

DEVELOPING TRANSPARENT ORGANIZATIONAL CULTURE IN A CASE OF LITHUANIAN COMPANIES

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Abstract

The study was conducted to find out whether the organizational culture of Lithuanian companies is sufficiently transparent and how to develop transparent organizational culture. The literature was examined on levels and components of transparent organizational cultures. Quantitative research was conducted to determine whether the instruments used by organizations to disclose transparency, clarity and accuracy was sufficient to develop a transparent organizational culture. According to the results of the study, most Lithuanian companies disclose their conduct through values and beliefs, although disclosure through artifacts was rated lower. Not enough of clarity was acknowledged, and it was better achieved through values and less through artifacts, but there was no basis for this at the level of assumptions. Finally, the highest means were found in the accuracy component of organizational transparency, although it could be better expressed at the level of artifacts, where the score was lower.

Key words: transparent organisational culture, organizational transparency, disclosure, clarity, accuracy.

Introduction

According to Wallis (2020), society expectations for transparency should not be diminished as the organizational environment becomes increasingly complex and people care about what they do not understand and, therefore, do not trust. It is also discussed explicitly how to reduce scepticism in organizations (Parris *et al.*, 2014). In addition, stakeholders are gaining even more power as advances in communication technology make transparency a common expectation (Bennis *et al.*, 2008). Worldwide, it is considered normal to have open access to the communication flow in organizations. Organizations may complain about too much of regulation and reporting requirements, although, as Götz & Marklund (2014) argued, over the past few decades, transparency, along with related terms such as openness and accountability, has become essential feature of modern organisation. This request for transparency is a global phenomenon. As Wallis (2020) states, in the past, transparency was mainly focused on financial accounting. As society evolves, we start to understand the profits of protecting employees, society and the nature. This has led to additional regulation, as well as related regulations requiring additional transparency.

Recently a number of studies examines the factors of organizational transparency (Pirson & Malhotra, 2011; Awad & Krishnan, 2006; Kaptein, 2008; Walumbwa *et al.*, 2008). Many researchers analyse the content of organizational cultures as well (Schein, 2004; Bennis *et al.*, 2008), etc.), but there is still the lack of researchers' attention to the research of transparent organisational culture based on it's levels, components, or it's relevance. Due to the mentioned reasons, further research in Lithuanian organizations is needed to solve research problem how to develop transparent organizational culture in case of Lithuanian organizations.

Consequently, the object of the research is transparent organizational culture in case of Lithuanian companies. The aim of the research is to provide solutions how to develop organizational culture after examining the case of Lithuanian companies.

Research methods used in this paper are scientific literature review and quantitative method of survey.

Materials and Methods

Overview of common definitions of transparency are proposed in the setting of B2C relations (Granados, Gupta & Kauffman, 2010; Zhu, 2004), financial and accounting (Bushman *et al.*, 2004; Winkler, 2000); product management (Howlett *et al.*, 2009), negotiation (Garcia, 2002), the relationship between the organization and stakeholders: internal (Kaptein, 2008) and external (Bushman *et al.*, 2004), as well as organizational culture development (Fombrun & Rindova, 2000; Kaptein, 2008; Pirson & Malhotra, 2011). Schnackenberg & Tomlinson (2016) offered definition of transparency, fitting wide area of analysis, as the perceived quality of intentionally shared information from a sender. There is a consensus that transparency can exist in a variety of research contexts and areas.

Bernstein (2012) points out that there are no negative effects of transparency and that it cannot be too much of transparency. Transparency works as a mechanism of control and is a factor of equality in society (Schnackenberg & Tomlinson, 2016). Imbedded in the organisational culture, it prevents bribery, corruption, and crime (Paik, Warner-Søderholm, & Huse, 2018). Transparency reduces stakeholder distrust (Misangyi *et al.*, 2008), helps to manage reputation and saves from public scandals (Klara, 2010), performs decision making in more responsible (Awaysheh & Klasse+n, 2010) and more ethical way (Halter & de Arruda, 2009), employees are

less opportunistic (Bessire, 2005), more collaborative, committed (Jahansoozi, 2006), cooperative (Piske, 2002), and engaged (Vogelgesang & Lester, 2009).

