



Unpacking the Strategic Alignment–Performance Nexus: The Moderating Influence of Perceived Organizational Support in Jordan’s Income and Sales Tax Department

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ABSTRACT

In the industry’s dynamic, public environment, strategic alignment—or the need to align all communications, management, and partnerships to enhance employee performance—is critical. This research examines the potential moderating effects of perceived organizational support (POS) in enhancing the relationship between strategic alignment and employee performance in the Jordanian Income and Sales Tax Department (ISTD). Theory: Based on the theory, strategic fit theory and organizational support theory, the article applies to a triangulated cross-sectional quantitative field survey of 180 ISTD managers and supervisors. The findings showed that all elements of strategic alignment had a positive impact on employee performance, with communication being the dominant factor. In addition, POS greatly moderates this relationship and increases the effectiveness of consensus Mechanisms, which is achieved by showing proper trust, encouragement, and loyalty. The findings suggest the need to combine structural and psychological Mechanisms aimed at the sustained performance of public organizations. Theoretical implications and practical recommendations for policy makers on how to improve higher education institutions and staff effectiveness in the context of reforms.

Keywords: Strategic Alignment, Employee Performance, Perceived Organizational Support, Public Sector, Jordan, Organizational Effectiveness

JEL Classifications: M10, M12, M54, D23, H83

1. INTRODUCTION

In an unstable world, with global Change occurring both technologically and operationally, institutions must accommodate these transformations and Changing cultures. Being strategically aligned, that is, having all the HR processes and systems in place to make sure that management practices are oriented toward strategy goals (Bergeron et al., 2004; Acur et al., 2012), is crucial for organizational performance. Strategic alignment enables corporate strategy execution and drives agility, integration, sustainability. Merkus et al. (2019) contend that strategy implementation is a top-management activity, which reshapes organizations to conform to the dictates of strategy. The public sector was cumbersome because of bureaucratic inertia, decision-making by committee, and an aversion to risk. These are only possible when (McAdam

et al., 2017). Public administration alignment theory elucidates how communication, management and cooperation contribute to organizational resilience. Walter et al. (2013) found that a proper alignment guarantees to have all employees of an organization looking in the same direction as work toward common goals with better results.

While slowly reforming the administration, public institutions are still inefficient and less part of the plan. Lack of coordination, inadequate resources and communication problems are the reasons for many strategic initiatives unable to be successful (Ilmudeen et al., 2019). This discrepancy between strategic objectives and practical realities can cause duplication of effort, low morale, and underperformance. In Jordan administrative and financial systems need to be reviewed for effectiveness. Government agencies need

to be able to respond to technological and political shifts, while also delivering services. Strategic enhancements are only verbal if there is no robust alignment framework (Rezende and Nogueira, 2010). The growing public administration system in Jordan indicates that the issue of misfit has not been adequately studied empirically in terms of its effects on staff performance (Nassani and Aldakhil, 2023; Sarwar et al., 2024).

The Jordanian Income and Sales Tax Department (ISTD) is an important example on the topic of congruence and performance. ISTD directly contributes to maintaining fiscal stability and accountability through tax collection and fiscal compliance as the primary collection agency. Organizational obstacles are bureaucracy, constantly changing tax laws and incomplete computerization. These limitations lead to problematic outcomes that threaten the internal consistency needed to achieve change. ISTD's high financial commitment and structural changes make ISTD an unusual institutional setting through which to demonstrate how communication, management and teamwork can shape future employee performance. Tyan et al. (2025) note that it is precisely in a complex, multi-layered organization that alignment mechanisms are critical because coordination and cooperation have a substantial impact on organizational performance. Consequently, empirical studies of the internal dynamics of ISTDs help us understand the impact of performance alignment on highly variable public sector arrangements (Waktola et al., 2024; Gede and Huluka, 2023).

