each structure, factor loads have been used. The results of factor loadings of research variables are summarized in the table above. The value of factor load for each index has been more than 0.5 and also the calculated values of t for each factor load have been more than 1.96. Therefore, the alignment of the questionnaire questions to measure the concepts can be shown to be valid at this stage. In fact, the above results show that what the researcher intended to measure by the questionnaire questions has been achieved by this tool. Therefore, the relationships between hidden structures or variables can be cited. An index with a higher factor load has a higher importance than other indicators. The estimated standardized factor loads, according to Forner and Larker (1981), should be higher than 0.5 and ideally 0.7 or higher. Factor load among the factors affecting the alignment of strategic sense making among managers in the factors of managerial factors (0.115), control factors (0.109), individual factors (0.070), organizational factors (0.097), factors related to Program (0.090), organizational significant factors (0.179), individual

significant factors (0.144), environmental factors (0.060), human resources related factors (0.123) and communication factors (0.132). Also, among the identified components, the highest importance is related to the development and maturity of human resources (0.917), knowledge and information of the competitive environment (0.906), increasing customer interaction and customer orientation (0.903), competitive advantage (0.090), system integration and vision (0.899), increased interaction between managers (0.893), awareness (0.886) and program interpretation and analysis in strategic brochures (0.864).
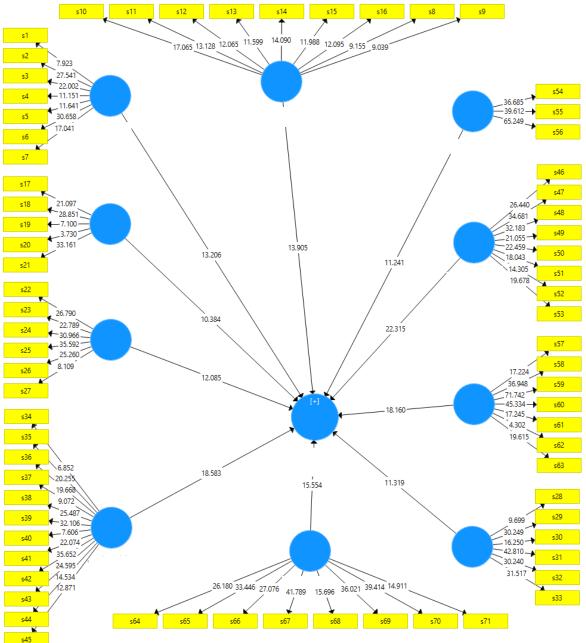

Figure 2- Modified model in significant absolute value mode (| T-Value |)

Figure 2 shows the confirmatory factor analysis model in the case of absolute value of significant coefficients (t-value). This model actually tests all measurement equations and structural equations using

t-statistic. According to this model, the path coefficient at the 95% confidence level is significant if the value of t is greater than 1.96.

Goodness of Fit Index of the Model (GOF)

This index shows the compromise between the quality of the structural model and the measured model and is equal to:

$$GOF = \sqrt{\overline{AVE}} \times \sqrt{\overline{R^2}}$$

Where $\overline{AVE}$ and $\overline{R^2}$ are the average of AVE and R^2, respectively. A high index of goodness of fit from 0.4 indicates the fit of the model. The value of the fit index is equal to 0.563 and is greater than the value of 0.4 and indicates a suitable fit of the model. In simpler terms, the data of this research have a good fit with the factor structure and theoretical basis of the research, and this indicates that the questions are in line with theoretical structures.

To determine the fit of the model from a sample of 20 professors and managers specializing in the implementation of the model strategy and the extracted factors were examined and then after collecting the model fit questionnaire was measured by a one-sample t-test. In Table 4, the model fit results are examined.

Table 4: Comparison of strategic sense making alignment among middle managers with strategic plans of the organization

items	t	df	Sig. (2-tailed)	Mean Difference
Management factors	15.686	19	.000	1.50000
Control factors	22.406	19	.000	1.95000
Individual factors	16.728	19	.000	1.25000
Organizational factors	19.542	19	.000	1.85000
Factors related to the program	14.150	19	.000	1.00000
Significant organizational factors	15.935	19	.000	2.10000
Individual sense makingful factors	14.682	19	.000	1.85000
Environmental factors	12.289	19	.000	1.90000
Factors related to human resources	13.378	19	.000	1.65000
Communication factors	15.783	19	.000	2.30000
model	20.188	19	.000	2.35000

According to the model fit results, the amount of significant statistics in all research items (factors, dimensions and theories) is less than 0.05 (sig> 0.05). Therefore, the model of this research has a high appropriateness and is accepted and approved by experts for strategic sense making alignment.