According to Kordnaeij, Fani & Masoudi (2014) organizational transparency is the positive factor on the performance results, where organization's culture is an intermediate variable in this relation. Paik, Chow & Vance (2011) argues that cultural values and norms are the basis of transparency and anticorruption and are better performing than government regulations. It's agreed widely that performance results are positively affected by organizational transparency (Berggren & Bernshsteyn, 2007; Bernstein, 2012). Stronger competitive advantages relate to organizational transparency in companies (Halter & de Arruda, 2009), as well as the ability to differentiate products to the consumers (Carter & Curry, 2010), to offer safer products to the market (Beulens *et al.*, 2005), to develop a favourable brand image (Halter *et al.*, 2009), to be more persuasive in marketing (Miao & Mattila, 2007), and to increase sales and profit margins (Parris *et al.*, 2014). According to Bennis *et al.* (2008), devastating results are often got when an organizational culture is not transparent. Lack of transparency directly affects the organizational effectiveness (Smith *et al.*, 2021).

The components of organisational transparency are examined by Bushman *et al.* (2004), Eijffinger & Geraats (2006), Zhu (2004), Walumbwa *et al.* (2011), Kaptein (2008), and many other scholars. Schnackenberg & Tomlinson (2016) framework seems to be based most of the assumptions conceptualizing transparency in three ways:

- Disclosure, which is understood as the open and timely sharing of information of interest to stakeholders (Williams, 2008). Perotti & von Thadden (2005) view is that stakeholders do not have the opportunity to know the details of a company's situation when information is not openly shared. Transparency can only be achieved by openly sharing information with stakeholders (Schnackenberg & Tomlinson, 2016).
- Clarity is understood as the level of comprehensibility of the information provided. Organizations must present information clear (Winkler, 2000) and understandable (Street & Meister, 2004) in order to consider it transparent. According Daft & Lengel (1986), a problem is not a sufficiency of information, but rather the clarity of it, especially when a huge amount of information is provided.
- Accuracy is defined as the level of correctness of the information. The information is not considered transparent if it is purposefully unfair or unfoundedly false (Walumbwa *et al.*, 2011). Akhigbe & Martin (2006) also argue that accuracy is one of the elements of transparency.

Thus, if an organization considers transparency to be one of its most important organizational values, it can respond to the interests of its stakeholders, improve its relationship with the public, and at the same time improve its performance.

Schein (2004) identifies organizational culture as a key model of beliefs developed or discovered by a group of individuals who work together to survive in an environment, and integration problems in the organization.

Transparency from organizational culture perspective is defined as increasing the visibility of all elements of culture in the organization, when its employees can clearly observe their expression, results and adjust their behaviour accordingly (Kaptein, 2008). Then transparent organisational culture could be described as an institution where employees communicate to exchange ideas and thoughts, involving everyone in the business in making decisions and accepting responsibility for outcomes, building trust and pride. Kaplan (2018) highlights a culture of internal transparency, which is essential to create an environment in the company that is conducive to learning from examples and mistakes. According to Kaplan (2018), a culture of transparency must be shaped first and foremost by leaders who demand accountability, as well as encourage improvement, and leaders must set an example for all. Respect, transparency, and trust from leadership promote a healthy culture (Howard & Ulferts, 2017). The organizational culture that encourages humility as a foundation of competitive advantage institutionalizes values and norms of transparency (Maldonado, Vera, & Ramos, 2018).