This article extends the relationship between strategy fitness and performance by introducing perceived Organization Support (POS) as a mediator through Organizational Support Theory (OST). Eisenberger et al. (1986) demonstrated that POS signals to employees that their organization cares and values them. The importance and consequences of perceptions of support have been at the core of OST research in examining motivation, loyalty, and performance for decades (Baran et al., 2012; Kurtessis, 2017). Employees who have higher POS are prepared to go above and beyond the call of duty and benefit from greater involvement in business goals (Shaheen et al., 2024; Jeong, 2024). Without sufficient perceived support, alignment efforts will not change behavior or lead to improved performance. Evidence suggests that POS enhances strategic processes in trust-based behavior, cooperation, and intrinsic motivation (Abdullahi et al., 2025; Zhou et al., 2023). In a reform-based ISTD environment, POS may interfere with the internalization and maintenance of ISTD and SA initiatives (Zaki and Elnagar, 2025; Huang et al., 2025).

Strategic alignment has been widely researched in the business and technology spheres, but is poorly documented for public organizations, especially in developing countries. Psychological and support-based factors that are hypothesized to influence how employees respond to strategic alignment tend to be neglected in the literature (Iyanda Ismail et al., 2021). How this affects perceived support during reforms and digitization has not been investigated in the Middle East region. There is little conjecture about the strategic alignment and performance of the public sector in Jordan. This study combines the theories of strategic alignment and organizational support to present a unified view

of the structural, social, and psychological factors that influence employee effectiveness.

This study investigates the influence of perceived organizational support on the relationship between strategic alignment and performance in a Jordanian sales and income tax department. The study explores the influence of three strategic alignment dimensions: communication, management, and partnership on performance to be moderated by POS (perceived organizational support) in addition to how Jordanian public sector institutions can increase their performance and the harmony between their strategy.

Several theoretical and practical contributions are offered by this study. It combines strategic alignment theory and organizational support theory to connect institutional cohesion with employee results. This paper is one of the first empirical examinations of the alignment-performance linkage in a fiscal institution operating in the Middle East, and it adds to discussions worldwide on public sector reform effectiveness. The findings offer policy recommendations that can assist decision-makers and managers to build better management systems that support management participation at work to boost efficiency. It demonstrates that strategically aligned and strong POS contributes to higher agility in result-oriented public organizations which can respond to modern-day administrative challenges.

The sheet is organized as follows. The basic theoretical model and the underlying assumption are also introduced in Section 2, where literature on strategy alignment, employee performance, and POS is reviewed. The research methodology, including the data collection and analysis procedures, is presented in Section 3. The empirical data and the moderation analysis are presented in Section 4. 5 ends with implications and recommendations for future research following the analysis.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Public sector institutions are increasingly operating in dynamic and turbulent contexts, where economic, technical, and regulatory issues generate the avowed need to continuously adjust strategic, structural, and operational matters (Venkatraman et al., 1993; Merkus et al., 2019; Berghout et al., 2021). It has been argued that strategic alignment defined as the fit between an organization's strategies, structures and operating activities is an important Mechanism to strengthen organizational effectiveness, coordination, and performance (Walter et al., 2013; Sarwar et al., 2024; Mcadam et al., 2017). For bureaucratic and reform-oriented institutions, adherence ensures that strategies intended are translated effectively into action, inefficiency is reduced, integration strengthened, and resilience enhanced within the institutions (Nassani and Aldakhil, 2023; Merkus et al., 2019; Merkus et al., 2020). Strategic alignment becomes more important for the ISTD since it is entrusted with additional revenue obligations, while the public demands further transparency, accountability, and operational effectiveness (Rezende and Nogueira, 2010). Efficient alignment allows ISTD to co-ordinate

resources, policies, and processes to align with strategic objectives and enhance organizational performance outcomes (Gede and Huluka, 2023; Mcadam et al., 2017).