Conclusion and discussion

The aim of this study was to design a framework for aligning the strategic sense making of middle managers with the strategic plans of the organization. The framework presented in this study included 10 categories of factors, managerial factors, control factors, individual factors, organizational factors, program-related factors, organizational sense makingful factors, individual sense makingful factors, environmental factors, human resource related factors and communication factors. Which was determined, identified and categorized in the form of 71 components that attention to this framework can be effective in improving the sense makingful alignment among middle managers of the strategic plan of

the organization. Findings indicate that the best solution according to the data model of the research foundation has ten factors in three causal, intervening and contextual conditions and 71 related components that what can be seen among the identified components. Which is different from the results of other studies. The variety of variables identified that show different aspects of strategic sense making alignment. On the other hand, the components were finally identified are in line with the results of Feld Brougi (2015), Lee and Stellinger (2015), Decry and Portogal(2014), Simard and Labberg (2014), Waris et al. (2018), Mokhtarzadeh (2016), Hosseini et al. (2014), Hosseini et al. (2013) and Gholipour et al. (2011).

According to the research findings, the most important factors in order of factor loading were organizational significant factors (0.179), individual significant factors (0.144) and communication factors (0.132). Also, among the identified components, the highest importance was related to development and Maturity of human resources (0.917), knowledge and information of competitive environment (0.906), increasing customer interaction and customer focus (0.903), competitive advantage (0.900), integration and system vision (0.899) Increased interaction between managers (0.893), awareness (0.886) and program interpretation and analysis in strategic brochures (0.864). The ten identified factors were prioritized in the following order:

The most important identified factors are organizational significant factors (0.179) which include involvement of managers at different levels, creation of working groups, strategy statement, holding conferences, alignment of perception of the plan, participation of middle managers in some stages of strategic plan design, mapping The strategy, the strategic committee, available and up-to-date data and information, the creation of the strategic plan encyclopedia, the definition of the key words of the plan, the description and control of the key success factors. This group of factors, which are also identified as the most important factors, include factors that are the causal condition for the implementation of strategic alignment between middle managers with the strategic plan of the organization. Design a series of actions through which they can properly introduce the program to middle managers in terms of vision and goals, and prevent misunderstandings and misperceptions of the program. Of course, these actions must be at the heart of the program and Along with the strategic plan of the organization, managers and other employees should be notified to prevent misunderstandings or time errors. Therefore, the existence of strategy implementation plans, encyclopedia of words and goals and finally the statement of strategy are among the most essential of these measures that play a vital role in achieving significant strategic alignment between middle managers and the strategic plan of the organization. These findings are consistent with the results of Decre and Portogal(2014) and Simard and Loberg (2). Dekri and Porteghal (2014) point out that the introductory speech of the new leaders can be very effective in giving sense making to the personnel of the organization. The manner of expression, programs, goals and the role that the manager plays in the introductory session can depict the beginning and sense makingful direction of the employees. They are also strategic decisions of the managers for the future. Simard and Labberg (1) Another factor that has been identified as a significant factor in the organization of government organizations is the lack of coordination committees, which in the private sector of these committees leads to a common and coordinated approach to the concepts of the organization in terms of perceptions. This is the topic. It was also found that the larger the size of the government organization, the more deviant the sense making process. The second priority was individual sense makingful factors (0.144), such as frequent description of strategies, interpretation and analysis of the plan in strategic brochures, informing, defining indicators, simplifying the strategic plan literature, providing job descriptions, justifying the mental models of middle managers, Training included. Strategic sense making-making at the organizational level alone cannot lead to complete and optimal alignment because there are many differences between different people in terms of attitudes, views and perceptions of the program, including a middle manager of a different facilities facility with a manager. The middle of human resources has a strategic statement, so it is necessary to describe the goals and strategic plan for each of the managers in different departments according to the mental models and positions of individuals and also for managers who need more explanation to understand the strategic plan. Only statements, encyclopedias, etc. are not responsible, and specific brochures about his duties and his department, as