Schein (2004) discloses levels in the organizational of culture, revealing the essence of organizational culture, which can be specified for development of transparent organizational culture after examining the components of organizational transparency:

1) Artifacts are perceived as contractual visible objects to outsiders: physical premises, organizational symbols, language, stories (myths, legends), actions (rites, rituals, ceremonies), heroes, body language. The evidence of organizational transparency can get form of artifacts as a code of conduct, the reports of social responsibility, the rituals of discussing interests of stakeholders or whistleblowing, etc.

2) Values are common for group members that indicate how things work must take place. From the analysis of the features of transparent organizational culture, we can see that it strongly follows values of openness, visibility, accountability, attention, justice, agreement, etc.

3) The basic assumptions are the beliefs and assumptions inherent in the subconscious of individuals, which go unnoticed, and which become an

integral part of their lives, difficult to explore because it is abstract. The basic assumptions of transparent organizational culture should be based on disclosure of what is moral in organizational-wide discussions, clarity of communication and actions, as well as accurate matching the facts with communication and following legal and ethical conduct, as it was disclosed as important for development of organizational transparency previously.

Propositions

After analysis of the instruments for development of organizational transparency and levels of organizational culture, raised on the discussion above, the subsequent research hypotheses were developed:

H1: Transparent organisational culture in companies in Lithuania is developed through disclosure.

It is based on the premise that disclosure of artifacts, values, and basic assumptions can lead to development of transparent organisational culture.

H2: Transparent organisational culture in companies in Lithuania is developed through clarity.

It is grounded by the premise that clarity of artifacts, values and basic assumptions can lead to development of transparent organisational culture.

H3: Transparent organisational culture in companies in Lithuania is developed through accuracy.

It is assumed that accuracy of artifacts, values and basic assumptions can lead to development of transparent organisational culture.

In order to find out whether a transparency in organisational culture of Lithuanian companies is developed through the instruments of disclosure, clarity and accuracy, quantitative research is carried out.

Methods

Quantitative research method was selected for data collection, which aims to acquire quantitative information about many research objects (in this case, employees of Lithuanian companies).

Instrument and Measure

The research questionnaire contains an introductory part, which defines who and for what purpose the research is carried out, emphasis on anonymity and nine main questionnaire question blocks: the first three are on disclosure of artifacts, values, and assumptions, following are intended to reveal clarity component of transparency, and the last are related to accuracy. This set of questions is based on the three-component model of transparency of Schnackenberg & Tomlinson (2016). Each component was analysed by the three-level model of organisational culture by Schein (2004). The set of questions from Cameron & Quinn (2006) proposed organizational Competing values framework was used as well in order to reveal specificity of different types of organisational culture when developing organizational transparency.

Respondents were asked to rate the accuracy of the presented feature by choosing an answer on a Likert scale from 1 to 5, where '1' means 'strongly disagree' and '5' means 'strongly agree', demographic questions are placed at the end of the questionnaire. Participants were sent an invitation e-mail with a link to fill the online questionnaire.

Participants

The research sample was calculated on the basis of Paniotto formula (Kardelis, 2002). The Department of Statistics of Lithuania provided data that there were 1,423,000 persons who were working in 2022. The selected sample error size is 7%. Calculations show that 196 respondents need to be questioned to ensure the representativeness and reliability of the survey. The survey involved 214 respondents working in various Lithuanian companies; therefore, it can be stated that the results of the survey are reliable.

50.2% of participants were up to 25 years of age, 22.2% – from 26 to 35, 6.7% – from 36 to 45, 11.1% – from 46 to 55, and 4.4% – older than 56, respectively; 37.3% have university degree, 16.9% – college, 27.1% – secondary, 11.6% – vocational, and basic education; 40% worked in the same organization from 3 months to 1 year, 23.6% – from 1 to 3 years, 18.2% – from 3 to 10, 12.4% – more than 10 years, respectively; 32.8% worked as specialists, 19.7% – workers, 17.2% – service staff, 12.2% – managers, 9.4% – executives, and 7% as sellers; 68.9% work in private company, 19.1% – in state-owned, and 6.2% – in NGO; 40.9% of companies were big, 17.3% – medium, 20.9% – small, and 15.1% – in micro companies; 46.2% were service companies, 19.6% – selling, 14.2% – production, and 20% – mixed.