Strategic alignment is a complex process including communication, governing, and working together (Venkatraman et al., 1993; Walter et al., 2013; Sarwar et al., 2024). It is communication, and “the straightforward, pervasive dissemination of relevant strategic information on all levels of the organization which enables employees to become aware of institutional priorities, goals and expectations” (Baran et al., 2012; Walter et al., 2013). Governance comprises leadership structures, accountability systems and policy principles supporting effective decision-making, strategic stewardship, and institutional alignment (Merkus et al., 2019; Mcadam et al., 2017). Alliances give priority to collaborative activities between departments, sharing information exchange and resource consolidation which helps to integrate operations and develop a situation in which subunits of an organization work collectively toward common objectives (Sarwar et al., 2024; Nassani and Aldakhil, 2023; Huang et al., 2025). Fit on these dimensions enhances organizational performance through enhanced coordination, greater adaptability, and the ability of institutions to more effectively respond to external and internal contingencies (Walter et al., 2013; Merkus et al., 2019; Zaki and Elnagar, 2025).

Performance of employees in public sector organizations is understood as a multidimensional construct that encompasses task performance, contextual behavior, and adaptive performance (Abdullahi et al., 2025; Shaheen et al., 2024; Tyan et al., 2025). It is stated that performance is not only a very important issue in an organization like ISTD; it has a direct bearing on operational efficiency, compliance to regulations, quality of service and satisfaction of stakeholders (Iyanda Ismail et al., 2021; Huang et al., 2025). Studies have found that performance result was affected by alignment with organizational objectives, management's support, role clarity, and motivation (Baran et al., 2012; Jeong et al., 2024; Zhou et al., 2023). High-performing employees lead to accomplishment of strategic objectives, higher institutional efficiency, and sustainable public sector development, which necessitates the fitting of strategic initiatives with employees' skills and involvement (Huang et al., 2025; Zaki and Elnagar, 2025; Merkus et al., 2019).

Theoretical background: alignment and organizational support
This research project is grounded on the concept of (strategic) alignment, as well as theory on organizational support. Strategic alignment perspective suggests that organizational effectiveness is achieved when its strategy and operations are aligned; to be more specific, if the structure and process of an organization are isolated by proper congruence between strategic goals and tangible results (Venkatraman et al., 1993; Walter et al., 2013; Merkus et al., 2019). Consistence between these measures of communication, governance and partnership enable the HI to operationalize goals which consequently enhances organizational performance, value added as well as competitiveness (Mcadam et al., 2017; Sarwar et al., 2024; Ilmudeen et al., 2019). Recent studies have taken the position that strategic fit stimulates innovation, information transfer and adaptation needed to sustain performance especially

in a dynamic public sector context (Sarwar et al., 2024; Huang et al., 2025; Waktola et al., 2024).

Organizational Support Theory extends the Strategic Alignment Theory by addressing the psychological and behavioral processes by which alignment is translated into improved performance (Eisenberger et al., 1986; Baran et al., 2012). Perceived organizational support (POS) refers to employees' beliefs that their efforts are appreciated by the organization and that the organization values their well-being (Kurtessis et al., 2017; Zhou et al., 2023). Perceived organization's support (POS) improves motivation, commitment, and divisional effort; encourages the employees in responding to strategic initiative; and facilitating internalization of the organizational goals (Jeong et al., 2024; Abdullahi et al., 2025). With a high ‘structural and cultural fit’ with the elements, employees perceive themselves to be part of a ‘dedicated institution’ and this amplifies their commitment to the organization as well as increasing their intention to conduct role behaviors required for implementing strategic actions (Rowden and Conine, 22; Shaheen et al., 24; Tyan et al., 25; Zaki and Elnagar, 25). The findings also point to the fact that in the public sector POS diminishes the negative impact of bureaucracy on Engagement, Organizational flexibility, and proactivity (Iyanda Ismail et al., 2021; Huang et al., 2025).