well as simplification of the program according to the executive and operational goals, which ultimately leads to maximizing the sense makingful strategic alignment between middle managers with The strategic plan is organized. In research, Decree and Portogal(2014) point out that the way of expression, programs, goals and the role that the manager plays in the introductory session can draw the beginning and sense makingful direction of employees as well as future strategic decisions. The third priority is communication factors (0.132) that create strategic coordination, flexibility of technology infrastructure, reduce organizational levels, increase interaction between managers, interactive management style, development of internal communication systems, coordination of different teams in the project, development Includes communication technologies. There is no doubt that sense makingful alignment does not occur without interaction and communication, and it is true that sense makingfulness is closely related to communication, so creating interpersonal and organizational communication and developing effective communication systems and up-to-date in improving strategic sense makingfulness among managers is very important. Nowadays, communication technology has caused managers of different levels to communicate with each other with one click and become aware of the goals of strategic and operational plans, so strengthening and expanding these communication technologies while making managers interact better. It has prevented the confusion and confusion of managers and even as a factor in controlling the executive plan over the strategic plan can be considered by the organization. In this regard, Gholipour et al. (2011) emphasizes on creating interaction between managers and internal coordination in improving sense makingful alignment. The fourth priority is the factors related to human resources (0.123), which have the components of providing a human model, development and maturity of human resources, job transfer, recruitment and employment of specialized personnel, development of a meritocratic system, delegated authority, reward-oriented system. Be. Human resources are the most important asset of an organization and middle managers who are directly related to operational and strategic goals are among the most important human resources of the organization who must have a good understanding of the strategic plan and the ability to work with the technical staff of the organization. Therefore, the tasks of this group of managers are complex and very important. Therefore, in order to develop a sense makingful alignment of this group of managers with the strategic plans of the organization, it is necessary for the human resources department to select, select and Appoint this group of managers to prepare. An important action of the strategic manager of human resources is to turn the organization's strategy into human resources priorities. Undoubtedly, aligning human resource strategies with the organization's macro strategies will lead to effective use of the organization's human resources. Finally, for a sense makingful strategic alignment between middle managers with the strategic plan of the organization, human resources should be severely evaluated in a special process from selection and employment to training and job development, and if necessary, especially during work, the necessary motivations to improve abilities. They are especially used to align managers' understanding of the strategic plan. These results are consistent with the findings of Heifeld Brugge (2015), Lee and Stellinger (2015) and Decree and Portogal(2014). Feld Brougi (2015) states that the professional identity of personnel and human resources in project organizations is very limited and uncertain and job security in these organizations is highly ambiguous. Organizational change can be very effective and sensitive and make the process sense makingful. Accelerate and sensitize, on the other hand, innovation in these organizations in the form of presenting and introducing a new project, a new process or a new method is introduced that the sense making of these innovations is different from fixed organizations in a new way that is constantly different. And change initially creates resilience of the organization's human resources due to the fact that it changes the usual procedures, but in temporary organizations, because it can guarantee the survival of the organization and bring job security to personnel, it has a positive effect on the process. Organizes. Lee and Stellinger (2015) have concluded that in organizations where the classification of jobs and the assignment of organizational positions to members of the organization is done with respect to the required capabilities and expertise, there is a significant and efficient process in the organization and resources. A human being encounters a collective accompaniment. Decree and Portogal(2014) stated that since strategic decisions are future-oriented and can change the job identity of employees by implementing in the organization, so it can be effective in giving sense making to

employees. The fifth effective factor is managerial factors (0.115), which includes such things as knowledge sharing, increasing the skills of middle managers, knowledge management development, development of development management, technology-based support, flexible management, allocation of appropriate financial resources. Undoubtedly, managers and management plan of the organization as the main beneficiary of the organization and the executive and strategic arm of the organization should provide the necessary plan to make the necessary changes in lower level managers in order to align strategically with the strategic plan of the organization. Increasing and creating democratic management systems that prevent the negative consequences of alignment such as bureaucracy and also to be able to provide full coordination between managers, all of which will be possible by using the desired management style. In this regard, Lee and Stellinger (2015) have come to the conclusion that in organizations where the classification of jobs and the assignment of organizational positions to members of the organization with respect to the required capabilities and expertise, there is an effective and appropriate process. In the field of human resources, it faces collective support. The sixth priority was control factors (0.109), which included operating plan control, program monitoring, development of rules and regulations, balanced standard criteria, development of reporting systems, writing affairs, budget control, direct implementation monitoring, determination Supervisor and executor of the program. One of the goals of every manager is control and supervision and one of the most important factors in any strategic plan is the discussion of plan control. The main way to get feedback from the plan is to create control systems and monitor the plan and how to implement strategies. Undoubtedly, the timelier and better controls are provided to top managers, the possible changes in the strategic plans of the organization in terms of implementation to managers and prevent misunderstandings and changes in the implementation of the program. Without the use of a strategic control process, it will never be clear whether the planning within the organization and the set goals have been successful. The most important planning of the organization, which is also the most comprehensive and brings important and crucial results for the organization; Strategic planning is that organization. Creating and formulating rules and regulations, balanced standard criteria, developing reporting systems, writing affairs are among the most important strategies of the organization for strategic control of the program in order to have a sense makingful strategic alignment between middle managers with the strategic plan of the organization.