Data Analysis

The obtained data were examined by the SPSS 21 software. Descriptive statistics, crosstabulation were used for data analysis.

According to the Kolmogorov-Smirnov test, the data is not normally distributed, as well, measured on a rank scale: therefore, Spearman correlation coefficient (when $p < 0.05$) was used for data analysis. The reliability of the questionnaire was screened using Cronbach's alpha coefficient, which 'relies on the correlation between the individual questions that make up the questionnaire and evaluates whether all scale questions adequately reflect the research size, enables to specify the number of questions required on the scale' (Pukėnas, 2009, p. 24). The Cronbach's alpha coefficient average is 0.845, which indicates a high level of internal consistency for the scale with the sample.

Results and Discussion

Depending on analysis of different elements of disclosure in organizational transparency, it can be

stated that for Lithuanian organisations it is important to act fairly, honestly, not to lie (mean – 4.03 from 5), the organization seeks the opinion of customers, buyers, consumers about its goods and services (4.04), employees clearly know moral norms in the organization (4.02), they discuss with colleagues what is right, moral in the activities of the organization, and what is not more often (3.93) than with managers (3.52). However, colleagues are still often silent when they see or hear about the unethical actions of others (2.94). The organizations could include various stakeholders more in a round table discussion (2.92).

Quite many employers conclude non-compete agreements with employees (3.86) and employees must sign a confidentiality agreement upon employment (3.78), that diminishes disclosure element in organizational transparency.

In favour of clarity in organizational transparency, in the organizational cultures lie principles to match words with actions (3.76), institutionalized rules at work that employees know (3.73), but there is still a lot of ignorance and doubt at work about how to deal with specific situations (2.83), and high risk is justified in the organizations (3.91).

The element of accuracy in organizational transparency is mostly assured via organizational ethical and moral leaders who lead by example (4.03). Managers show that unethical activities are not tolerated in the organization (4.00). Salaries are paid in an ‘envelope’ quite rarely (1.53), as well as bribes given to other institutions for advantage or benefit (1.62) and customers bribe employees for better

services (1.69), bribes for promotion or recruitment are more common (2.25). Advertising of unethical, false products or services is quite a rear norm (1.69), a bit more distorted picture is provided for buyers, customers and consumers giving incorrect information about goods and services on labels, instructions, advice (1.81). While forged documents (e.g., financial statements) are quite rear practise (1.71), abuse of office by managers should be still on concern (1.99).

There is statistically significant correlation (Table 1) between words and actions in the organization and employee exploitation (0.594), there employees are required to maintain the secrets of the organization (-0.531), bribes are taken for promotion or hiring (0.506), and to maintain the organization’s secrecy about illegal activities, and counterfeit documents (e.g., financial statements) (0.547). Falsification of documents correlates to compensation for work partly in an ‘envelope’ (0.568), bribes given to representatives of other institutions for the benefit or advantage (0.610), and unethical, false advertising of products or services (0.509). Links were found between abuse of office and bribes for promotion or hiring (0.542), to bribes to other institutions for convenience or benefit (0.524), or to employees for better services (0.507), forgery of documents (0.528), unfair dismissal (0.601), unethical, false advertising (0.552), tolerance of lack of quality in goods and services (0.504), exploitation of employees in the organization (0.643), and mismatches words with actions (0.531). Bribes to other institutions for advantage or benefit relate to bribes to employees for better services (0.697), as

Table 1

The statistically significant correlation among statements on organizational transparency and organizational culture in Lithuanian companies