Despite both theoretical and practical importance of strategic alignment and public organization strategy (POS), there is paucity empirical research on how they interact in public sector organizations particularly of developing countries. There is also extensive paucity of discussion about how POS moderates the relationship between strategic fit and employee performance in ISTD as (Shaheen et al., 2024; Tyan et al., 2025; Zaki and Elnagar, 2025). With this gap, it becomes imperative that practice of management be taken more seriously as any improvement to Human basic capability, commitment, and organization resilience for both private and public Organizations will come from the productivity by enhancing local contents (Huang et al., 2025; Iyanda Ismail et al., 2021; Waktola et al., 2024).

The following hypotheses are deduced from literature.

- H_1 : Strategic alignment positively affects employee performance, with sub-dimensions specified as follows:
- H_{1a} : Communication positively affects employee performance.
- H_{1b} : Governance positively affects employee performance.
- H_{1c} : Partnership positively affects employee performance.
- H_2 : Perceived organizational support moderates the relationship between strategic alignment and employee performance such that the effect of strategic alignment on performance is stronger when POS is high.

This conceptual model consolidates structural, behavioral, and cognitive perspectives and regards areas of strategic alignment as having direct effects on employee roles/talent management practices on one hand, and POS in another. Adopting an integrative framework, this composite effect of organizational structure, strategy implementation and employee perceptions can account for variance in performance outcomes across public sector organizations (Figure 1).

3. RESEARCH METHODOLOGY

The purpose of this study was to quantitatively explore the relationships between strategic alignment, perceived organizational support (POS) and employee performance in ISTD of Jordan. Respondents' views were cross-sectional and not longitudinal at a given time. This method made it possible to examine the direct influence of strategic alignment on employee performance distally, along with the moderation effect which was operating by perception of organizational support (POS). This concept would be pertinent owing to the hierarchical style of working in the public organizations that was playing within its structural environment (Venkatraman et al., 1993; Baran et al., 2012).

To promote generalizability, the target population was all ISTD staff who are holding operational, managerial, and supervisory positions from all over Jordan, about 333 staff. Proportional representation of separate departments and administrative levels was ensured through stratified random sampling. Afterwards, the Cochran sample size procedure was used to obtain adequate statistical power and 200 volunteers were recruited. Following data collection, 195 questionnaires were returned. 180 valid returns were used for analysis which reflects an effective response rate of 90% (Shaheen et al., 2024; Abdullahi et al., 2025).

Table 1 shows the population distribution of ISTD staff in managerial and supervisory positions, and Table 2 gives a summary of respondents' demographic details such as gender, level of education, number of years worked at workstations, and position.

Methods A standardized questionnaire was administered in both online and paper versions for the convenience of all participants. In accordance with ethical guidelines, participants were fully debriefed and procedures existed to ensure voluntary participation, informed consent, data confidentiality, and anonymity (Eisenberger et al., 1986; Kurtessis et al., 2017).

Measures Measurement variables were used to specify strategic alignment (the independent variable) based on three subdimension-subconstructs, communication, management, and partnership with validated resources as previous studies done by Luftman and KemPAiah (2007), Chan and Reich, (2007). In contrast, work

performance (criterion variable) was investigated by operational behavior, situational behavior and attitudinal behavior based on established conventions (Motowidlo et al., 1997). Moderator: Perceived organizational support was measured according to the validated scale of POS, which measures employees' perception on how well their organization takes care of and supports them (Eisenberger et al., 1986; Baran et al., 2012). Ratings of all items were scored on a five-point Likert scale from 1 (strongly disagree) to 5 (strongly agree).

A pilot study and pre-testing were carried out to enhance the validity and reliability of the questionnaire items. Peer review was used to confirm content validity and exploratory/disciplinary factor analysis to test construct validity. Reliability was also verified based on Cronbach's alpha and every construction met the minimum value of 0.70. The Cronbach's alphas for the constructs are displayed in Table 3.