In the seventh place is organizational factors (0.097) which has the components of organizational culture, organizational structure, creating a suitable organizational climate, business architecture, formal processes, organizational technology, and flexibility of infrastructure. Undoubtedly, proper organization and having an organizational structure and culture in line with the strategic goals of the organization and creating a flexible infrastructure to make changes in the daily and operational plan of the organization will be very effective and efficient in establishing sense makingful strategic alignment. When designing a strategic plan for sense makingful strategic alignment between middle managers with the strategic plan of the organization, it is necessary for the organization to make the necessary changes in order to better implement the designed plans, and these changes must start from the organization itself. The most important of them is the change and flexibility of the organizational structure and related infrastructures and the alignment of the organizational culture with the required changes. These findings are consistent with the results of Mokhtarzadeh (2015), Hosseini et al. (2014), Hosseini et al. (2013) and Gholipour et al. (2011). Mokhtarzadeh (2016) has emphasized such things as the innovative structure of the organization and the dynamic business architecture in creating sense makingful alignment conditions. Hosseini et al. (2014) consider internal organizational factors, relative stability and organizational support to be effective in strategic sense makingful alignment. Hosseini et al. (2013) stated that one of the effective factors on strategy implementation is organizational culture and the relationship between context and organizational processes in the implementation phase that if the impact of culture and interpretations on strategy implementation is not implemented, implementation will face problems. Gholipour et al. (2011) also consider organizational culture to be very effective in strategic alignment.

The eighth priority is the factors related to the plan (0.090), which includes such things as clear orientations, integration and system vision, prioritization of strategic plan goals, acceptable and reasonable strategy, and creating organizational commitment. Clarity in the goals and business context

that shows the program orientation is considered as the first steps of the alignment process. Paying attention to the program itself and how it was designed and compiled, who compiled it and what its framework is, is undoubtedly influential in its success and its correct understanding by all managers and employees. Therefore, in order to make a sense makingful strategic alignment between middle managers with the strategic plan of the organization, it is necessary for the organization to have a systemic view in designing and formulating strategic plans and to see all the implementation together, and to present reasonable strategies that middle managers see. Be consistent with the position of the organization and finally prioritize the implementation of the strategic plan and determine the importance of each in order. Bergeron et al. (2004) also suggest that organizations should support the upgraded and new business strategies with updated strategies and modified structures of the information system as they face changes in their business environment. These changes must be made simultaneously. There is a correlation between these findings with the findings of Dekri and Porteghal (2014), Wares et al. (2018) and Hosseini et al. (2014). Decree and Portogal(2014) emphasize a clear orientation in the strategic plan. Wares et al. (2015) have considered the adaptive strategies of the organization as alignment adjusting factors. Hosseini et al. (2014) state that the successful implementation of the strategy is a function of the appropriate context for implementation, action management, internal organizational factors, relative stability and organizational support. Laying the groundwork is the causal condition for the creation of action management and action management along with internal organizational factors and relative stability of the environment leads to organizational cooperation. The end result of the model is the successful implementation of the strategy, which is expressed in the form of organizational consensus, achievement of goals and vision, organizational improvement and continuous implementation of programs.

The ninth rank is individual factors (0.070) which includes the components of scientific and experimental records, level of education, organizational intelligence, age of managers, internal motivations of middle managers. Undoubtedly, a manager is an entity that has various and unique characteristics, each of which will be effective in the degree of strategic alignment between middle managers with the strategic plan of the organization. In the meantime, some of these characteristics according to the results This research is more effective than other personal characteristics, among which the experience, education, intelligence and motivation of middle managers to create a sense makingful strategic alignment with the strategic plans of the organization are skills and abilities that facilitate this alignment. These findings are in line with the results of Wares et al. (2015) Gholipour et al. (2011). Wares et al. (2015) have identified the level of education of the senior management team as moderating factors in this relationship. Gholipour et al. (2011) emphasize the effect of demographic factors on alignment.

The last priority is environmental factors (0.060), which is known for components such as competitive advantage, increasing customer and customer-centric interaction, awareness and information of the competitive environment. Undoubtedly, each organization has its own unique environment and ecosystem that are effective in designing and implementing strategic plans as well as the vision of senior and middle managers of the organization. When the strategic plan of the environment and environmental factors are not seen, the plan fails. The top manager's perception of the environment is different from the middle manager's perception, so it is very important to create alignment in understanding and creating insight on this issue, which should be carefully considered by the organization, which leads to sense makingful strategic alignment between middle managers and the organization's strategic plan. Findings are in line with the results of Waris et al. (2015) and Mokhtarzadeh (2015). Wares et al. (2015) have identified the dynamics of the business environment and the adaptive strategies of the organization as moderating factors in this relationship. Mokhtarzadeh (2016) emphasizes awareness and information about the competitive environment.

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