Statements		Falsification of documents	Bribes to employees for better services	Bribes for promotion, recruitment	Moral leading by example	Required to maintain org. secrets	Abuse of office
Mismatches words with actions	Corr.Coeff.	0.531**	0.329**	0.506**	-0.594**	0.531**	0.531**
	Sig (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000
Compensation partly in an ‘envelope’	Corr.Coeff.	0.568**	0.333**	0.398**	-0.222**	0.474**	0.419**
	Sig.(2-tailed)	0.000	0.000	0.000	0.001	0.000	0.000
Bribes to other institutions for the benefit or advantage	Corr.Coeff.	0.610**	0.697**	0.504**	-0.160*	0.409**	0.524**
	Sig.(2-tailed)	0.000	0.000	0.000	0.019	0.000	0.000
Unethical, false advertising	Corr.Coeff.	0.552**	0.528**	0.440**	-0.277	0.408**	0.552**
	Sig.(2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000
Tolerance of lack of quality in goods and services	Corr.Coeff.	0.504**	0.342**	0.429**	-0.386	0.418**	0.504**
	Sig.(2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000
Exploitation of employees	Corr.Coeff.	0.643**	0.397**	0.353**	-0.496**	0.407**	0.634**
	Sig.(2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000

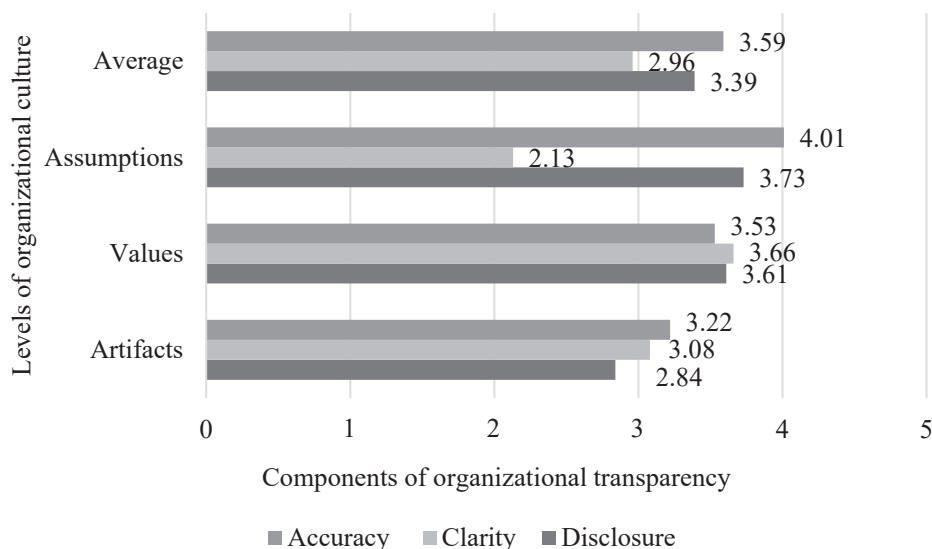


Figure 1. The expression of components of organizational transparency in different levels of organizational culture in Lithuanian companies.

well as to bribes for promotion or recruitment (0.504). Also, unethical, false advertisements of products and services correlate to the tolerance of lack of quality in goods and services (0.596), the harm of organization's performance to the local community (0.543), buyers, customers and consumers are given then incorrect information about goods and services on labels, instructions, advice (0.545) and services (0.528).

Otherwise, there is a strong positive statistical correlation between the presence of the leaders of the organization as ethical leaders and moral example and the importance of acting fairly, honestly and not lying in the organization (0.582), coincidence of words in the organization (0.637), and more respect for the principle of equality (0.608), as well as, if there is an opportunity in the organization to discuss with managers in the team what is right, moral, and what is not (0.590). Having an organization's code of ethics can be associated with having an ethics council or committee or specialist responsible for ethics (0.528), the organization's efforts to protect personal data by investing in IT (0.603) and announcing social responsibility reports (0.537). Reporting of social responsibility of organizations can be related to the social activities organization for the society (0.531), communication of social responsibility to the society (0.563), being actually socially responsible, what is confirmed by actions (0.599), and having an ethics council, committee or at least specialist in the organization (0.557). If organization invites the social partners to discuss performance improvement, such an organization is more likely to respect the interests of all stakeholders and seek to satisfy them (0.512).