Calculations were performed using SPSS and moderation tested with the process macro. Descriptive statistics firstly provide summary of the background and dispersion of variables. We then conducted inferential statistics (e.g., correlation analysis to verify the relationship among variables, multiple regression analysis to test the direct effect of strategic alignment on employee performances, and modification test with the role of POS). Seriously, differences between demographic groups were

Table 1: Population distribution of ISTD employees in leadership and supervisory roles

Job title	Number
Directors of Directorates	34
Heads of Departments	119
Heads of Divisions	180
Total	333

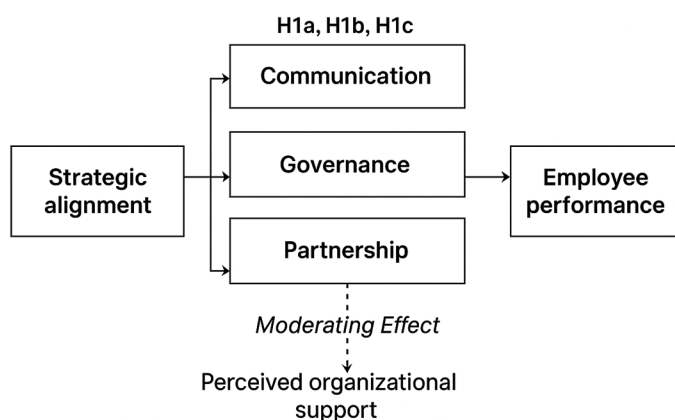
Table 2: Demographic profile of respondents (N=180)

Variable	Category	Number	Percentage
Gender	Male	104	57.8
	Female	76	42.2
Academic qualification	Bachelor's	123	68.3
	Postgraduate	57	31.7
Years of experience	≤5 years	13	7.2
	5–10 years	33	18.3
	10–15 years	87	48.3
	>15 years	47	26.1
Job title	Director of Directorate	16	8.9
	Head of Department	71	39.4
	Head of Division	93	51.7

Table 3: Reliability coefficients of research constructs

Variable	Dimension	Number of items	Cronbach's alpha
Strategic alignment	Communication	3	0.819
	Governance	4	0.830
	Partnership	4	0.923
Employee performance	Task performance	4	0.827
	Contextual performance	4	0.891
	Adaptive performance	4	0.841
Perceived Org. Support	POS	6	0.876

Figure 1: Framework of the study



assessed using one-way ANOVA (Sarwar et al., 2024; Nassani and Aldakhil, 2023).

The ethical side was well considered throughout the study. More precisely, the ethical committee (IRB) approval was received before data collection took place, and all participants provided informed consent and anonymity, and voluntariness of participation are met according to international ethical guidelines when conducting research in social sciences.

These approaches, however, have limitations. Like cross-sectional design, causal inferences cannot be directly drawn, and the use of self-reported sources presents general method bias. Some strategies, such as Harman's one factor test (Baran et al., 2012; Tyan et al., 2025), can be applied to mitigate this issue. Having said this, however, this approach offers a useful structure through which to explore the relationship between strategic fitness and employee performance within the public sector (Venkatraman et al., 1993; Walter et al., 2013; Merkus et al., 2019), and how POS may moderate such links (Huang et al., 2025).

4. RESULTS

This section highlights the empirical results obtained by employing a combination of descriptive mean, Sd because it represents at what point we are (mean) and deviate around that point while advantage effects about their ranks such, factor analysis (based on reliability), the correlations, path-coefficients, simple slopes involving moderators. Drawing on social Exchange theory, the purpose of this study is to investigate the effects of strategic alignment (SA) on performance among ISTD employees at a government agency and if POS moderates the relationship.

The employees were taken from the units of different ISTD departments, and representation was made on sex, educational qualification, experience, and job profile. This diversity contributes to the generalization of findings regarding strategic alignment, employee performances, and POS perceptions. Descriptive statistics demonstrate that employees perceive a strong level of strategic alignment – with communication receiving the highest rating ($M = 4.28$, $SD = 0.58$) followed by governance ($M = 4.15$, $SD = 0.63$) and partnership ($M = 3.98$, $SD = 0.80$). Combined, these dimensions indicate that information is flowing effectively, governance Mechanisms are explicit and collaborative practices are being actively encouraged within the ISTD.

Employee performance was also perceived to be high in all dimensions. Task performance received the highest mean rating ($M = 3.94$, $SD = 0.45$), followed by adaptive performance ($M = 3.91$, $SD = 0.50$) and contextual performance ($M = 3.86$, $SD = 0.48$). Accordingly, these findings suggest that employees do fulfill work roles adequately and are flexible in performing their tasks to suit new-hire drivers in response to changing needs.

Table 4 presents descriptive statistics of all study variables, indicating distribution, central tendency, and importance for each construct.

Internal consistency of the constructs was confirmed based on reliability analysis, with Cronbach's alpha coefficient in all had high level (over 0.85) and it indicates strong internal consistency in measurement changes [Table 3]. Pearson correlation analysis revealed a strong and positive relationship between strategic alignment dimensions, POS, and employee performance. Specifically, communication had a strong relationship with overall performance ($r = 0.78$, $P < 0.01$), suggesting that the degree to which information circulates within the organization is essential to realizing positive performance results. Management and partnership also had strong relationships with employee performance ($r = 0.74$, $r = 0.70$; $P < 0.01$) suggesting that organized decision-making and collaborative work arrangements are necessary for effective organizations to function well. Also supporting H_2 , POS was positively related to strategic alignment and employee performance (0.59 – 0.68 , $P < 0.01$), indicating that a positive work environment increases the strength of model drivers that lead to alignment Mechanisms predominance as shown on Table 5.

On the other hand, the direct impact of strategic alignment was assessed by multiple regression analysis with the same three indicators. The strongest predictive effect among these preliminary factors was made by communication ($\beta = 0.34$, $P < 0.01$), which formed the basis for task performance results. Meanwhile, governance ($\beta = 0.29$, $P < 0.01$) and partnership ($\beta = 0.27$, $P < 0.01$) significantly affected adaptive and contextual performance. The first two achieved the same results due to workers' necessity comprehending all the rules to react and organizational cooperation that can lead to all predictors simultaneously as shown on Table 6.

To test if POS moderates the relationship between strategic alignment and employee performance. We found that POS

Table 4: Descriptive statistics

Variable	Items	Mean	Standard deviation	Min	Max	Relative importance
Communication	3	4.28	0.58	2.80	5.00	High
Governance	4	4.15	0.63	2.50	5.00	High
Partnership	4	3.98	0.80	2.20	5.00	High
Strategic alignment (overall)	11	4.14	0.61	2.70	5.00	High
Task performance	4	3.94	0.45	2.50	5.00	High
Contextual performance	4	3.86	0.48	2.40	5.00	High
Adaptive performance	4	3.91	0.50	2.50	5.00	High
Employee performance (overall)	12	3.90	0.48	2.50	5.00	High
Perceived organizational support	6	4.05	0.52	2.80	5.00	High

Table 5: Pearson correlation matrix

Variable	1	2	3	4	5
1. Communication	1				
2. Governance	0.72**	1			
3. Partnership	0.69**	0.71**	1		
4. Employee performance	0.78**	0.74**	0.70**	1	
5. Perceived organizational support	0.61**	0.63**	0.59**	0.68**	1

**p<0.01

Table 6: Direct effects of strategic alignment dimensions on employee performance

Predictor	β	Standard error	t-value	P-value	R²
Communication	0.34	0.06	5.67	0.000	0.784
Governance	0.29	0.07	4.14	0.000	0.784
Partnership	0.27	0.08	3.38	0.001	0.784