According to the study, different types of organizational cultures are prone to different

transparency issues. Although the correlation is quite weak, most links are observed with the market type of organizational culture, where employees are more likely to be required to maintain the organization's secrecy about illegal activities (0.348), false documents (0.318), abuse of official position (0.356), to recruit employees incorrectly (0.369) and unfairly dismiss employees (0.347), where unethical or false advertisements for the organization's products / services are allowed (0.322), it is not important to act fairly and honestly (-0.432), the organization doesn't observe the principle of equality (-0.332), it is normal for an organization to behave in a way that is useful in the case of frequent changes of positions (0.364), words doesn't coincide with actions (-0.456), and the leaders of an organization are not ethical leaders and moral role models (-0.447).

Having in mind that market type is the most spread in Lithuanian organizations (Staniulienė & Gavenaite, 2021), it only strengthens the understanding of necessity to form transparent and ethical cultures in the country.

Hierarchy culture correlates only with publishing social responsibility reports (0.351). While adhocracy culture can be linked to observation the principle of equality (0.331), words coincidence with actions 0.389, ethical and moral leadership (0.310), but also to high risk taken in this type organizations (0.302).

Clan type organizational culture refers to importance to act fairly and honestly in an organization, not to lie (0.360) and ability to discuss with managers what is right, moral, and what is not (0.590), in line with the principle of equality (0.406), because here the leaders of an organization are ethical and moral examples (0.477), there words more coincide with

actions (0.358), and employees clearly know moral norms that are observed in the organization (0.397).

Based on the study results, H1: 'Transparent organisational culture in companies in Lithuania is developed through disclosure' is partly confirmed. Most of the companies in Lithuania disclose their conduct through values and beliefs, although the institutionalisation of disclose through artifacts is assessed in lower scores.

H2: 'Transparent organisational culture in companies in Lithuania is developed through clarity' is rejected because not enough of clarity was acknowledged, and clarity is achieved better through values, less – through artifacts, but there is no background in the level of assumptions available for that. It can be a signal that there are more believers in uncertainty of environment than in clarity, nevertheless clarity is valued in organizations and expressed through artifacts as it's possible.

Finally, H3: 'Transparent organisational culture in companies in Lithuania is developed through accuracy' is also confirmed. The highest means were found in accuracy component of organisational transparency, although it can be better expressed in artifacts level, where the score is lower.

Conclusions

After the analysis of the scientific literature, it was determined that the interdisciplinary and multidimensional theoretical construct of transparency can be applied to the analysis and development of transparency in the organizational culture in

companies. Various dimensions of transparency are used in research, and they mostly can be attributed to components of disclosure, clarity, and accuracy, which can be institutionalized at different levels of organizational culture: artifacts, values, and basic assumptions.

Quantitative research revealed that the organizational culture in Lithuanian companies is sufficiently transparent in most of the cases. According to the results of the study, most Lithuanian companies disclose their transparency through values and beliefs although disclosure through artifacts was rated worse. The sufficiently noticeable dimension of clarity was not found and was better achieved through values and less through artifacts, but there is a lack of basis for this at the level of assumptions. Finally, the accuracy component of organizational culture transparency is best developed in Lithuanian companies although it may be better expressed at the level of artifacts, where the expression is found to be lower.

For further studies in other companies, the components of transparency, clarity and accuracy can be applied to evaluate transparency dimensions and develop a transparent organizational culture, embedded at different levels of organizational cultures. The analysis of the links between the research questions lead to the understanding that the leadership plays a very important role in creating a transparent organizational culture, more transparent in more adaptive clan and adhocracy types of culture, with high level of respect to the interests of external and internal company's stakeholders.

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