Table 7: Moderation analysis: POS as moderator

Predictor	β	Standard error	t-value	P-value	Interaction effect
Strategic alignment	0.45	0.07	6.43	0.000	—
Perceived organizational support	0.33	0.06	5.50	0.000	—
Strategic alignment × POS	0.21	0.05	4.20	0.000	Significant

moderates the relationship between strategic alignment and affective commitment Effect of POS on strategic alignment and affective commitment Results indicated a significant interaction ($\beta = 0.21$, $P > 0.01$), thereby supporting our hypothesis that high POS enhances the presence of trust in the association with strategic alignment. Workers who had a strong perception of organizational support were most likely to internalize strategic objectives and to show high levels of performance in terms of task, adaptive, and contextual activities as shown on Table 7.

Synthesizing from these discoveries strategic fitness alone cannot optimally enhance employee performance. POS is the essential element for making alignment a reality. This confirms organizational support theory which argues that structural conditions (communication, governance, partnership) are not effective without psychological and motivational support (Eisenberger et al., 1986; Kurtessis et al., 2017). In practice, public sector managers in Jordan need to not only work to improve structural misfit, but also develop supportive contexts conducive to employee contribution, developmental opportunities and participative decision making.

This study, thus highlights the context specific nature of strategic alignment in public organizations and its joint effect with POS. According to ISTD, creating a supportive environment helps employees respond to evolving requirements, work together effectively, and maintain high task performance standards. They also have theoretical implications indicating the interdependencies between structural isomorphism and psychological support, suggesting that there is a need for integrated models of organizational effectiveness in hierarchical public organizations.

5. DISCUSSION AND CONCLUSION

The paper offers a rich analysis of the strategic alignment and employees’ performance in ISTD within the moderating effect of POS... They found that strategic alignment has only positive significant influence on employee’s performance that reveals the importance to fit between an organizational strategy and operational activity to increase efficiency public and private sectors. Regarding the dimensions of alignment, communication was found to be the most prominent one followed by management and partnership very closely behind it. This indicates that clearly articulated strategies, consistent structures and fostering cross-departmental interaction are important to drive up employee engagement and organization-wide performance levels. The results also support the assumption that POS moderates the fit-performance relationship, by making clear the relevance of some employees’ perceptions of organizational concern, support, and recognition in increasing the effectiveness of strategic decisions (Venkatraman et al., 1993; Baran et al., 2012; Eisenberger et al., 1986).

Communication plays an important role in translating strategic objectives into operational behavior. By communicating and establishing common ground on roles, responsibilities and priorities, the indistinct lines blur and groups begin to work together. Indeed, it improves both employee involvement and task performance as well as proactive behavior by increasing the fit between human resource activities and organization aims and objectives (Merkus et al., 2019; Sarwar et al., 2024). Structure: Governance creates enabling mechanisms for embedding ongoing accountability and strategic alignment. On the other hand, the existence of workable leadership infrastructure, clear chain-of-command implications and transparency in decision making and policy frameworks enable employees’ function effectively with little or no loss being incurred while they remain focused on mission and goal of their organization (Mcadam et al., 2017; Nassani and Al-Dakhil 2023). Guess what? Furthermore, the cooperation between multiple departments leads to more information disseminating and more coordination line integrating, which helps improve flexibility in response to high dynamic Changes and performance overall (Zaki and Al-Nazjar, 2025; Huang et al., 2025). Integrating these Mechanisms, together with those above, leads to an intuitive conclusion: The structural alignment is good for very little in the absence of reinforcing organizational behaviors.

The moderating effect of POS highlights the significance of psychological variables on public sector performance. Employees perceiving high levels of organizational support trust, are committed to the organization and intrinsically motivated which further strengthen the relationship between strategic fit and performance (Kurtessis et al., 2017; Jeong et al., 2024; Zhou et al. POS is used as a coping strategy to counteract the resistance from the bureaucracy involved by establishing an environment that keeps staff members satisfied and willing to contribute their own efforts toward organizational goals (Abdallahi et al., 2025; Shaheen et al., 2024). Because, as it reminds us, Structural alignment is not sufficient in and of itself - psychological input is needed to translate organizational aspirations into meaningful “things-to-do”,

things for employees to do, particularly in a public sector context containing hierarchical constraints and procedural systems.

Contributions of the study are a major theoretical contribution as it combines theory, strategic fit theory, and organizational support theory. Whereas alignment theory focuses on the requirement for structural and process integration to achieve organizational objectives, organizational support theory focuses on the psychological underpinnings necessary to encourage employees to engage in strategic activities. This synthesis offers value to the public management literature of emerging economies with its illustration that various psychological and structural factors can (or cannot) drive performance in ways that are more complex than Some traditional dichotomies may suggest that exist between public private sector organizations, and private sector efficient inefficient organizational forms (Venkatraman et al., 1993; Baran et al., 2012; Eisenberger et al., 1986).

Practical implications – These results are practical to the management of organizations and policymakers such as, both need motivated actions to enhance public sector performance. A higher level of strategic fit may be achieved by improving communication channels and governance mechanism and encouraging cross-functional collaborations, which are likely to reinforce the effects of these structural setups by cultivating an environment in which the importance of learning opportunity and employee responsibly is emphasized (Huang et al., 2025; Tyan et al., 2025). These two strategies indicate the importance of strategic planning through to people-oriented management, to motivate and enable employees to contribute effectively towards organizational success.

In that respect the study suggests that any serious plan to improve public sector performance in Jordan would require a multi-dimensional approach that combines the structural and psychological Mechanisms of reform. These results are in line with public sector reform agendas, which underscore the promotion of accountability for effectiveness and responsiveness, and they also demonstrate that a combination of perceived support-compliance and support can enhance institutional resilience and service delivery (Merkus et al., 2019; Sarwar et al., 2024; Iyanda-Ismail et al., 2021). In discussion, this study has limitations including its cross-sectional design, which limits ability to determine causality, and use of self-report, with inherent response bias. And oh, yeah, also the transferability of results may be restricted to ISTD and organizations like it (read: bureaucratic as hell) making such an extension questionable.

The primary focus of our present study was to investigate the relationship; how strategic fit is related to employee performance in an ISTD contour by considering POS as a moderator. The research supported the notion that strategic alignment indeed matters, and POS only increases the effectiveness of such alignment Mechanisms; thus, calling for organizations to focus on psychological as well as structural organizational antecedents to maximize positive results (Venkatraman et al., 1993; Kurtessis et al., 2017). Theoretically, the study contributes to theory on strategic fitness and organizational support by demonstrating that structural enactments of devices are alone insufficient for

optimally capitalizing on performance; perception of support is equally important.

For practical implications, they also provide valuable suggestions for the public sector managers and policymakers. Introducing programs and initiatives that enhance communication, tighten governance standards, empower cross departmental interaction combined with creating a conducive organizational climate can boost productivity. Honestly – these kinds of things not only make our institutions better, but they increase the likelihood that strategic initiatives can be realized in a sustainable way that meets environmental challenges.

Future studies could make use of longitudinal data, which will recommend ascertain more about the causal and dynamic Interchange between alignment and performance over time. The results also suggest that longitudinal data could be a potential source for researching the interplay between alignment and performance over time, which would lead to recommendations about the causal—and dynamic—relationship between them. Similarly, other moderating and mediating process variables such as organizational culture, leaders' behaviors or technology adoption could also be used to understand the Mechanisms of employees' job performance (Zhou et al., 2023; Huang et al., 2025).

In conclusion, the results of this study indicate that strategic alignment and perceived organizational support are key elements to obtain sustainable performance improvement in public organizations. And, oh yes, by examining the conjoint effect of structural and psychological Mechanisms, the research offers key contributions to enhancing public sector performance, improving employee commitment, and facilitating public administration reform campaigns conducted in Jordanian and comparable institutional settings.

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